

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF NORTHERN)
KENTUCKY WATER DISTRICT (A) FOR) Case No. 2018-00291
AN ADJUSTMENT OF RATES;)
(B) ISSUANCE OF BONDS ;)
(C) FINANCING; AND (D) TARIFF)
REVISIONS)

PETITION

Northern Kentucky Water District (NKWD), by counsel, petitions the Commission for an order authorizing an adjustment of rates pursuant to KRS 278.180-190; issuance of bonds and financing pursuant to KRS 278.300; and revision of tariffs pursuant to KRS 278.160. The proposed effective date of the rates is October 28, 2018 or on the date approved by the Commission.

I. General information: 807 KAR 5:001(14)

1. NKWD's office address is 2835 Crescent Springs Road, Erlanger, KY 41018-0640; www.nkywater.org. Its principal officers are listed in its current Annual Report on page 6, which is filed with the Commission as are its prior years Reports;

2. NKWD is a non-profit water district organized under Chapter 74 and has no separate articles of incorporation. It has no affiliates and no accounts charged to or allocated to an affiliate. Its contact officer is:

Lindsey Rechtin, Vice President of Finance and Support Services
2835 Crescent Springs Rd.
Erlanger, KY 41018-0640
(859) 578-9898 Phone
(859) 442-0665 fax
lrechtin@nkywater.org
www.nkywater.org

3. A description of NKWD's water system and its property stated at original cost

by accounts is contained in its Annual Report, which is on file with the Commission and attached by reference as Exhibit C. 807 KAR 5:001(18)(1) and 807 KAR 5:001(18)(b). No material changes have occurred since the end of the latest 12 month period. 807 KAR 5:001(12).

4. It serves retail customers in Kenton, Campbell and Boone Counties and sells water at wholesale to other water distribution systems in Pendleton, Boone and Grant Counties.

5. This application includes a request for an adjustment in annual revenue of approximately \$6.2 million related to the debt service on capital projects to help address aging infrastructure and projects needed to help address distribution system deficiencies. To minimize the impact on customers of the rate adjustment needed to help finance these improvements, the District has proposed a gradual two year phased-in rate approach.

6. The permanent financing of the construction, which involves issuance of bonds to replace the Bond Anticipation Note (BAN), is in the public interest and is required to allow NKWD to continue to provide adequate service to its customers. These projects have already been issued certificates of convenience and necessity or are considered ordinary extensions. The cost need and other details of the projects are contained in Exhibit O.

II. Financing Pursuant To KRS 278.300

7. The total financing requested to be included in rates is approximately \$19,600,000. See Exhibits A and O. The actual cost of the bond issuance cannot be determined until the sale of the bonds at which time the cost of issuance, interest rate and actual amount of bonds will be known.

The financing is based on the need to issue bonds to replace a Bond Anticipation Note (BAN) used to initially fund several capital construction projects. The construction projects, identified in Exhibit O, are completed or scheduled to be constructed in 2018-19. 807 KAR 5:001 (15(2)(a)(c)(d). All projects have been previously issued a certificate of convenience and necessity, except for those that the District has determined to be in the

ordinary course of business. Northern believes that these projects fall within the scope of ordinary extensions as the Commission has determined in prior cases and as such no certificate of convenience and necessity is required. All of the projects listed are ordinary extensions as defined in 807 KAR 5:001(9)(3). Based on the Commission's orders in Case 2002-00105, Case 2003-00224 and subsequent general rate cases, these projects fall within the parameters of projects previously approved as ordinary extensions.

8. The following information is provided pursuant to **807 KAR 5:001(12)**:

- a. Financial operations for twelve-month period not less than 90 days prior
- See Exhibit E.
- b. No stock is authorized; No stock is issued.
- c. There are no stock preferences.
- d. Mortgages are listed in Exhibit D.
- e. Bonds are listed in Exhibits A and D.
- f. Notes are listed in Exhibit D.
- g. Other indebtedness is listed in Exhibit D.
- h. No dividends have been paid.
- i. Current balance sheet and income statement are attached as Exhibits E and K.
- k. The current independent audit report is attached as Exhibit J.

9. The following information is provided in response to **807 KAR 5:001 (14)(1)**:

a. Facts relied upon to show that the application is in the public interest: See Exhibit A for a description of the bonds and the details of the financing and Exhibits P and Q.

10. The following information is supplied pursuant to 807 KAR 5:001(14)(2):

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

11. The following information is provided as required by **807 KAR 5:001 (18)**:

a. A general description of the property is contained in the 2017 Annual

Report, incorporated by reference in Exhibit C.

b. No stock is to be issued; bonds are to be issued as described in Exhibit A.

c. There is no refunding of any obligation not related to the financing.

d. The proceeds of the financing will be used to permanently fund capital projects described in Exhibit O.

e. The par value, expenses, use of proceeds, interest rates and other information is included in Exhibit A.

f. Nature and description of obligations is included in Exhibit A.

g. The notice to the state debt officer required by 807 KAR 5:001(18)(1)(g) is attached with Exhibit B.

12. The following exhibits are provided pursuant to **807 KAR 5:001 (18)(2)**:

a. Financial exhibit (807 KAR 5:001)(12) – See Exhibits E and K.

b. There are no trust deeds. All current bonds are listed in Exhibits A and D.

b. Maps and plans of property constructed or acquired are listed in Exhibit O.

III. Rates

13. Rates are being proposed (1) recover rates to maintain aging infrastructure through associated depreciation, and associated debt service coverage; (2) partially offset the demand forces not controllable by the District resulting in declining consumption; and (3) recover operating and maintenance expense. As explained in detail in the testimony, the District is proposing to implement a portion of the rate adjustment on or about April 1, 2019, depending on Commission approval. The second phase of the adjustment is expected to be implemented on or about April 1, 2020, depending on Commission approval. The two-step adjustment will provide a gradual increase in the rates and will minimize the impact on customers. This will result in an increase for the average customer after Phase I adjustment of about \$1.92 per month for the residential customer or about \$0.06 per day. The Phase II adjustment is about \$1.92 per month for the

residential customer or about \$0.06 per day. The proposed rates are detailed in Exhibit M. The cost of service study supporting the rate adjustment is included with Exhibit N. Updated schedules reflecting current adjustments are provided with that exhibit.

14. The following information is supplied pursuant to **807 KAR 5:001(16)**:

a. Reasons the adjustment is required are discussed in Exhibit P and in the testimony contained in Exhibit Q. The rate adjustment is needed to provide the District with sufficient operating funds to maintain its current level of service to its customers and to continue to improve its service. Funding for capital projects as reflected in Exhibit O will allow the District to repair and replace deteriorated or inadequate infrastructure and to make needed improvements to the distribution and treatment system. This construction is part of an ongoing five year plan of improvements, which will necessitate a series of rate adjustments over the next several years. The extent of the construction program is contained in the Five Year Plan, Exhibit R.

b. There is no assumed name;

c. Revised tariff sheets are included in Exhibit M;

d. Copy of present tariff with changes identified is included in Exhibit M;

e. The customer notice complies with section 17 of this regulation; is being published in the local newspapers; and a copy is attached as Exhibit L;

f. A notice of intent was filed on August 24, 2018 and was emailed to the Attorney General at rateintervention@ag.ky.gov.

g. A complete description of the proposed adjustments and current financial analysis and calculation of rates and revenue requirements, including the effect of the proposed rates on revenues, the increase in revenues and the percentage increases on rates is attached as Exhibits K and N;

h. Testimony of the District's witnesses is attached as Exhibit Q;

i. An estimate of the impact of the rate adjustment is attached as Exhibit N;

j. The effect on the average customer bill is contained in Exhibits M and N;

k. A bills analysis is included in Exhibit N;

l. A summary of the revenue requirement determination using the current debt service requirement is included in the cost of service study and in the pro-forma financial statements Exhibits K and N;

m. A reconciliation of rate base is not included because there is no rate base calculation in Exhibit N or K;

n. A current chart of accounts is attached as Exhibit F;

o. The independent auditor's report is attached as Exhibit J;

p. A summary of the latest depreciation schedule is attached as Exhibit G;

q. A list of software used by the District is attached as Exhibit H;

r. Prospectus of most recent bond issuance – Exhibit A.

s. There are no annual reports to shareholders.

t. Monthly managerial reports are attached as Exhibit I. These reports substitute for monthly operating budgets, which are not prepared by the District. These reports are the only monthly reports prepared by the District. If necessary, a deviation from the specific filing requirement is requested;

u. There are no allocated amounts to affiliates;

v. A cost of service study is attached as Exhibit N;

15. A description of the proposed pro forma adjustments including income statement and balance sheet is attached as Exhibits K. 807 KAR 5:001(16)(5)

a. The current 5-year capital budget is attached as Exhibit R;

b. The pro forma adjustment to plant additions is listed in Exhibit O;

c. The construction dates are listed in Exhibit O;

d. Construction work in progress is included in Exhibits C and E;

e. Plant retirements are included in Exhibit C. There are no pro forma retirements;

f. There is no salvage value associated with any pro forma project;

g. There is no difference in the capital budget and pro forma capital costs;

h. The impact on depreciation is reflected in Exhibits G, K and N.

i. There is no monthly operating budget or report. Monthly reports prepared for Commissioners meetings are attached with Exhibit I;

j. The number of customers added and impact of pro forma adjustments is reflected in Exhibit N;

16. NKWD requests that it be granted a deviation under 807 KAR 5:004(22), if necessary for any of the documents requested, but which are not specifically maintained by the District or which are substantially included in similar documents and to allow the use of financial data, which is sufficiently current to accurately reflect the financial condition of the District. There have been no extraordinary events that would distort the financial statements. Using the same period for both the test period and financing allows for comparable analysis of the data and avoids unnecessary revision of certain schedules and inconsistent data for essentially the same purpose.

For these reasons, NKWD requests that it be granted an order authorizing financing, issuance of parity revenue bonds in the approximate amount of \$19,600,000 adjustment of rates and any other approval necessary.

Law/Regulation

Filing Requirement RATES

KRS 278.180	30 days' notice of proposed rates to Commission. <i>(If no effective date provided for proposed rates no advance notice required)</i>	Application, Ex. L
807 KAR 5:001:		
Section 14(1)	Full name, mailing address, and e-mail address of applicant.	Application
Section 14(1)	A reference to the particular provision of law requiring Commission approval.	Application
Section 7(1)	The application and 10 copies.	Electronic filing
Section 4(3)	Paper signed by submitting party or attorney.	Attorney
Section 4(3)	Name, address, telephone number, fax number, and e-mail address of submitting party or attorney.	Application
Section 4(10)	Has submitting party redacted –	Yes
	- All social security numbers	
	- All birthdates	
	- All financial account numbers	
	- All other personal identification information	
	Has submitting party optimized pdf document –	yes
	- Making all text pages searchable or OCR'd.	yes
	- Bookmarks added to distinguish sections of the paper	yes
Section 14(2)	If applicant is a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state whether it is authorized to transact business in Kentucky.	N/A
Section 14(3)	If applicant is a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state whether it is authorized to transact business in Kentucky.	N/A
Section 14(4)	(If applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, <u>or</u> a written	N/A

yes
yes
yes
yes

Law/Regulation

Filing Requirement RATES

	statement that its partnership agreement and all amendments have been filed with the Commission in a prior proceeding and a reference to the case number of that proceeding.	
Section 16(1)(b)	1. A statement of the reason the adjustment is required.	Ex. P
	2. A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that such a certificate is not necessary.	N/A
	3. New or revised tariff sheets, if applicable, in form complying with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed (or no effective date).	Ex. M
	4. New or revised tariff sheets, if applicable, shown by either providing the present and proposed tariffs in comparative form on the same sheet side by side or on facing sheets side by side, or providing a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions.	Ex. M
	5. A statement that notice has been given in compliance with Section 17 of this administrative regulation, with a copy of the notice.	
	6. If a water district proposes to increase any current rate for service or implement a new rate for service, a statement from an authorized official of the district indicating the date the proposed rate increase or new rate was reported to the governing body of the county in which the largest number of its customers resides and the date it presented testimony, or is scheduled to present testimony, to that governing body.	N/A
Section 16(2)	If utility's gross annual revenues exceed \$5,000,000, was written notice of intent to file a rate application filed at least thirty (30) days, but not more than sixty (60) days, prior to application?	Notice 8/24/18
	(a) Notice shall state whether the application will be supported by historical or a fully forecasted test period.	Historical
	(c) Has a copy of the notice of intent been served upon the Attorney General, either by electronic mail in a portable document format or mail? ,?	Email 8/24/18
Section 16(4)	(a) Complete description and quantified explanation for all proposed adjustments with support for changes in price or activity levels, and other factors affecting the adjustment.	Ex. N
	(b) If utility has gross annual revenues exceeding \$5,000,000, written testimony of each witness who will support the application.	Ex. Q
		N/A

(c) If the utility has gross annual revenues less than \$5,000,000, written testimony of each witness who will support application or statement that utility does not plan to submit written testimony.

(d) Estimate of effect that new rate(s) will have on revenues including, at minimum, total revenues resulting from increase or decrease and percentage of increase or decrease.

(e) If electric, gas, sewage or water utility, the effect upon the average bill for each customer classification to which change will apply.

(f) If incumbent local exchange company, effect upon the average bill for each customer class for change in basic local service.

(g) Analysis of customers' bills in such detail that revenues from present and proposed rates can be readily determined for each customer class.

(h) Summary of determination of revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage, or operating ratio, with supporting schedules.

(i) Reconciliation of rate base and capital used to determine revenue requirements.

(j) Current chart of accounts if more detailed than the Uniform System of Accounts.

(k) Independent auditor's annual opinion report, with any written communication from auditor which indicates existence of material weakness in internal controls.

(l) The most recent FERC or FCC audit reports.

(m) The most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone).

(n) Summary of latest depreciation study with schedules by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall provide schedule identifying current and test period depreciation rates used by major plant accounts. If filed in another PSC case, refer to that case's number.

(o) List of all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with the filing. Include each software, program, or model; what each was used for; its supplier; brief description and specifications for the computer hardware and the operating system required to run the program.

Ex. N
Ex. N
N/A
Ex. N
Ex. N
N/A – no rate base
Ex. F
Ex. J
N/A
Ex. G
Ex. H

(p) Prospectuses of most recent stock or bond offerings.

Ex. A

(q) Annual report to shareholders, or members, and statistical supplements covering the 2 most recent years from the application filing date.

N/A – no shareholders

(r) Monthly managerial reports providing financial results for 12 months in test period.

Ex. I

(s) SEC's annual report (Form 10-K) for most recent 2 years, any Form 8-Ks issued within past 2 years, and Form 10-Qs issued during the past 6 quarters updated as current information becomes available.

N/A

(t) If utility had amounts charged or allocated to it by affiliate or general or home office, or paid any monies to affiliate or general or home office during test period or during previous 3 calendar years, file:

N/A

1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each charge allocation or payment;
2. Explanation of how allocator for the test period was determined; and
3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during test period was reasonable;

(u) If gas, electric, sewage or water utility, whose annual gross revenues exceed \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from a single time period.

Ex. N

(v) Local exchange carriers with more than 50,000 access lines shall file:

1. Jurisdictional separations study consistent with 47 C.F.R. Part 36 of the FCC's rules and regulations; and
2. Service specific cost studies supporting pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - a. Based on current and reliable data from a single time period; and
 - b. Using generally recognized fully allocated,

N/A

N/A

N/A

N/A

Law/Regulation

Filing Requirement RATES

	embedded, or incremental cost principles.	
Section 16(5)	(a) Detailed income statement and balance sheet reflecting impact of all proposed adjustments.	Ex. K
	(b) Most recent capital construction budget containing at least period of time as proposed for any pro forma adjustment for plant additions	Ex. O
	(c) For each proposed pro forma adjustment reflecting plant additions the following information:	
	1. Starting date of the construction of each major component of plant;	Ex O
	2. Proposed in-service date;	Ex O
	3. Total estimated cost of construction at completion;	Ex O
	4. Amount contained in construction work in progress at end of test period;	Ex C; E
	5. A schedule containing complete description of actual plant retirements and anticipated plant retirements related to the pro forma plant additions including the actual or anticipated date of retirement;	N/A
	6. Original cost and the cost of removal and salvage for each component of plant to be retired during the period of the proposed pro forma adjustment for plant additions;	N/A
	7. Explanation of any differences in amounts contained in the capital construction budget and amounts of capital construction cost contained in the pro forma adjustment period; and	N/A
	8. Impact on depreciation expense of all proposed pro forma adjustments for plant additions and retirements;	Ex G, K
	(d) Operating budget for each month of the period encompassing the pro forma adjustments;	Ex I
	(e) Number of customers to be added to the test period – end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.	Ex. N
Section 17(4)	(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission.	
	(b) The present and proposed rates for each customer class to which the proposed rates will apply.	Application; Ex. L

Law/Regulation

Filing Requirement RATES

(c) Amount of change requested in dollar amounts and percentage change for each customer classification to which change will apply.

(d) Electric, gas, and water utilities – the amount of the average usage and the effect upon average bill for each customer class to which change will apply.

(d) Local exchange companies include effect upon average bill for each customer class for change in basic local service.

Ex. L
Ex. L
N/A

Law/Regulation Filing Requirement **FINANCING**

807 KAR

5:001:

Section 14(1) Full name, mailing address, and e-mail address of applicant and a reference to KRS 278.300.

Section 7(1) The application and 10 copies.

Section 4(3) Paper signed by submitting party or attorney.

Section 4(3) Name, address, telephone number, fax number, and e-mail address of submitting party or attorney.

Section 4(10) Has submitting party redacted –

 All social security numbers

 All birthdates

 All financial account numbers

 All other personal identification information

Section 8(4)(b) Has submitting party optimized pdf document –

- Making all text pages searchable or OCR'd

- Bookmarks added to distinguish sections of the paper

Section 14(2) If applicant is a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state whether it is authorized to transact business in Kentucky.

Section 14(3) If applicant is a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in

Application
Electronic filing
Attorney
Application
Yes

Yes
Yes
N/A
N/A

Law/Regulation Filing Requirement **FINANCING**

	good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state whether it is authorized to transact business in Kentucky.	
Section 14(4)	If applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, or a written statement that its partnership agreement and all amendments have been filed with the Commission in a prior proceeding and a reference to the case number of that proceeding.	
KRS 278.300(2)	Application made under oath, and signed on behalf of the utility by its president, or by a vice president, auditor, comptroller or other executive officer having knowledge of the matters set forth and duly designated by the utility.	N/A
<u>807 KAR 5:001:</u>		
Section 18(1)	(a) The information required by Section 14 of this administrative regulation	Ex. S
	(b) Description of applicant's property and the field of its operation	
	(b) Statement of original cost of applicant's property and the cost to the applicant, if different.	Application
	(c) If stock issuance: --Description of amount and kinds of stock to be issued.	N/A no stock
	--If preferred stock, a description of the preferences.	N/A
	If Bonds or Notes or Other Indebtedness is proposed:	Ex. A

Law/Regulation Filing Requirement **FINANCING**

--Description of the amount(s).

--Full description of all terms.

--Interest rates(s).

--Whether the debt is to be secured and if so a description of how it is to be secured.

(d) Statement of how proceeds are to be used. Show amounts for each type of use (e.g., property, debt refunding, etc.).

(e) If proceeds will be used to acquire, construct, improve, or extend property, provide a detailed description and all contracts.

(f) If proceeds are to refund outstanding obligations, provide:

--Statement of the nature and description of obligation

--Par value

--Amount for which actually sold

--Expenses and application of proceeds

--Date of obligations

--Total amount

--Time held

--Interest rate

--Payee

(g) If the applicant is a water district, a copy of the applicant's written notification to the state local debt officer regarding the proposed issuance.

Section 18(2) (a) Financial Exhibit (see below)

(b) Copies of all trust deeds or

Ex. A
Ex. A
Ex. A
Ex. A, B
N/A
N/A
N/A
Ex. D

Law/Regulation Filing Requirement **FINANCING**

mortgages. If previously filed, state case number.

(c) If Property to be acquired:

--Maps and plans of property.

--Detailed estimates by USOA account number.

Section 12(1) (b) For a utility that had less than \$5,000,000 in gross annual revenue in the immediate past calendar year, comply with paragraph (a) of this subsection or cover operations for the twelve (12) month period contained in the utility's most recent annual report on file with the commission, and contain a statement that: 1. Material changes have not occurred since the end of that twelve (12) month period or 2. Identifies all material changes that have occurred since the end of that twelve (12) month period.

(a) For a utility that had \$5,000,000 or more in gross annual revenue in the immediate past calendar year, information required by Section 12(2) shall cover operations for a twelve (12) month period, the period ending not more than ninety (90) days prior to the date the application is filed

Section 12(2) (a) Amount and types of stock authorized.

(b) Amount and types of stock issued and outstanding.

(c) Detail of preference terms of preferred stock.

(d) Brief description of mortgage:

--Date of Execution

N/A
Ex. E
None
None
Ex. A, D

Law/Regulation Filing Requirement **FINANCING**

--Name of Mortgagor

--Name of Mortgagee or
Trustee

--Amount of Indebtedness
Secured

--Sinking Fund Provisions

(e) Bonds

--Amount Authorized

--Amount Issued

--Name of Utility Who Issued

--Description of Each Class
Issued

--Date of Issue

--Date of Maturity

--How Secured

--Interest Paid in Last Fiscal
Year

(f) Notes Outstanding:

--Date of Issue

--Amount

--Maturity Date

--Rate of Interest

--In Whose Favor

--Interest Paid in Last Fiscal
Year

(g) Other Indebtedness:

--Description of Each Class

--How Secured

--Description of Any
Assumption of Indebtedness by
Outside Party

Ex. A, D

Ex. D

Ex. D

Law/Regulation Filing Requirement **FINANCING**

(i.e., any transfer)

--Interest Paid in Last Fiscal Year

(h) Rate and amount of dividends paid during the five (5) previous fiscal years and the amount of capital stock on which dividends were paid each year.

(i) Detailed income statement and balance sheet.

807 KAR 5:071

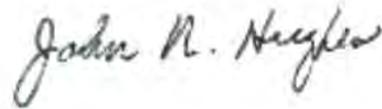
Section 3(3) (a) Copy of amortization schedules of present and proposed indebtedness.

(b) A full and complete explanation of any corporate or business relationships between applicant and parent or brother-sister corporation, subsidiary(ies), a development corporation(s), or any other party or business to afford the PSC a full understanding of the situation.

N/A
Ex E
Ex. A
N/A

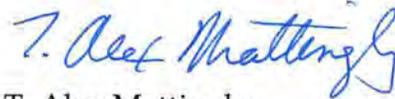
I certify that a copy of this Petition was served on the Attorney General, 1024 Capital Center Dr. by electronic service on the 28th day of September, 2018.

SUBMITTED BY:



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Attorneys for Northern
Kentucky Water District

Northern Kentucky Water District
Revenue Bonds, Series 2019
Plan of Finance -- September 10, 2018

NKWD_APP_ExA_09-28-18
Rate Case 2018-00291
Exhibit A
Witness: Rehtin

Series 2019 Bond Schedules

Sources and Uses Report	1
Gross Debt Service Schedule (Semi-Annual)	2-3
Gross Debt Service Schedule (Annual)	4

Cumulative Debt Schedules

Debt Capsule Report	5
Gross Debt Service Structure Graph	6
Gross Debt Service Structure Report	7
Principal Reduction Report	8
Gross Debt Service Structure Report (Senior Debt Only)	9
Principal Reduction Report (Senior Debt Only)	10



Northern Kentucky Water Service District

Projected Revenue Bonds, Series 2019

(Following Rate Case)

Sources & Uses

Dated 08/01/2019 | Delivered 08/01/2019

Sources Of Funds

Par Amount of Bonds	\$19,600,000.00
Total Sources	\$19,600,000.00

Uses Of Funds

Total Underwriter's Discount (2.000%)	392,000.00
Costs of Issuance	120,000.00
Deposit to Debt Service Reserve Fund (DSRF)	1,248,090.00
Deposit to Current Refunding Fund	17,838,333.33
Rounding Amount	1,576.67
Total Uses	\$19,600,000.00

Northern Kentucky Water Service District

Projected Revenue Bonds, Series 2019

(Following Rate Case)

Net Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	DSR	Net New D/S
08/01/2019	-	-	-	-	-	-
02/01/2020	545,000.00	2.400%	353,616.25	898,616.25	-	898,616.25
08/01/2020	-	-	347,076.25	347,076.25	-	347,076.25
02/01/2021	560,000.00	2.550%	347,076.25	907,076.25	-	907,076.25
08/01/2021	-	-	339,936.25	339,936.25	-	339,936.25
02/01/2022	575,000.00	2.700%	339,936.25	914,936.25	-	914,936.25
08/01/2022	-	-	332,173.75	332,173.75	-	332,173.75
02/01/2023	590,000.00	2.850%	332,173.75	922,173.75	-	922,173.75
08/01/2023	-	-	323,766.25	323,766.25	-	323,766.25
02/01/2024	605,000.00	2.900%	323,766.25	928,766.25	-	928,766.25
08/01/2024	-	-	314,993.75	314,993.75	-	314,993.75
02/01/2025	625,000.00	3.000%	314,993.75	939,993.75	-	939,993.75
08/01/2025	-	-	305,618.75	305,618.75	-	305,618.75
02/01/2026	645,000.00	3.200%	305,618.75	950,618.75	-	950,618.75
08/01/2026	-	-	295,298.75	295,298.75	-	295,298.75
02/01/2027	665,000.00	3.350%	295,298.75	960,298.75	-	960,298.75
08/01/2027	-	-	284,160.00	284,160.00	-	284,160.00
02/01/2028	690,000.00	3.350%	284,160.00	974,160.00	-	974,160.00
08/01/2028	-	-	272,602.50	272,602.50	-	272,602.50
02/01/2029	715,000.00	3.450%	272,602.50	987,602.50	-	987,602.50
08/01/2029	-	-	260,268.75	260,268.75	-	260,268.75
02/01/2030	740,000.00	3.500%	260,268.75	1,000,268.75	-	1,000,268.75
08/01/2030	-	-	247,318.75	247,318.75	-	247,318.75
02/01/2031	765,000.00	3.550%	247,318.75	1,012,318.75	-	1,012,318.75
08/01/2031	-	-	233,740.00	233,740.00	-	233,740.00
02/01/2032	795,000.00	3.650%	233,740.00	1,028,740.00	-	1,028,740.00
08/01/2032	-	-	219,231.25	219,231.25	-	219,231.25
02/01/2033	820,000.00	3.750%	219,231.25	1,039,231.25	-	1,039,231.25

Projected 2018 For Rate C | SINGLE PURPOSE | 9/ 6/2018 | 3:03 PM

Ross, Sinclair and Associates, LLC
Public Finance

Northern Kentucky Water Service District

Projected Revenue Bonds, Series 2019

(Following Rate Case)

Net Debt Service Schedule

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	DSR	Net New D/S
08/01/2033	-	-	203,856.25	203,856.25	-	203,856.25
02/01/2034	855,000.00	3.800%	203,856.25	1,058,856.25	-	1,058,856.25
08/01/2034	-	-	187,611.25	187,611.25	-	187,611.25
02/01/2035	890,000.00	3.850%	187,611.25	1,077,611.25	-	1,077,611.25
08/01/2035	-	-	170,478.75	170,478.75	-	170,478.75
02/01/2036	925,000.00	3.900%	170,478.75	1,095,478.75	-	1,095,478.75
08/01/2036	-	-	152,441.25	152,441.25	-	152,441.25
02/01/2037	960,000.00	3.900%	152,441.25	1,112,441.25	-	1,112,441.25
08/01/2037	-	-	133,721.25	133,721.25	-	133,721.25
02/01/2038	1,000,000.00	3.900%	133,721.25	1,133,721.25	-	1,133,721.25
08/01/2038	-	-	114,221.25	114,221.25	-	114,221.25
02/01/2039	1,040,000.00	3.950%	114,221.25	1,154,221.25	-	1,154,221.25
08/01/2039	-	-	93,681.25	93,681.25	-	93,681.25
02/01/2040	1,080,000.00	4.000%	93,681.25	1,173,681.25	-	1,173,681.25
08/01/2040	-	-	72,081.25	72,081.25	-	72,081.25
02/01/2041	1,125,000.00	4.050%	72,081.25	1,197,081.25	-	1,197,081.25
08/01/2041	-	-	49,300.00	49,300.00	-	49,300.00
02/01/2042	1,170,000.00	4.100%	49,300.00	1,219,300.00	-	1,219,300.00
08/01/2042	-	-	25,315.00	25,315.00	-	25,315.00
02/01/2043	1,220,000.00	4.150%	25,315.00	1,245,315.00	(1,248,090.00)	(2,775.00)
08/01/2043	-	4.150%	-	-	-	-
Total	\$19,600,000.00	-	\$10,311,401.25	\$29,911,401.25	(1,248,090.00)	\$28,663,311.25

Northern Kentucky Water Service District

Projected Revenue Bonds, Series 2019

(Following Rate Case)

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	DSR	Net New D/S
12/31/2019	-	-	-	-	-	-
12/31/2020	545,000.00	2.400%	700,692.50	1,245,692.50	-	1,245,692.50
12/31/2021	560,000.00	2.550%	687,012.50	1,247,012.50	-	1,247,012.50
12/31/2022	575,000.00	2.700%	672,110.00	1,247,110.00	-	1,247,110.00
12/31/2023	590,000.00	2.850%	655,940.00	1,245,940.00	-	1,245,940.00
12/31/2024	605,000.00	2.900%	638,760.00	1,243,760.00	-	1,243,760.00
12/31/2025	625,000.00	3.000%	620,612.50	1,245,612.50	-	1,245,612.50
12/31/2026	645,000.00	3.200%	600,917.50	1,245,917.50	-	1,245,917.50
12/31/2027	665,000.00	3.350%	579,458.75	1,244,458.75	-	1,244,458.75
12/31/2028	690,000.00	3.350%	556,762.50	1,246,762.50	-	1,246,762.50
12/31/2029	715,000.00	3.450%	532,871.25	1,247,871.25	-	1,247,871.25
12/31/2030	740,000.00	3.500%	507,587.50	1,247,587.50	-	1,247,587.50
12/31/2031	765,000.00	3.550%	481,058.75	1,246,058.75	-	1,246,058.75
12/31/2032	795,000.00	3.650%	452,971.25	1,247,971.25	-	1,247,971.25
12/31/2033	820,000.00	3.750%	423,087.50	1,243,087.50	-	1,243,087.50
12/31/2034	855,000.00	3.800%	391,467.50	1,246,467.50	-	1,246,467.50
12/31/2035	890,000.00	3.850%	358,090.00	1,248,090.00	-	1,248,090.00
12/31/2036	925,000.00	3.900%	322,920.00	1,247,920.00	-	1,247,920.00
12/31/2037	960,000.00	3.900%	286,162.50	1,246,162.50	-	1,246,162.50
12/31/2038	1,000,000.00	3.900%	247,942.50	1,247,942.50	-	1,247,942.50
12/31/2039	1,040,000.00	3.950%	207,902.50	1,247,902.50	-	1,247,902.50
12/31/2040	1,080,000.00	4.000%	165,762.50	1,245,762.50	-	1,245,762.50
12/31/2041	1,125,000.00	4.050%	121,381.25	1,246,381.25	-	1,246,381.25
12/31/2042	1,170,000.00	4.100%	74,615.00	1,244,615.00	-	1,244,615.00
12/31/2043	1,220,000.00	4.150%	25,315.00	1,245,315.00	(1,248,090.00)	(2,775.00)
Total	\$19,600,000.00	-	\$10,311,401.25	\$29,911,401.25	(1,248,090.00)	\$28,663,311.25

Projected 2018 For Rate C | SINGLE PURPOSE | 9/ 6/2018 | 3:03 PM

Ross, Sinclair and Associates, LLC
Public Finance

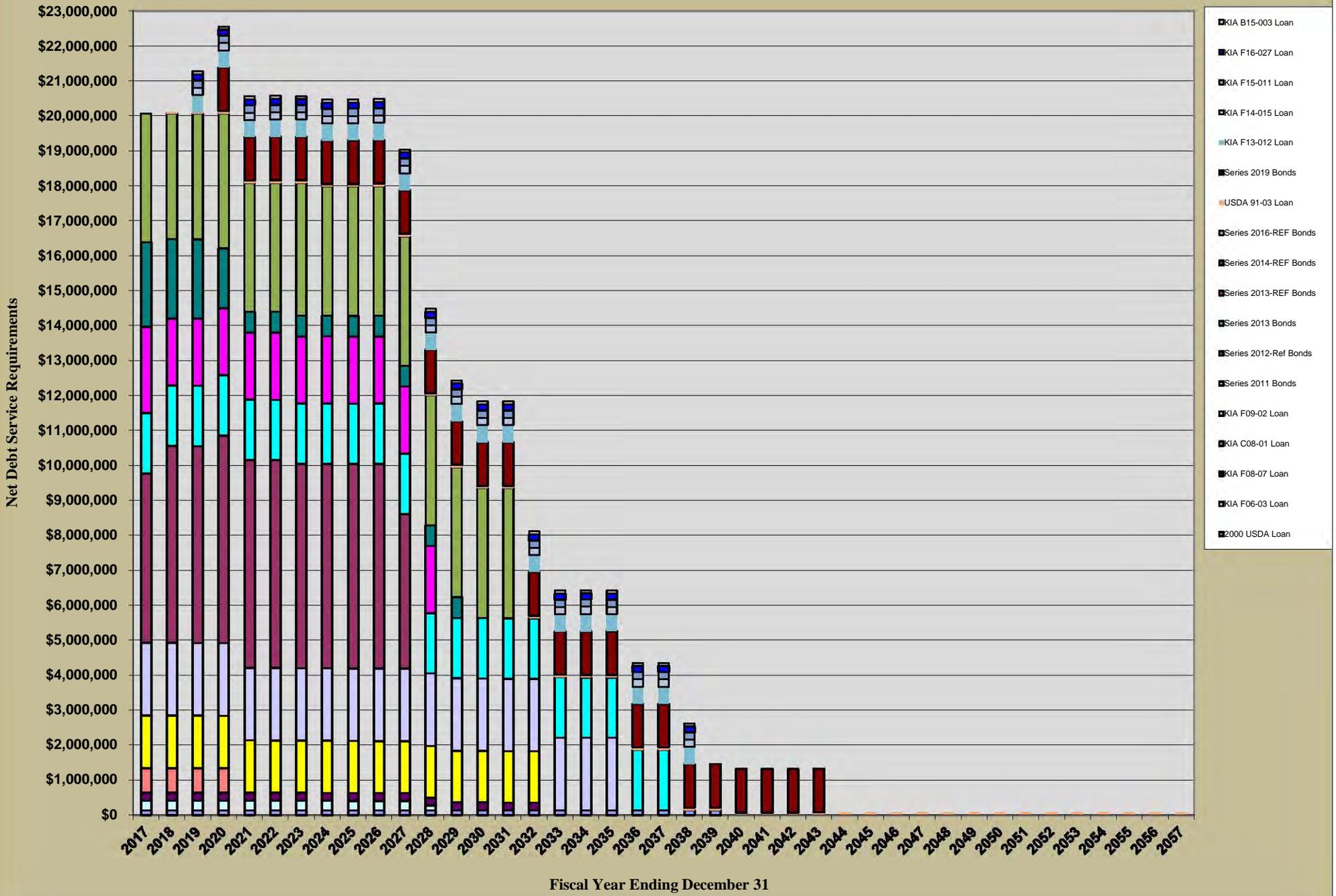
Debt Capsule Summary Report

Bond Series	Original Par Amount	Amount Outstanding	Interest Rate Range	Final Maturity	Call Information
2000 USDA	\$2,287,000	\$1,741,000	5.000%	05/01/39	N/A
2004 Loan (Taylor Mill)	\$3,000,000	\$50,000	0.000%	2018	N/A
2006KIA F06-03	\$4,000,000	\$2,101,347	3.000%	06/01/28	N/A
2008KIA F08-07	\$4,000,000	\$3,141,231	1.000%	12/01/32	N/A
2009KIA C08-01	\$6,000,000	\$1,564,857	3.000%	12/01/20	N/A
2010KIA F09-02	\$24,000,000	\$18,863,740	2.000%	06/01/33	N/A
2011	\$30,830,000	\$24,505,000	3.000 - 5.000%	02/01/35	Feb 2021 @ 100%
2012-Ref	\$54,840,000	\$41,475,000	4.000 - 5.000%	02/01/28	Feb 2022 @ 100%
2013	\$26,400,000	\$23,160,000	2.000 - 5.000%	02/01/38	Feb 2023 @ 100%
2013-REF	\$24,120,000	\$15,365,000	5.000 - 4.000%	02/01/28	Aug 2023 @ 100%
2014-REF	\$15,805,000	\$8,135,000	3.125 - 5.000%	02/01/29	Aug 2023 @ 100%
2016-REF	\$41,905,000	\$37,540,000	5.000% - 3.000%	02/01/31	Feb 2026 @ 100%
USDA Loan 91-03	\$1,733,000	\$1,733,000	2.750%	02/01/57	N/A
Totals:	<i>\$238,920,000</i>	<i>\$179,375,175</i>			
<i><u>Proposed Debt*</u></i>					
Series 2019 Bonds	\$19,600,000	\$19,600,000	2.400 - 4.150%	02/01/43	Feb 2028 @ 100%
KIA Loan F13-012	\$8,000,000	\$4,523,000	2.000%		
KIA Loan F14-015	\$3,400,000	\$3,287,143	2.000%		
KIA Loan F15-011	\$3,450,000	\$2,633,963	2.000%		
KIA Loan F16-027	\$2,850,000	\$0	2.000%		
KIA Fund B 15-003	\$1,500,000	\$1,327,269	0.950%		
Total Proposed:	<i>\$38,800,000</i>	<i>\$31,371,375</i>	---	---	---
Total Existing + Proposed	<i>\$277,720,000</i>	<i>\$210,746,550</i>			

*Assumes bond issue dated 8/1/19 and KIA Loans funded as of 01/01/19

*KIA Loans outstanding amount shown are amounts drawn as of 12/31/17

Northern Kentucky Water District Gross Debt Service Structure Graph



Gross Debt Service Structure Report (After Rate Case)

FY Ending Dec 31st	Series 2000 USDA Loan	KIA F06-03 Loan	KIA F08-07 Loan	KIA C08-01 Loan	KIA F09-02 Loan	Series 2011 Bonds	Series 2012-Ref Bonds	Series 2013 Bonds	Series 2013-REF Bonds	Series 2014-REF Bonds	Series 2016-REF Bonds	USDA 91-03 Loan	PROJECTED						Debt Service
													Series 2019 Bonds	KIA F13-012 Loan	KIA F14-015 Loan	KIA F15-011 Loan	KIA F16-027 Loan	KIA B15-003 Loan	
2017	\$134,450	\$274,517	\$229,203	\$699,902	\$1,512,357	\$2,078,163	\$4,840,750	\$1,728,400	\$2,463,825	\$2,425,638	\$3,673,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,061,035
2018	\$134,200	\$274,034	\$228,729	\$698,634	\$1,509,699	\$2,073,988	\$5,635,625	\$1,724,725	\$1,918,450	\$2,270,138	\$3,590,400	\$30,619	\$0	\$0	\$0	\$0	\$0	\$0	\$20,089,240
2019	\$134,825	\$273,536	\$228,251	\$697,328	\$1,506,988	\$2,073,988	\$5,632,500	\$1,728,025	\$1,918,450	\$2,273,638	\$3,587,525	\$47,658	\$0	\$490,000	\$208,000	\$209,000	\$172,000	\$84,250	\$21,265,960
2020	\$134,325	\$273,023	\$227,767	\$695,982	\$1,504,222	\$2,077,663	\$5,937,500	\$1,726,150	\$1,920,325	\$1,711,513	\$3,852,900	\$73,793	\$1,245,693	\$488,400	\$210,200	\$211,200	\$174,700	\$83,585	\$22,548,939
2021	\$134,700	\$272,495	\$227,279		\$1,501,400	\$2,074,663	\$5,939,625	\$1,727,400	\$1,914,075	\$597,888	\$3,680,275	\$73,558	\$1,247,013	\$486,700	\$207,300	\$213,300	\$172,300	\$82,920	\$20,552,889
2022	\$133,950	\$271,950	\$226,786		\$1,498,522	\$2,074,963	\$5,940,750	\$1,726,650	\$1,919,450	\$600,263	\$3,685,900	\$73,801	\$1,247,110	\$489,900	\$209,400	\$210,300	\$174,900	\$82,255	\$20,566,850
2023	\$134,075	\$271,390	\$226,288		\$1,495,585	\$2,073,463	\$5,838,000	\$1,728,775	\$1,916,200	\$601,363	\$3,792,525	\$73,524	\$1,245,940	\$487,900	\$206,400	\$212,300	\$172,400	\$81,590	\$20,557,718
2024	\$134,050	\$270,812	\$225,785		\$1,492,590	\$2,075,063	\$5,845,750	\$1,728,650	\$1,917,300	\$596,663	\$3,687,525	\$73,727	\$1,243,760	\$490,800	\$208,400	\$209,200	\$174,900	\$80,925	\$20,455,899
2025	\$133,875	\$270,217	\$225,277		\$1,489,535	\$2,074,663	\$5,841,000	\$1,726,275	\$1,918,200	\$598,938	\$3,698,025	\$73,902	\$1,245,613	\$488,500	\$210,300	\$211,100	\$172,300	\$85,260	\$20,462,978
2026	\$133,550	\$269,604	\$224,764		\$1,486,418	\$2,076,325	\$5,848,125	\$1,726,525	\$1,916,500	\$602,838	\$3,701,025	\$73,556	\$1,245,918	\$491,100	\$207,100	\$212,900	\$174,700	\$84,548	\$20,475,495
2027	\$134,050	\$268,972	\$224,246		\$1,483,238	\$2,074,044	\$4,422,875	\$1,729,625	\$1,918,000	\$593,788	\$3,701,400	\$73,690	\$1,244,459	\$488,500	\$208,900	\$209,600	\$177,000	\$83,835	\$19,036,222
2028	\$133,375	\$134,243	\$223,723		\$1,479,995	\$2,078,375		\$1,726,025	\$1,916,750	\$596,988	\$3,702,650	\$73,796	\$1,246,763	\$490,800	\$205,600	\$211,300	\$174,200	\$83,123	\$14,477,705
2029	\$133,525		\$223,194		\$1,476,686	\$2,075,050		\$1,725,725		\$599,219	\$3,709,650	\$73,382	\$1,247,871	\$487,900	\$207,300	\$212,900	\$176,400	\$82,410	\$12,431,212
2030	\$133,475		\$222,660		\$1,473,311	\$2,076,975		\$1,728,525			\$3,707,975	\$73,447	\$1,247,588	\$489,900	\$208,900	\$209,400	\$173,500	\$81,698	\$11,827,353
2031	\$133,225		\$222,121		\$1,469,868	\$2,073,850		\$1,728,541			\$3,714,900	\$73,484	\$1,246,059	\$491,700	\$205,400	\$210,900	\$175,600	\$80,985	\$11,826,633
2032	\$133,750		\$221,576		\$1,466,356	\$2,077,875		\$1,728,181				\$73,494	\$1,247,971	\$488,300	\$206,900	\$212,300	\$172,600	\$80,273	\$8,109,577
2033	\$133,050				\$731,839	\$2,078,375		\$1,727,881				\$73,477	\$1,243,088	\$489,800	\$208,300	\$208,600	\$174,600	\$84,560	\$7,153,570
2034	\$134,100					\$2,074,375		\$1,726,669				\$73,432	\$1,246,468	\$491,100	\$209,600	\$209,900	\$176,500	\$83,800	\$6,425,943
2035	\$133,875					\$2,075,625		\$1,725,550				\$73,359	\$1,248,090	\$487,200	\$205,800	\$211,100	\$173,300	\$83,040	\$6,416,939
2036	\$133,400							\$1,727,747				\$73,753	\$1,247,920	\$488,200	\$207,000	\$212,200	\$175,100	\$82,280	\$4,347,599
2037	\$133,650							\$1,726,250				\$73,611	\$1,246,163	\$489,000	\$208,100	\$213,200	\$176,800	\$81,520	\$4,348,294
2038	\$133,600							\$1,725,913				\$73,443	\$1,247,943	\$489,600	\$209,100	\$209,100	\$173,400	\$80,760	\$4,342,858
2039	\$133,250											\$73,246	\$1,247,903						\$1,454,399
2040												\$73,516	\$1,245,763						\$1,319,278
2041												\$73,251	\$1,246,381						\$1,319,632
2042												\$73,451	\$1,244,615						\$1,318,066
2043												\$73,611	\$1,245,315						\$1,318,926
2044												\$73,236							\$73,236
2045												\$73,326							\$73,326
2046												\$73,376							\$73,376
2047												\$73,384							\$73,384
2048												\$73,351							\$73,351
2049												\$73,276							\$73,276
2050												\$73,161							\$73,161
2051												\$73,004							\$73,004
2052												\$73,299							\$73,299
2053												\$73,046							\$73,046
2054												\$73,244							\$73,244
2055												\$73,388							\$73,388
2056												\$72,984							\$72,984
2057												\$74,511							\$74,511
Totals:	\$3,078,325	\$3,124,792	\$3,607,650	\$2,791,847	\$24,578,610	\$39,437,481	\$61,722,500	\$37,998,206	\$23,557,525	\$14,068,869	\$55,486,506	\$2,870,164	\$29,911,401	\$9,785,300	\$4,158,000	\$4,219,800	\$3,487,200	\$1,653,615	\$325,537,791

Note: KIA Loan debt service includes servicing fee

Principal Reduction Report (After Rate Case)

FY Ending Dec 31st	Series 2000 USDA Loan	KIA F06-03 Loan	KIA F08-07 Loan	KIA C08-01 Loan	KIA F09-02 Loan	Series 2011 Bonds	Series 2012-Ref Bonds	Series 2013 Bonds	Series 2013-REF Bonds	Series 2014-REF Bonds	Series 2016-REF Bonds	USDA 91-03 Loan	PROJECTED						Outstanding Principal	Debt Retirement (10 Years)
													Series 2019 Bonds	KIA F13-012 Loan	KIA F14-015 Loan	KIA F15-011 Loan	KIA F16-027 Loan	KIA B15-003 Loan		
2017	\$44,000	\$191,829	\$189,010	\$625,263	\$1,057,960	\$960,000	\$2,530,000	\$665,000	\$1,645,000	\$1,940,000	\$2,455,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,471,438	63.55%
2018	\$46,000	\$197,627	\$190,905	\$644,281	\$1,079,225	\$985,000	\$3,475,000	\$685,000	\$1,170,000	\$1,880,000	\$1,910,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217,208,400	66.89%
2019	\$49,000	\$203,600	\$192,819	\$663,878	\$1,100,917	\$1,015,000	\$3,650,000	\$720,000	\$1,230,000	\$1,980,000	\$2,005,000	\$0	\$0	\$330,000	\$140,000	\$140,000	\$115,000	\$70,000	\$203,603,186	69.60%
2020	\$51,000	\$209,754	\$194,752	\$684,070	\$1,123,045	\$1,055,000	\$4,150,000	\$755,000	\$1,295,000	\$1,505,000	\$2,380,000	\$26,500	\$545,000	\$335,000	\$145,000	\$145,000	\$120,000	\$70,000	\$188,814,065	72.39%
2021	\$54,000	\$216,094	\$196,704		\$1,145,619	\$1,095,000	\$4,365,000	\$795,000	\$1,355,000	\$440,000	\$2,325,000	\$27,000	\$560,000	\$340,000	\$145,000	\$150,000	\$120,000	\$70,000	\$175,414,648	76.03%
2022	\$56,000	\$222,625	\$198,676		\$1,168,646	\$1,140,000	\$4,590,000	\$835,000	\$1,430,000	\$465,000	\$2,450,000	\$28,000	\$575,000	\$350,000	\$150,000	\$150,000	\$125,000	\$70,000	\$161,410,701	78.06%
2023	\$59,000	\$229,354	\$200,668		\$1,192,135	\$1,185,000	\$4,720,000	\$880,000	\$1,500,000	\$485,000	\$2,685,000	\$28,500	\$590,000	\$355,000	\$150,000	\$155,000	\$125,000	\$70,000	\$146,801,044	79.91%
2024	\$62,000	\$236,286	\$202,680		\$1,216,097	\$1,235,000	\$4,970,000	\$925,000	\$1,570,000	\$495,000	\$2,715,000	\$29,500	\$605,000	\$365,000	\$155,000	\$155,000	\$130,000	\$70,000	\$131,664,481	81.72%
2025	\$65,000	\$243,428	\$204,711		\$1,240,541	\$1,285,000	\$5,220,000	\$970,000	\$1,635,000	\$515,000	\$2,865,000	\$30,500	\$625,000	\$370,000	\$160,000	\$160,000	\$130,000	\$75,000	\$115,870,300	84.08%
2026	\$68,000	\$250,786	\$206,764		\$1,265,476	\$1,340,000	\$5,495,000	\$1,020,000	\$1,700,000	\$540,000	\$3,015,000	\$31,000	\$645,000	\$380,000	\$160,000	\$165,000	\$135,000	\$75,000	\$99,378,275	85.20%
2027	\$72,000	\$258,366	\$208,836		\$1,290,912	\$1,395,000	\$4,315,000	\$1,070,000	\$1,780,000	\$550,000	\$3,170,000	\$32,000	\$665,000	\$385,000	\$165,000	\$165,000	\$140,000	\$75,000	\$83,641,161	87.03%
2028	\$75,000	\$132,097	\$210,930		\$1,316,859	\$1,460,000		\$1,110,000	\$1,870,000	\$570,000	\$3,300,000	\$33,000	\$690,000	\$395,000	\$165,000	\$170,000	\$140,000	\$75,000	\$71,928,276	90.48%
2029	\$79,000		\$213,045		\$1,343,328	\$1,520,000		\$1,155,000		\$590,000	\$3,425,000	\$33,500	\$715,000	\$400,000	\$170,000	\$175,000	\$145,000	\$75,000	\$61,889,403	90.89%
2030	\$83,000		\$215,180		\$1,370,329	\$1,590,000		\$1,205,000			\$3,545,000	\$34,500	\$740,000	\$410,000	\$175,000	\$175,000	\$145,000	\$75,000	\$52,126,394	91.35%
2031	\$87,000		\$217,338		\$1,397,873	\$1,660,000		\$1,255,000			\$3,660,000	\$35,500	\$765,000	\$420,000	\$175,000	\$180,000	\$150,000	\$75,000	\$42,048,684	92.06%
2032	\$92,000		\$219,516		\$1,425,970	\$1,745,000		\$1,310,000				\$36,500	\$795,000	\$425,000	\$180,000	\$185,000	\$150,000	\$75,000	\$35,409,697	94.01%
2033	\$96,000				\$723,697	\$1,835,000		\$1,370,000				\$37,500	\$820,000	\$435,000	\$185,000	\$185,000	\$155,000	\$80,000	\$29,487,500	97.11%
2034	\$102,000					\$1,925,000		\$1,430,000				\$38,500	\$855,000	\$445,000	\$190,000	\$190,000	\$160,000	\$80,000	\$24,072,000	96.67%
2035	\$107,000					\$2,025,000		\$1,490,000				\$39,500	\$890,000	\$450,000	\$190,000	\$195,000	\$160,000	\$80,000	\$18,445,500	95.94%
2036	\$112,000							\$1,555,000				\$41,000	\$925,000	\$460,000	\$195,000	\$200,000	\$165,000	\$80,000	\$14,712,500	95.27%
2037	\$118,000							\$1,620,000				\$42,000	\$960,000	\$470,000	\$200,000	\$205,000	\$170,000	\$80,000	\$10,847,500	94.09%
2038	\$124,000							\$1,690,000				\$43,000	\$1,000,000	\$480,000	\$205,000	\$205,000	\$170,000	\$80,000	\$6,850,500	91.47%
2039	\$130,000											\$44,000	\$1,040,000						\$5,636,500	90.66%
2040												\$45,500	\$1,080,000						\$4,511,000	89.65%
2041												\$46,500	\$1,125,000						\$3,339,500	87.84%
2042												\$48,000	\$1,170,000						\$2,121,500	83.83%
2043												\$49,500	\$1,220,000						\$852,000	67.31%
2044												\$50,500							\$801,500	73.55%
2045												\$52,000							\$749,500	80.85%
2046												\$53,500							\$696,000	89.44%
2047												\$55,000							\$641,000	100.00%
2048												\$56,500							\$584,500	
2049												\$58,000							\$526,500	
2050												\$59,500							\$467,000	
2051												\$61,000							\$406,000	
2052												\$63,000							\$343,000	
2053												\$64,500							\$278,500	
2054												\$66,500							\$212,000	
2055												\$68,500							\$143,500	
2056												\$70,000							\$73,500	
2057												\$73,500							\$73,500	
Totals:	\$1,831,000	\$2,591,845	\$3,262,534	\$2,617,493	\$20,458,628	\$26,450,000	\$47,480,000	\$24,510,000	\$18,180,000	\$11,955,000	\$41,905,000	\$1,733,000	\$19,600,000	\$8,000,000	\$3,400,000	\$3,450,000	\$2,850,000	\$1,500,000	---	

Gross Debt Service Structure Report (After Rate Case -- Senior Debt Only)

FY	Series	Series	Series	Series	Series	Series	Series	USDA	Series	Debt
Ending	2000 USDA	2011	2012-Ref	2013	2013-REF	2014-REF	2016-REF	91-03	2019	Debt
Dec 31st	Loan	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Loan	Bonds	Service
2017	\$134,450	\$2,078,163	\$4,840,750	\$1,728,400	\$2,463,825	\$2,425,638	\$3,673,831	\$0	\$0	\$17,345,056
2018	\$134,200	\$2,073,988	\$5,635,625	\$1,724,725	\$1,918,450	\$2,270,138	\$3,590,400	\$30,619	\$0	\$17,378,144
2019	\$134,825	\$2,073,988	\$5,632,500	\$1,728,025	\$1,918,450	\$2,273,638	\$3,587,525	\$47,658	\$0	\$17,396,608
2020	\$134,325	\$2,077,663	\$5,937,500	\$1,726,150	\$1,920,325	\$1,711,513	\$3,852,900	\$73,793	\$1,245,693	\$18,679,861
2021	\$134,700	\$2,074,663	\$5,939,625	\$1,727,400	\$1,914,075	\$597,888	\$3,680,275	\$73,558	\$1,247,013	\$17,389,195
2022	\$133,950	\$2,074,963	\$5,940,750	\$1,726,650	\$1,919,450	\$600,263	\$3,685,900	\$73,801	\$1,247,110	\$17,402,836
2023	\$134,075	\$2,073,463	\$5,838,000	\$1,728,775	\$1,916,200	\$601,363	\$3,792,525	\$73,524	\$1,245,940	\$17,403,864
2024	\$134,050	\$2,075,063	\$5,845,750	\$1,728,650	\$1,917,300	\$596,663	\$3,687,525	\$73,727	\$1,243,760	\$17,302,487
2025	\$133,875	\$2,074,663	\$5,841,000	\$1,726,275	\$1,918,200	\$598,938	\$3,698,025	\$73,902	\$1,245,613	\$17,310,489
2026	\$133,550	\$2,076,325	\$5,848,125	\$1,726,525	\$1,916,500	\$602,838	\$3,701,025	\$73,556	\$1,245,918	\$17,324,361
2027	\$134,050	\$2,074,044	\$4,422,875	\$1,729,625	\$1,918,000	\$593,788	\$3,701,400	\$73,690	\$1,244,459	\$15,891,930
2028	\$133,375	\$2,078,375		\$1,726,025	\$1,916,750	\$596,988	\$3,702,650	\$73,796	\$1,246,763	\$11,474,721
2029	\$133,525	\$2,075,050		\$1,725,725		\$599,219	\$3,709,650	\$73,382	\$1,247,871	\$9,564,422
2030	\$133,475	\$2,076,975		\$1,728,525			\$3,707,975	\$73,447	\$1,247,588	\$8,967,984
2031	\$133,225	\$2,073,850		\$1,728,541			\$3,714,900	\$73,484	\$1,246,059	\$8,970,059
2032	\$133,750	\$2,077,875		\$1,728,181				\$73,494	\$1,247,971	\$5,261,272
2033	\$133,050	\$2,078,375		\$1,727,881				\$73,477	\$1,243,088	\$5,255,871
2034	\$134,100	\$2,074,375		\$1,726,669				\$73,432	\$1,246,468	\$5,255,043
2035	\$133,875	\$2,075,625		\$1,725,550				\$73,359	\$1,248,090	\$5,256,499
2036	\$133,400			\$1,727,747				\$73,753	\$1,247,920	\$3,182,819
2037	\$133,650			\$1,726,250				\$73,611	\$1,246,163	\$3,179,674
2038	\$133,600							\$73,443	\$1,247,943	\$1,454,985
2039	\$133,250							\$73,246	\$1,247,903	\$1,454,399
2040								\$73,516	\$1,245,763	\$1,319,278
2041								\$73,251	\$1,246,381	\$1,319,632
2042								\$73,451	\$1,244,615	\$1,318,066
2043								\$73,611	\$1,245,315	\$1,318,926
2044								\$73,236		\$73,236
2045								\$73,326		\$73,326
2046								\$73,376		\$73,376
2047								\$73,384		\$73,384
2048								\$73,351		\$73,351
2049								\$73,276		\$73,276
2050								\$73,161		\$73,161
2051								\$73,004		\$73,004
2052								\$73,299		\$73,299
2053								\$73,046		\$73,046
2054								\$73,244		\$73,244
2055								\$73,388		\$73,388
2056								\$72,984		\$72,984
2057								\$74,511		\$74,511
Totals:	\$3,078,325	\$39,437,481	\$61,722,500	\$36,272,294	\$23,557,525	\$14,068,869	\$55,486,506	\$2,870,164	\$29,911,401	\$266,405,065

Principal Reduction Report (After Rate Case -- Senior Debt Only)

FY	Series	Series	Series	Series	Series	Series	Series	USDA	Series		Debt
Ending	2000 USDA	2011	2012-Ref	2013	2013-REF	2014-REF	2016-REF	91-03	2019	Outstanding	Retirement
Dec 31st	Loan	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Loan	Bonds	Principal	(10 Years)
2017	\$44,000	\$960,000	\$2,530,000	\$665,000	\$1,645,000	\$1,940,000	\$2,455,000	\$0	\$0	\$183,405,000	65.43%
2018	\$46,000	\$985,000	\$3,475,000	\$685,000	\$1,170,000	\$1,880,000	\$1,910,000	\$0	\$0	\$173,254,000	68.66%
2019	\$49,000	\$1,015,000	\$3,650,000	\$720,000	\$1,230,000	\$1,980,000	\$2,005,000	\$0	\$0	\$162,605,000	71.23%
2020	\$51,000	\$1,055,000	\$4,150,000	\$755,000	\$1,295,000	\$1,505,000	\$2,380,000	\$26,500	\$545,000	\$150,842,500	73.76%
2021	\$54,000	\$1,095,000	\$4,365,000	\$795,000	\$1,355,000	\$440,000	\$2,325,000	\$27,000	\$560,000	\$139,826,500	77.03%
2022	\$56,000	\$1,140,000	\$4,590,000	\$835,000	\$1,430,000	\$465,000	\$2,450,000	\$28,000	\$575,000	\$128,257,500	78.06%
2023	\$59,000	\$1,185,000	\$4,720,000	\$880,000	\$1,500,000	\$485,000	\$2,685,000	\$28,500	\$590,000	\$116,125,000	79.35%
2024	\$62,000	\$1,235,000	\$4,970,000	\$925,000	\$1,570,000	\$495,000	\$2,715,000	\$29,500	\$605,000	\$103,518,500	81.04%
2025	\$65,000	\$1,285,000	\$5,220,000	\$970,000	\$1,635,000	\$515,000	\$2,865,000	\$30,500	\$625,000	\$90,308,000	83.30%
2026	\$68,000	\$1,340,000	\$5,495,000	\$1,020,000	\$1,700,000	\$540,000	\$3,015,000	\$31,000	\$645,000	\$76,454,000	83.72%
2027	\$72,000	\$1,395,000	\$4,315,000	\$1,070,000	\$1,780,000	\$550,000	\$3,170,000	\$32,000	\$665,000	\$63,405,000	84.69%
2028	\$75,000	\$1,460,000		\$1,110,000	\$1,870,000	\$570,000	\$3,300,000	\$33,000	\$690,000	\$54,297,000	87.38%
2029	\$79,000	\$1,520,000		\$1,155,000		\$590,000	\$3,425,000	\$33,500	\$715,000	\$46,779,500	87.95%
2030	\$83,000	\$1,590,000		\$1,205,000			\$3,545,000	\$34,500	\$740,000	\$39,582,000	88.60%
2031	\$87,000	\$1,660,000		\$1,255,000			\$3,660,000	\$35,500	\$765,000	\$32,119,500	89.60%
2032	\$92,000	\$1,745,000		\$1,310,000				\$36,500	\$795,000	\$28,141,000	92.46%
2033	\$96,000	\$1,835,000		\$1,370,000				\$37,500	\$820,000	\$23,982,500	96.45%
2034	\$102,000	\$1,925,000		\$1,430,000				\$38,500	\$855,000	\$19,632,000	95.92%
2035	\$107,000	\$2,025,000		\$1,490,000				\$39,500	\$890,000	\$15,080,500	95.03%
2036	\$112,000			\$1,555,000				\$41,000	\$925,000	\$12,447,500	94.41%
2037	\$118,000			\$1,620,000				\$42,000	\$960,000	\$9,707,500	93.40%
2038	\$124,000			\$1,690,000				\$43,000	\$1,000,000	\$6,850,500	91.47%
2039	\$130,000							\$44,000	\$1,040,000	\$5,636,500	90.66%
2040								\$45,500	\$1,080,000	\$4,511,000	89.65%
2041								\$46,500	\$1,125,000	\$3,339,500	87.84%
2042								\$48,000	\$1,170,000	\$2,121,500	83.83%
2043								\$49,500	\$1,220,000	\$852,000	67.31%
2044								\$50,500		\$801,500	73.55%
2045								\$52,000		\$749,500	80.85%
2046								\$53,500		\$696,000	89.44%
2047								\$55,000		\$641,000	100.00%
2048								\$56,500		\$584,500	
2049								\$58,000		\$526,500	
2050								\$59,500		\$467,000	
2051								\$61,000		\$406,000	
2052								\$63,000		\$343,000	
2053								\$64,500		\$278,500	
2054								\$66,500		\$212,000	
2055								\$68,500		\$143,500	
2056								\$70,000		\$73,500	
2057								\$73,500		\$73,500	
Totals:	\$1,831,000	\$26,450,000	\$47,480,000	\$24,510,000	\$18,180,000	\$11,955,000	\$41,905,000	\$1,733,000	\$19,600,000		---

NEW ISSUE

RATING: Moody's "MIG 2"

In the opinion of Bond Counsel for the Series 2017 Notes (defined below), based upon an analysis of laws, regulations, rulings and court decisions, and assuming continuing compliance with certain covenants made by the District, and subject to the conditions and limitations set forth herein under the caption "TAX EXEMPTION," interest on the Series 2017 Notes is excludable from gross income for Federal income tax purposes and is not a specific item of tax preference for purposes of the Federal individual or corporate alternative minimum taxes. Interest on the Series 2017 Notes is exempt from Kentucky income tax and the Series 2017 Notes are exempt from ad valorem taxation by the Commonwealth of Kentucky and any of its political subdivisions. See "TAX EXEMPTION" herein.



\$26,000,000
NORTHERN KENTUCKY WATER DISTRICT
REVENUE BOND ANTICIPATION NOTES, SERIES 2017

Dated: Date of Delivery

Due: April 1, 2019

Interest on the captioned Series 2017 Notes (the "Series 2017 Notes") will be payable, from the date of issuance, on April 1 and October 1, commencing October 1, 2017.

<u>Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Price/Yield</u>	<u>CUSIP</u>
April 1, 2019	\$26,000,000	3.000%	102.360%	665306 NV4

The Series 2017 Notes will be fully registered notes in denominations of \$5,000 or any integral multiple thereof without coupons. The Series 2017 Notes will be issuable under a book entry system, registered in the name of The Depository Trust Company ("DTC") or its nominee. There will be no distribution of the Series 2017 Notes to the ultimate purchasers. See "Book Entry System" herein. Principal and interest on the Series 2017 Notes is payable at the principal office of The Bank of New York Mellon Trust Company, N.A, Louisville, Kentucky, as Paying Agent and Bond Registrar. The Series 2017 Notes are subject to optional redemption prior to maturity as described herein.

The Series 2017 Notes are special and limited obligations of the Northern Kentucky Water District (the "District"), a nonprofit, non-stock special District organized under the provisions of Kentucky Revised Statutes (KRS) Chapter 74, issued at the request of the District, and do not constitute a debt, liability or general obligation of the District within the meaning of the Constitution and laws of the Commonwealth of Kentucky, or a pledge of the faith and credit or the taxing power of the District. See "SECURITY FOR THE SERIES 2017 NOTES" herein.

The Series 2017 Notes do not rank on the same basis of parity as the Outstanding Bonds of the District. Interest due on the Series 2017 Notes prior to maturity will be paid from monies deposited from the Note proceeds to the Debt Service Fund - Interest Account, which amount is planned to be adequate to pay all the interest on the Notes prior to the Due Date of the Notes. Principal on the Notes and interest due at maturity is payable from the proceeds of the Series 2019 Bonds or from renewal notes issued prior to the maturity date of the Series 2017 Notes. The District reserves the right to issue additional series of notes and bonds payable from the revenues of the System which then will be considered Outstanding on a basis of parity and equality with all other parity notes and bonds authorized and issued pursuant to the Resolution. See "Security and Source of Payment for the Notes," herein for a more complete description as to the sources of payment and security for the Notes and the bonds issued by the District.

The Notes are subject to redemption prior to maturity as described herein.

The District deems this Official Statement to be final for purposes of Security and Exchange Commission Rule 15c2-12, except for certain information on the cover page hereof and certain pages herein which has been omitted in accordance with the Rule and will be provided with the final Official Statement.

The Series 2017 Notes are offered when, as and if issued, subject to the approving legal opinion of Dinsmore & Shohl LLP, Bond Counsel, Covington, Kentucky. Certain legal matters have been passed upon for the District by Frost Brown Todd, LLC, General Counsel to the District, Florence, Kentucky. The Series 2017 Notes are expected to be available for delivery on or about April 19, 2017.

THIS COVER PAGE CONTAINS CERTAIN INFORMATION FOR QUICK REFERENCE ONLY. IT IS NOT A SUMMARY OF THIS ISSUE. INVESTORS MUST READ THE ENTIRE OFFICIAL STATEMENT TO OBTAIN INFORMATION ESSENTIAL TO THE MAKING OF AN INFORMED INVESTMENT DECISION.

Dated: March 30, 2017

NORTHERN KENTUCKY WATER DISTRICT

Board of Commissioners

Fred A. Macke, Jr., Chairman
Clyde Cunningham, Vice-Chairman
David M. Spaulding, Secretary
Douglas C. Wagner, Treasurer
Joseph J. Koester, Jr.
Patricia J. Sommerkamp

President/CEO

C. Ronald Lovan, P.E.

Vice President of Finance and Support Services

Lindsey Rehtin

GENERAL COUNSEL

Frost Brown Todd, LLC
Florence, Kentucky

BOND COUNSEL

Dinsmore & Shohl LLP
Covington, Kentucky

FINANCIAL ADVISOR

Ross, Sinclaire & Associates, LLC
Lexington, Kentucky

BOND PAYING AGENT AND REGISTRAR

The Bank of New York Mellon Trust Company, N.A.
Louisville, Kentucky

REGARDING THIS OFFICIAL STATEMENT

This Official Statement, which includes the cover page, has been prepared by officials of the Northern Kentucky Water District (the “District”) in connection with the sale by the District of \$26,000,000 aggregate principal amount of Revenue Bond Anticipation Notes, Series 2017 Notes of the District. Certain information concerning the authorization, purpose, terms, conditions of sale and sources of payment of, and security for, the Series 2017 Notes are described herein. Insofar as such information embodies statements of opinion, or estimates, even if not so labeled, it should be regarded as suggesting independent investigation or consultation of other sources prior to making investment decisions. Certain information may not be the most current that is available; however, attempts were made to date and document sources of information.

No dealer, broker, salesman or other person has been authorized by the District to give any information or to make any representation, other than those contained in this Official Statement, and, if given or made, such other information or representations must not be relied upon as having been given by the District. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Series 2017 Notes by any person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale. The information and expressions of opinion herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District since the date hereof.

Neither this Official Statement nor any verbal or written representations by or on behalf of the District before sale of the Series 2017 Notes should be regarded as part of the contract with the holders from time to time of the District’s Series 2017 Notes.

All financial and other information presented herein has been provided by the District from its records, except for information expressly attributed to other sources. It is intended to show recent historic information, and is not intended to indicate future or continuing trends in the financial position or other affairs of the District. No representation is made that past experience, as might be shown by such financial and other information, will necessarily continue or be repeated in the future.

Insofar as the statements contained in this Official Statement involve matters of opinion or estimates, even if not expressly stated as such, such statements are made as such and not as representations of fact or certainty, no representation is made that any of such statements have been or will be realized, and such statements should be regarded as suggesting independent investigation or consultation of other sources prior to the making of investment decisions. Certain information may not be current; however, attempts were made to date and document sources of information. Neither this Official Statement nor any oral or written representations by or on behalf of the District preliminary to sale of the Series 2017 Notes should be regarded as part of the District’s contract with the successful bidder or the holders from time to time of the Series 2017 Notes.

References herein to provisions of Kentucky law, whether codified in the Kentucky Revised Statutes (“KRS”) or uncodified, or of the Kentucky Constitution, are references to such provisions as they presently exist. Any of those provisions may from time to time be amended, repealed or supplemented.

As used in this Official Statement, “debt service” means principal of and interest on the obligations referred to, and “Commonwealth” or “Kentucky” means the Commonwealth of Kentucky.

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\$26,000,000
NORTHERN KENTUCKY WATER DISTRICT
REVENUE BOND ANTICIPATION NOTES,
SERIES 2017

INTRODUCTION

The purpose of this Official Statement, which includes the cover page and appendices hereto, is to provide certain information with respect to the issuance of the Series 2017 Notes.

This introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement, including the cover page and appendices hereto, and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of the Series 2017 Notes to potential investors is made only by means of the entire Official Statement.

The District

The Series 2017 Notes are being issued by the Northern Kentucky Water District, a public body corporate and politic and a political subdivision of the Commonwealth of Kentucky created and existing under Chapter 74 of the Kentucky Revised Statutes (the “District”).

Sources of Payment and Security for the Series 2017 Notes

Pursuant to District’s Amended and Restated General Bond Resolution adopted by the Board of Commissioners of the District on November 19, 1985 as amended by the First Supplemental General Bond Resolution adopted November 17, 1987 (the “General Bond Resolution”), a Series 2019 Bond Resolution (the “Series 2019 Bond Resolution”) adopted by the Board of Commissioners of the District on February 16, 2017, and a Series 2017 Note Resolution (the “Series 2017 Note Resolution”) adopted by the Board of Commissioners of the District on February 16, 2017 (collectively, the “Resolution”), the District has pledged (i) the proceeds of the District’s Water District Revenue Bonds, Series 2017 (the “Series 2017 Bonds”) authorized and directed to be issued under the Series 2019 Bond Resolution, the proceeds of any renewal notes issued by the District (“Renewal Notes”) or other source for the permanent financing for the Project, (ii) any Investment Obligations (as hereinafter defined) purchased with the proceeds of the Series 2017 Notes. Subject to the priority lien granted to the holders of the District’s outstanding Revenue Bonds, and any obligations issued on a parity therewith in accordance with the terms of the General Bond Resolution, the revenues from the operation of the District (the “System”) will also be available for the payment of the principal of, premium, if any, and interest on the Series 2017 Notes. In the Series 2017 Note Resolution, the District has covenanted to cause the Series 2019 Bonds, Renewal Notes or other financing to be issued at or prior to the time necessary to pay in full the principal of, premium, if any, and interest on the Series 2017 Notes when due.

THE SERIES 2017 NOTES DO NOT CONSTITUTE AN INDEBTEDNESS OF THE DISTRICT WITHIN THE MEANING OF THE CONSTITUTION OF THE COMMONWEALTH OF KENTUCKY. THE SERIES 2017 NOTES ARE PAYABLE SOLELY FROM THE REVENUES OF THE SYSTEM AND THE ASSETS AND REVENUES PLEDGED THEREFORE UNDER THE ORDINANCE, AND ARE SECURED BY A STATUTORY MORTGAGE LIEN ON ALL OF THE PROPERTIES OF THE SYSTEM. NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE DISTRICT, THE COMMONWEALTH OF KENTUCKY OR ANY POLITICAL SUBDIVISION OR TAXING AUTHORITY THEREOF, IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE SERIES 2017 NOTES.

Purpose of the Series 2017 Notes

The proceeds of the Series 2017 Notes will be used to: (i) provide funds for paying the costs of various capital projects of the System; (ii) make a deposit to the Series 2017 Notes Cost of Issuance Account to pay the costs of issuing the Series 2017 Notes; and (iii) make a deposit to the Series 2017 Note Payment Fund to pay interest on the Series 2017 Notes.

Description of the Series 2017 Notes

Redemption. The Series 2017 Notes are subject to optional redemption, in whole or in part, on any date beginning October 1, 2018, at a redemption price equal to the principal amount to be redeemed, plus interest accrued to the date of redemption, without premium.

Denominations. The Series 2017 Notes will be issued in principal amounts of \$5,000 and integral multiples thereof.

Book Entry. The Series 2017 Notes are issuable only as fully registered Series 2017 Notes, without coupons. The Series 2017 Notes, when issued, will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York, which will act as securities depository for the Series 2017 Notes. Purchasers will not receive certificates representing their ownership interest in the Series 2017 Notes purchased. So long as DTC or its nominee is the registered owner of the Series 2017 Notes, payments of the principal of and interest due on the Series 2017 Notes will be made directly to DTC. Principal of, redemption premium, if any, and interest on the Series 2017 Notes will be paid directly to DTC by The Bank of New York Mellon Trust Company, N.A, Louisville, Kentucky, as Paying Agent and Registrar (the “Paying Agent and Registrar”). See “BOOK-ENTRY SYSTEM” herein.

Interest. The Series 2017 Notes are dated their date of delivery and bear interest at the rates set forth on the cover hereof, payable semi-annually on April 1 and October 1, beginning October 1, 2017.

Notices. In the event any Series 2017 Notes are called for redemption, notice shall be given by mailing a copy of the redemption notice by registered mail not less than thirty days prior to the date fixed for redemption to the registered owner of each Series 2017 Note to be redeemed.

Tax Exemption

Under the laws, regulations, rulings and judicial decisions in effect as of the date hereof, interest, including original issue discount, if any, on the Series 2017 Notes is excludible from gross income for Federal income tax purposes, pursuant to the Internal Revenue Code of 1986, as amended (the “Code”). Interest on the Series 2017 Notes will not be treated as a specific item of tax preference, under Section 57(a)(5) of the Code, in computing the alternative minimum tax for individuals and corporations. In rendering the opinions in this paragraph regarding the Series 2017 Notes, Bond Counsel has assumed continuing compliance with certain covenants designed to meet the requirements of Section 103 of the Code. Bond Counsel expresses no other opinion as to the federal tax consequences of purchasing, holding or disposing of the Series 2017 Notes. Interest on the Series 2017 Notes is exempt from income taxation and the Series 2017 Notes are exempt from ad valorem taxation by the Commonwealth of Kentucky and any of its political subdivisions.

The District has not designated the Series 2017 Notes as “qualified tax exempt obligations” with respect to certain financial institutions under Code. See Appendix F hereto for the form of the opinion Bond Counsel proposes to deliver in connection with the Series 2017 Notes.

Parties to the Issuance of the Series 2017 Notes

The Paying Agent and Registrar for the Series 2017 Notes is The Bank of New York Mellon Trust Company, N.A., Louisville, Kentucky. Legal matters incidence to the issuance of the Series 2017 Notes and with regard to the tax-exempt status of the interest thereon are subject to the approving legal opinion of Dinsmore & Shohl LLP, Covington, Kentucky, Bond Counsel. The financial advisor to the District with regard to the issuance of the Series 2017 Notes is Ross, Sinclaire & Associates, LLC, Lexington, Kentucky.

Authority for Issuance

Authority for the issuance of the Series 2017 Notes is provided by Chapter 58 of the Kentucky Revised Statutes, Chapter 74 of the Kentucky Revised Statutes (collectively, the “Act”), the Resolution and the Series 2017 Note Resolution. The Series 2017 Notes are being issued under Section 510(2) of the General Bond Resolution. KRS 278.300(8) provides that the District is not required to obtain approval of the Commonwealth of Kentucky Public Service Commission (the “PSC”) for notes maturing no more than two (2) years from their dated date.

Offering and Delivery of the Series 2017 Notes

The Series 2017 Notes are offered when, as and if issued by the District. The Series 2017 Notes will be delivered on or about April 19, 2017 in New York, New York through the Depository Trust Company (DTC).

Disclosure Information

This Official Statement speaks only as of its date, and the information contained herein is subject to change. This Official Statement and continuing disclosure documents of the District are intended to be made available through the Municipal Securities Rulemaking Board. Copies of the basic documentation relating to the Series 2017 Notes, including the authorizing resolution and the bond form, are available from the District.

The District has deemed this Official Statement to be final for the purposes of Securities and Exchange Commission Rule 15c2-12, except for certain information on the cover page hereof and certain pages herein which has been omitted in accordance with the Rule and will be provided with the final Official Statement.

Additional Information

Additional information concerning this Official Statement, as well as copies of the basic documentation relating to the Series 2017 Notes, is available from Ross, Sinclaire & Associates, LLC, 325 West Main Street, Suite 300, Lexington, Kentucky 40507, Attention Mr. Dwight Salsbury.

Brief descriptions of the Series 2017 Notes, security for the Series 2017 Notes, the District, the System and the Resolution are included in this Official Statement. Certain information with respect to the District is included in Appendices hereto. Capitalized terms not otherwise defined herein shall have the meanings assigned to them in the Resolution. All summaries herein of documents and agreements are qualified in their entirety by reference to such documents and agreements, copies of which are available at the office of the District.

THE DISTRICT AND AUTHORITY

The Series 2017 Notes are being issued by the District is a public body corporate and politic and a political subdivision of the Commonwealth of Kentucky created and existing under Chapter 74 of the Kentucky Revised Statutes. The District is the lawful successor to the Campbell County, Kentucky Water District and the Kenton County Water District No. 1 (collectively the "Prior Districts"). On May 24, 1996, the Prior Districts petitioned the PSC for approval to merge and operate as the Northern Kentucky Water District. On August 28, 1996, the PSC by Order Case #96-234 approved the merger of the Prior Districts. The rates, rules and regulations of the Prior Districts were adopted by the District.

THE SERIES 2017 NOTES

General

The Series 2017 Notes are to be issued only as fully registered Notes in denominations of \$5,000 or any integral multiple thereof without coupons. The Series 2017 Notes will be dated their date of delivery, will bear interest from that date as described herein, payable semi-annually on April 1 and October 1 of each year commencing October 1, 2017 (each an "Interest Payment Date"), and will mature on April 1, 2019.

The Series 2017 Notes shall be payable at the principal office of the Paying Agent and Registrar with respect to principal or premium, if any, in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public or private debts. All interest payments shall be payable by check or draft mailed to the record date registered Bondholders. The record dates for April 1 and October 1 interest payment dates shall be the preceding February 15 and August 15, respectively.

Each registered Series 2017 Note shall be transferable only upon the books of the Registrar, at the request of the registered owner thereof or by his authorized Attorney upon surrender thereof together with an assignment satisfactory to the appropriate Registrar duly executed by the registered owner or his duly authorized Attorney. Upon the transfer of any such Series 2017 Note, the District shall issue in the name of the transferee a new registered Series 2017 Note or Notes of the same aggregate principal amount, series and maturity as the surrendered Series 2017 Note. If any Series 2017 Note is mutilated, lost, stolen or destroyed, the District will execute and deliver a new Series 2017 Note in accordance with the General Bond Resolution.

Redemption

Optional Redemption. The Series 2017 Notes are subject to optional redemption, in whole or in part, on any date beginning October 1, 2018, at a redemption price equal to the principal amount to be redeemed, plus interest accrued to the date of redemption, without premium.

Selection of Notes to be Redeemed. In the event of redemption of less than all the outstanding Series 2017 Notes, the District shall assign to each such outstanding Series 2017 Note a distinctive number for each \$5,000 of the principal amount of such Series 2017 Note and shall select by lot, using such method of selection as it shall deem proper in its discretion, as many numbers as, at \$5,000 for each number shall equal the principal amount of Series 2017 Notes to be redeemed. The Series 2017 Notes to be redeemed shall be the Series 2017 Notes to which were assigned numbers so selected; provided, however, that only so much of the principal amount of each such Series 2017 Note of a denomination of more than \$5,000 shall be redeemed as shall equal \$5,000 for each number assigned to it and so selected.

Notice of Redemption. The District shall give notice in the name of the District of the redemption of Series 2017 Notes determined by the District to be redeemed, which notice shall specify

the maturities of the Series 2017 Notes to be redeemed, the redemption date and the place or places where amounts due upon such redemption will be payable and, if less than all of the Series 2017 Notes of the same maturity are to be redeemed, the letters and numbers or other distinguishing marks of such Series 2017 Notes so to be redeemed and, in the case of Series 2017 Notes to be redeemed in part only, such notice shall also specify the respective portions of the principal amount thereof to be redeemed. Such notice shall further state that on such date there shall become due and payable upon each Series 2017 Note to be redeemed the redemption price thereof, or the redemption price of the specified portions of the principal thereof of Series 2017 Notes to be redeemed in part only, together with interest accrued to the Redemption Date, and that from and after such Redemption Date interest thereon shall cease to accrue and be payable. The District shall mail a copy of such notice, postage prepaid, registered mail, not less than ten (10) days before the Redemption Date to the registered owners of any Series 2017 Notes or portions of Series 2017 Notes which are to be redeemed, at their last addresses, appearing upon the registry books.

Book Entry System

The Series 2017 Notes initially will be issued solely in book entry form to be held in the book-entry only system maintained by DTC. So long as such book-entry system is used, only DTC will receive or have the right to receive physical delivery of Series 2017 Notes and Beneficial Owners will not be or be considered to be, and will not have any rights as, owners or holders of the Series 2017 Notes under the Resolution. For additional information about DTC and the book-entry-only system see “APPENDIX E – Book-Entry Only System.”

THE INFORMATION IN THIS SECTION AND IN APPENDIX E CONCERNING DTC AND DTC’S BOOK-ENTRY SYSTEM HAS BEEN OBTAINED FROM SOURCES THAT THE DISTRICT BELIEVES TO BE RELIABLE, BUT THE DISTRICT TAKES NO RESPONSIBILITY FOR THE ACCURACY THEREOF.

SECURITY FOR THE SERIES 2017 NOTES

Note Interest Payment

Interest on the Series 2017 Notes will be paid from monies, representing capitalized interest, deposited from the net proceeds of the Series 2017 Notes to the Debt Service Fund - Interest Account, which amount when added with interest thereon is planned to be adequate to pay all the interest on the Series 2017 Notes prior to the Due Date of the Series 2017 Notes.

Note Principal Payment

The Series 2017 Notes do *not* rank on the same basis of parity as the Outstanding Bonds of the District. The principal on the Series 2017 Notes and interest at maturity is payable from the net proceeds of the Series 2019 Bonds, or such other series so notated as to the calendar year the bonds are issued, if issued earlier than 2019, that are planned to be issued by the District to redeem or pay at maturity, all of the principal of the Series 2017 Notes. In lieu of issuing the Series 2019 Bonds, the District has reserved the right to issue renewal bond anticipation notes.

Security for the Series 2019 Bonds

All the Bonds issued under the Resolution of the District (the “Outstanding Bonds”) are issued and secured pursuant to the Resolution. For a more complete description of the terms and provisions of the Resolution see “GENERAL BOND RESOLUTION” herein. See “Introduction” as to the availability of copies of the Resolution.

Sources of Payment. The interest and principal payments of the Series 2019 Bonds will be payable from and secured by a pledge of revenues and income derived from the ownership, operation, and use or services of the District’s facilities, after the payment of all reasonable or necessary current operating and maintenance expenses of the District, as determined in accordance with generally accepted accounting principles. District Revenues are defined in the General Bond Resolution as “the totality of all water service rates, rentals and charges of any and all types and varieties imposed, enforced and collected by the District for any services rendered by the works and facilities of the District, together with other income received by the District, if any, from any agency of government, both federal and state, as representing income or operating subsidies, as distinguished from capital grants, to the extent not otherwise required to be treated and applied.”

Rate Covenant. The District has covenanted, that it will at all times establish, enforce and collect rates, rentals, and charges for services rendered and facilities constituting the System (subject to such regulatory approval as may be required by law), in an amount after allowances for all operation and maintenance cost (but not including depreciation) of 1.20 times the annual principal, interest and sinking fund requirements on all Bonds issued under the Resolution.

Mortgage Lien. The Series 2019 Bonds will be further secured by a statutory mortgage lien on all properties of the District, granted to and in favor of the registered owners of the Series 2019 Bonds and said properties shall remain subject to the lien until the payment in full of all principal and interest on the Series 2019 Bonds.

PLAN OF FINANCE

Proceeds of the Series 2017 Notes will be used to pay the costs of various capital projects of the System and to pay interest on the Series 2017 Notes through their maturity. Proceeds of the Series 2017 Notes will also be used to pay the costs of issuing the Series 2017 Notes.

SOURCES AND USES OF FUNDS

<u>Sources</u>	
Principal Amount of Series 2017 Notes	\$26,000,000.00
Plus Original Issue Premium	<u>613,600.00</u>
TOTAL	\$26,613,600.00
<u>Uses</u>	
Deposit to Construction and Acquisition Account	\$25,347,992.46
Deposit to Capitalized Interest Fund	1,131,000.00
Costs of Issuance	56,607.54
Underwriter’s Discount	<u>78,000.00</u>
TOTAL	\$26,613,600.00

PLANS TO ISSUE ADDITIONAL DEBT - FIVE YEAR CAPITAL PLAN

The District over the years has acquired or consolidated several systems located in the older river cities located within the current boundaries of the District. Significant portions of the infrastructure of these systems are in need of repair or replacement. The District prioritizes all of these needs in order to use capital dollars in the most effective and efficient manner possible.

The District continues to face the challenges of meeting the aging infrastructure both at its production facilities and in its transmission and distribution system. This is reflected in the Five Year Capital Budget for the period 2017 through 2021 that totals approximately \$105 million. Water Quality

and Production issues account for approximately \$46 million (44%) of this total while Distribution issues also represent approximately \$59 million (56%).

The District also has received authorization for a US Department of Agriculture Rural Development Loan in the amount of \$1,733,000. As of March 15, 2017 the District had not spent the balance of the proceeds of the loan so the loan had not been funded.

The replacement of aging infrastructure, the upgrade of distribution capacity, and the provision for redundancy and reliability are the drivers of this capital effort in order to provide water to the region in a sustainable manner.

GENERAL LEGAL MATTERS

The issuance of the Series 2017 Notes and certain legal matters incident to compliance by the District with Sections 103(b)(2) and 148 of the Code, and regulations thereunder relating to “arbitrage bonds” are subject to the approval of Dinsmore & Shohl LLP, Covington, Kentucky, Bond Counsel, whose approving opinion will be delivered with the Series 2017 Notes. Certain legal matters will be passed upon for the District by its counsel, Frost Brown Todd, LLC, Florence, Kentucky.

Bond Counsel has reviewed legal matters incident to those sections of the Official Statement entitled “THE SERIES 2017 NOTES,” “SECURITY FOR THE SERIES 2017 NOTES,” “TAX EXEMPTION” and “APPENDIX D - SUMMARY OF GENERAL BOND RESOLUTION” and is of the opinion that the statements contained in such identified sections are, as to law and legal conclusions, correct and that such sections fairly summarize the contents of documents therein described. Bond Counsel assumes no responsibility for the accuracy or completeness of other statements or financial information contained in this Official Statement.

LITIGATION INVOLVING DISTRICT

There is no controversy or litigation of any nature now pending or threatened, restraining or enjoining the issuance, sale, execution or delivery of the Series 2017 Notes, or in any way contesting or affecting the validity of such Series 2017 Notes, or any proceedings of the District taken with respect to the issuance or sale thereof, or the pledge or application of any moneys or security provided for the payment of such Series 2017 Notes, or the due existence or powers of the District.

TAX EXEMPTION

General. In the opinion of Bond Counsel for the Series 2017 Notes, based upon an analysis of existing laws, regulations, rulings and court decisions, interest on the Series 2017 Notes will be excludible from gross income for federal income tax purposes. Bond Counsel for the Series 2017 Notes is also of the opinion that interest on the Series 2017 Notes will not be a specific item of tax preference under Section 57 of the Internal Revenue Code of 1986 (the “Code”) for purposes of computing the alternative minimum tax for individuals and corporations. Furthermore, Bond Counsel for the Series 2017 Notes is of the opinion that interest on the Series 2017 Notes is exempt from income taxation by the Commonwealth and the Series 2017 Notes are exempt from ad valorem taxation by the Commonwealth and any of its political subdivisions.

A copy of the form of opinion of Bond Counsel for the Series 2017 Notes is set forth in Appendix F, attached hereto.

The Code imposes various restrictions, conditions, and requirements relating to the qualification of the Series 2017 Notes as so-called “tax-exempt” bonds. The District has covenanted to comply with certain restrictions designed to ensure that interest on the Series 2017 Notes will not be includable in

gross income for federal income tax purposes. Failure to comply with these covenants could result in the Series 2017 Notes not qualifying as “tax-exempt Notes,” and thus interest on the Series 2017 Notes being includable in the gross income of the holders thereof for federal income tax purposes. Such failure to qualify and the resulting inclusion of interest could be required retroactively to the date of issuance of the Series 2017 Notes. The opinion of Bond Counsel assumes compliance with these covenants. However, Bond Counsel has not undertaken to determine (or to inform any person) whether any actions taken (or not taken) or events occurring (or not occurring) after the date of issuance of the Series 2017 Notes may adversely affect either the federal or Kentucky tax status of the Series 2017 Notes.

Certain requirements and procedures contained or referred to in the Resolution and other relevant documents may be changed and certain actions (including, without limitation, defeasance of the Series 2017 Notes) may be taken or omitted under the circumstances and subject to the terms and conditions set forth in such documents. Bond Counsel expresses no opinion as to any Series 2017 Notes or the interest thereon if any such change occurs or action is taken or omitted upon the advice or approval of bond counsel other than Dinsmore & Shohl LLP.

Although Bond Counsel for the Series 2017 Notes is of the opinion that interest on the Series 2017 Notes will be excludable from gross income for federal income tax purposes and the Series 2017 Notes will be exempt from Kentucky income tax, as described above, the ownership or disposition of, or the accrual or receipt of interest on, the Series 2017 Notes may otherwise affect a Holder’s Federal, state or local tax liabilities. The nature and extent of these other tax consequences may depend upon the particular tax status of the Holder or the Holder’s other items of income or deduction. Bond Counsel expresses no opinions regarding any tax consequences other than what is set forth in its opinion and each Holder or potential Holder is urged to consult with tax counsel with respect to the effects of purchasing, holding or disposing the Series 2017 Notes on the tax liabilities of the individual or entity.

Receipt of tax-exempt interest, ownership or disposition the Series 2017 Notes may result in other collateral federal, state or local tax consequence for certain taxpayers. Such effects may include, without limitation, increasing the federal tax liability of certain foreign corporations subject to the branch profits tax imposed by Section 884 of the Code, increasing the federal tax liability of certain insurance companies, under Section 832 of the Code, increasing the federal tax liability and affecting the status of certain S Corporations subject to Sections 1362 and 1375 of the Code, increasing the federal tax liability of certain individual recipients of Social Security or the Railroad Retirement benefits under Section 86 of the Code and limiting the amount of the Earned Income Credit under Section 32 of the Code that might otherwise be available. Ownership of any of the Series 2017 Notes may also result in the limitation of interest and certain other deductions for financial institutions and other taxpayers, pursuant to Section 265 of the Code. Finally, residence of the Holder of the Series 2017 Notes in a state other than Kentucky or being subject to tax in a state other than Kentucky, may result in income or other tax liabilities being imposed by such states or their political subdivisions based on the interest or other income from the Series 2017 Notes.

The District has not designated the Series 2017 Notes as “qualified tax-exempt obligations” under Section 265 of the Code.

Original Issue Premium. “Acquisition Premium” is the excess of the cost of a bond over the stated redemption price of such bond at maturity or, for Notes that have one or more earlier call dates, the amount payable at the next earliest call date. The Series 2017 Notes having a yield that is lower than their stated interest rate, as shown on the cover page hereto (the “Premium Notes”), are being initially offered and sold to the public at an Acquisition Premium. For federal income tax purposes, the amount of Acquisition Premium on each bond the interest on which is excludable from gross income for federal income tax purposes (“tax-exempt bond”) must be amortized and will reduce the Noteholder’s adjusted basis in that bond. However, no amount of amortized Acquisition Premium on tax-exempt bond may be deducted in determining Noteholder’s taxable income for federal income tax purposes. The amount of

any Acquisition Premium paid on the Premium Notes, or on any of the Series 2017 Notes, that must be amortized during any period will be based on the “constant yield” method, using the original Noteholder’s basis in such Notes and compounding semiannually. This amount is amortized ratably over that semiannual period on a daily basis.

Holders of any Series 2017 Notes, including any Premium Notes, purchased at an Acquisition Premium should consult their own tax advisors as to the actual effect of such Acquisition Premium with respect to their own tax situation and as to the treatment of Acquisition Premium for state tax purposes.

Original Issue Discount. Series 2017 Notes having a yield that is higher than their stated interest rate, as shown on the cover page hereto (the “Discount Notes”), are being offered and sold to the public at an original issue discount (“OID”) from the amounts payable at maturity thereon. OID is the excess of the stated redemption price of a Note at maturity (the face amount) over the “issue price” of such bond. The issue price is the initial offering price to the public (other than to bond houses, brokers or similar persons acting in the capacity of underwriters or wholesalers) at which a substantial amount of bond of the same maturity are sold pursuant to that initial offering. For federal income tax purposes, OID on each bond will accrue over the term of the bond, and for the Discount Notes, the amount of accretion will be based on a single rate of interest, compounded semiannually (the “yield to maturity”). The amount of OID that accrues during each semi-annual period will do so ratably over that period on a daily basis. With respect to an initial purchaser of a Discount Note at its issue price, the portion of OID that accrues during the period that such purchaser owns the Discount Note is added to such purchaser’s tax basis for purposes of determining gain or loss at the maturity, redemption, sale or other disposition of that Discount Note and thus, in practical effect, is treated as stated interest, which is excludable from gross income for federal income tax purposes.

Holders of Discount Notes should consult their own tax advisors as to the treatment of OID and the tax consequences of the purchase of such Discount Notes other than at the issue price during the initial public offering and as to the treatment of OID for state tax purposes.

RATING

Moody’s has assigned its municipal bond rating to the Series 2017 Notes, as shown on the cover page hereto. Such rating reflects only the view of the rating agency. Any explanation of the significance of such ratings may only be obtained from Moody’s at the following address: Moody’s Investors Service, Inc. at 7 World Trade Center, 250 Greenwich Street, Public Finance Group - 23rd Floor, New York, New York 10007, (212) 553-0300. There is no assurance that such rating will continue for any given period of time or that it will not be revised downward or withdrawn entirely by such organization if, in the judgment of such organization, circumstances so warrant. Any such downward revision or withdrawal of such rating will have adverse effects on the market price of the Series 2017 Notes.

UNDERWRITING

The Series 2017 Notes are being purchased for reoffering by J.J.B. Hilliard, W.L. Lyons, Inc. (the “Underwriter”). The Underwriter has agreed to purchase the Series 2017 Notes at an aggregate purchase price of \$26,535,600 (reflecting the par amount of the Series 2017 Notes, plus premium of \$613,600, and less underwriter’s discount of \$78,000). The initial public offering prices, which produce the yields set forth on the cover page of this Official Statement, may be changed by the Underwriter and the Underwriter may offer and sell the Series 2017 Notes to certain dealers (including dealers depositing Series 2017 Notes into investment trusts) and others at prices lower than the offering prices which produce the yields set forth on the cover page.

FINANCIAL ADVISOR

Ross, Sinclair & Associates, LLC is employed as Financial Advisor to the District in connection with the issuance of the Series 2017 Notes. The Financial Advisor's fee for services rendered with respect to the sale of the Series 2017 Notes is contingent upon the issuance and delivery of the Series 2017 Notes. The Official Statement was prepared and distributed by the Financial Advisor. The information set forth herein was obtained from the District and other sources believed to be reliable, but is not guaranteed as to accuracy or completeness by, and is not to be construed as a representation of the Financial Advisor.

CONTINUING DISCLOSURE

In accordance with Securities and Exchange Commission Rule 15c2-12 (the "Rule"), the District will agree, pursuant to a Continuing Disclosure Agreement dated as of April 19, 2017 (the "Disclosure Agreement"), to be delivered on the date of delivery of the Series 2017 Notes, to cause the following information to be provided:

- (i) to the Municipal Securities Rulemaking Board (the "MSRB"), certain annual financial information and operating data, including audited financial statements prepared in accordance with generally accepted accounting principles as applied to governmental units, generally consistent with the information contained in "Appendix B" and "Appendix C" (the "Financial Data") of the Official Statement; such information shall be provided on or before October 1 following the fiscal year ending on the preceding December 31, commencing with the fiscal year ended December 31, 2016, provided that the audited financial statements may not be available by such date, but will be made available immediately upon delivery thereof by the auditor to the Obligated Person;
- (ii) to the MSRB, within ten business days after the occurrence of the event, notice of the occurrence of the following events, if material, with respect to the Notes:
 - a. Principal and interest payment delinquencies;
 - b. Non-payment related defaults, if material;
 - c. Unscheduled draws on debt service reserves reflecting financial difficulties;
 - d. Unscheduled draws on credit enhancements reflecting financial difficulties;
 - e. Substitution of credit or liquidity providers, or their failure to perform;
 - f. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax-exempt status of the security;
 - g. Modifications to rights of security holders, if material;
 - h. Bond calls, if material, and tender offers (except for mandatory scheduled redemptions not otherwise contingent upon the occurrence of an event);
 - i. Defeasances;
 - j. Release, substitution or sale of property securing repayment of the securities, if material;

- k. Rating changes;
 - l. Bankruptcy, insolvency, receivership or similar event of the obligated person (Note: For the purposes of this event, the event is considered to occur when any of the following occur: The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person);
 - m. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
 - n. Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- (iii) in a timely manner, to the MSRB, notice of a failure (of which the Obligated Person has knowledge) of an Obligated Person to provide the required Annual Financial Information on or before the date specified in the Continuing Disclosure Agreement.

The Disclosure Agreement provides holders of the Series 2017 Notes, including beneficial owners of the Series 2017 Notes, with certain enforcement rights in the event of a failure by the District to comply with the terms thereof; however, a default under the Disclosure Agreement does not constitute an event of default under the Resolution. The Disclosure Agreement may also be amended or terminated under certain circumstances in accordance with the Rule as more fully described therein. Holders of the Series 2017 Notes are advised that the Disclosure Agreement, the form of which is obtainable from the Financial Advisor, should be read in its entirety for more complete information regarding its contents.

For purposes of this transaction with respect to events as set forth in the Rule:

- (i) there are no credit enhancements applicable to the Notes;
- (ii) there are no liquidity providers applicable to the Notes; and
- (iii) there is no property securing the repayment of the Notes.

Pursuant to outstanding continuing disclosure agreements (the “Existing Agreements”) the District is required to file certain annual financial information with the MSRB by October 1 of each year. The District operates on a fiscal year ending each December 31 and the General Bond Resolution requires that annual audits be completed within 60 days of the end of each fiscal year. Certain Existing Agreements correctly reference a fiscal year ending December 31 while others reference a fiscal year ending June 30. The District has filed its annual audits upon completion in accordance with the General Bond Resolution.

For the year ending December 31, 2010, the District's annual financial information was not filed by the date required in the Existing Agreements. The annual financial information was subsequently filed on October 4, 2011, and the District has complied with the requirements of the Rule in every year since 2010. The District has procedures in place to assure compliance with the Rule and the Existing Agreements in the future and, except for the late filing in 2011, is in compliance the continuing disclosure undertaking requirements of the Rule in connection with its outstanding obligations that are subject to such requirements.

CONCLUDING STATEMENT

The financial statements of the District have been examined to the extent set forth in the report of Rankin, Rankin & Company, Certified Public Accountants, Ft. Wright, Kentucky, independent certified public accountants, and are included in reliance upon the report of such firm and upon their authority as experts in auditing and accounting.

The foregoing summaries or descriptions of provisions in the Resolution and all references to other materials not purporting to be quoted in full, are only brief outlines of certain provisions thereof and do not purport to be complete statements of such documents and provisions. Reference is hereby made to the complete documents, copies of which will be furnished by the District upon request, for further information.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or holders of any of the Series 2017 Notes.

This Official Statement has been approved by the District as of the date set forth on the cover hereof.

NORTHERN KENTUCKY WATER DISTRICT

By: /s/ Fred A. Macke, Jr.

Chair

APPENDIX A

AGGREGATE DEBT SERVICE SCHEDULE

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\$26,000,000
Northern Kentucky Water District
Revenue Bond Anticipation Notes,
Series 2017

Aggregate Debt Service Schedule

Principal and Interest Requirements

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Capitalized Interest</u>	<u>Total Net Principal and Interest</u>
10/01/2017	-0-	\$351,000	(\$351,000)	-0-
04/01/2018	-0-	390,000	(390,000)	-0-
10/01/2018	-0-	390,000	(390,000)	-0-
04/01/2019	\$26,000,000	390,000	(390,000)	\$26,000,000
Totals	\$26,000,000	\$1,521,000	\$(1,521,000)	\$27,521,000

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APPENDIX B

INFORMATION REGARDING THE DISTRICT AND THE SYSTEM

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GENERAL INFORMATION CONCERNING THE DISTRICT AND THE SYSTEM

The Northern Kentucky Water District (the “District”) is the lawful successor to the Campbell County Kentucky Water District (originally established in 1953) and the Kenton County Water District No. 1 (originally established in 1926). On May 24, 1996, the Prior Districts petitioned the PSC for approval to merge and operate as the Northern Kentucky Water District. On August 28, 1996 the PSC by Order Case #96-234 approved the merger of the Prior Districts. The rates, rules and regulations of the Prior Districts were adopted by the District. The District is governed by a Board of Commissioners appointed by the county judge/executives from the District’s service area.

The District serves more than 300,000 customers in the northern Kentucky area. The District is the largest water service special district in the Commonwealth of Kentucky and the largest supplier of potable water outside of the major metropolitan areas of Lexington and Louisville, Kentucky. The District has the authority and duty to plan, design, finance, construct, install, operate, replace and maintain a waterworks and water distribution system within the service area approved by the PSC.

Service Area

Customers and Sales

The District’s service area lies within Campbell and Kenton County, Kentucky. The Service area is bound to the west by Boone County, to the south by Grant and Pendleton Counties and to the east by Bracken County. The Ohio River forms a natural boundary to the north. Kenton, Boone and Campbell counties in Kentucky, and three counties in Ohio, form the Cincinnati Standard Metropolitan Statistical Area (SMSA).

The following table and chart reflects the number of general service customers and water sales by each class served by the District at the beginning and end of calendar year 2016.

	2016 Beginning Year Customers	2016 Year End Customers	Year End Customers by Class	Sales	Sales by Class
Residential	75,376	76,055	92.14%	\$31,146,733	61.10%
Commercial	4,006	4,006	4.85	7,246,450	14.22
Industrial	112	110	0.13	3,966,911	7.78
Public Authorities	497	461	0.56	2,461,814	4.83
Multiple Family Dwellings	1,674	1,689	2.05	4,413,247	8.66
Bulk Loading Stations	6	7	0.01	73,067	0.14
Fire Hydrants	450	211	0.26	64,879	0.13
Wholesale Customers	3	3	0.00	1,604,039	3.15
Total:	82,124	82,542	100.00%	\$50,977,140	100.00%

Wholesale Customers

At the end of calendar year 2016, the District served as a supplier to three (3) water distribution systems in the Northern Kentucky area (the “Resale Customers”). Resale Customers purchase treated water from the District for resale to their general customers. A wholesale rate, based on 1,000 gallon increments, is approved by the PSC for sale to the Resale Customers.

The following table shows the number of gallons sold and the amount billed to each of the three (3) water distribution systems at the end of calendar year 2016.

	Consumption	
	Gallons	Revenue
City of Walton	190,152,800	\$648,700
Bullock Pen Water District	194,755,300	666,507
Pendleton County Water	84,049,800	288,832
Total:	468,957,900	\$1,604,039

Change in Wholesale Water Contracts

During February 2001, the District amended its water purchase contracts with the City of Florence, Kentucky and the Boone County Water District. Both contracts were amended such that the City of Florence and the Boone County Water District have no further obligation to purchase treated water from the District, except in case of an emergency. Collectively, the City of Florence and the Boone County Water District paid to the District approximately \$3.5 million in order to amend the contracts. The amended contracts now provide that the City of Florence and the Boone County Water District will only purchase treated water from the District through December 31, 2003. Thereafter, except in case of an emergency, the City of Florence and the Boone County Water District have made plans to purchase their treated water from the City of Cincinnati, Ohio.

During 2000 and 2001, the District took over the management and operations of three waterworks systems. The District acquired for one dollar (\$1.00) each, the Winston Park Water District consisting of about 300 customers, the City of Ludlow, Kentucky waterworks system consisting of about 1,400 customers and the City of Bromley, Kentucky waterworks system consisting of about 350 customers. Additionally, the District has entered into a long-term supply contract with the Bullock Pen Water District.

On March 9, 2004, the District purchased the City of Taylor Mill waterworks system for three million dollars to be paid to the City of Taylor Mill over a fifteen (15) year period. The City of Taylor Mill waterworks system currently serves approximately 5,400 customers.

The Northern Kentucky Water District (NKWD) has recently updated two key wholesale agreements with its two largest wholesale customers. Key provisions include:

City of Walton

- The new agreement establishes a 40 year term and encompasses Walton’s entire service area.
- The agreement gives the District the first right of refusal to purchase Walton’s system in the event of merger or sale.
- The new agreement establishes the District as the City of Walton’s exclusive supplier as compared to the old agreement that did not obligate the City of Walton to purchase any specific amount from the District. Walton could purchase any amount that they needed with no minimum under the provisions of the old agreement.

Bullock Pen Water District

- The new agreement expires in 2040.
- The new agreement doubles Bullock Pen's minimum purchase requirement from 150,000 gallons per day to 300,000 gallons per day as compared to the old agreement.
- The new agreement establishes NKWD as the Bullock Pen Water District's premier supplier and defines a service area within Grant County that will be exclusively served by the District or Bullock Pen's Treatment Plant which is near capacity. The old agreement did not establish any service area. This will increase the amount of water that the District sells to Bullock Pen in the future and also puts the District in position to provide additional service if Bullock Pen takes its plant out of service in the future.
- The new agreement contains provisions that require Bullock Pen to: 1) notify the District if it decides to sell any or all of its system, 2) sell any new lines extended in Kenton County at actual cost to the District if Bullock Pen does sell its system in the future to someone other than the District and 3) requires that the agreement would remain in force to any newly created merged District within Grant County.

City of Newport Waterworks Acquisition

On January 2, 2002, the District filed a second amendment and restated application to the PSC to issue approximately \$46,045,00 of its Series 2002A revenue and refunding bonds in connection with Case # 2001-198. In addition to refinancing its Series 1992A Bonds, the District in its application proposed to use \$17,100,000 of its Series 2002A Bond proceeds to refinance all of its then outstanding Bond Anticipation Notes; however, if the agreement to acquire the City of Newport, Kentucky Waterworks System was consummated prior to the discharging of the then outstanding Bond Anticipation Notes, the District requested that it be given the opportunity to petition the Commission for approval to use the Bond proceeds for the acquisition of the Newport facilities.

An Order of the PSC was granted on January 8, 2002 and the District acquired and took over the management and operations of the City of Newport, Kentucky waterworks system on June 13, 2002 at a cost of approximately \$17.1 million which was paid from a portion of the net proceeds of the Series 2002A Bonds.

Newport is a second class city located in Campbell County, Kentucky on the Ohio River. The City, founded in 1795, has a population of approximately 17,000 persons. In addition to the water mains and distribution lines and an elevated water tower storage system, its waterworks system primarily consists of an Ohio River pumping facility originally built in 1872 and a treatment facility originally built in 1962 that has had two major renovations since that time.

Major Customers

The ten largest customers of the District during calendar year 2016 were:

Customer Name	Total Consumption (Gallons, HCF)	Total Water Sales
Bullock Pen Water	260,368	\$669,579
City of Walton	254,215	648,703
Continental Silver Grove LLC	221,370	636,445
Sara Lee	200,556	600,820
Club Chef LLC	186,583	538,788
Kenton Cty Airport	173,076	503,939
Pendleton Cty Water	112,366	290,641
St. Elizabeth Hospital	103,820	322,850
Northern Kentucky University	98,207	328,366
US Housing	95,218	311,137
Totals:	1,705,779	4,851,268

Water Supply and Water Quality

The District obtains its raw water supply from the Ohio and Licking rivers. Treatment is provided at the Newport, Campbell County, Ft. Thomas and Taylor Mill water treatment plants. The total pumping capacity of all the District's plants is 64 million gallons per day. The average daily demand is 28-30 mgd or slightly under 50% of capacity.

The Taylor Mill treatment plant serves as the central monitoring and control point for the entire distribution system. A Supervisory Control and Data Acquisition (SCADA) system is installed at the Taylor Mill plant. This system stores all operation and alarm data for generating daily, weekly and monthly operation reports. Plans are to install the SCADA system in all the System's water treatment plants.

The distribution system consists of more than 1,000 miles of water mains and distribution lines. The distribution main system is primarily constructed of cast or ductile iron with some of the larger mains constructed of concrete and the distribution lines are constructed of PVC piping.

According to the District, compliance is met with all requirements of the Safe Drinking Water Act of the Environmental Protection Agency and they are planning accordingly for increased monitoring and reporting requirements of the Act.

Water Rates

Current Rates

PSC Order 2015-00143, dated January 15, 2016 (the "Order"), provides that the District is authorized to adjust certain rates charged by the System to its customers in order to produce additional revenues in two phases.

Each customer pays a minimum charge by meter size in addition to the cost of water usage as set forth below:

Effective January 15, 2016 Phase I

Meter Size	Monthly Charge	Quarterly Charge
5/8 inch	\$15.30	\$30.60
3/4 inch	15.70	32.15
1 inch	17.20	36.90
1 1/2 inch	19.40	43.60
2 inch	24.50	61.20
3 inch	59.10	190.45
4 inch	74.10	238.65
6 inch	109.70	352.70
8 inch	148.10	481.95
10 inch and larger	196.90	629.25

In addition to the minimum charge shown above, all of the System customers pay a consumption charge based on the schedule of charges set forth below:

	Monthly Block/Quarterly Block	Rate
First	1,500 cubic feet/4,500 cubic feet	\$4.39 Per 100 cubic feet
Next	163,500 cubic feet/490,500 cubic feet	\$3.74 Per 100 cubic feet
Over	165,000 cubic feet/495,000 cubic feet	\$2.80 Per 100 cubic feet
Wholesale		\$3.42 per 1,000 gallons \$2.56 Per 100 cubic feet
Bulk Sales (Fill Stations)		\$5.87 Per 1,000 gallons
Overtime Charge		\$60

Effective January 15, 2017 Phase II

Meter Size	Monthly Charge	Quarterly Charge
5/8 inch	\$16.40	\$32.80
3/4 inch	16.85	34.40
1 inch	18.45	39.50
1 1/2 inch	20.75	46.70
2 inch	26.20	65.50
3 inch	63.20	203.90
4 inch	79.30	255.50
6 inch	117.40	377.60
8 inch	158.50	516.00
10 inch and larger	210.80	673.70

	Monthly Block/Quarterly Block	Rate
First	1,500 cubic feet/4,500 cubic feet	\$4.53 Per 100 cubic feet
Next	163,500 cubic feet/490,500 cubic feet	\$3.94 Per 100 cubic feet
Over	165,000 cubic feet/495,000 cubic feet	\$2.88 Per 100 cubic feet
Wholesale		\$3.57 per 1,000 gallons \$2.67 Per 100 cubic feet
Bulk Sales (Fill Stations)		\$6.06 Per 1,000 gallons
Overtime Charge		\$60

Certain customers pay a surcharge that has been approved by the Kentucky Public Service Commission as set forth below:

Sub-district Charges

- Sub-district A shall be assessed a monthly surcharge in the amount of \$ 7.58
- Sub-district B shall be assessed a monthly surcharge in the amount of \$13.12
- Sub-district C shall be assessed a monthly surcharge in the amount of \$11.85
- Sub-district D shall be assessed a monthly surcharge in the amount of \$30.00
- Sub-district E shall be assessed a monthly surcharge in the amount of \$30.00
- Sub-district F shall be assessed a monthly surcharge in the amount of \$19.22
- Sub-district G shall be assessed a monthly surcharge in the amount of \$23.47
- Sub-district H shall be assessed a monthly surcharge in the amount of \$30.00
- Sub-district I shall be assessed a monthly surcharge in the amount of \$30.00
- Sub-district K shall be assessed a monthly surcharge in the amount of \$7.41
- Sub-district M shall be assessed a monthly surcharge in the amount of \$30.00
- Sub-district R shall be assessed a monthly surcharge in the amount of \$19.62
- Sub-district RF shall be assessed a monthly surcharge in the amount of \$23.77
- Sub-district RL shall be assessed a monthly surcharge in the amount of \$24.84

District Production, Usage and Sales Trends

	2012	2013	2014	2015	2016
Customers					
Residential	74,140	74,316	74,883	75,376	76,055
Commercial	4,158	4,152	4,015	4,006	4,006
Industrial	110	112	112	112	110
Other	2,607	2,626	2,614	2,630	2,371
Total	81,015	81,206	81,624	82,124	82,542
Water Sales					
Residential	\$29,194,599	\$29,109,641	\$30,212,926	\$29,945,579	\$31,146,733
Commercial	7,185,168	6,936,632	7,188,701	7,060,232	7,246,450
Industrial	3,388,321	3,364,182	3,756,997	3,724,937	3,966,911
Other	7,475,587	7,508,663	7,949,531	8,045,555	8,617,046
Total	\$47,243,675	\$46,919,118	\$49,108,155	\$48,776,303	\$50,977,140
Avg Monthly Bill by Customer					
Residential	\$32.81	\$32.64	\$33.62	\$33.11	\$34.13
Commercial	144.00	139.22	149.21	146.87	150.74
Industrial	2,566.91	2,503.11	2,795.38	2,771.53	3,005.24
Other	238.96	238.28	253.43	254.93	302.86
Line Loss (as % of Production)	14.31%	13.64%	14.20%	8.32%	15.10%

Debt Service Coverage

Historical and Pro Forma debt service calculations are set forth below:

	Year Ending 12/31/2014	Year Ending 12/31/2015	Year Ending 12/31/2016 (Unaudited)
Total Operating Revenue	\$50,865,027	\$50,555,329	\$52,613,882
Total Operating Expense	<u>25,369,579</u>	<u>27,074,797</u>	<u>24,221,825</u>
Net Operating Income	25,495,448	23,480,532	28,392,057
Other Revenues			
Interest Income	797,246	793,339	803,196
Service Applications	430,531	456,637	515,380
Florence - Boone Settlement Income	<u>308,392</u>	<u>0</u>	<u>0</u>
Net Annual Income and Revenues	<u>\$27,031,617</u>	<u>\$24,730,508</u>	<u>\$29,710,633</u>
Maximum Annual Debt Service Requirement	<u>\$17,742,494</u>	<u>\$17,742,494</u>	<u>\$17,360,376</u>
Debt Service Coverage	<u>1.52</u>	<u>1.39</u>	<u>1.71</u>

Source: Northern Kentucky Water District & Financial Advisor Unaudited Projections

Outstanding Indebtedness

The table below lists the District's outstanding bond issues as of 03/01/2017, including the estimates on the Series 2016 Bonds:

Debt Capsule Summary Report

Bond Series	Original Par Amount	Amount Outstanding	Interest Rate Range	Final Maturity	Call Information
2000 USDA	\$2,287,000	\$1,831,000	5.000%	05/01/39	N/A
2004 Loan (Taylor Mill)	3,000,000	50,000	0.000%	2018	N/A
2006KIA F06-03	4,000,000	2,591,845	3.000%	06/01/28	N/A
2008KIA F08-07	4,000,000	3,393,160	1.000%	12/01/32	N/A
2009KIA C08-01	6,000,000	2,514,579	3.000%	12/01/20	N/A
2010KIA F09-02	24,000,000	20,879,848	2.000%	12/01/33	N/A
2011	30,830,000	25,490,000	3.000 - 5.000%	02/01/35	Feb 2021 @ 100%
2012-REF	54,840,000	44,950,000	5.000%	02/01/27	Feb 2022 @ 100%
2013	26,400,000	23,845,000	4.000 - 5.000%	02/01/38	Feb 2023 @ 100%
2013-REF	24,120,000	16,535,000	4.000 - 5.000%	02/01/28	Aug 2023 @ 100%
2014-REF	15,805,000	10,015,000	3.000 - 5.000%	02/01/29	Aug 2023 @ 100%
2016-REF	41,905,000	39,450,000	3.000 - 5.000%	02/01/31	Feb 2026 @ 100%
<i>Proposed Debt</i>					
2017-BAN	\$26,000,000	\$26,000,000	T.B.D.	04/01/19	Oct 2019 @ 100%
Totals:	\$279,647,000	\$191,545,432	---	---	---

** District currently has outstanding project that will be funded by a USDA loan -- USDA Loan is approved but project not completed

** District currently has outstanding project that will be funded by a KIA Loan F13-012 -- KIA Loan is approved but project is not completed

APPENDIX C

NORTHERN KENTUCKY WATER DISTRICT AUDITED FINANCIAL STATEMENTS

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**NORTHERN KENTUCKY
WATER DISTRICT**

FINANCIAL STATEMENTS

December 31, 2015 and 2014

**NORTHERN KENTUCKY
WATER DISTRICT**

FINANCIAL STATEMENTS

December 31, 2015 and 2014

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INDEPENDENT AUDITOR'S REPORT

**To the Board of Commissioners
Northern Kentucky Water District
Erlanger, Kentucky**

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Northern Kentucky Water District, as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Northern Kentucky Water District, as of December 31, 2015 and 2014, and the respective changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion on page 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Northern Kentucky Water District's basic financial statements. The other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2016, on our consideration of the Northern Kentucky Water District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern Kentucky Water District's internal control over financial reporting and compliance.

RANKIN, RANKIN & COMPANY

A handwritten signature in cursive script that reads "Rankin, Rankin & Company".

**Ft. Wright, Kentucky
April 21, 2016**

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MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of the District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2015. This information is presented in conjunction with the audited financial statements that follow this section.

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent year by \$173,557,469 (net position). This was a decrease of \$5,043,114 in comparison to the prior year.
- Operating revenues decreased \$309,698 or 0.61% from 2014.
- The debt coverage ratio decreased from 1.52 in 2014 to 1.39 in 2015, due to the 2015 change in net assets and the effects of GASB 68.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the District as prescribed by Government Accounting Standards. The District's basic financial statements include the statements of net position, statements of revenues, expenses and changes in net position and statements of cash flows and the notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Basis of Accounting. The District's financial statements are prepared using the accrual basis of accounting.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position

In the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position, we report the District's activities:

- The District charges rates on water consumption to customers to help it cover all or most of the cost of certain services it provides.

Overview of Annual Financial Report

Table 1 provides a summary of the District's net position for 2015 compared to 2014.

	Net Position	
	2015	2014
Current assets	\$ 34,948,167	\$ 34,810,480
Restricted assets	40,799,297	43,013,195
Noncurrent assets	343,194,211	339,557,570
Total assets	<u>418,941,675</u>	<u>417,381,245</u>
Deferred outflow of resources	<u>2,343,773</u>	<u>-</u>
Total Assets and Deferred outflows of resources	<u>421,285,448</u>	<u>417,381,245</u>
Current liabilities	14,721,277	14,369,968
Liabilities payable from		
restricted assets	6,229,716	5,130,235
Long term liabilities	226,776,986	219,280,459
Total liabilities	<u>247,727,979</u>	<u>238,780,662</u>
Net position:		
Invested in capital assets, net of related debt	123,581,751	112,890,227
Restricted	34,569,581	37,882,960
Unrestricted	15,406,137	27,827,396
Total net position	<u>\$ 173,557,469</u>	<u>\$ 178,600,583</u>

The District's net position for 2015 decreased 2.82%, as compared to the previous year. This decrease was mainly attributable to the implementation of GASB 68 which required a prior period adjustment of over \$11 Million. The largest portion of the District's net position (71%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets still outstanding. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position (20%) is considered to be restricted. This amount represents resources that are subject to external restrictions on how they may be used.

The unrestricted net position (9%) may be used to meet the District's ongoing obligations to customers and creditors.

Table 2 shows the changes in net position for 2015, as well as revenue and expense comparisons to 2014.

**Table 2
Changes in Net Position**

	2015	2014
Operating Revenues:		
Water Sales	\$ 48,776,304	\$ 49,108,156
Forfeited discounts	832,463	859,283
Rents from property	567,932	557,728
Other water revenue	378,630	339,860
Total operating revenues	50,555,329	50,865,027
Operating Expenses:		
Operations, maintenance and administration expenses	27,074,797	25,369,579
Depreciation	11,175,166	11,207,665
Total operating expenses	38,249,963	36,577,244
Net Operating Income	12,305,366	14,287,783
Non-operating Income (Expenses)		
Investment income	793,339	797,246
Miscellaneous non-operating income (expense)	(187,848)	(462,913)
Interest on long-term debt	(8,446,701)	(8,980,047)
Amortization of bond discount and expense	547,046	361,178
Gain/(loss) on disposition of assets	(8,410)	(59,840)
Net Non-operating income (expenses)	(7,302,574)	(8,344,376)
Income Before Capital Contributions	5,002,792	5,943,407
Capital Contributions	956,293	2,166,160
Change in net position	5,959,085.00	8,109,567
Net position - January 1	178,600,583	170,491,016
Prior period adjustment-GASB 68	(11,002,199)	-
Net position - December 31	\$ 173,557,469	\$ 178,600,583

The basic financial statements of the District are included in this report. Operations are accounted for in such a manner as to show changes in net assets and the District is intended to be entirely or predominantly self-supported from water user charges.

In reviewing income before capital contributions, the financial statements showed net income for the year of \$5,002,792. Operating revenues decreased 0.61% due to the slight decrease in water sales. Operating expenses (including depreciation) increased by 4.57%.

Debt and Capital Asset Administration

Table 3 summarizes the District's outstanding debt at the end of 2015 as compared to 2014.

Table 3
Outstanding Debt at Year End

	<u>2015</u>	<u>2014</u>
Bond payable obligations	\$ 183,988,000	\$ 193,073,000
Notes payable	35,624,460	33,594,344
Totals	<u>\$ 219,612,460</u>	<u>\$ 226,667,344</u>

At year-end, the District had \$219,612,460 in outstanding notes and bonds compared to \$226,667,344 last year. That is a decrease of 3% as shown in the Table 3.

Capital Assets

At December 31, 2015, the capital assets reported amounted to \$474,053,086 invested in capital assets including land, buildings, water systems, equipment, and vehicles. This represents a net increase of \$13,549,539, or 2.9%, over last year due to the District's investment in distribution and treatment projects, and vehicle and equipment purchases during the year.

Table 4
Capital Assets, Net of Depreciation

	<u>2015</u>	<u>2014</u>
Not being depreciated:		
Land	\$ 3,291,127	\$ 3,291,127
Construction in progress	27,277,241	22,260,422
Plant Acquisition Adjustment	5,516,136	5,516,136
Other capital assets:		
Utility plants:	437,968,582	429,435,859
Transmission & Distribution, Source of Supply, Pumping system, Power Generation, Water Treatment and General plant and equipment		
Subtotal	<u>474,053,086</u>	<u>460,503,544</u>
Accumulated depreciation	<u>(130,858,875)</u>	<u>(120,945,977)</u>
TOTALS	<u>\$ 343,194,211</u>	<u>\$ 339,557,567</u>

Economic Factors and Next Year's Budget

The District's budget for 2016 projects a normal water revenue increase due to the first step of the estimated increase from the rate increase in 2015. A modest increase is anticipated for operating expenses as a result of the modest increase in employee related expenses offset by the reduced use of carbon in the GAC process due to shrinking demand and optimization.

Contacting The District's Financial Management

This financial report is designed to provide our customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Administrative Office at 2835 Crescent Springs Road, Erlanger, KY, 41018.

NORTHERN KENTUCKY WATER DISTRICT

STATEMENTS OF NET POSITION

December 31, 2015 and 2014

	2015	2014
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 20,583,131	\$ 20,796,630
Investments	1,163,010	-
Accounts receivable		
Customers	4,796,712	5,558,817
Unbilled customers	5,900,000	5,900,000
Others	176,416	88,762
Assessments receivable	123,785	117,464
Inventory supplies for new installation and maintenance, at cost	1,584,034	1,631,421
Prepaid items	621,079	717,386
TOTAL CURRENT ASSETS	<u>34,948,167</u>	<u>34,810,480</u>
RESTRICTED ASSETS		
Boone Florence Settlement	-	308,392
Bond Proceeds Fund	3,492,225	5,289,663
Debt Service Reserve Account	18,556,798	18,466,115
Debt Service Account	16,903,629	15,679,859
Improvement, Repair & Replacement	1,846,645	3,269,166
TOTAL RESTRICTED ASSETS	<u>40,799,297</u>	<u>43,013,195</u>
NONCURRENT ASSETS		
Miscellaneous deferred charges	-	-
Capital assets:		
Land, system, buildings and equipment	446,775,845	438,243,125
Construction in progress	27,277,241	22,260,422
Total capital assets before accumulated depreciation	474,053,086	460,503,547
Less accumulated depreciation	(130,858,875)	(120,945,977)
Total capital assets, net of accumulated depreciation	343,194,211	339,557,570
TOTAL NONCURRENT ASSETS	<u>343,194,211</u>	<u>339,557,570</u>
TOTAL ASSETS	<u>418,941,675</u>	<u>417,381,245</u>
DEFERRED OUTFLOWS OF RESOURCES		
Contributions subsequent to the measurement date, Change in assumptions and other changes	2,343,773	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 421,285,448</u>	<u>\$ 417,381,245</u>

NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF NET POSITION
December 31, 2015 and 2014

	2015	2014
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Bonded indebtedness	\$ 9,242,000	\$ 9,085,000
Notes payable	2,192,256	2,146,588
Accounts payable	1,772,076	1,834,714
Accrued payroll and taxes	323,920	402,917
Other accrued liabilities	238,169	233,274
Customer deposits	952,856	667,475
TOTAL CURRENT LIABILITIES	14,721,277	14,369,968
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts payable	2,573,513	1,548,495
Accrued interest payable	3,656,203	3,581,740
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	6,229,716	5,130,235
LONG-TERM DEBT		
Bonded indebtedness	174,746,000	183,988,000
Notes payable	33,432,204	31,447,755
TOTAL LONG-TERM DEBT	208,178,204	215,435,755
NET PENSION LIABILITY	14,819,690	-
NON CURRENT LIABILITIES		
Miscellaneous deferred charges	3,779,092	3,844,704
TOTAL LIABILITIES	247,727,979	238,780,662
DEFERRED INFLOWS OF RESOURCES		
Differences between projected and actual earnings on pension plan	-	-
NET POSITION		
Net investment in capital assets	123,581,751	112,890,227
Restricted	34,569,581	37,882,960
Unrestricted	15,406,137	27,827,396
TOTAL NET POSITION	173,557,469	178,600,583
TOTAL LIABILITIES DEFERRED IN FLOWS OF RESOURCES AND NET POSITION	\$ 421,285,448	\$ 417,381,245

NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Water sales	\$ 48,776,304	\$ 49,108,156
Forfeited discounts	832,463	859,283
Rents from property	567,932	557,728
Other water revenues	378,630	339,860
TOTAL OPERATING REVENUES	<u>50,555,329</u>	<u>50,865,027</u>
OPERATING EXPENSES		
Operating and maintenance expense	27,074,797	25,369,579
Depreciation expense	11,175,166	11,207,665
TOTAL OPERATING EXPENSES	<u>38,249,963</u>	<u>36,577,244</u>
NET OPERATING INCOME	<u>12,305,366</u>	<u>14,287,783</u>
NONOPERATING INCOME (EXPENSES)		
Investment income	793,339	797,246
Miscellaneous non-operating income/(expense)	(187,848)	(462,913)
Interest on long-term debt	(8,446,701)	(8,980,047)
Amortization of debt discount and expense	547,046	361,178
Gain/(loss) on disposition of assets	(8,410)	(59,840)
NET NONOPERATING INCOME (EXPENSES)	<u>(7,302,574)</u>	<u>(8,344,376)</u>
INCOME BEFORE CONTRIBUTIONS	5,002,792	5,943,407
CAPITAL CONTRIBUTIONS	<u>956,293</u>	<u>2,166,160</u>
CHANGE IN NET POSITION	5,959,085	8,109,567
NET POSITION - BEGINNING OF YEAR	178,600,583	170,491,016
Prior period adjustment-GASB 68	(11,002,199)	-
NET POSITION - ENDING OF YEAR	<u>\$ 173,557,469</u>	<u>\$ 178,600,583</u>

NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Customer deposits	\$ 285,381	\$ 263,247
Received from customers	51,223,459	50,203,490
Paid to suppliers for goods and services	(13,262,774)	(13,754,455)
Paid to or on behalf of employees for services	(12,331,351)	(11,976,957)
Net Cash Flows From Operating Activities	<u>25,914,715</u>	<u>24,735,325</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(1,163,010)	-
Investment income	793,339	797,246
Net Cash Flows From Investing Activities	<u>(369,671)</u>	<u>797,246</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal paid on capital debt	(11,231,588)	(27,645,031)
Debt proceeds	4,176,704	15,805,000
Interest paid on bonds and notes, net of capitalized interest	(8,372,235)	(9,213,267)
Change in deferred assets, other than amortization	481,435	(176,871)
Acquisition and construction of fixed assets	(13,855,517)	(16,709,641)
(Increase) decrease in restricted funds		
Boone Florence Settlement	308,392	(663)
Bond Proceeds Fund	1,797,438	3,439,033
Debt Service Reserve and Debt Service Account	(1,314,453)	(991,516)
Improvement, Repair and Replacement Fund	1,422,521	9,556,898
Payment of restricted liabilities	1,025,018	371,652
Miscellaneous non-operating income (expense)	(196,258)	(522,753)
Net Cash Flows From Capital and Related Financing Activities	<u>(25,758,543)</u>	<u>(26,087,159)</u>
Net Change in Cash and Cash Equivalents	(213,499)	(554,588)
CASH AND CASH EQUIVALENTS-Beginning of Year	<u>20,796,630</u>	<u>21,351,218</u>
CASH AND CASH EQUIVALENTS-END OF YEAR	<u>\$ 20,583,131</u>	<u>\$ 20,796,630</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income	\$ 12,305,366	\$ 14,287,783
Adjustments to reconcile net operating income to net cash provided by operating activities		
Depreciation	11,175,166	11,207,665
Change in pension expense from deferred outflows	1,473,718	-
(Increase) decrease in assessments receivable	(6,321)	(6,511)
(Increase) decrease in accounts receivable	674,451	(655,026)
(Increase) decrease in inventory supplies	47,387	(93,717)
(Increase) decrease in prepaid expenses	96,307	(335,052)
Increase (decrease) in accounts payable	(62,638)	27,911
Increase (decrease) in accrued payroll and taxes	(78,997)	35,947
Increase (decrease) in other accrued liabilities	4,895	3,078
Increase (decrease) in customer deposits	285,381	263,247
	<u>\$ 25,914,715</u>	<u>\$ 24,735,325</u>

See accompanying notes.

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – REPORTING ENTITY

Description of Entity

The Northern Kentucky Water District (the District) was established August 28, 1996 and became operational January 1, 1997 as a result of a merger agreement executed by the Kenton County Water District No. 1 and the Campbell County Kentucky Water District. The District was organized and operates under the provisions of Kentucky Revised Statutes (Chapter 74). The District owns and operates water production and distribution facilities which are used to furnish water supplies within their service area as approved by the Commonwealth of Kentucky Public Service Commission.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies followed in the preparation of these financial statements.

Basis of Accounting and Presentation

The District's financial statements are presented on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The District applies all Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB) statements and interpretations, and the Accounting Principles Board (APB) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

All activities of the District are accounted for within a single proprietary (enterprise) reporting entity. Proprietary entities are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the District is determined by its measurement focus. The transactions of the District are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. Net assets (i.e., total assets net of total liabilities) are segregated into "invested in capital assets, net of related liabilities"; "restricted"; and "unrestricted" components.

Fund Structure

The activities of the accounts included in the accompanying financial statements are summarized below.

General Revenue Account

All monies received by the District as Pledged Receipts and income from the Debt Service Reserve Account are deposited in the General Revenue Account. Transfers from the General Revenue Account to other designated accounts follow the requirements of the General Bond Resolution.

<p>NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014</p>

Operation and Maintenance Account

The Operation and Maintenance Account is used to pay operating and maintenance costs of the District in accordance with the Annual Budget.

Boone Florence Settlement

This fund contained the settlement funds related to the early termination of water contracts with the City of Florence, Kentucky and the Boone County Water District. By direction of the Public Service Commission of the Commonwealth of Kentucky, the District held these funds in a restricted account and moved the remaining balance for the final year of the settlement into an unrestricted account in 2015.

		2015		2014
Cash and Cash Equivalents	\$	<u> -</u>	\$	<u> 308,392</u>

Bond Proceeds Fund

This fund contains the bond proceeds plus investment interest earned that are available for paying the cost of construction and acquisition contracts relating to the water system as provided in the various bond ordinances.

Debt Service Reserve Account

The Debt Service Reserve Account holds an amount that will equal the aggregate debt service reserve requirement (defined as the maximum annual debt service requirement in any succeeding bond fiscal year). The account assets are:

		2015		2014
Cash and Cash Equivalents	\$	<u>11,093,547</u>	\$	<u>10,987,986</u>
FNMA and FHLB Discount Notes		7,366,809		7,366,530
Accrued Interest Receivable and CD Market Change		96,442		111,599
Total	\$	<u>18,556,798</u>	\$	<u>18,466,115</u>

Debt Service Account

The Debt Service Account accumulates monies for the purpose of paying interest on the bonds when due and payable and paying the principal of the bonds when due and payable. The account assets are:

		2015		2014
Cash and Cash Equivalents	\$	<u>16,903,629</u>	\$	<u>15,679,859</u>
Total	\$	<u>16,903,629</u>	\$	<u>15,679,859</u>

<p>NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014</p>
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Improvement, Repair and Replacement Account

The Improvement, Repair and Replacement Account are available to make major repairs and replacements and to pay the cost of construction of additions, extensions and improvements to the water system. The account assets are:

		2015		2014
Cash		\$ 1,846,645		\$ 3,269,166
	Total	\$ 1,846,645		\$ 3,269,166

Plant Account

The Plant Account records the utility plant, related accumulated depreciation, funds available for plant additions and the long-term indebtedness of the District.

Summary of Significant Accounting Policies:

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the District considers all highly liquid unrestricted debt instruments purchased with a maturity of twelve months or less to be cash equivalents.

The District is authorized by bond resolution to invest in direct obligations of the United States, or obligations guaranteed by the United States, obligations of certain federal agencies and instrumentalities, including U.S. dollar-denominated deposits in commercial banks which are insured by the Federal Deposit Insurance Corporation or fully collateralized by the foregoing, and public housing bonds or project notes issued by public housing authorities annual contribution contracts with the United States or by requisition or payment agreement with the United States.

Investment Policy

General Policy

It is the policy of the District to invest public funds in a manner that will provide the highest investment return with the maximum security of principal while meeting the daily cash flow demands of the District and conforming to all state statutes and District regulations governing the investments of public funds.

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Authorized Investment Instruments

1. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, provided that delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian.
2. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency.
3. Obligations of any corporation of the United States government.
4. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations permitted by Section 41.240(4) of the Kentucky Revised Statutes.

Limitations of Investment Transaction

With regard to the investments authorized, the following limitations shall apply:

No investment shall be purchased for the District on a margin basis or through the use of any similar leveraging technique.

Deposits and Investments

As of December 31, 2015, the District had the following investments:

Certificates of Deposit, \$1,163,010, at fair value.

Custodial Credit Risk – Deposits. For deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. The District maintains deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). As allowed by law, the depository bank should pledge securities along with FDIC Insurance at least equal to the amount on deposit at all times. As of December 31, 2015, the District's deposits are entirely insured and/or collateralized with securities held by the financial institutions on the District's behalf and the FDIC Insurance.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District had custodial credit risk at December 31, 2015 in the amount of \$1,163,010 for its investments. The related certificates are insured under the FDIC Insurance.

Credit Risk – Investments. The District's investments are subject to minimal credit risk because they are invested in Certificates of Deposit and are insured by the FDIC Insurance.

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Supplemental Disclosure of Cash Flow Information

<u>Cash Paid For Interest</u> <u>During the Year</u>	<u>2015</u>	<u>2014</u>
Expensed	\$ 8,446,701	\$ 8,980,047
Capitalized	<u>308,920</u>	<u>285,882</u>
Total	<u>\$ 8,755,621</u>	<u>\$ 9,265,929</u>

Accounts Receivable - Customers

The District follows a quarterly cycle billing procedure with approximately one-third of the meters read and billed each month. When meter reading is delayed, estimated bills are rendered to promote consistency of water revenue. In order to accomplish a proper matching of revenues with expenses and to fairly state assets, an analysis is prepared of the final quarterly billings in the year to determine the estimated amount of water delivered but unbilled at year end.

Accounts receivable are stated at their contractual outstanding balances, net of any allowance for doubtful accounts. Accounts are considered past due if any portion of an account has not been paid in full within the contractual terms of the account. The District begins to assess its ability to collect receivables that are over 90 days past due and provides for an adequate allowance for doubtful accounts based on the District's collection history, the financial stability and recent payment history of the customer, and other pertinent factors. Based on these criteria, the District has estimated no allowance for doubtful accounts at December 31, 2015 because it expects no material losses.

Assessments Receivable

Direct assessments from property owners are recorded as a receivable by the District at the time the improvement project is completed.

Inventory

Inventory is valued at cost using the moving average method. Inventories consist of expendable supplies held for new water line installations and maintenance and are charged to expenditures on an "as used" basis.

Prior to 1978, utility plant assets were recorded as expenditures at the time of purchase and capitalized to the Plant Fund. No depreciation was provided on utility plant assets and continuing property records were not maintained.

The District obtained an independent appraisal which includes a detailed listing of District buildings, structures and contents. The appraisal serves as the basis for detailed property records that is updated on a continuous basis.

NORTHERN KENTUCKY WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

Utility plant assets are stated at cost or appraised value. Interest related to the financing of projects under construction is capitalized as part of the projects' basis in connection with the various construction projects in progress. The cost of current repairs and maintenance is charged to expense, while the cost of replacements or betterments is capitalized.

Depreciation of the utility plant is computed on the straight-line method over the estimated useful lives of the assets. Useful lives range from:

Water lines and plant	20 to 75 years
Pumping equipment	20 to 35 years
Vehicles and other equipment	4 to 10 years

Miscellaneous Deferred Charges

The bond discounts, premiums, costs of issuance and gains or losses on advance refundings and defeasances are deferred and amortized over the life of the related bonds.

Construction in Progress

Capitalizable costs incurred on projects which are not in use or ready for use are held in construction in progress. When the asset is ready for use, related costs are transferred to utility plant.

Capital Contributions

These contributions represent assessments/reimbursements to recover the costs of new services and extensions of the distribution system. The District does not include the amount of costs incurred and contributed by outside contractors for installation of distribution systems which the District absorbs and provides for their operations and maintenance.

Restricted Net Position

Net position comprise the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net position are classified in the following three components: invested in capital assets, net of related debt; restricted; and unrestricted net assets. Invested in capital assets, net of related debt, consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction and improvement of those assets. Restricted net position consists of net position for which constraints are place thereon by external parties, such as lenders, grantors, contributors, laws, regulations and enabling legislation, including self-imposed legal mandates. Unrestricted net position consists of all other net assets not included in the above categories.

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Included in restricted net position at December 31,

	2015	2014
Boone Florence Settlement	\$ -	\$ 308,392
Bond Proceeds Fund	3,492,225	5,289,663
Debt Service Reserve Account	18,556,798	18,466,115
Debt Service Account	16,903,629	15,679,859
Improvement, Repair & Replacement	<u>1,846,645</u>	<u>3,269,166</u>
Total Restricted Assets	40,799,297	43,013,195
Less: Restricted Liabilities	<u>(6,229,716)</u>	<u>(5,130,235)</u>
Total Restricted Net Position	<u>\$ 34,569,581</u>	<u>\$ 37,882,960</u>

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employees Retirement System (CERS) and additions to/deductions from CERS's fiduciary net position have been determined on the same basis as they are reported by CERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Federal Taxes and Other Compliance Returns

Accordinging principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the District has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken, and has concluded that as of December 31, 2015, there are not uncertain positions taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The District is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods currently in progress. Management of the District believes it is no longer subject to income tax examinations for years prior to 2012.

NOTE 3 - ACCOUNTS RECEIVABLE

	2015	2014
Accounts receivable arising		
from billings of metered water sales	\$ 4,796,712	\$ 5,558,816
Accrual for estimated unbilled		
water revenue	5,900,000	5,900,000
Other	<u>176,416</u>	<u>88,762</u>
Total net accounts receivable	<u>\$ 10,873,128</u>	<u>\$ 11,547,578</u>

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 - BONDED INDEBTEDNESS

Fiscal Court of Kenton County, Kentucky

The Kenton County Water District received a \$100,000 deferred payment loan at 3%. This loan was required as a local match to qualify for a \$750,000 Community Development Block Grant for Phase I of a water project in southern Kenton County. This loan will become due and payable only after sufficient customers in southern Kenton County are obtained in order to reduce the user rates, including surcharges, to approximately \$26.00 per month.

Rural Development Loan

In August 2000, the Northern Kentucky Water District closed on a loan agreement with the Department of Agriculture for the Sub District C Construction project. The amount of the loan was \$2,287,000 with an annual interest rate of 5%. The repayment of the loan is on a 40 year amortization schedule.

The following is a schedule of future debt service requirements to maturity:

Year	Principal Amount	Interest Amount	Total Debt Service
2016	\$ 42,000	\$ 92,600	\$ 134,600
2017	44,000	90,450	134,450
2018	46,000	88,200	134,200
2019	49,000	85,825	134,825
2020	51,000	83,325	134,325
2021-2025	296,000	374,650	670,650
2026-2030	377,000	290,975	667,975
2031-2035	484,000	184,000	668,000
2036-2039	484,000	49,900	533,900
Total	\$ 1,873,000	\$ 1,339,925	\$ 3,212,925

Taylor Mill Purchase Financing

In March 2004, the Water District purchased the assets of the Taylor Mill Water System for \$3,000,000. The purchase price will be paid over 14 years without interest. Payments are due as follows:

Year	Principal Amount
2016	\$ 175,000
2017	175,000
2018	50,000
Totals	\$ 400,000

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Water District Revenue Bonds, Series 2006

In September 2006, the Northern Kentucky Water District sold \$29,000,000 of its Revenue Bonds to refund the Water District Bond Anticipation Notes, Series 2005 and 2004 and in order to fund various construction projects. The bonds maturing on or after February 1, 2016 are subject to redemption, in whole or in part beginning August 1, 2016 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2006, are scheduled to mature as follows:

<u>Years</u>	<u>Rates</u>	<u>Amount</u>	<u>Amount</u>	<u>Service</u>
2016	4.00%	\$ 980,000	\$ 904,488	\$ 1,884,488
2017	4.00%	1,020,000	864,488	1,884,488
2018	4.00%	970,000	824,688	1,794,688
2019	4.00%	1,010,000	785,088	1,795,088
2020	4.00%	1,320,000	737,663	2,057,663
2021-2025	4.00-4.125%	6,695,000	2,886,103	9,581,103
2026-2030	4.250%	8,230,000	1,326,811	9,556,811
2031	4.250-4.375%	1,880,000	41,125	1,921,125
Totals		\$ <u>22,105,000</u>	\$ <u>8,370,454</u>	\$ <u>30,475,454</u>

Kentucky Infrastructure Authority Loan F06-03

In January, 2007, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 3.0%, maturing in June, 2028. As of December 31, 2010, all funds have been received.

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2016	\$ 186,201	\$ 88,785	\$ 274,986
2017	191,828	82,688	274,516
2018	197,627	76,406	274,033
2019	203,600	69,956	273,556
2020	209,754	63,268	273,022
2021-2025	1,147,788	209,076	1,356,864
2026-2028	641,247	31,572	672,819
Totals	\$ <u>2,778,045</u>	\$ <u>621,751</u>	\$ <u>3,399,796</u>

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Water District Revenue Bonds, Series 2009

In January, 2009, the Northern Kentucky Water District sold \$29,290,000 of its Revenue Bonds to refund the Water District Bond Anticipation Notes, Series 2007 and in order to fund various construction projects. The bonds maturing on or after February 1, 2019 are subject to redemption, in whole or in part beginning August 1, 2019 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2009, are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2016	4.250%	\$ 815,000	\$ 1,362,169	\$ 2,177,169
2017	4.750%	850,000	1,324,663	2,174,663
2018	5.000%	895,000	1,282,101	2,177,101
2019	5.000%	940,000	1,236,226	2,176,226
2020	5.125%	990,000	1,187,357	2,177,357
2021-2025	5.250-5.750%	5,825,000	5,055,588	10,880,588
2026-2030	5.750-6.000%	7,775,000	3,104,161	10,879,161
2031-2033	6.000-6.500%	5,940,000	591,089	6,531,089
Totals		\$ 24,030,000	\$ 15,143,354	\$ 39,173,354

Kentucky Infrastructure Authority Loan C08-01

In January, 2009, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$6,000,000 at an interest rate of 3.0%. As of December 31, 2010 all funds have been received.

The Kentucky Infrastructure Authority Loan C08-01 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2016	\$ 606,807	\$ 94,325	\$ 701,132
2017	625,264	74,639	699,903
2018	644,281	54,323	698,604
2019	663,879	33,450	697,329
2020	684,072	11,912	695,984
Totals	\$ 3,224,303	\$ 268,649	\$ 3,492,952

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Kentucky Infrastructure Authority Loan C08-07

In November, 2008 the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system.

The full amount of allowable funds is \$4,000,000 at an interest rate of 1.0%. As of December 31, 2013 all funds have been received.

The Kentucky Infrastructure Authority Loan C08-07 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2016	\$ 187,134	\$ 42,538	\$ 229,672
2017	189,010	40,193	229,203
2018	190,905	37,824	228,729
2019	192,819	35,431	228,250
2020	194,752	33,015	227,767
2021-2025	1,003,439	127,977	1,131,416
2026-2030	1,054,757	63,832	1,118,589
2031-2032	436,854	6,843	443,697
Totals	\$ <u>3,449,670</u>	\$ <u>387,653</u>	\$ <u>3,837,323</u>

Kentucky Infrastructure Authority Loan F09-02

In October, 2010, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$24,000,000 at an interest rate of 2.0%. As of December 31, 2013 all funds have been received.

The Kentucky Infrastructure Authority Loan F09-02 is scheduled to mature as follows:

<u>Years</u>	<u>Amount</u>	<u>Amount</u>	<u>Service</u>
2016	\$ 1,037,114	\$ 477,849	\$ 1,514,963
2017	1,057,960	454,397	1,512,357
2018	1,079,225	430,474	1,509,699
2019	1,100,917	406,071	1,506,988
2020	1,123,045	381,176	1,504,221
2021-2025	5,963,039	1,514,595	7,477,634
2026-2030	6,586,904	812,745	7,399,649
2031-2033	3,547,538	120,524	3,668,062
Totals	\$ <u>21,495,742</u>	\$ <u>4,597,831</u>	\$ <u>26,093,573</u>

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Water District Revenue Bonds, Series 2011

In May, 2011, the Northern Kentucky Water District sold \$30,830,000 of its Revenue Bonds in order to fund various construction projects. The bonds maturing on or after February 1, 2021 are subject to redemption, in whole or in part, beginning February 1, 2021.

The Water District Revenue Bonds, Series 2011, are schedules to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2016	3.000%	\$ 930,000	\$ 1,146,512	\$ 2,076,512
2017	3.000%	960,000	1,118,162	2,078,162
2018	3.000%	985,000	1,088,987	2,073,987
2019	3.000%	1,015,000	1,058,987	2,073,987
2020	4.000%	1,055,000	1,022,662	2,077,662
2021-2025	4.00%	5,940,000	4,432,810	10,372,810
2026-2030	4.125-4.500%	7,305,000	3,075,769	10,380,769
2031-2034	4.500-5.000%	9,190,000	1,190,100	10,380,100
Totals		\$ <u>27,380,000</u>	\$ <u>14,133,989</u>	\$ <u>41,513,989</u>

Water District Refunding Revenue Bonds, Series 2012

In June, 2012, the Northern Kentucky Water District issued \$54,840,000 of Refunding Revenue Bonds, Series 2012 for the purpose of refunding in advance of maturity the District's outstanding Revenue Bonds Series 1997, 1998, 2001A and 2002A-REF in the principal amount \$63,350,000. The bonds were sold at a premium of \$9,620,827, for total source of funds of \$64,460,827. The 2012 bonds maturing on or after February, 2022 are subject to redemption after 2022 at a redemption price of 100%.

<u>Year</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2016	4.00%	\$ 1,960,000	\$ 2,413,200	\$ 4,373,200
2017	5.00%	2,530,000	2,310,750	4,840,750
2018	5.00%	3,475,000	2,160,625	5,635,625
2019	5.00%	3,650,000	1,982,500	5,632,500
2020	5.00%	4,150,000	1,787,500	5,937,500
2021-2025	5.00%	23,865,000	5,540,125	29,405,125
2026-2027	5.00%	9,810,000	461,000	10,271,000
		\$ <u>49,440,000</u>	\$ <u>16,655,700</u>	\$ <u>66,095,700</u>

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
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Water District Revenue Bonds, Series 2013

In June, 2013, the Northern Kentucky Water District sold \$26,400,000 of its Revenue Bonds in order to fund various construction projects. The 2013 bonds maturing on or after February, 2023 are subject to redemption after 2023 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2013, are schedules to mature as follows:

Years	Interest Rates	Principal Amount	Interest Amount	Total Debt Service
2016	3.000%	\$ 645,000	\$ 1,083,050	\$ 1,728,050
2017	3.000%	665,000	1,063,400	1,728,400
2018	4.000%	685,000	1,039,725	1,724,725
2019	5.000%	720,000	1,008,026	1,728,026
2020	5.000%	755,000	971,151	1,726,151
2021-2025	5.000%	4,405,000	4,232,755	8,637,755
2026-2030	4.000-5.000%	5,560,000	3,076,430	8,636,430
2031-2035	4.125-4.500%	6,855,000	1,781,822	8,636,822
2036-2038	4.125-4.250%	4,865,000	314,911	5,179,911
		<u>\$ 25,155,000</u>	<u>\$ 14,571,270</u>	<u>\$ 39,726,270</u>

Water District Refunding Revenue Bonds, Series 2013B

In September, 2013, the Northern Kentucky Water District issued \$24,120,000 of Refunding Revenue Bonds, Series 2013B for the purpose of refunding advance of maturity the District's outstanding Revenue Bonds Series 2002B, 2003A, and 2003B in the principal amount \$25,685,000. The bonds were sold at a premium of \$1,789,625, for total source of funds of \$25,909,625. The 2013 bonds maturing on or after February, 2023 are subject to redemption after 2023 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$364,880. This amount is netted against the new debt and amortized over the remaining life of the new debt. The refunding reduces its total debt service over 18 years by \$1,302,804 and obtains an economic gain (difference between the present values of the old and new debt service) of \$1,081,327.

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Year	Interest Rates	Principal Amount	Interest Amount	Total Debt Service
2016	4.00%	\$ 2,020,000	\$ 910,450	\$ 2,930,450
2017	5.00%	1,645,000	818,825	2,463,825
2018	5.00%	1,170,000	748,450	1,918,450
2019	5.00%	1,230,000	688,450	1,918,450
2020	5.00%	1,295,000	625,325	1,920,325
2021-2025	4.00-5.00%	7,490,000	2,095,225	9,585,225
2026-2028	4.00-5.00%	5,350,000	401,250	5,751,250
		\$ <u>20,200,000</u>	\$ <u>6,287,975</u>	\$ <u>26,487,975</u>

Water District Refunding Revenue Bonds, Series 2014B

In December, 2014, the Northern Kentucky Water District issued \$15,805,000 of Refunding Revenue Bonds, Series 2014B for the purpose of refunding advance of maturity the District's outstanding Revenue Bonds Series 2003C and 2004 in the principal amount \$16,715,000. The bonds were sold at a premium of \$1,263,374, for total source of funds of \$17,068,374. The 2014 bonds maturing on or after August, 2023 are subject to redemption after 2023 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$290,040. This amount is netted against the new debt and amortized over the remaining life of the new debt. The refunding reduces its total debt service over 15 years by \$1,678,190 and obtains an economic gain (difference between the present values of the old and new debt service) of \$1,469,689.

Year	Interest Rates	Principal Amount	Interest Amount	Total Debt Service
2016	5.000%	\$ 1,850,000	\$ 580,388	\$ 2,430,388
2017	5.000%	1,940,000	485,637	2,425,637
2018	5.000%	1,880,000	390,138	2,270,138
2019	5.000%	1,980,000	293,637	2,273,637
2020	5.000%	1,505,000	206,513	1,711,513
2021-2025	3.000-5.000%	2,400,000	595,115	2,995,115
2026-2029	3.000-4.000%	2,250,000	142,833	2,392,833
		\$ <u>13,805,000</u>	\$ <u>2,694,261</u>	\$ <u>16,499,261</u>

Kentucky Infrastructure Authority Loan F13-012 is not yet fully drawn and therefore there is no schedule of maturity.

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

The District is in compliance with Section 726-subsection (iii) of the 1985 General Bond Resolution (as amended November 17, 1987) which requires that the net annual income and revenues, as adjusted, be equal to at least one and twenty hundredths (1.20) times the maximum annual debt service requirement coming due in any future twelve (12) month period beginning February 1, and ending January 31 on all Bonds outstanding payable from pledged receipts.

Changes in long-term debt are as follows:

	December 31, 2014	Additions	Retirements	December 31, 2015
Bond indebtedness				
Series 2006	\$ 23,045,000	\$ -	\$ 940,000	\$ 22,105,000
Series 2009	24,810,000	-	780,000	24,030,000
Series 2011	28,280,000	-	900,000	27,380,000
Series 2012	51,315,000	-	1,875,000	49,440,000
Series 2013A	25,785,000	-	630,000	25,155,000
Series 2013B	22,120,000	-	1,920,000	20,200,000
Series 2014B	15,805,000	-	2,000,000	13,805,000
Rural Development Loan	1,913,000	-	40,000	1,873,000
Total bond indebtedness	193,073,000	-	9,085,000	183,988,000
Taylor Mill purchase note	575,000	-	175,000	400,000
KIA Loan F06-03	2,958,784	-	180,738	2,778,046
KIA Loan F08-07	3,634,945	-	185,276	3,449,669
KIA Loan C08-01	3,813,195	-	588,895	3,224,300
KIA Loan F09-02	22,512,420	-	1,016,679	21,495,741
KIA Loan F13-012	-	4,176,704	-	4,176,704
Deferred Note Payable	100,000	-	-	100,000
Total long-term debt	226,667,344	\$ 4,176,704	\$ 11,231,588	219,612,460
Less Current Portion	<u>(11,231,588)</u>			<u>(11,434,255)</u>
Total long-term debt				
Less Current Portion	\$ 215,435,756			\$ 208,178,205

NOTE 5-EMPLOYEE RETIREMENT SYSTEM

County Employees Retirement System (CERS)

District employees who work at least 100 hours per month participate in the County Employees Retirement System (CERS). Under the provisions of Kentucky Revised Statute 61.645, the Board of Trustees of Kentucky Retirement Systems (KRS) administers the CERS.

The plan issues separate financial statements, which may be obtained by request from Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601.

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

General Information about the Pension Plan

Plan Description - CERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all regular full-time members employed in non-hazardous and hazardous positions of each county, District, and school board, and any additional eligible local agencies electing to participate in CERS. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Prior to July 1, 2009, cost-of-living (COLA) adjustments were provided annually equal to the percentage increase in the annual average of the consumer price index for all urban consumers for the most recent calendar year, not to exceed 5%.

Effective July 1, 2009, and on July 1 of each year thereafter, the COLA is limited to 1.5% provided the recipient has been receiving a benefit for at least 12 months prior to the effective date of the COLA. If the recipient has been receiving a benefit for less than 12 months prior to the effective date of the COLA, the increase shall be reduced on a pro-rata basis for each month the recipient has not been receiving benefits in the 12 months preceding the effective date of the COLA. The Kentucky General Assembly reserves the right to suspend or reduce the cost-of-living adjustments if, in its judgment, the welfare of the Commonwealth so demands. No COLA has been granted since July 1, 2011.

Non-hazardous Benefits – For members who began contributing to CERS prior to September 1, 2008, final compensation represents the average fiscal year of earnings with the highest monthly average used when calculating your retirement benefit. Final compensation is based on the 5-high creditable compensation years with a minimum of 48 months and a minimum of five fiscal years. Final compensation is determined by dividing the total salary earned during the 5-high years by the number of months worked, then multiplying by twelve. Non-hazardous members, age 65 or older, or with 27 or more years of service are eligible to retire and receive unreduced benefits. Any non-hazardous member, age 55, with a minimum of five years of service may retire with a reduction in benefits.

For non-hazardous members who began contributing to CERS on or after September 1, 2008, any member age 57 or older, may retire with no reduction in benefits if the member's age and years of service equal 87. In addition, a member, age 65, with at least 60 months of service may retire with no reduction in benefits. A member, age 60 or older, with at least 120 months of service credit may retire at any time with a reduction of benefits.

Non-hazardous Contributions - For the year ended June 30, 2015, all plan members who began participating before September 1, 2008, were required to contribute 5% of their annual creditable compensation. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last preceding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial bases adopted by the Board. For the year ended June 30, 2015, participating employers contributed 17.06% of each employee's creditable compensation. The actuarially determined rate set by the Board for the year ended June 30, 2015 was 17.06% of creditable compensation. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

In accordance with House Bill 1, signed by the Governor on June 27, 2008, plan members who began participating on, or after, September 1, 2008, were required to contribute a total of 6% of their annual creditable compensation. Five percent of the contribution was deposited to the member's account while

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
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1% was deposited to an account created for the payment of health insurance benefits under 26 USC Section 401(h) in the Pension Fund (see Kentucky Administrative regulation 102 KAR 1:420E). Interest is paid each June 30 on members' accounts at a rate of 2.5%. If a member terminates employment and applies to take a refund, the member is entitled to a full refund of contributions and interest; however, the 1% contribution to the 401(h) account is non-refundable and is forfeited. For plan members who began participating prior to September 1, 2008, their contributions remain at 5% of their annual creditable compensation.

In accordance with Senate Bill 2 signed by the Governor on April 4, 2013, plan members who began participating on, or after, January 1, 2014, were required to participate to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Non-hazardous members contribute 5% of their annual creditable compensation and 1% to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a 4% employer pay credit. The employer pay credit represents a portion of the employer contribution.

Contributions to the non-hazardous pension plan from the District were \$1,429,517 for the year ended December 31, 2015.

Hazardous Contributions – For the year ended June 30, 2015, all plan members who began participating before September 1, 2008, were required to contribute 8% of their annual creditable compensation. The state was required to contribute at an actuarially determined rate. Per Kentucky Revised Statue Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last preceding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial bases adopted by the Board. For the year ended June 30, 2015, participating employers contributed 34.31% of each employee's creditable compensation. The actuarially determined rate set by the Board for the year ended June 30, 2015 was 34.31% of creditable compensation. Administrative costs of KRS are financed through employer contributions and investment earnings.

In accordance with House Bill 1, signed by the Governor on June 27, 2008, plan members who began participating on, or after, September 1, 2008, were required to contribute a total of 9% of their annual creditable compensation. Eight percent of the contribution was deposited to the member's account while 1% was deposited to an account created for the payment of health insurance benefits under 26 USC Section 401(h) in the Pension Fund (see Kentucky Administrative regulation 102 KAR 1:420E). Interest is paid each June 30 on members' accounts at a rate of 2.5%. If a member terminates employment and applies to take a refund, the member is entitled to a full refund of contributions and interest; however, the 1% contribution to the 401(h) account is non-refundable and is forfeited. For plan members who began participating prior to September 1, 2008, their contributions remain at 8% of their annual creditable compensation.

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In accordance with Senate Bill 2 signed by the Governor on April 4, 2013, plan members who began participating on, or after, January 1, 2014, were required to participate to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Hazardous members contribute 8% of their annual creditable compensation and 1% to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a 7.5% employer pay credit. The employer pay credit represents a portion of the employer contribution.

The District has no hazardous pension contributions.

Insurance Benefits

Plan Description – The Kentucky Retirement Insurance Fund (Fund) was established to provide hospital and medical insurance for members receiving benefits from KERS, CERS and SPRS. The Fund pays a prescribed contribution for the whole or partial payment of required premiums to purchase hospital and medical insurance. The Fund pays the same proportion of hospital and medical insurance premiums for the spouse and dependents of retired hazardous members killed in the line of duty.

Insurance Benefits – For members participating prior to July 1, 2003, the amount of contribution paid for hospital and medical insurance is based on the years of service and respective percentages of the maximum contribution as follows:

<u>Years of Service</u>	<u>% Paid by Insurance Fund</u>
20 or More	100%
15-19	75%
10-14	50%
4-9	25%
Less than 4	0%

As a result of House Bill 290 (2004 Kentucky General Assembly), medical insurance benefits are calculated differently for members who began participating on, or after, July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on, or after, July 1, 2003 earn \$10 per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. Hazardous employees whose participation began on, or after, July 1, 2003 earn \$15 per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. Upon death of a hazardous employee, the employee's spouse receives \$10 per month for insurance benefits for each year of the deceased employee's earned hazardous service. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment (COLA), which is updated annually due to changes in the Consumer Price Index for all urban consumers. This benefit is not protected under the inviolable contract provisions of the Kentucky Revised Statute 16.652, 61.692 and 78.852. The Kentucky General Assembly reserves the right to suspend or reduce this benefit if, in its judgment, the welfare of the Commonwealth so demands.

<p>NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014</p>
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Insurance Contributions – In prior years, the employer’s required medical insurance contribution rate was being increased annually by a percentage that would result in advance-funding the medical liability on an actuarially determined basis using the entry age normal cost method within a 20-year period measured from 1987. In November 1992, the Board of Trustees adopted a fixed percentage contribution rate and suspended future increases under the current medical premium funding policy until the next experience study could be performed. In May 1996, the Board of Trustees adopted a policy to increase the insurance contribution rate by the amount needed to achieve a target rate for the full entry age normal funding within 20 years.

KRS commenced self-funding of healthcare benefits for its Medicare eligible retirees on January 1, 2006. A self-funded plan is one in which KRS assumes the financial risk for providing healthcare benefits to its retirees. The self-funded plan pays for claims out-of-pocket as they are presented instead of paying a pre-determined premium to an insurance carrier for a fully-insured plan. KRS funds the risk of its self-insured program directly from its insurance assets.

On August 6, 2012, the board voted to cease self-funding of healthcare benefits for most KRS Medicare eligible retirees. The Board elected to contract with Humana Insurance Company to provide healthcare benefits to KRS’ retirees through a fully-insured Medicare Advantage Plan. The Humana Medicare Advantage Plan became effective January 1, 2013.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2015, the District reported a liability of \$14,819,690 for its proportionate share of the net pension liability for non-hazardous. The District’s net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the District’s proportion was 0.3447 percent for non-hazardous.

For the year ended December 31, 2015, the District recognized pension expense of \$714,758 for non-hazardous and, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience.	\$ 98,525	-
Change in assumptions.	1,195,523	-
Net difference between projected and actual earnings on pension plan investments.	106,277	-
Changes in proportion and difference between contributions and proportionate share of contributions.	228,690	-
Contributions subsequent to the measurement date.	714,758	-
Total	\$ 2,343,773	\$ -

NORTHERN KENTUCKY WATER DISTRICT NOTES TO FINANCIAL STATEMENTS December 31, 2015 and 2014
--

The \$2,343,773 reported as deferred outflows of resources relating to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Nonhazardous
2016	\$ 407,254
2017	407,254
2018	407,254
2019	407,254
2020	-
Totals	<u>1,629,016</u>

Actuarial Assumptions – The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 percent
Salary increases	4.0 percent, average, including inflation
Investment rate of return	7.5 percent, net of pension plan investment expense, including inflation

The Mortality Table for active members is RP-2000 Combined Mortality table projected with Scale BB to 2013 multiplied by 50% for males and 30% for females. The rates of mortality healthy retired members and their beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 multiplied by 50% for males and 30% for females and setback one year for females. For disabled members, the RP-2000 Combined mortality Table projected with Scale BB to 2013 setback four years for males is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2015 valuation were based on results of an actuarial experience study for the period July 1, 2008 - June 30, 2013.

The long-term expected return on system assets is reviewed as part of the regular experience studies prepared every five years. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report submitted April 30, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best estimate ranges of expected future real rates of return (expected return and net of investment expense) were developed by the investment consultant for each major asset class. These ranges were combined to produce long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which cover a longer timeframe. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, or a fundamental change in the market that alters expected returns in future years. The

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Nominal Return
Combined equity	44%	5.40%
Combined fixed income	19%	1.50%
Real return (Diversited Inflation Strategies)	10%	3.50%
Real estate	5%	4.50%
Absolute return (Diversited Hedge funds)	10%	4.25%
Private equity	10%	8.50%
Cash equivalent	2%	-0.25%
Total	100%	

Discount Rate – The discount rate determination does not use a municipal bond rate. Projected future benefit payments for all current plan members were projected though 2017.

The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 28 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The discount rate used to measure the total pension liability for the system was 7.5% for both, nonhazardous and hazardous. The following presents the net pension liability calculated using the discount rate of percent, as well as what the systems' net position liability would be if it were calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate for non-hazardous and (6.5%) or one percentage point higher (8.5%) than the current rate for hazardous (\$ thousands):

CERS	1% Decrease 6.50%	Discount Rate 7.50%	1% Increase 8.50%
Non-hazardous	\$ 5,488,878	\$ 4,299,525	\$ 3,280,950
Hazardous	\$ 1,964,988	\$ 1,535,106	\$ 1,178,941

Pension Plan Fiduciary Net Position – Detailed information about the plan's fiduciary net position is available in the separately issued CERS financial report.

401(k) Plan and 457 Plan

The District also permits employees to participate in a voluntary 401(k) or 457 plan. There is no employer match.

NOTE 6 – OPERATING LEASES

The District is obligated under certain non-cancelable leases for equipment. The leases expire at various dates through April, 2019. Lease expense for the years ended December 31, 2014 and 2015 was \$13,950 and \$12,920.

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of December 31, 2015 are:

<u>Years Ending</u> <u>December 31,</u>	
2016	\$ 12,920
2017	12,920
2018	12,920
2019	3,230
	<u>\$ 41,990</u>

NOTE 7-CHANGES IN UTILITY PLANT IN SERVICE

The changes in utility plant in service are as follows:

	<u>December 31,</u> <u>2014</u>	<u>Additions</u>	<u>Retirements</u>	<u>December 31,</u> <u>2015</u>
Land and land rights	\$ 3,291,127	\$ -	\$ -	\$ 3,291,127
Structures and improvements	117,021,635	198,495	8,192	117,211,938
Lake river and other intakes	1,463,171	-	-	1,463,171
Supply mains	2,865,693	-	-	2,865,693
Power generation plant	3,491,523	-	-	3,491,523
Pumping equipment	11,385,253	120,035	32,525	11,472,763
Water treatment equipment	29,907,736	58,906	76,149	29,890,493
Distribution reservoirs and standpipes	9,567,871	-	-	9,567,871
Transmissions and distribution mains	180,256,241	6,903,613	478,496	186,681,358
Services	27,412,353	1,413,469	363,716	28,462,106
Meters and meter installations	17,761,023	755,175	105,420	18,410,778
Hydrants	8,542,052	316,187	43,656	8,814,583
Other plant and miscellaneous equipment	3,519,417	11,803	112,092	3,419,128
Office furniture and equipment	3,654,466	56,385	171,229	3,539,622
Transportation equipment	3,417,164	138,744	160,505	3,395,403
Tools, shop and garage equipment	607,330	131,208	70,299	668,239
Laboratory equipment	453,970	42,819	-	496,789
Power operated equipment	1,248,832	44,326	34,526	1,258,632
Communication equipment	6,283,210	-	5,842	6,277,368
Miscellaneous equipment	576,919	4,205	-	581,124
Utility plant acquisition adjustment	545,925	-	-	545,925
Acquisition adjustment-Newport	4,970,211	-	-	4,970,211
Total depreciable utility plant assets	438,243,122	10,195,370	1,662,647	446,775,845
Construction in progress	22,260,422	5,016,819	-	27,277,241
Total	460,503,544	15,212,189	1,662,647	474,053,086
Less: accumulated depreciation	(120,945,977)			(130,858,875)
Net utility plant in service	\$ 339,557,567			\$ 343,194,211

NORTHERN KENTUCKY WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 8 – ECONOMIC DEPENDENCY

The District receives all of its operating revenues from customers in the Kenton, Campbell, Boone and Pendleton counties of Kentucky.

NOTE 9 – CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of certain of these lawsuits is not presently determinable, in the opinion of the District's Management the resolution of these matters will not result in a material uninsured liability to the District.

NOTE 10 – SUBSEQUENT EVENTS

Effective in January, 2016 there was a phase in increase in rates and charges at various amounts depending on consumption.

The date to which events occurring after December 31, 2015, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is April 21, 2016, which is the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
For the Year Ended December 31, 2015

	2015	2014
Non-hazardous:		
Contractually required contribution	\$ 1,429,517	\$ 1,483,609
Contributions in relation to the contractually required contribution	1,429,517	1,483,609
Contribution deficiency (excess)	\$ -	-
District's covered payroll	\$ 7,972,340	\$ 7,931,952
Contributions as a percentage of covered-employee payroll	17.93%	18.70%

NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF NET PENSION LIABILITY-
NON-HAZARDOUS

For the Year Ended December 31, 2015

	June 30, 2015
Non-hazardous:	
District's proportion of the net pension liability	0.3447%
District's proportionate share of the net pension liability	\$ 14,819,690
District's covered-employee payroll (Calendar year 2015)	\$ 7,972,340
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	185.89%
Plan fiduciary net position as a percentage of the total pension liability	59.97%

NORTHERN KENTUCKY WATER DISTRICT
STATEMENT OF COMPARISON OF BUDGET TO ACTUAL
Year Ended December 31, 2015

	2015	
	Budget	Actual
OPERATING REVENUES		
Water sales	\$ 49,547,770	\$ 48,776,304
Forfeited discounts	848,138	832,463
Rents from property	553,000	567,932
Other water revenues	367,340	378,630
TOTAL OPERATING REVENUES	51,316,248	50,555,329
OPERATING EXPENSES		
Operation maintenance and administration	27,161,761	27,074,797
Depreciation	-	11,175,166
TOTAL OPERATING EXPENSES	27,161,761	38,249,963
NET OPERATING INCOME	24,154,487	12,305,366
NON-OPERATING INCOME (EXPENSES)		
Investment income	802,000	793,339
Miscellaneous non-operating income (expense)	(153,515)	(187,848)
Interest on long-term debt	(8,953,589)	(8,446,701)
Amortization of debt discount and expense	-	547,046
Gain/(loss) on disposition of assets	-	(8,410)
NET NON-OPERATING INCOME (EXPENSES)	(8,305,104)	(7,302,574)
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS	15,849,383	5,002,792
CAPITAL CONTRIBUTIONS	-	956,293
CHANGE IN NET POSITION	\$ 15,849,383	\$ 5,959,085

The Budget was not amended for 2015. Depreciation and capital contributions are not budgeted. The District budget is for planning purposes and is not a required legally adopted process.

NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF WATER OPERATING REVENUE
Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Metered sales		
Sales to residential customers	\$ 29,945,579	\$ 30,212,926
Sales to commercial customers	7,060,233	7,188,701
Sales to industrial customers	3,724,937	3,756,997
Sales to public authorities	2,348,548	2,265,395
Sales to multiple family dwellings	4,141,377	4,112,073
Sales through bulk loading stations	68,116	81,604
Total metered sales	47,288,790	47,617,696
Fire protection revenue	43,397	52,747
Sales for resale	1,444,117	1,437,713
Total sales of water	48,776,304	49,108,156
Other water revenue	1,779,025	1,756,871
TOTAL OPERATING REVENUES	\$ 50,555,329	\$ 50,865,027

NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF COMBINED OPERATION AND MAINTENANCE EXPENSES
Years Ended December 31, 2015 and 2014

	2015	2014
OPERATION AND MAINTENANCE EXPENSES		
Salaries and wages	\$ 7,972,340	\$ 7,931,952
Employee pensions and benefits	5,753,732	4,080,952
Taxes other than income taxes	566,732	566,125
Purchased power	2,491,367	2,834,628
Chemicals	2,844,729	2,170,435
Materials and supplies	2,303,921	2,453,643
Contractual services	3,227,497	3,165,151
Transportation expenses	585,911	668,840
Insurance	507,786	654,119
Bad debt expense	363,373	417,320
Miscellaneous expense	344,025	317,636
Regulatory Commission assessment	113,384	108,778
TOTAL OPERATION AND MAINTENANCE EXPENSES	\$ 27,074,797	\$ 25,369,579

NORTHERN KENTUCKY WATER DISTRICT

SCHEDULE OF INSURANCE COVERAGES

December 31, 2015

Company	Policy Number	Description of Coverage	Amount of Coverage	Effective Period	
				From	To
Travelers Insurance	ZLP14T8065315	General Liability	\$ 1,000,000	1/1/2015	1/1/2016
	ZUP14T8066515	Umbrella	19,000,000		
	ZLP14T8065315	Public Officials	1,000,000		
	H8102721X112CO	Automobile Liability	1,000,000		
	H6302721X112TIL	Property	268,166,889		
	H6302721X112TIL	Boiler machinery	268,166,889		
	H6302721X112TIL	Employee Dishonesty	500,000		
Kentucky Employers Mutual Insurance	ZPL14P0759915	Cyber Liability	2,000,000	7/1/2015	7/1/2016
	WC 338786	Worker's Compensation	1,000,000		
Cincinnati Insurance	8877071	Fidelity Bond	Per Application	8/20/2014	12/31/15
Great American Insurance	PEL1093742	Pollution Liability	15,000,000	1/1/2013	1/1/2016

NORTHERN KENTUCKY WATER DISTRICT

RATES, RULES AND REGULATIONS

December 31, 2015

RETAIL WATER RATES

(Effective 4/13/15)

1. Monthly Service Rate

First	1,500 cubic feet	\$4.25 per 100 cubic feet
Next	163,500 cubic feet	\$3.53 per 100 cubic feet
Over	165,000 cubic feet	\$2.72 per 100 cubic feet

Sub district A shall be assessed a monthly surcharge in the amount of \$7.97

Sub district B shall be assessed a monthly surcharge in the amount of \$17.16

Sub district C shall be assessed a monthly surcharge in the amount of \$17.07

Sub district D shall be assessed a monthly surcharge in the amount of \$30.00

Sub district R shall be assessed a monthly surcharge in the amount of \$19.73

Sub district RL shall be assessed a monthly surcharge in the amount of \$35.81

Sub district E shall be assessed a monthly surcharge in the amount of \$30.00

Bromley Crs. Spgs/St. Johns, Whitaker/McDonald, Fiskburg Road (KY 17 to 1.2 mi),

Oliver Road – McCullum to Harris. Phase 2; Ky 177, Bethel Grove, Brandy Lane,

Vise's Train, Licking Sta. Road. Phase 3; Ky 177, Kenton Station (Rector to Ky 177),

and Ishmael Road (Ky 177 to 1000 ft).

Sub district RF shall be assessed a monthly surcharge in the amount of \$23.00

KY 177 to Decoursey, Porter Road, Tecumseh Lane, and Short Marshall

Sub District F shall be assessed a monthly surcharge in the amount of \$21.96

Sub District G. shall be assessed a monthly surcharge in the amount of \$25.73

Sub District H. shall be assessed a monthly surcharge in the amount of \$30.00

Sub District I. shall be assessed a monthly surcharge in the amount of \$30.00

Sub District K. shall be assessed a monthly surcharge in the amount of \$8.19

Sub District M. shall be assessed a monthly surcharge in the amount of \$30.00

2. Quarterly Rates

First	1,500 cubic feet	4,500 cubic feet	\$4.25 per 100 cubic feet
Next	163,500 cubic feet	490,500 cubic feet	\$3.53 per 100 cubic feet
Over	165,000 cubic feet	495,000 cubic feet	\$2.72 per 100 cubic feet

3. Fixed Service Charge

<u>Meter Size</u>		<u>Monthly</u>		<u>Quarterly</u>
5/8"	\$	14.20	\$	28.40
3/4"	\$	14.60	\$	29.90
1"	\$	16.00	\$	34.30
1 1/2"	\$	18.00	\$	40.50
2"	\$	22.70	\$	56.90
3"	\$	54.90	\$	177.00
4"	\$	68.80	\$	221.80
6"	\$	101.90	\$	327.80
8"	\$	137.60	\$	447.90
10" and larger	\$	183.00	\$	584.80

NORTHERN KENTUCKY WATER DISTRICT

RATES, RULES AND REGULATIONS

December 31, 2015

WHOLESALE WATER RATES

Bullock Pen Water District	\$3.26 per 1,000 gallons (or) \$2.44 per 100 cubic feet
City of Walton	\$3.26 per 1,000 gallons (or) \$2.44 per 100 cubic feet
Pendleton County	\$3.26 per 1,000 gallons (or) \$2.44 per 100 cubic feet

MISCELLANEOUS SERVICE FEES

Service Area Non-Recurring Charges:

Returned Check Charge	\$ 20.00
Water Hauling Station	\$ 5.68 per 1,000 gallons
Reconnection Fee	\$ 25.00
Overtime Charge	\$ 60.00

**NORTHERN KENTUCKY
WATER DISTRICT
MEMBERS OF THE COMMISSION AND ADMINISTRATIVE STAFF
December 31, 2015**

COMMISSIONERS

TERM EXPIRES

Douglas C. Wagner, Treasurer	August 26, 2017
Fred A. Macke, Jr., Chair	August 26, 2016
David M. Spaulding, Esq., Secretary	August 28, 2019
Clyde Cunningham, Vice-Chair	August 28, 2019
Dr. Patricia Sommerkamp	August 28, 2017
Andrew Collins	July 31, 2016

ADMINISTRATIVE STAFF

C. Ronald Lovan, PE, President/CEO

Jack Bragg, CPA., MBA, Vice President of Finance and Support Services (To 12/31/15)
Lindsey Rehtin, CPA, Acting Vice President of Finance and Support Services (Effective 1/1/16)
Amy Kramer, PE, Acting Vice President of Engineering, Water Quality and Production
(To 12/31/15, to full status, effective 1/1/16)

NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Department of Housing and Urban Development Community Development Block Grants/Entitlement Grants Passed Through Kentucky Department of Local Government and Passed Through Kenton County Fiscal Court Kenton County Unserved Water Project 2012	14.218	12-056	\$ 100,000
Environmental Protection Agency Capitalization Grants for Drinking Water State Revolving Funds/ American Recovery and Reinvestment Act Passed Through Kentucky Infrastructure Authority Kenton and Campbell County Water Main Projects	66.468 66.468	F13-012 F14-015	\$ 2,699,885 \$ 2,130,721
U.S. Department of Agriculture, Rural Utilities Service	10.770		\$ 134,562

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 2 - Outstanding Notes

Total Kentucky Infrastructure Authority loans outstanding at December 31, 2015 totaled \$35,124,460. Loans outstanding at December 31, 2014 totaled \$32,919,344, for a net increase of \$2,205,116.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MAT-
TERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**To the Board of Commissioners
Northern Kentucky Water District
Erlanger, Kentucky**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Northern Kentucky Water District, as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the Northern Kentucky Water District's basic financial statements and have issued our report thereon dated April 21, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Northern Kentucky Water District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Northern Kentucky Water District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Northern Kentucky Water District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Northern Kentucky Water District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RANKIN, RANKIN & COMPANY

A handwritten signature in cursive script that reads "Rankin, Rankin + Company". The signature is written in black ink and is positioned below the company name.

**Ft. Wright, Kentucky
April 21, 2016**

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RANKIN, RANKIN & COMPANY
Certified Public Accountants

■ Lookout Corporate Center
1717 Dixie Highway, Suite 600
Ft. Wright, Kentucky 41011

■ Tel. 859/331-5000

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Board of Commissioners
Northern Kentucky Water District
Erlanger, Kentucky**

Report on Compliance for Each Major Federal Program

We have audited the Northern Kentucky Water District's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2015. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Northern Kentucky Water District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, that are required to be reported in accordance with the Uniform Guidance. Our opinion on each major federal program is not modified with respect to this matter.

Report on Internal Control over Compliance

Management of the Northern Kentucky Water District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

RANKIN, RANKIN & COMPANY

Rankin, Rankin & Company

**Ft. Wright, Kentucky
April 21, 2016**

NORTHERN KENTUCKY WATER DISTRICT

Schedule of Findings and Questioned Costs

Year Ended December 31, 2015

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting?	
• Material weakness(es) identified?	None
• Significant deficiency(ies) identified not considered to be material weaknesses?	None
Noncompliance material to the financial statements noted?	None

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None
• Significant deficiency(ies) identified not considered to be material weaknesses?	None
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be Reported in accordance with the Uniform Guidance.	None
Identification of major programs:	
• CFDA 66.468 Capitalization Grants for Drinking Water	
Dollar threshold to distinguish between Type A and Type B Programs:	\$300,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

No matters reported.

Findings and Questioned Costs –
Major Federal Award Programs Audit

No matters reported.

NORTHERN KENTUCKY WATER DISTRICT
SUMMARY SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2015

PRIOR YEAR - FINANCIAL STATEMENT FINDINGS

No matters were reported.

PRIOR YEAR - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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APPENDIX D

SUMMARY OF THE GENERAL BOND RESOLUTION

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GENERAL BOND RESOLUTION

The following is a summary of certain of the terms and provisions of the Resolution and is qualified in its entirety by reference to the Resolution. The following summary supplements the information set forth in “SECURITY AND SOURCES OF PAYMENT OF THE SERIES 2017 NOTES - Security for the Series 2019 Bonds” and should be read in conjunction therewith. See “Introduction” as to the availability of copies of the Resolution.

Registration, Payment and Transfer

Form. All bonds will be book entry only form in denominations of \$5,000 and any authorized multiple thereof. The District will maintain at the principal corporate trust office of the Paying Agent and Registrar books for the registration and transfer of Bonds.

Payment of Principal. Principal of and interest on the Bonds will be payable when due without deduction for the services of the Paying Agent and Registrar. Principal of and redemption premium on any Bond will be paid to the registered owner thereof upon presentation and surrender thereof at the principal corporate trust office of the Paying Agent and Registrar.

Payment of Interest - Regular Record Dates. The interest on any Bonds which is payable, and is punctually paid or duly provided for, on any interest payment date will be paid by check or draft mailed by the Paying Agent to the person in whose name such Bond was registered on the registration books at the close of business on the regular record date for such interest payment date and will be mailed to such person at his address as it appears on the registration books. The regular record date for any interest payment date is the fifteenth (15th) day of the month next preceding the month in which the interest payment date occurs.

Exchange and Transfer. The Bonds shall be negotiable as provided by the Resolution, subject to the provisions for registration and transfer contained in the Resolution. The Registrar shall register or cause to be registered therein and permit to be transferred thereon any Bond entitled to registration or transfer under such reasonable regulations as it or the District may prescribe.

Pledge of Revenues

Bonds, together with such additional bonds ranking on a parity therewith that may be issued and outstanding from time to time under the restrictions and provisions of the Resolution do not constitute an indebtedness of the District within the meaning of the Constitution of Kentucky, but are payable as to principal, interest and premium, if any, solely from and are secured by a pledge of revenues and income resulting from the collection of water rates, rentals and charges for the services rendered by the facilities of the District. A statutory mortgage lien is created and granted to and in favor of the registered owner or owners of the Bonds for the issue of which it forms a part and said properties will remain subject to the statutory mortgage lien until the payment in full of the principal and interest on the Bonds and the issue of which it forms a part are paid in full.

Application of Revenues

Establishment of Funds. The Resolution establishes the following funds (the “Funds”) for the deposit and application of revenues:

- (1) Bond Proceeds Fund
- (2) General Revenue Fund
- (3) Debt Service Fund

- (4) Operation and Maintenance Fund
- (5) Improvement Repair and Replacement Fund

The Resolution requires or permits investments of moneys in each Fund, consistent with the contemplated uses of such moneys, in "Investment Obligations." Investment Obligations are restricted to direct obligations of the United States or obligations guaranteed by the United States, obligations of certain federal agencies and instrumentalities, including U.S. dollar denominated deposits in commercial banks which are insured by the Federal Deposit Insurance Corporation or fully collateralized by the foregoing, and public housing bonds or project notes issued by public housing authorities secured by a pledge of annual contributions under annual contribution contracts with the United States or by requisition or payment agreements with the United States. Investment Obligations are deemed to be part of the Fund or account for which purchased, and income, interest, gains and losses on investments are credited or charged to the Fund or account for which such investments were purchased, subject, in the case of the Debt Service Reserve, that so long as the aggregate debt service reserve requirement is being maintained, income and revenues from such Fund are to be transferred to the General Revenue Fund.

A further description of each of the Funds follows:

Bond Proceeds Fund. Under the Resolution, the District is required to establish within the Bonds Proceeds Fund established by the Resolution a Cost of Issuance Account and a Construction and Acquisition Account for each series of Bonds outstanding. In addition, if Bond proceeds are to be used in whole or in part for the payment or provision therefore of outstanding debt obligations, a Refunding Account may be established. From the proceeds of the sale of a series of Bonds, there will be deposited in the Cost of Issuance Account the costs of issuing the series of Bonds. Moneys received by the District from any other source, unless otherwise provided by the Resolution, may also be deposited in the Cost of Issuance Account. So much of the remainder of the Bond proceeds as is required by the applicable series resolution (except for accrued and capitalized interest, if any, which shall be deposited in the Interest Account, and any premium over the principal amount of the Bonds, which is applied as provided in such series resolution) shall be deposited in the Construction and Acquisition Account. The Cost of Issuance Account and the Construction and Acquisition constitute all the accounts within the Bond Proceeds Fund.

Moneys in the Cost of Issuance Account and the Construction and Acquisition Account shall be applied by the appropriate depository, upon issuance of a check or other bill of exchange signed by two members of the Board of Commissioners of the District only for the making of disbursements and payments required to be made by the District for paying issuance costs and pursuant to construction and acquisition contracts relating to the Public Water System.

General Revenue Fund. All moneys received by the District as Pledged Receipts, together with income from the Debt Service Reserve as provided in the Resolution, are required to be deposited promptly in the General Revenue Fund. Pledged Receipts are defined as the totality of (i) all water service rates, rentals and charges imposed by the District, (ii) all interest earned and gains realized on investments, unless the Resolution specifically requires such interest earned or gains realized to remain in a particular Fund or Account, provided that any interest or gains on funds held in escrow by a trustee for the payment of previously outstanding Bonds shall not be included, and (iii) other income received by the District, if any, from any agency of government, both Federal and State, as representing income or operating subsidies, if any, as distinguished from capital grants, to the extent not otherwise required to be treated and applied.

The designated depository is required to make monthly transfers from the moneys in the General Revenue Fund to the following Funds and Accounts and in the following amounts and order of priority:

- (1) Debt Service Fund-Interest Account. An amount, which when added to the amount then on deposit in the Interest Account, will equal the interest on all

outstanding Bonds accrued and unpaid in respect of the next interest payment date.

- (2) Debt Service Fund-Principal Account. An amount which, when added to the amount then on deposit in the Principal Account, will equal the next Principal Installment, which is the sum of the principal amount of outstanding Bonds maturing in the Bond Fiscal Year (February 1/January 31) plus the unsatisfied balance of any sinking fund installment for such year.
- (3) Operation and Maintenance Fund. The amount required prior to the tenth day of the next month to pay operating and maintenance costs of the District in accordance with its annual budget, together with such proportionate amounts as will, during the twenty-four months following the issuance of any series of Bonds, together with sums on deposit in said Fund, equal Operation and Maintenance Costs for one month. Operation and Maintenance Costs include salaries, operating expenses and all other expenses of administering the public water system, fees and expenses of the paying agents and costs of issuance other than those paid from Bond proceeds.
- (4) Improvement, Repair and Replacement Fund. Any amounts remaining in the General Revenue Fund. So long as all required transfers are made in respect of amortization of outstanding Bonds, and all reserves are fully funded, the Board of Commissioners of the District may order that funds be retained in the General Revenue Fund in lieu of transferring such funds to the Improvement, Repair and Replacement Fund.

Debt Service Fund.

Interest Account. The District will cause the Paying Agent to disburse moneys from the interest Account for the purpose of paying interest on the Series 2017 Notes when due and payable as well as interest on notes to be redeemed to the extent not otherwise provided for.

Principal Account. The District will cause the Paying Agent to disburse moneys from the Principal Account for the purpose of paying the principal of the Series 2017 Notes when due and payable. In addition, the District may, at its option, apply amounts accumulated in the Principal Account for each sinking fund installment (plus amounts accumulated in the Interest Account for interest on notes for which the sinking fund installment was established), before the forty-fifth day preceding the due date of such sinking fund installment, to (i) the purchase of notes of the Series and maturity for which the sinking fund was established at prices (including brokerage and other charges) not exceeding the principal amount thereof plus premium, if any, payable from sinking fund installments for such notes when such notes are redeemable by application of such sinking fund installment plus unpaid interest accrued to the date of purchase or (ii) to the redemption of such notes, if then redeemable by their terms at the redemption price referred to in clause (i). The District is required to pay from the Principal Account the amount required to redeem such notes as may be necessary (after taking into account notes purchased as aforesaid) to complete the retirement of the principal amounts specified by any series resolution for the sinking fund installments.

Operation and Maintenance Fund. In addition to the amounts required to be transferred to the Operation and Maintenance Fund from the General Revenue Fund, there may be paid into said Fund any moneys received by the District from any other source, unless otherwise provided by the Resolution. The District may withdraw moneys for the Operation and Maintenance Fund from time to time for the purpose of paying reasonable and necessary Operation and Maintenance Costs, and moneys so withdrawn and paid are free and clear of the pledge created by the Resolution for the payment of the principal, premium, if any, and interest on the Bonds and any sinking fund installments. The District may also withdraw

moneys from the Operation and Maintenance Fund for deposit to any other Fund or Account except the Improvement, Repair and Replacement Fund. At the District's discretion, amounts in the Operation and Maintenance Fund may be invested from time to time to provide funds when needed to pay Operation and Maintenance Costs.

Improvement, Repair and Replacement Fund. The Improvement, Repair and Replacement Fund is available and is to be utilized to balance depreciation to make unforeseen major repairs and replacements and to pay the cost of construction of additions, extensions, betterments and improvements of the Public Water System which will either increase income and revenues or provide a higher degree of service. In addition to any amounts required by any series resolution and the Resolution to be set aside and deposited therein there shall be transferred and deposited to the Improvement, Repair and Replacement Fund any other moneys (a) received by the District from any other source and duly ordered to be deposited therein (unless required to be otherwise applied), (b) for which the District has exercised a discretion to so deposit or transfer as permitted in the Resolution, and (c) ordered to be so deposited from the proceeds of any series of Bonds. Within ninety (90) days following the end of each calendar year, all amounts in the Improvement, Repair and Replacement Fund in excess of \$2,500,000 shall be expended and applied by the depository upon written direction of the District only for (i) making up any deficiency in the Debt Service Fund and the Debt Service Reserve, (ii) redemption of Bonds, (iii) payments of principal installments of or interest on Bonds when due, (iv) transfer to the Operation and Maintenance Fund, or (v) investment in investment obligations. To the extent that other moneys are not available for payment of principal installments or interest on Bonds when due, all investment earnings credited to, and investments in, the Improvement, Repair and Replacement Fund shall be sold and the proceeds deposited in the Debt Service Fund.

Redemption Provisions

The Resolution provides that, whenever Bonds are to be redeemed, the District shall give notice for the redemption of Bonds determined by the District to be redeemed. Notice shall be given by registered mail only, postage prepaid, at least thirty (30) days before the redemption date, addressed to the registered holder at the address shown in the records of the Registrar. After such notice has been given, the Bonds or portions thereof so called for redemption shall become due and payable on the redemption date so designated in an amount equal to the principal amount thereof, premium, if any, plus interest accrued and unpaid to the redemption date. If on the redemption date, moneys for the redemption of all the Bonds or portions thereof of any Series and maturity to be redeemed, together with interest to the redemption date, shall be held by any paying agent so to be available therefor on such date and if notice shall have been given as aforesaid, then, from and after the redemption date, interest on such Bonds or portions thereof shall cease to accrue. If less than all outstanding Bonds of a series and maturity are to be redeemed, the Registrar shall select, in such manner as the Registrar shall determine, each \$5,000 of the principal amount of Bonds to be redeemed.

Issuance of Bonds, Additional Bonds and Other Obligations

The Resolution provides that the District may issue notes in anticipation of an authorized issuance of a series of Bonds in a principal amount not to exceed the principal amount of such Bonds. Bonds are payable from any moneys of the District available therefore and not pledged under the Resolution for the benefit of the Bonds and from the proceeds of the sale of any authorized series of Bonds in anticipation of which notes were issued. Such proceeds may be pledged for payment of the principal of notes and such pledge will have priority over any pledge created by the Resolution.

The Resolution provides that the District may issue notes, bonds and other obligations having such terms and secured by a pledge of such funds as the resolution authorizing the issue provides, but any pledge to the holders of such notes, Bonds or other obligations of a fund or account created under the Resolution is required to be subordinated in all respects to the pledge created under the Resolution for the benefit of the holders of Bonds, except that proceeds of the sale of Bonds may be pledged for the payment

of notes issued in anticipation thereof as aforesaid and additional series of Bonds may be issued on a parity with the initially issued Bonds and secured equally by the revenues and assets pledged under the Resolution and payable equally therefrom, as herein described.

Issuance of Parity Bonds

The Resolution provides that from and after the issuance of any Bonds thereunder, the Resolution shall constitute the sole and exclusive method for the issuance of any further Bonds by the District.

The District reserves the right to issue additional series of Bonds payable from the revenues of the District on a basis of parity and equality with all other parity Bonds authorized to be issued by the Resolution in order to (a) reconstruct, repair and improve the District's public water system, (b) make, acquire, construct and install additions, extensions, betterments or improvements thereto, (c) acquire existing waterworks and water distributions systems from any person, if said waterworks and water distribution systems are revenue-producing, and (d) refund any outstanding Bonds. No such parity Bonds shall be issued unless: (i) the facility or facilities to be acquired, constructed, reconstructed or improved from parity Bond proceeds are made in integral part of the District's public water system and revenues therefrom are pledged as additional security for all outstanding Bonds and additional parity bonds, (ii) the District is in compliance with all covenants and undertakings in connection with all of its Bonds then outstanding and payable from the revenues and pledged receipts, (iii) the net annual income and revenues of the District for a period of twelve (12) consecutive months of the fifteen (15) months immediately prior to the issuance of said parity Bonds are certified in writing by an independent firm of state-licensed Certified Public Accountants to have been equal to at least 1.20 times the maximum annual debt service requirement coming due in any future twelve (12) month period beginning February 1 and ending January 31 on all outstanding bonds, together with the parity bonds to be issued.

The net annual income and revenues of the Public Water System may be adjusted by a firm of independent state-licensed Certified Public Accountants to reflect, for the historical period being tested, any revision in the schedule of water rates, rentals and charges being actually imposed and billed by the District or approved by the Public Service Commission of Kentucky or its successor, at the time of issuance of parity bonds. The net annual income and revenues may also be adjusted in writing by a consulting engineer of national recognition to take into account and reflect, for the historical period being tested, the amount of additional net income and revenues to be realized by the District (a) by virtue of the acquisition by the District of existing and operating waterworks and water distribution facilities, and (b) by virtue of contractual relationships between the District and other municipal corporations or other entities where such income and revenues are historically determinable. A further adjustment to the net annual income and revenues may also be made by adding an estimate of a consulting engineer of the annual increase in operating revenues anticipated to be derived from the extensions, additions, replacements and betterments to be financed by such additional bonds, less the engineer's estimate of any additional expenses of operation and maintenance.

In the event parity bonds are issued in the future, the District is required to (i) adjust the monthly deposits into the Debt Service Fund in the manner prescribed by the Resolution to reflect the annual debt service on the additional parity bonds, and (ii) adjust the prescribed amount to be accumulated in the Debt Service Reserve in accordance with the provisions of the Resolution and fund from such parity bonds said additional amount in the Debt Service Reserve, being the maximum debt service requirement in any Bond Fiscal Year with respect to outstanding bonds of all series.

Issuance of Refunding Bonds

Bonds of one or more series may be issued to refund outstanding bonds subject to the following provisions and limitations. A series of Refunding Bonds may be delivered only upon receipt of:

- (a) irrevocable instructions to the Paying Agent and Registrar in respect of the bonds to be refunded to give due notice of redemption of all bonds to be refunded on a specified redemption date, and
- (b) irrevocable instructions to the Paying Agent and Registrar in respect of the bonds to be refunded to give due notice provided for in the Resolution to the Holders of outstanding bonds being refunded.
- (c) Either
 - 1. moneys in an amount sufficient to effect payment at the applicable principal amount and premium, if any, of the bonds to be refunded, together with accrued interest thereon to the date of redemption, or
 - 2. United States government obligations or obligations the payment of which is unconditionally guaranteed by the United States government, the principal of and interest on which, when due, will provide moneys which, together with any moneys deposited with the appropriate depository at the same time, will be sufficient to pay the principal or premium, if any, of and interest due or to become due on the bonds to be refunded.
- (d) all other documents required to be delivered to the Paying Agent in respect of the bonds to be refunded as a condition precedent to delivery of bonds under the Resolution and any series resolution.

In addition, the Paying Agent is required to deliver to the District at the time of delivery of the refunding bonds a certificate stating that it holds in trust the moneys and/or investments required to effect the aforesaid redemption on the date specified in such series resolution.

Modification, Adoption and Requirement for Consent

The Resolution provides procedures whereby the District may amend the Resolution by adoption of a Supplemental Resolution.

Amendments that may be made without the consent of the bondholders must be for purposes of further securing the bonds, imposing further limitations on or surrendering rights of the District or curing ambiguities.

Series Resolutions may be adopted from time to time pursuant to compliance with the conditions of the Resolution to provide for the issuance of one or more series of bonds and to prescribe the terms and conditions thereof.

Amendments of the respective rights and obligations of the District and the Bondholders may be made with the written consent of the holders of not less than 66-2/3% in principal amount of the outstanding Bonds affected by such amendment. No such amendment shall permit a change in the terms of redemption or maturity of the principal of any outstanding bond or any installment of interest thereon or a reduction in the premium payable with respect thereto or the rate of interest thereon or reduce the percentages or otherwise affect the classes of bonds the consent of the holders of which is required to effect such amendment.

Certain Covenants of the District

Among other covenants made by the District in the Resolution are those related to the following matters:

Tax Covenant. The District has covenanted to do and perform all acts and things permitted by law and necessary or desirable in order to assure that interest paid by the District on the Bonds shall, for the purposes of Federal income taxation, be exempt from income taxation under any valid provision of law. The District shall not permit at any time or times any of the proceeds of the Bonds or other funds of the District to be used directly or indirectly to acquire any securities or obligations, the acquisition of which would cause any Bond to be an “arbitrage bond” as defined in subsection (c) of Section 103 of the Internal Revenue Code as then in effect (now Section 103(b)(2) and 148 of the Internal Revenue Code of 1986) and to be subject to treatment under subsection (c) (1) of such Section, as an obligation not described in subsection (a) (1) of such Section, unless under any valid provisions of the law hereafter enacted, the interest paid by the District on the Bonds shall be excludable from the gross income of a recipient thereof for Federal income tax purposes without regard to compliance with the provisions of subsection (c) of Section 103 of the Internal Revenue Code (now Section 103(b)(2) and 148 of the Internal Revenue Code).

In order to assure compliance with such covenant, the District, from the date of adoption of the Resolution, has covenanted that it shall not:

- (a) make any investment in connection with the Public Water System that produces a yield in excess of such applicable maximum yield as may be permitted by the Internal Revenue Code, and
- (b) invest or direct any depository to invest moneys in any such Fund or Account in Investment Obligations that produce a yield in excess of such applicable maximum yield as may be permitted by the Internal Revenue Code.

The District further covenants that prior to the issuance of any series of bonds the District shall certify by issuance of a certificate that on the basis of the facts, estimates and circumstances in existence on the date of issue of such Series it is not expected that the proceeds thereof will be used in a manner that would cause such obligations to be arbitrage bonds.

Accounts and Reports. The District shall keep complete and accurate books of record and accounts relating to the Public Water System, and all Funds and Accounts established by the Resolution, which are subject at reasonable times to the inspection of the holders of an aggregate of not less than five percent (5%) in principal amount of the bonds then outstanding or their representatives duly authorized.

General Compliance. The District has covenanted to faithfully and punctually perform all duties with reference to the Public Water System required by the Constitution and Laws of the Commonwealth of Kentucky, Chapter 74 and Sections 96.350 to 96.510, inclusive, of the Kentucky Revised Statutes, and by the terms and provisions of the Resolution.

Rates and Charges. The District has covenanted to at all times establish, enforce and collect rates, rentals and charges for the services and facilities afforded by said District’s works and facilities, the same to be adequate to operate and maintain the public water system, provide necessary allowances for depreciation and for extensions and additions, and to timely retire all outstanding bonds and interest thereon. Such rates must also be adequate to accumulate and maintain all reserves as provided in the Resolution, and to provide, after fulfillment of all contractual obligations required of the District incident to the bonds, including accumulation and maintenance of all reserves, and after payment of operating and maintenance costs of the District, 1.20 times coverage of annual principal, interest and sinking fund requirements on all bonds. If necessary, such rates, rentals and charges must be adjusted from time to time in order to comply with the Resolution (see “Security and Sources of Payment - Rate Covenant”).

Budgets. On or before the first day of each calendar year, so long as any bonds authorized or permitted to be issued by the Resolution are outstanding, the District shall adopt an annual budget of current expenses covering its fiscal operations for the ensuing calendar year and will promptly file a copy

of each such Budget, and any amendments thereto, in the office of the Secretary of the District. Copies of same shall be furnished to any bondholder upon request. The District may file amendments of the Annual Budget for the remainder of the calendar year. The District shall not incur current expenses in excess of the amounts provided therefore in the annual budget as originally prepared or as amended, except upon resolution duly adopted by the Board of Commissioners determining that such expenses are necessary in order to operate and maintain the Public Water System.

No Decrease in Rates, Rentals and Charges. The District has covenanted that it will not at any time make any reduction in any prevailing schedule of rates, rentals and charges without first obtaining the written determination of a consulting engineer of national recognition that any such proposed reduction will not materially affect the ability of the District to meet all the requirements of the Resolution.

Annual Audit. The District has covenanted that it will, within sixty (60) days after the end of each calendar year cause an audit to be made of the books of record and accounts pertinent to the District, and a report to be issued by an independent state-licensed certified public accountant reflecting in reasonable detail the financial condition and results of operations of the District, including the status of the several Funds created by the Resolution, the status of required insurance and fidelity bonding as provided by the Resolution, all in accordance with generally accepted governmental accounting principles. A copy of such audit must be submitted to the Board of Commissioners of the District, and a copy of same shall be filed in the office of the District where it will be available for public inspection.

Insurance of Facilities and Fidelity Bonding of Personnel. The District has covenanted to keep all buildings, machinery and equipment constituting any part of the public water system insured as provided in the Resolution, and to cause each officer or other person having custody of any moneys administered under the provisions of the Resolution to be bonded at all times in an amount at least equal to \$25,000. The District has further covenanted to carry public liability, vehicular insurance and property damage insurance.

Waiver of Laws. The District has covenanted not to insist upon or plead in any manner whatsoever, or claim or take the benefit or advantage of, any stay or extension law not or at any time hereafter in force which may affect the covenants and agreements contained in the Resolution or in any series resolution or supplemental resolution or in the bonds, and all benefit or advantage of such law or laws has been expressly waived by the District.

Termination of Water Services to Delinquent Users. The District has covenanted that pursuant to KRS 74.367 and any other applicable provisions of law, it will, to the maximum extent authorized by law, enforce and collect the schedule of rates, rentals and charges imposed upon users of the District's works and facilities, and will promptly cause water service to be discontinued to any premises where such District bill is not paid in full.

Statutory Mortgage Lien. Pursuant to the provisions of Chapter 74 and Section 96.400 of the Kentucky Revised Statutes, the District has recognized for the further protection of the holders of the bonds a statutory mortgage lien upon the Public Water System (see "Security and Sources of Payment - Mortgage Lien").

Defaults and Remedies

The General Bond Resolution declares each of the following events to be an "Event of Default":

- (a) default by the District in the payment of any principal installment or premium, if any, on any bond when due;

- (b) default by the District in the payment of any installment of interest on the bonds when due;
- (c) failure or refusal by the District to comply with the Act pursuant to which the District was created, or default in the performance or observance of any other of the covenants, agreements or conditions contained in the Resolution, any series resolution, any supplemental resolution or the bonds, and such failure, refusal or default shall continue for a period of forty-five (45) days after written notice thereof by the holder of not less than five percent (5%) in principal amount of the outstanding bonds.

The Resolution provides that upon the happening and continuance of any event of default, the holders of not less than twenty-five percent (25%) in principal amount of the outstanding bonds may proceed, in their own name, subject to certain provisions in the Resolution, to protect and enforce the rights of the bondholders by such of the following remedies as such bondholders, being advised by counsel, shall deem most effectual, including the following:

- (a) enforce by mandamus or other suit, action or proceedings at law or in equity all rights of the bondholders, including the right to require the District to enforce, collect and receive water rates, rentals and charges adequate to carry out the covenants and agreements of the District as to production of income, and to require the District to carry out any other covenant or agreement with bondholders and to perform its duties under the Act;
- (b) bring suit upon the bonds;
- (c) require the District by action or suit to account as if it were the trustee of an express trust for the holders of the bonds;
- (d) enjoin by action or suit any act or things which may be unlawful or in violation of the rights of the holders of the bonds;
- (e) by action or suit in equity, seek the appointment of a receiver who shall take charge of and administer the affairs of the District;
- (f) declare all bonds due and payable, and if all default shall be made good (excepting acceleration provisions), then with the written consent of not less than twenty-five percent (25%) in principal amount of the holders of outstanding bonds, to annul such declaration and its consequences; and
- (g) in the event that all bonds are declared due and payable, and a receiver is appointed, to sell all investments and all other assets of the District (to the extent not theretofore set aside for redemption of bonds for which call has been made), and to cause the receiver to take over the public water system and operate same in the name of the District for the use and benefit of the bondholders.

No Individual Liability

All covenants, stipulations, promises, agreements and obligations of the District in the Resolution shall be deemed to be the covenants, stipulations, promises, agreements and obligations of the District and not of any member, officer, director or employee of the District in his individual capacity, and no recourse shall be had for the payment of the principal, premium, if any, or interest on the bonds or for any claims based thereon or on the Resolution against any member, officer, director or employee of the District or any natural person executing the bonds.

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APPENDIX E

BOOK-ENTRY ONLY SYSTEM

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BOOK-ENTRY ONLY SYSTEM

The Depository Trust Company (“DTC”), New York, NY, will act as securities depository for the Series 2017 Notes. The Series 2017 Notes will be issued as fully-registered securities registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered certificate will be issued for each maturity date of the Series 2017 Notes, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world’s largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC’s participants (“Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation (“DTCC”). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly (“Indirect Participants”). DTC has a Standard & Poor’s rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Series 2017 Notes under the DTC system must be made by or through Direct Participants, which will receive a credit for the Series 2017 Notes on DTC’s records. The ownership interest of each actual purchaser of each Series 2017 Note (“Beneficial Owner”) is in turn to be recorded on the Direct and Indirect Participants’ records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Series 2017 Notes are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Series 2017 Notes, except in the event that use of the book-entry system for the Series 2017 Notes is discontinued.

To facilitate subsequent transfers, all Series 2017 Notes deposited by Direct Participants with DTC are registered in the name of DTC’s partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Series 2017 Notes with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not affect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Series 2017 Notes; DTC’s records reflect only the identity of the Direct Participants to whose accounts such Series 2017 Notes are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Series 2017 Notes may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Series 2017 Notes, such as redemptions, tenders, defaults, and proposed amendments to the Series 2017 Note documents. For example, Beneficial Owners of Series 2017 Notes may wish to ascertain that the nominee holding the Series 2017 Notes for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Series 2017 Notes within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Series 2017 Notes unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Series 2017 Notes are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions, and dividend payments on the Series 2017 Notes will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from Issuer or Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Series 2017 Notes at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, certificates are required to be printed and delivered.

Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

APPENDIX F

FORM OF BOND COUNSEL OPINION

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[Date of Delivery]

Northern Kentucky Water District
Fort Wright, Kentucky

Ladies and Gentlemen:

We have acted as bond counsel in connection with the authorization, sale and issuance by Northern Kentucky Water District (the "District"), a public body corporate and politic and a political subdivision of the Commonwealth of Kentucky, acting by and through its Board of Commissioners as its duly authorized governing body, of \$26,000,000 principal amount of Revenue Bond Anticipation Notes, Series 2017 (the "Series 2017 Notes").

The Series 2017 Notes have been authorized and issued pursuant to Chapter 74 of the Kentucky Revised Statutes (the "Act"), a certain General Bond Resolution adopted by the District on November 19, 1985, as amended by the District on November 17, 1987 (collectively the "Resolution"), a certain Series 2019 Bond Resolution (the "Series 2019 Bond Resolution") authorizing approximately \$26,000,000 of Series 2019 Bonds adopted on February 16, 2017 and a certain Bond Anticipation Note Resolution authorizing the Series 2017 Notes adopted on February 16, 2017 (the "Series 2017 Bond Anticipation Note Resolution"). Pursuant to the Resolution, the Series 2019 Bond Resolution and the Series 2017 Bond Anticipation Note Resolution, the District has authorized the issuance of the Series 2017 Notes for the purpose of (i) financing certain improvements to the Public Water System, as defined in the Resolution, and (ii) paying the costs of issuing the Series 2017 Notes.

We have examined such portions of the Constitution and Statutes of the United States, the Constitution and Statutes of the Commonwealth of Kentucky, and such applicable court decisions, regulations, rulings and opinions as we have deemed necessary or relevant for the purposes of the opinions set forth below.

We have also examined records, and the transcript of proceedings relating to the authorization and issuance of the Series 2017 Notes, including a specimen Series 2017 Note, and other relevant matters. We have also made such investigation as we have deemed necessary for the purposes of such opinions, and relied upon certificates of officials of the District as to certain factual matters. Based upon the foregoing, we advise you that in our opinion under existing law:

1. The Series 2017 Notes have been duly authorized, executed and issued by the District in accordance with the Constitution and Statutes of the Commonwealth, including the Act, and in accordance with the Resolution and the Series 2017 Bond Anticipation Note Resolution, and constitute valid and binding special obligations of the District, payable as to principal, interest, and premium, if any, from and secured by a pledge of proceeds of the sale of the Series 2017 Bonds, a pledge of proceeds of the sale of any renewal Notes, as defined in the Series 2019 Bond Resolution, and Investment Obligations, as defined in the Resolution, purchased with the proceeds of the Series 2017 Notes.

2. Neither the faith and credit nor the taxing power of the District, the Commonwealth, or any political subdivision thereof, nor the faith and credit of the District is pledged to the payment of the principal of or interest on the Series 2017 Notes, or to the payment of premium, if any.

3. Interest on the Series 2017 Notes is exempt from income taxation by the Commonwealth of Kentucky, and the Series 2017 Notes are exempt from ad valorem taxation by the Commonwealth of Kentucky and any of its political subdivisions.

4. Under the laws, regulations, rulings and judicial decisions in effect as of the date hereof, interest, including original issue discount, on the Series 2017 Notes is excludible from gross income for Federal income tax purposes, pursuant to the Internal Revenue Code of 1986, as amended (the "Code").

Furthermore, interest on the Series 2017 Notes will not be treated as an item of tax preference, under Section 57(a)(5) of the Code, in computing the alternative minimum tax for individuals and corporations. In rendering the opinions in this paragraph, we have assumed continuing compliance with certain covenants designed to meet the requirements of Section 103 of the Code. We express no other opinion as to the federal tax consequences of purchasing, holding or disposing of the Series 2017 Notes.

5. The Series 2017 Notes are NOT “qualified tax-exempt obligations” with respect to investments by certain financial institutions under Section 265 of the Code.

In giving this opinion, we have relied upon covenants and certifications of facts, estimates and expectations made by officials of the Issuer and others contained in the transcript which we have not independently verified. It is to be understood that the enforceability of the Resolution, the Series 2017 Notes and agreements relating thereto may be limited by bankruptcy, insolvency, reorganization, moratorium, insolvency, or other similar laws relating to or affecting the enforcement of creditors’ rights or by general equitable principles.

Without having undertaken to determine independently or to verify the accuracy or completeness of the statements contained in the Official Statement issued with respect to the Series 2017 Notes, and expressing no opinion as to the financial statements or any other financial or statistical data contained therein, nothing has come to our attention in the course of our professional engagement as Bond Counsel which would lead us to believe that the Official Statement contains any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements contained therein, in the light of the circumstances under which they were made, not misleading.

Very truly yours,

DINSMORE & SHOHL LLP

11192570v1

SERIES 2019 BOND RESOLUTION NO. _____

SERIES RESOLUTION AUTHORIZING THE ISSUANCE OF UP TO \$28,000,000 PRINCIPAL AMOUNT OF WATER DISTRICT REVENUE BONDS, SERIES 2019, OF NORTHERN KENTUCKY WATER DISTRICT; DESIGNATING THE PAYING AGENT AND REGISTRAR IN RESPECT THEREOF, AUTHORIZING AND MAKING CERTAIN IMPROVEMENTS TO THE WATER SYSTEM; APPROVING THE PREPARATION OF PRELIMINARY AND FINAL OFFICIAL STATEMENTS IN RESPECT THEREOF; AND AUTHORIZING A CONTINUING DISCLOSURE AGREEMENT.

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

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

WHEREAS, the District intends to issue its Water District Revenue Bond Anticipation Notes, Series 2017 (the "Notes"); and

WHEREAS, the Board of Commissioners of the District has determined that it is necessary and desirable that the District issue a Series of Water District Revenue Bonds, to be designated "Water District Revenue Bonds, Series 2019," to provide moneys to carry out the purposes of the District as hereinafter particularly set forth, including, but not limited to retiring the Notes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF NORTHERN KENTUCKY WATER DISTRICT, THAT PURSUANT TO THE GENERAL BOND RESOLUTION AUTHORIZING THE ISSUANCE OF AND SECURING WATER DISTRICT REVENUE BONDS ADOPTED ON NOVEMBER 19, 1985, THIS SERIES 2019 BOND RESOLUTION IS ADOPTED, AS FOLLOWS:

**ARTICLE I
AUTHORITY AND DEFINITIONS**

101. Short Title. This resolution may hereafter be cited by the District and is hereinafter sometimes referred to as the "Series 2019 Bond Resolution."

102. Defined Words and Terms.

(1) All words and terms which are defined in the General Bond Resolution, which General Bond Resolution is incorporated herein by reference, shall have the same and identical meanings respectively in this Series 2019 Bond Resolution as such terms are given in Article I of the General Bond Resolution.

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

(3) "Book-Entry Form" shall mean, with respect to any Series 2019 Bonds, a form or system, as applicable, under which (i) the ownership of beneficial interests in the Series 2019 Bonds and Series 2019 Bond service charges may be transferred only through a book entry, and (ii) physical Series 2019 Bond certificates in fully registered form are registered only in the name of a Securities Depository or its nominee as owner, with the physical Series 2019 Bond certificates in the custody of a Securities Depository.

(4) "Notes" shall mean the District's Water District Revenue Bond Anticipation Notes, Series 2017 and like obligations issued on a parity therewith, including any renewal Notes issued to retire outstanding Notes.

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

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

(7) The "Series 2019 Bonds" shall mean the Water District Revenue Bonds which are authorized by Article II of this Series 2019 Bond Resolution.

103. Authority. This Series 2019 Bond Resolution is adopted pursuant to authority of Article II, Section 204 of the 1985 General Bond Resolution, and pursuant to authority contained in the Act.

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

105. Determination by District that Series 2019 Bonds Be Issued. It is hereby determined by the District that it is necessary and desirable that up to \$28,000,000 principal amount of Water District Revenue Bonds, Series 2019, be authorized and issued by the District for the purpose of making certain improvements to the Water System determined from time to time by the order of the

Board of Commissioners, pursuant to the General Bond Resolution and the Act, as more specifically set forth in this Series 2019 Bond Resolution, and to retire the Notes.

**ARTICLE II
AUTHORIZATION AND TERMS OF SERIES 2019 BONDS**

201. Authorization of Bonds; Principal Amount; Designation and Series. In order to provide sufficient funds necessary for retiring the Notes that may be outstanding and paying part of the cost of making certain improvements to the Water System as set forth specifically from time to time in a separate Bond Anticipation Note Resolution in accordance with and subject to the terms, conditions and limitations established in the Act, the General Bond Resolution, and this Series 2019 Bond Resolution, a series of Water District Revenue Bonds is hereby authorized to be issued in the aggregate principal amount of up to \$28,000,000. As stated aforesaid, the District is of the opinion and hereby determines that the issuance of said Series 2019 Bonds in the principal amount of up to \$28,000,000 is necessary to provide sufficient funds to be used and expended for the Water System. As provided by Article II, Section 204 of the General Bond Resolution, in addition to the designation "Water District Revenue Bonds," such Series of Bonds hereby authorized shall bear the additional designation "Series 2019" or such other series designation as may be appropriate for the year and date that the Series 2019 Bonds are issued, and each Bond as so designated shall be a "Water District Revenue Bond, Series 2019." The Series 2019 Bonds shall consist of up to \$28,000,000 principal amount of Serial Bonds and/or Term Bonds as described in Section 204 hereof and shall be issued in fully registered form.

202. Purpose for Issue of Series 2019 Bonds. The purpose for which the Series 2019 Bonds are to be issued is to provide funds for retiring the Notes that may be outstanding on the date of issuance of the Series 2019 Bonds, to pay part of the cost of certain improvements to the Water System determined from time to time by order of this Board of Commissioners and specifically set

forth from time to time in any bond anticipation note resolution hereafter adopted by this Board of Commissioners, to provide funds, if necessary, for deposit in the Debt Service Reserve and to provide funds for deposit in the Series 2019 Cost of Issuance Account and all to the extent and in the amounts or subject to the determinations provided in Article III of this Series 2019 Bond Resolution.

203. Issue Date. The Series 2019 Bonds shall be dated no later than (i) the date that is two years after the dated date of the Notes or (ii) the final maturity date of any renewal Notes issued to retire outstanding Notes.

204. Maturities. The Series 2019 Bonds shall mature on February 1 of the years, and in the principal amounts, and shall bear interest from the date thereof, payable semiannually on each August 1 and February 1 on dates and in amounts to be set forth in a supplemental Series 2019 Bond Resolution adopted subsequent hereto by the Board of Commissioners of the District or as set forth in a certificate of award signed by an Authorized Officer, as provided in Section 401 hereof.

205. Denominations, Numbers and Letters. The Series 2019 Bonds shall be issued in the denomination of Five Thousand Dollars (\$5,000) or any integral multiple thereof, not exceeding, however, the aggregate principal amount of Series 2019 Bonds maturing in the year of maturity of the Series 2019 Bond for which the denomination is to be specified. The Series 2019 Bonds shall be lettered and numbered separately consecutively from R-1 upwards.

206. Place of Payment and Designation of Paying Agent and Registrar. The principal and Redemption Price on the Series 2019 Bonds shall be payable in lawful money of the United States of America at the principal office of the Paying Agent and Registrar, as may be designated in the certificate of award described in Section 401. Interest on Series 2019 Bonds will be paid by check or draft mailed to the registered owner at such address as shall be shown by the registration records of the Registrar in accordance with the provisions of Article III of the General Bond Resolution.

207. Book-Entry Form. The Series 2019 Bonds shall be registered in the name of the Securities Depository or the Securities Depository Nominee, and ownership thereof shall be maintained in Book-Entry Form by the Securities Depository for the account of the Agent Members of the Securities Depository. Initially, the Series 2019 Bonds shall be registered in the name of Cede & Co., as the nominee of The Depository Trust Company. Except as provided in paragraph (c) below, the Series 2019 Bonds shall be transferred, in whole but not in part, only to the Securities Depository or the Securities Depository Nominee, or to a successor Securities Depository selected or approved by the Board or to a nominee of such successor Securities Depository. As to any Series 2019 Bond, the person in whose name such Series 2019 Bond shall be registered shall be the absolute owner thereof for all purposes, and payment of or on account of the principal of and premium, if any, and interest on any such Series 2019 Bond shall be made only to or upon the order of the registered owner thereof or his legal representative.

For any Series 2019 Bonds issued in Book-Entry Form, neither the Board, the Registrar or the Paying Agent shall have any responsibility or obligation with respect to (i) the accuracy of the records of the Securities Depository or any Agent Member with respect to any beneficial ownership interest in the Series 2019 Bonds; (ii) the delivery to any Agent Member, any beneficial owner of the Series 2019 Bonds or any other person, other than the Securities Depository, of any notice with respect to the Series 2019 Bonds or the Series 2019 Bond Resolution; or (iii) the payment to any Agent Member, any beneficial owner of the Series 2019 Bonds or any other person, other than the Securities Depository, of any amount with respect to the principal of, premium, if any, or interest on the Series 2019 Bonds.

For any Series 2019 Bonds registered in Book-Entry Form, the Board, the Registrar and the Paying Agent shall treat the Securities Depository as, and deem the Securities Depository to

be, the absolute owner of such Series 2019 Bonds for all purposes whatsoever, including without limitation:

(1) the payment of principal of, premium, if any, and interest on the Series 2019 Bonds;

(2) giving notices of redemption and other matters with respect to the Series 2019 Bonds;

(3) registering transfers with respect to the Series 2019 Bonds;

(4) the selection of Series 2019 Bonds for redemption;

(5) for purposes of obtaining consents under the Series 2019 Bond Resolution; and

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

in the General Bond Resolution as referencing the registered owners of the Series 2019 Bonds, the Registrar and Paying Agent shall be entitled to rely upon written instructions from a majority of the beneficial owners of the Series 2019 Bonds with reference to consent, if any, required from the owners of the Series 2019 Bonds pursuant to the terms of this Series 2019 Bond Resolution.

If at any time the Securities Depository notifies the Board that it is unwilling or unable to continue as Securities Depository with respect to any Series 2019 Bonds, or if at any time the Securities Depository shall no longer be registered or in good standing under the Securities Exchange Act or other applicable statute or regulation and a successor Securities Depository is not appointed by the Board within 90 days after the Board receives notice or becomes aware of such condition, as the case may be, then this Section shall no longer be applicable, and the Board shall execute and the Trustee shall authenticate and deliver certificates representing the affected Series 2019 Bonds to the owners of such Series 2019 Bonds as otherwise provided in this Article II.

Payment of the principal of, premium, if any, and interest on any Series 2019 Bonds not registered in Book-Entry Form shall be made as provided in Section 208 hereof.

The principal of, premium, if any, and interest on the Series 2019 Bonds registered in Book-Entry Form in the name of the Securities Depository or the Securities Depository Nominee shall be payable by wire transfer from the Trustee to the Securities Depository or the Securities Depository Nominee, as the case may be.

208. Redemption of Series 2019 Bonds; Redemption Terms and Prices. The Series 2019 Bonds shall be subject to redemption on dates and under terms set forth in a certificate of award described in Section 401 hereof, in whole or in part, and if in part, in inverse order of maturity, less than all of a single maturity to be selected in such manner as the Bond Registrar may determine, at redemption prices (expressed as percentages of the principal amount of the Series 2019 Bonds to be redeemed) plus accrued interest to the redemption date upon notice and pursuant to other conditions as prescribed by the General Bond Resolution or certificate of award not inconsistent therewith.

**ARTICLE III
DISPOSITION OF PROCEEDS OF SERIES 2019 BONDS**

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

302. Series 2019 Cost of Issuance Account. Pursuant to Article V, Section 502 of the General Bond Resolution, there shall be established with a Fiduciary to be appointed by the District prior to the issuance of the Series 2019 Bonds (the "Bond Proceeds Depository"), the Bond Proceeds Fund. All of the moneys in the Bond Proceeds Fund shall, after required deposits to the

Note Redemption Account, payment of the Costs of Issuance of the Series 2019 Bonds by deposit in a costs of issuance account, to be created and known as the Series 2019 Cost of Issuance Account, and deposit of amounts required to be deposited in the Debt Service Reserve, be deposited in the Improvement, Repair and Replacement Fund created by the General Resolution. After making provision for the payment of all costs of issuance payable from the Series 2019 Cost of Issuance Account, any balance in said account not required to be deposited in the Improvement, Repair and Replacement Fund shall be transferred to the Debt Service Fund.

303. Debt Service Fund. There shall be deposited in the Interest Account of the Debt Service Fund, identified in Article V, Section 502 of the General Bond Resolution, all sums received from the purchasers of the Series 2019 Bonds as representing accrued interest. Such funds held from time to time in the Debt Service Fund shall be treated, invested, transferred and applied in accordance with the provisions of Article V, Section 505 of the General Bond Resolution.

304. Debt Service Reserve. There shall be deposited in the Debt Service Reserve proceeds of the Series 2019 Bonds such that the amount on deposit in the Debt Service Reserve will equal the Aggregate Debt Service Reserve Requirement.

ARTICLE IV ISSUANCE AND SALE OF THE SERIES 2019 BONDS

401. Award of Series 2019 Bonds to Best Bidder. The Series 2019 Bonds shall be offered publicly for sale upon the basis of sealed, competitive bids at such time as an Authorized Officer, upon advice of Ross, Sinclair & Associates, LLC, as financial advisor, shall designate.

The Authorized Officers of the Board are hereby authorized and directed to cause an appropriate form or forms of a Notice of Sale of Bonds to be published. To the extent required by law, such notice shall be published at least once not less than seven nor more than twenty-one days prior to the scheduled date of sale of the Series 2019 Bonds.

Upon the date and at the respective hour set for the opening and consideration of purchase bids, as provided in the instruments hereinafter approved, the sealed bids theretofore received by an Authorized Officer shall be opened. If there shall be one or more bids which conform in all respects to the prescribed terms and conditions, such bids shall be compared, and such Authorized Officer, upon the advice of the financial advisor, is authorized to accept the best of such bids, as measured in terms of the lowest interest cost, as calculated in the manner prescribed in the Official Terms and Conditions of Bond Sale. Calculations shall be performed as are necessary to determine the exact amount of Series 2019 Bonds that are required to be issued in order to provide sufficient funds for the purposes described herein and the final principal amount and maturities of the Series 2019 Bonds shall thereupon be established, as prescribed in the Official Terms and Conditions of Bond Sale.

A certificate of award shall (i) be executed on the date of the public sale of the Series 2019 Bonds; (ii) accept the bid which the Authorized Officer determines to be the best bid in accordance with the official terms and conditions of sale; and (iii) in accepting the successful bid, determine the exact principal amount and maturities of Series 2019 Bonds to be issued, the rates of interest which said Series 2019 Bonds shall bear and the optional and mandatory redemption terms for the Series 2019 Bonds.

402. Approval of Preliminary Official Statement and Official Statement. The District hereby approves the use of a Preliminary Official Statement and the public distribution of such Preliminary Official Statement and an Official Bid Form and Official Terms and Conditions of Bond Sale, to be prepared by the District and its financial advisor in the usual and customary form and approved by Dinsmore & Shohl LLP, as bond counsel. The Preliminary Official Statement shall, upon the sale of the Series 2019 Bonds, be completed to reflect the interest rates to be borne by the Series 2019 Bonds and other relevant facts to serve as the District's Official

Statement regarding the Series 2019 Bonds. The President/CEO or other Authorized Officer is further authorized to declare the Official Statement to be "final" for purposes of Securities and Exchange Commission Rule 15c2-12 (the "Rule").

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

403. General Authorization. The Chairman, Secretary, Treasurer and President/CEO (the "Authorized Officers") are hereby authorized to do and perform any act or sign any and all documents required by the General Bond Resolution, and perform any other acts or sign and execute any other documents necessary or convenient in connection with the authorization, sale, delivery and issuance of the Series 2019 Bonds. Said Series 2019 Bonds shall be executed, authenticated and sealed pursuant to the General Bond Resolution and supplemental resolutions not inconsistent therewith, provided that the attestation shall be by an Authorized Officer.

404. Delivery of Series 2019 Bonds. The Authorized Officers, and all Authorized Officers of the District as defined in the General Bond Resolution, are hereby severally authorized, after execution of the Series 2019 Bonds to deliver said Series 2019 Bonds to or upon the order of the Purchaser thereof, to receive the proceeds of sale of the Series 2019 Bonds and give a written receipt thereof on behalf of the District, to apply said proceeds and any other moneys in accordance with the terms of the General Bond Resolution, and the Series 2019 Bond Resolution, and in such manner as is required to cause the conditions to the issuance of the Series 2019 Bonds as stipulated in the General Bond Resolution to be complied with and to do and perform, or cause to be done and performed, for and on behalf of the District, all acts and things that constitute conditions to the authentication and delivery of the Series 2019 Bonds, or that are

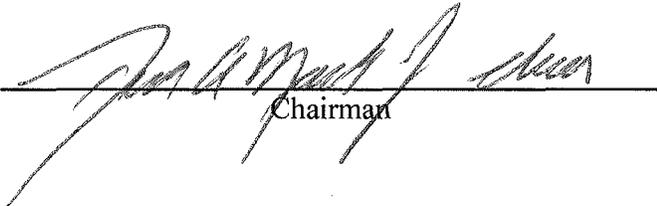
otherwise required to be done and performed by or on behalf of the District prior to, or simultaneously with, the delivery of the Series 2019 Bonds.

**ARTICLE V
EFFECTIVE DATE**

501. Effective upon Adoption. This Series 2019 Resolution and any supplement thereto shall be in full force and effect from and after its adoption.

Adopted on the 16th day of February, 2017.

APPROVED:


Chairman

ATTEST


Secretary

CERTIFICATION

I, the undersigned, the duly appointed and qualified Secretary of Northern Kentucky Water District, do hereby certify that the foregoing Resolution is a true, accurate and complete copy of a certain Resolution duly adopted by the Board of Commissioners of said District at a duly and properly convened or recessed meeting of said Board of Commissioners held on the 16th day of February, 2017, on the same occasion signed in open session by the Chairman attested under seal by me as Secretary, and declared to be in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said District this 19th day of April, 2017.


Secretary
Northern Kentucky Water District

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Northern Kentucky Water District

September 28, 2018

Commissioner and State Local Debt Officer
1024 Capital Center Drive, Suite 340
Frankfort, Kentucky 40601

Re: Northern Kentucky Water District, PSC Case No. 2018-00
Notice of Intent to Issue Securities

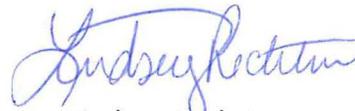
Dear Commissioner:

Pursuant to the regulations of the Kentucky Public Service Commission, specifically 807 KAR 5:001: Section 18(1)(g), be advised that the Northern Kentucky Water District (the "District") notifies the State Local Debt Officer that the District intends on issuing securities in the form of approximately \$26,000,000 of Water District Revenue Bonds 2019.

We will file the appropriate documents with your office in accordance with the requirements of KRS 65.117 once the securities are issued.

Very truly yours,

The Northern Kentucky Water District



By: Lindsey Rehtin

RECEIVED

JUN 29 2018

PUBLIC SERVICE
COMMISSION

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

ANNUAL REPORT

OF

Northern Kentucky Water District

2835 Crescent Springs Road, Erlanger, Kentucky 41018

TO THE

PUBLIC SERVICE COMMISSION

OF THE

COMMONWEALTH OF KENTUCKY

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

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2017

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2017

1. Amount of Principal Payment during calendar year \$ 12,478,062
2. Is Principal Current? Yes X No _____
3. Is Interest Current ? Yes X No _____
4. Has all long-term debt been approved by the Public Service Commission?
Yes X No _____ PSC Case No _____

SERVICES PERFORMED BY

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ("CPA")

Are your financial statement examined by a Certified Public Accountant?

Yes X No _____

If yes, which service is performed?

Audit X _____
Compilation _____
Review _____

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

ADDITIONAL REQUESTED INFORMATION

Utility Name Northern Kentucky Water District

Contact Person Lindsey Rehtin, CPA

Contact Person's E-Mail Address lrehtin@nkywater.org; generalinfo@nkywater.org

Utility's Web Address www.nkywater.org

PLEASE COMPLETE THE ABOVE INFORMATION, IF IT IS AVAILABLE.

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

KENTUCKY PUBLIC SERVICE COMMISSION
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 20 17

Name of Utility Reporting Northern Kentucky Water District

FEIN # (Federal Employer Identification Number)

6 1 - 1 3 1 1 6 9 5

Address of Utility: 2835 Crescent Springs Rd. Phone: 859-578-9898

City: Erlanger State: KY Zip: 41018 Fax: 859-442-0665

E-Mail: lrechtin@nkywater.org Web Site: www.nkywater.org

Primary Regulatory Contact: Lindsey Rechten VP of Finance and Support Services
(Name) (Title)

Table with 2 columns: Revenue Category and Amount. Rows include Gross Revenues of Electric, Gas, Water, Sewer, and Other Operating Utilities, plus a total gross revenues row.

OATH

State of...Kentucky...)
) ss.
County of...Kenton...)

Lindsey Rechten being duly sworn, states that he/she is
(Officer)

VP of Finance and Support Services of the Northern Kentucky Water District that the
(Official Title) (Utility Reporting)

above report of gross revenues is in exact accordance with Northern Kentucky Water District
(Utility Reporting)

and that such books accurately show the gross revenues of: Northern Kentucky Water District
(Utility Reporting)

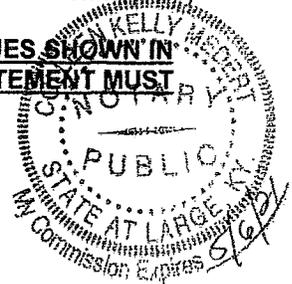
derived from Intra-Kentucky business for the calendar year ending December 31, 20 17

Handwritten signature of Lindsey Rechten, VP of Finance and Support Services, Officer.

This the 12TH day of MARCH, 20 18

Colleen Kelly Medert KENTON 5/6/21
(Notary Public) #577360 (County) (Commission Expires)

NOTE: ANY DIFFERENCE BETWEEN THE AMOUNT OF THE GROSS REVENUES SHOWN IN
THE ANNUAL REPORT AND THE AMOUNT APPEARING ON THIS STATEMENT MUST
BE RECONCILED ON THE REVERSE OF THIS REPORT



Additional Information Required by Commission Orders

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

Case #	Date of Order	Item/Explanation	
96-234	8/26/1996	Merger of Campbell Co. Ky. Water District and Kenton Co. Water District No.1. Effective date of Merger 1/1/1997	
97-3	9/21/1997	Defeasance of the former Campbell Co. Ky. Water District Bonds Principal of the issue	\$9,630,000
92-482	3/14/1992	Subdistrict A	
		a. Number of Customers as of 12-31-2017	0
		b. Total Surcharge billed during 2017	\$16,071
		c. Accumulated surcharge billed.	\$1,556,346
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$0
94-409	1/26/1995	Subdistrict B	
		a. Number of Customers as of 12-31-2017	308
		b. Total Surcharge billed during 2017	\$47,676
		c. Accumulated surcharge billed.	\$1,368,867
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$652,839
95-582	2/8/1996	Subdistrict R	
		a. Number of Customers as of 12-31-2017	220
		b. Total Surcharge billed during 2017	\$51,337
		c. Accumulated surcharge billed.	\$1,125,560
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$251,434
95-582	2/8/1996	Subdistrict RL	
		a. Number of Customers as of 12-31-2017	90
		b. Total Surcharge billed during 2017	\$26,482
		c. Accumulated surcharge billed.	\$828,178
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$174,724
97-468	9/4/1998	Per Item 7 on the order.	
2000-00329	7/21/2000	Subdistrict C	
		a. Number of Customers as of 12-31-2017	1156
		b. Total Surcharge billed during 2017	\$163,847
		c. Accumulated surcharge billed.	\$3,792,550
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$3,604,826
2000-00171	5/5/2000	Subdistrict D	
		a. Number of Customers as of 12-31-2017	171
		b. Total Surcharge billed during 2017	\$60,158
		c. Accumulated surcharge billed.	\$841,078
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$715,287
		e. Bond issued 2001, Payback \$1,529,229.74 (25years), rate variable	
2001-00198	6/27/2001	Defeasance of the former Kenton County Water District No.1 Bonds - Principal Issue	\$45,448,000
2002-00363	10/1/2002	Defeasance of the former Kenton County Water District No.1 Bonds	\$10,575,000
2002-00468	3/1/2003	Defeasance of 1995C Bonds with Issuance of 2003A Bonds	\$1,615,000
2002-00105	4/30/2003	Water Rate Increase	

Additional Information Required by Commission Orders - Continued

2002-00105	6/1/2003	Issue of 2003 B Bonds	\$30,270,000
2003-00167	7/18/2003	Subdistrict E a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2004, payback \$1,859,684.55 (25years), rate variable	196 \$70,024 \$879,205 \$998,017
2003-00191	7/18/2003	Subdistrict RF a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2004, payback \$213,917.66 (25years), rate variable	30 \$8,537 \$117,372 \$100,784
2003-00224	6/14/2004	Issue of 2004A Bonds	\$10,455,000
2003-00224	6/14/2004	Subdistrict K a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2004, payback \$208,824.68, (25years), rate variable	99 \$8,722 \$107,491 \$107,124
2003-00404	12/2/2003	Defeasance of 1993, 1995A and 1995B Bonds with Issuance of 2003C Bonds	\$23,790,000
2005-00148	4/28/2006	Water Rate Increase & Bond Issuance	\$29,000,000
2006-00315	12/26/2007	Subdistrict F a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2007, payback \$415,102.00 (25years), rate variable	77 \$17,268 \$142,614 \$285,517
2007-00131	6/27/2007	Subdistrict G a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2007, payback \$1,042,078.00 (25years), rate variable	156 \$43,433 \$347,819 \$727,702
2007-00135	12/21/2007	Water Rate Increase & Bond Issuance	\$30,075,125
2010-00434	12/20/2010	Subdistrict H a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2013A, payback \$1,445,486.29 (25years), rate variable	90 \$31,225 \$145,913 \$1,158,117
2010-00049	1/7/2011	Water Rate Increase & Bond Issuance	\$30,830,000
2012-00113	4/24/2012	Water Rate Increase & Bond Issuance	\$54,840,000
2012-00583	3/12/2013	Subdistrict I a. Number of Customers as of 12-31-2017 b. Total Surcharge billed during 2017 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2013A, payback \$277,643.20 (25years), rate variable	23 \$7,924 \$24,669 \$242,340

Additional Information Required by Commission Orders - Continued

2012-00072	12/20/2012	Water Rate Increase & Bond Issuance	\$26,400,000
2013-00202	12/25/2013	Defeasance of 2002B, 2003A and 2003B Bonds with Issuance of Bond 2013B	\$24,120,000
2014-00150	6/16/2014	Subdistrict M	
		a. Number of Customers as of 12-31-2017	54
		b. Total Surcharge billed during 2017	\$18,753
		c. Accumulated surcharge billed.	\$47,852
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$2,863,374
		e. Bond issued 2014A, payback \$2,870,164 (40 years), 2.75% interest rate	
2015-00143	1/15/2016	Water Rate Increase	
2016-00272	9/13/2016	Refunding/Defeasance of 2006 and 2009 Bonds with Issuance of Bond 2016	\$47,335,000

Sub-Districts Integrated in NKWD Overall System

The subdistrict customers are benefiting from extensions of water mains that otherwise would not have been feasible due to the limited number of customers in the affected areas, and excessive costs to make the extensions. These customers also benefited from grants or low interest loans available to areas containing a high percentage of low to moderate income families.

The surcharge paid by these customers merely reflects the cost of providing service to them. If the extensions to these customers had been made according to the District's "50 foot policy", the customers would have had to make substantial lump sum payments prior to construction. Most could not afford to do so. The surcharge, in effect, provides an installment payment plan for these customers, which allows the payment of that initial cost over a period of years. Since the surcharge is recalculated each year to reflect additional customers and reduction in debt costs, the financial impact is minimized. Also, since many of these customers are served by well or cisterns, the \$30.00 per month surcharge is generally less than the cost of water deliveries per month.

The use of the surcharge allows extension of water to areas that the District would not serve due to excessive costs. By imposing the surcharge, more residents are provided access to potable water, which improves public health and safety and reduces the overall cost of water. Most of the residents served in the subdistrict have cisterns or haul water. The cost of water hauling is far greater than the cost being paid to the District for water.

Additionally, the surcharge reflects the Commission's policy of placing the cost of new customers on those customers similar to a system development charge.

The general rate customers benefit from the revenue generated by the Subdistrict customers, and from the lower debt costs that are a result of grants and government subsidized loans. There is no ratemaking or policy reason to change a system that has been in place since 1991, and which has allowed water to be provided to hundreds of residents that did not have access to potable water.

The cost of making the extensions normally associated with the subdistrict would generally be too expensive for the District to consider. Providing extensions to the customers at no cost would place an expectation of service for no cost for the remaining approximately 1,400 unserved households that cannot be financially afforded by the District, and would not be fair to the existing almost 83,000 District customers that bore the cost of the main that serves them through surcharges, assessments, 50 foot contributions, city assessments or through the cost of their home. The cost would be an unfair burden on the general ratepayers and would not reflect an economical use of the revenue from rates. By imposing the cost of the extension on the customers that most directly benefit, and who would otherwise not qualify for a District initiated extension, more customers are served. Customers that otherwise would not receive service get service, and general rate payers avoid excessive costs.

The surcharge reflects the Commission's policy of placing the cost of new customers on those customers similar to a system development charge. The general rate customers benefit from the revenue generated by the subdistrict customers and from the lower debt cost that results from grants and government subsidized loans. Additionally, it would be unfair to general customers, and particularly to other subdistrict customers, to have the debt associated with what would otherwise be new subdistricts paid by existing subdistrict customers.

The purpose of the subdistrict is to aggregate sufficient customers to make the extension of facilities to the residents of the affected areas feasible. There are limited areas in Northern's service area that are unserved. Those areas are widely separated and sparsely populated. Kenton County unserved areas are very similar in nature. By combining areas into subdistricts, the District is able to provide water service to combined high density areas which helps spread the cost among sufficient customers to make the project financially feasible for the District and affordable to the residents. The alternative is the creation of multiple subdistricts, which will increase the cost of each project, minimize the economies of scale, and add an additional administrative expense in forming, tracking and accounting for each.

The purpose of any subdistrict is to provide service to areas that otherwise could not be served due to various factors such as location in relation to existing facilities, excessive cost, or low customer density. In evaluating the viability of the extension of service, the District reviews need for the service, demand from the affected area, cost, funding sources, and benefit to the system as a whole. If there is sufficient public demand, and financing can be obtained within the limits of the estimated cost of the project, usually including state or federal loans and grants, the project is subject to approval. However, as part of the final determination of the feasibility of the project, the District reviews the overall hydraulic functioning of the area adjacent to the proposed subdistrict to determine if there are any additional system benefits that could be achieved from extending the facilities. For example, if the existing primary main serving the nearby area is undersized for future growth as shown in the District's Master Hydraulic Plan, it may be economically sound to upgrade that main as part of the subdistrict project to avoid a higher cost in the future to make that same upgrade.

As has been the District's practice in these types of extensions, a 12 inch main is generally installed, rather than an 8 inch, to provide for increased demand and to allow for such services as fire protection. The District contributes the cost differential from the 8 to 12 inch mains because the benefit of the larger mains enhances the system rather than just service to the subdistrict. This allows the District to use the subdistricts to strengthen and improve the local transmission and distributions system to meet population growth and commercial development needs. Based on the benefits of the subdistricts, no adjustment to the subdistrict or surcharge mechanism is necessary.

SubDistrict Annual Report Info**2017**

		Reporting	Funding	Cost
Subdistrict	Case #	Year		
E	2003-00167	2017	Bond 2004	\$1,859,684.55
RF	2003-00191	2017	Bond 2004	\$213,917.66
K	2003-00224	2017	Bond 2004	\$208,824.68
F	2006-00315	2017	Bond 2007	\$415,102.00
G	2007-00131	2017	Bond 2007	\$1,042,078.00
F (Siry & Flatwoods)	2009-00262	2017		
H	2010-00434	2017	Bond 2013A	\$1,445,486.29
G (Additional)	2010-00473	2017		
I	2012-00583	2017	Bond 2013A	\$277,643.20
M	2014-00150	2017	Bond 2014A	\$2,870,164.00

MAJOR WATER PROJECTS

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

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

N/A

Projected Costs and Funding Sources/Amounts:

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

Location: (counmunity, area or nearby roads)

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HISTORY

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

Northern Kentucky Water District

2. Give the location, street and number, and TELEPHONE NUMBER of the principal office in Kentucky.

**2835 Crescent Springs Road
Erlanger, Kentucky 41018-0640
859-578-9898**

3. Give name, title, address and TELEPHONE NUMBER of the officer to whom correspondence concerning this report should be addressed.

**Lindsey Rechtin, CPA
Vice President of Finance and Support Services
2835 Crescent Springs Road
Erlanger, Kentucky 41018
859-426-2758**

4. Date of organization:

January 1, 1997

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

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

6. Date of each consolidation and each merger

January 1, 1997

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

Water District under Chapter 74 – KRS

8. Name all operating departments other than water.

None

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

Kenton, Campbell, & Boone

10. Give the number of employees:

Full Time: 139

Part Time: 0

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Account No. (a)	2017 Account Name (b)	Ref. Page (c)	Previous Year (d)	Current Year (e)
	UTILITY PLANT			
101-106	Utility Plant	13	\$ 481,789,853	\$ 493,246,215
108-110	Less: Accumulated Depreciation and Amortization	13,15-16	<u>(137,177,658)</u>	<u>(147,753,393)</u>
	Net Plant		\$ 344,612,195	\$ 345,492,822
114-115	Utility Plant Acquisition Adjustments (Net)	16	2,056,271	1,855,151
116	Other Utility Plant Adjustments		-	-
	Total Net Utility Plant		<u>\$ 346,668,466</u>	<u>\$ 347,347,973</u>
	OTHER PROPERTY & INVESTMENTS			
121	Nonutility Property		\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
	Net Nonutility Property		<u>\$ -</u>	<u>\$ -</u>
123	Investment in Asso. Companies	17	-	-
124	Utility Investments	17	39,983,855	42,077,191
125	Other Investments	17	-	-
126-127	Special Funds	17	-	-
	Total Other Property & Investments		<u>\$ 39,983,855</u>	<u>\$ 42,077,191</u>
	CURRENT AND ACCRUED ASSETS			
131	Cash		\$ 18,251,053	\$ 24,740,059
132	Special Deposits		-	-
133	Other Special Deposits		2,337,355	22,092,112
134	Working Funds		-	-
135	Temporary Cash Investments		922,031	667,273
141-144	Accounts Receivable, Less Accumulated Provision for Uncollectible Accounts	18	5,519,907	6,063,384
145	Accounts Receivable from Associated Companies		-	-
146	Notes Receivable from Associated Companies		-	-
151-153	Materials & Supplies	19	1,646,072	1,553,609
161	Stores Expense		-	-
162	Prepayments	19	582,588	568,711
171	Accrued Interest & Dividends Receivable		-	-
172	Rents Receivable		-	-
173	Accrued Utility Revenues		6,100,000	6,100,000
174	Misc. Current & Accrued Assets		-	-
	Total Current & Accrued Assets		<u>\$ 35,359,006</u>	<u>\$ 61,785,148</u>

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

Account No. (a)	2017 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	20	\$ -	\$ -
182	Extraordinary Property losses	21	-	-
183	Preliminary Survey & Investagation Charges		-	-
184	Clearing Accounts		-	-
185	Temporary Facilities		-	-
186	Misc. Deferred Debits	20	(2,860,580)	175,538
187	Research & Development Expenditures		-	-
	Total Deferred Debits		\$ (2,860,580)	\$ 175,538
	TOTAL ASSETS AND OTHER DEBITS		\$ 419,150,747	\$ 451,385,850

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

Account No. (a)	2017 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
Equity Capital				
214	Appropriated Retained Earnings	12	\$ 24,651,056	\$ 58,582,636
215.1	Retained Earnings from Income Before Contributions	12	\$ 82,815,076	\$ 58,162,291
215.2	Donated Capital	12	\$ 75,345,448	\$ 76,531,262
	Total Equity Capital		\$ 182,811,580	\$ 193,276,189
LONG-TERM DEBT				
221	Bonds	23	\$ 172,311,000	\$ 163,805,000
222	Reacquired Bonds		-	-
223	Advances from Asso. Companies		-	-
224	Other Long-Term Debt	22	39,128,501	38,687,813
	Total Long-Term Debt		\$ 211,439,501	\$ 202,492,813
CURRENT & ACCRUED LIABILITIES				
231	Accounts Payable		\$ 2,362,738	\$ 2,250,667
232	Notes Payable	24	100,000	26,100,000
233	Acts. Payable to Asso. Co.	24	-	-
234	Notes Payable to Asso. Co.	24	-	-
235	Customer Deposits		6,250	5,500
236	Accrued Taxes	25	-	-
237	Accrued Interest	25	2,806,894	3,336,574
239	Matured Long-Term Debt		-	-
240	Matured Interest		-	-
241	Tax Collections Payable		-	-
242	Misc. Current & Accrued Liabilities	26	(12,488,771)	(11,689,677)
	Total Current & Accrued Liabilities		\$ (7,212,889)	\$ 20,003,064
DEFERRED CREDITS				
251	Unamortized Premium on Debt	20	\$ 15,369,358	\$ 14,556,194
252	Advances for Construction	21	-	-
253	Other Deferred Credits		-	-
	Total Deferred Credits		15,369,358	14,556,194
OPERATING RESERVES				
Accumulated Provision for:				
261	Property Insurance		\$ -	\$ -
262	Injuries & Damages		-	-
263	Pensions & Benefits		16,743,197	21,057,590
265	Miscellaneous Operating Reserves		-	-
	Total Operating Reserves		\$ 16,743,197	\$ 21,057,590
TOTAL EQUITY CAPITAL & LIABILITIES			\$ 419,150,747	\$ 451,385,850

COMPARATIVE OPERATING STATEMENT

Acct. No. (a)	2017 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
	Utility Operating Income			
	Operating Revenues	27	\$ 52,613,882	\$ 54,085,214
401	Operating Expenses	28	\$ 23,693,594	23,887,643
403	Depreciation Expenses		11,288,987	11,644,955
406	Amortization of Utility Plant			
	Acquisition Adjustment		201,120	201,120
407	Amortization Expense		226,736	387,426
408.1	Taxes Other Than Income	25	556,932	580,024
	Utility Operating Expenses		\$ 35,967,369	\$ 36,701,168
	Utility Operating Income		\$ 16,646,513	17,384,046
413	Income From Utility Plant Leased to Others		-	-
414	Gains (Losses) From Disposition of Utility Property		842,199	24,224
	Total Utility Operating Income		\$ 17,488,712	\$ 17,408,270
	Other Income and Deductions			
415	Revenues From Merchandising, Jobbing and Contract Deductions		\$ -	\$ -
416	Costs and Expenses of Merchandising, Jobbing and Contract Work		-	-
419	Interest & Dividend Income		803,196	944,480
420	Allowance for Funds Used During Construction		-	-
421	Nonutility Income (Expense)		(1,935,794)	(2,221,000)
426	Miscellaneous Nonutility Expense		-	-
	Total Other Income & Deductions		\$ (1,132,598)	(1,276,520)
	TAXES APPLICABLE TO OTHER INCOME			
408.2	Taxes Other Than Income		\$ -	\$ -
	Total Taxes Applic. To Other Income		\$ -	\$ -

COMPARATIVE OPERATING STATEMENT - Continued

Account No. (a)	2017 Account Name (b)	Ref. Page (c)	Previous Year (d)	Current Year (e)
INTEREST EXPENSE				
427	Interest Expense		\$ 7,896,934	\$ 8,135,812
428	Amortization of Debt Discount & Exp.		(722,864)	(1,282,857)
429	Amortization of Premium on Debt		-	-
	Total Interest Expense		\$ 7,174,070	\$ 6,852,955
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
	Total Extraordinary Items		\$ -	\$ -
	NET INCOME		\$ 9,182,044	\$ 9,278,795

Statement of Retained Earnings

ACCT. No. (a)	2017 (b)	Amount (c)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Bond Proceeds	\$ 15,187,484
	Debt Service and Reserve	\$ 18,562,982
	Improvement, Repair and Replacement	\$ 24,832,170
	Total Appropriated Retained Earnings.....	\$ 58,582,636

215.1	Retained Earnings From Income Before Contributions:	
	Balance Beginning of Year.....	\$ 82,815,076
435	Balance Transferred from Net Income Before Contributions.....	\$ 9,278,795
	Other Changes to Account:	
436	Appropriations of Retained Earnings.....	\$ (33,931,580)
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits (explain) _____	\$ -
	Debits (explain) _____	\$ -
	Balance End of Year.....	\$ 58,162,291

215.2	Donated Capital:	
		Tapping Fees
		Grants
		Other
		Total
	Balance Beginning of Year.....	10,888,371
		33,212,046
		31,245,031
		75,345,448
	Credits:	
432	Proceeds from capital contributions.....	446,018
		737,765
		2,031
		1,185,814
	Other Credits (explain)	-
		-
		-
		-
	Debits: (explain - Requires Commission Approval)	-
		-
		-
	Balance End of Year.....	11,334,389
		33,949,811
		31,247,062
		76,531,262

NET UTILITY PLANT (ACCTS. 101 - 106)

Account No.	Plant Accounts	Total
101	Utility Plant in Service	\$ 474,026,121
102	Utility Plant Leased to Others	_____
103	Property Held for Future Use	_____
104	Utility Plant Purchased or Sold	_____
105	Construction Work in Progress	19,220,094
106	Completed Construction Not Classified	_____
	Total Utility Plant	\$ 493,246,215

ACCUMULATED DEPRECIATION (ACCT. 108)

Description	Total
Balance first of year	\$ 137,177,658
Credit during year:	
Accruals Charged to Account 108.1	11,644,955
Accruals Charged to Account 108.2	_____
Accruals Charged to Account 108.3	_____
Accruals Charged to Other Accounts (specify)	_____
_____	_____
Salvage	_____
Other Credits (specify)	_____
_____	_____
Total Credits	\$ 11,644,955
Debits during year:	
Book Cost of Plant Retired	\$ (1,069,220)
Cost of Removal	_____
Other Debits (specify)	_____
_____	_____
Total Debits	\$ (1,069,220)
Balance end of year	\$ 147,753,393

Analysis of Accumulated Depreciation and Amortization by Primary Account

Acct. No. (a)	2017 Account (b)	Balance Beginning of Year c	Credits During the Year		Charges During The Year		Balance End of Year (h)
			Charges to Dep. Exp. (d)	Other Credits (e)	Plant Retirements (f)	Other Charges (g)	
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-	-
303	Limited Term Interest in Land and Land Rights	-	-	-	-	-	-
304	Structures & Improvements	41,517,170	3,367,130	-	-	-	44,884,300
305	Collecting & Impounding Reservoirs	-	-	-	-	-	-
306	Lake River & Other Intakes	1,051,573	25,212	-	-	-	1,076,785
307	Wells & Srpings	-	-	-	-	-	-
309	Supply Mains	939,336	58,466	-	-	-	997,802
310	Power Generating Equip.	965,229	139,661	-	-	-	1,104,890
311	Pumping Equipment	9,023,968	391,292	-	-	-	9,415,260
320	Water Treatment Equip.	9,853,535	959,803	-	-	-	10,813,338
330	Distribution Reservoirs & Standpipes	5,664,385	304,581	-	-	-	5,968,966
331	Transmissions & Distribution Mains	34,483,131	3,558,145	-	601,636	-	37,439,640
333	Services	11,163,826	802,048	-	181,836	-	11,784,038
334	Meters & Meter Installations	6,528,903	811,277	-	144,893	-	7,195,287
335	Hydrants	2,602,643	245,497	-	27,383	-	2,820,757
339	Other Plant & Misc. Equip.	3,319,772	21,410	-	-	-	3,341,182
340	Office Furniture & Equip.	3,161,131	224,485	-	-	-	3,385,616
341	Transportation Equipment	2,650,542	311,459	-	109,672	-	2,852,329
342	Service Equipment	-	-	-	-	-	-
343	Tools, Shop & Garage Equip.	497,795	21,524	-	3,800	-	515,519
344	Shop Equipment	247,530	34,186	-	-	-	281,716
345	Power Operated Equip.	943,607	48,061	-	-	-	991,668
346	Telecommunications Equipment	1,986,439	320,338	-	-	-	2,306,777
347	SCADA	-	-	-	-	-	-
348	Other Tangible Plant	577,143	380	-	-	-	577,523
	Totals	\$ 137,177,658	\$ 11,644,955	\$ -	\$ 1,069,220	\$ -	\$ 147,753,393

ACCUMULATED AMORTIZATION (ACCT. 110)

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

UTILITY PLANT ACQUISITION ADJUSTMENT (ACCTS. 114 - 115)

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

2017 ACCOUNT NAME	TOTAL
Acquisition Adjustments (114)	
Original District 9-14-55	\$ 263,366
District # 2 & 3 12-31-73	18,712
Mentor District 9-1-76	10,741
City of Cold Spring	228,253
City of Silver Grove	24,853
Newport Water Works	4,970,211
Total Plant Acquisition Adjustments.....	\$ 5,516,136
Accumulated Amortization (115)	
Original District 9-14-55	\$ 263,366
District # 2 & 3 12-31-73	18,712
Mentor District 9-1-76	10,741
City of Cold Spring	228,253
City of Silver Grove	24,853
Newport Water Works	3,115,060
Total Accumulated Amortization.....	\$ 3,660,985
Net Acquisition Adjustments.....	\$ 1,855,151

Investments and Special Funds (Acct. 123-127)

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

Description of Security or Special Fund (a)	Face or Par Value (b)	Year-End Book Cost c
Investment In Associated Companies (Acct. 123):		
_____	\$ _____	\$ -
_____		-
_____		-
_____		-
Total Investment in Asso. Companies		\$ _____
Utility Investments (Acct. 124):		
IRR Account	\$ _____	\$ 4,990,151
Debt Service Account		18,524,058
Debt Service Reserve Account		18,562,982
Total Utility Investments		\$ 42,077,191
Other Investments (Acct. 125):		
_____	\$ _____	\$ -
_____		-
_____		-
_____		-
Total Other Investments:	\$ _____	\$ -
Special Funds (Acct. 126 & 127):		
Prepayment Reserve		-
_____		-
_____		-
_____		-
Total Special Funds		\$ -

Materials and Supplies (151 - 153)

Account Name	Total
Plant Materials and Supplies (Account 151)	\$ 1,553,609
Merchandise (Account 152)	-
Other Materials and Supplies (Account 153)	-
Total Materials & Supplies	\$ 1,553,609

Prepayments (Acct. 162)

Description	Total
Prepaid Insurance	\$ 449,752
Prepaid Rents	-
Prepaid Interest	4,048
Prepaid Taxes	-
Other Prepayments (Specify)	\$
Expenses/Services	114,911
	-
	-
	-
	-
Total Prepayments	\$ 568,711

Miscellaneous Deferred Debits (Acct. 186)

2017 Description	Total
Miscellaneous Deferred Debits (Acct. 186):	
Deferred PSC Assessment	52,509
Deferred Rate Case Expense 2015	23,089
Deferred Outflows of Resources - GASB 68	5,586,334
Other Deferred Debits	(5,486,394)
Total Miscellaneous Deferred Debits	\$ 175,538

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

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

Description	Amount Written Off During Year	Year-End Balance
Unamortized Debt Discount & Expense (Acct. 181)		
N/A	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total Unamortized Debt Discount & Expense	\$ -	\$ -
Unamortized Premium on Debt (Acct. 251):		
Premium on 2011 Bond	9,804	180,557
Premium on 2012 Bond	562,592	5,907,216
Premium on 2013A Bond	50,235	1,029,826
Premium on 2013B Bond	119,308	1,282,564
Premium on 2014B Bond	84,225	1,010,699
Premium on 2016 Bond	344,067	4,788,265
Premium on 2017 BAN	178,534	357,067
Total Unamortized Premium on Debt	\$ 1,348,765	\$ 14,556,194

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

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

ADVANCES FOR CONSTRUCTION (ACCT. 252)

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

Account 221, BONDS

Line No.	Par Value of Actual Issue 1	Cash Realized on Actual Issue 2	Par Value of Amount Held by or for Respondent 3	Actually Outstanding at Close of year 4	Interest During Year	
					Accrued 5	Actually Paid 6
1	11,225,000	11,131,694		-	-	-
2	11,355,000	11,141,619		-	-	-
3	2,287,000	2,287,000		1,787,000	90,083	90,450
4	16,325,000	15,835,250		-	-	-
5	45,485,000	44,121,624		-	-	-
6	10,575,000	10,525,204		-	-	-
7	1,615,000	1,583,553		-	-	-
8	30,270,000	30,068,115		-	-	-
9	23,790,000	23,532,357		-	-	-
10	10,455,000	10,195,116		-	-	-
11	29,000,000	28,736,444		-	-	-
12	29,290,000	27,430,236		-	-	-
13	30,830,000	28,862,016		25,490,000	1,106,162	1,118,162
14	54,840,000	-		44,950,000	2,258,042	2,310,750
15	26,400,000	25,807,113		23,845,000	1,055,089	1,063,401
16	24,120,000	-		16,535,000	784,554	818,825
17	1,733,000	1,733,000		1,733,000	-	-
18	15,805,000	-		10,015,000	445,221	485,638
19	41,905,000	-		39,450,000	1,702,390	1,218,831
Total	417,305,000	272,990,341	-	163,805,000	7,441,541	7,106,057

Schedule of Bond Maturities

Line No.	Bond Numbers 7	Maturity Date 8	Interest Rate 9	Principal Amount 10	Amount Paid 11	Remaining Bonds Outstanding 12
1						
2	See Attachments 23.01 Through 23.08					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

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

Attachment 23.01

Year	Maturity Date	Interest Rate	Principal Amount	Amounts Paid	Outstanding
2000			0.00	0.00	0.00
2001			0.00	0.00	0.00
2002			21,000.00	21,000.00	0.00
2003			22,000.00	22,000.00	0.00
2004			24,000.00	24,000.00	0.00
2005			24,000.00	24,000.00	0.00
2006			26,000.00	26,000.00	0.00
2007			27,000.00	27,000.00	0.00
2008			28,000.00	28,000.00	0.00
2009			30,000.00	30,000.00	0.00
2010			31,000.00	31,000.00	0.00
2011			33,000.00	33,000.00	0.00
2012			34,000.00	34,000.00	0.00
2013			36,000.00	36,000.00	0.00
2014			38,000.00	38,000.00	0.00
2015			40,000.00	40,000.00	0.00
2016			42,000.00	42,000.00	0.00
2017			44,000.00	44,000.00	0.00
2018			46,000.00		46,000.00
2019			49,000.00		49,000.00
2020			51,000.00		51,000.00
2021			54,000.00		54,000.00
2022			56,000.00		56,000.00
2023			59,000.00		59,000.00
2024			62,000.00		62,000.00
2025			65,000.00		65,000.00
2026			68,000.00		68,000.00
2027			72,000.00		72,000.00
2028			75,000.00		75,000.00
2029			79,000.00		79,000.00
2030			83,000.00		83,000.00
2031			87,000.00		87,000.00
2032			92,000.00		92,000.00
2033			96,000.00		96,000.00
2034			102,000.00		102,000.00
2035			107,000.00		107,000.00
2036			112,000.00		112,000.00
2037			118,000.00		118,000.00
2038			124,000.00		124,000.00
2039			130,000.00		130,000.00
Totals			2,287,000.00	500,000.00	1,787,000.00

Northern Kentucky Water Service District			Series 2011		Attachment 23.02
Bond Issue	05/31/11	\$30,830,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2012	3.000%	825,000.00	825,000.00	0.00
Registered	2/1/2013	3.000%	850,000.00	850,000.00	0.00
Registered	2/1/2014	3.000%	875,000.00	875,000.00	0.00
Registered	2/1/2015	3.000%	900,000.00	900,000.00	0.00
Registered	2/1/2016	3.000%	930,000.00	930,000.00	0.00
Registered	2/1/2017	3.000%	960,000.00	960,000.00	0.00
Registered	2/1/2018	3.000%	985,000.00		985,000.00
Registered	2/1/2019	3.000%	1,015,000.00		1,015,000.00
Registered	2/1/2020	4.000%	1,055,000.00		1,055,000.00
Registered	2/1/2021	4.000%	1,095,000.00		1,095,000.00
Registered	2/1/2022	4.000%	1,140,000.00		1,140,000.00
Registered	2/1/2023	4.000%	1,185,000.00		1,185,000.00
Registered	2/1/2024	4.000%	1,235,000.00		1,235,000.00
Registered	2/1/2025	4.000%	1,285,000.00		1,285,000.00
Registered	2/1/2026	4.125%	1,340,000.00		1,340,000.00
Registered	2/1/2027	4.250%	1,395,000.00		1,395,000.00
Registered	2/1/2028	4.250%	1,460,000.00		1,460,000.00
Registered	2/1/2029	4.250%	1,520,000.00		1,520,000.00
Registered	2/1/2030	4.500%	1,590,000.00		1,590,000.00
Registered	2/1/2031	4.500%	1,660,000.00		1,660,000.00
Registered	2/1/2032	5.000%	1,745,000.00		1,745,000.00
Registered	2/1/2033	5.000%	1,835,000.00		1,835,000.00
Registered	2/1/2034	5.000%	1,925,000.00		1,925,000.00
Registered	2/1/2035	5.000%	2,025,000.00		2,025,000.00
TOTALS			30,830,000.00	5,340,000.00	25,490,000.00

Northern Kentucky Water Service District			Series 2012		Attachment 23.03
Bond Issue	06/21/12	\$54,840,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2013	4.000%	1,725,000.00	1,725,000.00	0.00
Registered	2/1/2014	4.000%	1,800,000.00	1,800,000.00	0.00
Registered	2/1/2015	4.000%	1,875,000.00	1,875,000.00	0.00
Registered	2/1/2016	4.000%	1,960,000.00	1,960,000.00	0.00
Registered	2/1/2017	5.000%	2,530,000.00	2,530,000.00	0.00
Registered	2/1/2018	5.000%	3,475,000.00		3,475,000.00
Registered	2/1/2019	5.000%	3,650,000.00		3,650,000.00
Registered	2/1/2020	5.000%	4,150,000.00		4,150,000.00
Registered	2/1/2021	5.000%	4,365,000.00		4,365,000.00
Registered	2/1/2022	5.000%	4,590,000.00		4,590,000.00
Registered	2/1/2023	5.000%	4,720,000.00		4,720,000.00
Registered	2/1/2024	5.000%	4,970,000.00		4,970,000.00
Registered	2/1/2025	5.000%	5,220,000.00		5,220,000.00
Registered	2/1/2026	5.000%	5,495,000.00		5,495,000.00
Registered	2/1/2027	5.000%	4,315,000.00		4,315,000.00
TOTALS			54,840,000.00	9,890,000.00	44,950,000.00

Northern Kentucky Water Service District			Series 2013A		Attachment 23.04
Bond Issue	01/27/13	\$26,400,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2014	2.000%	615,000.00	615,000.00	0.00
Registered	2/1/2015	2.000%	630,000.00	630,000.00	0.00
Registered	2/1/2016	3.000%	645,000.00	645,000.00	0.00
Registered	2/1/2017	3.000%	665,000.00	665,000.00	0.00
Registered	2/1/2018	4.000%	685,000.00		685,000.00
Registered	2/1/2019	5.000%	720,000.00		720,000.00
Registered	2/1/2020	5.000%	755,000.00		755,000.00
Registered	2/1/2021	5.000%	795,000.00		795,000.00
Registered	2/1/2022	5.000%	835,000.00		835,000.00
Registered	2/1/2023	5.000%	880,000.00		880,000.00
Registered	2/1/2024	5.000%	925,000.00		925,000.00
Registered	2/1/2025	5.000%	970,000.00		970,000.00
Registered	2/1/2026	5.000%	1,020,000.00		1,020,000.00
Registered	2/1/2027	4.000%	1,070,000.00		1,070,000.00
Registered	2/1/2028	4.000%	1,110,000.00		1,110,000.00
Registered	2/1/2029	4.000%	1,155,000.00		1,155,000.00
Registered	2/1/2030	4.000%	1,205,000.00		1,205,000.00
Registered	2/1/2031	4.125%	1,255,000.00		1,255,000.00
Registered	2/1/2032	4.500%	1,310,000.00		1,310,000.00
Registered	2/1/2033	4.500%	1,370,000.00		1,370,000.00
Registered	2/1/2034	4.250%	1,430,000.00		1,430,000.00
Registered	2/1/2035	4.125%	1,490,000.00		1,490,000.00
Registered	2/1/2036	4.125%	1,555,000.00		1,555,000.00
Registered	2/1/2037	4.250%	1,620,000.00		1,620,000.00
Registered	2/1/2038	4.250%	1,690,000.00		1,690,000.00
TOTALS			26,400,000.00	2,555,000.00	23,845,000.00

Northern Kentucky Water Service District			2013B		Attachment 23.05
Bond Issue	06/21/12	\$24,120,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2014	5.000%	2,000,000.00	2,000,000.00	0.00
Registered	2/1/2015	5.000%	1,920,000.00	1,920,000.00	0.00
Registered	2/1/2016	5.000%	2,020,000.00	2,020,000.00	0.00
Registered	2/1/2017	5.000%	1,645,000.00	1,645,000.00	0.00
Registered	2/1/2018	5.000%	1,170,000.00		1,170,000.00
Registered	2/1/2019	5.000%	1,230,000.00		1,230,000.00
Registered	2/1/2020	5.000%	1,295,000.00		1,295,000.00
Registered	2/1/2021	5.000%	1,355,000.00		1,355,000.00
Registered	2/1/2022	5.000%	1,430,000.00		1,430,000.00
Registered	2/1/2023	5.000%	1,500,000.00		1,500,000.00
Registered	2/1/2024	4.000%	1,570,000.00		1,570,000.00
Registered	2/1/2025	4.000%	1,635,000.00		1,635,000.00
Registered	2/1/2026	4.000%	1,700,000.00		1,700,000.00
Registered	2/1/2027	5.000%	1,780,000.00		1,780,000.00
Registered	2/1/2028	5.000%	1,870,000.00		1,870,000.00
TOTALS			24,120,000.00	7,585,000.00	16,535,000.00

Northern Kentucky Water Service District			2014A		Attachment 23.06
Bond Issue	12/11/17	\$1,733,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2017	2.750%	0.00	0.00	0.00
Registered	2/1/2018	2.750%	0.00	0.00	0.00
Registered	2/1/2019	2.750%	0.00	0.00	0.00
Registered	2/1/2020	2.750%	26,500.00		26,500.00
Registered	2/1/2021	2.750%	27,000.00		27,000.00
Registered	2/1/2022	2.750%	28,000.00		28,000.00
Registered	2/1/2023	2.750%	28,500.00		28,500.00
Registered	2/1/2024	2.750%	29,500.00		29,500.00
Registered	2/1/2025	2.750%	30,500.00		30,500.00
Registered	2/1/2026	2.750%	31,000.00		31,000.00
Registered	2/1/2027	2.750%	32,000.00		32,000.00
Registered	2/1/2028	2.750%	33,000.00		33,000.00
Registered	2/1/2029	2.750%	33,500.00		33,500.00
Registered	2/1/2030	2.750%	34,500.00		34,500.00
Registered	2/1/2031	2.750%	35,500.00		35,500.00
Registered	2/1/2032	2.750%	36,500.00		36,500.00
Registered	2/1/2033	2.750%	37,500.00		37,500.00
Registered	2/1/2034	2.750%	38,500.00		38,500.00
Registered	2/1/2035	2.750%	39,500.00		39,500.00
Registered	2/1/2036	2.750%	41,000.00		41,000.00
Registered	2/1/2037	2.750%	42,000.00		42,000.00
Registered	2/1/2038	2.750%	43,000.00		43,000.00
Registered	2/1/2039	2.750%	44,000.00		44,000.00
Registered	2/1/2040	2.750%	45,500.00		45,500.00
Registered	2/1/2041	2.750%	46,500.00		46,500.00
Registered	2/1/2042	2.750%	48,000.00		48,000.00
Registered	2/1/2043	2.750%	49,500.00		49,500.00
Registered	2/1/2044	2.750%	50,500.00		50,500.00
Registered	2/1/2045	2.750%	52,000.00		52,000.00
Registered	2/1/2046	2.750%	53,500.00		53,500.00
Registered	2/1/2047	2.750%	55,000.00		55,000.00
Registered	2/1/2048	2.750%	56,500.00		56,500.00
Registered	2/1/2049	2.750%	58,000.00		58,000.00
Registered	2/1/2050	2.750%	59,500.00		59,500.00
Registered	2/1/2051	2.750%	61,000.00		61,000.00
Registered	2/1/2052	2.750%	63,000.00		63,000.00
Registered	2/1/2053	2.750%	64,500.00		64,500.00
Registered	2/1/2054	2.750%	66,500.00		66,500.00
Registered	2/1/2055	2.750%	68,500.00		68,500.00
Registered	2/1/2056	2.750%	70,000.00		70,000.00
Registered	2/1/2057	2.750%	73,500.00		73,500.00
TOTALS			1,733,000.00	0.00	1,733,000.00

Northern Kentucky Water Service District			2014B		Attachment 23.07
Bond Issue	12/23/14	\$15,805,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2015	5.000%	2,000,000.00	2,000,000.00	0.00
Registered	2/1/2016	5.000%	1,850,000.00	1,850,000.00	0.00
Registered	2/1/2017	5.000%	1,940,000.00	1,940,000.00	0.00
Registered	2/1/2018	5.000%	1,880,000.00		1,880,000.00
Registered	2/1/2019	5.000%	1,980,000.00		1,980,000.00
Registered	2/1/2020	5.000%	1,505,000.00		1,505,000.00
Registered	2/1/2021	5.000%	440,000.00		440,000.00
Registered	2/1/2022	5.000%	465,000.00		465,000.00
Registered	2/1/2023	3.000%	485,000.00		485,000.00
Registered	2/1/2024	3.000%	495,000.00		495,000.00
Registered	2/1/2025	4.000%	515,000.00		515,000.00
Registered	2/1/2026	4.000%	540,000.00		540,000.00
Registered	2/1/2027	3.000%	550,000.00		550,000.00
Registered	2/1/2028	3.000%	570,000.00		570,000.00
Registered	2/1/2029	3.125%	590,000.00		590,000.00
TOTALS			15,805,000.00	5,790,000.00	10,015,000.00

Northern Kentucky Water Service District			2016A		Attachment 23.08
Bond Issue	11/22/16	\$41,905,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2017	5.000%	2,455,000.00	2,455,000.00	0.00
Registered	2/1/2018	5.000%	1,910,000.00		1,910,000.00
Registered	2/1/2019	5.000%	2,005,000.00		2,005,000.00
Registered	2/1/2020	5.000%	2,380,000.00		2,380,000.00
Registered	2/1/2021	5.000%	2,325,000.00		2,325,000.00
Registered	2/1/2022	5.000%	2,450,000.00		2,450,000.00
Registered	2/1/2023	5.000%	2,685,000.00		2,685,000.00
Registered	2/1/2024	5.000%	2,715,000.00		2,715,000.00
Registered	2/1/2025	5.000%	2,865,000.00		2,865,000.00
Registered	2/1/2026	5.000%	3,015,000.00		3,015,000.00
Registered	2/1/2027	5.000%	3,170,000.00		3,170,000.00
Registered	2/1/2028	3.000%	3,300,000.00		3,300,000.00
Registered	2/1/2029	4.000%	3,425,000.00		3,425,000.00
Registered	2/1/2030	3.000%	3,545,000.00		3,545,000.00
Registered	2/1/2031	3.000%	3,660,000.00		3,660,000.00
TOTALS			41,905,000.00	2,455,000.00	39,450,000.00

Notes Payable (Acct. 232 & 234)

2017 a	Nominal Date of Issue b	Date of Maturity c	INTEREST		Principal Amount per Balance Sheet f
			Rate d	Amount of payment e	
Account 232 - Note Payable					
Campbell Co. Fiscal Court			0.00%	\$ _____	\$ 100,000
BAN 2017	Apr-17		3.00%		26,000,000
Total Account 232				\$ _____	\$ 26,100,000
Account 234 - Notes Payable To Associated Companies		N/A		\$ _____	\$ _____
Total Account 234				\$ _____	\$ _____

Accounts Payable to Associated Companies (Acct. 233)

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

TAXES ACCRUED (ACCOUNT 236)

ACCT. NO. (a)	2017 DESCRIPTION (b)	TOTAL (c)
	Balance first of year.....	\$ -
	Accruals Charged:	
408.1	Utility regulatory assessment fees.....	-
408.11	Property taxes.....	-
408.12	Payroll taxes.....	580,024
408.13	Other taxes and licenses.....	-
408.2	Taxes other than income, other income and deductions	-
	Total taxes accrued.....	\$ 580,024
	Taxes paid during year:	
408.1	Utility regulatory assessment fees.....	-
408.11	Property taxes.....	-
408.12	Payroll taxes.....	580,024
408.13	Other taxes and licenses.....	-
408.2	Taxes other than income, other income and deductions	-
	Total taxes paid.....	\$ 580,024
	Balance end of year.....	\$ -

ACCRUED INTEREST (ACCOUNT 237)

DESC. DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Acct. No. 237.1 - Accrued Interest on Long-term Debt				
2000 RUS Loan	15,256	90,083	90,450	14,889
Series 2011	472,149	1,106,162	1,118,162	460,149
Series 2012	989,166	2,258,042	2,310,750	936,458
Series 2013 A	447,240	1,055,089	1,063,401	438,928
Series 2013 B	358,314	784,554	818,825	324,043
Series 2014 A	-	-	-	-
Series 2014 B	222,558	445,221	485,638	182,141
Series 2016	236,504	1,702,390	1,218,831	720,063
Total Acct No. 237.1	\$ 2,741,187	\$ 7,441,541	\$ 7,106,057	\$ 3,076,671
Acct. No. 237.2 - Accrued Interest on Other Liabilities:				
# 1-7 KIA	\$ 65,707	860,960	861,764	\$ 64,903
BAN 2017	-	546,000	351,000	195,000
	-	-	-	-
Total Acct No. 237.2	\$ 65,707	\$ 1,406,960	\$ 1,212,764	\$ 259,903
Total Acct No 237	\$ 2,806,894	\$ 8,848,501	\$ 8,318,821	\$ 3,336,574

Gross interest expense	8,848,501
Add 2014A RD Loan Prepaid Interest	2,742
Less Surcharges	(644,732)
Less Capitalized Interest	(77,693)
Add Non-Debt Related Interest	6,994
Interest Expense	<u>8,135,812</u>

Miscellaneous Current & Accrued Liabilities (Account 242)

2017 Description (a)	Balance End of Year (b)
Accrued Payroll Taxes & Misc	\$ (13,370,063)
Accrued Payroll	215,646
Accrued Sales Taxes	115,447
Accrued Pension	183,548
Accrued Vacation/Sick	604,437
Subdistrict Surcharges Payable	561,308
Total Miscellaneous Current & Accrued Liabilities.....	\$ (11,689,677)

Regulatory Commission Expense (Account 667)

2017 DESCRIPTION OF CASE (DOCKET #) (a)	TOTAL INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCOUNT # 186.1 (c)	EXPENSED DURING YEAR	
			ACCT. (d)	AMOUNT (e)
Rate Case 2012-00072	\$ -	\$ -	667-8000-080	\$ -
Rate Case 2015-00143	\$ -	\$ 23,089	667-8000-080	\$ 23,089

WATER OPERATING REVENUE

Acct No. (a)	2017 Description (b)	Beginning Year No. Customer (c)	Year End Number Customers (d)	Amounts (e)
	Operating Revenues:			
460	Unmeter Water Revenue.....	-	-	\$ -
461	Meter Water Revenue:			
461.1	Sales to Residential Customers	76,055	76,616	\$ 32,144,608
461.2	Sales to Commercial Customers	4,006	4,004	\$ 7,468,981
461.3	Sales to Industrial Customers	110	110	\$ 4,013,168
461.4	Sales to Public Authorities	461	462	\$ 2,347,033
461.5	Sales to Multiple Family Dwellings	1,689	1,699	\$ 4,718,024
461.6	Sales through Bulk Loading Stations	-	-	\$ 62,273
	Total Metered Sales	82,321	82,891	\$ 50,754,087
462	Fire Protection Revenue:			
462.1	Public Fire Protection	-	-	\$ -
462.2	Private Fire Protection	-	-	\$ 52,125
	Total Fire Protection Revenue	-	-	\$ 52,125
464	Other Sales to Public Authorities	-	-	\$ -
465	Sales to	-	-	\$ -
466	Sales for Resale	7	6	\$ 1,653,004
467	Interdepartmental Sale	-	-	\$ -
	Total Sales of Water	82,328	82,897	\$ 52,459,216
	Other Water Revenues:			
469	Guaranteed Revenues			\$ -
470	Forfeited Discounts			\$ 814,193
471	Miscellaneous Service Revenues			\$ -
472	Rents from Water Property			\$ 448,465
473	Interdepartmental Rents			\$ -
474	Other Water Revenues			\$ 363,340
	Total Other Water Revenues			\$ 1,625,998
	Total Water Operating Revenues			\$ 54,085,214

WATER UTILITY EXPENSE ACCOUNTS

		WATER EXPENSE ACCOUNT MATRIX								
Acct No (a)	2017 Account Name (b)	Current Year (c)	.1	.2	.3	.4	.5	.6	.7	.8
			Source of Supply & Pumping Expense-Operation (d)	Source of Supply & Pumping Expense-Maintenance. (e)	Water Treatment Expense-Operation (f)	Water Treatment Expense-Maintenance. (g)	Trans & Distribution. Expense-Operation (h)	Trans & Distribution. Expense-Maintenance. (i)	Customer Accounts Expense (j)	Adminis- Trative & General Expenses (k)
601	Salaries & Wages - Employees	\$7,674,935	\$0	\$0	\$1,424,719	\$901,490	\$828,520	\$1,898,234	\$1,274,716	\$1,347,256
603	Salaries & Wages - Officers	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,000
604	Employee Pensions & Benefits	\$4,583,773	\$0	\$0	\$880,095	\$207,760	\$907,176	\$1,191,319	\$762,585	\$634,838
610	Purchased Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615	Purchased Power	\$2,303,274	\$779,632	\$0	\$379,368	\$0	\$1,029,221	\$0	\$0	\$115,053
616	Fuel for Power Production	\$80,860	\$0	\$0	\$77,036	\$0	\$3,824	\$0	\$0	\$0
618	Chemicals	\$2,361,133	\$0	\$0	\$2,361,133	\$0	\$0	\$0	\$0	\$0
620	Materials & Supplies	\$1,866,607	\$0	\$0	\$256,970	\$181,491	\$113,490	\$991,310	\$230,293	\$93,053
631	Contractual Services - Engineering	\$21,447	\$0	\$0	\$0	\$0	\$21,447	\$0	\$0	\$0
632	Contractual Services - Accounting	\$23,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,300
633	Contractual Services - Legal	\$139,135	\$0	\$0	\$0	\$0	\$13,737	\$0	\$0	\$125,398
634	Contractual Services - Mgt. Fees	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
635	Contractual Services - Water Testing	\$3,179,742	\$12,133	\$0	\$372,347	\$241,102	\$70,472	\$1,067,669	\$348,891	\$1,067,128
636	Contractual Services - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
641	Rental of Bldg./Real Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
642	Rental of Equipment	\$7,560	\$0	\$0	\$0	\$0	\$0	\$7,560	\$0	\$0
650	Transportation Expenses	\$478,852	\$0	\$0	\$24,867	\$23,133	\$34,490	\$303,366	\$88,556	\$4,440
656	Insurance - Vehicles	\$55,675	\$0	\$0	\$11,135	\$0	\$33,962	\$0	\$8,908	\$1,670
657	Insurance - General Liability	\$390,249	\$0	\$0	\$140,227	\$0	\$140,874	\$0	\$50,599	\$58,549
658	Insurance - Workers Compensation	\$56,948	\$0	\$0	\$11,710	\$0	\$25,632	\$0	\$11,117	\$8,489
659	Insurance - Other	\$50,453	\$0	\$0	\$45,336	\$0	\$0	\$0	\$0	\$5,117
660	Advertising Expenses	\$13,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,022
666	Regulatory Commission Expense - Amortization of Rate Case Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
667	Regulatory Commission Expense - Other	\$124,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,662
668	Water Resource Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670	Bad Debt Expense	\$341,682	\$0	\$0	\$0	\$0	\$0	\$0	\$341,682	\$0
675	Miscellaneous Expenses	\$96,334	\$0	\$0	\$6,612	\$0	\$7,303	\$13,125	\$7,887	\$61,407
699	Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Water Utility Expenses	\$23,887,643	\$791,765	\$0	\$5,991,555	\$1,554,976	\$3,230,148	\$5,472,583	\$3,125,234	\$3,721,382

Pumping and Purchased Water Statistics

2017	Water Purchased for Resale (Omit 000's)	Water Pumped From Plants (Omit 000's)	Total Water Pumped and Purchased (Omit 000's)	Water Sold to Customers (Omit 000's)
a	b	c	d	e
January		739,588.0	739,588.0	536,628.7
February		650,462.0	650,462.0	468,670.8
March		717,217.0	717,217.0	775,777.5
April		710,332.7	710,332.7	512,082.9
May		781,152.5	781,152.5	467,738.2
June		850,934.0	850,934.0	798,750.7
July		864,086.0	864,086.0	576,852.1
August		874,163.1	874,163.1	533,856.9
September		797,981.3	797,981.3	987,443.7
October		786,531.0	786,531.0	621,115.6
November		716,772.5	716,772.5	519,376.3
December		727,406.0	727,406.0	840,738.7
Total for year	-	9,216,626.1	9,216,626.1	7,639,032.1
Maximum gallons pumped by all methods in any one day: (Omit 000's) 6/12/2017				34,247.0
Minimum gallons pumped by all methods in any one day (Omit 000's): 4/1/2017				19,415.0
If water is purchased for resale, indicate the following:				
Vendor: _____				
Point of delivery: _____				
If water is sold to other water utilities for redistribution, list names of such utilities below:				
			Maximum Daily	Maximum Monthly
Pendleton County Water District	000's		256	7,939
City of Walton	000's		563	17,470
Bullock Pen Water District	000's		724	22,456

Sales for Resale (466)

2017

Line	Company	Gallons(000's)	Avg. Rate (Cents)	Amount
1	Bullock Pen Water District	180,096.0	3.57/1,000gals	\$644,519.45
2	City of Walton	172,186.5	3.57/1,000gals	\$614,434.20
3	Pendleton County Water Dist.	80,662.1	3.57/1,000gals	\$290,167.94
4				
5				
6				
7				
8				
Total		432,944.6		\$1,549,121.59

WATER STATISTICS

Line	Item	Gallons (000's)
1	WATER PRODUCED, PURCHASED, & DISTRIBUTED	
2	Water Produced	9,216,626.1
3	Water Purchased	-
4	TOTAL PRODUCED AND PURCHASED	9,216,626.1
5		
6	WATER SALES:	
7	Residential	5,004,662.3
8	Commercial	1,295,312.3
9	Industrial	887,397.3
10	Irrigation	-
11	Resale	432,944.6
12	Other Sales	18,716
13	TOTAL WATER SALES	7,639,032.1
14		
15	OTHER WATER USED (estimate portions not metered)	
16	Utility/water treatment plant	150,738.9
17	Wastewater plant	-
18	System flushing	220,788.9
19	Fire Department	5,719.1
20	Other (construction, flushing, disinfection, etc.)	34,369.1
21	TOTAL OTHER WATER USED	411,615.9
22		
23	Water Loss:	
24	Tank Overflows	-
25	Line Breaks	43,163
26	Line Leaks	-
27	Other	1,122,815
28	Total Line Loss	1,165,978
29		
30	Note: Line 13 + Line 21 + Line 28 Must Equal Line 4	9,216,626.1
31		
32	UNACCOUNTED-FOR WATER LOSS PERCENTAGE	1,165,978.03
33	Line 28 divided by Line 4	12.65%

PLANT STATISTICS

Give the following information:

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

1) Kenton County 7,784; Campbell County 3,657, Boone County 152.

2) 89

3) Rivers: Ohio River and the Liking River.

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

5) See attached **33A**.

6) See attached **33B**.

7) Fort Thomas Treatment Plant

12 - Gravity, each 560 sq. ft. - Rated at 5 gpm/ft2

Taylor Mill Treatment Plant

8 - Gravity, each 270 sq. ft. - Rated at 5 gpm/ft2

Memorial Parkway Treatment Plant

6 - Gravity, each 612 sq. ft.

8) See attached **33C**

9) See attached **33D**

10) **N/A**

11) None

PLANT STATISTICS Cont.

12) Fort Thomas Treatment Plant
1 - 3 million gallons
1 - 3 1/2 million gallons
Taylor Mill Treatment Plant
1 - 1 million gallons
Memorial Parkway Treatment Plant
1 - 3 million gallons
13) August 2017 - 874,163,083
14) June 12, 2017 - 34,247,000

Water Storage Facilities											Attachment 33A	
Northern Kentucky Water District												
Updated: 12/31/2017												
Storage Location	Address	City Location	Type Of Storage	Year In Service	Structure Height (Feet)	Base Elevation (Feet)	Top Elevation (Feet)	Overflow Elevation (Feet)	Normal Elevation (Feet)	Normal Elevation (Feet)	Diameter (Feet)	Capacity (Gallons)
Aqua Drive	100 Aqua Drive	Cold Spring	Hydropillar	1990	184	847	1031	1017			100	2,000,000
Barrington Road	2 Barrington Road	Ft. Wright	Hydropillar	1969	141	916.5	1057.5	1046.7	1045.0	1040.0	74	1,000,000
Bromley	1674 Highwater Road	Bromley	Ground Storage	1966	103	670.0	773.0	765.0	763.0	750.0	75	3,000,000
Dayton Avenue	2816 Dayton St.	Dayton	Ground Storage	1930	50			829.0			41.25	500,000
Devon	US 25	Florence	Hydropillar	1991	156	939.5	1095.5	1082.0		1042.0	100	2,000,000
Dudley Pike (1040)	796 Dudley Pike	Edgewood	Ground Storage	1964	59	831.0	889.5	876.0	874.0	866.0	140	5,000,000
Dudley Pike (1080)	796 Dudley Pike	Edgewood	Ground Storage	1990	59	831.0	889.5	876.0	874.0	866.0	140	5,000,000
Ft. Thomas Plant (Old)	700 Alexandria Pike	Ft. Thomas	Clearwell	1936	31	734.0	765.3	764.5	762.0	760.0		3,000,000
Ft. Thomas Plant(New)	700 Alexandria Pike	Ft. Thomas	Clearwell	1990	35	730.0	778.5	764.5	763.5	757.5	130	3,500,000
Harrison Ave.	2361 Harrison Ave.	Bellevue	Ground Storage	1930	60	769.6	833.6	829.0			43.25	600,000
Ida Spence	Tower Place	Covington	Elevated Tank	1952	175	840.0	1015.0	1005.0	1003.0	1000.0	57	500,000
Independence	5685 Madison Pike	Independence	Hydropillar	1981	137	943.5	1080.5	1080.0		1039.5	74	1,000,000
Industrial Park	Industrial Rd. & US 25	Florence	Hydropillar	1961	146	945.5	1091.5	1083.5	1081.0	1062.0	50	500,000
John's Hill Road	Knollwood Dr.	Highland Hts.	Elevated Tank	1959	113	904.0	1017.0	1017.0			50	500,000
Kenton Lands Rd.	25 Kenton Lands Road	Erlanger	Elevated Tank	1953	158	896.0	1054.0	1045.0	1043.0	1033.0	50	500,000
Lumley Tank	R47 Lumley Ave.	Fort Thomas	Elevated Tank	2017	189	829.5		1018.3			40	400,000
Main St. Tank	Main St. & US 27	Alexandria	Elevated Tank	1962	152	863.0		1017.0			44	300,000
Memorial Pkwy. Plant	2055 Memorial Pkwy.	Fort Thomas	Clearwell	1962				741.0				3,000,000
Old St. 4 Tank	Old St. Road #4	Claryville	Elevated Tank	1976	143	987.0	1130.0	1017.0			80	1,000,000
Rosford Tank	Marion Dr.	Fort Thomas	Elevated Tank	1962	191	987.0		1017.0			44	300,000
South Newport Tank	Kentucky Drive	Newport	Elevated Tank	1972	155	810.0		965.0			68	1,000,000
Taylor Mill Plant	608 Grand Ave.	Taylor Mill	Clearwell		15	509.5	524.5	522.0	520.0	518.0		1,000,000
Taylor Mill Standpipe	5907 Taylor Mill Rd.	Taylor Mill	Standpipe	1961	143	870.0		1010.0	130.0	110.0	20	329,000
Claryville Tank	Old St. Road #4	Alexandria	Elevated Tank	2008	152	867.0		1017.0			66	750,000
Total storage owned by NKWD:											36,679,000	

Pipe Inventory

Length and Diameter by Material

<i>Pipe Material</i>	<i>Diameter, inches</i>	<i>Length, feet</i>	<i>Length, Miles</i>
Asbestos Cement(Transite)	2.00	1,481.79	0.28
Asbestos Cement(Transite)	3.00	7,582.18	1.44
Asbestos Cement(Transite)	4.00	42,956.12	8.14
Asbestos Cement(Transite)	6.00	99,452.56	18.84
Asbestos Cement(Transite)	8.00	6,548.47	1.24
Cast Iron	0.75	933.70	0.18
Cast Iron	1.00	224.63	0.04
Cast Iron	1.50	28.92	0.01
Cast Iron	2.00	20,129.30	3.81
Cast Iron	3.00	2,373.51	0.45
Cast Iron	4.00	244,123.75	46.24
Cast Iron	6.00	1,025,823.67	194.28
Cast Iron	8.00	220,239.62	41.71
Cast Iron	10.00	65,181.35	12.34
Cast Iron	12.00	186,831.84	35.38
Cast Iron	16.00	48,154.04	9.12
Cast Iron	20.00	52,021.06	9.85
Cast Iron	24.00	36,311.70	6.88
Cast Iron	30.00	20,621.55	3.91
Cast Iron	36.00	89.29	0.02
Concrete	8.00	20.00	0.00
Concrete	18.00	378.37	0.07
Concrete	20.00	27,736.16	5.25
Concrete	24.00	6,744.48	1.28
Concrete	30.00	176.97	0.03
Concrete	36.00	37,558.98	7.11
Copper	0.75	905.46	0.17
Copper	1.00	4,491.88	0.85
Copper	1.50	3,040.90	0.58
Copper	2.00	13,758.28	2.61
Ductile Iron	0.75	454.84	0.09
Ductile Iron	2.00	6,252.21	1.18
Ductile Iron	3.00	4,528.33	0.86
Ductile Iron	4.00	59,712.56	11.31
Ductile Iron	6.00	768,516.71	145.55
Ductile Iron	8.00	1,223,143.32	231.66
Ductile Iron	10.00	40,073.18	7.59
Ductile Iron	12.00	651,262.25	123.35
Ductile Iron	14.00	224.46	0.04
Ductile Iron	16.00	261,632.73	49.55
Ductile Iron	18.00	718.58	0.14
Ductile Iron	20.00	58,102.14	11.00
Ductile Iron	24.00	151,275.01	28.65
Ductile Iron	30.00	24,948.30	4.73
Ductile Iron	36.00	22,987.53	4.35
Ductile Iron	42.00	18,960.80	3.59
Ductile Iron	60.00	101.26	0.02
Galvanized	1.00	332.81	0.06
Galvanized	1.50	269.42	0.05

<h2 style="margin: 0;"><i>Pipe Inventory</i></h2> <p style="margin: 0;"><i>Length and Diameter by Material</i></p>
--

<i>Pipe Material</i>	<i>Diameter, inches</i>	<i>Length, feet</i>	<i>Length, Miles</i>
Polyethylene	1.50	168.13	0.03
Polyethylene	2.00	30,882.88	5.85
Polyethylene	6.00	351.80	0.07
PVC	1.00	34.20	0.01
PVC	1.50	2,010.10	0.38
PVC	2.00	62,659.39	11.87
PVC	3.00	64,580.43	12.23
PVC	4.00	27,083.30	5.13
PVC	6.00	209,929.36	39.76
PVC	8.00	988,204.96	187.16
PVC	10.00	132.24	0.03
PVC	12.00	50,452.06	9.56
PVC	16.00	2,905.34	0.55
PVC	36.00	2,294.40	0.43
Steel	0.75	248.61	0.05
Steel	1.00	469.24	0.09
Steel	1.50	332.35	0.06
Steel	2.00	122.13	0.02
Steel	24.00	84.58	0.02
Steel	42.00	7,618.74	1.44
Total:		6,919,981.20	1310.60

Northern Kentucky Water District
 Chlorinators and Sodium Hypochlorite Feeders In System & Location
 Updated 12/31/17

Attachment 33 C

Location	# of Units	Form of Chlorine	Type	Capacity (ea.)
Bromley Pump Station	1	Sodium Hypochlorite	LMI	1.3 GPH
West Covington Pump Station	1	Sodium Hypochlorite	LMI	2.8 GPH
Bristow Road Pump Station	1	Sodium Hypochlorite	Jesco	2.3 GPH
	1	Hypochlorite	LMI	5 GPH
Dudley Pump Station	2	Sodium Hypochlorite	Watson Marlow	29 GPH
Fort Thomas Treatment Plant	8 Feed	Sodium Hypochlorite	Watson Marlow	288 GPH
	2 Transfer	Hypochlorite		1,590 GPH
Taylor Mill Treatment Plant	5 Feed	Sodium Hypochlorite	Watson Marlow	55 GPH
	1 Transfer	Hypochlorite		40,500 GPH
Memorial Pky Treatment Plant	2 Feed	Sodium Hypochlorite	Watson Marlow	29 GPH
	2 Feed			100 GPH
	2 Transfer			2,760 GPH

Pump Stations

Booster Pumping Station Facilities
Northern Kentucky Water District
Updated 12/31/17

Attachment 33D

PUMP STATION LOCATION	CITY LOCATED	NO. OF UNITS	PUMP TYPE	YEAR INSTALLED	HORSE POWER	VOLTS REQUIRED	PUMP CONTROL	RATING PER PUMP (GPM)	TDH (FEET)	SERVICE TYPE
Ohio River Raw Water Pumping Station #1 <i>(Feeds FTTP)</i>	Brent	1	VT	2005	1250	4160	AUTO	9,455	430	HIGH
		2	VT	2005	1250	4160	AUTO	7,000	430	HIGH
		3	VT	2009	1250	4160	AUTO	9,200	430	HIGH
		4	VT	2007	1250	4160	AUTO	9,200	430	HIGH
		5	VT	2009	1250	4160	AUTO	8,400	430	HIGH
		6	VT	2005	1250	4160	AUTO	9,200	430	HIGH
Latoria Ave. and 35th St.	Covington (Const. 1953)	1	HC	2008	75	460	AUTO	900	250	HIGH
		2	HC	2015	75	460	AUTO	900	250	HIGH
Bromley	Bromley	1	VT	2010	75	460	AUTO	650	300	HIGH
		2	VT	2001	75	460	AUTO	700	315	HIGH
		3	VT	2013	75	460	AUTO	700	340	HIGH
Licking River Raw Water Pumping Station <i>Variable Speed</i>	Taylor Mill	1	VT	1990	350	460	AUTO	6850	120	LOW
		2	VT	2012	250	460	AUTO	6250	126	LOW
		3	VT	2010	150	460	AUTO	4900	94	LOW
Taylor Mill Treatment Plant	Taylor Mill	1	VT	2015	450	2300	AUTO	8750	150	HIGH
		2	VT	2018	450	2300	AUTO	8500	145	HIGH
		3	VT	1998	700	2300	AUTO	5600	385	HIGH
		4	VT	2008	1250	2300	AUTO	7700	392	HIGH
		5	VT	2015	900	2300	AUTO	7700	145	HIGH
		6	VT	2015	450	2300	AUTO	8750	150	HIGH
Dudley Pike 1040 System	Edgewood	1	VT	2009	250	440	AUTO	2500	277	HIGH
		2	VT	2009	250	440	AUTO	2500	277	HIGH
		3	VT	2000	250	440	AUTO	2825	270	HIGH
		4	VT	2003	250	440	AUTO	2222	375	HIGH
Dudley Pike 1080 System	Edgewood	5	VT	2007	600	460	AUTO	6000	282	HIGH
		6	VT	2006	600	460	AUTO	6000	282	HIGH
		7	VT	2008	600	460	AUTO	6000	282	HIGH
		8	VT	2006	600	460	AUTO	5000	282	HIGH
Richardson Rd.	Independence	1	VT	2011	350	460	AUTO	2700	324	HIGH
		2	VT	2006	400	460	AUTO	2500	515	HIGH
		3	VT	2017	400	460	AUTO	2100	515	HIGH
Hands Pike	Covington	1	VT	2003	75	460	AUTO	500	426	HIGH
		2	VT	2009	75	460	AUTO	500	426	HIGH
West Covington	Covington	1	VC	1996	40	460	AUTO	2000	60	LOW
		2	VC	1996	40	460	AUTO	2000	60	LOW
Bristow Rd. <i>(Peerless Pumps)</i>	Independence	1	VT	2002	75	460	AUTO	2900	65	LOW
		2	VT	2002	75	460	AUTO	2900	65	LOW
		3	VT	2002	75	460	AUTO	2900	65	LOW
Waterworks Rd Pump Stn. <i>Variable Speed</i>	Fort Thomas	1	VT	2000	500	480	AUTO	4200	372	HIGH
		2	VT	2000	500	480	AUTO	4200	372	HIGH
		3	VT	2000	500	480	AUTO	4200	372	HIGH
US 27 10 MGD	670 Alex. Pk. Fort Thomas	1	VT	1992	350	460	AUTO	3550	300	HIGH
		2	VT	1992	350	460	AUTO	3550	300	HIGH
		3	VT	1992	350	460	AUTO	3550	300	HIGH
		4	VT	2006	350	460	AUTO	3550	308	HIGH
		5	VT	2006	350	460	AUTO	3550	308	HIGH
		6	VT	2006	350	460	AUTO	3550	308	HIGH
Ripple Creek	Cold Spring	1	VC	2017	75	460	AUTO	2050	100	LOW
		2	VC	2009	75	460	AUTO	2050	100	LOW
		3	VC	2008	75	460	AUTO	2500	90	LOW
Ohio River Raw Water Pumping Station #2 <i>(Feeds MPTP)</i>	Fort Thomas	1	VT	1985	800	2400	AUTO	6000	400	HIGH
		2	VT	2007	800	2400	AUTO	6000	400	HIGH
		3	VT	2013	600	2400	AUTO	5500	380	HIGH
Memorial Parkway Treatment Plant Raw Water Pumps	Fort Thomas	1	VC	2008	75	460	AUTO	3472	54	LOW
		2	VC	2008	200	460	AUTO	6944	86	LOW
		3	VC	2008	200	460	AUTO	6944	86	LOW
Carothers Rd. Pump Stn.	Newport	1	VT	1996	150	460	AUTO	1800	263	HIGH
		2	VT	1996	150	460	AUTO	1800	263	HIGH
FT Thomas GAC	Fort Thomas	1	VT	2012	250	460	Auto	15300	45.5	LOW
		2	VT	2012	250	460	Auto	15300	45.5	LOW
		3	VT	2012	250	460	Auto	15300	45.5	LOW
FT Thomas GAC Back wash	Fort Thomas	1	VT	2012	200	460	Auto	11200	47	LOW
		2	VT	2012	200	460	Auto	11200	47	LOW
Memorial Parkway GAC	FT Thomas	1	VT	2012	100	460	Auto	7000	48	LOW
		2	VT	2012	100	460	Auto	7000	48	LOW
		3	VT	2012	50	460	Auto	3500	44	LOW
		4	VT	2012	50	460	Auto	3500	44	LOW
Memorial Parkway Backwash	Ft Thomas	1	HC	2012	150	460	Auto	11000	45	LOW
		2	HC	2012	150	460	Auto	11000	45	LOW

OATH

Commonwealth of Kentucky)
) ss:
County of Kenton)

Lindsey Rehtin makes oath and says
(Name of Officer)

that he/she is Vice President of Finance and Support Services of
(Official title of officer)

Northern Kentucky Water District
(Exact legal title or name of respondent)

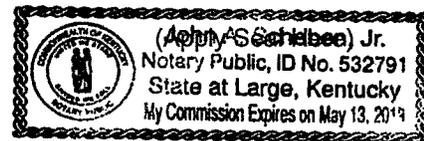
that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other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

January 01, 2017 , to and including December 31, 2017

Lindsey Rehtin
(Signature of Officer)

subscribed and sworn to before me, a Notary , in and for
the State and County named in the above this 28th day of June, 2018

My Commission expires May 13, 2019



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

Checklist for the Annual Report for Northern Kentucky Water District
To be completed and returned with the annual report

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

Checklist for the Annual Report for Northern Kentucky Water District
To be completed and returned with the annual report

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

Exhibit C

The Annual Report for NKWD for 2017 has been filed as have the prior years' reports. There have been no material changes in the financial operations of the District, except as reflected in the Petition and exhibits.

A handwritten signature in black ink, appearing to read "Lindsey Rechtin". The signature is written in a cursive style with a horizontal line underneath the name.

Lindsey Rechtin, Vice President Finance and
Support Services

Northern Kentucky Water District				
Summary of Debt Service				
Effective June 30, 2018				
Totals by Series				
Senior Debt Series				
Series	Principal	Interest	Total	
1997 Def. 2012	-	-	-	
1998 Def. 2012	-	-	-	
USDA 2000	1,741,000	1,112,200	2,853,200	
2001 Def. 2012	-	-	-	
2002A Def. 2012	-	-	-	
2002B Def. 2013	-	-	-	
2003A def. 2013	-	-	-	
2003B def. 2013	-	-	-	
2003C def 2014	-	-	-	
2004 def 2014	-	-	-	
2006	-	-	-	
2009	-	-	-	
2011	24,505,000	11,317,434	35,822,434	
2012	41,475,000	10,808,000	52,283,000	
2013A	23,160,000	11,898,108	35,058,108	
2013B	15,365,000	4,169,850	19,534,850	
2014A	1,733,000	1,130,376	2,863,376	
2014B	8,135,000	1,409,668	9,544,668	
2016A	37,540,000	11,498,600	49,038,600	
2018	19,600,000	9,971,464	29,571,464	
Total Senior Debt	173,254,000	63,315,700	236,569,700	
Subordinate Debt Series				
KIA F-06-03	-	-	-	
KIA C-08-01	-	-	-	
KIA F-08-07	2,978,312	285,713	3,264,025	
KIA F-09-02	18,863,740	3,447,328	22,311,068	
KIA F-13-012	-	1,854,430	1,854,430	
KIA F-14-015	4,000,000	879,457	4,879,457	
KIA F-15-011	4,000,000	861,167	4,861,167	
KIA F-16-027	4,000,000	866,341	4,866,341	
KIA B-15-003	1,361,377	132,378	1,493,755	
Total Subord. Debt	35,203,430	8,326,814	43,530,243	
Grand Total All Debt	208,457,430	71,642,514	280,099,943	

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2018 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$43,525	\$43,525		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$537,106	\$537,106		
	2012	\$0	\$1,036,875	\$1,036,875		
	2013A	\$0	\$513,013	\$513,013		
	2013B	\$0	\$359,600	\$359,600		
	2014A	\$0	\$23,829	\$23,829		
	2014B	\$0	\$171,569	\$171,569		
	2016A	\$0	\$816,325	\$816,325		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$0	\$3,501,842	\$3,501,842		\$3,501,842
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$95,691	\$18,615	\$114,306		
	KIA F-09-02	\$542,297	\$212,217	\$754,514		
	KIA F-13-012	\$0	\$45,230	\$45,230		
	KIA F-14-015	\$0	\$32,871	\$32,871		
	KIA F-15-011	\$74,194	\$35,351	\$109,545		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$32,482	\$6,449	\$38,931		
	Total Subordinate Debt	\$744,664	\$350,733	\$1,095,397		\$1,095,397
	Total Debt Service Senior & Subordinate					\$4,597,239
2019 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$49,000	\$85,825	\$134,825		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,015,000	\$1,058,987	\$2,073,987		
	2012	\$3,650,000	\$1,982,500	\$5,632,500		
	2013A	\$720,000	\$1,008,026	\$1,728,026		
	2013B	\$1,230,000	\$688,450	\$1,918,450		
	2014A	\$0	\$47,658	\$47,658		
	2014B	\$1,980,000	\$293,638	\$2,273,638		
	2016A	\$2,005,000	\$1,582,525	\$3,587,525		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$10,649,000	\$6,747,609	\$17,396,609		\$17,396,609
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$192,819	\$35,431	\$228,250		
	KIA F-09-02	\$1,100,917	\$406,071	\$1,506,988		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$138,583	\$65,053	\$203,636		
	KIA F-15-011	\$160,707	\$73,119	\$233,825		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$65,330	\$12,470	\$77,800		
	Total Subordinate Debt	\$1,658,356	\$682,603	\$2,340,959		\$2,340,959
	Total Debt Service Senior & Subordinate					\$19,737,568

Northern Kentucky Water District					
Summary of Debt Service					
Effective June 30, 2018					
Year	Series	Principal	Interest	Total	Total Debt Service
2020 Total					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$51,000	\$83,325	\$134,325	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$1,055,000	\$1,022,662	\$2,077,662	
	2012	\$4,150,000	\$1,787,500	\$5,937,500	
	2013A	\$755,000	\$971,151	\$1,726,151	
	2013B	\$1,295,000	\$625,325	\$1,920,325	
	2014A	\$26,500	\$47,293	\$73,793	
	2014B	\$1,505,000	\$206,513	\$1,711,513	
	2016A	\$2,380,000	\$1,472,900	\$3,852,900	
	2018	\$545,000	\$700,692	\$1,245,692	
	Total Senior Debt	\$11,762,500	\$6,917,361	\$18,679,861	\$18,679,861
	KIA F-06-03	\$0	\$0	\$0	
	KIA C-08-01	\$0	\$0	\$0	
	KIA F-08-07	\$194,752	\$33,015	\$227,767	
	KIA F-09-02	\$1,123,045	\$381,176	\$1,504,221	
	KIA F-13-012	\$0	\$90,460	\$90,460	
	KIA F-14-015	\$141,019	\$62,269	\$203,288	
	KIA F-15-011	\$173,988	\$74,436	\$248,424	
	KIA F-16-027	\$0	\$0	\$0	
	KIA B-15-003	\$65,821	\$11,848	\$77,669	
	Total Subordinate Debt	\$1,698,625	\$653,204	\$2,351,829	\$2,351,829
	Total Debt Service Senior & Subordinate				\$21,031,690
2021 Total					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$54,000	\$80,700	\$134,700	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$1,095,000	\$979,662	\$2,074,662	
	2012	\$4,365,000	\$1,574,625	\$5,939,625	
	2013A	\$795,000	\$932,401	\$1,727,401	
	2013B	\$1,355,000	\$559,075	\$1,914,075	
	2014A	\$27,000	\$46,557	\$73,557	
	2014B	\$440,000	\$157,888	\$597,888	
	2016A	\$2,325,000	\$1,355,275	\$3,680,275	
	2018	\$560,000	\$347,076	\$907,076	
	Total Senior Debt	\$11,016,000	\$6,033,259	\$17,049,259	\$17,049,259
	KIA F-06-03	\$0	\$0	\$0	
	KIA C-08-01	\$0	\$0	\$0	
	KIA F-08-07	\$196,704	\$30,575	\$227,279	
	KIA F-09-02	\$1,145,619	\$355,782	\$1,501,401	
	KIA F-13-012	\$0	\$90,460	\$90,460	
	KIA F-14-015	\$160,994	\$66,565	\$227,559	
	KIA F-15-011	\$177,046	\$70,941	\$247,987	
	KIA F-16-027	\$83,951	\$40,000	\$123,951	
	KIA B-15-003	\$66,315	\$11,221	\$77,537	
	Total Subordinate Debt	\$1,830,630	\$665,544	\$2,496,174	\$2,496,174
	Total Debt Service Senior & Subordinate				\$19,545,433

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2022 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$56,000	\$77,950	\$133,950		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,140,000	\$934,962	\$2,074,962		
	2012	\$4,590,000	\$1,350,750	\$5,940,750		
	2013A	\$835,000	\$891,651	\$1,726,651		
	2013B	\$1,430,000	\$489,450	\$1,919,450		
	2014A	\$28,000	\$45,801	\$73,801		
	2014B	\$465,000	\$135,263	\$600,263		
	2016A	\$2,450,000	\$1,235,900	\$3,685,900		
	2018	\$575,000	\$672,110	\$1,247,110		
	Total Senior Debt	\$11,569,000	\$5,833,837	\$17,402,837		\$17,402,837
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$198,676	\$28,110	\$226,786		
	KIA F-09-02	\$1,168,646	\$329,876	\$1,498,522		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$181,472	\$70,285	\$251,757		
	KIA F-15-011	\$180,158	\$67,384	\$247,542		
	KIA F-16-027	\$170,113	\$77,474	\$247,587		
	KIA B-15-003	\$66,814	\$10,590	\$77,404		
	Total Subordinate Debt	\$1,965,879	\$674,179	\$2,640,058		\$2,640,058
	Total Debt Service Senior & Subordinate					\$20,042,895
2023 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$59,000	\$75,075	\$134,075		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,185,000	\$888,462	\$2,073,462		
	2012	\$4,720,000	\$1,118,000	\$5,838,000		
	2013A	\$880,000	\$848,776	\$1,728,776		
	2013B	\$1,500,000	\$416,200	\$1,916,200		
	2014A	\$28,500	\$45,024	\$73,524		
	2014B	\$485,000	\$116,363	\$601,363		
	2016A	\$2,685,000	\$1,107,525	\$3,792,525		
	2018	\$590,000	\$655,940	\$1,245,940		
	Total Senior Debt	\$12,132,500	\$5,271,365	\$17,403,865		\$17,403,865
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$200,668	\$25,620	\$226,288		
	KIA F-09-02	\$1,192,135	\$303,450	\$1,495,585		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$184,662	\$66,639	\$251,301		
	KIA F-15-011	\$183,325	\$63,766	\$247,090		
	KIA F-16-027	\$173,103	\$74,057	\$247,160		
	KIA B-15-003	\$67,316	\$9,954	\$77,270		
	Total Subordinate Debt	\$2,001,208	\$633,946	\$2,635,154		\$2,635,154
	Total Debt Service Senior & Subordinate					\$20,039,019

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2024 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$62,000	\$72,050	\$134,050		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,235,000	\$840,062	\$2,075,062		
	2012	\$4,970,000	\$875,750	\$5,845,750		
	2013A	\$925,000	\$803,651	\$1,728,651		
	2013B	\$1,570,000	\$347,300	\$1,917,300		
	2014A	\$29,500	\$44,227	\$73,727		
	2014B	\$495,000	\$101,663	\$596,663		
	2016A	\$2,715,000	\$972,525	\$3,687,525		
	2018	\$605,000	\$638,760	\$1,243,760		
	Total Senior Debt	\$12,606,500	\$4,695,988	\$17,302,488		\$17,302,488
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$202,680	\$23,106	\$225,786		
	KIA F-09-02	\$1,216,098	\$276,493	\$1,492,591		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$187,908	\$62,930	\$250,838		
	KIA F-15-011	\$186,547	\$60,083	\$246,630		
	KIA F-16-027	\$176,145	\$70,580	\$246,725		
	KIA B-15-003	\$67,822	\$9,314	\$77,135		
	Total Subordinate Debt	\$2,037,199	\$592,965	\$2,630,165		\$2,630,165
	Total Debt Service Senior & Subordinate					\$19,932,653
2025 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$65,000	\$68,875	\$133,875		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,285,000	\$789,662	\$2,074,662		
	2012	\$5,220,000	\$621,000	\$5,841,000		
	2013A	\$970,000	\$756,276	\$1,726,276		
	2013B	\$1,635,000	\$283,200	\$1,918,200		
	2014A	\$30,500	\$43,402	\$73,902		
	2014B	\$515,000	\$83,938	\$598,938		
	2016A	\$2,865,000	\$833,025	\$3,698,025		
	2018	\$625,000	\$620,613	\$1,245,613		
	Total Senior Debt	\$13,210,500	\$4,099,991	\$17,310,491		\$17,310,491
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$204,711	\$20,566	\$225,277		
	KIA F-09-02	\$1,240,541	\$248,994	\$1,489,535		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$191,211	\$59,155	\$250,366		
	KIA F-15-011	\$189,826	\$56,336	\$246,161		
	KIA F-16-027	\$179,241	\$67,041	\$246,283		
	KIA B-15-003	\$68,331	\$8,668	\$76,999		
	Total Subordinate Debt	\$2,073,861	\$551,221	\$2,625,081		\$2,625,081
	Total Debt Service Senior & Subordinate					\$19,935,572

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2026 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$68,000	\$65,550	\$133,550		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,340,000	\$736,325	\$2,076,325		
	2012	\$5,495,000	\$353,125	\$5,848,125		
	2013A	\$1,020,000	\$706,526	\$1,726,526		
	2013B	\$1,700,000	\$216,500	\$1,916,500		
	2014A	\$31,000	\$42,556	\$73,556		
	2014B	\$540,000	\$62,838	\$602,838		
	2016A	\$3,015,000	\$686,025	\$3,701,025		
	2018	\$645,000	\$600,918	\$1,245,918		
	Total Senior Debt	\$13,854,000	\$3,470,363	\$17,324,363		\$17,324,363
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$206,764	\$18,001	\$224,765		
	KIA F-09-02	\$1,265,476	\$220,942	\$1,486,418		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$194,571	\$55,314	\$249,886		
	KIA F-15-011	\$193,162	\$52,523	\$245,685		
	KIA F-16-027	\$182,392	\$63,441	\$245,833		
	KIA B-15-003	\$68,845	\$8,018	\$76,862		
	Total Subordinate Debt	\$2,111,210	\$508,699	\$2,619,908		\$2,619,908
	Total Debt Service Senior & Subordinate					\$19,944,271
2027 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$72,000	\$62,050	\$134,050		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,395,000	\$679,044	\$2,074,044		
	2012	\$4,315,000	\$107,875	\$4,422,875		
	2013A	\$1,070,000	\$659,626	\$1,729,626		
	2013B	\$1,780,000	\$138,000	\$1,918,000		
	2014A	\$32,000	\$41,690	\$73,690		
	2014B	\$550,000	\$43,788	\$593,788		
	2016A	\$3,170,000	\$531,400	\$3,701,400		
	2018	\$665,000	\$579,459	\$1,244,459		
	Total Senior Debt	\$13,049,000	\$2,842,932	\$15,891,932		\$15,891,932
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$208,837	\$15,409	\$224,246		
	KIA F-09-02	\$1,290,912	\$192,327	\$1,483,239		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$197,991	\$51,406	\$249,397		
	KIA F-15-011	\$196,557	\$48,642	\$245,200		
	KIA F-16-027	\$185,597	\$59,777	\$245,375		
	KIA B-15-003	\$69,362	\$7,362	\$76,724		
	Total Subordinate Debt	\$2,149,257	\$465,384	\$2,614,641		\$2,614,641
	Total Debt Service Senior & Subordinate					\$18,506,573

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2028 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$75,000	\$58,375	\$133,375		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,460,000	\$618,375	\$2,078,375		
	2012	\$0	\$0	\$0		
	2013A	\$1,110,000	\$616,026	\$1,726,026		
	2013B	\$1,870,000	\$46,750	\$1,916,750		
	2014A	\$33,000	\$40,796	\$73,796		
	2014B	\$570,000	\$26,988	\$596,988		
	2016A	\$3,300,000	\$402,650	\$3,702,650		
	2018	\$690,000	\$556,763	\$1,246,763		
	Total Senior Debt	\$9,108,000	\$2,366,723	\$11,474,723		\$11,474,723
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$210,930	\$12,793	\$223,723		
	KIA F-09-02	\$1,316,859	\$163,136	\$1,479,995		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$201,471	\$47,429	\$248,900		
	KIA F-15-011	\$200,012	\$44,694	\$244,706		
	KIA F-16-027	\$188,860	\$56,049	\$244,909		
	KIA B-15-003	\$69,883	\$6,702	\$76,585		
	Total Subordinate Debt	\$2,188,015	\$421,263	\$2,609,278		\$2,609,278
	Total Debt Service Senior & Subordinate					\$14,084,001
2029 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$79,000	\$54,525	\$133,525		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,520,000	\$555,050	\$2,075,050		
	2012	\$0	\$0	\$0		
	2013A	\$1,155,000	\$570,726	\$1,725,726		
	2013B	\$0	\$0	\$0		
	2014A	\$33,500	\$39,882	\$73,382		
	2014B	\$590,000	\$9,219	\$599,219		
	2016A	\$3,425,000	\$284,650	\$3,709,650		
	2018	\$715,000	\$532,872	\$1,247,872		
	Total Senior Debt	\$7,517,500	\$2,046,924	\$9,564,424		\$9,564,424
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$213,045	\$10,149	\$223,194		
	KIA F-09-02	\$1,343,328	\$133,358	\$1,476,686		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$205,012	\$43,382	\$248,394		
	KIA F-15-011	\$203,528	\$40,676	\$244,204		
	KIA F-16-027	\$192,179	\$52,255	\$244,434		
	KIA B-15-003	\$70,408	\$6,037	\$76,445		
	Total Subordinate Debt	\$2,227,500	\$376,318	\$2,603,818		\$2,603,818
	Total Debt Service Senior & Subordinate					\$12,168,242

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2030 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$83,000	\$50,475	\$133,475		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,590,000	\$486,975	\$2,076,975		
	2012	\$0	\$0	\$0		
	2013A	\$1,205,000	\$523,526	\$1,728,526		
	2013B	\$0	\$0	\$0		
	2014A	\$34,500	\$38,947	\$73,447		
	2014B	\$0	\$0	\$0		
	2016A	\$3,545,000	\$162,975	\$3,707,975		
	2018	\$740,000	\$507,588	\$1,247,588		
	Total Senior Debt	\$7,197,500	\$1,770,486	\$8,967,986		\$8,967,986
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$215,181	\$7,480	\$222,661		
	KIA F-09-02	\$1,370,329	\$102,982	\$1,473,311		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$208,616	\$39,264	\$247,879		
	KIA F-15-011	\$207,105	\$36,588	\$243,693		
	KIA F-16-027	\$195,557	\$48,395	\$243,952		
	KIA B-15-003	\$70,937	\$5,367	\$76,304		
	Total Subordinate Debt	\$2,267,725	\$330,536	\$2,598,261		\$2,598,261
	Total Debt Service Senior & Subordinate					\$11,566,247
2031 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$87,000	\$46,225	\$133,225		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,660,000	\$413,850	\$2,073,850		
	2012	\$0	\$0	\$0		
	2013A	\$1,255,000	\$473,541	\$1,728,541		
	2013B	\$0	\$0	\$0		
	2014A	\$35,500	\$37,984	\$73,484		
	2014B	\$0	\$0	\$0		
	2016A	\$3,660,000	\$54,900	\$3,714,900		
	2018	\$765,000	\$481,059	\$1,246,059		
	Total Senior Debt	\$7,462,500	\$1,507,559	\$8,970,059		\$8,970,059
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$217,338	\$4,783	\$222,121		
	KIA F-09-02	\$1,397,873	\$71,996	\$1,469,869		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$212,283	\$35,073	\$247,356		
	KIA F-15-011	\$210,745	\$32,428	\$243,173		
	KIA F-16-027	\$198,994	\$44,467	\$243,461		
	KIA B-15-003	\$71,470	\$4,692	\$76,162		
	Total Subordinate Debt	\$2,308,703	\$283,898	\$2,592,601		\$2,592,601
	Total Debt Service Senior & Subordinate					\$11,562,660

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2032 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$92,000	\$41,750	\$133,750		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,745,000	\$332,875	\$2,077,875		
	2012	\$0	\$0	\$0		
	2013A	\$1,310,000	\$418,181	\$1,728,181		
	2013B	\$0	\$0	\$0		
	2014A	\$36,500	\$36,994	\$73,494		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$795,000	\$452,971	\$1,247,971		
Total Senior Debt		\$3,978,500	\$1,282,771	\$5,261,271		\$5,261,271
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$219,516	\$2,060	\$221,576		
	KIA F-09-02	\$1,425,970	\$40,387	\$1,466,357		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$216,014	\$30,809	\$246,823		
	KIA F-15-011	\$214,449	\$28,194	\$242,644		
	KIA F-16-027	\$202,492	\$40,469	\$242,961		
	KIA B-15-003	\$72,007	\$4,012	\$76,019		
Total Subordinate Debt		\$2,350,448	\$236,391	\$2,586,839		\$2,586,839
Total Debt Service Senior & Subordinate						\$7,848,110
2033 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$96,000	\$37,050	\$133,050		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,835,000	\$243,375	\$2,078,375		
	2012	\$0	\$0	\$0		
	2013A	\$1,370,000	\$357,881	\$1,727,881		
	2013B	\$0	\$0	\$0		
	2014A	\$37,500	\$35,977	\$73,477		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$820,000	\$423,087	\$1,243,087		
Total Senior Debt		\$4,158,500	\$1,097,370	\$5,255,870		\$5,255,870
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$723,695	\$8,141	\$731,836		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$219,811	\$26,470	\$246,280		
	KIA F-15-011	\$218,219	\$23,887	\$242,105		
	KIA F-16-027	\$206,051	\$36,402	\$242,453		
	KIA B-15-003	\$72,548	\$3,326	\$75,875		
Total Subordinate Debt		\$1,440,323	\$188,685	\$1,629,009		\$1,629,009
Total Debt Service Senior & Subordinate						\$6,884,879

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2034 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$102,000	\$32,100	\$134,100		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$1,925,000	\$149,375	\$2,074,375		
	2012	\$0	\$0	\$0		
	2013A	\$1,430,000	\$296,669	\$1,726,669		
	2013B	\$0	\$0	\$0		
	2014A	\$38,500	\$34,932	\$73,432		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$855,000	\$391,467	\$1,246,467		
	Total Senior Debt	\$4,350,500	\$904,543	\$5,255,043		\$5,255,043
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$223,674	\$22,054	\$245,728		
	KIA F-15-011	\$222,054	\$19,503	\$241,557		
	KIA F-16-027	\$209,673	\$32,263	\$241,935		
	KIA B-15-003	\$73,094	\$2,636	\$75,729		
	Total Subordinate Debt	\$728,494	\$166,916	\$895,410		\$895,410
	Total Debt Service Senior & Subordinate					\$6,150,453
2035 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$107,000	\$26,875	\$133,875		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$2,025,000	\$50,625	\$2,075,625		
	2012	\$0	\$0	\$0		
	2013A	\$1,490,000	\$235,550	\$1,725,550		
	2013B	\$0	\$0	\$0		
	2014A	\$39,500	\$33,859	\$73,359		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$890,000	\$358,090	\$1,248,090		
	Total Senior Debt	\$4,551,500	\$704,999	\$5,256,499		\$5,256,499
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$227,606	\$17,561	\$245,167		
	KIA F-15-011	\$225,957	\$15,043	\$241,000		
	KIA F-16-027	\$213,358	\$28,051	\$241,409		
	KIA B-15-003	\$73,643	\$1,940	\$75,583		
	Total Subordinate Debt	\$740,563	\$153,055	\$893,618		\$893,618
	Total Debt Service Senior & Subordinate					\$6,150,117

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2036 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$112,000	\$21,400	\$133,400		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$1,555,000	\$172,747	\$1,727,747		
	2013B	\$0	\$0	\$0		
	2014A	\$41,000	\$32,752	\$73,752		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$925,000	\$322,920	\$1,247,920		
	Total Senior Debt	\$2,633,000	\$549,819	\$3,182,819		\$3,182,819
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$231,606	\$12,989	\$244,595		
	KIA F-15-011	\$229,929	\$10,504	\$240,432		
	KIA F-16-027	\$217,108	\$23,765	\$240,873		
	KIA B-15-003	\$74,196	\$1,239	\$75,435		
	Total Subordinate Debt	\$752,839	\$138,957	\$891,796		\$891,796
	Total Debt Service Senior & Subordinate					\$4,074,615
2037 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$118,000	\$15,650	\$133,650		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$1,620,000	\$106,251	\$1,726,251		
	2013B	\$0	\$0	\$0		
	2014A	\$42,000	\$31,611	\$73,611		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$960,000	\$286,162	\$1,246,162		
	Total Senior Debt	\$2,740,000	\$439,674	\$3,179,674		\$3,179,674
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$235,677	\$8,337	\$244,014		
	KIA F-15-011	\$233,970	\$5,885	\$239,855		
	KIA F-16-027	\$220,924	\$19,404	\$240,328		
	KIA B-15-003	\$74,753	\$533	\$75,287		
	Total Subordinate Debt	\$765,324	\$124,619	\$889,943		\$889,943
	Total Debt Service Senior & Subordinate					\$4,069,617

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2038 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$124,000	\$9,600	\$133,600		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$1,690,000	\$35,913	\$1,725,913		
	2013B	\$0	\$0	\$0		
	2014A	\$43,000	\$30,443	\$73,443		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$1,000,000	\$247,942	\$1,247,942		
Total Senior Debt		\$2,857,000	\$323,898	\$3,180,898		\$3,180,898
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$90,460	\$90,460		
	KIA F-14-015	\$239,819	\$3,602	\$243,422		
	KIA F-15-011	\$118,523	\$1,185	\$119,708		
	KIA F-16-027	\$224,807	\$14,966	\$239,773		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$583,149	\$110,214	\$693,363		\$693,363
Total Debt Service Senior & Subordinate						\$3,874,261
2039 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$130,000	\$3,250	\$133,250		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$44,000	\$29,247	\$73,247		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$1,040,000	\$207,902	\$1,247,902		
Total Senior Debt		\$1,214,000	\$240,399	\$1,454,399		\$1,454,399
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$228,758	\$10,450	\$239,209		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$228,758	\$10,450	\$239,209		\$239,209
Total Debt Service Senior & Subordinate						\$1,693,608

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2040 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$45,500	\$28,016	\$73,516		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$1,080,000	\$165,762	\$1,245,762		
Total Senior Debt		\$1,125,500	\$193,778	\$1,319,278		\$1,319,278
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$232,779	\$5,855	\$238,634		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$232,779	\$5,855	\$238,634		\$238,634
Total Debt Service Senior & Subordinate						\$1,557,912
2041 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$46,500	\$26,751	\$73,251		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$1,125,000	\$121,381	\$1,246,381		
Total Senior Debt		\$1,171,500	\$148,132	\$1,319,632		\$1,319,632
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$117,919	\$1,179	\$119,098		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$117,919	\$1,179	\$119,098		\$119,098
Total Debt Service Senior & Subordinate						\$1,438,730

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2042 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$48,000	\$25,452	\$73,452		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$1,170,000	\$74,615	\$1,244,615		
Total Senior Debt		\$1,218,000	\$100,067	\$1,318,067		\$1,318,067
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$1,318,067
2043 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$49,500	\$24,111	\$73,611		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$1,220,000	\$25,315	\$1,245,315		
Total Senior Debt		\$1,269,500	\$49,426	\$1,318,926		\$1,318,926
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$1,318,926

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2044 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$50,500	\$22,736	\$73,236		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$50,500	\$22,736	\$73,236		\$73,236
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,236
2045 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$52,000	\$21,327	\$73,327		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$52,000	\$21,327	\$73,327		\$73,327
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,327

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2046 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$53,500	\$19,876	\$73,376		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$53,500	\$19,876	\$73,376		\$73,376
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,376
2047 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$55,000	\$18,384	\$73,384		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$55,000	\$18,384	\$73,384		\$73,384
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,384

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2048 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$56,500	\$16,851	\$73,351		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$56,500	\$16,851	\$73,351		\$73,351
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,351
2049 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$58,000	\$15,276	\$73,276		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$58,000	\$15,276	\$73,276		\$73,276
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,276

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2050 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$59,500	\$13,660	\$73,160		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$59,500	\$13,660	\$73,160		\$73,160
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,160
2051 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$61,000	\$12,004	\$73,004		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$61,000	\$12,004	\$73,004		\$73,004
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,004

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2052 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$63,000	\$10,299	\$73,299		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$63,000	\$10,299	\$73,299		\$73,299
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,299
2053 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$64,500	\$8,545	\$73,045		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$64,500	\$8,545	\$73,045		\$73,045
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,045

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2054 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$66,500	\$6,744	\$73,244		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$66,500	\$6,744	\$73,244		\$73,244
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,244
2055 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$68,500	\$4,888	\$73,388		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
	Total Senior Debt	\$68,500	\$4,888	\$73,388		\$73,388
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
	Total Subordinate Debt	\$0	\$0	\$0		\$0
	Total Debt Service Senior & Subordinate					\$73,388

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
2056 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$70,000	\$2,984	\$72,984		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
Total Senior Debt		\$70,000	\$2,984	\$72,984		\$72,984
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$72,984
2057 Total						
	1997 Def. 2012	\$0	\$0	\$0		
	1998 Def. 2012	\$0	\$0	\$0		
	USDA 2000	\$0	\$0	\$0		
	2001 Def. 2012	\$0	\$0	\$0		
	2002A Def. 2012	\$0	\$0	\$0		
	2002B Def. 2013	\$0	\$0	\$0		
	2003A def. 2013	\$0	\$0	\$0		
	2003B def. 2013	\$0	\$0	\$0		
	2003C def 2014	\$0	\$0	\$0		
	2004 def 2014	\$0	\$0	\$0		
	2006	\$0	\$0	\$0		
	2009	\$0	\$0	\$0		
	2011	\$0	\$0	\$0		
	2012	\$0	\$0	\$0		
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$73,500	\$1,011	\$74,511		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2018	\$0	\$0	\$0		
Total Senior Debt		\$73,500	\$1,011	\$74,511		\$74,511
	KIA F-06-03	\$0	\$0	\$0		
	KIA C-08-01	\$0	\$0	\$0		
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$0	\$0	\$0		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$74,511
Maximum Debt Service						\$21,031,690
Maximum Senior Debt						\$18,679,861

Northern Kentucky Water District						
Summary of Debt Service						
Effective June 30, 2018						
Year	Series	Principal	Interest	Total		Total Debt Service
Grand Totals:						
Grand Total Senior Debt - Principal				173,254,000		
Grand Total Senior Debt - Interest				63,315,700		
Grand Total Senior Debt - Principal + Interest				236,569,700		
Grand Total Subordinate Debt - Principal				35,203,430		
Grand Total Subordinate Debt - Interest				8,326,814		
Grand Total Subordinate Debt - Principal + Interest				43,530,243		
Grand Total All Debt				280,099,943		
Totals by Series						
Senior Debt Series						
	Series	Principal	Interest	Total		
	1997 Def. 2012	-	-	-		
	1998 Def. 2012	-	-	-		
	USDA 2000	1,741,000	1,112,200	2,853,200		
	2001 Def. 2012	-	-	-		
	2002A Def. 2012	-	-	-		
	2002B Def. 2013	-	-	-		
	2003A def. 2013	-	-	-		
	2003B def. 2013	-	-	-		
	2003C def 2014	-	-	-		
	2004 def 2014	-	-	-		
	2006	-	-	-		
	2009	-	-	-		
	2011	24,505,000	11,317,434	35,822,434		
	2012	41,475,000	10,808,000	52,283,000		
	2013A	23,160,000	11,898,108	35,058,108		
	2013B	15,365,000	4,169,850	19,534,850		
	2014A	1,733,000	1,130,376	2,863,376		
	2014B	8,135,000	1,409,668	9,544,668		
	2016A	37,540,000	11,498,600	49,038,600		
	2018	19,600,000	9,971,464	29,571,464		
	Total Senior Debt	173,254,000	63,315,700	236,569,700		
Subordinate Debt Series						
	KIA F-06-03	-	-	-		
	KIA C-08-01	-	-	-		
	KIA F-08-07	2,978,312	285,713	3,264,025		
	KIA F-09-02	18,863,740	3,447,328	22,311,068		
	KIA F-13-012	-	1,854,430	1,854,430		
	KIA F-14-015	4,000,000	879,457	4,879,457		
	KIA F-15-011	4,000,000	861,167	4,861,167		
	KIA F-16-027	4,000,000	866,341	4,866,341		
	KIA B-15-003	1,361,377	132,378	1,493,755		
	Total Subord. Debt	35,203,430	8,326,814	43,530,243		
	Grand Total All Debt	208,457,430	71,642,514	280,099,943		

USDA 2000					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
5	1	2018	\$0	\$0	\$0
11	1	2018	\$0	\$43,525	\$43,525
		2018 Total	\$0	\$43,525	\$43,525
5	1	2019	\$49,000	\$43,525	\$92,525
8	1	2019	\$0	\$42,300	\$42,300
		2019 Total	\$49,000	\$85,825	\$134,825
5	1	2020	\$51,000	\$42,300	\$93,300
11	1	2020	\$0	\$41,025	\$41,025
		2020 Total	\$51,000	\$83,325	\$134,325
5	1	2021	\$54,000	\$41,025	\$95,025
11	1	2021	\$0	\$39,675	\$39,675
		2021 Total	\$54,000	\$80,700	\$134,700
5	1	2022	\$56,000	\$39,675	\$95,675
11	1	2022	\$0	\$38,275	\$38,275
		2022 Total	\$56,000	\$77,950	\$133,950
5	1	2023	\$59,000	\$38,275	\$97,275
11	1	2023	\$0	\$36,800	\$36,800
		2023 Total	\$59,000	\$75,075	\$134,075
5	1	2024	\$62,000	\$36,800	\$98,800
11	1	2024	\$0	\$35,250	\$35,250
		2024 Total	\$62,000	\$72,050	\$134,050
5	1	2025	\$65,000	\$35,250	\$100,250
11	1	2025	\$0	\$33,625	\$33,625
		2025 Total	\$65,000	\$68,875	\$133,875
5	1	2026	\$68,000	\$33,625	\$101,625
11	1	2026	\$0	\$31,925	\$31,925
		2026 Total	\$68,000	\$65,550	\$133,550
5	1	2027	\$72,000	\$31,925	\$103,925
11	1	2027	\$0	\$30,125	\$30,125
		2027 Total	\$72,000	\$62,050	\$134,050
5	1	2028	\$75,000	\$30,125	\$105,125
11	1	2028	\$0	\$28,250	\$28,250
		2028 Total	\$75,000	\$58,375	\$133,375
5	1	2029	\$79,000	\$28,250	\$107,250
11	1	2029	\$0	\$26,275	\$26,275
		2029 Total	\$79,000	\$54,525	\$133,525
5	1	2030	\$83,000	\$26,275	\$109,275
11	1	2030	\$0	\$24,200	\$24,200
		2030 Total	\$83,000	\$50,475	\$133,475
5	1	2031	\$87,000	\$24,200	\$111,200
11	1	2031	\$0	\$22,025	\$22,025
		2031 Total	\$87,000	\$46,225	\$133,225
5	1	2032	\$92,000	\$22,025	\$114,025
11	1	2032	\$0	\$19,725	\$19,725
		2032 Total	\$92,000	\$41,750	\$133,750
5	1	2033	\$96,000	\$19,725	\$115,725
11	1	2033	\$0	\$17,325	\$17,325

USDA 2000					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
		2033 Total	\$96,000	\$37,050	\$133,050
5	1	2034	\$102,000	\$17,325	\$119,325
11	1	2034	\$0	\$14,775	\$14,775
		2034 Total	\$102,000	\$32,100	\$134,100
5	1	2035	\$107,000	\$14,775	\$121,775
11	1	2035	\$0	\$12,100	\$12,100
		2035 Total	\$107,000	\$26,875	\$133,875
5	1	2036	\$112,000	\$12,100	\$124,100
11	1	2036	\$0	\$9,300	\$9,300
		2036 Total	\$112,000	\$21,400	\$133,400
5	1	2037	\$118,000	\$9,300	\$127,300
11	1	2037	\$0	\$6,350	\$6,350
		2037 Total	\$118,000	\$15,650	\$133,650
5	1	2038	\$124,000	\$6,350	\$130,350
11	1	2038	\$0	\$3,250	\$3,250
		2038 Total	\$124,000	\$9,600	\$133,600
5	1	2039	\$130,000	\$3,250	\$133,250
		2039 Total	\$130,000	\$3,250	\$133,250
		Grand Total	\$1,741,000	\$1,112,200	\$2,853,200

Series 2011					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$537,106	\$537,106
		2018 Total	\$0	\$537,106	\$537,106
2	1	2019	\$1,015,000	\$537,106	\$1,552,106
8	1	2019	\$0	\$521,881	\$521,881
		2019 Total	\$1,015,000	\$1,058,987	\$2,073,987
2	1	2020	\$1,055,000	\$521,881	\$1,576,881
8	1	2020	\$0	\$500,781	\$500,781
		2020 Total	\$1,055,000	\$1,022,662	\$2,077,662
2	1	2021	\$1,095,000	\$500,781	\$1,595,781
8	1	2021	\$0	\$478,881	\$478,881
		2021 Total	\$1,095,000	\$979,662	\$2,074,662
2	1	2022	\$1,140,000	\$478,881	\$1,618,881
8	1	2022	\$0	\$456,081	\$456,081
		2022 Total	\$1,140,000	\$934,962	\$2,074,962
2	1	2023	\$1,185,000	\$456,081	\$1,641,081
8	1	2023	\$0	\$432,381	\$432,381
		2023 Total	\$1,185,000	\$888,462	\$2,073,462
2	1	2024	\$1,235,000	\$432,381	\$1,667,381
8	1	2024	\$0	\$407,681	\$407,681
		2024 Total	\$1,235,000	\$840,062	\$2,075,062
2	1	2025	\$1,285,000	\$407,681	\$1,692,681
8	1	2025	\$0	\$381,981	\$381,981
		2025 Total	\$1,285,000	\$789,662	\$2,074,662
2	1	2026	\$1,340,000	\$381,981	\$1,721,981
8	1	2026	\$0	\$354,344	\$354,344
		2026 Total	\$1,340,000	\$736,325	\$2,076,325
2	1	2027	\$1,395,000	\$354,344	\$1,749,344
8	1	2027	\$0	\$324,700	\$324,700
		2027 Total	\$1,395,000	\$679,044	\$2,074,044
2	1	2028	\$1,460,000	\$324,700	\$1,784,700
8	1	2028	\$0	\$293,675	\$293,675
		2028 Total	\$1,460,000	\$618,375	\$2,078,375
2	1	2029	\$1,520,000	\$293,675	\$1,813,675
8	1	2029	\$0	\$261,375	\$261,375
		2029 Total	\$1,520,000	\$555,050	\$2,075,050
2	1	2030	\$1,590,000	\$261,375	\$1,851,375
8	1	2030	\$0	\$225,600	\$225,600
		2030 Total	\$1,590,000	\$486,975	\$2,076,975
2	1	2031	\$1,660,000	\$225,600	\$1,885,600
8	1	2031	\$0	\$188,250	\$188,250
		2031 Total	\$1,660,000	\$413,850	\$2,073,850
2	1	2032	\$1,745,000	\$188,250	\$1,933,250
8	1	2032	\$0	\$144,625	\$144,625
		2032 Total	\$1,745,000	\$332,875	\$2,077,875
2	1	2033	\$1,835,000	\$144,625	\$1,979,625
8	1	2033	\$0	\$98,750	\$98,750
		2033 Total	\$1,835,000	\$243,375	\$2,078,375

Series 2011					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2034	\$1,925,000	\$98,750	\$2,023,750
8	1	2034	\$0	\$50,625	\$50,625
		2034 Total	\$1,925,000	\$149,375	\$2,074,375
2	1	2035	\$2,025,000	\$50,625	\$2,075,625
8	1	2035	\$0	\$0	\$0
		2035 Total	\$2,025,000	\$50,625	\$2,075,625
		Grand Total	\$24,505,000	\$11,317,434	\$35,822,434

Series 2012					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$1,036,875	\$1,036,875
		2018 Total	\$0	\$1,036,875	\$1,036,875
2	1	2019	\$3,650,000	\$1,036,875	\$4,686,875
8	1	2019	\$0	\$945,625	\$945,625
		2019 Total	\$3,650,000	\$1,982,500	\$5,632,500
2	1	2020	\$4,150,000	\$945,625	\$5,095,625
8	1	2020	\$0	\$841,875	\$841,875
		2020 Total	\$4,150,000	\$1,787,500	\$5,937,500
2	1	2021	\$4,365,000	\$841,875	\$5,206,875
8	1	2021	\$0	\$732,750	\$732,750
		2021 Total	\$4,365,000	\$1,574,625	\$5,939,625
2	1	2022	\$4,590,000	\$732,750	\$5,322,750
8	1	2022	\$0	\$618,000	\$618,000
		2022 Total	\$4,590,000	\$1,350,750	\$5,940,750
2	1	2023	\$4,720,000	\$618,000	\$5,338,000
8	1	2023	\$0	\$500,000	\$500,000
		2023 Total	\$4,720,000	\$1,118,000	\$5,838,000
2	1	2024	\$4,970,000	\$500,000	\$5,470,000
8	1	2024	\$0	\$375,750	\$375,750
		2024 Total	\$4,970,000	\$875,750	\$5,845,750
2	1	2025	\$5,220,000	\$375,750	\$5,595,750
8	1	2025	\$0	\$245,250	\$245,250
		2025 Total	\$5,220,000	\$621,000	\$5,841,000
2	1	2026	\$5,495,000	\$245,250	\$5,740,250
8	1	2026	\$0	\$107,875	\$107,875
		2026 Total	\$5,495,000	\$353,125	\$5,848,125
2	1	2027	\$4,315,000	\$107,875	\$4,422,875
		2027 Total	\$4,315,000	\$107,875	\$4,422,875
		Grand Total	\$41,475,000	\$10,808,000	\$52,283,000

Series 2013A					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$513,013	\$513,013
		2018 Total	\$0	\$513,013	\$513,013
2	1	2019	\$720,000	\$513,013	\$1,233,013
8	1	2019	\$0	\$495,013	\$495,013
		2019 Total	\$720,000	\$1,008,026	\$1,728,026
2	1	2020	\$755,000	\$495,013	\$1,250,013
8	1	2020	\$0	\$476,138	\$476,138
		2020 Total	\$755,000	\$971,151	\$1,726,151
2	1	2021	\$795,000	\$476,138	\$1,271,138
8	1	2021	\$0	\$456,263	\$456,263
		2021 Total	\$795,000	\$932,401	\$1,727,401
2	1	2022	\$835,000	\$456,263	\$1,291,263
8	1	2022	\$0	\$435,388	\$435,388
		2022 Total	\$835,000	\$891,651	\$1,726,651
2	1	2023	\$880,000	\$435,388	\$1,315,388
8	1	2023	\$0	\$413,388	\$413,388
		2023 Total	\$880,000	\$848,776	\$1,728,776
2	1	2024	\$925,000	\$413,388	\$1,338,388
8	1	2024	\$0	\$390,263	\$390,263
		2024 Total	\$925,000	\$803,651	\$1,728,651
2	1	2025	\$970,000	\$390,263	\$1,360,263
8	1	2025	\$0	\$366,013	\$366,013
		2025 Total	\$970,000	\$756,276	\$1,726,276
2	1	2026	\$1,020,000	\$366,013	\$1,386,013
8	1	2026	\$0	\$340,513	\$340,513
		2026 Total	\$1,020,000	\$706,526	\$1,726,526
2	1	2027	\$1,070,000	\$340,513	\$1,410,513
8	1	2027	\$0	\$319,113	\$319,113
		2027 Total	\$1,070,000	\$659,626	\$1,729,626
2	1	2028	\$1,110,000	\$319,113	\$1,429,113
8	1	2028	\$0	\$296,913	\$296,913
		2028 Total	\$1,110,000	\$616,026	\$1,726,026
2	1	2029	\$1,155,000	\$296,913	\$1,451,913
8	1	2029	\$0	\$273,813	\$273,813
		2029 Total	\$1,155,000	\$570,726	\$1,725,726
2	1	2030	\$1,205,000	\$273,813	\$1,478,813
8	1	2030	\$0	\$249,713	\$249,713
		2030 Total	\$1,205,000	\$523,526	\$1,728,526
2	1	2031	\$1,255,000	\$249,713	\$1,504,713
8	1	2031	\$0	\$223,828	\$223,828
		2031 Total	\$1,255,000	\$473,541	\$1,728,541
2	1	2032	\$1,310,000	\$223,828	\$1,533,828
8	1	2032	\$0	\$194,353	\$194,353
		2032 Total	\$1,310,000	\$418,181	\$1,728,181
2	1	2033	\$1,370,000	\$194,353	\$1,564,353
8	1	2033	\$0	\$163,528	\$163,528
		2033 Total	\$1,370,000	\$357,881	\$1,727,881
2	1	2034	\$1,430,000	\$163,528	\$1,593,528
8	1	2034	\$0	\$133,141	\$133,141
		2034 Total	\$1,430,000	\$296,669	\$1,726,669

Series 2013A					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2035	\$1,490,000	\$133,141	\$1,623,141
8	1	2035	\$0	\$102,409	\$102,409
		2035 Total	\$1,490,000	\$235,550	\$1,725,550
2	1	2036	\$1,555,000	\$102,409	\$1,657,409
8	1	2036	\$0	\$70,338	\$70,338
		2036 Total	\$1,555,000	\$172,747	\$1,727,747
2	1	2037	\$1,620,000	\$70,338	\$1,690,338
8	1	2037	\$0	\$35,913	\$35,913
		2037 Total	\$1,620,000	\$106,251	\$1,726,251
2	1	2038	\$1,690,000	\$35,913	\$1,725,913
8	1	2038	\$0	\$0	\$0
		2038 Total	\$1,690,000	\$35,913	\$1,725,913
		Grand Total	\$23,160,000	\$11,898,108	\$35,058,108

Series 2013B					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$359,600	\$359,600
		2018 Total	\$0	\$359,600	\$359,600
2	1	2019	\$1,230,000	\$359,600	\$1,589,600
8	1	2019	\$0	\$328,850	\$328,850
		2019 Total	\$1,230,000	\$688,450	\$1,918,450
2	1	2020	\$1,295,000	\$328,850	\$1,623,850
8	1	2020	\$0	\$296,475	\$296,475
		2020 Total	\$1,295,000	\$625,325	\$1,920,325
2	1	2021	\$1,355,000	\$296,475	\$1,651,475
8	1	2021	\$0	\$262,600	\$262,600
		2021 Total	\$1,355,000	\$559,075	\$1,914,075
2	1	2022	\$1,430,000	\$262,600	\$1,692,600
8	1	2022	\$0	\$226,850	\$226,850
		2022 Total	\$1,430,000	\$489,450	\$1,919,450
2	1	2023	\$1,500,000	\$226,850	\$1,726,850
8	1	2023	\$0	\$189,350	\$189,350
		2023 Total	\$1,500,000	\$416,200	\$1,916,200
2	1	2024	\$1,570,000	\$189,350	\$1,759,350
8	1	2024	\$0	\$157,950	\$157,950
		2024 Total	\$1,570,000	\$347,300	\$1,917,300
2	1	2025	\$1,635,000	\$157,950	\$1,792,950
8	1	2025	\$0	\$125,250	\$125,250
		2025 Total	\$1,635,000	\$283,200	\$1,918,200
2	1	2026	\$1,700,000	\$125,250	\$1,825,250
8	1	2026	\$0	\$91,250	\$91,250
		2026 Total	\$1,700,000	\$216,500	\$1,916,500
2	1	2027	\$1,780,000	\$91,250	\$1,871,250
8	1	2027	\$0	\$46,750	\$46,750
		2027 Total	\$1,780,000	\$138,000	\$1,918,000
2	1	2028	\$1,870,000	\$46,750	\$1,916,750
8	1	2028	\$0	\$0	\$0
		2028 Total	\$1,870,000	\$46,750	\$1,916,750
		Grand Total	\$15,365,000	\$4,169,850	\$19,534,850

Series 2014A					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$23,829	\$23,829
		2018 Total	\$0	\$23,829	\$23,829
2	1	2019	\$0	\$23,829	\$23,829
8	1	2019	\$0	\$23,829	\$23,829
		2019 Total	\$0	\$47,658	\$47,658
2	1	2020	\$26,500	\$23,829	\$50,329
8	1	2020	\$0	\$23,464	\$23,464
		2020 Total	\$26,500	\$47,293	\$73,793
2	1	2021	\$27,000	\$23,464	\$50,464
8	1	2021	\$0	\$23,093	\$23,093
		2021 Total	\$27,000	\$46,557	\$73,557
2	1	2022	\$28,000	\$23,093	\$51,093
8	1	2022	\$0	\$22,708	\$22,708
		2022 Total	\$28,000	\$45,801	\$73,801
2	1	2023	\$28,500	\$22,708	\$51,208
8	1	2023	\$0	\$22,316	\$22,316
		2023 Total	\$28,500	\$45,024	\$73,524
2	1	2024	\$29,500	\$22,316	\$51,816
8	1	2024	\$0	\$21,911	\$21,911
		2024 Total	\$29,500	\$44,227	\$73,727
2	1	2025	\$30,500	\$21,911	\$52,411
8	1	2025	\$0	\$21,491	\$21,491
		2025 Total	\$30,500	\$43,402	\$73,902
2	1	2026	\$31,000	\$21,491	\$52,491
8	1	2026	\$0	\$21,065	\$21,065
		2026 Total	\$31,000	\$42,556	\$73,556
2	1	2027	\$32,000	\$21,065	\$53,065
8	1	2027	\$0	\$20,625	\$20,625
		2027 Total	\$32,000	\$41,690	\$73,690
2	1	2028	\$33,000	\$20,625	\$53,625
8	1	2028	\$0	\$20,171	\$20,171
		2028 Total	\$33,000	\$40,796	\$73,796
2	1	2029	\$33,500	\$20,171	\$53,671
8	1	2029	\$0	\$19,711	\$19,711
		2029 Total	\$33,500	\$39,882	\$73,382
2	1	2030	\$34,500	\$19,711	\$54,211
8	1	2030	\$0	\$19,236	\$19,236
		2030 Total	\$34,500	\$38,947	\$73,447
2	1	2031	\$35,500	\$19,236	\$54,736
8	1	2031	\$0	\$18,748	\$18,748
		2031 Total	\$35,500	\$37,984	\$73,484
2	1	2032	\$36,500	\$18,748	\$55,248
8	1	2032	\$0	\$18,246	\$18,246
		2032 Total	\$36,500	\$36,994	\$73,494
2	1	2033	\$37,500	\$18,246	\$55,746
8	1	2033	\$0	\$17,731	\$17,731
		2033 Total	\$37,500	\$35,977	\$73,477
2	1	2034	\$38,500	\$17,731	\$56,231
8	1	2034	\$0	\$17,201	\$17,201
		2034 Total	\$38,500	\$34,932	\$73,432

Series 2014A					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2035	\$39,500	\$17,201	\$56,701
8	1	2035	\$0	\$16,658	\$16,658
		2035 Total	\$39,500	\$33,859	\$73,359
2	1	2036	\$41,000	\$16,658	\$57,658
8	1	2036	\$0	\$16,094	\$16,094
		2036 Total	\$41,000	\$32,752	\$73,752
2	1	2037	\$42,000	\$16,094	\$58,094
8	1	2037	\$0	\$15,517	\$15,517
		2037 Total	\$42,000	\$31,611	\$73,611
2	1	2038	\$43,000	\$15,517	\$58,517
8	1	2038	\$0	\$14,926	\$14,926
		2038 Total	\$43,000	\$30,443	\$73,443
2	1	2039	\$44,000	\$14,926	\$58,926
8	1	2039	\$0	\$14,321	\$14,321
		2039 Total	\$44,000	\$29,247	\$73,247
2	1	2040	\$45,500	\$14,321	\$59,821
8	1	2040	\$0	\$13,695	\$13,695
		2040 Total	\$45,500	\$28,016	\$73,516
2	1	2041	\$46,500	\$13,695	\$60,195
8	1	2041	\$0	\$13,056	\$13,056
		2041 Total	\$46,500	\$26,751	\$73,251
2	1	2042	\$48,000	\$13,056	\$61,056
8	1	2042	\$0	\$12,396	\$12,396
		2042 Total	\$48,000	\$25,452	\$73,452
2	1	2043	\$49,500	\$12,396	\$61,896
8	1	2043	\$0	\$11,715	\$11,715
		2043 Total	\$49,500	\$24,111	\$73,611
2	1	2044	\$50,500	\$11,715	\$62,215
8	1	2044	\$0	\$11,021	\$11,021
		2044 Total	\$50,500	\$22,736	\$73,236
2	1	2045	\$52,000	\$11,021	\$63,021
8	1	2045	\$0	\$10,306	\$10,306
		2045 Total	\$52,000	\$21,327	\$73,327
2	1	2046	\$53,500	\$10,306	\$63,806
8	1	2046	\$0	\$9,570	\$9,570
		2046 Total	\$53,500	\$19,876	\$73,376
2	1	2047	\$55,000	\$9,570	\$64,570
8	1	2047	\$0	\$8,814	\$8,814
		2047 Total	\$55,000	\$18,384	\$73,384
2	1	2048	\$56,500	\$8,814	\$65,314
8	1	2048	\$0	\$8,037	\$8,037
		2048 Total	\$56,500	\$16,851	\$73,351
2	1	2049	\$58,000	\$8,037	\$66,037
8	1	2049	\$0	\$7,239	\$7,239
		2049 Total	\$58,000	\$15,276	\$73,276
2	1	2050	\$59,500	\$7,239	\$66,739
8	1	2050	\$0	\$6,421	\$6,421
		2050 Total	\$59,500	\$13,660	\$73,160
2	1	2051	\$61,000	\$6,421	\$67,421
8	1	2051	\$0	\$5,583	\$5,583
		2051 Total	\$61,000	\$12,004	\$73,004
2	1	2052	\$63,000	\$5,583	\$68,583
8	1	2052	\$0	\$4,716	\$4,716
		2052 Total	\$63,000	\$10,299	\$73,299
2	1	2053	\$64,500	\$4,716	\$69,216
8	1	2053	\$0	\$3,829	\$3,829
		2053 Total	\$64,500	\$8,545	\$73,045

Series 2014A					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2054	\$66,500	\$3,829	\$70,329
8	1	2054	\$0	\$2,915	\$2,915
		2054 Total	\$66,500	\$6,744	\$73,244
2	1	2055	\$68,500	\$2,915	\$71,415
8	1	2055	\$0	\$1,973	\$1,973
		2055 Total	\$68,500	\$4,888	\$73,388
2	1	2056	\$70,000	\$1,973	\$71,973
8	1	2056	\$0	\$1,011	\$1,011
		2056 Total	\$70,000	\$2,984	\$72,984
2	1	2057	\$73,500	\$1,011	\$74,511
8	1	2057	\$0	\$0	\$0
		2057 Total	\$73,500	\$1,011	\$74,511
		Grand Total	\$1,733,000	\$1,130,376	\$2,863,376

Series 2014B					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$171,569	\$171,569
		2018 Total	\$0	\$171,569	\$171,569
2	1	2019	\$1,980,000	\$171,569	\$2,151,569
8	1	2019	\$0	\$122,069	\$122,069
		2019 Total	\$1,980,000	\$293,638	\$2,273,638
2	1	2020	\$1,505,000	\$122,069	\$1,627,069
8	1	2020	\$0	\$84,444	\$84,444
		2020 Total	\$1,505,000	\$206,513	\$1,711,513
2	1	2021	\$440,000	\$84,444	\$524,444
8	1	2021	\$0	\$73,444	\$73,444
		2021 Total	\$440,000	\$157,888	\$597,888
2	1	2022	\$465,000	\$73,444	\$538,444
8	1	2022	\$0	\$61,819	\$61,819
		2022 Total	\$465,000	\$135,263	\$600,263
2	1	2023	\$485,000	\$61,819	\$546,819
8	1	2023	\$0	\$54,544	\$54,544
		2023 Total	\$485,000	\$116,363	\$601,363
2	1	2024	\$495,000	\$54,544	\$549,544
8	1	2024	\$0	\$47,119	\$47,119
		2024 Total	\$495,000	\$101,663	\$596,663
2	1	2025	\$515,000	\$47,119	\$562,119
8	1	2025	\$0	\$36,819	\$36,819
		2025 Total	\$515,000	\$83,938	\$598,938
2	1	2026	\$540,000	\$36,819	\$576,819
8	1	2026	\$0	\$26,019	\$26,019
		2026 Total	\$540,000	\$62,838	\$602,838
2	1	2027	\$550,000	\$26,019	\$576,019
8	1	2027	\$0	\$17,769	\$17,769
		2027 Total	\$550,000	\$43,788	\$593,788
2	1	2028	\$570,000	\$17,769	\$587,769
8	1	2028	\$0	\$9,219	\$9,219
		2028 Total	\$570,000	\$26,988	\$596,988
2	1	2029	\$590,000	\$9,219	\$599,219
8	1	2029	\$0	\$0	\$0
		2029 Total	\$590,000	\$9,219	\$599,219
		Grand Total	\$8,135,000	\$1,409,668	\$9,544,668

Series 2016A					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$816,325	\$816,325
		2018 Total	\$0	\$816,325	\$816,325
2	1	2019	\$2,005,000	\$816,325	\$2,821,325
8	1	2019	\$0	\$766,200	\$766,200
		2019 Total	\$2,005,000	\$1,582,525	\$3,587,525
2	1	2020	\$2,380,000	\$766,200	\$3,146,200
8	1	2020	\$0	\$706,700	\$706,700
		2020 Total	\$2,380,000	\$1,472,900	\$3,852,900
2	1	2021	\$2,325,000	\$706,700	\$3,031,700
8	1	2021	\$0	\$648,575	\$648,575
		2021 Total	\$2,325,000	\$1,355,275	\$3,680,275
2	1	2022	\$2,450,000	\$648,575	\$3,098,575
8	1	2022	\$0	\$587,325	\$587,325
		2022 Total	\$2,450,000	\$1,235,900	\$3,685,900
2	1	2023	\$2,685,000	\$587,325	\$3,272,325
8	1	2023	\$0	\$520,200	\$520,200
		2023 Total	\$2,685,000	\$1,107,525	\$3,792,525
2	1	2024	\$2,715,000	\$520,200	\$3,235,200
8	1	2024	\$0	\$452,325	\$452,325
		2024 Total	\$2,715,000	\$972,525	\$3,687,525
2	1	2025	\$2,865,000	\$452,325	\$3,317,325
8	1	2025	\$0	\$380,700	\$380,700
		2025 Total	\$2,865,000	\$833,025	\$3,698,025
2	1	2026	\$3,015,000	\$380,700	\$3,395,700
8	1	2026	\$0	\$305,325	\$305,325
		2026 Total	\$3,015,000	\$686,025	\$3,701,025
2	1	2027	\$3,170,000	\$305,325	\$3,475,325
8	1	2027	\$0	\$226,075	\$226,075
		2027 Total	\$3,170,000	\$531,400	\$3,701,400
2	1	2028	\$3,300,000	\$226,075	\$3,526,075
8	1	2028	\$0	\$176,575	\$176,575
		2028 Total	\$3,300,000	\$402,650	\$3,702,650
2	1	2029	\$3,425,000	\$176,575	\$3,601,575
8	1	2029	\$0	\$108,075	\$108,075
		2029 Total	\$3,425,000	\$284,650	\$3,709,650
2	1	2030	\$3,545,000	\$108,075	\$3,653,075
8	1	2030	\$0	\$54,900	\$54,900
		2030 Total	\$3,545,000	\$162,975	\$3,707,975
2	1	2031	\$3,660,000	\$54,900	\$3,714,900
8	1	2031	\$0	\$0	\$0
		2031 Total	\$3,660,000	\$54,900	\$3,714,900
		Grand Total	\$37,540,000	\$11,498,600	\$49,038,600

Series 2018					
Effective June 30, 2018					
Projected Schedule for Conversion of BAN 2017					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2018	\$0	\$0	\$0
8	1	2018	\$0	\$0	\$0
		2018 Total	\$0	\$0	\$0
2	1	2019	\$0	\$0	\$0
8	1	2019	\$0	\$0	\$0
		2019 Total	\$0	\$0	\$0
2	1	2020	\$545,000	\$353,616	\$898,616
8	1	2020	\$0	\$347,076	\$347,076
		2020 Total	\$545,000	\$700,692	\$1,245,692
2	1	2021	\$560,000	\$347,076	\$907,076
8	1	2021	\$0	\$0	\$0
		2021 Total	\$560,000	\$347,076	\$907,076
2	1	2022	\$575,000	\$339,936	\$914,936
8	1	2022	\$0	\$332,174	\$332,174
		2022 Total	\$575,000	\$672,110	\$1,247,110
2	1	2023	\$590,000	\$332,174	\$922,174
8	1	2023	\$0	\$323,766	\$323,766
		2023 Total	\$590,000	\$655,940	\$1,245,940
2	1	2024	\$605,000	\$323,766	\$928,766
8	1	2024	\$0	\$314,994	\$314,994
		2024 Total	\$605,000	\$638,760	\$1,243,760
2	1	2025	\$625,000	\$314,994	\$939,994
8	1	2025	\$0	\$305,619	\$305,619
		2025 Total	\$625,000	\$620,613	\$1,245,613
2	1	2026	\$645,000	\$305,619	\$950,619
8	1	2026	\$0	\$295,299	\$295,299
		2026 Total	\$645,000	\$600,918	\$1,245,918
2	1	2027	\$665,000	\$295,299	\$960,299
8	1	2027	\$0	\$284,160	\$284,160
		2027 Total	\$665,000	\$579,459	\$1,244,459
2	1	2028	\$690,000	\$284,160	\$974,160
8	1	2028	\$0	\$272,603	\$272,603
		2028 Total	\$690,000	\$556,763	\$1,246,763
2	1	2029	\$715,000	\$272,603	\$987,603
8	1	2029	\$0	\$260,269	\$260,269
		2029 Total	\$715,000	\$532,872	\$1,247,872
2	1	2030	\$740,000	\$260,269	\$1,000,269
8	1	2030	\$0	\$247,319	\$247,319
		2030 Total	\$740,000	\$507,588	\$1,247,588
2	1	2031	\$765,000	\$247,319	\$1,012,319
8	1	2031	\$0	\$233,740	\$233,740
		2031 Total	\$765,000	\$481,059	\$1,246,059
2	1	2032	\$795,000	\$233,740	\$1,028,740
8	1	2032	\$0	\$219,231	\$219,231
		2032 Total	\$795,000	\$452,971	\$1,247,971
2	1	2033	\$820,000	\$219,231	\$1,039,231
8	1	2033	\$0	\$203,856	\$203,856
		2033 Total	\$820,000	\$423,087	\$1,243,087
2	1	2034	\$855,000	\$203,856	\$1,058,856
8	1	2034	\$0	\$187,611	\$187,611
		2034 Total	\$855,000	\$391,467	\$1,246,467

Series 2018					
Effective June 30, 2018					
Projected Schedule for Conversion of BAN 2017					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2035	\$890,000	\$187,611	\$1,077,611
8	1	2035	\$0	\$170,479	\$170,479
		2035 Total	\$890,000	\$358,090	\$1,248,090
2	1	2036	\$925,000	\$170,479	\$1,095,479
8	1	2036	\$0	\$152,441	\$152,441
		2036 Total	\$925,000	\$322,920	\$1,247,920
2	1	2037	\$960,000	\$152,441	\$1,112,441
8	1	2037	\$0	\$133,721	\$133,721
		2037 Total	\$960,000	\$286,162	\$1,246,162
2	1	2038	\$1,000,000	\$133,721	\$1,133,721
8	1	2038	\$0	\$114,221	\$114,221
		2038 Total	\$1,000,000	\$247,942	\$1,247,942
2	1	2039	\$1,040,000	\$114,221	\$1,154,221
8	1	2039	\$0	\$93,681	\$93,681
		2039 Total	\$1,040,000	\$207,902	\$1,247,902
2	1	2040	\$1,080,000	\$93,681	\$1,173,681
8	1	2040	\$0	\$72,081	\$72,081
		2040 Total	\$1,080,000	\$165,762	\$1,245,762
2	1	2041	\$1,125,000	\$72,081	\$1,197,081
8	1	2041	\$0	\$49,300	\$49,300
		2041 Total	\$1,125,000	\$121,381	\$1,246,381
2	1	2042	\$1,170,000	\$49,300	\$1,219,300
8	1	2042	\$0	\$25,315	\$25,315
		2042 Total	\$1,170,000	\$74,615	\$1,244,615
2	1	2043	\$1,220,000	\$25,315	\$1,245,315
8	1	2043	\$0.00	\$0.00	\$0.00
		2043 Total	\$1,220,000.00	\$25,315.00	\$1,245,315.00
		Grand Total	\$19,600,000.00	\$9,971,464.00	\$29,571,464.00

KIA F-08-07 Various					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2018	\$0	\$0	\$0
12	1	2018	\$95,691	\$18,615	\$114,306
		2018 Total	\$95,691	\$18,615	\$114,306
6	1	2019	\$96,169	\$18,016	\$114,185
12	1	2019	\$96,650	\$17,415	\$114,065
		2019 Total	\$192,819	\$35,431	\$228,250
6	1	2020	\$97,133	\$16,811	\$113,944
12	1	2020	\$97,619	\$16,204	\$113,823
		2020 Total	\$194,752	\$33,015	\$227,767
6	1	2021	\$98,107	\$15,594	\$113,701
12	1	2021	\$98,597	\$14,981	\$113,578
		2021 Total	\$196,704	\$30,575	\$227,279
6	1	2022	\$99,090	\$14,365	\$113,455
12	1	2022	\$99,586	\$13,745	\$113,331
		2022 Total	\$198,676	\$28,110	\$226,786
6	1	2023	\$100,084	\$13,123	\$113,207
12	1	2023	\$100,584	\$12,497	\$113,081
		2023 Total	\$200,668	\$25,620	\$226,288
6	1	2024	\$101,087	\$11,869	\$112,956
12	1	2024	\$101,593	\$11,237	\$112,830
		2024 Total	\$202,680	\$23,106	\$225,786
6	1	2025	\$102,100	\$10,602	\$112,702
12	1	2025	\$102,611	\$9,964	\$112,575
		2025 Total	\$204,711	\$20,566	\$225,277
6	1	2026	\$103,124	\$9,323	\$112,447
12	1	2026	\$103,640	\$8,678	\$112,318
		2026 Total	\$206,764	\$18,001	\$224,765
6	1	2027	\$104,158	\$8,030	\$112,188
12	1	2027	\$104,679	\$7,379	\$112,058
		2027 Total	\$208,837	\$15,409	\$224,246
6	1	2028	\$105,202	\$6,725	\$111,927
12	1	2028	\$105,728	\$6,068	\$111,796
		2028 Total	\$210,930	\$12,793	\$223,723
6	1	2029	\$106,257	\$5,406	\$111,663
12	1	2029	\$106,788	\$4,743	\$111,531
		2029 Total	\$213,045	\$10,149	\$223,194
6	1	2030	\$107,322	\$4,075	\$111,397
12	1	2030	\$107,859	\$3,405	\$111,264
		2030 Total	\$215,181	\$7,480	\$222,661
6	1	2031	\$108,398	\$2,730	\$111,128
12	1	2031	\$108,940	\$2,053	\$110,993
		2031 Total	\$217,338	\$4,783	\$222,121
6	1	2032	\$109,484	\$1,372	\$110,856
12	1	2032	\$110,032	\$688	\$110,720
		2032 Total	\$219,516	\$2,060	\$221,576
		Grand Total	\$2,978,312	\$285,713	\$3,264,025

KIA F-09-02 GAC					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2018	\$0	\$0	\$0
12	1	2018	\$542,297	\$212,217	\$754,514
		2018 Total	\$542,297	\$212,217	\$754,514
6	1	2019	\$547,720	\$206,116	\$753,836
12	1	2019	\$553,197	\$199,954	\$753,151
		2019 Total	\$1,100,917	\$406,071	\$1,506,988
6	1	2020	\$558,729	\$193,731	\$752,460
12	1	2020	\$564,316	\$187,445	\$751,761
		2020 Total	\$1,123,045	\$381,176	\$1,504,221
6	1	2021	\$569,960	\$181,097	\$751,057
12	1	2021	\$575,659	\$174,685	\$750,344
		2021 Total	\$1,145,619	\$355,782	\$1,501,401
6	1	2022	\$581,416	\$168,208	\$749,624
12	1	2022	\$587,230	\$161,668	\$748,898
		2022 Total	\$1,168,646	\$329,876	\$1,498,522
6	1	2023	\$593,102	\$155,061	\$748,163
12	1	2023	\$599,033	\$148,389	\$747,422
		2023 Total	\$1,192,135	\$303,450	\$1,495,585
6	1	2024	\$605,024	\$141,650	\$746,674
12	1	2024	\$611,074	\$134,843	\$745,917
		2024 Total	\$1,216,098	\$276,493	\$1,492,591
6	1	2025	\$617,185	\$127,969	\$745,154
12	1	2025	\$623,356	\$121,025	\$744,381
		2025 Total	\$1,240,541	\$248,994	\$1,489,535
6	1	2026	\$629,590	\$114,012	\$743,602
12	1	2026	\$635,886	\$106,930	\$742,816
		2026 Total	\$1,265,476	\$220,942	\$1,486,418
6	1	2027	\$642,245	\$99,776	\$742,021
12	1	2027	\$648,667	\$92,551	\$741,218
		2027 Total	\$1,290,912	\$192,327	\$1,483,239
6	1	2028	\$655,154	\$85,253	\$740,407
12	1	2028	\$661,705	\$77,883	\$739,588
		2028 Total	\$1,316,859	\$163,136	\$1,479,995
6	1	2029	\$668,322	\$70,438	\$738,760
12	1	2029	\$675,006	\$62,920	\$737,926
		2029 Total	\$1,343,328	\$133,358	\$1,476,686
6	1	2030	\$681,756	\$55,326	\$737,082
12	1	2030	\$688,573	\$47,656	\$736,229
		2030 Total	\$1,370,329	\$102,982	\$1,473,311
6	1	2031	\$695,459	\$39,910	\$735,369
12	1	2031	\$702,414	\$32,086	\$734,500
		2031 Total	\$1,397,873	\$71,996	\$1,469,869
6	1	2032	\$709,438	\$24,184	\$733,622
12	1	2032	\$716,532	\$16,203	\$732,735
		2032 Total	\$1,425,970	\$40,387	\$1,466,357
6	1	2033	\$723,695	\$8,141	\$731,836
		2033 Total	\$723,695	\$8,141	\$731,836
		Grand Total	\$18,863,740	\$3,447,328	\$22,311,068

KIA F-14-015					
Effective June 30, 2018					
Estimated per KIA until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2019	68,989.91	32,871.43	101,861.34
12	1	2019	69,593.57	32,181.53	101,775.10
		2019 Total	138,583.48	65,052.96	203,636.44
6	1	2020	70,202.51	31,485.60	101,688.11
12	1	2020	70,816.78	30,783.58	101,600.36
		2020 Total	141,019.29	62,269.18	203,288.47
6	1	2021	71,436.43	30,075.41	101,511.84
12	1	2021	89,557.31	36,489.61	126,046.92
		2021 Total	160,993.74	66,565.02	227,558.76
6	1	2022	90,340.94	35,594.03	125,934.97
12	1	2022	91,131.42	34,690.63	125,822.05
		2022 Total	181,472.36	70,284.66	251,757.02
6	1	2023	91,928.82	33,779.31	125,708.13
12	1	2023	92,733.20	32,860.02	125,593.22
		2023 Total	184,662.02	66,639.33	251,301.35
6	1	2024	93,544.62	31,932.69	125,477.31
12	1	2024	94,363.13	30,997.25	125,360.38
		2024 Total	187,907.75	62,929.94	250,837.69
6	1	2025	95,188.81	30,053.61	125,242.42
12	1	2025	96,021.71	29,101.73	125,123.44
		2025 Total	191,210.52	59,155.34	250,365.86
6	1	2026	96,861.90	28,141.51	125,003.41
12	1	2026	97,709.44	27,172.89	124,882.33
		2026 Total	194,571.34	55,314.40	249,885.74
6	1	2027	98,564.40	26,195.79	124,760.19
12	1	2027	99,426.84	25,210.15	124,636.99
		2027 Total	197,991.24	51,405.94	249,397.18
6	1	2028	100,296.82	24,215.89	124,512.71
12	1	2028	101,174.42	23,212.91	124,387.33
		2028 Total	201,471.24	47,428.80	248,900.04
6	1	2029	102,059.69	22,201.18	124,260.87
12	1	2029	102,952.71	21,180.58	124,133.29
		2029 Total	205,012.40	43,381.76	248,394.16
6	1	2030	103,853.55	20,151.05	124,004.60
12	1	2030	104,762.28	19,112.50	123,874.78
		2030 Total	208,615.83	39,263.55	247,879.38
6	1	2031	105,678.95	18,064.88	123,743.83
12	1	2031	106,603.63	17,008.10	123,611.73
		2031 Total	212,282.58	35,072.98	247,355.56
6	1	2032	107,536.42	15,942.06	123,478.48
12	1	2032	108,477.36	14,866.70	123,344.06
		2032 Total	216,013.78	30,808.76	246,822.54
6	1	2033	109,426.54	13,781.92	123,208.46
12	1	2033	110,384.01	12,687.67	123,071.68
		2033 Total	219,810.55	26,469.59	246,280.14
6	1	2034	111,349.88	11,583.82	122,933.70
12	1	2034	112,324.19	10,470.32	122,794.51
		2034 Total	223,674.07	22,054.14	245,728.21

KIA F-14-015					
Effective June 30, 2018					
Estimated per KIA until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2035	113,307.03	9,347.07	122,654.10
12	1	2035	114,298.47	8,214.00	122,512.47
		2035 Total	227,605.50	17,561.07	245,166.57
6	1	2036	115,298.58	7,071.02	122,369.60
12	1	2036	116,307.44	5,918.03	122,225.47
		2036 Total	231,606.02	12,989.05	244,595.07
6	1	2037	117,325.13	4,754.96	122,080.09
12	1	2037	118,351.73	3,581.70	121,933.43
		2037 Total	235,676.86	8,336.66	244,013.52
6	1	2038	119,387.31	2,398.18	121,785.49
12	1	2038	120,432.12	1,204.31	121,636.43
		2038 Total	239,819.43	3,602.49	243,421.92
		Grand Total	4,000,000.00	846,585.62	4,846,585.62

KIA F-15-011					
Effective June 30, 2018					
Estimated per KIA until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
12	1	2018	74,193.85	35,350.94	109,544.79
		2018 Total	74,193.85	35,350.94	109,544.79
6	1	2019	74,843.04	34,609.01	109,452.05
12	1	2019	85,863.79	38,509.63	124,373.42
		2019 Total	160,706.83	73,118.64	233,825.47
6	1	2020	86,615.10	37,650.99	124,266.09
12	1	2020	87,372.98	36,784.85	124,157.83
		2020 Total	173,988.08	74,435.84	248,423.92
6	1	2021	88,137.49	35,911.12	124,048.61
12	1	2021	88,908.70	35,029.74	123,938.44
		2021 Total	177,046.19	70,940.86	247,987.05
6	1	2022	89,686.66	34,140.64	123,827.30
12	1	2022	90,471.41	33,243.78	123,715.19
		2022 Total	180,158.07	67,384.42	247,542.49
6	1	2023	91,263.03	32,339.07	123,602.10
12	1	2023	92,061.59	31,426.43	123,488.02
		2023 Total	183,324.62	63,765.50	247,090.12
6	1	2024	92,867.13	30,505.82	123,372.95
12	1	2024	93,679.72	29,577.14	123,256.86
		2024 Total	186,546.85	60,082.96	246,629.81
6	1	2025	94,499.41	28,640.35	123,139.76
12	1	2025	95,326.28	27,695.36	123,021.64
		2025 Total	189,825.69	56,335.71	246,161.40
6	1	2026	96,160.38	26,742.10	122,902.48
12	1	2026	97,001.79	25,780.49	122,782.28
		2026 Total	193,162.17	52,522.59	245,684.76
6	1	2027	97,850.55	24,810.48	122,661.03
12	1	2027	98,706.74	23,831.98	122,538.72
		2027 Total	196,557.29	48,642.46	245,199.75
6	1	2028	99,570.43	22,844.90	122,415.33
12	1	2028	100,441.67	21,849.20	122,290.87
		2028 Total	200,012.10	44,694.10	244,706.20
6	1	2029	101,320.53	20,844.79	122,165.32
12	1	2029	102,207.09	19,831.58	122,038.67
		2029 Total	203,527.62	40,676.37	244,203.99
6	1	2030	103,101.41	18,809.50	121,910.91
12	1	2030	104,003.54	17,778.49	121,782.03
		2030 Total	207,104.95	36,587.99	243,692.94
6	1	2031	104,913.57	16,738.46	121,652.03
12	1	2031	105,831.56	15,689.32	121,520.88
		2031 Total	210,745.13	32,427.78	243,172.91
6	1	2032	106,757.59	14,631.01	121,388.60
12	1	2032	107,691.72	13,563.43	121,255.15
		2032 Total	214,449.31	28,194.44	242,643.75
6	1	2033	108,634.02	12,486.51	121,120.53
12	1	2033	109,584.57	11,400.17	120,984.74
		2033 Total	218,218.59	23,886.68	242,105.27
6	1	2034	110,543.43	10,304.33	120,847.76

KIA F-15-011					
Effective June 30, 2018					
Estimated per KIA until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
12	1	2034	111,510.69	9,198.89	120,709.58
		2034 Total	222,054.12	19,503.22	241,557.34
6	1	2035	112,486.41	8,083.78	120,570.19
12	1	2035	113,470.66	6,958.92	120,429.58
		2035 Total	225,957.07	15,042.70	240,999.77
6	1	2036	114,463.53	5,824.22	120,287.75
12	1	2036	115,465.09	4,679.58	120,144.67
		2036 Total	229,928.62	10,503.80	240,432.42
6	1	2037	116,475.41	3,524.93	120,000.34
12	1	2037	117,494.57	2,360.17	119,854.74
		2037 Total	233,969.98	5,885.10	239,855.08
6	1	2038	118,522.87	1,185.19	119,708.06
		2038 Total	118,522.87	1,185.19	119,708.06
		Grand Total	4,000,000.00	861,167.29	4,861,167.29

KIA F-16-027					
Effective June 30, 2018					
Estimated per KIA until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
12	1	2021	83,951.21	40,000.00	123,951.21
		2021 Total	83,951.21	40,000.00	123,951.21
6	1	2022	84,685.78	39,160.49	123,846.27
12	1	2022	85,426.78	38,313.63	123,740.41
		2022 Total	170,112.56	77,474.12	247,586.68
6	1	2023	86,174.27	37,459.36	123,633.63
12	1	2023	86,928.29	36,597.62	123,525.91
		2023 Total	173,102.56	74,056.98	247,159.54
6	1	2024	87,688.92	35,728.33	123,417.25
12	1	2024	88,456.19	34,851.45	123,307.64
		2024 Total	176,145.11	70,579.78	246,724.89
6	1	2025	89,230.18	33,966.89	123,197.07
12	1	2025	90,010.95	33,074.58	123,085.53
		2025 Total	179,241.13	67,041.47	246,282.60
6	1	2026	90,798.54	32,174.48	122,973.02
12	1	2026	91,593.03	31,266.49	122,859.52
		2026 Total	182,391.57	63,440.97	245,832.54
6	1	2027	92,394.47	30,350.56	122,745.03
12	1	2027	93,202.92	29,426.62	122,629.54
		2027 Total	185,597.39	59,777.18	245,374.57
6	1	2028	94,018.45	28,494.58	122,513.03
12	1	2028	94,841.11	27,554.40	122,395.51
		2028 Total	188,859.56	56,048.98	244,908.54
6	1	2029	95,670.97	26,605.99	122,276.96
12	1	2029	96,508.09	25,649.28	122,157.37
		2029 Total	192,179.06	52,255.27	244,434.33
6	1	2030	97,352.54	24,684.19	122,036.73
12	1	2030	98,204.37	23,710.67	121,915.04
		2030 Total	195,556.91	48,394.86	243,951.77
6	1	2031	99,063.66	22,728.63	121,792.29
12	1	2031	99,930.47	21,737.99	121,668.46
		2031 Total	198,994.13	44,466.62	243,460.75
6	1	2032	100,804.86	20,738.69	121,543.55
12	1	2032	101,686.90	19,730.64	121,417.54
		2032 Total	202,491.76	40,469.33	242,961.09
6	1	2033	102,576.66	18,713.77	121,290.43
12	1	2033	103,474.21	17,688.00	121,162.21
		2033 Total	206,050.87	36,401.77	242,452.64
6	1	2034	104,379.61	16,653.26	121,032.87
12	1	2034	105,292.93	15,609.46	120,902.39
		2034 Total	209,672.54	32,262.72	241,935.26
6	1	2035	106,214.24	14,556.54	120,770.78
12	1	2035	107,143.61	13,494.40	120,638.01
		2035 Total	213,357.85	28,050.94	241,408.79
6	1	2036	108,081.12	12,422.96	120,504.08
12	1	2036	109,026.83	11,342.15	120,368.98
		2036 Total	217,107.95	23,765.11	240,873.06
6	1	2037	109,980.82	10,251.87	120,232.69

KIA F-16-027					
Effective June 30, 2018					
Estimated per KIA until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
12	1	2037	110,943.15	9,152.07	120,095.22
		2037 Total	220,923.97	19,403.94	240,327.91
6	1	2038	111,913.90	8,042.64	119,956.54
12	1	2038	112,893.15	6,923.50	119,816.65
		2038 Total	224,807.05	14,966.14	239,773.19
6	1	2039	113,880.96	5,794.57	119,675.53
12	1	2039	114,877.42	4,655.76	119,533.18
		2039 Total	228,758.38	10,450.33	239,208.71
6	1	2040	115,882.60	3,506.98	119,389.58
12	1	2040	116,896.57	2,348.16	119,244.73
		2040 Total	232,779.17	5,855.14	238,634.31
6	1	2041	117,919.27	1,179.21	119,098.48
		2041 Total	117,919.27	1,179.21	119,098.48
		Grand Total	4,000,000.00	866,340.86	4,866,340.86

KIA B15-003					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2018	-	-	-
12	1	2018	32,482.03	6,448.53	38,930.56
		2018 Total	32,482.03	6,448.53	38,930.56
6	1	2019	32,603.83	6,312.26	38,916.09
12	1	2019	32,726.10	6,157.38	38,883.48
		2019 Total	65,329.93	12,469.64	77,799.57
6	1	2020	32,848.82	6,001.93	38,850.75
12	1	2020	32,972.01	5,845.89	38,817.90
		2020 Total	65,820.83	11,847.82	77,668.65
6	1	2021	33,095.64	5,689.29	38,784.93
12	1	2021	33,219.75	5,532.09	38,751.84
		2021 Total	66,315.39	11,221.38	77,536.77
6	1	2022	33,344.33	5,374.29	38,718.62
12	1	2022	33,469.38	5,215.90	38,685.28
		2022 Total	66,813.71	10,590.19	77,403.90
6	1	2023	33,594.88	5,056.92	38,651.80
12	1	2023	33,720.86	4,897.35	38,618.21
		2023 Total	67,315.74	9,954.27	77,270.01
6	1	2024	33,847.31	4,737.18	38,584.49
12	1	2024	33,974.24	4,576.40	38,550.64
		2024 Total	67,821.55	9,313.58	77,135.13
6	1	2025	34,101.65	4,415.02	38,516.67
12	1	2025	34,229.53	4,253.03	38,482.56
		2025 Total	68,331.18	8,668.05	76,999.23
6	1	2026	34,357.89	4,090.45	38,448.34
12	1	2026	34,486.74	3,927.24	38,413.98
		2026 Total	68,844.63	8,017.69	76,862.32
6	1	2027	34,616.05	3,763.45	38,379.50
12	1	2027	34,745.86	3,599.01	38,344.87
		2027 Total	69,361.91	7,362.46	76,724.37
6	1	2028	34,876.17	3,433.96	38,310.13
12	1	2028	35,006.95	3,268.30	38,275.25
		2028 Total	69,883.12	6,702.26	76,585.38
6	1	2029	35,138.23	3,102.02	38,240.25
12	1	2029	35,269.99	2,935.12	38,205.11
		2029 Total	70,408.22	6,037.14	76,445.36
6	1	2030	35,402.26	2,767.58	38,169.84
12	1	2030	35,535.01	2,599.43	38,134.44
		2030 Total	70,937.27	5,367.01	76,304.28
6	1	2031	35,668.27	2,430.63	38,098.90
12	1	2031	35,802.02	2,261.21	38,063.23
		2031 Total	71,470.29	4,691.84	76,162.13
6	1	2032	35,936.29	2,091.15	38,027.44
12	1	2032	36,071.04	1,920.45	37,991.49
		2032 Total	72,007.33	4,011.60	76,018.93
6	1	2033	36,206.31	1,749.11	37,955.42
12	1	2033	36,342.09	1,577.12	37,919.21
		2033 Total	72,548.40	3,326.23	75,874.63
6	1	2034	36,478.37	1,404.50	37,882.87

KIA B15-003					
Effective June 30, 2018					
Payment Date					
Month	Day	Year	Principal	Interest	Total
12	1	2034	36,615.16	1,231.24	37,846.40
		2034 Total	73,093.53	2,635.74	75,729.27
6	1	2035	36,752.47	1,057.32	37,809.79
12	1	2035	36,890.29	882.74	37,773.03
		2035 Total	73,642.76	1,940.06	75,582.82
6	1	2036	37,028.63	707.51	37,736.14
12	1	2036	37,167.48	531.63	37,699.11
		2036 Total	74,196.11	1,239.14	75,435.25
6	1	2037	37,306.86	355.09	37,661.95
12	1	2037	37,446.61	178.03	37,624.64
		2037 Total	74,753.47	533.12	75,286.59
		Grand Total	1,361,377.40	132,377.75	1,493,755.15

Exhibit D - 807 KAR 5:001(12)

1. A full description of all terms of the proposed issuance

The terms of the proposed issuance are included in Exhibit A. The actual terms of the financing cannot be determined until the bonds are sold. The assumptions made are based on current market conditions and the best estimate of NKWD's financial advisor.

2. The interest rates of the proposed bonds

See exhibit A

3. Whether the proposed bonded debt will be secured and, if secured, how it is secured.

The debt will be secured by the District's revenues.

4. The par value of each bond series to be refunded

No bonds are being refunded.

5. The amount for which the outstanding obligations sold

This will be determined at the time of the sale of the bonds.

6. The expenses and application of the proceeds of the proposed issuance

See exhibit A

7. The date of outstanding obligations that will be refunded

N/A - No bonds are being refunded.

8. The total principal amount of each refunded obligation

Exhibit D - 807 KAR 5:001(12)

N/A - No bonds are being refunded

9. The interest rate of each refunded obligation

N/A - No bonds are being refunded

10. The length of time that each of the refunded obligations were held

N/A

11. The payees

The actual holders of the bonds are unknown to NKWD.

12. The amount of bonds authorized

See Exhibit A

13. The amount of bonds issued.

See Exhibit A and Exhibit D

14. The utility who issued the bonds

NKWD issued the bonds.

15. Class of bonds issued

The bonds are parity revenue bonds.

16. Date of issuance of each bond issuance

Exhibit D - 807 KAR 5:001(12)

The issuance date for each series bond is stated Exhibits A and D.

17. The date of maturity of each bond issuance

See Exhibit D

18. How each bond issuance is secured.

The bonds are secured with general revenues of NKWD.

19. The date of issuance for each series of outstanding notes

See Exhibits A, C and D

20. The rate of interest for each series of outstanding notes

See Exhibits A and D

21. Identity in whose favor the notes were issued of each note

See Exhibits C and D

The 2017 Annual Report is incorporated by reference for any additional information related to the outstanding indebtedness related to this financing.

Northern Kentucky Water District
Statement of Net Position
June 30, 2018

Liabilities and Deferred Inflows of Resources

Current Liabilities

Bond Indebtedness	\$ 11,813,757
Bond Anticipation Note	26,223,167
Notes Payable	3,260,548
Accounts Payable	909,987
Accrued Payroll & Taxes	158,336
Other Accrued Liabilities	262,394
Liabilities Payable - Restricted Assets	
Accrued Interest Payable	3,156,156
Accounts Payable	-
Total Current Liabilities	<u>45,784,345</u>

Long-Term Liabilities (Net of Current Portion)

Liabilities Payable - Restricted Assets	
Accounts Payable	229,542
Customer Deposits	1,019,308
Compensated Absences	708,261
Arbitrage Liability	536,447
Bond Indebtedness	155,454,255
Bond Anticipation Notes Payable	-
Notes Payable	35,362,558
Net Pension Liability	18,765,118
Total Long-Term Liabilities	<u>212,075,489</u>

Total Liabilities 257,859,834

Deferred Inflows of Resources

Deferred Inflows Related to Pension	<u>2,292,472</u>
Total Liabilities and Deferred Inflows of Resources	<u>260,152,306</u>

Net Position

Net Investment in Capital Assets	118,534,245
Restricted For	
Debt Service Funds	29,326,612
Capital Improvement Projects	21,867,269
Unrestricted	<u>29,159,295</u>
Total Net Position	<u>198,887,421</u>

**Total Liabilities, Deferred Inflows of Resources,
and Net Position** \$ 459,039,727

**Northern Kentucky Water District
Statement of Revenues, Expenses and Changes in Net Position**

	Jul-Dec 2017	Jan-Jun 2018	Total Test Year 6/30/2018
Operating Revenues			
Water Sales	27,698,944	25,258,937	52,957,881
Forfeited Discounts	415,360	424,676	840,036
Rents from Water Property	224,993	189,399	414,392
Other Water Revenues	193,360	194,515	387,875
	<u>28,532,657</u>	<u>26,067,527</u>	<u>54,600,184</u>
Operating Expenses			
Operating & Maintenance Expenses			
Salaries & Wages	3,882,652	3,931,152	7,813,804
Employee Pension & Benefits	2,293,543	2,369,958	4,663,501
Taxes Other than Income Taxes	296,871	286,063	582,934
Purchased Power	1,162,114	1,230,011	2,392,125
Chemicals	1,283,749	928,400	2,212,149
Materials & Supplies	982,990	1,069,956	2,052,946
Contractual Services	1,747,633	1,745,234	3,492,867
Transportation	264,156	257,087	521,243
Insurance	272,863	287,190	560,053
Bad Debt Expense	224,465	106,727	331,192
Miscellaneous	122,678	117,398	240,076
Regulatory Commission Assessment	64,054	64,054	128,108
	<u>12,597,768</u>	<u>12,393,230</u>	<u>24,990,998</u>
Depreciation Expense	5,841,455	5,905,678	11,747,133
	<u>18,439,223</u>	<u>18,298,908</u>	<u>36,738,131</u>
Net Operating Income	<u>10,093,434</u>	<u>7,768,619</u>	<u>17,862,053</u>
Non-Operating Income (Expense)			
Investment Income	543,831	681,640	1,225,471
Miscellaneous Non-Operating Income	303,896	240,485	544,381
Loss on Abandonment of Mains	(514,633)	(183,110)	(697,743)
Interest on Long Term Debt	(4,395,168)	(3,886,634)	(8,281,802)
Amortization of Debt Premiums and Bond Issuance Costs	516,153	525,303	1,041,456
Pension Expense	(1,948,542)	-	(1,948,542)
Arbitrage Expense	(111,934)	(51,318)	(163,252)
Gain on Sale of Capital Assets	24,224	-	24,224
	<u>(5,582,173)</u>	<u>(2,673,634)</u>	<u>(8,255,807)</u>
Change in Net Position Before Capital Contributions	4,511,261	5,094,985	9,606,246
Capital Contributions	<u>934,305</u>	<u>516,241</u>	<u>1,450,546</u>
Change in Net Position	5,445,566	5,611,226	11,056,792
Net Position - July 1, 2017			<u>187,830,629</u>
Net Position - June 30, 2018		\$	<u><u>198,887,421</u></u>

ACCOUNTS LIST
 N Ky Water District
 General Ledger

Ranges: From: To:
 Account: 101- - 999- -
 Account Description: First Last

Sorted By: Account
 Include:

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
101-0000-000	Utility Plant and Equipment	1010000000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
107-0000-000	Construction in Progress	1070000000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
108-0000-000	Accumulated Depreciation	1080000000	Accumulated Depreciation	Yes	Posting Account	Balance Sheet	Debit
114-0000-000	Utility Plant Acq. Adj.	1140000000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
114-0001-000	Acquisition Adjustment - Newport		Other Assets	Yes	Posting Account	Balance Sheet	Debit
116-0000-000	AMORT. Utility Plant Acq. Adj.	1160000000	Accumulated Depreciation	Yes	Posting Account	Balance Sheet	Debit
116-0001-000	Amot Acq Adj - Newport		Other Assets	Yes	Posting Account	Balance Sheet	Credit
127-0000-000	Prepayment Reserve	1270000000	Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
131-0001-000	Cash - O & M Reserve	1310001000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0005-000	Cash - Dental Benefit Checking	1310005000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0008-000	Cash - Sub District A	1310008000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0009-000	Cash - Sub District B	1310009000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0010-000	Cash - Sub District R	1310010000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0011-000	Cash - Sub District RL	1310011000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0012-000	Cash - Sub District C	1310012000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0013-000	Cash on Hand	1310013000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0015-000	Cash - Sub-District F	1310015000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0016-000	Cash - Sub-District G	1310016000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0019-000	Cash - Sub-District K	1310019000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0020-000	Cash	1310020000	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0020-001 created 7/13/2018	Cash - Heritage Bank O&M	1310020001	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0020-002	Cash - Heritage ICS - O&M	1310020002	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0030-000	I R & R Checking 5/3rd Bank		Cash	Yes	Posting Account	Balance Sheet	Debit
131-0030-001 created 7/13/2018	Cash - Heritage Bank IR&R	1310030001	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0030-002	Cash - Heritage ICS - IR&R	1310030002	Cash	Yes	Posting Account	Balance Sheet	Debit
131-0031-000	Cash Grant/Loan Clearing	1310031000	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0001-000	Cash - Bond Prin & Int.	1320001000	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0001-002	Cash - Heritage ICS - Bond P&I	1320001002	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0015-000	Sub District C - Depreciaton Acct.		Cash	Yes	Posting Account	Balance Sheet	Debit
132-0027-000 created 9/12/11	Ban 2011 Cash	132027	Cash	Yes	Posting Account	Balance Sheet	Debit

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132-0029-000	Cash - BAN 2017	Cash - BAN 2017	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0029-001	Cash - BAN 2017 Sweep	1320029001	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0029-002	Cash - Heritage ICS - BAN 2017	1320029002	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0049-000 created 10/20/2009	Cash - Ban 2009	Ban 2009	Cash	Yes	Posting Account	Balance Sheet	Debit
132-0052-000	Capitalized Interest BAN 2017	1320052000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
132-0060-000	Investment - Subdistrict A		Long-Term Investments	Yes	Posting Account	Balance Sheet	Debit
132-0061-000	Investment - Subdistrict B		Long-Term Investments	Yes	Posting Account	Balance Sheet	Debit
132-0062-000	Investment - Subdistrict R		Long-Term Investments	Yes	Posting Account	Balance Sheet	Debit
132-0063-000	Investment - Subdistrict RL		Long-Term Investments	Yes	Posting Account	Balance Sheet	Debit
132-0064-000	Investment - Subdistrict C		Long-Term Investments	Yes	Posting Account	Balance Sheet	Debit
132-0065-000	Investment - O&M Reserve		Long-Term Investments	Yes	Posting Account	Balance Sheet	Debit
133-0100-000	1992/2002 A Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0105-000	1993 A/2003 C Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0110-000	1995 A/2003 C Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0115-000	1995 B/ 2003 C Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0120-000	1995 C/ 2003 A Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0125-000	2003 A Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0130-000	1997 Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0135-000	1998 Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0150-000	2001 Bond Reserve Fund		Cash	Yes	Posting Account	Balance Sheet	Debit
133-0155-000	2003 B Bond Reserve Fund		Other Assets	Yes	Posting Account	Balance Sheet	Debit
133-0160-000	2004 A Bond Reserve Fund	RF04	Other Assets	Yes	Posting Account	Balance Sheet	Debit
133-0165-000	Bond 2006 Reserve Fund	RF06	Other Assets	Yes	Posting Account	Balance Sheet	Debit
133-0166-000	Bond Reserve Transfers Holding Account	BNY	Other Assets	Yes	Posting Account	Balance Sheet	Debit
133-0170-000	2009 Bond Reserve Fund	RF09	Other Assets	Yes	Posting Account	Balance Sheet	Debit
133-0175-000	2011 Bond Reserve Fund		Other Assets	Yes	Posting Account	Balance Sheet	Debit
133-0180-000	2013 Bond Reserve Fund	1330180000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
142-0001-000	Accounts Receivable-Water Sales	1420001000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0002-000	A/R Monthly Billings	1420002000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0004-000	A/R Grants	1420004000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
42-0005-000	A/R Other	1420005000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
42-0006-000	A/R Assessments	1420006000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
42-0008-000	Accounts Receivable - Projects	1420008000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit

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142-0010-000	Accounts Receivable - I R & R		1420010000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0017-000	Open - to be used - Created but No Acct Postings			Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0018-000	Open - to be used - Created but No Acct Postings			Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0020-000	A/R - Worker Compensation			Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0025-000	Accounts Receivable - Lease			Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0030-000	A/R Build America Rebate Receivable		1420030000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
143-0000-000	Allowance for Doubtful Account- -		AFDA	Accounts Receivable	Yes	Posting Account	Balance Sheet	Credit
151-0000-000	Materials & Supplies Inventory		1510000000	Inventory	Yes	Posting Account	Balance Sheet	Debit
151-0002-000	Inventory - meters		1510002000	Administrative Expense	Yes	Posting Account	Balance Sheet	Debit
162-0001-000	Prepaid Insurance		1620001000	Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0002-000	Prepaid Expenses/ Services		1620002000	Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0003-000	Prepaid Water Tower Painting		1620003000	Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0005-000	Prepaid Payroll			Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0006-000	Prepaid Reservoir Cleaning			Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0008-000	Prepaid Chemicals GAC		1620008000	Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0009-000	Prepaid Interest			Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0010-000	Prepaid Interest - Bond Reserve			Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
171-0001-000	Accrued Int. Rec. -Certificates of Deposit		1710001000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
171-0002-000	Accrued Int. Rec. - BOND Reserve		1710002000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
171-0005-000	CD Market Change			Other Assets	Yes	Posting Account	Balance Sheet	Debit
173-0001-000	A/R Unbilled Water KC		1730001000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
181-0035-000	Bond Discount -Series 2006 Bonds		BD	Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0036-000	Cost of Issue-Bond Series 2006		COI	Other Expenses	Yes	Posting Account	Balance Sheet	Debit
181-0039-000	2009 Bond Issue Costs		2009BIC	Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0040-000	2009 Bond Discount		2009BD	Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0043-000	Cost of Issue Bond 2011			Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0044-000	Bond Premium Bond 2011			Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0047-000	Cost of Issue 2012 Refinancing Issue		1810047000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0048-000	Series 2012 Premium		1810048000	Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0049-000	Cost of Issue Bond 2013		1810049000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
81-0050-000	Premium Bond 2013		1810050000	Other Assets	Yes	Posting Account	Balance Sheet	Credit
81-0051-000	Series 2013B Premium		1810051000	Other Assets	Yes	Posting Account	Balance Sheet	Credit
81-0052-000	Cost of Issue 2013B Refinancing Issue		1810052000	Other Assets	Yes	Posting Account	Balance Sheet	Debit

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181-0053-000	Cost of Issue 2014B Refinancing	1810053000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
181-0054-000	Series 2014B Premium	1810054000	Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0055-000	Series 2016 Premium		Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0056-000	2017 BAN Premium		Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0060-000	Current Portion of Bond Premiums	1810060000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
181-0065-000	Contra Account for Bond Premiums	1810065000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Debit
181-0070-000 created 6/20/18	Current Portion of BAN Premium	1810070000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
181-0075-000 created 6/20/18	Contra Account for BAN	1810075000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Debit
182-0001-000 created 7/23/18	CIP - Tank Painting- Harrison Tank Bellevue	1820001000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
182-0002-000 created 7/23/18	CIP - Tank Painting- Devon Tank	1820002000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0230-000 created 1/2015	Ky 9 Thru Newport C. County utility Mapping	184230	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0231-000 created 1/2015	CR 1316 Bridge Over Duck Creek CC	184231	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0246-000 created 1/2015	California Cross Rds Bridge Replacement	184246	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0247-000 created 12/2012	Johns Hill Rd-Three Mile Rd WMR	184247	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0251-000 created 1/2015	Flagg Springs Bridge Replacement	184251	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0252-000 created 1/2015	Hands Pike Relocation (Ky 1501) Covington	184252	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0254-000 created 1/2015	Dixie Highway @ Kyles Ln Ft. Wright	184254	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0255-000 created 1/2015	Washington Trace Bridge Replacement	184255	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0256-000 created 7/2016	Ky 1996 Bridge Replacement Over Stephens Branch	1840256	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0475-000	MPTP Raw Water Line		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0477-000 created 6/6/13	FFTP Floc/Sed Basins 2 & 3	184477	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0478-000 created 10/2013	FFTP Laboratory Generator	184478	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0485-000 created 8/20/14	Annl Facility Plants, Tanks, Pump Stations 2014	184485	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0486-000 created 10/2014	ORPS # 2 Rehabilitation Project		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0487-000 created 1/2015	Replace Lumley Tank	184487	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0488-000 created 5/2015	TMTTP Sludge Conveyors & Press	184488	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0493-000 created 2/6/2016	Ripple Creek and Richardson Rd. PS	184-0493	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0498-000 created 10/2017	ORPS 1 Starter Replacement	184498	Work in Process	Yes	Posting Account	Balance Sheet	Debit
84-0500-000	Misc Services / Blow off	1840500000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
84-0519-000 created 5/2012	Airport Emergency Meter Pit Bypass	1840519000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
84-0522-000 created 1/2015	E. 10th St Water Service Relocation	184522	Work in Process	Yes	Posting Account	Balance Sheet	Debit
84-0523-000 created 1/2015	Caroline Ave Wall Failure	184523	Work in Process	Yes	Posting Account	Balance Sheet	Debit
84-0528-000 created 12/2014	Piner Water Hauling Station Drainage		Work in Process	Yes	Posting Account	Balance Sheet	Debit

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Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
184-0530-000 created 2/2016	Green Street	1840530000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0613-000 created 5/31/07	McCullum Pk - Cox Rd Replacement acct desc chngd per		d. kircher Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0614-000 created as of 091407	Dixie Hwy-Lytle Ave Boone County Line		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0656-000 created 11/4/08	Pike St Water Main Replacement Bromley	1840656000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0680-000 created 2/24/10	Craft Rd & 16" Water Main	1840680000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0703-00 created 4/2013	Silver Grove Ky 8 Water Main Melbourne	184703	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0721-000 created 1/2012	St. Joseph Lane WMR - Park Hills		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0723-000 created 11/10/11	Donaldson Hwy 24" Corrosion	1840723000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0742-000 created 12/2012	Church & Faye Water Main T. Mill	184742	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0744-000 created 9/2013	Crestview 2013 WMR	184744	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0749-000 created 1/2013	36" Licking River Crossing Wilder	184749	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0750-000 created 5/2013	Sub District M Kenton Co	184750	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0754-000 created 1/2015	16" Cross Country WMR C County	184754	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0755-000 created 8/2013	Scott Street WMR - Covington	1840755	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0767-000 created 8/2013	Wesley Dr & Three Mile WM Interconnect	184767	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0768-000 created 12/2013	Hazen St Water Main Replacement	184768	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0772-000 created 9/2013	Avon Dr Phase II WMR	184772	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0776-000 created 11/2014	36" Concrete WM Slip Lining	184776	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0795-000 created 4/2014	Madison Pike 24" Hydraulic Redundancy Project	184795	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0811-000 created 11/2014	Newport WMR 15th,16th, 17th, Parkview & Main	184811	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0812-000 created 1/2015	Newport WMR Ridge Pl & Parker Rd	184812	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0813-000 created 11/2014	N. Ft Thomas Phase II 2015 WMR	184813	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0824-000 created 7/2015	Latonia Lakes	184824	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0831-000 created 2/6/16	Altavia Avenue WMR	184-0831-000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0834-000 created 7/12/18	Brookwood Drive WMR Phase II	1840834	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0836-000 created 3/2016	Blossom Ln Water Main	184836	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0837-000 created 10/16	Ervin Terrace & 10th Ave Dayton	184837	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0838-000 created 8/2016	Echo Hills & Licking Pike	184838	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0840-000 created 3/2016	Ann St Water Main	184840	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0843-000 created 7/2016	Perimeter Dr Phase 2	184843	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0848-000 created 10/2016	Edgewood WMR Dudley Rd	184848	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0852-000 created 12/2016	Buttermilk Pk Collins to Rogers WMR	184852	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0853-000 created 3/10/17	McHenry St & Clifton Ave WMR Newport	184853	Work in Process	Yes	Posting Account	Balance Sheet	Debit

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184-0855-000 created 7/2017	Arlington Rd W/M	184855	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0858-000 created 9/2017	Erlanger Rd Phase II W/M	184858	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0859-000 created 9/2017	Birch Ave W/M Erlanger	184859	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0860-000 created 11/2017	Amsterdam Rd W/M Villa Hills	1840860	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0861-000 created 10/2017	Stonehouse Rd W/M	184861	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0862-000 created 12/2017	Highland Ave W/M Ft. Mitchell	184862	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0863-000 created 11/2017	Amsterdam Rd (morris to redwood) W/M	184863	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0864-000 created 2/8/18	Winters Lane W/M - Cold Spring	184864	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0865-000 created 2/8/18	Ripple Creek W/M - Cold Spring	184865	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0866-000 created 03/2018	Pentland Place W/M Ft Thomas	184866	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0867-000 created 5/2018	Alexander Circle W/M - Ft Thomas	184867	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0868-000 created 3/2018	Brookwood North Phase	184868	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0869-000 created 5/2018	Highland Ave - Ft. Mitchell	184869	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0870-000 created 7/12/18	Sunset Drive W/M	1840870	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0871-000 created 9/2018	N. Ft. Thomas from Covert Run to Lincoln		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0999-999 created 8/18/2010	clearing 184's from payroll	184999999	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4002-000 created 7/12/18	Plant Metering Upgrades	1844002	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4003-000 created 12/2016	SCADA Improvements	1844003	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4004-000 created 02/2018	Rice Neshap backup Generator Project	1844004	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4005-000 created 11/2017	TMTP Flow Meter Pit	1844005	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4006-000 created 7/12/18	FTTP Sedimentation Basin & Filter Valve Imprvemen	1844006	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4007-000 created 2/2018	FTTP N. Reservoir Residual Removal	1844007	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4008-000 created 7/12/18	FTTP Residuals Handling Improvements	1844008	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4010-000 created 7/12/18	TMTP - PAC & UV Replacement	1844010	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4011-000 created 6/14/18	FTTP Press Rehab	1844011	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4012-000 created 7/12/18	MTPT Clearwell Rehab & Painting	1844012	Work in Process	Yes	Posting Account	Balance Sheet	Debit
84-9999-000	Accrue Capital Cost		Other Assets	Yes	Posting Account	Balance Sheet	Debit
85-0315-000	--		Work in Process	Yes	Posting Account	Balance Sheet	Debit
86-0001-000	Def'd Debit - PSC Assessment	1860001000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
86-0010-000	PSC Rate Case 2015-00143	1860010000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
86-0011-000	PSC Rate Case 2017	1860011000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
86-0012-000	PSC Rate Case 2018	1860012000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
90-0001-000 Per GASB 68	Contributions Subseq. to the Measurement Date		Other Assets	Yes	Posting Account	Balance Sheet	Debit

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 N Ky Water District

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
190-0002-000 Per GASB 68	Difference Between Expected and Actual Earnings		Other Assets	Yes	Posting Account	Balance Sheet	Debit
190-0003-000 Per GASB 68	Net Difference Between Projected and Actual Earnin		Other Assets	Yes	Posting Account	Balance Sheet	Debit
190-0004-000 Per GASB 68	Changes of Assumptions		Other Assets	Yes	Posting Account	Balance Sheet	Debit
190-0005-000 Per GASB 68	Changes in Proportion and Differences Between Cont		Other Assets	Yes	Posting Account	Balance Sheet	Debit
214-0000-000	Appropriated Fund Balance	2140000000	Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
215-0000-000	UnAppropriated Fund Balance	2150000000	Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
220-0009-000	Current Portion Rural Dev. Loan 1999A		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0018-000	Current Portion KIA SRF Loan 2008 MP Chemical	2200018000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0019-000	Current Portion LTD- Bond 2009	Current portion LTD	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Debit
220-0020-000	Current Loan Payable-BAN07	BAN07	Notes Payable	Yes	Posting Account	Balance Sheet	Credit
220-0021-000	Current Port. KIA Loan F08-07	2200021000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0022-000	Current Portion KIA AMR Loan C08-01	2200022000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0023-000	Current Portion MPTP/FTTP KIA		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0025-000	Current Portion LTD Bond 2011		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0026-000	Current Portion LTD Series 2012 Refinancing	2200026000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0027-000	Current Portion LTD Bond 2013	2200027000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0028-000	Current Portion LTD Series 2013B Refinancing	2200028000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0029-000	Current Portion LTD Series 2014B Refinancing	2200029000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0032-000	Current Portion LTD Series 2016		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0034-000	Current Portion KIA B15-003		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0009-000	Rural Development Loan Payable 1999A		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0018-000	KY Infrastructure SRF Loan 2008 MP Chemical	KY ST RL	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0019-000	Bond Payable- 2009 Series	Bond 2009	Long-Term Debt	Yes	Posting Account	Balance Sheet	Debit
221-0021-000	KIA Loan F08-07	2210021000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0022-000	KIA SRF LOAN AMR C08-01		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0023-000	KIA SRF Loan - MPTP/FTTP GAC Project		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0025-000	Bond Payable-Bond 2011		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0026-000	Bonds Payable Series 2012 Refinancing		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0027-000	Bond Payable-Bond 2013	2210027000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0028-000	Bonds Payable Series 2013B Refinancing	2210028000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0029-000	Bonds Payable Series 2014B Refinancing	2210029000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
21-0030-000	KIA SRF Loan F13-012	2210030000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
21-0031-000	KIA SRF Loan F14-015		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit

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Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
221-0032-000	Bonds Payable Series 2016 Refinancing		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0033-000	KIA SRF Loan F15-011		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0034-000	KIA SRF Loan B15-003		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0035-000	Rural Development Loan Payable 2014A		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
231-0001-000	Accounts Payable Vendors	2310001000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0002-000	Accounts Payable - I.R. & R.	2310002000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0005-000	Project Retainage	2310005000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0009-000	Accrued accounts payable - Legal	2310009000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0027-000 created 9/12/11	Accounts Payable - Ban 2011	2310027000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0029-000 created 4/18/17	Accounts Payable - Ban 2017	2310029000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0047-000 Created 5/7/07	Accounts Payable Ban 2007	231-0047-000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0049-000 Created 10/20/09	Accounts Payable - Ban 2009	2310049000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0052-000	Arbitrage Liability	2310052000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
231-0142-000	Security Deposit Rental Space		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
232-0000-000	Notes Payable - C.C. Fiscal Court	2320000000	Notes Payable	Yes	Posting Account	Balance Sheet	Credit
232-0011-000	2017 BAN Payable	2320011000	Notes Payable	Yes	Posting Account	Balance Sheet	Credit
232-0100-000	Note Payable - City of Taylor Mill		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
232-0105-000	Current Portion LTD - Taylor Mill		Notes Payable	Yes	Posting Account	Balance Sheet	Credit
235-0001-000	Customer Deposits	2350001000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
235-0002-000	Fire Hydrant Deposits	2350002000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
237-0000-000	Accrued Interest Payable	2370000000	Interest Payable	Yes	Posting Account	Balance Sheet	Credit
237-0001-000	Accrued Interest Customer Deposits	2370001000	Interest Payable	Yes	Posting Account	Balance Sheet	Credit
241-0001-000	School Taxes - Ft Thomas	2410001000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0002-000	School Taxes - Boone County	2410002000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0003-000	School Taxes - Beechwood	2410003000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0004-000	School Taxes - Campbell County	2410004000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0005-000	School Taxes - Kenton County	2410005000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
41-0006-000	Sewer Taxes - Silver Grove	2410006000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
41-0007-000	Sales Taxes - Kentucky	2410007000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
41-0007-001	Sales Tax - KY Sales Tx Prepay Less Prior Month		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
41-0010-000	School Taxes - Ludlow	2410010000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
41-0011-000	School Taxes- Erlanger / Elsmere	2410011000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
41-0012-000 created 5/2014	School Taxes-Southgate	2410012	Accounts Payable	Yes	Posting Account	Balance Sheet	Debit

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241-0013-000	School Taxes - Silver Grove	2410013000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0003-000	Sur Charges Collected- Sub District A	2420003000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0004-000	Sur Charges Collected - Sub District B	2420004000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0005-000	Sur Charges Collected - Sub District R	2420005000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0006-000	Sur Charges Collected - Sub District RL	2420006000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0009-000	Bethel LSD 5501	2420009000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0012-000	Flex-Spend Payable	2420012000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0013-000	Accrued Vacation/Sick	2420013000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0014-000	Accrued Payroll	2420014000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0017-000	Deferred Compensation	2420017000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0018-000	Special Withholding-Loans DefComp	2420018000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0020-000	457 Deferred Comp.	2420020000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0022-000	Childcare Deduction	2420022000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0023-000	Flex-Spend MEDICAL	2420023000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0024-000	Flex-Spend CHILD CARE	2420024000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0027-000	FICA Tax WITHHELD Employee	2420027000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0028-000	FICA Tax PAYABLE Employer	2420028000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0029-000	Federal Income Tax Withheld	2420029000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0030-000	KY State Income Tax Withheld	2420030000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0031-000	Accrued Pension WITHHELD	2420031000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0032-000	Accrued Pension EXPENSE	2420032000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0033-000	Kenton Co. TAX Withheld	2420033000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0034-000	C & O Credit Union Withheld	2420034000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0036-000	United Appeal Withheld	2420036000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0037-000	Indiana Income Tax Withheld	2420037000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0038-000	Dearborn Co. Tax Withheld	2420038000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0039-000	Ohio Income Tax Withheld	2420039000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0040-000	Campbell Co. Tax Withheld	2420040000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0041-000	Covington PR Tax Withheld	2420041000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0042-000	Crescent Spring PR Tax Withheld	2420042000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0043-000	Edgewood PR Tax Withheld	2420043000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0044-000	Erlanger PR Tax Withheld	2420044000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0045-000	FT. Mitchell PR Tax Withheld	2420045000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit

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242-0046-000	FT. Thomas PR Tax Withheld	2420046000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0047-000	FT. Wright PR Tax Withheld	2420047000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0048-000	Independence PR Tax Withheld	2420048000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0049-000	Lakeside Park PR Tax Withheld	2420049000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0050-000	Park Hills PR Tax Withheld	2420050000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0051-000	Taylor Mill PR Tax Withheld	2420051000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0052-000	Villa Hills PR Tax Withheld	2420052000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0053-000	Bellevue PR Tax Withheld	2420053000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0054-000	Cold Spring PR Tax Withheld	2420054000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0055-000	Dayton PR Tax Withheld	2420055000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0056-000	Alexandria PR Tax Withheld	2420056000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0057-000	Crestview Hills Tax Withheld	2420057000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0058-000	Highland Heights PR Tax Withheld		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0059-000	Ohio Local School District Tax (3118)	LSD	Taxes Payable	Yes	Posting Account	Balance Sheet	Credit
242-0060-000	Health Insurance Withheld		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0061-000	Sur Charges Collected - Sub District C	2420061000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0062-000	City of Ludlow Taxes		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0063-000	Sur Charges Collected - Sub District D	2420063000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0064-000	Newport tax withheld		Taxes Payable	Yes	Posting Account	Balance Sheet	Credit
242-0065-000	Special deduction		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0066-000	City of Southgate Taxes payable		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0067-000	Sub Districe E Surcharges		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0068-000	Sub District RF Surcharges		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0069-000	Voluntary Life Ins Deduction	2420069	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0072-000	Sub-District F	2420072000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0073-000	Sub-District G	2420073000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0074-000	Silver Grove PR Tax Withheld	24274	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0075-000	Wilder PR Tax Withheld	24275	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0076-000 created 11/2017	Roth IRA	2420076	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0077-000	Sub-District K	242007700	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0078-000	401-K Roth	2420078000	Accounts Payable	Yes	Posting Account	Balance Sheet	Debit
242-0079-000	Sub District H	Sub H	Accounts Payable	Yes	Posting Account	Balance Sheet	Debit
242-0080-000	Sub-District I		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit

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Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
242-0081-000	Sub District M	2420081000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0082-000	Bromley PR Tax Withheld	24282	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0083-000	Elsmere PR Tax Withheld	24283	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0084-000	Ryland Heights PR Tax Withheld	24284	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0085-000	Current Portion of Sick and Vacation		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
253-0004-000	Prepaid Rent - Sprint antenna rental		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
253-0004-001	Unearned Rent - Antenna Rental		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
253-0007-000	Loss on Defeasance 1997,1998,2001A,2002A	2530007000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
253-0008-000	Loss on Defeasance 2002B,2003A,2003B	2530008000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Debit
253-0009-000	Loss on Defeasance 2003C, 2004A	2530009000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Debit
253-0010-000	Net Unfunded Pension Liability (CERS)	2530010000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
253-0011-000	Loss of Defeasance 2009		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Debit
271-0001-000	Contributions in Aid of Const.	2710001000	Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
271-0002-000	Service Applications KC	2710002000	Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
271-0004-000	Deferred Assessments	2710004000	Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
271-0005-000	Assessments - 100 Ft. Rule	2710005000	Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
290-0001-000	Deferred Inflows of Resources		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
290-0002-000	Difference Between Expected and Actual Experience	2900002000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
290-0003-000	Net Difference Projected and Actual Invest Earning	2900003000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
290-0005-000 Per GASB 68	Changes in Proportion and Differences Before		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
303-0001-000	Land & Land Rights - SUPPLY	3030001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
303-0002-000	Land & Land Rights - TREATMENT	3030002000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
303-0003-000	Land & Land Rights - TRANS./DIST.	3030003000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
303-0004-000	Land & Land Rights - GENERAL	3030004000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
304-0001-000	Structure & Impr. - SUPPLY	3040001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
304-0002-000	Structure & Impr. - TREATMENT	3040002000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
304-0003-000	Structure & Impr. - TRANSM/DIST.	3040003000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
304-0004-000	Structure & Impr. - GEN PLANT	3040004000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
304-0005-000	Structure & Improvements - Newport General		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
304-0006-000	Structures & Improvements - Newport WTP		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
306-0001-000	Lake, River & Other INTAKES	3060001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
309-0001-000	Supply Mains	3090001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
310-0001-000	Power Generation Plant- SOS-		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit

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310-0003-000	Power Generation Plant - Distribution		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
311-0001-000	Pumping Equipment - Supply	3110001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
311-0002-000	Pumping Equipment - TREATMENT	3110002000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
311-0003-000	Pumping Equipment - TRANS/DIST	3110003000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
320-0001-000	WATER TREATMENT Equipment	3200001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
320-0002-000	Water Treatment Equipment - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
330-0001-000	Distribution Reservoirs & Standpipes	3300001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
330-0003-000	Standpipe - Taylor Mill		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
331-0001-000	Transmission & Distribution. Mains	3310001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
331-0002-000	Main Lines - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
331-0003-000	Mains - Taylor Mill		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
333-0001-000	Services	3330001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
333-0003-000	Services - Taylor Mill		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
334-0001-000	Meters	3340001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
334-0002-000	Meters - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
335-0001-000	Hydrants	3350001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
335-0003-000	Hydrants - Taylor Mill		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
339-0001-000	OTHER Plant & Misc. Equipment	3390001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
339-0002-000	Misc Equipment - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
340-0001-000	Office Furniture & Equipment	3400001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
340-0002-000	Office Equipment - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
341-0001-000	TRANSPORTATION Equipment	3410001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
341-0002-000	Vehicles - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
342-0001-000	STORES Equipment	3420001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
343-0001-000	TOOLS, SHOP & GARAGE Equipment	3430001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
344-0001-000	LABORATORY Equipment	3440001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
345-0001-000	POWER OPERATED Equipment	3450001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
346-0001-000	COMMUNICATION Equipment	3460001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
346-0002-000	Communication Equipment - Newport		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
347-0001-000	MISCELLANEOUS Equipment	3470001000	Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
419-0001-000	Dividend & Interest Income	4190001000	Other Income	Yes	Posting Account	Profit and Loss	Credit
419-0002-000	Unrealized gain on investments		Other Income	Yes	Posting Account	Profit and Loss	Credit
419-0100-000	Arbitrage Rebate On Interest Income		Other Income	Yes	Posting Account	Profit and Loss	Debit

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426-0001-072	Misc Non Utility Expenses Administration	4260001072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
426-0001-076 created 8/2012	Misc. Non-Utility Expenses Commissioners	4260001076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
461-0001-000	Water Sales - Residential	4610001000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0002-000	Income - Residential Water Sales - NEWPORT	4610002000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0003-000	Water Sales - Commercial	4610003000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0004-000	Income - Commercial Water Sales - NEWPORT	4610004000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0005-000	Water Sales - Industrial	4610005000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0006-000	Income- Industrial Water Sales - NEWPORT	4610006000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0007-000	Water Sales - Public Auth	4610007000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0008-000	Income - Public Authority Water Sales - NEWPORT	4610008000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0009-000	Water Sales - Multi Family	4610009000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0010-000	Income - Multi Family Water Sales - NEWPORT	4610010000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0011-000	Water Sales - Bulk Loading	4610011000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0012-000	Water Sales - Bulk Loading - Newport	4610012000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0013-000	Water Sales - WINSTON PARK	4610013000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0100-000	Income - Residential Water Sales	4610100000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0101-000	Income - Commercial Water Sales	4610101000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0102-000	Income - Industrial Water Sales	4610102000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0103-000	Income - Public Authority Water Sales	4610103000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0104-000	Income - Multi Family Water Sales	4610104000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0150-000	Income - Residential Water Sales-TAYLOR MILL	4610150000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0151-000	Income - Commercial Water Sales-TAYLOR MILL	4610151000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0152-000	Income - Industrial Water Sales-TAYLOR MILL	4610152000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0153-000	Income - Public Authority Water Sales- TAYLOR MILL	4610153000	Sales	Yes	Posting Account	Profit and Loss	Credit
461-0154-000	Income - Multi Family Water Sales -TAYLOR MILL	4610154000	Sales	Yes	Posting Account	Profit and Loss	Credit
462-0001-000	Water Sales - Fire Lines	4620001000	Sales	Yes	Posting Account	Profit and Loss	Credit
462-0002-000	Income - Fire Line Water Sales - NEWPORT	4620002000	Sales	Yes	Posting Account	Profit and Loss	Credit
462-0003-000	Water Sales - MUNI Hydrants	4620003000	Sales	Yes	Posting Account	Profit and Loss	Credit
462-0105-000	Income - Fire Line Water Sales	4620105000	Sales	Yes	Posting Account	Profit and Loss	Credit
462-0155-000	Income - Fire Line Water Sales -TAYLOR MILL	4620155000	Sales	Yes	Posting Account	Profit and Loss	Credit
466-0001-000	Income - Resale Water Sales	4660001000	Sales	Yes	Posting Account	Profit and Loss	Credit
466-0002-000	Water Sales - Resale - Newport	4660002000	Sales	Yes	Posting Account	Profit and Loss	Credit
470-0001-000	Income - Penalties	4700001000	Sales	Yes	Posting Account	Profit and Loss	Credit

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470-0002-000	Income- Penalties - NEWPORT	4700002000	Sales	Yes	Posting Account	Profit and Loss	Credit
470-0003-000	Income - Penalties -TAYLOR MILL	4700003000	Sales	Yes	Posting Account	Profit and Loss	Credit
471-0001-000	Meter Tests	4710001000	Sales	Yes	Posting Account	Profit and Loss	Credit
471-0002-000	Income - Turn on Fees	4710002000	Sales	Yes	Posting Account	Profit and Loss	Credit
471-0003-000	Meter Tests - Newport		Sales	Yes	Posting Account	Profit and Loss	Credit
471-0004-000	Income - Turn on Fees -NEWPORT	4710004000	Sales	Yes	Posting Account	Profit and Loss	Credit
471-0005-000	Income - Turn on Fees -TAYLOR MILL	4710005000	Sales	Yes	Posting Account	Profit and Loss	Credit
472-0001-000	Rent From Water Property	4720001000	Sales	Yes	Posting Account	Profit and Loss	Credit
472-0002-000	Rent from Water Property - Newport		Sales	Yes	Posting Account	Profit and Loss	Credit
474-0001-000	Water Sales - MISC/Hydrants Mtrs.	4740001000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0002-000	Income - Returned Check Charges	4740002000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0003-000	Sale Of Fixed Assets	4740003000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0004-000	Income - Miscellaneous	4740004000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0005-000	Income - Meter Shop	4740005000	Sales	Yes	Posting Account	Profit and Loss	Debit
474-0007-000	Damages	4740007000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0008-000	LAB Test Fees	4740008000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0009-000	Commission On Sales Tax	4740009000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0010-000	Material Sold	4740010000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0011-000	Cash Over and Short		Other Income	Yes	Posting Account	Profit and Loss	Credit
474-0012-000	Miscellaneous - Newport		Sales	Yes	Posting Account	Profit and Loss	Debit
474-0013-000	Accrued Interest Income		Other Income	Yes	Posting Account	Profit and Loss	Credit
474-0015-000	Miscellaneous Income	4740015000	Sales	Yes	Posting Account	Profit and Loss	Credit
474-0016-000	Income - Grant Revenue		Other Income	Yes	Posting Account	Profit and Loss	Credit
475-0001-000	Extraordinary Income		Sales	Yes	Posting Account	Profit and Loss	Credit
479-0001-000	Contributed Capital - Grants		Other Income	Yes	Posting Account	Profit and Loss	Credit
479-0002-000	Contributed Capital - Water Service Applications		Other Income	Yes	Posting Account	Profit and Loss	Credit
479-0003-000	Contributed Capital - Deferred Assessments		Other Income	Yes	Posting Account	Profit and Loss	Credit
479-0004-000	Contributed Capital - Subdivision systems		Other Income	Yes	Posting Account	Profit and Loss	Credit
503-0000-000	Depreciation Expense	5030000000	Depreciation Expense	Yes	Posting Account	Profit and Loss	Debit
506-0001-000	Amort of Acq. Adj.	5060001000	Depreciation Expense	Yes	Posting Account	Profit and Loss	Debit
514-0001-000	Gain/Loss on Disposition of Assets		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
527-0001-000	Interest Expense	5270001000	Interest Expense	Yes	Posting Account	Profit and Loss	Debit
527-0002-000	Deposit Interest Expense	5270002000	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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N Ky Water District

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528-0001-000	Amort. of Bond Discount/Premium	5280001000	Depreciation Expense	Yes	Posting Account	Profit and Loss	Debit
528-0002-000	Amort. of Bond Issue Costs	5280002000	Depreciation Expense	Yes	Posting Account	Profit and Loss	Debit
529-0003-000	Gain/Loss on Early Ext.of Debt	5290003000	Other Expenses	Yes	Posting Account	Profit and Loss	Credit
530-0001-000	Loss on Abandonment of Mains	5300001000	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
550-0001-000	Loss on market adjustment		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-2100-015	Pumping Labor - Licking Station	6012100015	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-2100-025 updated desc. 7/11/1	Source of Supply General per jack	6012100025	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-2100-026	Pumping Labor - Ohio River Station	6012100026	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3100-001	Labor Ops. - FTTP	6013100001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3100-002	Labor - TMTP	6013100002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3100-003	Labor - Laboratory	6013100003	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3100-022	Labor - Sludge	6013100022	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3100-029	Labor-Memorial Pkwy. Treatment Plant		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3101-001	Labor - Overtime Operators- FTTP	6013101001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3101-002	Labor - Overtime Operators TMTP	6013101002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3101-029	Labor Overtime Operators MPTP		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3102-001	Labor-Security FTTP	6013102001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3103-001	Labor- Facilities-FTTP	6013103001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3103-002	Labor-Facilities Worker- TMTP	6013103002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3103-029	Labor - Facilities Worker - MPTP	6013103029	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3104-001	Labor - Antenna Rental		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3300-001	PTO- Ops FTTP	6013300001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3300-002	PTO - TMTP	6013300002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3300-003	PTO - Laboratory	6013300003	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3300-022	Vacation - Sludge	6013300022	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3300-029	PTO-OPS MPTP		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3400-001	Sick Leave -Ops- FTTP	6013400001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3400-002	Sick Leave - TMTP	6013400002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3400-003	Sick Leave - Laboratory	6013400003	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3400-022	Sick Leave - Sludge	6013400022	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3400-029	Sick OPS - MPTP		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3500-001	Holiday -Ops- FTTP	6013500001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3500-002	Holiday - TMTP	6013500002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit

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601-3500-003	Holiday - Laboratory		6013500003	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3500-022	Holiday - Sludge		6013500022	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-3500-029	Holiday-Ops- MPTP		6013500029	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4100-001	Labor Maint. - FTTP		6014100001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4100-002	Labor Maint. - TMTP		6014100002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4100-020	Labor - Instrumentation		6014100020	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4100-029	Labor - Maint MPTP			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-4300-001	PTO-Maint - FTTP		6014300001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4300-002	Vacation - TMTP		6014300002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4300-020	PTO- Instrumentation		6014300020	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4300-029	MPTP-MAINT-PTO			Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4400-001	Sick Leave- Maint- FTTP		6014400001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4400-002	Sick Leave - TMTP		6014400002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4400-020	Sick Leave - Instrumentation		6014400020	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4400-029	MPTP - MAINT SICK			Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4500-001	Holiday -Maint- FTTP		6014500001	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4500-002	Holiday - TMTP		6014500002	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4500-020	Holiday - Instrumentation		6014500020	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-4500-029	Holiday-Maint- MPTP		6014500029	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5101-030	Operations Labor - Engineering		6015101030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5101-031	Operations Labor - Distribution		6015101031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5101-033	Labor - Flushing			Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5102-030	Clerk Labor - Engineering		6015102030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5102-031	Clerk Labor - Distribution		6015102031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5103-030	Engineering Supervisor			Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5104-030	Labor- Cleaning & Lining		6015104030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5105-031	Labor - PTO, Sick, Holiday, Funeral			Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-5105-032	Labor - PTO, Sick, Holiday TMI			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-5105-033	Labor - Leak Detection			Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
601-5300-030	PTO - Engineering		6015300030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5400-030	Sick Leave - Engineering		6015400030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5400-031	Sick Leave - Distribution		6015400031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-5500-030	Holiday - Engineering		6015500030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit

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601-5500-031	Holiday - Distribution	6015500031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-004	Labor - Bellevue/Dayton Station,CC	6016100004	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-005	Labor - Bristow Rd Station	6016100005	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-006	Labor - Bromley Station	6016100006	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-008	Labor - Dudley Pike Station	6016100008	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-009	Labor - Hands Pike Station	6016100009	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-011	Labor - Latonia Station	6016100011	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-012	Labor - W. Covington Station	6016100012	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-014	Labor - TMTP Station	6016100014	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-016	Labor-WaterWorks PS	6016100016	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-017	Labor - Richardson Road Station	6016100017	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-018	Labor - Ripple Creek Station	6016100018	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-024	Labor - US27 Station	6016100024	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-025	Labor - General	6016100025	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-027	Labor - Water Towers & Storage	6016100027	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6100-029	Pumping Labor - MPTP		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-6101-030	Eng. Labor - Vehicle Maint.	6016101030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6101-031	Dist. Labor - Vehicle Maint.	6016101031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6101-033	Labor Flusing		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6102-030	Eng. Labor - Maint. Supervision	6016102030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6102-031	Dist. Labor - Tractor/Compressor	6016102031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6103-030	Eng. Labor - Structure & Improvement	6016103030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6103-031	Dist. Labor - Grounds Maint.	6016103031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6104-030	Eng. Labor - Maint. Of Mains	6016104030	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6104-031	Dist. Labor - Maint. Supervision	6016104031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6105-031	Dist. Labor - Structure & Improvements	6016105031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6105-033	Sick/PTO -Flushing		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6106-031	Dist. Labor - Maint. Of Mains	6016106031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6106-032	Labor - Maint of Mains TMI		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-6107-031	Dist. Labor - Maint. Of Services	6016107031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6107-032	Labor - Maint of Services TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-6108-031	Dist. Labor - Maint. Of Meters	6016108031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6109-031	Dist. Labor - Maint. Of Hydrants	6016109031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit

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601-6109-032	Labor - Maint of Hydrants TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-6110-031	Dist. Labor - Maint. Of Misc. Plant	6016110031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6112-031	Labor - Mainline Cleaning & Lining	6016112031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6300-025	PTO - Pumping Stations	6016300025	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6300-031	PTO- Labor - Distribution	6016300031	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6400-025	Sick Leave - Pumping Stations	6016400025	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-6500-025	Holiday - Pumping Stations	6016500025	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7101-050	Meter Readers Labor	6017101050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7101-051	Field Service Labor	6017101051	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7101-052	Account Service Labor	6017101052	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7101-055	Labor - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-7101-056	Labor - Meter Shop	601710106	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7101-057	Labor - Account Service TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-7102-050	Meter Readers Labor, Ludlow	6017102050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7102-052	Labor - Account Service Newport		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7102-053	Leak Detection Labor	6017102053	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7103-050	Labor - Field Service (Distribtuion Department)	6017103050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7103-053	Labor - Field Service	6017103053	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7103-056	Labor Meter Reading Meter Shop	6017103056	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7104-050	Vehicle Maint. Labor	6017104050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7105-053	Field Service - Labor		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7105-057	Labor - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-7300-050	PTO- Meter Reading	6017300050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7300-052	PTO- Account Service	6017300052	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7300-053	PTO-Flushing & Leak Detection	6017300053	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7300-055	Vacation/PTO - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-7400-050	Sick Leave - Meter Reading	6017400050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7400-051	Sick Leave - Field Service	6017400051	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7400-052	Sick Leave - Account Service	6017400052	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7400-053	Sick Leave - Flushing & Leak Det.	6017400053	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7400-055	Sick - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-7500-050	Holiday - Meter Reading	6017500050	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7500-051	Holiday - Field Service	6017500051	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit

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601-7500-052	Holiday - Account Service	6017500052	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7500-053	Holiday - Flushing & Leak Det.	6017500053	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-7500-055	Holiday - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-8000-079	Gross Payroll Clearing Account	6018000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-072	Executive Mgt.Labor	6018100072	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-074	Bookkeeping/Accounting Labor	6018100074	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-076	Board of Comm. - Monthly Fee	6018100076	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-078	Labor - HR/Information Systems		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-079	Labor - Bottling		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-8101-078	Labor - Supervision Detainee's		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-8300-072	PTO- Executive Mgt	6018300072	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8300-074	PTO-BK/Accting	6018300074	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8300-078	PTO- HR/Info Systems	6018300078	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8400-072	Sick Leave - Executive Mgt.	6018400072	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8400-074	Sick Leave - BK/Accting	6018400074	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8400-078	Sick Leave - HR/Info Systems		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8500-072	Holiday - Executive Mgt.	6018500072	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8500-074	Holiday - BK/Accting	6018500074	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8500-078	Holiday - HR/Info Systems		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-3300-001	Pension - FTTP	6043300001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3300-002	Pension - TMTP	6043300002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3300-003	Pension - Laboratory	6043300003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3300-022	Pension - Sludge	6043300022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3300-029	Pension - Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3301-001	401 & 457 Mathcing Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3301-002	401 & 457 Matching Program	MA	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3301-003	401 & 457 Matching Program		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-3301-022	Pension - MPTP Sludge		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3301-029	401 & 457 Matching Program	M	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3301-031	401 & 457 Matching		Other Employee Expenses	Yes	Posting Account	Profit and Loss	Debit
604-3302-001	Change in Pension Exp from Inflows & Outflows FTTP	6043302001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-3302-002	Change in Pension Exp From Inflows & Outflows TMTP	6043302002	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-3302-003	Change in Pension Exp from Inflows & Outflows LAB	6043302003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit

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Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
604-3302-029	Change in Pension Exp from Inflows & Outflows MPTP	6043302029	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-3400-001	Health Insurance - FTTP	6043400001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3400-002	Health Insurance - TMTP	6043400002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3400-003	Health Insurance - Laboratory	6043400003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3400-022	Health Insurance - Sludge	6043400022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3400-029	Health Ins. - Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3500-001	Education - FTTP	6043500001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3500-003	Education - Laboratory	6043500003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3500-022	Education - Sludge	6043500022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3700-001	Misc. Benefits - FTTP	6043700001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3700-002	Misc. Benefits - TMTP	6043700002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3700-003	Misc. Benefits - Laboratory	6043700003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3700-022	Misc. Benefits - Sludge	6043700022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3702-001	401 & 457 Matching Program		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-4300-001	Pension - FTTP	6044300001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4300-002	Pension - TMTP	6044300002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4300-020	Pension - Instrumentation	6044300020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4300-029	Pension - Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4301-020	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4302-020	Change in Pension Exp from Inflows & Outflows INST	6044302020	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-4400-020	Health Ins - Instrumentation	6044400020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4500-020	Education - Instrumentation	6044500020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4700-001	Misc. Benefits - FTTP	6044700001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4700-002	Misc. Benefits - TMTP	6044700002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4700-020	Misc. Benefits - Instrumentation	6044700020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5300-030	Pension Cost - Engineering	6045300030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5300-031	Pension Cost - Distribution	6045300031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5300-033	Pension-Flushing		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5301-030	401 & 457 Maching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5302-030	Change in Pension Exp from Inflows & Outflows ENG	6045302030	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-5302-031	Change in Pension Exp from Inflows & Outflows DIST	6045302031	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-5400-030	Health Ins. - Engineering	6045400030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5400-033	Health Insurance-Flushing		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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604-5500-030	Education - Engineering	6045500030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5700-030	Misc. Benefits - Engineering	6045700030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5700-031	Misc. Benefits - Distribution	6045700031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5701-031	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6300-025	Pension Cost - Pumping Stations	6046300025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6301-025	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6302-025	Change in Pension Exp from Inflows & Outflows PUMP	6046302025	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-6400-025	Health Ins. - Pumping Stations	6046400025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6400-031	Health Ins. - Distribution	6046400031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6500-025	Education - Pumping Stations	6046500025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6500-031	Education - Distribution	6046500031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6502-033	Education - Flushing		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6700-025	Misc. Benefits - Pumping Stations	6046700025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6702-033	Misc. Benefits-Flusing		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7300-050	Pension - Meter Reading	6047300050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7300-051	Pension - Field Service	6047300051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7300-052	Pension - Account Service	6047300052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7300-053	Pension - Flushing & Leak Det.	6047300053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7300-055	Pension - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-7300-056	Pension - Meter Shop		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-7301-050	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7301-051	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7301-052	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7301-055	401 & 457 Matching	Matching	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7301-056	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7301-057	Pension - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7302-050	Change in Pension Exp from Inflows & Outflows METE	6047302050	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-7302-051	Change in Pension Exp from Inflows & Outflows Fiel	6047302051	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-7302-052	Change in Pension Exp from Inflows & Outflows ASER	6047302052	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-7302-056	Change in Pension Exp from Inflows & Outflows METE	6047302056	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-7305-057	Pension - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
304-7400-050	Health Ins. - Meter Reading	6047400050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
304-7400-051	Health Ins. - Field Service	6047400051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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604-7400-052	Health Ins. - Account Service	6047400052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7400-055	Health Insurance - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-7400-056	Health Insurance - Meter Shop		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-7401-057	Health Ins. - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7405-057	Health Ins. - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7500-050	Education - Meter Reading	6047500050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7500-051	Education - Field Service	6047500051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7500-052	Education - Account Service	6047500052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7500-053	Education - Flushing & Leak Det.	6047500053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7500-056	Education - Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7505-057	Education - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7700-050	Misc. Benefits - Meter Reading	6047700050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7700-051	Misc. Benefits - Field Service	6047700051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7700-052	Misc. Benefits - Account Service	6047700052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7700-053	Misc. Benefits - Flushing & Leak Det.	6047700053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7701-057	Misc Benefits - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8000-079	Dental Benefits Clearing Account	6048000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8300-072	Pension - Executive Mgt.	6048300072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8300-074	Pension - BK/Accting	6048300074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8300-078	Pension - HR/Info Systems		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8301-072	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8301-074	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8301-078	401 & 457 Matching Program		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8302-072	Change in Pension Exp from Inflows & Outflows EXMG	6048302072	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-8302-074	Change in Pension Exp from Inflows & Outflows ACCT	6048302074	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-8302-078	Change in Pension Exp from Inflows & Outflows HR	6048302078	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-8400-072	Health Ins. - Executive Mgt.	6048400072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8400-074	Health Ins. - BK/Acct.	6048400074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8400-076	Health Ins. - Board of Comm.	6048400076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8400-078	Health Ins - HR/Info Systems	6048400078	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8500-072	Education - Executive Mgt.	6048500072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8500-074	Education- Accounting	6048500074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8500-076	Education - Board of Comm.	6048500076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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604-8500-078	Education - HR-Info Systems	6048500078	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8700-072	Misc. Benefits - Executive Mgt.	6048700072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8700-074	Misc. Benefits - BK/Acct.	6048700074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8700-076	Misc. Benefits - Board of Comm.	6048700076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8700-078	Miscellaneous Benefits - HR/Info Systems		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8700-079	Misc. Benefits - District		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-9000-000	Change in Pension Expense from inflows and Outflow		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
604-9000-001 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-FTTP changed use		Other Expenses 6043302001	Yes	Posting Account	Profit and Loss	Debit
604-9000-002 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-TMTP changed use		Other Expenses 6043302002	Yes	Posting Account	Profit and Loss	Debit
604-9000-003 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Lab changed use		Other Expenses 6043302003	Yes	Posting Account	Profit and Loss	Debit
604-9000-020 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Instru changed use		Other Expenses 6044302020	Yes	Posting Account	Profit and Loss	Debit
604-9000-025 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Pump changed use		Other Expenses 6046302025	Yes	Posting Account	Profit and Loss	Debit
604-9000-029 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-MPTP changed use		Other Expenses 6043302029	Yes	Posting Account	Profit and Loss	Debit
604-9000-030 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Engine changed use		Other Expenses 6045302030	Yes	Posting Account	Profit and Loss	Debit
604-9000-031 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Distri changed use		Other Expenses 6045302031	Yes	Posting Account	Profit and Loss	Debit
604-9000-050 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Meter changed use		Other Expenses 6047302050	Yes	Posting Account	Profit and Loss	Debit
604-9000-051 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Field changed use		Other Expenses 6047302051	Yes	Posting Account	Profit and Loss	Debit
604-9000-052 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-AccSvc changed use		Other Expenses 6047302052	Yes	Posting Account	Profit and Loss	Debit
604-9000-056 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Meter changed use		Other Expenses 6047302056	Yes	Posting Account	Profit and Loss	Debit
604-9000-072 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-ExecMg changed use		Other Expenses 6048302072	Yes	Posting Account	Profit and Loss	Debit
604-9000-074 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-Acct changed use		Other Expenses 6048302074	Yes	Posting Account	Profit and Loss	Debit
604-9000-078 GASB68 Account	Change in Pension Exp fm Inflows & Outflows-HRIT changed use		Other Expenses 6048302078	Yes	Posting Account	Profit and Loss	Debit
610-1000-000	Water Purchased	6101000000	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
610-1000-26	Water Purchased - Newport, Ky		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
613-3001-001	-Ft. Thomas Treatment Plant		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
615-1000-015	Electric Cost - Licking Station	6151000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-1000-025	Electric Cost- Newport Pump Station	6151000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-1000-026	Electric Cost - Ohio River Station	6151000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-1000-101	Electric Cost Source of Supply - Newport		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
615-3000-001	Electric Cost - FTTP	6153000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-3000-002	Electric Cost - TMTP	6153000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-3000-022	Electric Cost - Sludge	6153000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-3000-029	Electric Service- MPTP	6153000029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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615-3000-29	Electric Cost MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-004	Electric Cost - Bellevue/Dayton	6155000004	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-005	Electric Cost - Bristow Rd Station	6155000005	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-006	Electric Cost- Bromley Station	6155000006	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-008	Electric Cost - Dudley Pike Station	6155000008	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-009	Electric Cost - Hands Pike Station	6155000009	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-010	Electric Cost Carothers Rd Station	6155000010	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-011	Electric Cost - Latonia Station	6155000011	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-012	Electric Cost-W.Covington Station	6155000012	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-014	Electric Cost-TMTP Station	6155000014	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-016	Electric Cost - WaterWorks PS	6155000016	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-017	Electric Cost - Richardson Road Station	6155000017	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-018	Electric Cost - Ripple Creek Station	6155000018	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-024	Electric Cost - US27 Station	6155000024	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-025	Electric Cost Pumping - General	6155000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-027	Electric Cost - Storage Tanks	6155000027	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-028	Electric Cost - Memorial Pky Station	6155000028	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
615-5000-029	Electric Cost - Latonia Water Hauling Station	WHS	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
615-8000-085	Utilities - Central Facility		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
616-3000-001	Gas bill - 700 Alexandria Pike	6163000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
616-3000-002	Gas Cost - TMTP	6163000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
616-3000-029	Gas Cost MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
616-5000-004	Gas charges 1323 Water Works Rd	6165000004	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
616-5000-010	Gas Cost- Carothers Rd- 16th St	6165000010	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
616-5000-011	Gas charges for 3316 Latonia	6165000011	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
616-5000-016	Gas Cost - WaterWorks Station	6165000016	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-1000-025	Chemical Cost	6181000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3000-001	Chemicals - FTTP	6183000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3000-002	Chemicals - TMTP	6183000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3000-003	Chemicals - Laboratory	6183000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3000-020	Chemicals - Instrumentation	6183000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3000-022	Chemicals - Sludge	6183000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3000-029	Chemicals MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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618-3001-000	Chemical - GAC Carbon		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
618-3001-001	Chemical - GAC Carbon FTTP		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
618-3001-022	Chemicals - MPTP Sludge		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-3001-029	Chemical - GAC Carbon MPTP		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
618-5000-025	Chemical Cost - Pumping	6185000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
618-6000-025	Chemical Cost - Pumping	6186000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-1000-015	Material & Supplies - Licking Station	6201000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-1000-026	Material & Supplies - Ohio River Station	6201000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-1000-101	Materials & Supplies - Ops SOS Newport		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-2000-015	Material & Supplies - Licking Station	6202000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-2000-026	Material & Supplies - Ohio River Station	6202000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-2000-101	Materials & Supplies -Maint SOS Newport		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3000-001	Materials & Supplies - FTTP	6203000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3000-002	Materials & Supplies - TMTP	6203000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3000-003	Materials & Supplies - Laboratory	6203000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3000-020	Materials & Supplies - Instrumentation	6203000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3000-022	Materials & Supplies - Sludge	6203000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3000-029	Material & Supplies - Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3001-001	Office Supplies-FTTP	6203001001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3001-002	Office Supplies - TMTP		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3001-022	Materials & Supplies - MPTP Sludge		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3001-029	Office Supplies- MPTP	6203001029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3002-001	Safety Supplies- Ops-FTTP	6203002001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3002-002	Uniforms- TMTP	6203002002	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3002-003	Postage & Shipping Lab	6203002003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3002-020	Uniforms- Instrumentation	6203002020	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3002-022	Uniforms- Sludge	6203002022	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3002-029	Safety Supplies Ops- MPTP	6203002029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3003-001	Materials & supplies- Filter Testing	6203003001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-3004-001	Mat & Supp. Carbon -Ft. Thomas Treatment Plant	6203004001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3004-029	Mat & Supplies Carbon MPTP	6203004029	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-3006-003	Safety supplies- Lab	6203006003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-4000-001	Materials & Supplies - FTTP	6204000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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N Ky Water District

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
620-4000-002	Materials & Supplies - TMTP	6204000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-4000-020	Materials & Supplies - Instrumentation	6204000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-4000-029	Materials & Supplies - Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-4001-001	Materials & Supplies Building Maint.		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-4001-002	Materials & Supplies Building Maint TMTP		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-4001-029	Materials & Supplies - Building MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-4002-001	Housekeeping Supplies-FTTP	6204002001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-4002-002	Housekeeping supplies-TMTP	6204002002	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-4002-029	Housekeeping supplies- MPTP	6204002029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-4003-001	Safety Supplies- Maint-FTTP	6204003001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-4003-029	Safety Supplies-Maint- MPTP	6204003029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5000-025	Materials & Supplies - Pumping General	6205000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5001-025	Safety Supplies- Pumping	6205001025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5001-030	Materials & Supplies - Engineering	6205001030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5001-031	Office Supplies-Distribution	6205001031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5002-027	Uniforms- Pumping	6205002027	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-5002-030	Materials & Supplies - Shop & Tools, Eng.	6205002030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5002-031	Materials & Supplies - Shop & Tools, Dist.	6205002031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5002-032	Mat & Sup - Shop & Tools TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5003-030	Materials & Supplies - Safety, Engineering	6205003030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5003-031	Safety Supplies- Distribution	6205003031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5004-030	Materials & Supplies - Computer Exp, Eng.	6205004030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-5004-031	Materials & Supplies - Computer Exp, Dist.	6205004031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-004	Materials/Supplies - Belvue/Day Station,CC	6206000004	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-005	Materials/Supplies - Bristow Rd Station	6206000005	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-006	Materials & Supplies-Bromley Station	6206000006	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-008	Materials/Supplies - Dudley Pike Station,KC	6206000008	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-009	Materials & Supplies - Hands Pike Station	6206000009	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-010	Materials & Supplies Carothers Road Station		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-011	Materials & Supplies - Latonia Station	6206000011	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-012	Materials & Supplies -W Covington Station	6206000012	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-013	Materials/Supplies - W. Street Station,KC	6206000013	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-014	Materials & Supplies -TMTP Station	6206000014	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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620-6000-016	Materials & Supplies -WaterWorks PS	6206000016	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-017	Materials & Supplies - Richardson Road Station	6206000017	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-018	Materials & Supplies - Ripple Creek Station	6206000018	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-024	Materials & Supplies - US27 Station	6206000024	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-025	Materials & Supplies Pumping - Maint.	6206000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-027	Materials & Supplies - Water Storage Facilities	6206000027	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6000-029	Materials & supplies MPTP Pumping	6206000029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6001-025	Materials & Supplies Oil & Lubrication	6206001025	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-6001-030	Materials & Supplies - Eng. Structure & Imprv.	6206001030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6001-031	Materials & Supplies - Dist.,Structure & Imprv.	6206001031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6002-025	Materials & supplies- Regulators	6206002025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6002-031	Materials & Supplies - Dist. Maint of Mains	6206002031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6002-032	Mat. & Supp. - Maint of Mains TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6003-025	Generator maintenance and fuel		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-6003-031	Materials & Supplies - Dist. Services	6206003031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6003-032	Mat & Supp. - Maint of Serv. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6004-031	Materials & Supplies - Dist. Meters	6206004031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6005-031	Materials & Supplies - Dist. Hydrants	6206005031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6005-032	Mat & Sup - Maint of Hyd TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6006-031	Materials & Supplies - Dist. Misc. Maint. Repairs	6206006031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6007-031	Materials & Supplies- Cleaning & Lining	6206007031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6008-031	Materials & Supplies Valve Replacement Pgrm	6206008031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-6009-031	Inventory Adjustment		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-6010-031	Materials & Supplies - Fire Hydrant Meters		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-6012-031	Materials & Supplies Fill Stations	6206012031	Selling Expense	Yes	Posting Account	Profit and Loss	Debit
620-6502-033	Materials & Supplies-Flusing		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-7001-050	Materials/Supplies - Meter Reading	6207001050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7001-051	Materials & Supplies - Field Service	6207001051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7001-052	Office Supplies- Account Service	6207001052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7001-053	Materials/Supplies - Flushing	6207001053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7001-054	Materials/Supplies - Cust. Serv. Other	6207001054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7001-055	Materials & Supplies - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-7001-056	Material & Supplies - Office		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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620-7001-057	Materials & Supplies - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-000	Materials & Supplies - Ludlow	6207002000	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-050	Materials/Supplies - Shop & Tools M/R	6207002050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-051	Materials & Supplies-Shop &Tools Field Service	6207002051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-052	Postage- Account Service	6207002052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-053	Materials/Supplies - Shop & Tools Flushing	6207002053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-056	Materials & Supplies - Shops & Tools		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7002-057	Postage - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7003-050	Materials/Supplies - Ludlow	6207003050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7003-051	Safety Supplies- Field Service	6207003051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7003-053	Materials/Supplies - Leak Detection	6207003053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7003-056	Safety - Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7003-057	Materials & Supplies - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7004-050	Safety Supplies- Meter Reading	6207004050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7004-053	Safety Supplies- Flushing	6207004053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7004-056 created 12/12/2008	Water Haul Facilities Maint. chris w.	6207004056	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7004-057	Safety - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8000-072	Office Supplies- Executive Mgt	6208000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8000-074	Materials/Supplies - BK/Acct.	6208000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8000-078	Materials & Supplies - HR/Info Systems		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8000-079	Materials & Supplies Adm.	6208000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8000-085	Materials & Supplies - Central facility		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-8001-074	Materials & Supplies - Network/Computers	6208001074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8001-078	Computer Supplies		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-8001-079	Dues & subscriptions-District	6208001079	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
620-8002-078	Materials & Supplies Safety		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8003-078	Materials and Supplies for Grounds		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8003-079	Materials & Supplies - Promotion		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-8005-079	Materials & Supplies- Bottling	6208005079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8006-079	Clearing Account		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-1000-015	Eng. Cost - Licking Station	6311000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-1000-026	Eng. Cost - Ohio River Station	6311000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-3000-001	Eng. Contractual Services - FTTP	6313000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
631-3000-002	Eng. Contractual Services - TMTP	6313000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-3000-003	Eng. Contractual Services - Lab	6313000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-3000-022	Eng. Contractual Services - Sludge	6313000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-3000-029	Contractual Services Eng.-Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-4000-001	Eng. Contractual Services - FTTP	6314000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-4000-002	Eng. Contractual Services - TMTP	6314000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-4000-029	Contractual Services Eng.-Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-004	Contractual Eng. - Bellevue/Dayton Station,CC	6315000004	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-005	Contractual Eng.- Bristow Rd.	6315000005	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-006	Contractual Engineering-Bromley Station,KC	6315000006	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-008	Contractual Eng. - Dudley Pike Station	6315000008	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-009	Contractual Eng. - Hands Pike Station,KC	6315000009	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-011	Contractual Eng. - Latonia Station,KC	6315000011	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-012	Contractual Engineering -W>Covington Station, KC	6315000012	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-013	Contractual Engineering-W.Street Station,KC	6315000013	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-014	Contractual Engineering-TMTP Station	6315000014	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-017	Contractual Eng. - Richsn Road Station,KC	6315000017	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-018	Contractual Eng. - Ripple Creek Station,CC	6315000018	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-024	Contractual Eng. - US27 Station,CC	6315000024	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-027	Contractual Eng. - Water Towers	6315000027	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-5000-030	Contractual Eng. - Engineering	6315000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-6000-030	Contractual Eng. - Engineering	6316000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-6000-031	Contractual Eng. - Distribution	6316000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-7000-050	Contractual Eng. - Meter Reading	6317000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-7000-051	Contractual Eng. - Field Service	6317000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-7000-052	Contractual Eng. - Account Service	6317000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-7000-053	Contractual Eng. - Flushing/Leak Det.	6317000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-7000-054	Contractual Eng. - Customer Service Other	6317000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-8000-072	Contractual Serv's - Engineering	6318000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-8000-078	Contract Engineering - Safety		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
631-8000-079	Engineering Services Other	6318000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
632-8000-074	Contract Service Accounting/Audit - Accting/BK	6328000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-1000-015	Legal Cost - Licking Station	6331000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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633-1000-026	Legal Cost - Ohio River Station	6331000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-3000-001	Legal Contractual Services - FTTP	6333000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-3000-002	Legal Contractual Services - TMTP	6333000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-3000-003	Legal Contractual Services - Laboratory	6333000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-3000-022	Legal Contractual Services - Sludge	6333000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-3001-001	Legal fees - Antenna Rental		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-4000-001	Legal Contractual Services - FTTP	6334000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-4000-002	Legal Contractual Services - TMTP	6334000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-5000-025	Contractual Legal-Pumping	6335000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-5000-030	Contractual Legal - Engineering	6335000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-5000-031	Contractual Legal - Distribution	6335000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-6000-025	Contractual Legal - Pumping General	6336000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-6000-031	Contractual Legal - Distribution	6336000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-7000-050	Contractual Legal - Customer Service	6337000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-7000-051	Contractual Legal - Field Service	6337000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-7000-052	Contractual Legal - Account Service	6337000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-7000-053	Contractual Legal - Flushing/Leak Detection	6337000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-7000-054	Legal Fees- Customer Service General	6337000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-8000-072	Contractual Serv's - Legal	6338000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-8000-078	Legal Fees- Ops	6338000078	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
633-8000-079	Contractual Services - Legal	6338000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-1000-025	Contractual Mgt fees - Pumping SOS	6341000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-2000-025	Contractual Mgt fees - Pumping SOS	6342000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-3000-001	Mgt. Serv's Contractual Services - FTTP	6343000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-3000-002	Mgt. Serv's Contractual Services - TMTP	6343000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-3000-003	Mgt. Serv's Contractual Services - Lab	6343000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-3000-022	Mgt. Serv's Contractual Services - Sludge	6343000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-5000-025	Contractual Mgt. Fees - Pumping	6345000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-5000-030	Contractual Mgt.Fees - Engineering	6345000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-6000-025	Contractual Mgt. Fees - Pumping	6346000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-6000-031	Contractual Services - Mgt. Fees, Distribution	6346000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-7000-050	Contractual Serv's - Mgt. Fees - Customer Service	6347000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-7000-051	Contractual Serv's - Mgt. Fees - Field Service	6347000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
634-7000-052	Contractual Serv's - Mgt. Fees - Account Service	6347000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-7000-053	Contractual Serv's - Mgt. Fees - Flushing/Leak Det.	6347000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-8000-072	Contractual Serv's Mgt. Fees -Adm.	6348000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
634-8000-078	Contract Mgt. Fees - Surveys		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
634-8000-079	Contract Mgt. Fee- Asset Mgt Study	6348000079	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
635-1000-015	Contractual Services - Licking Station	6351000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-1000-025	Contractual Service - SOS	6351000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-1000-026	Contractual Services - Ohio River Station	6351000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-2000-015	Contractual Services - Licking Station	6352000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-2000-025	Contractual Service - SOS	6352000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-2000-026	Contractual Services - Ohio River Station	6352000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-2000-101 inactive as of 8/14/07	Contractual Services - Maint. SOS Newport opened back up		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3000-004	Contract Service, Public Relations		Accounts Payable	Yes	Posting Account	Profit and Loss	Debit
635-3000-020	Other Contractual Serv. - Instrumentation	6353000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3000-022	Other Contractual Serv. - Sludge FTTP	6353000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3001-001	Other Contractual Serv. - FTTP	6353001001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3001-002	Other Contractual Serv. - TMTP	6353001002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3001-003	Other Contractual Serv. - Laboratory	6353001003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3001-022	Other Contractual Service-Sludge TMTP	6353001022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3001-029	Contractual Services Other- Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3002-001	Snow Removal-FTTP	6353002001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3002-002	Snow Removal- TMTP	6353002002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3002-003	Contractual Services - Research	6353002003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-3002-022	Contract Service - MPTP Hauling		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3002-029	Contractual Services-Snow Removal MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3003-001	Grounds Keeping-FTTP	6353003001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3003-002	Grounds Keeping- TMTP	6353003002	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-3003-022	TMTP Discharge to Sanitary	6353003022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3003-029	Groundskeeping- MPTP	6353003029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3004-001	Contract Service-Public Relations	6353004001	Accounts Payable	Yes	Posting Account	Profit and Loss	Debit
635-3004-002	Contract Serv - Carbon Lease-TMTP	6353004002	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-3004-029	Contract Services - Phone Lines MPTP	6353004029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3005-001	Security - FTTP	6353005001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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635-3005-002	Security-TMTP	6353005002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3005-029	Contractual Services - MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3006-001	Safety Training-Ops- FTTP	6353006001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-3006-003	Safety training-Lab	6353006003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-3006-029	Snow Renoval MPTP	6353006029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3007-001	Contract Svc. - Antenna Rental		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4000-001	Other Contractual Serv. - FTTP	6354000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4000-002	Other Contractual Serv. - TMTP	6354000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4000-003	Other Contractual Serv. - Laboratory	6354000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4000-020	Contract Serv. Other - Instrumentation	6354000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4000-027	Contractual Services-Reservoir Cleaning		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-4000-029	Contractual Services Other- Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4001-002	Contract Serv. - Painting		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-4001-029	Contractual Services-Safety - Maint MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-4006-001	Safety training- Maint.-FTTP	6354006001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-5000-025	Contractual Other - Pumping Other	6355000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5001-025	Cinergy Maint Contract		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-5001-030	Contractual Other - Eng. Operations	6355001030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5001-031	Contractual Other - Dist. Operations	6355001031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5001-033	Contractual Services-Flushing		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-5002-025	Grounds Keeping-Pumping	6355002025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5002-030	Contractual Other - Eng. Communications	6355002030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5002-031	Contractual Other - Dist. Communications	6355002031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5003-025	Grounds Keeping- Pumping	6355003025	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-5003-030	Contractual Expense - Utilities	6355003030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5003-031	Contractual Other - Dist. Utilities	6355003031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5004-025	Contract Serv. - Pumping - Safety Training		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5004-030	Contract Computer Svc.	6355004030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-5004-031	Contract Computer Service - Dist.	6355004031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-004	Contractual Other - Belvue/Day Station,CC	6356000004	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-005	Contractual Other - Boone Cty Station,BC	6356000005	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-006	Contractual Other - Bromlely Station	6356000006	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-008	Contractual Other - Dudley Pike Station	6356000008	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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635-6000-009	Contractual Other - Hands Pike Station	6356000009	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-010	Contractual Service Other Carothers Road Station		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-011	Contractual Other - Latonia Station	6356000011	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-012	Contractual Other - W. Covington Station	6356000012	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-013	Contractual Other - West Street Station	6356000013	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-014	Contractual Other - TMTP Station	6356000014	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-016	Contractual Other - WaterWorks PS	6356000016	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-017	Contractual Other - Richardson Road Station	6356000017	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-018	Contractual Other- Ripple Creek Station	6356000018	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-024	Contractual Other - US27 Station	6356000024	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-025	Contractual Other - Pumping Other	6356000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6000-027	Contractual Other - Water Towers	6356000027	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6001-025	Contract Serv. - Painting		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6001-027	Water Tower Painting Write Off		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-6001-030	Contractual Other - Eng., Maintenance	6356001030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6001-031	Contractual Other - Distr., Maint. Of Misc. Plant	6356001031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6001-033	Contractual services-Flusing		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-6002-030	Contractual Other - Eng., Structure & Impr.	6356002030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6002-031	Contractual Other - Distr., Ground Maint.	6356002031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6003-030	Contractual Other - Eng., Maint. Of Mains	6356003030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6003-031	Contractual Other - Distr., Structure & Imprv.	6356003031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6004-030	Contractual Other - Eng., Maint. Of Misc. Plant	6356004030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6004-031	Contractual Other - Distr., Maint of Mains	6356004031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6004-032	Contract Other - Milling & Paving Asphalt Supply		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6005-031	Contractual Other - Maint. of Services	6356005031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6005-032	Contract Other - Maint of Svc TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6006-031	Contractual Other - Distr., Maint. Of Meters	6356006031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6007-031	Contractual Other - Distr., Hydrants	6356007031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6008-031	Contractual Other - Distr., Maint. Of Misc. Plant	6356008031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6009-031	Contractual Other - Blow-Off Charges	6356009031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6010-031	Contract Services Fill Stations	6356010031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6011-031	Contract Serv. Valve Replacement Program	6356011031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-6012-031	Contract Serv. Mainline Cleaning & Lining	6356012031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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635-7001-050	Contract Service Other - Meter Reading	6357001050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7001-051	Contractual Other - Communication Field Serv	6357001051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7001-052	Contract Serv- Bill Printing/Mailing	6357001052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7001-053	Contractual Other - Flushing	6357001053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7001-054	Contractual Other - Customer Service Other	6357001054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7001-056	Contract Services - Other		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7001-057	Bill Processing - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7002-050	Contract Svc. Meter Reader Newport		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7002-052	Contractual Other - Communications Account Serv.	6357002052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7002-053	Contractual Other - Communication Flushing	6357002053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7002-054	Contractual Other - Collections	6357002054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7002-057	Temporary Help - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7003-052	Contract Expense - Sanitation Billing	6357003052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7003-054	Contractual Other - Utilities	6357003054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7003-057	Collections - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7005-052	Contractual Service-Temps	6357005052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7005-054	Collections Newport		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7006-052	Contract Serv- Maintenance Agreement	6357006052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7007-052	Contractual services-CIS programming	6357007052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7008-052	Contractual services- Lockbox processing	6357008052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7009-052	Contractual Services - Credit Card Processing Fee		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-7010-054	Communications - Customer Service		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-7011-052	Contractual Services - E Pay		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-7015-054	Raido Read Study		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-7020-054	Uni-directional flushing study		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-7025-054	Water Audit/leak detection study		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-8000-072	Contractual Other - Executive Mgt.	6358000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8000-074	Contractual Other - BK/Acting	6358000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8000-078	Contract Expenses - HR/Info Systems		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8000-079	Contractual Other - Misc.	6358000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8000-085	Contract Services - Central Facility		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-8001-074	Contract Serv. - Network/Computers	6358001074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8001-078	Contract Service - Computer Equipment		Other Expenses	Yes	Posting Account	Profit and Loss	Debit

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635-8002-078	Contract Expenses - Safety		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8002-079	Damages		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8003-025	Contract Services Admin - Grounds keeping		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-8003-079	Contract Serv- Admin- Grounds keeping	6358003079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8004-079	CEO Contingency		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-1000-015	Rental Exp - Licking Station	6421000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-1000-026	Rental Exp - Ohio River Station	6421000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-2000-015	Rental Exp - Licking Station	6422000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-2000-026	Rental Exp - Ohio River Station	6422000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-3000-001	Rental Exp - FTTP	6423000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-3000-002	Rental Exp - TMTP	6423000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-3000-003	Rental Exp - Laboratory	6423000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-3000-022	Rental Exp - Sludge	6423000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-4000-001	Rental Exp - FTTP	6424000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-4000-002	Rental Exp - TMTP	6424000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-4000-020	Rental Exp - Instrumentation	6424000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-4000-029	Rental Expense - Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-5000-030	Rental Exp. - Engineering	6425000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-6000-025	Rental Expense - Pumping General	6426000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-6000-031	Rental Exp., Distribution	6426000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-7000-050	Rental Exp. - Meter Reading	6427000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-7000-051	Rental Exp. - Field Service	6427000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-7000-052	Rental Exp. - Account Service	6427000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-7000-053	Rental Exp. - Flushing & Leak Detection	6427000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-7000-054	Rental Exp. - Customer Service Other	6427000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-8000-072	Rental Exp - Administration	6428000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-8000-074	Rental Expense-Accounting	6428000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
642-8000-078	Rental Expense - Safety		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-1000-025	Transportation Cost - SOS	6501000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-2000-025	Transportation Cost - SOS	6502000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-3000-001	Transportation Exp - FTTP	6503000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-3000-002	Transportation Exp - TMTP	6503000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-3000-003	Transportation Exp - Laboratory	6503000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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650-3000-020	Transportation Exp - Instrumentation	6503000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-3000-022	Transportation Exp - Sludge	6503000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-3000-029	Transportation Expense - Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-4000-001	Transportation Exp - FTTP	6504000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-4000-002	Transportation Exp - TMTP	6504000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-4000-020	Transportation Exp - Instrumentation	6504000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-4000-029	Transportation Expense - Maint MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-5000-025	Transportation Exp. - Pumping	6505000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-5001-030	Trans. Exp. - Eng. Auto Gas & Oil	6505001030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-5001-033	Trans Exp Auto Gas & Oil -Flushing	transportation expen	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
650-5002-030	Trans Exp. - Eng. Vehicle Maint. Contractors	6505002030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-5003-030	Trans Exp. - Eng. Vehicle Maint. Supplies	6505003030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6000-025	Trans Exp. - Pumping	6506000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6001-031	Trans Exp. - Distr., Auto Gas & Oil	6506001031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6002-031	Trans Exp. - Distr., Vehicle Maint. Contractors	6506002031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6003-031	Trans Exp. - Distr., Vehicle Maint. Supplies	6506003031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6004-031	Trans Exp. - Distr., Gas & Oil Ttr/Comprsor	6506004031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6005-031	Trans Exp. - Distr., Tractor/Compressor Maint.	6506005031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-6006-031	Trans Exp. - Distr., Ttr/Comprsor Maint. Supplies	6506006031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7000-052	Auto Gas & Oil	6507000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7001-050	Trans Exp - Gas & Oil Meter Readers	6507001050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7001-051	Auto Gas & Oil Field Serv. Newport	6507001051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7001-055	Auto Gas and Oil- Courier	6507001055	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
650-7001-056	Auto Gas & Oil - Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7001-057	Auto Gas & Oil - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7002-050	Trans Exp - Contract Maint. Meter Readers	6507002050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7002-051	Trans Exp - Contract Maint. Field Service	6507002051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7002-053	Trans Exp - Contract Maint. Flushing	6507002053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7003-050	Trans Exp - Meter Readers, Supplies	6507003050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7003-051	Trans Exp - Field Service, Supplies	6507003051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7003-053	Trans Exp - Flushing, Supplies	6507003053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-8000-072	Transportation Exp - Executive Mgt.	6508000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-8000-074	Transportation Exp - Bookkeeping/Accounting	6508000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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650-8000-078	Transportation Expenses		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-8000-079	Transportation Exp - Other	6508000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-1000-015	Insurance GL - Licking Station	6561000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-1000-026	Insurance GL - Ohio River Station	6561000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-3000-001	Auto Insurance - FTTP	6563000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-3000-002	Auto Insurance TMTP	6563000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-3000-003	Auto Insurance- Laboratory	6563000003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
656-3000-029	Auto Insurance-MPTP	6563000029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-5000-025	Auto Insurance-Pumping	6565000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-5000-030	Auto Insurance - Engineering	6565000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-5000-031	Auto Insurance-Distribution	6565000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-5000-056	Auto Insurance - Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-7000-050	Auto Insurance-Meter Reading	6567000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-7000-051	Auto Insurance-Field Service	6567000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-7000-052	Insurance- Auto	6567000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-7000-053	Auto Insurance- Flushing	6567000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-7000-054	Auto Insurance-Cust Service	6567000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-7000-056	Insurance - Auto Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-8000-072	Auto Insurance-Executive Mgt	6568000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-8000-074	Insurance Auto - Acct.		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-8000-078	Auto Insurance-HR/Info/Safety	6568000078	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-8000-079	Auto Insurance- Admin	6568000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-1000-025	Insurance Workers Comp - SOS	6571000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3000-001	General Liability Insurance FTTP	6573000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3000-002	Insurance General Liability - TMTP	6573000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3000-003	Insurance Workers Comp - Laboratory	6573000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3000-020	Insurance Workers Comp - Instrumentation	6573000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3000-022	Insurance Workers Comp - Sludge	6573000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3000-029	General Liability Insurance-MPTP	6573000029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-3001-003	Insurance Other- Newport		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
657-5000-025	General Liability Insurance-Pumping	6575000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-5000-030	General Liability Insurance- Engineering	6575000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-5000-031	General Liability Insurance-Distribution	6575000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

ACCOUNTS LIST
N Ky Water District

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
657-7000-050	Insurance Workers Comp - Meter Reading	6577000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-7000-051	Insurance Workers Comp - Field Service	6577000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-7000-052	Insurance Workers Comp - Account Service	6577000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-7000-053	General Liability Insurance-Flushing	6577000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-7000-054	General Liability Insurance-Cust Service	6577000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-8000-072	Insurance Expense - W.C. Admin.	6578000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-8000-074	Insurance Exp WC - BK/Acct.	6578000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
657-8000-079	General Liability Insurance-Admin	6578000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-1000-025	Insurance Exp Other - SOS	6581000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-3000-001	Workers Comp Insurance-FTTP	6583000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-3000-002	Workers Comp Insurance TMTP	6583000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-3000-003	Workers Comp Insurance-Laboratory	6583000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-3000-020	Workers Comp Insurance-Instrumentation	6583000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-3000-029	Workers Comp Insurance- MPTP	6583000029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-5000-025	Workers comp Insurance-Pumping	6585000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-5000-056	Insurance - Workers Comp.		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-5001-030	Workers Comp Insurance-Engineering	6585001030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-5001-031	Workers Comp Insurance-Distribution	6585001031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-5002-030	Insurance Other - Engineering, Property	6585002030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-5002-031	Insurance Other - Distribution, Property	6585002031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-7000-050	Workers Comp Insurance-Meter Reading	6587000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-7000-051	Workers Comp Insurance-Field Service	6587000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-7000-052	Workers Comp Insurance-Acct Serv	6587000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-7000-053	Workers Comp Insurance-Flushing	6587000053	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-7000-054	Insurance Other - Customer Service	6587000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-7000-056	Workers Comp Insurance-Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-001	Pollution FTTP	6588000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-072	Workers Comp Insurance- Executive Mgt	6588000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-074	Workers Comp Insurance-Accting	6588000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-076	Workers Comp Insurance-Public Officials	6588000076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-078	Workers Comp Insurance- HR/Info/Safety	6588000078	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-079	Workers Comp Insurance-Admin	6588000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
659-3000-001	Pollution Insurance-FTTP	6593000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

ACCOUNTS LIST
 N Ky Water District

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
659-8000-076	Insurance Expense - Public Officials		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
659-8000-079	Insurance- Officials	6598000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
660-8000-079	Advertising Expense		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
667-8000-080	PSC Expense Rate Case	6678000080	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
667-8000-081	PSC Annual Assessment Fee	6678000081	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
667-8000-082	PSC Expense - Administrative	6678000082	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
670-7000-054	Bad Debt Expense	6707000054	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-1000-015	Misc. Exp - Licking Station	6751000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-1000-026	Misc. Exp - Ohio River Station	6751000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-2000-015	Misc. Exp - Licking Station	6752000015	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-2000-026	Misc. Exp - Ohio River Station	6752000026	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-3000-001	Miscellaneous Exp - FTTP	6753000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-3000-002	Miscellaneous Exp - TMTP	6753000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-3000-003	Miscellaneous Exp - Laboratory	6753000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-3000-022	Misc Exp - Sludge	6753000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-3000-029	Misc Expense - Ops MPTP	6753000029	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-3002-001	Uniforms-FTTP	6753002001	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-3002-002	Uniforms- TMTP	6753002002	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-3002-003	Uniforms-Laboratory	6753002003	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-3002-020	Uniforms-Instrumentation	6753002020	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-3002-029	Uniforms MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-4000-001	Miscellaneous Exp - FTTP	6754000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-4000-002	Miscellaneous Exp - TMTP	6754000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-4000-020	Misc Exp - Instrumentation	6754000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-5000-025	Miscellaneous Exp. Pumping	6755000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-5000-030	Miscellaneous Exp. - Engineering	6755000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-5000-033	Misc Expense- Flushing		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-5001-030	Uniforms- Engineering		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-5001-033	Misc. Expense-Flushing Leak Detection	Miscellaneous	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-5002-027	Uniforms - Pumping		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-6000-031	Miscellaneous Exp. - Distribution	6756000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-6001-031	Uniforms - Distribution		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-6001-032	Uniforms - TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

ACCOUNTS LIST
N Ky Water District

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
675-7001-050	Misc. Exp - Meter Reading	6757001050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7001-051	Misc. Exp - Field Service	6757001051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7001-052	Misc. Exp - Account Service	6757001052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7001-057	Uniforms - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7002-050	Uniforms - Meter Readers	6757002050	Other Employee Expenses	Yes	Posting Account	Profit and Loss	Debit
675-7002-051	Uniforms - Field Service		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-7002-052	Misc. Exp - Interest Expense - Cash Guarantee	6757002052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7002-053	Uniforms - Flushing		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-7002-056	Uniforms - Meter Shop		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7002-057	Uniforms - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7003-052	Uniforms - Account Service	6757003052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7003-057	Miscellaneous - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-8000-072	Misc. Exp -Executive Mgt.	6758000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-8000-074	Uniforms - Bookkeeping/Accounting	6758000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-8000-076	Misc Exp - BOC	6758000076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-8000-078	Misc Exp - HR/Info Systems	6758000078	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-8000-079	Miscellaneous Expenses	6758000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-8000-085	Miscellaneous - Central Facility		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-8001-078	Supplies Detainees	6758001078	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-8080-079	Arbitrage Rebate Penalty / Interest		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-8101-078 Created June 07	Detainee Supplies & Misc	Jail Birds	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
699-3000-001	Taxes Other Than Income Taxes (Fica) - FTTP	6993000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-3000-002	Taxes Other Than Income Taxes(Fica) - TMTP	6993000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-3000-003	Taxes Other Than Income Taxes - Lab	6993000003	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-3000-022	Taxes Other Than Income Taxes - Sludge	6993000022	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-3000-029	FICA-Ops MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-3001-022	FICA Tax MPTP Sludge		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
599-3102-001	FICA- SECURITY		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
399-4000-001	Taxes Other Than Income Taxes - FTTP	6994000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
399-4000-002	Taxes Other Than Income Taxes - TMTP	6994000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
399-4000-020	Taxes Other Than Income Taxes - Inst.	6994000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
399-4000-029	FICA - MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
399-4100-029	FICA - Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

ACCOUNTS LIST
 N Ky Water District

Account User-Defined 1	Description User-Defined 2	Alias	Category User-Defined 3	Active	Account Type User-Defined 4	Posting Type	Typical Balance
699-5000-030	FICA Engineering	6995000030	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-5000-033	FICA Taxes-Flushing		Tax Expense	Yes	Posting Account	Profit and Loss	Debit
699-6000-010	FICA TAX - CAROTHERS RD STATION		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-6000-025	Taxes Other Than Income Taxes - Pumping	6996000025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-6000-031	Taxes Other Than Income Taxes - Distribution	6996000031	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-6001-025	FICA -Carothers Rd	6996001025	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-6001-031	FICA Taxes - Dist. Newport		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-7000-050	Taxes Other Than Income Taxes(FICA) - Meter Readng	6997000050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-7000-051	Taxes Other Than Income Taxes(FICA) - Field Svc.	6997000051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-7000-052	Taxes Other Than Income Tax(FICA) - Acct. Serv.	6997000052	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-7000-055	FICA Taxes - Courier		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
699-7000-056	FICA - Meter Shop		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
699-7001-057	Fica Taxes - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-7005-057	FICA - Field Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-8000-072	Taxes Other Than Income Taxes(FICA) - Exc Mgt.	6998000072	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-8000-074	Taxes Other Than Income Taxes(FICA) - Accting	6998000074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-8000-076	Taxes Other Than Income Taxes(FICA) - BOC	6998000076	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-8000-078	FICA Taxes - HR/Info Systems		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
699-8000-079	Taxes Other than Income Taxes - Bottlers	6998000079	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-9000-000 Per GASB 68	Pension Expense		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
999-9999-999	Dummy Account	9999999999	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

Total Accounts: 1338

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 303-0001-000												
3		LAND & LAND LICKING RIVER	1/01/59	5,200.00	0.00	0.00	0.00	0.00	0.00	5,200.00	S/L	99.00
4		LAND & LAND RIGHTS OHIO R	1/01/59	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	S/L	99.00
33		PUMP STATION LAND LICKINC	1/01/59	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	S/L	99.00
41		PUMP STATION LAND OHIO IN	1/01/59	9,000.00	0.00	0.00	0.00	0.00	0.00	9,000.00	S/L	99.00
		303-0001-000		<u>29,200.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>29,200.00</u>		
Group: 303-0002-000												
265		Land - TMTP	1/01/59	45,000.00	0.00	0.00	0.00	0.00	0.00	45,000.00	S/L	99.00
267		LAND - FT. THOMAS TMT	1/01/59	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	S/L	99.00
266		LAND -TAYLOR MILL TMT	1/01/82	12,500.00	0.00	0.00	0.00	0.00	0.00	12,500.00	S/L	99.00
2994		Historical Land - Nat. Spring	12/03/99	4,995.50	0.00	0.00	0.00	0.00	0.00	4,995.50	S/L	99.00
31461		Additional Land TMTP	8/10/09	296,223.96	0.00	0.00	0.00	0.00	0.00	296,223.96	Land	0.00
		303-0002-000		<u>368,719.46</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>368,719.46</u>		
Group: 303-0003-000												
34		PUMP STATION LAND TAYLOR	1/01/59	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	S/L	99.00
35		PUMP STATION LAND DIXIE HI	1/01/59	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	S/L	99.00
36		PUMP STATION LAND DUDLEY	1/01/59	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	S/L	99.00
37		PUMP STATION LAND TURKEY	1/01/59	375.00	0.00	0.00	0.00	0.00	0.00	375.00	S/L	99.00
38		PUMP STATION LAND LAFAYE	1/01/59	3,750.00	0.00	0.00	0.00	0.00	0.00	3,750.00	S/L	99.00
39		PUMP STATION LAND RICHA	1/01/59	3,750.00	0.00	0.00	0.00	0.00	0.00	3,750.00	S/L	99.00
42		PUMP STATION LAND IDA SPE	1/01/59	500.00	0.00	0.00	0.00	0.00	0.00	500.00	S/L	99.00
43		PUMP STATION LAND DEVOU	1/01/59	500.00	0.00	0.00	0.00	0.00	0.00	500.00	S/L	99.00
44		PUMP STATION LAND BOONE	1/01/59	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	S/L	99.00
46		PUMP STATION LAND HANDS	1/01/59	5,050.00	0.00	0.00	0.00	0.00	0.00	5,050.00	S/L	99.00
411		TRANSMISSION LAND & RIGH	1/01/59	14,300.00	0.00	0.00	0.00	0.00	0.00	14,300.00	S/L	99.00
410		LAND & LAND RIGHTS WAREH	1/01/82	11,802.46	0.00	0.00	0.00	0.00	0.00	11,802.46	S/L	99.00
45		BROMLEY TANK ROAD	11/21/95	15,200.16	0.00	0.00	0.00	0.00	0.00	15,200.16	S/L	99.00
40		PUMP STATION LAND RICHA	6/30/96	17,595.69	0.00	0.00	0.00	0.00	0.00	17,595.69	S/L	99.00
47		C.C. Land & Land Rights-Pump	1/01/97	62,870.17	0.00	0.00	0.00	0.00	0.00	62,870.17	S/L	99.00
31425		Land Additional Richardson Rd Pur	12/18/08	30,749.38	0.00	0.00	0.00	0.00	0.00	30,749.38	Land	0.00
31458		Addtnl Land So..Campbell Tank	12/31/08	1,587.63	0.00	0.00	0.00	0.00	0.00	1,587.63	Land	0.00
31513		Land Rossford Tank	12/31/11	103,128.67	0.00	0.00	0.00	0.00	0.00	103,128.67	Land	37.50
		303-0003-000		<u>293,659.16</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>293,659.16</u>		
Group: 303-0004-000												
952		LAND & LAND RIGHTS GENER	1/01/59	122,829.00	0.00	0.00	0.00	0.00	0.00	122,829.00	S/L	99.00
2		CC Organization Cost	1/01/97	3,323.34	0.00	0.00	0.00	0.00	0.00	3,323.34	Land	99.00
412		CC Land & Land Rights	1/01/97	94,975.16	0.00	0.00	0.00	0.00	0.00	94,975.16	Land	0.00
953		Land & Land Rights CC	1/01/97	68,189.72	0.00	0.00	0.00	0.00	0.00	68,189.72	S/L	99.00
31380		Land CF	4/15/06	2,303,000.00	0.00	0.00	0.00	0.00	0.00	2,303,000.00	Land	0.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 303-0004-000 (continued)												
31409		Storm Drain Improvement	6/30/07	7,231.03	0.00	0.00	0.00	0.00	0.00	7,231.03	Land	0.00
			303-0004-000	<u>2,599,548.25</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,599,548.25</u>		
Group: 304-0001-000												
48		INTAKE PUMP STRUCK PUMPI	1/01/59	69,304.00	0.00	0.00	69,304.00	0.00	69,304.00	0.00	S/L	30.00
90		Old ORPS Intake Structure	1/01/59	887,269.00	0.00	0.00	887,269.00	0.00	887,269.00	0.00	S/L	30.00
113		OHIO RIVER PUMPING STRUCT	7/01/87	71,842.68	0.00	0.00	64,829.54	2,394.76	67,224.30	4,618.38	S/L	30.00
115		OHIO RIVER PUMPING STRUCT	6/30/91	8,944.00	0.00	0.00	7,048.65	298.13	7,346.78	1,597.22	S/L	30.00
92		OHIO RIVER INTAKE PUMPING	12/14/93	52,475.55	0.00	0.00	37,673.72	1,749.19	39,422.91	13,052.64	S/L	30.00
93		Old ORPS Renovation	4/18/94	848,254.17	0.00	0.00	600,810.70	28,275.14	629,085.84	219,168.33	S/L	30.00
12		Compressed Air Equipment	1/01/98	6,026.00	0.00	0.00	4,921.26	200.87	5,122.13	903.87	S/L	30.00
13		Chemical Feed System	1/01/98	63,506.00	0.00	0.00	63,506.00	0.00	63,506.00	0.00	S/L	30.00
14		Hydraulic Power Package	1/01/98	1,965.00	0.00	0.00	1,965.00	0.00	1,965.00	0.00	S/L	5.00
15		Fiberglass Plastic Tank	1/01/98	12,103.00	0.00	0.00	9,884.09	403.43	10,287.52	1,815.48	S/L	30.00
16		Instrumentation	1/01/98	261,834.00	0.00	0.00	257,470.10	4,363.90	261,834.00	0.00	S/L	30.00
17		Programmer Logic Controllers	1/01/98	259,756.00	0.00	0.00	255,426.74	4,329.26	259,756.00	0.00	S/L	30.00
24		Transformers/Circuit Breakers	1/01/98	444,965.00	0.00	0.00	437,548.91	7,416.09	444,965.00	0.00	S/L	30.00
26		Ohio River Pumpstation	1/01/98	13,561,027.21	0.00	0.00	4,827,373.01	361,627.39	5,189,000.40	8,372,026.81	S/L	37.50
4080		(403 feet) pipe	6/13/00	1,003.47	0.00	0.00	394.66	33.45	428.11	575.36	S/L	30.00
4673		Miscellaneous	6/30/00	5,784.86	0.00	0.00	3,071.48	192.83	3,264.31	2,520.55	S/L	30.00
4209		Steel beams	9/05/00	7,620.00	0.00	0.00	4,648.20	254.00	4,902.20	2,717.80	S/L	30.00
4285		6" steel beams	9/29/00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	30.00
4399		Surveillance ORPS	4/06/01	480.00	0.00	0.00	480.00	0.00	480.00	0.00	S/L	5.00
5018		LRPS Ventilation Modification	7/27/01	7,691.00	0.00	0.00	7,370.57	256.37	7,626.94	64.06	S/L	30.00
5141		Lat. Pump Sta. Roof	11/30/01	9,450.00	0.00	0.00	8,741.25	315.00	9,056.25	393.75	S/L	30.00
5620		TMTB Basin	8/13/03	6,736.30	0.00	0.00	2,983.20	224.54	3,207.74	3,528.56	S/L	30.00
4929		LRPS structure improvements	8/17/04	2,856.66	0.00	0.00	1,380.69	95.22	1,475.91	1,380.75	S/L	30.00
31305		Structure Improvements LRPS	12/15/04	32,434.00	0.00	0.00	15,270.98	1,081.13	16,352.11	16,081.89	S/L	30.00
7932		Traveling Screens ORPS#1	12/30/10	201,332.00	0.00	0.00	130,865.80	20,133.20	150,999.00	50,333.00	S/L	10.00
31515		Traveling Screens Replacement	12/31/11	212,590.97	0.00	0.00	31,180.00	5,669.09	36,849.09	175,741.88	S/L	37.50
9080		Traveling Screen	7/01/12	198,260.77	0.00	0.00	26,434.76	5,286.95	31,721.71	166,539.06	S/L	37.50
31664		Licking River Traveling Screen	7/01/17	153,454.73	0.00c	0.00	2,046.06	4,092.13	6,138.19	147,316.54	S/L	37.50
			304-0001-000	<u>17,390,466.37</u>	<u>0.00c</u>	<u>0.00</u>	<u>7,761,398.37</u>	<u>448,692.07</u>	<u>8,210,090.44</u>	<u>9,180,375.93</u>		
Group: 304-0002-000												
269		Water Tmt Plant Taylor Mill	1/01/59	633,250.00	0.00	0.00	542,384.22	21,108.33	563,492.55	69,757.45	S/L	30.00
305		WATER PLANT FT. THOMAS	1/01/59	2,021,508.75	0.00	0.00	1,778,425.92	67,383.63	1,845,809.55	175,699.20	S/L	30.00
270		WATER PLANT TAYLOR MILL	1/01/60	194.00	0.00	0.00	179.21	3.23	182.44	11.56	S/L	60.00
271		WATER PLANT TAYLOR MILL	1/01/61	244.00	0.00	0.00	244.00	0.00	244.00	0.00	S/L	30.00
272		WATER PLANT TAYLOR MILL	1/01/62	3,454.00	0.00	0.00	3,454.00	0.00	3,454.00	0.00	S/L	30.00
273		WATER PLANT TAYLOR MILL	1/01/64	118,934.00	0.00	0.00	118,934.00	0.00	118,934.00	0.00	S/L	30.00
274		WATER PLANT TAYLOR MILL	1/01/65	28,063.00	0.00	0.00	28,063.00	0.00	28,063.00	0.00	S/L	30.00
275		WATER PLANT TAYLOR MILL	1/01/66	1,624.00	0.00	0.00	1,624.00	0.00	1,624.00	0.00	S/L	30.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0002-000 (continued)												
276		WATER PLANT TAYLOR MILL	1/01/70	83,798.00	0.00	0.00	78,916.18	2,793.27	81,709.45	2,088.55	S/L	30.00
277		WATER PLANT TAYLOR MILL	1/01/71	1,573.00	0.00	0.00	1,453.37	52.43	1,505.80	67.20	S/L	30.00
278		WATER PLANT TAYLOR MILL	1/01/73	35,883.00	0.00	0.00	31,998.15	1,196.10	33,194.25	2,688.75	S/L	30.00
279		WATER PLANT TAYLOR MILL	1/01/74	7,399.00	0.00	0.00	6,474.67	246.63	6,721.30	677.70	S/L	30.00
280		WATER PLANT TAYLOR MILL	1/01/76	189,357.00	0.00	0.00	159,379.85	6,311.90	165,691.75	23,665.25	S/L	30.00
281		WATER PLANT TAYLOR MILL	1/01/77	5,810.00	0.00	0.00	4,794.78	193.67	4,988.45	821.55	S/L	30.00
282		WATER PLANT TAYLOR MILL	1/01/78	7,307.00	0.00	0.00	5,907.63	243.57	6,151.20	1,155.80	S/L	30.00
283		WATER PLANT TAYLOR MILL	1/01/80	59,767.00	0.00	0.00	46,320.07	1,992.23	48,312.30	11,454.70	S/L	30.00
284		WATER PLANT TAYLOR MILL	1/01/82	3,357.00	0.00	0.00	2,489.85	111.90	2,601.75	755.25	S/L	30.00
286		WATER PLANT TAYLOR MILL	1/01/84	1,740.00	0.00	0.00	1,232.50	58.00	1,290.50	449.50	S/L	30.00
306		WATER PLANT FT. THOMAS	7/01/84	1,020.00	0.00	0.00	722.50	34.00	756.50	263.50	S/L	30.00
287		WATER PLANT TAYLOR MILL	7/01/85	6,407.00	0.00	0.00	4,431.46	213.57	4,645.03	1,761.97	S/L	30.00
307		WATER PLANT FT. THOMAS	7/01/85	3,073.00	0.00	0.00	2,125.54	102.43	2,227.97	845.03	S/L	30.00
288		WATER PLANT TAYLOR MILL	7/01/86	1,681.00	0.00	0.00	1,134.72	56.03	1,190.75	490.25	S/L	30.00
308		WATER PLANT FT. THOMAS	7/01/86	3,819.00	0.00	0.00	2,577.83	127.30	2,705.13	1,113.87	S/L	30.00
309		FTTP DRAINAGE PROJECT	7/01/86	6,980.00	0.00	0.00	4,711.46	232.67	4,944.13	2,035.87	S/L	30.00
289		WATER PLANT TAYLOR MILL	7/01/87	6,191.00	0.00	0.00	4,075.70	206.37	4,282.07	1,908.93	S/L	30.00
310		WATER PLANT FT. THOMAS	7/01/87	4,892.40	0.00	0.00	3,220.83	163.08	3,383.91	1,508.49	S/L	30.00
311		WATER PLANT FT. THOMAS	7/01/87	22,710.60	0.00	0.00	14,951.15	757.02	15,708.17	7,002.43	S/L	30.00
290		WATER PLANT TAYLOR MILL	7/01/88	191.00	0.00	0.00	122.52	6.37	128.89	62.11	S/L	30.00
312		WATER PLANT FT. THOMAS	7/01/88	19,224.00	0.00	0.00	12,335.40	640.80	12,976.20	6,247.80	S/L	30.00
313		FTTP Remodeling	2/21/89	2,365.00	0.00	0.00	1,491.30	78.83	1,570.13	794.87	S/L	30.00
314		FTTP Remodeling	3/27/89	2,030.00	0.00	0.00	1,277.17	67.67	1,344.84	685.16	S/L	30.00
315		FTTP Remodeling	5/16/89	10,241.00	0.00	0.00	6,414.82	341.37	6,756.19	3,484.81	S/L	30.00
316		FTTP Remodeling	7/18/89	2,538.00	0.00	0.00	1,582.73	84.60	1,667.33	870.67	S/L	30.00
317		FTTP Remodeling	10/16/89	6,064.00	0.00	0.00	3,756.34	202.13	3,958.47	2,105.53	S/L	30.00
318		FTTP Remodeling	10/16/89	8,234.00	0.00	0.00	5,100.47	274.47	5,374.94	2,859.06	S/L	30.00
319		FTTP Remodeling	11/21/89	8,489.00	0.00	0.00	5,486.64	282.97	5,529.61	2,959.39	S/L	30.00
320		FTTP Remodeling	12/19/89	4,950.00	0.00	0.00	3,052.50	165.00	3,217.50	1,732.50	S/L	30.00
321		FTTP Remodeling	12/19/89	6,650.00	0.00	0.00	4,100.80	221.67	4,322.47	2,327.53	S/L	30.00
294		WATER PLANT TAYLOR MILL	1/15/90	325.07	0.00	0.00	200.54	10.84	211.38	113.69	S/L	30.00
322		WATER PLANT FT. THOMAS	1/15/90	2,000.07	0.00	0.00	1,233.30	66.67	1,299.97	700.10	S/L	30.00
323		WATER PLANT FT. THOMAS	4/15/90	4,819.00	0.00	0.00	2,951.67	160.63	3,112.30	1,706.70	S/L	30.00
324		WATER PLANT FT. THOMAS	5/15/90	2,325.00	0.00	0.00	1,420.83	77.50	1,498.33	826.67	S/L	30.00
295		WATER PLANT TAYLOR MILL	10/15/90	3,200.00	0.00	0.00	1,933.30	106.67	2,039.97	1,160.03	S/L	30.00
325		WATER PLANT FT. THOMAS	11/15/90	2,050.00	0.00	0.00	1,235.72	68.33	1,304.05	745.95	S/L	30.00
330		Clearwell - FTTP	7/01/91	3,850,258.09	0.00	0.00	2,278,069.43	128,341.94	2,406,411.37	1,443,846.72	S/L	30.00
331		CAPITALIZED INTEREST	7/01/91	234,379.58	0.00	0.00	138,674.62	7,812.65	146,487.27	87,892.31	S/L	30.00
297		MAC DONALD DEFENSE	7/23/91	7,122.00	0.00	0.00	4,203.96	237.40	4,441.36	2,680.64	S/L	30.00
326		FTTP Remodeling	8/28/91	2,960.00	0.00	0.00	1,743.08	98.67	1,841.75	1,118.25	S/L	30.00
327		STEWART IRON WORKS	10/15/91	30,636.97	0.00	0.00	17,999.26	1,021.23	19,020.49	11,616.48	S/L	30.00
298		Clearwell - TMTP	11/01/91	1,419,851.95	0.00	0.00	832,191.03	47,328.40	879,519.43	540,332.52	S/L	30.00
299		CAPITALIZED INTEREST	11/01/91	87,718.24	0.00	0.00	51,412.61	2,923.94	54,336.55	33,381.69	S/L	30.00
328		DISIBIO CONST.	11/19/91	6,500.00	0.00	0.00	3,800.67	216.67	4,017.34	2,482.66	S/L	30.00
329		GALE CARDDOCK CONST.	11/19/91	3,500.00	0.00	0.00	2,046.50	116.67	2,163.17	1,336.83	S/L	30.00
332		WATER PLANT FT. THOMAS	1/02/92	27,115.00	0.00	0.00	15,814.68	903.83	16,718.51	10,396.49	S/L	30.00
333		WATER PLANT FT. THOMAS	2/12/92	1,599.95	0.00	0.00	930.30	53.33	983.63	616.32	S/L	30.00
337		WATER PLANT FT. THOMAS	6/30/92	1,068.12	0.00	0.00	614.10	35.60	649.70	418.42	S/L	30.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0002-000 (continued)												
334		WATER PLANT FT. THOMAS	7/01/92	870.00	0.00	0.00	500.29	29.00	529.29	340.71	S/L	30.00
335		WATER PLANT FT. THOMAS	10/09/92	9,975.00	0.00	0.00	5,690.66	332.50	6,023.16	3,951.84	S/L	30.00
300		WATER PLANT TAYLOR MILL	10/22/92	1,100.00	0.00	0.00	626.81	36.67	663.48	436.52	S/L	30.00
268		SIDEWALK	11/17/92	2,300.00	0.00	0.00	1,079.67	76.67	1,156.34	1,143.66	S/L	30.00
336		WATER PLANT FT. THOMAS	11/19/92	6,724.00	0.00	0.00	3,823.46	224.13	4,047.59	2,676.41	S/L	30.00
339		WATER PLANT FT. THOMAS	3/31/93	31,470.52	0.00	0.00	17,700.90	1,049.02	18,749.92	12,720.60	S/L	30.00
340		WATER PLANT FT. THOMAS	5/31/93	51,870.00	0.00	0.00	29,030.63	1,729.00	30,759.63	21,110.37	S/L	30.00
338		WATER PLANT FT. THOMAS	6/30/93	101,795.36	0.00	0.00	56,835.76	3,393.18	60,228.94	41,566.42	S/L	30.00
301		WATER PLANT TAYLOR MILL	9/30/93	306.02	0.00	0.00	169.58	10.20	179.78	126.24	S/L	30.00
343		WATER TREATMENT FTTP	1/01/94	2,239,896.00	0.00	0.00	1,231,942.80	74,663.20	1,306,606.00	933,290.00	S/L	30.00
341		B&B HAETING	7/01/94	1,525.00	0.00	0.00	826.16	50.83	876.99	648.01	S/L	30.00
342		ROOFTOP AIR COND. FTTP	9/20/94	12,960.00	0.00	0.00	6,972.95	432.00	7,404.95	5,555.05	S/L	30.00
344		SLUDGE Bld DRIVE/DRAIN	10/17/95	9,846.00	0.00	0.00	3,562.32	164.10	3,726.42	6,119.58	S/L	60.00
345		GALE CRADDOCK CONST.	11/21/95	8,054.00	0.00	0.00	4,176.30	268.47	4,444.77	3,609.23	S/L	30.00
302		LICKING R PERMANGANATE	12/19/95	168,501.03	0.00	0.00	73,843.63	5,616.70	79,460.33	89,040.70	S/L	30.00
346		WATER PLANT FT. THOMAS	6/30/96	392,886.06	0.00	0.00	199,752.83	13,096.20	212,849.03	180,037.03	S/L	30.00
347		WATER PLANT FT. THOMAS	6/30/96	104,979.19	0.00	0.00	53,373.98	3,499.31	56,873.29	48,105.90	S/L	30.00
350		CC Structures & Improvements	1/01/97	10,310.26	0.00	0.00	6,357.27	343.68	6,700.95	3,609.31	S/L	30.00
353		Improvements TMTP	1/01/97	8,565.28	0.00	0.00	8,565.28	0.00	8,565.28	0.00	S/L	10.00
303		Water Treatment Plant TM	6/30/97	36,410.00	0.00	0.00	17,995.73	1,213.67	19,119.40	17,290.60	S/L	30.00
352		New Phone System	11/14/97	2,000.43	0.00	0.00	2,000.43	0.00	2,000.43	0.00	S/L	10.00
349		New Drive & Curb	6/12/98	4,100.00	0.00	0.00	1,951.33	136.67	2,088.00	2,012.00	S/L	30.00
304		Water Treat. Plant T M	6/25/98	7,890.00	0.00	0.00	3,750.45	263.00	4,013.45	3,876.55	S/L	30.00
2997		Retaining wall & Other Improveme	4/13/99	5,400.00	0.00	0.00	4,860.00	180.00	5,040.00	360.00	S/L	30.00
31160		HVAC	5/30/99	135,000.00	0.00	0.00	120,000.00	4,500.00	124,500.00	10,500.00	S/L	30.00
31161		TMTP Automation Structure	5/30/99	3,585,276.53	0.00	0.00	1,648,231.33	119,509.22	1,767,740.55	1,817,535.98	S/L	30.00
31162		Baffle Clearwell FTTP	5/30/99	294,896.67	0.00	0.00	135,570.52	9,829.89	145,400.41	149,496.26	S/L	30.00
1635		Chemical Bldg. New Roof	6/25/99	24,532.00	0.00	0.00	18,194.54	817.73	19,012.27	5,519.73	S/L	30.00
1636		New Roof FTTP Bay	7/09/99	16,590.00	0.00	0.00	12,304.25	553.00	12,857.25	3,732.75	S/L	30.00
4674		New Lab	3/01/00	1,618,912.42	0.00	0.00	724,013.60	53,963.75	777,977.35	840,935.07	S/L	30.00
4081		Replacement window	5/05/00	9,068.00	0.00	0.00	4,030.23	302.27	4,332.50	4,735.50	S/L	30.00
4100		Repair roof FTTP	5/23/00	1,690.00	0.00	0.00	1,690.00	0.00	1,690.00	0.00	S/L	30.00
4196		Chain link fence	6/23/00	25,773.00	0.00	0.00	25,773.00	0.00	25,773.00	0.00	S/L	30.00
4192		Remote access gate	7/21/00	9,415.00	0.00	0.00	9,415.00	0.00	9,415.00	0.00	S/L	5.00
4193		Flooring	7/21/00	2,650.00	0.00	0.00	2,650.00	0.00	2,650.00	0.00	S/L	30.00
4307		Camera Interface	10/11/00	850.00	0.00	0.00	850.00	0.00	850.00	0.00	S/L	5.00
4428		FTTP Roof	5/21/01	17,625.00	0.00	0.00	17,184.38	440.62	17,625.00	0.00	S/L	30.00
3543		Sodium Hypochlorite Retrofit	6/30/01	2,191,756.76	0.00	0.00	978,984.73	73,058.56	1,052,043.29	1,139,713.47	S/L	30.00
5077		Metal Door	10/19/01	2,724.67	0.00	0.00	2,543.02	90.82	2,633.84	90.83	S/L	30.00
5078		Metal Door	10/19/01	2,724.67	0.00	0.00	2,543.02	90.82	2,633.84	90.83	S/L	30.00
5079		Metal Door	10/19/01	2,724.66	0.00	0.00	2,543.02	90.82	2,633.84	90.82	S/L	30.00
5096		Boiler	10/30/01	12,785.00	0.00	0.00	12,785.00	0.00	12,785.00	0.00	S/L	7.00
5163		30" Valve Replacemnt	2/13/02	4,259.00	0.00	0.00	4,259.00	0.00	4,259.00	0.00	S/L	30.00
5249		Sodium Hypo Electric Work	5/01/02	2,468.40	0.00	0.00	2,468.40	0.00	2,468.40	0.00	S/L	3.00
4710		Tanks FTTP Automation	6/30/02	258,250.00	0.00	0.00	223,816.64	8,608.33	232,424.97	25,825.03	S/L	30.00
4711		Valves FTTP Automation	6/30/02	378,000.00	0.00	0.00	223,650.00	12,600.00	236,250.00	141,750.00	S/L	30.00
4712		FTTP Automation	6/30/02	6,396,996.57	0.00	0.00	2,612,106.94	213,233.22	2,825,340.16	3,571,656.41	S/L	30.00
4713		TMTP Filter Rehab	6/30/02	764,546.93	0.00	0.00	312,190.02	25,484.90	337,674.92	426,872.01	S/L	30.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0002-000 (continued)												
5363		Eng.FTTP	8/27/02	2,484.00	0.00	0.00	2,484.00	0.00	2,484.00	0.00	S/L	3.00
5400		Roof FTTP	10/04/02	17,625.00	0.00	0.00	11,750.00	587.50	12,337.50	5,287.50	S/L	30.00
5370		Newport Sodium Hypo	11/22/02	1,655.39	0.00	0.00	1,655.39	0.00	1,655.39	0.00	S/L	10.00
5451		Railing ORPS	12/01/02	6,073.50	0.00	0.00	5,010.64	202.45	5,213.09	860.41	S/L	30.00
5458		Ceramic Tile	12/28/02	5,300.00	0.00	0.00	4,328.36	176.67	4,505.03	794.97	S/L	30.00
5525		TM Structural Review	1/06/03	147.34	0.00	0.00	147.34	0.00	147.34	0.00	S/L	3.00
5465		Climate Control PLC Cabinet	1/13/03	1,549.00	0.00	0.00	1,549.00	0.00	1,549.00	0.00	S/L	3.00
5470		Digital Surveillance System	2/10/03	20,270.00	0.00	0.00	20,270.00	0.00	20,270.00	0.00	S/L	5.00
5489		Chainlink Fence	2/11/03	14,941.00	0.00	0.00	8,404.29	498.03	8,902.32	6,038.68	S/L	30.00
5490		MPTP Boiler	2/12/03	19,393.00	0.00	0.00	19,393.00	0.00	19,393.00	0.00	S/L	30.00
5496		Painting Filtering Plant	4/11/03	30,000.00	0.00	0.00	23,750.00	1,000.00	24,750.00	5,250.00	S/L	30.00
5527		Materials for filter Gallery	4/28/03	61.87	0.00	0.00	61.87	0.00	61.87	0.00	S/L	3.00
5653		Aluminium 2-Bar Pipe Rail	5/09/03	6,073.50	0.00	0.00	5,972.27	101.23	6,073.50	0.00	S/L	30.00
5564		Broom , Rake & supplies	6/11/03	130.62	0.00	0.00	130.62	0.00	130.62	0.00	S/L	3.00
5561		Edger Tool	6/12/03	3.69	0.00	0.00	3.69	0.00	3.69	0.00	S/L	3.00
5563		8 Yds Concrete	6/12/03	480.00	0.00	0.00	480.00	0.00	480.00	0.00	S/L	3.00
5574		Storage Tank	6/16/03	1,973.00	0.00	0.00	1,973.00	0.00	1,973.00	0.00	S/L	30.00
5575		Storage Tank	6/16/03	1,973.00	0.00	0.00	1,973.00	0.00	1,973.00	0.00	S/L	30.00
5576		Storage Tank	6/16/03	1,973.00	0.00	0.00	1,973.00	0.00	1,973.00	0.00	S/L	30.00
5577		Storage Tank	6/16/03	1,973.00	0.00	0.00	1,973.00	0.00	1,973.00	0.00	S/L	30.00
5578		Storage Tank	6/16/03	1,973.00	0.00	0.00	1,973.00	0.00	1,973.00	0.00	S/L	30.00
5580		Supplies Sodium Hypo MPTP	6/20/03	195.47	0.00	0.00	195.47	0.00	195.47	0.00	S/L	3.00
5750		Filter to waste structure	6/30/03	1,668,992.26	0.00	0.00	653,688.69	55,633.08	709,321.77	959,670.49	S/L	30.00
5756		Composite flow sampler	6/30/03	6,200.00	0.00	0.00	4,753.36	206.67	4,960.03	1,239.97	S/L	30.00
5757		Chemical Feed System	6/30/03	14,700.00	0.00	0.00	11,270.00	490.00	11,760.00	2,940.00	S/L	30.00
5758		Instrumentation	6/30/03	16,500.00	0.00	0.00	12,650.00	550.00	13,200.00	3,300.00	S/L	30.00
5759		Electrical - Filter to Waste	6/30/03	170,500.00	0.00	0.00	73,172.89	5,683.33	78,856.22	91,643.78	S/L	30.00
5760		Piping for Filter to waste	6/30/03	216,200.00	0.00	0.00	42,689.68	3,459.20	46,148.88	170,051.12	S/L	62.50
5762		Fencing MPTP	6/30/03	116,022.88	0.00	0.00	62,845.71	3,867.43	66,713.14	49,309.74	S/L	30.00
5778		Additional 184-411-500	6/30/03	187,804.49	0.00	0.00	73,556.74	6,260.15	79,816.89	107,987.60	S/L	30.00
5618		Acid Feed Evaluation(110A)	8/01/03	1,186.00	0.00	0.00	1,186.00	0.00	1,186.00	0.00	S/L	3.00
5619		Polymer Feed Evaluation	8/01/03	1,764.00	0.00	0.00	1,764.00	0.00	1,764.00	0.00	S/L	3.00
31359		Roof Improvement	12/01/06	94,751.00	0.00	0.00	34,903.31	3,158.37	38,061.68	56,689.32	S/L	30.00
7387		MPTP Tube Settlers Replacement	6/30/08	84,608.81	0.00	0.00	20,306.08	2,256.23	22,562.31	62,046.50	S/L	37.50
7388		Roof Exterior of FTTP	8/20/08	134,568.00	0.00	0.00	31,698.24	3,588.48	35,286.72	99,281.28	S/L	37.50
31426		Gate Operators	8/31/08	2,412.29	0.00	0.00	2,130.86	241.23	2,372.09	40.20	S/L	10.00
7690		MPTP Chemical Bldg	2/01/09	6,942,859.97	0.00	0.00	1,558,286.33	185,142.93	1,743,429.26	5,199,430.71	S/L	37.50
7689		TMTP Backwash System	12/01/09	2,216,997.31	0.00	0.00	448,326.13	59,119.93	507,446.06	1,709,551.25	S/L	37.50
9030		6' Hoond and ACIS Vent	4/04/12	9,932.00	0.00	0.00	5,214.30	993.20	6,207.50	3,724.50	S/L	10.00
9078		PLC's TMPTP	7/01/12	244,125.74	0.00	0.00	122,062.86	24,412.57	146,475.43	97,650.31	S/L	10.00
31547		FTTP GAC Facility & Treatment	1/01/13	28,516,339.69	0.00	0.00	3,208,088.21	712,908.49	3,920,996.70	24,595,342.99	S/L	40.00
31548		TMTP Basin Replacement	7/01/13	2,435,854.21	0.00	0.00	216,520.37	54,130.09	270,650.46	2,165,203.75	S/L	45.00
31549		FTTP Roof	7/01/13	80,655.01	0.00	0.00	32,262.00	8,065.50	40,327.50	40,327.51	S/L	10.00
31550		VFD Replacement WW Road & US	7/01/13	141,766.13	0.00	0.00	28,353.23	7,088.31	35,441.54	106,324.59	S/L	20.00
31599		MPTP - Flouride Tank Replacemen	6/30/14	55,113.98	0.00	0.00	4,409.12	1,469.71	5,878.83	49,235.15	S/L	37.50
31598		Licking River Pump Station Improv	12/31/14	880,088.23	0.00	0.00	58,672.55	23,469.02	82,141.57	797,946.66	S/L	37.50
31624		Independence Tank Mixing System	4/01/15	64,379.39	0.00	0.00	3,862.76	1,716.78	5,579.54	58,799.85	S/L	37.50

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0002-000 (continued)												
31650		ORPS1-3 Traveling Screen Replace	3/01/16	195,669.99	0.00	0.00	6,957.15	5,217.87	12,175.02	183,494.97	S/L	37.50
31649		MPTP Building Improvements	7/01/16	1,006,233.74	0.00	0.00	26,832.90	26,832.90	53,665.80	952,567.94	S/L	37.50
31648		TMTPElectrical & Basin Improven	10/01/16	3,940,737.72	0.00	0.00	78,814.75	105,086.34	183,901.09	3,756,836.63	S/L	37.50
31651		FFTP South Reservoir Drainage	12/01/16	407,730.76	0.00	0.00	6,342.48	10,872.82	17,215.30	390,515.46	S/L	37.50
31665		Bromely Tank Landslide/Retaining	6/01/17	38,650.58	0.00	0.00	85.89	1,030.68	1,116.57	37,534.01	S/L	37.50
9914		Battery Backup	11/03/17	1,228.13	0.00c	0.00	5.46	21.83	27.29	1,200.84	S/L	37.50
9915		Battery Backup	11/03/17	1,228.12	0.00c	0.00	5.46	21.83	27.29	1,200.83	S/L	37.50
9916		Battery Backup	11/03/17	1,228.13	0.00c	0.00	5.46	21.83	27.29	1,200.84	S/L	37.50
9917		Battery Backup	11/03/17	1,228.13	0.00c	0.00	5.46	21.83	27.29	1,200.84	S/L	37.50
9918		Battery Backup	11/03/17	1,228.13	0.00c	0.00	5.46	21.83	27.29	1,200.84	S/L	37.50
9919		Battery Backup	11/03/17	3,495.34	0.00c	0.00	15.53	62.14	77.67	3,417.67	S/L	37.50
9920		Battery Backup	11/03/17	3,495.34	0.00c	0.00	15.53	62.14	77.67	3,417.67	S/L	37.50
9911		Air Cooler	12/07/17	1,170.50	0.00c	0.00	2.60	18.21	20.81	1,149.69	S/L	37.50
9937		Alarm Syst Upgrade - Phoenix IO R	1/18/18	3,626.98	0.00c	0.00	0.00	125.95	125.95	3,501.03	S/L	10.00
9938		Alarm System Upgrade - Phoenix IC	1/18/18	3,626.98	0.00c	0.00	0.00	125.95	125.95	3,501.03	S/L	10.00
9946		Electrical AutoCad	3/09/18	1,483.29	0.00c	0.00	0.00	13.18	13.18	1,470.11	S/L	37.50
9940		Dehumidifier for GAC UV Room	4/19/18	3,045.00	0.00c	0.00	0.00	13.53	13.53	3,031.47	S/L	37.50
			304-0002-000	<u>78,053,367.85</u>	<u>0.00c</u>	<u>0.00</u>	<u>22,031,497.23</u>	<u>2,241,563.80</u>	<u>24,273,061.03</u>	<u>53,780,306.82</u>		

Group: 304-0003-000

51		PLANT PUMP STRUCTURE TAY	1/01/59	76,355.00	0.00	0.00	76,355.00	0.00	76,355.00	0.00	S/L	30.00
53		DIXIE HWY PMP STRUCT PUMI	1/01/59	15,406.00	0.00	0.00	15,406.00	0.00	15,406.00	0.00	S/L	30.00
74		LAFAYETTE PMP STRUCT PUM	1/01/59	10,837.00	0.00	0.00	10,837.00	0.00	10,837.00	0.00	S/L	35.00
96		Latonia Pumping Structure	1/01/59	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	35.00
105		West Street Pumping Struct	1/01/59	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	0.00	S/L	30.00
107		Bromley Pumping Structure	1/01/59	31,900.00	0.00	0.00	31,900.00	0.00	31,900.00	0.00	S/L	30.00
413		STRUCT & IMPROVEMENT KEN	1/01/60	8,033.00	0.00	0.00	8,033.00	0.00	8,033.00	0.00	S/L	30.00
75		LAFAYETTE PMP STRUCT PUM	1/01/62	115.00	0.00	0.00	115.00	0.00	115.00	0.00	S/L	35.00
76		LAFAYETTE PMP STRUCT PUM	1/01/63	256.00	0.00	0.00	256.00	0.00	256.00	0.00	S/L	35.00
77		LAFAYETTE PMP STRUCT PUM	1/01/64	194.00	0.00	0.00	194.00	0.00	194.00	0.00	S/L	35.00
78		LAFAYETTE PMP STRUCT PUM	1/01/65	536.00	0.00	0.00	536.00	0.00	536.00	0.00	S/L	35.00
60		DUDLEY PK PMP STRUCT PUM	10/10/65	238,292.00	0.00	0.00	238,292.00	0.00	238,292.00	0.00	S/L	30.00
79		LAFAYETTE PMP STRUCT PUM	1/01/67	148.00	0.00	0.00	148.00	0.00	148.00	0.00	S/L	35.00
80		LAFAYETTE PMP STRUCT PUM	1/01/71	351.00	0.00	0.00	351.00	0.00	351.00	0.00	S/L	35.00
81		LAFAYETTE PMP STRUCT PUM	1/01/79	221.00	0.00	0.00	221.00	0.00	221.00	0.00	S/L	30.00
84		RICHARDSON RD PUMP STRUC	1/01/82	80,377.00	0.00	0.00	80,377.00	0.00	80,377.00	0.00	S/L	30.00
82		LAFAYETTE PMP STRUCT PUM	1/01/83	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	30.00
111		HANDS ROAD PUMPING STRUC	1/01/83	125,091.91	0.00	0.00	125,091.91	0.00	125,091.91	0.00	S/L	30.00
285		WATER PLANT TAYLOR MILL	1/01/83	3,198.00	0.00	0.00	2,318.90	106.60	2,425.50	772.50	S/L	30.00
85		RICHARDSON RD PUMP STRUC	7/01/84	2,127.96	0.00	0.00	2,102.64	25.32	2,127.96	0.00	S/L	30.00
108		BROMLEY PUMP STATION	7/01/86	22,990.00	0.00	0.00	21,402.63	766.33	22,168.96	821.04	S/L	30.00
83		LAFAYETTE PMP STRUCT PUM	12/15/88	2,377.00	0.00	0.00	2,048.64	79.23	2,127.87	249.13	S/L	30.00
114		WEST COVINGTON PUMP STA1	3/23/89	60,300.39	0.00	0.00	51,398.91	2,010.01	53,408.92	6,891.47	S/L	30.00
61		DUDLEY PK PUMP STRUCT PUI	1/01/91	361,297.26	0.00	0.00	289,898.04	12,043.24	301,941.28	59,355.98	S/L	30.00
62		CAPITAIZED INTEREST	1/01/91	22,719.85	0.00	0.00	18,230.01	757.33	18,987.34	3,732.51	S/L	30.00
97		Latonia Pumping Structure	6/30/91	4,017.50	0.00	0.00	3,166.27	133.92	3,300.19	717.31	S/L	30.00
106		West Street Pumping Struct	6/30/91	1,995.00	0.00	0.00	1,572.25	66.50	1,638.75	356.25	S/L	30.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0003-000 (continued)												
109		BOONE COUNTY PUMPING	6/30/91	4,389.00	0.00	0.00	3,458.95	146.30	3,605.25	783.75	S/L	30.00
112		FENCE & GATES	3/17/92	6,922.00	0.00	0.00	5,315.19	230.73	5,545.92	1,376.08	S/L	30.00
98		FENCE & GATE POSTS	10/13/92	5,405.00	0.00	0.00	4,061.81	180.17	4,241.98	1,163.02	S/L	30.00
100		DOORS	3/16/93	683.00	0.00	0.00	504.85	22.77	527.62	155.38	S/L	30.00
101		NEW ROOF	5/18/93	4,274.50	0.00	0.00	3,138.69	142.48	3,281.17	993.33	S/L	30.00
102		WINDOWS	7/20/93	3,200.00	0.00	0.00	2,333.99	106.67	2,440.66	759.34	S/L	30.00
103		BUILDING RESTORATION	8/17/93	3,675.00	0.00	0.00	2,672.51	122.50	2,795.01	879.99	S/L	30.00
99		Latonia Pump Structure	9/17/93	823.69	0.00	0.00	597.02	27.46	624.48	199.21	S/L	30.00
104		FANS	10/31/93	338.44	0.00	0.00	244.13	11.28	255.41	83.03	S/L	30.00
54		DIXIE P.S. FANS	7/19/94	5,200.00	0.00	0.00	3,645.62	173.33	3,818.95	1,381.05	S/L	30.00
55		DIXIE PUMP STA	8/16/94	7,620.00	0.00	0.00	5,325.54	254.00	5,579.54	2,040.46	S/L	30.00
52		TAYLOR MILL TREATMENT PL	6/20/95	5,358.00	0.00	0.00	3,615.57	178.60	3,794.17	1,563.83	S/L	30.00
63		DUDLEY PUMP STATION	9/19/95	285,581.37	0.00	0.00	190,672.64	9,519.38	200,192.02	85,389.35	S/L	30.00
110		BROMLEY TANK ROAD	11/21/95	197,517.79	0.00	0.00	130,901.68	6,583.93	137,485.61	60,032.18	S/L	30.00
116		WEST COVINGTON PUMP STA1	11/30/96	4,880.00	0.00	0.00	3,091.28	162.67	3,253.95	1,626.05	S/L	30.00
117		CC Structures & Improvement	1/01/97	753,290.75	0.00	0.00	526,525.08	25,109.69	551,634.77	201,655.98	S/L	30.00
423		CC Structures & Improvements	1/01/97	353,567.65	0.00	0.00	228,958.95	11,785.59	240,744.54	112,823.11	S/L	30.00
95		Cold Spring Structure - Pumping	1/08/97	150.58	0.00	0.00	150.58	0.00	150.58	0.00	S/L	10.00
424		Misc. Structures & Improvements	9/30/97	32,814.00	0.00	0.00	17,121.12	1,093.80	18,214.92	14,599.08	S/L	30.00
25		Four IDP Pumps	1/01/98	833,043.00	0.00	0.00	680,318.45	27,768.10	708,086.55	124,956.45	S/L	30.00
425		New Meter Shop	12/01/98	99,632.90	0.00	0.00	49,653.63	3,321.10	52,974.73	46,658.17	S/L	30.00
31019		Material for New Meter Shop	1/04/99	217.89	0.00	0.00	166.98	7.26	174.24	43.65	S/L	30.00
2999		Pumpstation Valve	10/27/99	2,776.00	0.00	0.00	2,012.57	92.53	2,105.10	670.90	S/L	30.00
2998		Fence US 27 Pumpstation	11/24/99	3,528.00	0.00	0.00	3,018.40	117.60	3,136.00	392.00	S/L	30.00
4675		Miscellaneous	6/30/00	4,036.48	0.00	0.00	4,036.48	0.00	4,036.48	0.00	S/L	5.00
3542		Newport Pumpstation	6/30/01	1,258,985.64	0.00	0.00	535,068.89	41,966.19	577,035.08	681,950.56	S/L	30.00
5016		Gate Opener	8/03/01	6,047.50	0.00	0.00	6,047.50	0.00	6,047.50	0.00	S/L	7.00
5054		Meter Pit - Mills Road - Independen	9/27/01	10,750.00	0.00	0.00	10,122.89	358.33	10,481.22	268.78	S/L	30.00
3589		Chain Link Fense	11/29/01	7,020.50	0.00	0.00	6,493.99	234.02	6,728.01	292.49	S/L	30.00
3541		Lightning protection dudley tank	12/01/01	2,350.00	0.00	0.00	2,173.72	78.33	2,252.05	97.95	S/L	30.00
5144		Security Windows	1/21/02	2,778.56	0.00	0.00	2,523.89	92.62	2,616.51	162.05	S/L	30.00
5145		Lightening Protection	1/24/02	3,825.00	0.00	0.00	3,825.00	0.00	3,825.00	0.00	S/L	30.00
5280		Repairs Regulator Pit	4/18/02	3,800.00	0.00	0.00	3,800.00	0.00	3,800.00	0.00	S/L	3.00
4714		Bristow Rd Instrumentation	6/30/02	129,500.00	0.00	0.00	61,358.36	4,316.67	65,675.03	63,824.97	S/L	30.00
4715		Bristow Rd Valves	6/30/02	63,000.00	0.00	0.00	37,275.00	2,100.00	39,375.00	23,625.00	S/L	30.00
4716		Bristow Rd HVAC	6/30/02	42,000.00	0.00	0.00	36,400.00	1,400.00	37,800.00	4,200.00	S/L	30.00
4717		Fencing	6/30/02	12,500.00	0.00	0.00	8,541.68	416.67	8,958.35	3,541.65	S/L	30.00
4718		Bristow Rd Pumpstation	6/30/02	1,639,188.37	0.00	0.00	669,335.25	54,639.61	723,974.86	915,213.51	S/L	30.00
31285		Capitalized Interest	6/30/02	90,289.41	0.00	0.00	36,868.18	3,009.65	39,877.83	50,411.58	S/L	30.00
5283		60" Wash Machine	7/05/02	58.47	0.00	0.00	58.47	0.00	58.47	0.00	S/L	1.00
5313		Replace Relay & Module	8/12/02	3,915.00	0.00	0.00	3,915.00	0.00	3,915.00	0.00	S/L	5.00
5495		Water Detection System	3/04/03	7,437.89	0.00	0.00	7,437.89	0.00	7,437.89	0.00	S/L	5.00
5497		PaintingServices	4/01/03	4,484.53	0.00	0.00	3,550.20	149.48	3,699.68	784.85	S/L	30.00
5500		2" CLA Val Regulator	4/01/03	814.00	0.00	0.00	773.34	40.66	814.00	0.00	S/L	15.00
5501		4 Mile Rd. Regulator Pit	4/15/03	8,800.00	0.00	0.00	5,573.32	293.33	5,866.65	2,933.35	S/L	30.00
5763		Fence at Bromley tank	6/30/03	59,708.50	0.00	0.00	32,342.09	1,990.28	34,332.37	25,376.13	S/L	30.00
5764		Fence at Dudley tanks	6/30/03	13,447.12	0.00	0.00	7,283.90	448.24	7,732.14	5,714.98	S/L	30.00

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0003-000 (continued)												
5733		Drain line in regulator pit	12/16/03	800.00	0.00	0.00	466.68	26.67	493.35	306.65	S/L	30.00
4901		Misc Fencing	6/30/04	3,714.22	0.00	0.00	2,476.16	123.81	2,599.97	1,114.25	S/L	30.00
31299		Meter Pit	6/30/04	28,518.47	0.00	0.00	11,027.18	950.62	11,977.80	16,540.67	S/L	30.00
31304		Latonia Pumpstation upgrade	6/30/04	51,113.61	0.00	0.00	20,658.44	1,703.79	22,362.23	28,751.38	S/L	30.00
4930		Coating for pump Bromley PS	8/24/04	3,760.00	0.00	0.00	2,443.97	125.33	2,569.30	1,190.70	S/L	30.00
5814		Licking river Pump Station	10/06/04	12,768.94	0.00	0.00	6,118.45	425.63	6,544.08	6,224.86	S/L	30.00
5839		Structure and improvement Distrib.	12/01/04	907.00	0.00	0.00	566.85	30.23	597.08	309.92	S/L	30.00
5842		TMTP ventilation system	12/20/04	19,964.00	0.00	0.00	12,976.16	665.47	12,976.63	6,987.37	S/L	30.00
5840		VAC VFD for filter to waste pumps	12/28/04	1,188.38	0.00	0.00	1,188.38	0.00	1,188.38	0.00	S/L	5.00
5841		VAC VFD for filter to waste pumps	12/28/04	1,188.37	0.00	0.00	1,188.37	0.00	1,188.37	0.00	S/L	5.00
5932		PIT ON ROYAL DRIVE A&K AP	2/01/05	24,075.00	0.00	0.00	8,540.93	687.86	9,228.79	14,846.21	S/L	35.00
5931		LICKING RIVER PUMP STATION	2/22/05	18,076.00	0.00	0.00	6,369.67	516.46	6,886.13	11,189.87	S/L	35.00
5930		LICKING RIVER CONCRETE ST	3/09/05	2,557.95	0.00	0.00	1,534.73	85.26	1,619.99	937.96	S/L	30.00
6305		Outdoor Camera	7/06/07	247.02	0.00	0.00	247.02	0.00	247.02	0.00	S/L	5.00
6306		Outdoor Camera - w/zoom	7/06/07	2,258.01	0.00	0.00	2,258.01	0.00	2,258.01	0.00	S/L	5.00
6307		Outdoor Camera	7/06/07	247.02	0.00	0.00	247.02	0.00	247.02	0.00	S/L	5.00
6308		Outdoor Cameral w/zoom	7/06/07	2,258.01	0.00	0.00	2,258.01	0.00	2,258.01	0.00	S/L	5.00
6309		Outdoor Camera	7/06/07	247.02	0.00	0.00	247.02	0.00	247.02	0.00	S/L	5.00
6310		Outdoor Camera - w/zoom	7/06/07	2,258.01	0.00	0.00	2,258.01	0.00	2,258.01	0.00	S/L	5.00
6311		Outdoor Camera	7/06/07	247.03	0.00	0.00	247.03	0.00	247.03	0.00	S/L	5.00
7213		Fence & Gate - Kenton Lands Prop	7/06/07	11,213.00	0.00	0.00	4,111.46	373.77	4,485.23	6,727.77	S/L	30.00
31411		LRPS Screen	12/15/07	176,783.29	0.00	0.00	48,404.94	5,050.95	53,455.89	123,327.40	S/L	35.00
31427		Building Richardson Pump	6/30/08	52,700.00	0.00	0.00	12,647.98	1,405.33	14,053.31	38,646.69	S/L	37.50
31428		Fill Station Ryland	6/30/08	58,117.87	0.00	0.00	13,948.28	1,549.81	15,498.09	42,619.78	S/L	37.50
31430		Meter Pit Carmel Manor	6/30/08	22,716.99	0.00	0.00	5,452.10	605.79	6,057.89	16,659.10	S/L	37.50
7464		Water Hauling Station - Southern C	8/07/08	43,525.78	0.00	0.00	10,349.48	1,160.69	11,510.17	32,015.61	S/L	37.50
7692		Piner - Water Fill Station	7/01/09	79,744.24	0.00	0.00	25,518.15	3,189.77	28,707.92	51,036.32	S/L	25.00
7693		Meter Pit - Carmel Manor	8/01/09	17,984.60	0.00	0.00	2,847.55	359.69	3,207.24	14,777.36	S/L	50.00
31462		Flanges	11/01/09	2,885.00	0.00	0.00	1,474.54	192.33	1,666.87	1,218.13	S/L	15.00
31485		Chain Link Fence-Aqua	1/31/10	18,150.00	0.00	0.00	6,730.63	907.50	7,638.13	10,511.87	S/L	20.00
7723		Key Pad Entrance - Aqua Drive	3/05/10	950.00	0.00	0.00	950.00	0.00	950.00	0.00	S/L	5.00
7945		Pump Station UpGrade US27	12/31/10	1,684,027.39	0.00	0.00	291,898.10	44,907.40	336,805.50	1,347,221.89	S/L	37.50
9009		Roof Bromley PS	12/31/11	7,239.00	0.00	0.00	1,990.73	361.95	2,352.68	4,886.32	S/L	20.00
31429		Fill Station Aqua	6/08/13	58,117.87	0.00	0.00	14,723.19	1,549.81	16,273.00	41,844.87	S/L	37.50
31551		Dudley Pump Station Roof	7/01/13	49,890.62	0.00	0.00	19,956.24	4,989.06	24,945.30	24,945.32	S/L	10.00
31552		Barrington Tank Storm Water Syste	7/01/13	70,202.28	0.00	0.00	14,040.45	3,510.11	17,550.56	52,651.72	S/L	20.00
9801		New Panels - Ryland	7/11/14	5,375.00	0.00	0.00	430.00	143.33	573.33	4,801.67	S/L	37.50
9802		New Panels - Aqua	7/11/14	4,950.00	0.00	0.00	396.00	132.00	528.00	4,422.00	S/L	37.50
31606		Blossom Lane Meter Pit	3/10/15	15,400.00	0.00	0.00	958.22	410.67	1,368.89	14,031.11	S/L	37.50
31607		TMTP Water Haul Station	6/01/15	12,264.70	0.00	0.00	681.37	327.06	1,008.43	11,256.27	S/L	37.50
31626		Children's Home Meter Pit	7/01/15	18,324.83	0.00	0.00	977.32	488.66	1,465.98	16,858.85	S/L	37.50
31627		Concrete Meter Pit Heritage Apts	7/01/15	33,005.73	0.00	0.00	1,760.31	880.15	2,640.46	30,365.27	S/L	37.50
31628		Amsterdam Rd Meter Pit Upgrade	7/01/15	24,681.89	0.00	0.00	1,316.36	658.18	1,974.54	22,707.35	S/L	37.50
31609		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	127.78	66.67	194.45	2,305.55	S/L	37.50
31610		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	127.78	66.67	194.45	2,305.55	S/L	37.50
31611		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	127.78	66.67	194.45	2,305.55	S/L	37.50
31612		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	127.78	66.67	194.45	2,305.55	S/L	37.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0003-000 (continued)												
			304-0003-000	<u>9,748,405.54</u>	<u>0.00</u> c	<u>0.00</u>	<u>4,932,289.08</u>	<u>293,442.32</u>	<u>5,225,731.40</u>	<u>4,522,674.14</u>		
Group: 304-0004-000												
296		WATER PLANT TAYLOR MILL	11/15/90	350.00	0.00	0.00	210.94	11.67	222.61	127.39	S/L	30.00
976		Structures & Improvements CCty	1/01/97	576,822.72	0.00	0.00	576,822.72	0.00	576,822.72	0.00	S/L	33.00
973		Aqua dr driveway	6/30/97	77,338.50	0.00	0.00	77,338.50	0.00	77,338.50	0.00	S/L	10.00
31007		Remodeling - C.S Entrance	6/25/99	15,910.00	0.00	0.00	10,447.54	530.33	10,977.87	4,932.13	S/L	30.00
4677		Steel Door & Frame	6/30/00	3,708.00	0.00	0.00	3,491.70	123.60	3,615.30	92.70	S/L	30.00
4194		Slide gate Bromley	7/14/00	6,700.00	0.00	0.00	6,700.00	0.00	6,700.00	0.00	S/L	5.00
4195		Slide gate Dudley	7/14/00	6,800.00	0.00	0.00	6,800.00	0.00	6,800.00	0.00	S/L	5.00
4191		Electric gate opener	7/21/00	4,385.00	0.00	0.00	4,385.00	0.00	4,385.00	0.00	S/L	5.00
4303		Gate intercom system	10/19/00	5,180.00	0.00	0.00	5,180.00	0.00	5,180.00	0.00	S/L	30.00
4465		Paving Dudley Dr.	7/06/01	14,008.00	0.00	0.00	14,008.00	0.00	14,008.00	0.00	S/L	5.00
5047		Ceramic Tile Floor	9/18/01	2,000.00	0.00	0.00	1,883.36	66.67	1,950.03	49.97	S/L	30.00
5109		Chain Link Fence	11/09/01	8,958.00	0.00	0.00	8,360.80	298.60	8,659.40	298.60	S/L	30.00
5110		Safety Loop w/ detector	11/09/01	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
5111		Safety Loop w/ detector	11/09/01	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
5112		Exit Loop w/ detector	11/09/01	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
5113		Chain Link Fence	11/09/01	5,045.00	0.00	0.00	4,708.69	168.17	4,876.86	168.14	S/L	30.00
5127		FTTP Roof	11/16/01	17,625.00	0.00	0.00	16,303.13	587.50	16,890.63	734.37	S/L	30.00
3544		Chain Link Fence	12/15/01	14,989.00	0.00	0.00	13,864.80	499.63	14,364.43	624.57	S/L	30.00
5146		Chain Link Fence	1/22/02	5,990.00	0.00	0.00	3,668.90	199.67	3,868.57	2,121.43	S/L	30.00
5172		Warehouse Remodeling	2/21/02	2,800.00	0.00	0.00	2,800.00	0.00	2,800.00	0.00	S/L	30.00
5175		Motion Detector System	2/22/02	9,850.00	0.00	0.00	9,850.00	0.00	9,850.00	0.00	S/L	5.00
5263		Digital Surveillance System	6/13/02	12,895.00	0.00	0.00	12,895.00	0.00	12,895.00	0.00	S/L	5.00
4720		GIS System	6/30/02	2,418,751.11	0.00	0.00	2,418,751.11	0.00	2,418,751.11	0.00	S/L	12.00
5292		Razor Ribbon Fencing	7/19/02	888.00	0.00	0.00	888.00	0.00	888.00	0.00	S/L	30.00
4709		Fence at Pumpstation	12/31/02	1,012.75	0.00	0.00	827.12	33.76	860.88	151.87	S/L	30.00
5553		Painting Office Aqua Tank	6/03/03	646.00	0.00	0.00	646.00	0.00	646.00	0.00	S/L	5.00
5570		Carpet Aqua Tower	6/11/03	1,444.95	0.00	0.00	1,444.95	0.00	1,444.95	0.00	S/L	5.00
5583		Electrical Supplies	6/20/03	25.82	0.00	0.00	25.82	0.00	25.82	0.00	S/L	3.00
5565		Security Systems	6/27/03	170,404.18	0.00	0.00	159,043.92	11,360.26	170,404.18	0.00	S/L	15.00
5587		Garage Door w/ Opener	7/07/03	2,161.00	0.00	0.00	1,656.74	72.03	1,728.77	432.23	S/L	30.00
5588		Garage Door w/ Opener	7/07/03	2,161.00	0.00	0.00	2,161.00	0.00	2,161.00	0.00	S/L	10.00
5603		Black Side Chair	8/01/03	79.00	0.00	0.00	79.00	0.00	79.00	0.00	S/L	7.00
5604		Black Side Chari	8/01/03	79.00	0.00	0.00	79.00	0.00	79.00	0.00	S/L	7.00
5605		Black Side Chair	8/01/03	79.00	0.00	0.00	79.00	0.00	79.00	0.00	S/L	7.00
5606		Black Side Chair	8/01/03	79.00	0.00	0.00	79.00	0.00	79.00	0.00	S/L	7.00
5609		TMTP Sign	8/25/03	42.50	0.00	0.00	42.50	0.00	42.50	0.00	S/L	5.00
5654		Painting services	10/21/03	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	0.00	S/L	10.00
5731		High security locks	12/30/03	1,615.20	0.00	0.00	1,615.20	0.00	1,615.20	0.00	S/L	30.00
4904		Security fence FTTP	1/27/04	214,509.23	0.00	0.00	109,935.99	7,150.31	117,086.30	97,422.93	S/L	30.00
4900		Security camera system	3/10/04	26,724.24	0.00	0.00	26,724.24	0.00	26,724.24	0.00	S/L	7.00
4902		Security camera system-Lab	3/10/04	1,290.58	0.00	0.00	1,290.58	0.00	1,290.58	0.00	S/L	7.00
4903		Fencing LRPS	4/07/04	14,497.65	0.00	0.00	7,309.27	483.26	7,792.53	6,705.12	S/L	30.00
4924		Ventilation system Bromley PS	4/30/04	464.22	0.00	0.00	317.18	15.47	332.65	131.57	S/L	30.00
4926		Secuity system TMTP	5/04/04	1,370.00	0.00	0.00	1,370.00	0.00	1,370.00	0.00	S/L	10.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0004-000 (continued)												
4920		A/C unit Bromley camerass	6/24/04	967.69	0.00	0.00	967.69	0.00	967.69	0.00	S/L	5.00
4923		Security camera LRPS	6/28/04	1,431.74	0.00	0.00	1,431.74	0.00	1,431.74	0.00	S/L	5.00
5813		Bromley security project	6/30/04	20,228.42	0.00	0.00	13,485.60	674.28	14,159.88	6,068.54	S/L	30.00
5827		Lumley fencing project	6/30/04	5,600.00	0.00	0.00	3,733.36	186.67	3,920.03	1,679.97	S/L	30.00
5828		FTTP fence project	6/30/04	37,137.08	0.00	0.00	24,758.03	1,237.90	25,995.93	11,141.15	S/L	30.00
5829		LRPS fence project	6/30/04	19,305.00	0.00	0.00	12,870.00	643.50	13,513.50	5,791.50	S/L	30.00
5830		MPTP fence project	6/30/04	1,526.05	0.00	0.00	1,017.36	50.87	1,068.23	457.82	S/L	30.00
5831		TMTP fence at standpipe	6/30/04	7,588.84	0.00	0.00	5,059.20	252.96	5,312.16	2,276.68	S/L	30.00
5832		TMTP security project	6/30/04	2,204.55	0.00	0.00	2,204.55	0.00	2,204.55	0.00	S/L	5.00
5833		Dudley fence security project	6/30/04	14,891.94	0.00	0.00	9,927.97	496.40	10,424.37	4,467.57	S/L	30.00
5848		Security cameras and equipment	6/30/04	7,219.80	0.00	0.00	7,219.80	0.00	7,219.80	0.00	S/L	5.00
31306		Misc	6/30/04	4,421.26	0.00	0.00	2,173.82	147.38	2,321.20	2,100.06	S/L	30.00
4925		Fencing S Newport Tank	7/07/04	14,915.00	0.00	0.00	7,333.24	497.17	7,830.41	7,084.59	S/L	30.00
4921		Network security	7/23/04	4,660.00	0.00	0.00	4,660.00	0.00	4,660.00	0.00	S/L	5.00
4922		Materials for Camera ORPS1	8/03/04	163.30	0.00	0.00	163.30	0.00	163.30	0.00	S/L	5.00
5812		Barrington tree work	8/10/04	4,550.00	0.00	0.00	2,995.44	151.67	3,147.11	1,402.89	S/L	30.00
4927		Locks for Tanks	8/17/04	1,240.15	0.00	0.00	806.13	41.34	847.47	392.68	S/L	30.00
5836		Locks for security systems	9/24/04	166.24	0.00	0.00	166.24	0.00	166.24	0.00	S/L	5.00
5837		Camera recorder	10/11/04	383.12	0.00	0.00	383.12	0.00	383.12	0.00	S/L	3.00
5838		Camera recorder	10/11/04	383.11	0.00	0.00	383.11	0.00	383.11	0.00	S/L	3.00
5849		Scada and access control	12/01/04	143,721.14	0.00	0.00	143,721.14	0.00	143,721.14	0.00	S/L	5.00
5835		Door entry controllers	12/08/04	989.85	0.00	0.00	989.85	0.00	989.85	0.00	S/L	5.00
5874		Fencing at Bellevue Dayton Tanks	6/06/05	13,350.00	0.00	0.00	7,676.25	445.00	8,121.25	5,228.75	S/L	30.00
5875		Optiplex Micro Tower For Security	8/08/05	926.32	0.00	0.00	926.32	0.00	926.32	0.00	S/L	5.00
5876		Optiplex Microtower for security	8/08/05	926.32	0.00	0.00	926.32	0.00	926.32	0.00	S/L	5.00
5877		Gate Operator for Bromley Pump St	9/13/05	3,278.00	0.00	0.00	3,278.00	0.00	3,278.00	0.00	S/L	10.00
5873		FTTP Security	10/11/05	103,638.21	0.00	0.00	103,638.21	0.00	103,638.21	0.00	S/L	7.00
5993		Peizporxread 26 Bit Wiegand	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.00
6050		Peizoprox Reader Sercurity	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.00
6051		Peizoprox Reader Unit	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.00
6052		Peizoprox Reader Unit Sercurity	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.00
6053		Peizoprox Reader Unity Security	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.00
31316		Peizoprox Reader Unit	10/18/05	292.95	0.00	0.00	292.95	0.00	292.95	0.00	S/L	3.00
5987		Black Box T1	10/24/05	900.13	0.00	0.00	900.13	0.00	900.13	0.00	S/L	5.00
5989		Black Box T1	10/24/05	900.13	0.00	0.00	900.13	0.00	900.13	0.00	S/L	5.00
5990		Black Box T1	10/24/05	900.13	0.00	0.00	900.13	0.00	900.13	0.00	S/L	5.00
5992		Camera Sonicwall Tz 170 10 Mode	10/24/05	420.99	0.00	0.00	420.99	0.00	420.99	0.00	S/L	5.00
6048		FTTP Access Control Unit	11/08/05	4,820.00	0.00	0.00	4,820.00	0.00	4,820.00	0.00	S/L	3.00
5973		Security Barrier Gate	11/14/05	5,284.00	0.00	0.00	3,962.97	176.13	4,139.10	1,144.90	S/L	30.00
5975		PC Minitower Optiplex	11/14/05	1,148.91	0.00	0.00	1,148.91	0.00	1,148.91	0.00	S/L	3.00
5976		PC Minitower Optiplex	11/14/05	1,148.91	0.00	0.00	1,148.91	0.00	1,148.91	0.00	S/L	3.00
5979		Flat Panel Monitor Dell 170 FPV	11/14/05	769.66	0.00	0.00	769.66	0.00	769.66	0.00	S/L	3.00
5980		Flat Panel Monitor Dell 170FVP	11/14/05	769.99	0.00	0.00	769.99	0.00	769.99	0.00	S/L	3.00
5981		Flat Panel Monitor Dell 170 FPV	11/14/05	769.66	0.00	0.00	769.66	0.00	769.66	0.00	S/L	3.00
31314		PC Minitower Optiplex	11/14/05	1,148.90	0.00	0.00	1,148.90	0.00	1,148.90	0.00	S/L	3.00
31315		Flat Panel Monitor Dell 1704FPV	11/14/05	769.66	0.00	0.00	769.66	0.00	769.66	0.00	S/L	3.00
5968		Boiler Memorial Parkway	11/30/05	15,823.00	0.00	0.00	9,719.82	527.43	10,247.25	5,575.75	S/L	30.00
5969		Magnetic Door Lock Unit	11/30/05	191.99	0.00	0.00	191.99	0.00	191.99	0.00	S/L	5.00
5970		Magnetic Door Lock	11/30/05	191.99	0.00	0.00	191.99	0.00	191.99	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0004-000 (continued)												
5933		Dudley Pump Gate	12/15/05	3,100.00	0.00	0.00	1,304.56	103.33	1,407.89	1,692.11	S/L	30.00
6287		Security Equipment SCADA	1/01/06	876.71	0.00	0.00	876.71	0.00	876.71	0.00	S/L	3.00
6267		Gate Opener - Dudley Pump Station	1/18/06	3,100.00	0.00	0.00	3,100.00	0.00	3,100.00	0.00	S/L	5.00
31360		Camera Equipment	4/01/06	10,709.60	0.00	0.00	10,709.60	0.00	10,709.60	0.00	S/L	5.00
31381		Central Facility Bld	4/01/06	7,374,760.49	0.00	0.00	1,651,350.25	147,495.21	1,798,845.46	5,575,915.03	S/L	50.00
31361		Meter Shop Shelves	4/04/06	9,698.28	0.00	0.00	3,919.76	323.28	4,243.04	5,455.24	S/L	30.00
31362		A/C Unit 12	5/04/06	9,987.00	0.00	0.00	7,434.77	665.80	8,100.57	1,886.43	S/L	15.00
31365		FT Security Eq	6/01/06	3,757.75	0.00	0.00	3,757.75	0.00	3,757.75	0.00	S/L	5.00
31363		A/C Unit	9/20/06	9,468.49	0.00	0.00	6,785.73	631.23	7,416.96	2,051.53	S/L	15.00
31364		CF Security EQ	10/10/06	5,887.32	0.00	0.00	5,887.32	0.00	5,887.32	0.00	S/L	5.00
6191		Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	252.99	0.00	252.99	0.00	S/L	5.00
6192		Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	252.99	0.00	252.99	0.00	S/L	5.00
6193		Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	252.99	0.00	252.99	0.00	S/L	5.00
6194		Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	252.99	0.00	252.99	0.00	S/L	5.00
6195		Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	252.99	0.00	252.99	0.00	S/L	5.00
6196		Proxpro RDR GRY	11/03/06	252.99	0.00	0.00	252.99	0.00	252.99	0.00	S/L	5.00
31412		A/C Unit 13	2/01/07	9,301.00	0.00	0.00	6,459.05	620.07	7,079.12	2,221.88	S/L	15.00
31402		Awning Smoke Area	4/01/07	3,877.00	0.00	0.00	2,649.31	258.47	2,907.78	969.22	S/L	15.00
31413		Ft. Thomas Driveway Imp	4/30/07	15,000.00	0.00	0.00	5,250.00	500.00	5,750.00	9,250.00	S/L	30.00
31403		Exterior Sign Wall Neon	5/31/07	25,853.44	0.00	0.00	8,940.97	861.78	9,802.75	16,050.69	S/L	30.00
31404		Ext, Sign Message	5/31/07	37,044.40	0.00	0.00	12,811.16	1,234.81	14,045.97	22,998.43	S/L	30.00
31405		Buuilding Dedication Plaque	5/31/07	2,290.00	0.00	0.00	461.82	45.80	507.62	1,782.38	S/L	50.00
31406		Fencing Small Gate	5/31/07	1,980.00	0.00	0.00	684.75	66.00	750.75	1,229.25	S/L	30.00
31407		A/C Unit IT	6/30/07	10,934.55	0.00	0.00	7,289.69	728.97	8,018.66	2,915.89	S/L	15.00
31401		Exterior Non Lit Signs	9/01/07	8,144.00	0.00	0.00	2,850.43	271.47	3,121.90	5,022.10	S/L	30.00
31408		A/C Unit Break Area	9/30/07	10,229.55	0.00	0.00	6,649.20	681.97	7,331.17	2,898.38	S/L	15.00
31410		Yard Lights	11/30/07	4,287.00	0.00	0.00	2,738.92	285.80	3,024.72	1,262.28	S/L	15.00
7281		Clearance Sign - Front Entrance to	2/26/08	1,445.00	0.00	0.00	449.58	48.17	497.75	947.25	S/L	30.00
31459		A/C Unit Bottling	3/31/08	5,294.00	0.00	0.00	3,264.61	352.93	3,617.54	1,676.46	S/L	15.00
31463		HVAC Imp. Lab	11/15/09	5,125.00	0.00	0.00	2,619.46	341.67	2,961.13	2,163.87	S/L	15.00
31464		FTTP Roof	12/31/09	191,461.26	0.00	0.00	57,438.38	7,658.45	65,096.83	126,364.43	S/L	25.00
31465		A/C Unit Eng/Insp	12/31/09	7,990.35	0.00	0.00	3,995.18	532.69	4,527.87	3,462.48	S/L	15.00
7931		HVAC FT LAB BULDING	3/05/10	59,978.93	0.00	0.00	29,323.06	3,998.60	33,321.66	26,657.27	S/L	15.00
7728		Garage Door - CF	5/10/10	7,257.00	0.00	0.00	5,200.85	725.70	5,926.55	1,330.45	S/L	10.00
7917		Windows MPTP (Actiflo-Chemical-	12/22/10	9,850.00	0.00	0.00	3,201.25	492.50	3,693.75	6,156.25	S/L	20.00
7946		Roof Unit AC/HV Central Facility	12/31/10	105,235.42	0.00	0.00	45,601.99	7,015.69	52,617.68	52,617.74	S/L	15.00
9008		TMTTP Roof	8/12/11	31,243.00	0.00	0.00	9,242.73	1,562.15	10,804.88	20,438.12	S/L	20.00
9010		HVAC Lab @ FTTP	8/12/11	9,938.70	0.00	0.00	2,940.23	496.94	3,437.17	6,501.53	S/L	20.00
31514		Roof TMTTP	12/31/11	1,978.63	0.00	0.00	290.18	52.76	342.94	1,635.69	S/L	37.50
9028		Rolling Steel Garage Door 26' x 22'	3/15/12	13,530.00	0.00	0.00	7,216.00	1,353.00	8,569.00	4,961.00	S/L	10.00
9047		Roof Top AC Unit CF	8/02/12	17,718.00	0.00	0.00	8,711.35	1,771.80	10,483.15	7,234.85	S/L	10.00
7889		Gate Opener FTTP	10/24/12	9,773.00	0.00	0.00	9,121.47	651.53	9,773.00	0.00	S/L	5.00
7890		Gate Opener LRPS Enterance	10/24/12	4,655.00	0.00	0.00	4,344.67	310.33	4,655.00	0.00	S/L	5.00
31528		(2) Gas Furnaces & Heat Pumps	11/15/12	26,672.70	0.00	0.00	6,223.65	1,333.64	7,557.29	19,115.41	S/L	20.00
9298		Gate & Fence for Took Crib	3/21/13	1,300.00	0.00	0.00	552.50	130.00	682.50	617.50	S/L	10.00
31592		Case Swipe Improvement	9/26/14	14,825.28	0.00	0.00	1,087.19	395.34	1,482.53	13,342.75	S/L	37.50
9978		Flood Lights, Electrical Supplies	10/16/14	543.12	0.00	0.00	38.61	14.48	53.09	490.03	S/L	37.50
9979		Flood Lights, Electrical Supplies	10/16/14	543.12	0.00	0.00	38.61	14.48	53.09	490.03	S/L	37.50
9980		Flood Lights, Electrical Supplies	10/16/14	543.12	0.00	0.00	38.61	14.48	53.09	490.03	S/L	37.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0004-000 (continued)												
9967		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9968		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9969		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9970		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9971		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9972		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9973		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9974		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
9975		LED Lighting	11/13/14	893.75	0.00	0.00	63.55	23.83	87.38	806.37	S/L	37.50
31608		Bullet Proof Glass	6/11/15	20,438.00	0.00	0.00	2,128.96	1,021.90	3,150.86	17,287.14	S/L	20.00
10300		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10301		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10302		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10303		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10304		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10305		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10306		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10307		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10308		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10309		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10310		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10311		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	32.11	22.67	54.78	795.22	S/L	37.50
10068		Water Heater	3/09/16	2,798.50	0.00	0.00	99.50	74.63	174.13	2,624.37	S/L	37.50
10069		Lighting Poles	4/14/16	1,189.83	0.00	0.00	39.66	31.73	71.39	1,118.44	S/L	37.50
10070		Lighting Poles	4/14/16	1,189.83	0.00	0.00	39.66	31.73	71.39	1,118.44	S/L	37.50
10071		Lighting Poles	4/14/16	1,189.83	0.00	0.00	39.66	31.73	71.39	1,118.44	S/L	37.50
10072		Lighting Poles	4/14/16	1,189.83	0.00	0.00	39.66	31.73	71.39	1,118.44	S/L	37.50
10073		Lighting Poles	4/14/16	1,189.84	0.00	0.00	39.66	31.73	71.39	1,118.45	S/L	37.50
10074		Lighting Poles	4/14/16	1,189.84	0.00	0.00	39.66	31.73	71.39	1,118.45	S/L	37.50
9839		Lift Master Gate Operator CF	4/15/16	3,666.00	0.00	0.00	122.20	97.76	219.96	3,446.04	S/L	37.50
10279		HVAC RTU	4/26/16	7,136.00	0.00	0.00	222.01	190.29	412.30	6,723.70	S/L	37.50
9837		HySecurity Gate Operator CF	5/12/16	11,700.00	0.00	0.00	390.00	334.29	724.29	10,975.71	S/L	35.00
10278		Liftmaster Garage Door Opener	5/16/16	1,350.00	0.00	0.00	41.79	38.57	80.36	1,269.64	S/L	35.00
9873		CompactLogix Enet Controller	6/07/16	3,290.63	0.00	0.00	95.07	87.75	182.82	3,107.81	S/L	37.50
9844		Hach SC200 Surface Scatter Turbid	7/01/16	5,321.30	0.00	0.00	141.90	141.90	283.80	5,037.50	S/L	37.50
9845		Turbidity Accessories W/FA 9844	7/01/16	237.01	0.00	0.00	6.32	6.32	12.64	224.37	S/L	37.50
9867		Cantilever Gate by Inventory Entrar	7/09/16	4,150.00	0.00	0.00	110.66	110.67	221.33	3,928.67	S/L	37.50
9872		CompactLogix Enet Controller	7/25/16	3,249.00	0.00	0.00	79.42	86.64	166.06	3,082.94	S/L	37.50
10076		Commercial Gas Water Heater	8/06/16	3,815.00	0.00	0.00	93.26	101.73	194.99	3,620.01	S/L	37.50
10337		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10338		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10339		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10340		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10341		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10342		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10343		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10344		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	656.99	S/L	37.50
10352		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10353		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0004-000 (continued)												
10354		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10355		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10356		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	15.35	18.42	33.77	657.00	S/L	37.50
10348		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	15.22	18.27	33.49	651.51	S/L	37.50
10349		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	15.22	18.27	33.49	651.51	S/L	37.50
10350		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	15.22	18.27	33.49	651.51	S/L	37.50
10351		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	15.22	18.27	33.49	651.51	S/L	37.50
9875		Communication Repeater	11/04/16	1,745.13	0.00	0.00	31.03	46.54	77.57	1,667.56	S/L	37.50
10411		Water Heater at Memorial	11/14/16	3,930.00	0.00	0.00	70.81	106.22	177.03	3,752.97	S/L	37.00
10416		Air Monitor	12/02/16	1,970.75	0.00	0.00	30.66	52.55	83.21	1,887.54	S/L	37.50
10421		Water Heater at CF	1/23/17	579.17	0.00	0.00	6.44	15.44	21.88	557.29	S/L	37.50
10286		Electric Heater	2/22/17	4,180.57	0.00	0.00	37.16	111.48	148.64	4,031.93	S/L	37.50
10450		LED Lights inside CF - 65 units	10/26/17	31,986.21	0.00c	0.00	0.00	568.64	568.64	31,417.57	S/L	37.50
31657		Aqua Dr Electric Separation	11/01/17	41,330.51	0.00c	0.00	183.69	734.76	918.45	40,412.06	S/L	37.50
9906		Liftmaster Gate Opener	11/07/17	4,790.00	0.00c	0.00	21.29	85.16	106.45	4,683.55	S/L	37.50
		304-0004-000		<u>12,393,979.21</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,874,309.71</u>	<u>216,173.62</u>	<u>6,090,483.33</u>	<u>6,303,495.88</u>		
Group: 304-0005-000												
4727		Structures & Improvements	6/13/02	2,691.88	0.00	0.00	1,791.77	89.73	1,881.50	810.38	S/L	30.00
4729		Structure- Other	6/13/02	30,372.76	0.00	0.00	20,923.49	1,012.43	21,935.92	8,436.84	S/L	30.00
4730		Sstructure-Other	6/13/02	217.80	0.00	0.00	144.96	7.26	152.22	65.58	S/L	30.00
31341		Structures - Other	6/13/02	9,495.01	0.00	0.00	5,311.72	316.50	5,628.22	3,866.79	S/L	30.00
31347		Structure-Other	6/13/02	1,050.56	0.00	0.00	699.29	35.02	734.31	316.25	S/L	30.00
		304-0005-000		<u>43,828.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>28,871.23</u>	<u>1,460.94</u>	<u>30,332.17</u>	<u>13,495.84</u>		
Group: 304-0006-000												
4732		Struture-Watertreatment	6/13/02	31,853.16	0.00	0.00	31,853.16	0.00	31,853.16	0.00	S/L	30.00
4733		Structure-Watertreatment	6/13/02	2,847.28	0.00	0.00	2,847.28	0.00	2,847.28	0.00	S/L	30.00
4734		Structure-Watertreatment	6/13/02	8,662.00	0.00	0.00	8,662.00	0.00	8,662.00	0.00	S/L	30.00
4735		Structure-Watertreatment	6/13/02	3,298.32	0.00	0.00	3,298.32	0.00	3,298.32	0.00	S/L	30.00
4736		Structure-Watertreatment	6/13/02	59,526.08	0.00	0.00	59,526.08	0.00	59,526.08	0.00	S/L	30.00
4737		Structure-Watertreatment	6/13/02	14,174.56	0.00	0.00	14,174.56	0.00	14,174.56	0.00	S/L	30.00
4738		Structure-Watertreatment	6/13/02	26,385.06	0.00	0.00	17,020.92	879.50	17,900.42	8,484.64	S/L	30.00
4739		Structure-Watertreatment	6/13/02	23,503.60	0.00	0.00	23,503.60	0.00	23,503.60	0.00	S/L	30.00
4740		Structure-Watertreatment	6/13/02	98.60	0.00	0.00	98.60	0.00	98.60	0.00	S/L	30.00
4741		Structure-Watertreatment	6/13/02	700.40	0.00	0.00	700.40	0.00	700.40	0.00	S/L	4.00
4742		Structure-Watertreatment	6/13/02	3,506.84	0.00	0.00	3,506.84	0.00	3,506.84	0.00	S/L	30.00
4743		Structure-Watertreatment	6/13/02	60,995.64	0.00	0.00	60,995.64	0.00	60,995.64	0.00	S/L	30.00
4744		Structure-Watertreatment	6/13/02	2,325.48	0.00	0.00	2,325.48	0.00	2,325.48	0.00	S/L	30.00
4745		Structure-Watertreatment	6/13/02	19,762.48	0.00	0.00	14,745.85	658.75	15,404.60	4,357.88	S/L	30.00
4746		Structure-Watertreatment	6/13/02	89,695.49	0.00	0.00	46,951.74	2,989.85	49,941.59	39,753.90	S/L	30.00
4747		Structure-Watertreatment	6/13/02	2,587.38	0.00	0.00	1,782.44	86.25	1,868.69	718.69	S/L	30.00
4748		Structure-Watertreatment	6/13/02	1,120.75	0.00	0.00	1,120.75	0.00	1,120.75	0.00	S/L	4.00
4749		Structure-Watertreatment	6/13/02	4,956.10	0.00	0.00	4,956.10	0.00	4,956.10	0.00	S/L	30.00
4750		Structure-Watertreatment	6/13/02	31,476.92	0.00	0.00	25,944.62	1,049.23	26,993.85	4,483.07	S/L	30.00
4751		Structure-Watertreatment	6/13/02	3,550.64	0.00	0.00	2,926.57	118.35	3,044.92	505.72	S/L	30.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 304-0006-000 (continued)												
4752		Structure-Watertreatment	6/13/02	18,194.40	0.00	0.00	14,996.61	606.48	15,603.09	2,591.31	S/L	30.00
4753		Structure-Watertreatment	6/13/02	8,272.40	0.00	0.00	6,818.51	275.75	7,094.26	1,178.14	S/L	30.00
4754		Structure-Watertreatment	6/13/02	13,142.04	0.00	0.00	13,142.04	0.00	13,142.04	0.00	S/L	3.00
4755		Structure-Watertreatment	6/13/02	55,855.24	0.00	0.00	46,038.25	1,861.84	47,900.09	7,955.15	S/L	30.00
4756		Structure-Watertreatment	6/13/02	460.32	0.00	0.00	460.32	0.00	460.32	0.00	S/L	30.00
4757		Structure-Watertreatment	6/13/02	3,894.96	0.00	0.00	3,210.39	129.83	3,340.22	554.74	S/L	30.00
4758		Structure-Watertreatment	6/13/02	234.48	0.00	0.00	234.48	0.00	234.48	0.00	S/L	5.00
4759		Structure-Watertreatment	6/13/02	1,684,042.97	0.00	0.00	540,446.39	35,830.70	576,277.09	1,107,765.88	S/L	47.00
4760		Structure-Watertreatment	6/13/02	464,176.29	0.00	0.00	202,130.63	15,472.54	217,603.17	246,573.12	S/L	30.00
4761		Structure-Watertreatment	6/13/02	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00	0.00	S/L	5.00
4762		Structure-Watertreatment	6/13/02	76,184.36	0.00	0.00	76,184.36	0.00	76,184.36	0.00	S/L	5.00
4763		Structure-Watertreatment	6/13/02	4,903.16	0.00	0.00	3,938.43	164.44	3,562.87	1,370.29	S/L	30.00
4764		Structure-Watertreatment	6/13/02	6,857.63	0.00	0.00	4,186.79	228.59	4,415.38	2,442.25	S/L	30.00
4765		Structure-Watertreatment	6/13/02	422.92	0.00	0.00	422.92	0.00	422.92	0.00	S/L	5.00
4766		Structure-Watertreatment	6/13/02	65,896.24	0.00	0.00	61,747.18	2,196.54	63,943.72	1,952.52	S/L	30.00
4767		Structure-Watertreatment	6/13/02	13,574.78	0.00	0.00	8,757.06	452.49	9,209.55	4,365.23	S/L	30.00
4768		Structure-Watertreatment	6/13/02	142,929.68	0.00	0.00	95,137.57	4,764.32	99,901.89	43,027.79	S/L	30.00
4769		Structure-Watertreatment	6/13/02	153,922.91	0.00	0.00	96,486.81	5,130.76	101,617.57	52,305.34	S/L	30.00
4770		Structure-Watertreatment	6/13/02	19,418.98	0.00	0.00	12,172.82	647.30	12,820.12	6,598.86	S/L	30.00
4771		Structure-Watertreatment	6/13/02	4,901.35	0.00	0.00	3,072.45	163.38	3,235.83	1,665.52	S/L	30.00
4772		Structure-Watertreatment	6/13/02	20,379.11	0.00	0.00	20,379.11	0.00	20,379.11	0.00	S/L	4.00
4773		Structure-Watertreatment	6/13/02	16,695.00	0.00	0.00	16,695.00	0.00	16,695.00	0.00	S/L	2.00
4774		Structure-Watertreatment	6/13/02	32,045.62	0.00	0.00	14,647.12	971.08	15,618.20	16,427.42	S/L	33.00
4775		Structure-Watertreatment	6/13/02	98,213.79	0.00	0.00	44,890.71	2,976.18	47,866.89	50,346.90	S/L	33.00
4776		Structure-Watertreatment	6/13/02	2,099,425.50	0.00	0.00	909,022.08	69,980.85	979,002.93	1,120,422.57	S/L	30.00
4777		Structure-Watertreatment	6/13/02	117,886.46	0.00	0.00	48,300.69	3,929.55	52,230.24	65,656.22	S/L	30.00
		304-0006-000		<u>5,516,737.37</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,573,669.67</u>	<u>151,564.55</u>	<u>2,725,234.22</u>	<u>2,791,503.15</u>		
Group: 306-0001-000												
5		LICKING RIVER INTAKE SOURC	1/01/59	17,000.00	0.00	0.00	17,000.00	0.00	17,000.00	0.00	S/L	50.00
6		OHIO RIVER INTAKE SOURCE (	1/01/59	93,900.00	0.00	0.00	93,900.00	0.00	93,900.00	0.00	S/L	50.00
86		RICHARDSON PUMP STRUCT P	6/30/96	39,451.94	0.00	0.00	20,464.84	789.04	21,253.88	18,198.06	S/L	50.00
50		TRAVELING SCREEN	7/16/96	29,959.00	0.00	0.00	15,503.12	599.18	16,102.30	13,856.70	S/L	50.00
56		JAN PROD-ANALOG OUTPUT	9/17/96	794.75	0.00	0.00	407.44	15.90	423.34	371.41	S/L	50.00
11		3 Traveling Water Screens	1/01/98	840,570.00	0.00	0.00	579,993.30	16,811.40	596,804.70	243,765.30	S/L	50.00
18		Electric Wire Rope Hoists	1/01/98	7,867.00	0.00	0.00	7,867.00	0.00	7,867.00	0.00	S/L	10.00
19		Traveling Bridge Crane	1/01/98	64,710.00	0.00	0.00	64,710.00	0.00	64,710.00	0.00	S/L	10.00
22		6 Sluice Gates	1/01/98	291,280.00	0.00	0.00	200,983.20	5,825.60	206,808.80	84,471.20	S/L	50.00
23		Flap gates	1/01/98	37,499.00	0.00	0.00	25,874.31	749.98	26,624.29	10,874.71	S/L	50.00
5115		River Intake Piping	2/16/01	21,025.00	0.00	0.00	18,361.83	420.50	18,782.33	2,242.67	S/L	50.00
5191		Farvel Series ORPS	3/27/02	19,114.02	0.00	0.00	19,114.02	0.00	19,114.02	0.00	S/L	40.00
		306-0001-000		<u>1,463,170.71</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,064,179.06</u>	<u>25,211.60</u>	<u>1,089,390.66</u>	<u>373,780.05</u>		
Group: 309-0001-000												

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 309-0001-000 (continued)												
27		SUPPLY MAINS LICKING RIVEI	1/01/59	300,000.00	0.00	0.00	159,262.07	6,122.45	165,384.52	134,615.48	S/L	49.00
30		SUPPLY MAIN OHIO RIVER	1/01/59	100,000.00	0.00	0.00	53,087.39	2,040.82	55,128.21	44,871.79	S/L	49.00
28		SUPPLY MAINS LICKING RIVEI	6/30/90	3,508.00	0.00	0.00	1,299.61	71.59	1,371.20	2,136.80	S/L	49.00
32		SUPPLY MAIN OHIO RIVER	9/30/93	1,883,926.10	0.00	0.00	636,422.20	38,447.47	674,869.67	1,209,056.43	S/L	49.00
29		GRAND AVE. RELOCATION	8/16/94	20,419.00	0.00	0.00	6,717.98	416.71	7,134.69	13,284.31	S/L	49.00
31358		Supply Main ORPS 2	12/28/06	513,857.86	0.00	0.00	104,816.03	10,486.90	115,302.93	398,554.93	S/L	49.00
7694		Bridge Reinfortment - TMTP Raw L	8/01/09	43,981.89	0.00	0.00	6,963.82	879.64	7,843.46	36,138.43	S/L	50.00
		309-0001-000		<u>2,865,692.85</u>	<u>0.00c</u>	<u>0.00</u>	<u>968,569.10</u>	<u>58,465.58</u>	<u>1,027,034.68</u>	<u>1,838,658.17</u>		
Group: 310-0001-000												
7947		Backup Generator ORPS	12/31/10	1,847,853.60	0.00	0.00	529,718.01	73,914.14	603,632.15	1,244,221.45	S/L	25.00
		310-0001-000		<u>1,847,853.60</u>	<u>0.00c</u>	<u>0.00</u>	<u>529,718.01</u>	<u>73,914.14</u>	<u>603,632.15</u>	<u>1,244,221.45</u>		
Group: 310-0003-000												
7695		Backup Generator - Dudley Pump S	9/01/09	1,170,189.96	0.00	0.00	366,402.01	46,807.60	413,209.61	756,980.35	S/L	25.00
7696		Portable Generator	9/01/09	256,587.54	0.00	0.00	80,378.96	10,263.50	90,642.46	165,945.08	S/L	25.00
7948		Backup Generator - US27	12/31/10	216,891.32	0.00	0.00	58,560.65	8,675.65	67,236.30	149,655.02	S/L	25.00
		310-0003-000		<u>1,643,668.82</u>	<u>0.00c</u>	<u>0.00</u>	<u>505,341.62</u>	<u>65,746.75</u>	<u>571,088.37</u>	<u>1,072,580.45</u>		
Group: 311-0001-000												
127		INTAKE PUMP EQUIP PUMPINC	1/01/71	3,108.00	0.00	0.00	3,108.00	0.00	3,108.00	0.00	S/L	20.00
128		INTAKE PUMP EQUIP PUMPINC	1/01/72	576.00	0.00	0.00	576.00	0.00	576.00	0.00	S/L	35.00
129		INTAKE PUMP EQUIP PUMPINC	1/01/73	417.00	0.00	0.00	417.00	0.00	417.00	0.00	S/L	20.00
130		INTAKE PUMP EQUIP PUMPINC	1/01/79	1,952.00	0.00	0.00	1,952.00	0.00	1,952.00	0.00	S/L	20.00
131		INTAKE PUMP EQUIP PUMPINC	1/01/80	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	20.00
132		INTAKE PUMP EQUIP PUMPINC	1/01/82	6,873.00	0.00	0.00	6,873.00	0.00	6,873.00	0.00	S/L	20.00
133		INTAKE PUMP EQUIP PUMPINC	1/15/90	80,177.00	0.00	0.00	79,317.94	859.06	80,177.00	0.00	S/L	20.00
233		# 2 PUMP & TRANS ORPS (N)	9/15/90	382,886.05	0.00	0.00	371,490.58	11,395.47	382,886.05	0.00	S/L	20.00
234		OHIO RIVER INTAKE PUMPING	6/15/93	7,700.00	0.00	0.00	6,856.67	385.00	7,241.67	458.33	S/L	20.00
134		LRPS - New Pump	11/30/93	331,082.68	0.00	0.00	290,485.67	16,554.13	307,039.80	24,042.88	S/L	20.00
135		INTAKE PUMP STATION	11/16/94	3,848.05	0.00	0.00	3,270.88	192.40	3,463.28	384.77	S/L	20.00
236		CAPITAL INTEREST	1/01/96	15,195.50	0.00	0.00	12,427.83	759.78	13,187.61	2,007.89	S/L	20.00
235		OHIO RIVER INTAKE PUMP EQ	6/30/96	380,776.02	0.00	0.00	306,040.12	19,038.80	325,078.92	55,697.10	S/L	20.00
237		Ohio River Intake Pump Equipment	1/01/97	81,529.00	0.00	0.00	64,349.68	4,076.45	68,426.13	13,102.87	S/L	20.00
1		Submersible Sump Pump	1/01/98	727.00	0.00	0.00	727.00	0.00	727.00	0.00	S/L	5.00
8		Double Suction Vertical Pumps	1/01/98	54,780.00	0.00	0.00	53,410.50	1,369.50	54,780.00	0.00	S/L	20.00
10		1 Submersible Sample Pump	1/01/98	2,909.00	0.00	0.00	2,909.00	0.00	2,909.00	0.00	S/L	5.00
20		6 Butterfly Valves	1/01/98	76,539.00	0.00	0.00	74,625.53	1,913.47	76,539.00	0.00	S/L	20.00
21		4 Ball Valves	1/01/98	168,569.00	0.00	0.00	164,354.78	4,214.22	168,569.00	0.00	S/L	20.00
31283		1 Submersible Pump	1/01/98	19,191.00	0.00	0.00	19,191.00	0.00	19,191.00	0.00	S/L	5.00
31008		Sludge Gates - LRPS	4/30/99	3,728.00	0.00	0.00	3,728.00	0.00	3,728.00	0.00	S/L	20.00
31020		Seated Butterfly Valve	5/14/99	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	0.00	S/L	15.00
31000		Pump # 5 - ORPS	6/30/99	175,921.22	0.00	0.00	158,329.08	8,796.06	167,125.14	8,796.08	S/L	20.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0001-000 (continued)												
4678		Pump # 6 ORPS	9/30/00	319,499.27	0.00	0.00	217,944.11	15,974.96	233,919.07	85,580.20	S/L	20.00
4437		Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.00
4438		Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.00
4439		Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.00
4440		Royce Analyzer	5/21/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.00
3548		Sludge Dredge	7/01/01	238,986.85	0.00	0.00	217,079.72	11,949.34	229,029.06	9,957.79	S/L	20.00
5122		Voltage Starter	11/16/01	8,900.00	0.00	0.00	8,900.00	0.00	8,900.00	0.00	S/L	20.00
5123		Voltage Starter	11/16/01	8,900.00	0.00	0.00	8,900.00	0.00	8,900.00	0.00	S/L	20.00
5128		Jesco Metering Pump	11/16/01	1,881.87	0.00	0.00	1,881.87	0.00	1,881.87	0.00	S/L	5.00
3547		Upperbelt & Fixtures	12/18/01	2,161.03	0.00	0.00	2,161.03	0.00	2,161.03	0.00	S/L	3.00
5147		New Gear Reducer	1/17/02	7,763.82	0.00	0.00	7,763.82	0.00	7,763.82	0.00	S/L	5.00
5181		4" Flange Valve	3/06/02	225.79	0.00	0.00	225.79	0.00	225.79	0.00	S/L	5.00
5180		ORPS Modification	3/15/02	692.08	0.00	0.00	692.08	0.00	692.08	0.00	S/L	5.00
5238		Eng. Licking Rv. PS VFD	4/03/02	350.56	0.00	0.00	350.56	0.00	350.56	0.00	S/L	5.00
5250		Hex Nuts	5/02/02	158.50	0.00	0.00	158.50	0.00	158.50	0.00	S/L	5.00
5277		Repair Clearwell Basin TMTP	6/11/02	6,928.70	0.00	0.00	6,928.70	0.00	6,928.70	0.00	S/L	3.00
5267		Pump Supplies	6/21/02	969.80	0.00	0.00	969.80	0.00	969.80	0.00	S/L	2.00
5272		Replacement Switchgear	6/28/02	18,368.00	0.00	0.00	18,368.00	0.00	18,368.00	0.00	S/L	3.00
5273		Replacement Switchgear	6/28/02	18,368.00	0.00	0.00	18,368.00	0.00	18,368.00	0.00	S/L	3.00
5294		Sharpe Mixer	7/11/02	1,544.60	0.00	0.00	1,544.60	0.00	1,544.60	0.00	S/L	5.00
5295		Mixer Stand	7/11/02	534.00	0.00	0.00	534.00	0.00	534.00	0.00	S/L	5.00
5296		Shaft	7/11/02	273.10	0.00	0.00	273.10	0.00	273.10	0.00	S/L	5.00
5382		Goulds Model Pump	11/01/02	16,986.00	0.00	0.00	16,986.00	0.00	16,986.00	0.00	S/L	5.00
5441		8" GA Relief Valve	11/07/02	2,786.00	0.00	0.00	2,786.00	0.00	2,786.00	0.00	S/L	5.00
5452		Lube System	11/15/02	1,750.00	0.00	0.00	1,750.00	0.00	1,750.00	0.00	S/L	5.00
5453		Assembly Lube System	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.00
5454		Assembly Lube system	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.00
5455		Assembly Lube System	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.00
5456		Assembly Lube System	11/15/02	265.00	0.00	0.00	265.00	0.00	265.00	0.00	S/L	5.00
5610		IGP10 Transmitter	8/22/03	982.87	0.00	0.00	982.87	0.00	982.87	0.00	S/L	5.00
5611		IGP10 Transmitter	8/22/03	982.87	0.00	0.00	982.87	0.00	982.87	0.00	S/L	5.00
5612		IGP10 Transmitter	8/22/03	982.87	0.00	0.00	982.87	0.00	982.87	0.00	S/L	5.00
5722		Chlorine process analyzer	11/19/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	14.00
5723		Chlorine process analyzer	11/19/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	14.00
5724		Chlorine process analyzer	11/19/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	14.00
4907		Ntu meters MPTP	3/10/04	43.58	0.00	0.00	37.42	2.18	39.60	3.98	S/L	20.00
4906		Transceiver-FTTP Scada	3/16/04	990.00	0.00	0.00	990.00	0.00	990.00	0.00	S/L	3.00
4931		Surge suppressor FTTP	6/28/04	884.35	0.00	0.00	884.35	0.00	884.35	0.00	S/L	20.00
31382		Pump ORPS 1	6/30/06	765,598.66	0.00	0.00	396,470.71	38,279.93	434,750.64	330,848.02	S/L	20.00
7276		24" Hnery Pratt Bufferfly valve	12/12/07	10,360.00	0.00	0.00	4,955.53	518.00	5,473.53	4,886.47	S/L	20.00
31466		ORPS Pump 4	1/31/09	342,971.39	0.00	0.00	144,333.79	17,148.57	161,482.36	181,489.03	S/L	20.00
31467		ORPS 1 Pump 3	1/31/09	371,818.44	0.00	0.00	156,473.58	18,590.92	175,064.50	196,753.94	S/L	20.00
7652		Pump Motor - #2 ORPS#1	9/09/10	103,536.69	0.00	0.00	70,750.07	10,353.67	81,103.74	22,432.95	S/L	10.00
9081		LRPS Pump #2	7/01/12	86,372.28	0.00	0.00	21,593.06	4,318.61	25,911.67	60,460.61	S/L	20.00
9706		Internal Parts for ORPS#1 Pump	12/11/14	7,597.00	0.00	0.00	981.28	379.85	1,361.13	6,235.87	S/L	20.00
			311-0001-000	4,171,095.89	0.00c	0.00	2,980,886.74	187,070.37	3,167,957.11	1,003,138.78		

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0002-000												
31088		Chm Met Pmps/PNLS/ACC	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31089		Chm Met Pmps/Pnls/ACC	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31090		Chm Met/Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31091		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31092		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31093		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31094		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31095		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31096		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31097		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31098		CHM Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31099		Chm Met Pmps/ Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31100		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31101		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31102		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31103		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31104		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.11	0.00	0.00	21,111.11	0.00	21,111.11	0.00	S/L	14.00
31105		Chm Met Pmps/Pnls/Acc	5/30/99	21,111.13	0.00	0.00	21,111.13	0.00	21,111.13	0.00	S/L	14.00
31106		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31107		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31108		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31109		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31120		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31121		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31122		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31123		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31124		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31125		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31126		Transfer Pumps	5/30/99	3,333.33	0.00	0.00	3,333.33	0.00	3,333.33	0.00	S/L	14.00
31127		Transfer Pumps	5/30/99	3,333.37	0.00	0.00	3,333.37	0.00	3,333.37	0.00	S/L	14.00
31128		Sample Pump	5/30/99	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	14.00
4005		Turbidimeter	5/12/00	1,735.00	0.00	0.00	1,735.00	0.00	1,735.00	0.00	S/L	14.00
4679		Miscellaneous	6/30/00	693.34	0.00	0.00	693.34	0.00	693.34	0.00	S/L	5.00
4403		Stage Pump TMTP	4/17/01	33,395.00	0.00	0.00	33,395.00	0.00	33,395.00	0.00	S/L	14.00
3549		Sodium Hypochlorite Pump #1	6/30/01	28,500.00	0.00	0.00	25,887.50	1,425.00	27,312.50	1,187.50	S/L	20.00
3550		FTTP Sodium Hypo Pump # 2	6/30/01	28,500.00	0.00	0.00	25,887.50	1,425.00	27,312.50	1,187.50	S/L	20.00
3551		FTTP Sodium Hypo Pump # 3	6/30/01	28,500.00	0.00	0.00	25,887.50	1,425.00	27,312.50	1,187.50	S/L	20.00
3552		FTTP Sodium Hypo Pump #4	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	15.00
3553		FTTP Sodium Hypo Pump #5	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	15.00
3554		FTTP Sodium Hypo Pump # 6	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	15.00
3555		FTTP Sodium Hypo Pump # 7	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	15.00
3556		FTTP Sodium Hypo Pump # 8	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	15.00
3557		FTTP Sodium Hypo Pump # 9	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	15.00
3558		FTTP Sodium Hypo Pump # 10	6/30/01	29,000.00	0.00	0.00	29,000.00	0.00	29,000.00	0.00	S/L	15.00
5203		30" Butterfly Valve	4/26/02	3,881.50	0.00	0.00	3,881.50	0.00	3,881.50	0.00	S/L	14.00
5328		Surge Relief Valve	9/23/02	2,922.73	0.00	0.00	2,922.73	0.00	2,922.73	0.00	S/L	5.00
5390		Ad Memorial Pkwy	10/17/02	160.60	0.00	0.00	160.60	0.00	160.60	0.00	S/L	1.00
5526		Mail Service	2/26/03	30.72	0.00	0.00	30.72	0.00	30.72	0.00	S/L	1.00
5751		Sub Pump	6/30/03	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00	S/L	14.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0002-000 (continued)												
5752		Sub Pump	6/30/03	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00	S/L	14.00
5753		Sub Pump	6/30/03	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00	S/L	14.00
5754		Sub Pump	6/30/03	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00	S/L	14.00
5755		Chlorine Sample Pump	6/30/03	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	14.00
5584		Backwash Pump	7/01/03	15,246.00	0.00	0.00	15,246.00	0.00	15,246.00	0.00	S/L	14.00
5590		Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.00
5591		Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.00
5592		Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.00
5593		Flanged Kit	7/01/03	44.63	0.00	0.00	44.63	0.00	44.63	0.00	S/L	3.00
5594		Polymer Feed	7/01/03	2,876.00	0.00	0.00	2,684.23	191.77	2,876.00	0.00	S/L	15.00
5651		PH Monitor	8/11/03	1,256.00	0.00	0.00	1,256.00	0.00	1,256.00	0.00	S/L	14.00
5631		Polymer Pump	9/26/03	7,423.00	0.00	0.00	6,804.46	494.87	7,299.33	123.67	S/L	15.00
5632		Polymer Pump	9/26/03	7,423.00	0.00	0.00	6,804.46	494.87	7,299.33	123.67	S/L	15.00
4933		Actuator	4/30/04	3,225.00	0.00	0.00	3,225.00	0.00	3,225.00	0.00	S/L	14.00
4932		MPTP filter project	8/03/04	4,288.27	0.00	0.00	4,288.27	0.00	4,288.27	0.00	S/L	14.00
31366		Clarifier Rail	2/01/06	5,645.21	0.00	0.00	3,763.47	282.26	4,045.73	1,599.48	S/L	20.00
31367		Drives ORPS	8/01/06	2,410.09	0.00	0.00	1,486.18	120.50	1,606.68	803.41	S/L	20.00
6459		Worthington Pump	12/20/06	8,643.98	0.00	0.00	5,834.70	432.20	6,266.90	2,377.08	S/L	20.00
31386		E&H Pressure Trans	12/31/06	6,569.41	0.00	0.00	3,777.41	328.47	4,105.88	2,463.53	S/L	20.00
31415		Pump	2/28/07	1,161.06	0.00	0.00	1,764.90	158.05	1,922.95	1,238.11	S/L	20.00
7192		Soduim Hypo Pump	5/11/07	8,315.20	0.00	0.00	5,058.41	415.76	5,474.17	2,841.03	S/L	20.00
7193		Soduim Hypo Pump	5/11/07	8,315.20	0.00	0.00	5,058.41	415.76	5,474.17	2,841.03	S/L	20.00
7194		Soduim Hypo Pump	5/11/07	8,976.82	0.00	0.00	5,460.89	448.84	5,909.73	3,067.09	S/L	20.00
7195		Soduim Hypo Pump	5/11/07	9,652.90	0.00	0.00	5,872.22	482.65	6,354.87	3,298.03	S/L	20.00
7196		Soduim Hypo Pump	5/11/07	9,714.20	0.00	0.00	5,909.48	485.71	6,395.19	3,319.01	S/L	20.00
7222		Lutz Jesco Metering Pump	8/22/07	1,895.00	0.00	0.00	1,026.46	94.75	1,121.21	773.79	S/L	20.00
31414		LRPS Bar Screen	11/01/07	634.97	0.00	0.00	312.20	31.75	343.95	291.02	S/L	20.00
7393		Pump #4 at TMTP	5/29/08	59,961.00	0.00	0.00	27,232.29	2,998.05	30,230.34	29,730.66	S/L	20.00
7360		US Motor - Pump Motor Ripple Cre	10/31/08	2,846.15	0.00	0.00	1,233.35	142.31	1,375.66	1,470.49	S/L	20.00
7361		Gould Pump Model 3410 - Ripple C	10/31/08	10,726.79	0.00	0.00	4,648.28	536.34	5,184.62	5,542.17	S/L	20.00
7456		Submersible Pump TMTP Backwas	11/03/08	6,461.51	0.00	0.00	2,800.03	323.08	3,123.11	3,338.40	S/L	20.00
7839		Fairbanks 4" Pump	5/25/11	9,850.00	0.00	0.00	2,996.04	492.50	3,488.54	6,361.46	S/L	20.00
7846		Ansimag Drive Pump	9/14/12	6,471.70	0.00	0.00	3,127.99	647.17	3,775.16	2,696.54	S/L	10.00
7850		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,368.69	124.67	2,493.36	0.00	S/L	5.00
7851		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,368.69	124.67	2,493.36	0.00	S/L	5.00
7852		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,368.69	124.67	2,493.36	0.00	S/L	5.00
7853		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,368.69	124.67	2,493.36	0.00	S/L	5.00
7854		Turbidy Controller SC200	9/20/12	2,492.35	0.00	0.00	2,367.74	124.61	2,492.35	0.00	S/L	5.00
7857		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,269.53	66.80	1,336.33	0.00	S/L	5.00
7858		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,269.53	66.80	1,336.33	0.00	S/L	5.00
7859		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,269.53	66.80	1,336.33	0.00	S/L	5.00
7861		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,269.53	66.80	1,336.33	0.00	S/L	5.00
7862		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,269.53	66.80	1,336.33	0.00	S/L	5.00
7901		Electromagnetic Meter	12/21/12	5,212.71	0.00	0.00	1,172.88	260.64	1,433.52	3,779.19	S/L	20.00
7900		1720E Turbidimeter Sensor Assembl	2/21/13	1,459.99	0.00	0.00	1,265.33	194.66	1,459.99	0.00	S/L	5.00
7906		E&H Flow Meter - Clamp-on Proso	2/21/13	3,812.78	0.00	0.00	3,304.42	508.36	3,812.78	0.00	S/L	5.00
7907		KTO1720E Turbidimeter Assembly	2/21/13	1,459.99	0.00	0.00	1,265.33	194.66	1,459.99	0.00	S/L	5.00
7908		KTO 1720E Turbidimeter Assembly	2/21/13	1,459.99	0.00	0.00	1,265.33	194.66	1,459.99	0.00	S/L	5.00
7909		KTO 1720E Turbidimeter Assembly	2/21/13	1,459.98	0.00	0.00	1,265.33	194.65	1,459.98	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0002-000 (continued)												
7899		E&H Promag 50 Flow Tube	2/28/13	3,569.60	0.00	0.00	3,093.65	475.95	3,569.60	0.00	S/L	5.00
9083		E&H Promag Transmitter	2/28/13	2,852.84	0.00	0.00	2,472.46	380.38	2,852.84	0.00	S/L	5.00
9509		Spectra Camera PTZ	4/25/13	2,091.93	0.00	0.00	2,091.93	0.00	2,091.93	0.00	S/L	3.00
9512		Hoff MHB BTU A/C Unit	6/27/13	2,135.00	0.00	0.00	854.00	213.50	1,067.50	1,067.50	S/L	10.00
9513		Myers 15HOP Pump	6/27/13	6,047.50	0.00	0.00	2,419.01	604.75	3,023.76	3,023.74	S/L	10.00
9514		Myers 15HOP Pump	6/27/13	6,047.50	0.00	0.00	2,419.01	604.75	3,023.76	3,023.74	S/L	10.00
87		Claval Model 636GBP Valve	7/24/13	4,055.00	0.00	0.00	1,588.21	405.50	1,993.71	2,061.29	S/L	10.00
9092		Digital Camer and DVR	7/24/13	4,406.79	0.00	0.00	3,451.99	881.36	4,333.35	73.44	S/L	5.00
9530		Panel View plus Logic Module	7/24/13	2,102.89	0.00	0.00	1,647.27	420.58	2,067.85	35.04	S/L	5.00
9663		Claval Model 636GMP Valve	7/24/13	4,055.00	0.00	0.00	1,588.21	405.50	1,993.71	2,061.29	S/L	10.00
9529		A/C Unit	8/08/13	2,176.36	0.00	0.00	852.42	217.64	1,070.06	1,106.30	S/L	10.00
9828		Flow Tube - Endress & Hauser	8/08/13	2,662.59	0.00	0.00	2,085.70	532.52	2,618.22	44.37	S/L	5.00
9539		Hach 1720E Turbidimeter TMPT #	9/27/13	1,500.35	0.00	0.00	1,125.27	300.07	1,425.34	75.01	S/L	5.00
9531		Gate Operator	10/10/13	4,905.00	0.00	0.00	4,905.00	0.00	4,905.00	0.00	S/L	3.00
9532		Gate Operator	10/10/13	4,905.00	0.00	0.00	4,905.00	0.00	4,905.00	0.00	S/L	3.00
9379		Auma Control Head	11/07/13	2,700.00	0.00	0.00	495.00	135.00	630.00	2,070.00	S/L	20.00
9589		Pelco Sarix IX Camera	5/21/14	1,406.10	0.00	0.00	216.76	70.30	287.06	1,119.04	S/L	20.00
9704		Sand Pump Piping	7/10/14	11,746.00	0.00	0.00	1,761.90	587.30	2,349.20	9,396.80	S/L	20.00
9710		Flowserve Bareshaft "R" Pump	6/16/15	16,484.00	0.00	0.00	1,565.74	824.20	2,389.94	14,094.06	S/L	20.00
10067		Dewatering Pump	3/24/16	4,995.90	0.00	0.00	312.25	249.80	562.05	4,433.85	S/L	20.00
10108		Flygt 2" Pump	9/28/16	1,462.40	0.00	0.00	54.84	73.12	127.96	1,334.44	S/L	20.00
10109		Flygt 2" Pump	9/28/16	1,462.40	0.00	0.00	54.84	73.12	127.96	1,334.44	S/L	20.00
10077		Pentair 4" Supernate Pump	10/25/16	11,896.51	0.00	0.00	396.55	594.83	991.38	10,905.13	S/L	20.00
10282		Peristaltic Pumps	11/30/16	4,418.04	0.00	0.00	128.86	220.90	349.76	4,068.28	S/L	20.00
10283		Peristaltic Pumps	11/30/16	4,418.04	0.00	0.00	128.86	220.90	349.76	4,068.28	S/L	20.00
10280		2" Submersible Pump	12/15/16	615.00	0.00	0.00	17.94	30.75	48.69	566.31	S/L	20.00
10281		2" Submersible Pump	12/15/16	615.00	0.00	0.00	17.94	30.75	48.69	566.31	S/L	20.00
10287		Watson Marlow Pump	9/15/17	7,777.96	0.00c	0.00	129.63	324.08	453.71	7,324.25	S/L	20.00
10288		Watson Marlow Pump	9/15/17	7,777.97	0.00c	0.00	129.63	324.08	453.71	7,324.26	S/L	20.00
10123		Sand Pump	10/24/17	14,895.00	0.00c	0.00	124.13	496.50	620.63	14,274.37	S/L	20.00
9913		Bubbler Pump Control	10/31/17	5,792.33	0.00c	0.00	48.27	193.08	241.35	5,550.98	S/L	20.00
10124		10" Dezurik Plug Valve	11/21/17	2,230.00	0.00c	0.00	9.29	65.04	74.33	2,155.67	S/L	20.00
10125		12' Cla Valve	11/28/17	9,429.00	0.00c	0.00	39.29	275.01	314.30	9,114.70	S/L	20.00
10289		Watson Marlow Peristaltic Pump	12/04/17	7,789.53	0.00c	0.00	32.46	227.19	259.65	7,529.88	S/L	20.00
9901		Peristaltic Pumps	12/19/17	6,413.95	0.00c	0.00	0.00	160.35	160.35	6,253.60	S/L	20.00
9902		Peristaltic Pumps	12/19/17	6,413.95	0.00c	0.00	0.00	160.35	160.35	6,253.60	S/L	20.00
9903		Peristaltic Pumps	12/19/17	6,413.96	0.00c	0.00	0.00	160.35	160.35	6,253.61	S/L	20.00
9904		Peristaltic Pumps	12/19/17	6,413.96	0.00c	0.00	0.00	160.35	160.35	6,253.61	S/L	20.00
10290		Peristaltic Pumps	12/19/17	5,905.95	0.00c	0.00	0.00	147.65	147.65	5,758.30	S/L	20.00
10291		Peristaltic Pumps	12/19/17	5,905.95	0.00c	0.00	0.00	147.65	147.65	5,758.30	S/L	20.00
10292		Peristaltic Pumps	12/19/17	5,905.95	0.00c	0.00	0.00	147.65	147.65	5,758.30	S/L	20.00
10293		Peristaltic Pumps	12/19/17	5,905.95	0.00c	0.00	0.00	147.65	147.65	5,758.30	S/L	20.00
10128		8" Pressure Relief Valve	3/20/18	4,888.00	0.00c	0.00	0.00	61.10	61.10	4,826.90	S/L	20.00
10126		Vibration Measuring Tool	6/01/18	14,700.00	0.00c	0.00	0.00	61.25	61.25	14,638.75	S/L	20.00
			311-0002-000	<u>1,268,290.90</u>	<u>0.00c</u>	<u>0.00</u>	<u>970,723.12</u>	<u>28,610.38</u>	<u>999,333.50</u>	<u>268,957.40</u>		

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0003-000												
239		Latonia Pumping Equipment	1/01/59	26,300.00	0.00	0.00	26,300.00	0.00	26,300.00	0.00	S/L	14.00
249		West St. Pumping Equipment	1/01/59	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	S/L	14.00
184		DUDLEY PK PMP EQUIP	1/01/71	4,408.00	0.00	0.00	4,408.00	0.00	4,408.00	0.00	S/L	14.00
185		DUDLEY PK PMP EQUIP	1/01/72	817.00	0.00	0.00	817.00	0.00	817.00	0.00	S/L	14.00
186		DUDLEY PK PMP EQUIP	1/01/73	592.00	0.00	0.00	592.00	0.00	592.00	0.00	S/L	14.00
148		PLANT PUMP EQUIPMENT TAY	1/01/77	198.00	0.00	0.00	198.00	0.00	198.00	0.00	S/L	14.00
149		PLANT PUMP EQUIPMENT TAY	1/01/78	426.00	0.00	0.00	426.00	0.00	426.00	0.00	S/L	14.00
187		DUDLEY PK PMP EQUIP	1/01/79	2,768.00	0.00	0.00	2,768.00	0.00	2,768.00	0.00	S/L	14.00
188		DUDLEY PK PMP EQUIP	1/01/80	212.00	0.00	0.00	212.00	0.00	212.00	0.00	S/L	14.00
150		TMTP - New Pump	1/01/82	389,430.00	0.00	0.00	389,430.00	0.00	389,430.00	0.00	S/L	14.00
219		Richardson Rd. Pumping Equip.	1/01/82	268,021.38	0.00	0.00	268,021.38	0.00	268,021.38	0.00	S/L	14.00
189		DUDLEY PK PMP EQUIP	1/01/83	2,889.00	0.00	0.00	2,889.00	0.00	2,889.00	0.00	S/L	14.00
254		HANDS PIKE PUMPING EQUIPM	1/01/83	152,309.00	0.00	0.00	152,309.00	0.00	152,309.00	0.00	S/L	14.00
240		Latonia Pumping Equipment	7/01/84	185.00	0.00	0.00	185.00	0.00	185.00	0.00	S/L	14.00
255		PUMPING EQUIP HANDS ROAD	7/01/84	303.75	0.00	0.00	303.75	0.00	303.75	0.00	S/L	14.00
251		BROMLEY PUMP STATION	7/01/86	120,236.97	0.00	0.00	120,236.97	0.00	120,236.97	0.00	S/L	14.00
241		Latonia Pumping Equipment	6/30/87	1,180.00	0.00	0.00	1,180.00	0.00	1,180.00	0.00	S/L	14.00
259		WEST COVINGTON PUMP STA1	3/23/89	105,100.08	0.00	0.00	105,100.08	0.00	105,100.08	0.00	S/L	14.00
242		CINCINNATI TECHNICAL	6/21/89	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	14.00
243		SCADA SYSTEMS UNLIMITED	6/27/89	6,350.00	0.00	0.00	6,350.00	0.00	6,350.00	0.00	S/L	14.00
151		TMTP - Pumping Equipment	7/01/89	905.72	0.00	0.00	905.72	0.00	905.72	0.00	S/L	14.00
244		CINCINNATI TECH SERVICE	7/18/89	4,550.00	0.00	0.00	4,550.00	0.00	4,550.00	0.00	S/L	14.00
190		AQUATROL CORPORATION	11/21/89	6,800.00	0.00	0.00	6,800.00	0.00	6,800.00	0.00	S/L	14.00
152		PUMP MODIFICATION TM TRE,	1/01/90	4,861.97	0.00	0.00	4,861.97	0.00	4,861.97	0.00	S/L	14.00
191		DUDLEY PK PMP EQUIP	1/01/91	762,738.77	0.00	0.00	762,738.77	0.00	762,738.77	0.00	S/L	14.00
192		CAPITALIZED INTEREST	1/01/91	47,964.13	0.00	0.00	47,964.13	0.00	47,964.13	0.00	S/L	14.00
169		DIXIE HWY PMP EQUIP PUMPI	8/06/92	5,625.00	0.00	0.00	5,625.00	0.00	5,625.00	0.00	S/L	14.00
193		DUDLEY PK PMP EQUIP	8/06/92	5,625.00	0.00	0.00	5,625.00	0.00	5,625.00	0.00	S/L	14.00
220		Richardson Rd. Pumping Equip.	8/06/92	11,250.00	0.00	0.00	11,250.00	0.00	11,250.00	0.00	S/L	14.00
245		PROCESS PUMP	8/31/93	4,603.62	0.00	0.00	4,603.62	0.00	4,603.62	0.00	S/L	14.00
246		PROCESS PUMP & SEAL	5/17/94	1,683.25	0.00	0.00	1,683.25	0.00	1,683.25	0.00	S/L	14.00
221		Richardson Rd. Pump Equip.	6/20/95	6,900.00	0.00	0.00	6,900.00	0.00	6,900.00	0.00	S/L	14.00
260		WEST COVINGTON PUMP STA1	6/20/95	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	14.00
153		PUMP #2 TMTP	7/12/95	324,856.28	0.00	0.00	324,856.28	0.00	324,856.28	0.00	S/L	14.00
170		DIXIE HIGHWAY PUMPS UPGR.	12/31/95	11,596.25	0.00	0.00	11,596.25	0.00	11,596.25	0.00	S/L	14.00
225		CAPITAL INTEREST	1/01/96	7,914.72	0.00	0.00	7,914.72	0.00	7,914.72	0.00	S/L	14.00
409		CAPITAL INTEREST	1/01/96	5,849.82	0.00	0.00	5,849.82	0.00	5,849.82	0.00	S/L	14.00
154		Pumping Equip. - TMTP	6/30/96	127,447.19	0.00	0.00	127,447.19	0.00	127,447.19	0.00	S/L	14.00
224		Richardson Rd. Pump Equip.	6/30/96	141,283.02	0.00	0.00	141,283.02	0.00	141,283.02	0.00	S/L	14.00
408		DUDLEY PK PMP EQUIPMENT1	6/30/96	146,587.59	0.00	0.00	146,587.59	0.00	146,587.59	0.00	S/L	14.00
263		CC Pumping Equipment	1/01/97	875,119.13	0.00	0.00	875,119.13	0.00	875,119.13	0.00	S/L	20.00
264		Pumping Equipment	12/30/97	18,804.58	0.00	0.00	18,135.85	668.73	18,804.58	0.00	S/L	14.00
31163		Richardson Rd PS Upgrade	6/30/99	292,573.88	0.00	0.00	210,026.19	14,628.69	224,654.88	67,919.00	S/L	20.00
31009		Auto transformer	7/09/99	4,900.00	0.00	0.00	4,900.00	0.00	4,900.00	0.00	S/L	14.00
31010		Padlocks - Pumping Stations	9/02/99	257.67	0.00	0.00	257.67	0.00	257.67	0.00	S/L	3.00
4082		Valve	4/11/00	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	20.00
4083		Valve	4/11/00	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	20.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0003-000 (continued)												
4362		Pump Replacement	2/01/01	19,950.00	0.00	0.00	19,950.00	0.00	19,950.00	0.00	S/L	20.00
4391		Check Valve & Flanged Pipe	4/02/01	2,034.10	0.00	0.00	2,034.10	0.00	2,034.10	0.00	S/L	5.00
3559		NPS Verticle Turbine Pump	6/30/01	85,755.66	0.00	0.00	74,117.34	6,125.40	80,242.74	5,512.92	S/L	14.00
3560		NPS Verticle Turbine Pump	6/30/01	85,755.66	0.00	0.00	74,117.34	6,125.40	80,242.74	5,512.92	S/L	14.00
3561		NPS Verticle Turbine Pump	6/30/01	85,755.68	0.00	0.00	39,202.56	2,450.16	41,652.72	44,102.96	S/L	35.00
3562		NPS Chem Metering Pump	6/30/01	38,200.00	0.00	0.00	33,015.71	2,728.57	35,744.28	2,455.72	S/L	14.00
3563		NPS Instrumentation Controls	6/30/01	61,436.00	0.00	0.00	53,098.27	4,388.29	57,486.56	3,949.44	S/L	14.00
3591		Pumpstation Sodium Hypo Retrofit	6/30/01	759,970.48	0.00	0.00	502,123.30	37,998.52	540,121.82	219,848.66	S/L	20.00
3564		Flow Tubes	12/15/01	8,068.66	0.00	0.00	8,068.66	0.00	8,068.66	0.00	S/L	14.00
5466		Flowmeter	1/13/02	2,432.95	0.00	0.00	2,432.95	0.00	2,432.95	0.00	S/L	5.00
5148		12" Cla-Val Angle Pat. 300 FLG	1/14/02	8,449.04	0.00	0.00	8,449.04	0.00	8,449.04	0.00	S/L	14.00
5149		Install Pressurized lube System	1/14/02	69.72	0.00	0.00	69.72	0.00	69.72	0.00	S/L	5.00
5173		8" Relief Valve	2/20/02	3,647.00	0.00	0.00	3,647.00	0.00	3,647.00	0.00	S/L	5.00
5212		DYNAPAR 53Z Pickup	5/01/02	577.27	0.00	0.00	577.27	0.00	577.27	0.00	S/L	5.00
4721		Verticle Pumps - Bristow Rd	6/30/02	78,000.00	0.00	0.00	49,307.14	3,900.00	53,207.14	24,792.86	S/L	20.00
5322		CLA-VAL Relief Valve	9/11/02	2,552.76	0.00	0.00	2,552.76	0.00	2,552.76	0.00	S/L	5.00
5457		20" Flanged GA Check Valve	12/17/02	15,933.00	0.00	0.00	15,933.00	0.00	15,933.00	0.00	S/L	5.00
5467		Seal Assy. Multi-mag	1/29/03	549.02	0.00	0.00	549.02	0.00	549.02	0.00	S/L	14.00
5765		Latonja Pumpstation	6/30/03	39,355.27	0.00	0.00	23,753.70	1,967.76	25,721.46	13,633.81	S/L	20.00
5635		12" Golden Anderson Valve	9/12/03	18,844.00	0.00	0.00	18,844.00	0.00	18,844.00	0.00	S/L	14.00
5725		Replacement flow meter	11/19/03	4,316.96	0.00	0.00	4,316.96	0.00	4,316.96	0.00	S/L	14.00
5726		Replacement flow meter	11/19/03	2,998.00	0.00	0.00	2,998.00	0.00	2,998.00	0.00	S/L	14.00
5727		Replacement flow meter	11/19/03	2,998.00	0.00	0.00	2,998.00	0.00	2,998.00	0.00	S/L	14.00
5728		Field study-flow survey	11/19/03	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	1.00
5729		Flange x flange spool pipe	11/19/03	264.30	0.00	0.00	264.30	0.00	264.30	0.00	S/L	14.00
5730		Flange x flange spool pipe	11/19/03	264.30	0.00	0.00	264.30	0.00	264.30	0.00	S/L	14.00
5706		Pump for Bristow Hypo	12/09/03	3,527.56	0.00	0.00	3,527.56	0.00	3,527.56	0.00	S/L	14.00
5738		Transmitter	12/30/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	14.00
5739		Transmitter	12/30/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	14.00
5740		Transmitter	12/30/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	14.00
4908		Ball valve ORPS2 pump control	4/07/04	11,255.00	0.00	0.00	9,566.76	562.75	10,129.51	1,125.49	S/L	20.00
4909		8" flange gate valves (6)	4/07/04	4,229.82	0.00	0.00	3,595.34	211.49	3,806.83	422.99	S/L	20.00
4934		8" pump control valve	5/25/04	4,655.00	0.00	0.00	4,655.00	0.00	4,655.00	0.00	S/L	20.00
4935		8" pump control valve	5/25/04	4,655.00	0.00	0.00	4,655.00	0.00	4,655.00	0.00	S/L	20.00
4936		8" pump control valve	5/25/04	4,655.00	0.00	0.00	4,655.00	0.00	4,655.00	0.00	S/L	20.00
4937		Hydroblast Bromley pump parts	8/17/04	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	14.00
4938		Rebuild motor Bromley PS	8/17/04	1,628.41	0.00	0.00	1,628.41	0.00	1,628.41	0.00	S/L	14.00
5818		2" Cla-Val for regulator at Johns Hi	8/19/04	848.19	0.00	0.00	848.19	0.00	848.19	0.00	S/L	14.00
5817		Materials for Richardson Rd Pump #	8/23/04	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	14.00
5816		Materials for Bromley Pump #3	9/15/04	2,141.93	0.00	0.00	2,141.93	0.00	2,141.93	0.00	S/L	3.00
5800		12" check valve	10/12/04	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	14.00
5801		12" check valve	10/12/04	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	14.00
5802		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00
5803		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00
5804		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00
5805		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00
5806		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00
5807		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00
5808		12" butterfly valve	10/12/04	1,140.12	0.00	0.00	1,140.12	0.00	1,140.12	0.00	S/L	14.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0003-000 (continued)												
5809		12" butterfly valve	10/12/04	1,140.14	0.00	0.00	1,140.14	0.00	1,140.14	0.00	S/L	14.00
5810		12" gate valve	10/12/04	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	14.00
5811		12" gate valve	10/12/04	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	14.00
5821		Transmitter for Ripple Creek	10/15/04	1,028.39	0.00	0.00	1,028.39	0.00	1,028.39	0.00	S/L	14.00
5822		Transmitter for Ripple Creek	10/15/04	1,028.39	0.00	0.00	1,028.39	0.00	1,028.39	0.00	S/L	14.00
5879		Dudley MCC Replacement	10/11/05	19,804.58	0.00	0.00	10,680.34	990.23	11,670.57	8,134.01	S/L	20.00
6412		MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	2,200.28	128.17	2,328.45	235.02	S/L	20.00
6413		MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	2,200.28	128.17	2,328.45	235.02	S/L	20.00
6414		MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	2,200.28	128.17	2,328.45	235.02	S/L	20.00
6415		MCC Switch - Dudley Pump Station	2/08/06	2,563.46	0.00	0.00	2,200.28	128.17	2,328.45	235.01	S/L	20.00
31368		Dudley #6 Pump	12/01/06	19,347.00	0.00	0.00	9,788.66	967.35	10,756.01	8,590.99	S/L	20.00
6314		Foxboro Transmitter	9/13/07	1,404.39	0.00	0.00	760.72	70.22	830.94	573.45	S/L	20.00
6315		Foxboro Transmitter	9/13/07	1,404.39	0.00	0.00	760.72	70.22	830.94	573.45	S/L	20.00
6316		Foxboro Transmitter	9/13/07	1,404.29	0.00	0.00	760.62	70.21	830.83	573.46	S/L	20.00
7278		1500 Gallon Meter Test Tank	2/15/08	3,986.25	0.00	0.00	1,876.84	199.31	2,076.15	1,910.10	S/L	20.00
7279		1500 Gallon Meter Test Tank	2/15/08	2,787.68	0.00	0.00	1,783.33	189.38	1,972.71	1,814.97	S/L	20.00
6402		1 Nema Keypads & Installation	6/26/08	2,714.00	0.00	0.00	1,221.30	135.70	1,357.00	1,357.00	S/L	20.00
6403		1 Nema Keypads & Installation	6/26/08	2,714.00	0.00	0.00	1,221.30	135.70	1,357.00	1,357.00	S/L	20.00
6401		Pump Motor Dudley #7	7/17/08	29,950.00	0.00	0.00	13,352.71	1,497.50	14,850.21	15,099.79	S/L	20.00
7327		75HP Banshaw Soft Start Controller	7/17/08	2,631.50	0.00	0.00	1,173.25	131.58	1,304.83	1,326.67	S/L	20.00
7328		75HP Banshaw Soft Start Controller	7/17/08	2,631.50	0.00	0.00	1,173.25	131.58	1,304.83	1,326.67	S/L	20.00
7341		Regulator Pit Control Panel	10/13/08	12,400.00	0.00	0.00	5,425.00	620.00	6,045.00	6,355.00	S/L	20.00
31431		Siemens Flowmeter	11/01/08	5,716.85	0.00	0.00	2,477.28	285.84	2,763.12	2,953.73	S/L	20.00
31432		150 HP Soft Start Motor	11/01/08	6,380.00	0.00	0.00	2,764.67	319.00	3,083.67	3,296.33	S/L	20.00
7362		Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	628.30	73.20	701.50	762.50	S/L	20.00
7363		Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	628.30	73.20	701.50	762.50	S/L	20.00
7364		Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	628.30	73.20	701.50	762.50	S/L	20.00
7382		Butterfly Valve for TMTP Pump #1	11/21/08	2,625.00	0.00	0.00	1,126.57	131.25	1,257.82	1,367.18	S/L	20.00
7383		Butterfly Valve for TMTP Pump #2	11/21/08	2,625.00	0.00	0.00	1,126.57	131.25	1,257.82	1,367.18	S/L	20.00
7384		Butterfly Valve for TMTP Pump #3	11/21/08	2,625.00	0.00	0.00	1,126.57	131.25	1,257.82	1,367.18	S/L	20.00
7385		Butterfly Valve for TMTP Pump #4	11/21/08	2,625.00	0.00	0.00	1,126.57	131.25	1,257.82	1,367.18	S/L	20.00
7681		Flow Meter	5/28/09	758.03	0.00	0.00	758.03	0.00	758.03	0.00	S/L	5.00
7682		Flow Meter	5/28/09	758.03	0.00	0.00	758.03	0.00	758.03	0.00	S/L	5.00
7683		Flow Meter	5/28/09	758.03	0.00	0.00	758.03	0.00	758.03	0.00	S/L	5.00
31468		Softstart device & key pads	5/31/09	16,627.95	0.00	0.00	16,627.95	0.00	16,627.95	0.00	S/L	5.00
7575		Flowmeter	6/17/09	3,055.70	0.00	0.00	3,055.70	0.00	3,055.70	0.00	S/L	5.00
7699		Pump # 3 - Ripple Creek Pump Station	7/01/09	222,595.11	0.00	0.00	178,076.09	22,259.51	200,335.60	22,259.51	S/L	10.00
7386		Pump Control Valve #4 TMPS	7/16/09	32,179.00	0.00	0.00	12,737.53	1,608.95	14,346.48	17,832.52	S/L	20.00
7557		Pelco 32 Input DVR 1TB	9/23/09	7,734.16	0.00	0.00	7,734.16	0.00	7,734.16	0.00	S/L	5.00
31469		Sand Pump	12/01/09	10,790.01	0.00	0.00	8,182.42	1,079.00	9,261.42	1,528.59	S/L	10.00
7610		Seametrics FlowMeter Ex2158-09-4	12/17/09	1,695.26	0.00	0.00	1,695.26	0.00	1,695.26	0.00	S/L	5.00
7611		Seametrics Flowmeter EX215B-09-	12/17/09	1,695.26	0.00	0.00	1,695.26	0.00	1,695.26	0.00	S/L	5.00
31486		TMTP Valves	7/30/10	64,727.60	0.00	0.00	22,384.96	3,236.38	25,621.34	39,106.26	S/L	20.00
7949		US 27 PS Pumps	12/31/10	255,166.26	0.00	0.00	82,929.02	12,758.31	95,687.33	159,478.93	S/L	20.00
9708		8" Flanged Valve	4/30/14	4,055.00	0.00	0.00	642.05	202.75	844.80	3,210.20	S/L	20.00
9707		Bronze Fitted Pump	12/03/14	5,430.00	0.00	0.00	701.38	271.50	972.88	4,457.12	S/L	20.00
9716		Butterfly Valve Dudley Pump #3	5/01/15	1,977.68	0.00	0.00	214.24	98.88	313.12	1,664.56	S/L	20.00
10101		Waterworks Pump Control Valve	5/18/15	1,339.95	0.00	0.00	139.58	67.00	206.58	1,133.37	S/L	20.00
10102		Waterworks Pump Control Valve	5/18/15	1,339.95	0.00	0.00	139.58	67.00	206.58	1,133.37	S/L	20.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 311-0003-000 (continued)												
10103		Waterworks Pump Control Valve	5/18/15	1,339.95	0.00	0.00	139.58	67.00	206.58	1,133.37	S/L	20.00
9711		Ball Valve w/ Actuator	5/22/15	30,995.00	0.00	0.00	3,228.65	1,549.75	4,778.40	26,216.60	S/L	20.00
9714		Flange Butterfly Valve	5/28/15	667.00	0.00	0.00	69.48	33.35	102.83	564.17	S/L	20.00
9715		Flange Butterfly Valve	5/28/15	667.00	0.00	0.00	69.48	33.35	102.83	564.17	S/L	20.00
9712		Dezurik Plug Valve Pump #1	5/29/15	715.00	0.00	0.00	74.48	35.75	110.23	604.77	S/L	20.00
9713		Dezurik Plug Valve Pump #1	5/29/15	715.00	0.00	0.00	74.48	35.75	110.23	604.77	S/L	20.00
10104		2" Control Valve	9/11/15	1,089.00	0.00	0.00	99.83	54.45	154.28	934.72	S/L	20.00
31625		Waterworks Rd Pump Station VFD	12/01/15	57,604.11	0.00	0.00	4,560.33	2,880.21	7,440.54	50,163.57	S/L	20.00
10277		Dayton Centrifugal Pump	5/17/16	1,346.32	0.00	0.00	72.93	67.32	140.25	1,206.07	S/L	20.00
10075		Motor Relay	7/02/16	3,721.85	0.00	0.00	186.10	186.09	372.19	3,349.66	S/L	20.00
10106		RTD Module Relay w/Cable	8/31/16	1,405.23	0.00	0.00	58.55	70.26	128.81	1,276.42	S/L	20.00
10107		RTD Module Relay w/Cable	8/31/16	1,405.24	0.00	0.00	58.55	70.26	128.81	1,276.43	S/L	20.00
10105		Motor Control Relay	9/23/16	3,502.92	0.00	0.00	131.36	175.15	306.51	3,196.41	S/L	20.00
10110		Dezurik 8" Butterfly Valve	11/09/16	684.00	0.00	0.00	22.80	34.20	57.00	627.00	S/L	20.00
31647		Dudley 1040 Hydraulic Analysis Pu	12/01/16	175,992.26	0.00	0.00	5,133.11	8,799.61	13,932.72	162,059.54	S/L	20.00
10114		10 M&H Butterfly Valve	3/30/17	1,434.14	0.00	0.00	17.93	71.71	89.64	1,344.50	S/L	20.00
10115		10 M&H Butterfly Valve	3/30/17	1,434.14	0.00	0.00	17.93	71.71	89.64	1,344.50	S/L	20.00
10116		16 M&H Butterfly Valve	3/30/17	2,944.25	0.00	0.00	36.80	147.21	184.01	2,760.24	S/L	20.00
10117		10" K-Flo Butterfly Valve	4/25/17	1,803.70	0.00	0.00	15.03	90.19	105.22	1,698.48	S/L	20.00
10122		Wet Well pump	9/01/17	7,888.00	0.00c	0.00	131.47	328.67	460.14	7,427.86	S/L	20.00
		311-0003-000		<u>6,394,214.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,275,563.17</u>	<u>145,278.13</u>	<u>5,420,841.30</u>	<u>973,373.36</u>		
Group: 320-0001-000												
374		WATER EQUIP FT. THOMAS	1/01/81	1,016,834.75	0.00	0.00	771,099.66	33,894.49	804,994.15	211,840.60	S/L	30.00
375		WATER EQUIP FT. THOMAS	1/01/82	2,539.00	0.00	0.00	1,882.67	84.63	1,967.30	571.70	S/L	30.00
376		WATER EQUIP FT. THOMAS	1/01/83	21,838.41	0.00	0.00	15,832.80	727.95	16,560.75	5,277.66	S/L	30.00
377		WATER EQUIP FT. THOMAS	7/01/84	5,217.47	0.00	0.00	3,695.80	173.92	3,869.72	1,347.75	S/L	30.00
378		WATER EQUIP FT. THOMAS	7/01/86	6,608.81	0.00	0.00	4,460.98	220.29	4,681.27	1,927.54	S/L	30.00
379		FFTP CAUSTIC SODA TANK	7/01/86	32,845.70	0.00	0.00	22,170.91	1,094.86	23,265.77	9,579.93	S/L	30.00
380		WATER EQUIP FT. THOMAS	7/01/87	10,889.98	0.00	0.00	7,169.25	363.00	7,532.25	3,357.73	S/L	30.00
381		WATER EQUIP FT. THOMAS	7/01/87	3,414.00	0.00	0.00	2,247.55	113.80	2,361.35	1,052.65	S/L	30.00
360		WATER TREATMENT EQUIP TA	7/01/88	9,366.29	0.00	0.00	6,009.94	312.21	6,322.15	3,044.14	S/L	30.00
382		WATER EQUIP FT. THOMAS	7/01/88	8,216.00	0.00	0.00	5,271.90	273.87	5,545.77	2,670.23	S/L	30.00
384		FISHER SCIENTIFIC	1/24/89	331.60	0.00	0.00	209.59	11.05	220.64	110.96	S/L	30.00
385		CURTIN MATHESON SCIENTIFI	1/24/89	597.11	0.00	0.00	377.27	19.90	397.17	199.94	S/L	30.00
386		ABBEON CAL	2/21/89	148.95	0.00	0.00	93.92	4.97	98.89	50.06	S/L	30.00
388		CINCINNATI TECHNICAL	6/21/89	600.00	0.00	0.00	375.00	20.00	395.00	205.00	S/L	30.00
362		WATER EQUIP TAYLOR MILL	10/15/90	4,000.00	0.00	0.00	2,416.70	133.33	2,550.03	1,449.97	S/L	30.00
389		WATER TREATMENT EQUIP FT	12/15/90	898.75	0.00	0.00	540.53	29.96	570.49	328.26	S/L	30.00
390		RAWDON MYERS INC.	1/15/91	12,900.00	0.00	0.00	7,740.00	430.00	8,170.00	4,730.00	S/L	30.00
391		JOHN MARTIN BUILDER	2/19/91	6,967.00	0.00	0.00	4,160.87	232.23	4,393.10	2,573.90	S/L	30.00
395		WATER EQUIP FT. THOMAS	7/01/91	2,030,136.08	0.00	0.00	1,201,163.80	67,671.20	1,268,835.00	761,301.08	S/L	30.00
396		CAPITALIZED INTEREST	7/01/91	123,581.96	0.00	0.00	73,119.35	4,119.40	77,238.75	46,343.21	S/L	30.00
363		TMP	11/15/91	340,764.46	0.00	0.00	199,725.92	11,358.82	211,084.74	129,679.72	S/L	30.00
364		CAPITALIZED INTEREST	11/15/91	21,052.38	0.00	0.00	12,339.02	701.75	13,040.77	8,011.61	S/L	30.00
365		METERING PUMP AND MIXES	2/07/92	8,676.00	0.00	0.00	5,045.94	289.20	5,335.14	3,340.86	S/L	30.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
397		WATER Treatment EQUIP	12/01/92	1,859.49	0.00	0.00	1,056.28	61.98	1,118.26	741.23	S/L	30.00
366		WATER EQUIP TAYLOR MILL	4/20/93	6,141.66	0.00	0.00	3,448.94	204.72	3,653.66	2,488.00	S/L	30.00
399		WATER TREATMENT EQUIP	5/31/93	80,348.79	0.00	0.00	44,969.68	2,678.29	47,647.97	32,700.82	S/L	30.00
398		WATER TREATMENT EQUIP FT	6/30/93	18,468.34	0.00	0.00	10,311.54	615.61	10,927.15	7,541.19	S/L	30.00
400		WATER TREATMENT EQUIP	1/01/94	1,125,000.00	0.00	0.00	618,750.00	37,500.00	656,250.00	468,750.00	S/L	30.00
367		LICKING R. PERMANGANATE	12/19/95	200,697.12	0.00	0.00	103,812.59	6,689.90	110,502.49	90,194.63	S/L	30.00
348		CAPITAL INTEREST	1/01/96	12,010.49	0.00	0.00	6,205.36	400.35	6,605.71	5,404.78	S/L	30.00
369		WATER TREATMENT EQUIPME	6/30/96	795,999.92	0.00	0.00	404,705.84	26,533.33	431,239.17	364,760.75	S/L	30.00
370		CAPITAL INTEREST	6/30/96	31,765.71	0.00	0.00	16,150.51	1,058.86	17,209.37	14,556.34	S/L	30.00
401		WATER TREATMENT EQUIP FT	6/30/96	195,985.21	0.00	0.00	99,643.66	6,532.84	106,176.50	89,808.71	S/L	30.00
402		SOFTWARE - SCADA	10/15/96	17,650.00	0.00	0.00	17,650.00	0.00	17,650.00	0.00	S/L	5.00
403		FISCHER SCIENTIFIC	11/30/96	13,856.74	0.00	0.00	6,948.60	461.89	7,410.49	6,446.25	S/L	30.00
406		CC Water Treatment Equipment	1/01/97	29,339.93	0.00	0.00	29,339.93	0.00	29,339.93	0.00	S/L	30.00
371		Water Treatment Equipment TMTP	6/30/97	19,535.82	0.00	0.00	9,607.34	651.19	10,258.53	9,277.29	S/L	30.00
404		2 Analyzers and 1 PH Meter	6/30/97	3,836.88	0.00	0.00	3,836.88	0.00	3,836.88	0.00	S/L	10.00
407		Gas Meter	11/12/97	277.64	0.00	0.00	228.58	9.25	237.83	39.81	S/L	30.00
405		Water Treatment Equipment FTTP	6/30/98	162,807.11	0.00	0.00	77,351.91	5,426.90	82,778.81	80,028.30	S/L	30.00
372		Water Treatment Equip TMTP	7/15/98	28,277.56	0.00	0.00	13,415.72	942.59	14,358.31	13,919.25	S/L	30.00
4519		Corrator Unit Assy #1	4/16/99	1,522.00	0.00	0.00	1,522.00	0.00	1,522.00	0.00	S/L	5.00
4520		Probe Assy. # 1	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.00
4525		Motor -Baldor 3/4 HP 56C - KMN0	4/16/99	297.02	0.00	0.00	297.02	0.00	297.02	0.00	S/L	23.00
4526		Motor - Baldor 3/4 HP 56C - KMN	4/16/99	297.02	0.00	0.00	297.02	0.00	297.02	0.00	S/L	23.00
4534		Probe Assy #2	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.00
4535		Probe Assy. #3	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.00
4536		Probe Assy. # 4	4/16/99	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	5.00
4546		Raw Water Control Panels FTTP	4/16/99	9,529.00	0.00	0.00	9,529.00	0.00	9,529.00	0.00	S/L	5.00
4563		Electric Actuator-SAR10.1 13B	4/16/99	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	0.00	S/L	5.00
4564		Corrator Unit Assy. #2	4/16/99	1,522.00	0.00	0.00	1,522.00	0.00	1,522.00	0.00	S/L	5.00
4577		Electric Actuator-SAR07.54B	4/16/99	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	5.00
4527		Speed Control - 1/4-1HP - KMN04	4/23/99	332.50	0.00	0.00	332.50	0.00	332.50	0.00	S/L	5.00
4528		Speed Control 1/4 - 1 HP - KMN04	4/23/99	332.50	0.00	0.00	332.50	0.00	332.50	0.00	S/L	5.00
1667		Turbidity meter network system	4/28/99	1,802.50	0.00	0.00	1,802.50	0.00	1,802.50	0.00	S/L	30.00
1668		Turbidity meter network system	4/28/99	1,802.50	0.00	0.00	1,802.50	0.00	1,802.50	0.00	S/L	30.00
4544		Turbidity Network Module	4/28/99	2,750.25	0.00	0.00	2,750.25	0.00	2,750.25	0.00	S/L	23.00
4551		Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	882.00	0.00	882.00	0.00	S/L	23.00
4552		Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	882.00	0.00	882.00	0.00	S/L	23.00
4554		Turbidimeter - 1720D	4/28/99	882.00	0.00	0.00	882.00	0.00	882.00	0.00	S/L	23.00
4530		Mixer Motor - KMN04	5/14/99	1,869.32	0.00	0.00	1,869.32	0.00	1,869.32	0.00	S/L	5.00
4578		Polymer Mixer	5/30/99	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	23.00
4579		Carbon Feeder	5/30/99	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	0.00	S/L	23.00
4580		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4581		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4582		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4583		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4584		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4586		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4587		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4588		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4589		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
4590		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4591		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4592		FRP Tanks	5/30/99	11,428.57	0.00	0.00	11,428.57	0.00	11,428.57	0.00	S/L	23.00
4594		Instrument Panels	5/30/99	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	0.00	S/L	23.00
4595		Instruments/Panels	5/30/99	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	0.00	S/L	23.00
4596		Program Controller	5/30/99	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	S/L	23.00
4597		Instruments Subsystems	5/30/99	123,000.00	0.00	0.00	123,000.00	0.00	123,000.00	0.00	S/L	23.00
4598		Prog Contr. Subsystems	5/30/99	120,000.00	0.00	0.00	120,000.00	0.00	120,000.00	0.00	S/L	23.00
4599		Computer Subsystems	5/30/99	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	0.00	S/L	23.00
4600		PICS Ready/ORT Complete	5/30/99	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	23.00
4601		Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	2,142.85	0.00	2,142.85	0.00	S/L	23.00
4602		Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	2,142.85	0.00	2,142.85	0.00	S/L	23.00
4603		Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	2,142.85	0.00	2,142.85	0.00	S/L	23.00
4604		Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	2,142.85	0.00	2,142.85	0.00	S/L	23.00
4605		Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	2,142.85	0.00	2,142.85	0.00	S/L	23.00
4606		Sump Pump Control Panels	5/30/99	2,142.85	0.00	0.00	2,142.85	0.00	2,142.85	0.00	S/L	23.00
4607		Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,857.14	0.00	3,857.14	0.00	S/L	23.00
4608		Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,857.14	0.00	3,857.14	0.00	S/L	23.00
4609		Transf Pmp Cont. Panels	5/30/99	3,857.14	0.00	0.00	3,857.14	0.00	3,857.14	0.00	S/L	23.00
4610		Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,857.14	0.00	3,857.14	0.00	S/L	23.00
4611		Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,857.14	0.00	3,857.14	0.00	S/L	23.00
4612		Transf Pmp Control Panels	5/30/99	3,857.14	0.00	0.00	3,857.14	0.00	3,857.14	0.00	S/L	23.00
4613		Transf Pmp Control Panels	5/30/99	3,857.16	0.00	0.00	3,857.16	0.00	3,857.16	0.00	S/L	23.00
4614		Sump Pump	5/30/99	928.57	0.00	0.00	914.83	13.74	928.57	0.00	S/L	23.00
4615		Sump Pump	5/30/99	928.57	0.00	0.00	914.83	13.74	928.57	0.00	S/L	23.00
4616		Sump Pump	5/30/99	928.57	0.00	0.00	914.83	13.74	928.57	0.00	S/L	23.00
4617		Sump Pump	5/30/99	928.57	0.00	0.00	914.83	13.74	928.57	0.00	S/L	23.00
4618		Sump Pump	5/30/99	928.57	0.00	0.00	914.83	13.74	928.57	0.00	S/L	23.00
4619		Sump Pump	5/30/99	928.57	0.00	0.00	914.83	13.74	928.57	0.00	S/L	23.00
4620		Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00	0.00	S/L	23.00
4621		Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00	0.00	S/L	23.00
4623		Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00	0.00	S/L	23.00
4624		Dezurik Valves	5/30/99	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00	0.00	S/L	23.00
4625		Slide Gates	5/30/99	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	23.00
4626		Slide Gates	5/30/99	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	23.00
4627		Slide Gates	5/30/99	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	23.00
4628		Slide Gates	5/30/99	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	23.00
4629		Slide Gates	5/30/99	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	23.00
4630		Flocc Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4631		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4632		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4633		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4634		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4635		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4636		Clarifiers	5/30/99	82,500.00	0.00	0.00	82,500.00	0.00	82,500.00	0.00	S/L	23.00
4637		Clarifiers	5/30/99	82,500.00	0.00	0.00	82,500.00	0.00	82,500.00	0.00	S/L	23.00
4638		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
4639		FLOCC Tank Drives	5/30/99	6,250.00	0.00	0.00	6,250.00	0.00	6,250.00	0.00	S/L	23.00
31129		Computer in TMTP	5/30/99	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	10.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
31130		Sump Pump Control Panels	5/30/99	2,142.90	0.00	0.00	2,142.90	0.00	2,142.90	0.00	S/L	10.00
31131		Chem Valve Control Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31132		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31133		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31134		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31135		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31136		Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31137		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31138		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31139		Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31140		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31141		Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31142		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31143		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31144		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31145		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31146		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31147		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31148		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31149		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31150		Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31151		Chem Valve Cont. Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31152		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31153		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31154		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31155		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31156		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31157		Chem Valve Cont Panels	5/30/99	785.71	0.00	0.00	785.71	0.00	785.71	0.00	S/L	10.00
31158		Chem Valve Cont Panels	5/30/99	785.83	0.00	0.00	785.83	0.00	785.83	0.00	S/L	10.00
31159		Sump Pump	5/30/99	928.58	0.00	0.00	914.91	13.67	928.58	0.00	S/L	23.00
4568		PH Analyzer	6/04/99	1,385.70	0.00	0.00	1,385.70	0.00	1,385.70	0.00	S/L	5.00
4576		PH Analyzer	6/04/99	1,385.70	0.00	0.00	1,385.70	0.00	1,385.70	0.00	S/L	5.00
4524		KMN04 Improvements	6/30/99	6,289.07	0.00	0.00	6,289.07	0.00	6,289.07	0.00	S/L	23.00
31045		Misc. Equipment	6/30/99	18.12	0.00	0.00	18.12	0.00	18.12	0.00	S/L	3.00
31164		Residuals Process Upgrade	6/30/99	222,074.36	0.00	0.00	164,705.18	7,402.48	172,107.66	49,966.70	S/L	30.00
4518		Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.00
4522		Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.00
4523		Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.00
4532		Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.00
4533		Pressure Transmitter	8/13/99	1,139.00	0.00	0.00	1,139.00	0.00	1,139.00	0.00	S/L	5.00
4572		Probe Assembly - Corrator	8/26/99	415.00	0.00	0.00	415.00	0.00	415.00	0.00	S/L	5.00
4573		Corrater unit & Electrode	8/26/99	1,541.00	0.00	0.00	1,541.00	0.00	1,541.00	0.00	S/L	5.00
4541		Scada Software	9/16/99	1,220.00	0.00	0.00	1,220.00	0.00	1,220.00	0.00	S/L	3.00
4575		Flow Meter - Walton	10/08/99	1,124.94	0.00	0.00	1,124.94	0.00	1,124.94	0.00	S/L	7.00
4501		Pressure Transmitters - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.00
4504		Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.00
4505		Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.00
4508		Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.00
4509		Pressure Transmitter - TMTP	10/15/99	1,363.50	0.00	0.00	1,363.50	0.00	1,363.50	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
4515		Pressure Transmitter - TMTP	10/15/99	1,363.49	0.00	0.00	1,363.49	0.00	1,363.49	0.00	S/L	5.00
4516		Pressure Transmitter - TMTP	10/15/99	1,363.49	0.00	0.00	1,363.49	0.00	1,363.49	0.00	S/L	5.00
4517		Pressure Transmitter - TMTP	10/15/99	1,363.49	0.00	0.00	1,363.49	0.00	1,363.49	0.00	S/L	5.00
1710		Lan Node 200 Kit	12/09/99	2,471.96	0.00	0.00	2,471.96	0.00	2,471.96	0.00	S/L	5.00
4085		Scada improvements	12/13/99	4,055.00	0.00	0.00	4,055.00	0.00	4,055.00	0.00	S/L	3.00
4569		STI Model 341	12/13/99	1,985.00	0.00	0.00	1,985.00	0.00	1,985.00	0.00	S/L	5.00
4570		STI 344	12/13/99	2,070.00	0.00	0.00	2,070.00	0.00	2,070.00	0.00	S/L	5.00
4542		Monitor	12/15/99	250.71	0.00	0.00	250.71	0.00	250.71	0.00	S/L	4.00
4538		PH Electrode	12/17/99	336.70	0.00	0.00	336.70	0.00	336.70	0.00	S/L	3.00
4539		PH Electrode	12/17/99	336.70	0.00	0.00	336.70	0.00	336.70	0.00	S/L	3.00
4540		PH Electrode	12/17/99	340.77	0.00	0.00	340.77	0.00	340.77	0.00	S/L	3.00
4087		Turbidimeter	12/29/99	1,002.50	0.00	0.00	1,002.50	0.00	1,002.50	0.00	S/L	23.00
4088		Turbidimeter	12/29/99	1,002.50	0.00	0.00	1,002.50	0.00	1,002.50	0.00	S/L	23.00
4094		Fixturlaser shaft	2/11/00	10,002.04	0.00	0.00	10,002.04	0.00	10,002.04	0.00	S/L	5.00
4086		Electric actuator	3/06/00	1,975.00	0.00	0.00	1,975.00	0.00	1,975.00	0.00	S/L	5.00
4091		Pressure transmitter	3/14/00	952.00	0.00	0.00	952.00	0.00	952.00	0.00	S/L	5.00
4092		Pressure transmitter	3/14/00	952.00	0.00	0.00	952.00	0.00	952.00	0.00	S/L	5.00
4090		12" flow meter	3/20/00	7,026.47	0.00	0.00	7,026.47	0.00	7,026.47	0.00	S/L	5.00
4093		Valve and key	4/10/00	4,651.61	0.00	0.00	4,651.61	0.00	4,651.61	0.00	S/L	23.00
4006		3 5/8" bore	4/17/00	510.95	0.00	0.00	510.95	0.00	510.95	0.00	S/L	3.00
4007		2 7/8" bore	4/17/00	461.40	0.00	0.00	461.40	0.00	461.40	0.00	S/L	3.00
4084		Chains	5/08/00	7,278.48	0.00	0.00	7,278.48	0.00	7,278.48	0.00	S/L	23.00
4098		Flow meter	5/17/00	7,638.47	0.00	0.00	7,638.47	0.00	7,638.47	0.00	S/L	5.00
4096		(22) 2 15/16" pillow block	5/23/00	6,398.70	0.00	0.00	6,398.70	0.00	6,398.70	0.00	S/L	5.00
4097		(10) 3 7/16" pillow block	5/23/00	3,372.40	0.00	0.00	3,372.40	0.00	3,372.40	0.00	S/L	5.00
4099		(14) Basic compact units	5/30/00	8,750.00	0.00	0.00	8,750.00	0.00	8,750.00	0.00	S/L	5.00
4114		Tranceivers	6/28/00	1,876.80	0.00	0.00	1,876.80	0.00	1,876.80	0.00	S/L	5.00
4115		Tranceivers	6/28/00	1,876.80	0.00	0.00	1,876.80	0.00	1,876.80	0.00	S/L	5.00
4116		Tranceivers	6/28/00	1,876.80	0.00	0.00	1,876.80	0.00	1,876.80	0.00	S/L	5.00
4117		Tranceivers	6/28/00	1,873.60	0.00	0.00	1,873.60	0.00	1,873.60	0.00	S/L	5.00
4126		Antennea	6/28/00	136.00	0.00	0.00	136.00	0.00	136.00	0.00	S/L	5.00
4127		Antennea	6/28/00	136.00	0.00	0.00	136.00	0.00	136.00	0.00	S/L	5.00
4128		Antennea	6/28/00	136.00	0.00	0.00	136.00	0.00	136.00	0.00	S/L	5.00
4095		(4) chain sprockets	6/29/00	4,130.60	0.00	0.00	4,130.60	0.00	4,130.60	0.00	S/L	23.00
4118		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4119		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4120		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4121		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4122		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4123		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4124		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4125		Transmitter	6/30/00	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	5.00
4158		Turbidimeter	8/04/00	895.50	0.00	0.00	895.50	0.00	895.50	0.00	S/L	23.00
4159		Turbidimeter	8/04/00	895.50	0.00	0.00	895.50	0.00	895.50	0.00	S/L	23.00
4160		Turbidimeter	8/04/00	895.50	0.00	0.00	895.50	0.00	895.50	0.00	S/L	23.00
4161		Turbidimeter	8/04/00	895.50	0.00	0.00	895.50	0.00	895.50	0.00	S/L	23.00
4162		Turbidimeter	8/04/00	895.50	0.00	0.00	895.50	0.00	895.50	0.00	S/L	23.00
4163		Turbidimeter	8/04/00	895.50	0.00	0.00	895.50	0.00	895.50	0.00	S/L	23.00
4164		I/O module	8/04/00	675.00	0.00	0.00	675.00	0.00	675.00	0.00	S/L	23.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
4165		I/O module	8/04/00	675.00	0.00	0.00	675.00	0.00	675.00	0.00	S/L	23.00
4201		Turbidimeter	8/04/00	5,373.00	0.00	0.00	5,373.00	0.00	5,373.00	0.00	S/L	23.00
4156		Turbidimeter	8/14/00	905.50	0.00	0.00	905.50	0.00	905.50	0.00	S/L	23.00
4157		Turbidimeter	8/14/00	905.50	0.00	0.00	905.50	0.00	905.50	0.00	S/L	23.00
4166		12" valve and actuator	8/14/00	4,160.00	0.00	0.00	4,160.00	0.00	4,160.00	0.00	S/L	5.00
4205		Diesel generator	8/21/00	697.50	0.00	0.00	697.50	0.00	697.50	0.00	S/L	5.00
4210		Water bath	9/05/00	1,194.97	0.00	0.00	1,194.97	0.00	1,194.97	0.00	S/L	5.00
4212		Aquatek 70 auto sampler	9/05/00	9,852.22	0.00	0.00	9,852.22	0.00	9,852.22	0.00	S/L	5.00
31269		Aquatek	9/05/00	5,651.00	0.00	0.00	5,651.00	0.00	5,651.00	0.00	S/L	5.00
4304		Inlet upgrade	9/22/00	4,553.02	0.00	0.00	4,553.02	0.00	4,553.02	0.00	S/L	3.00
4306		Aquatrend interface	10/11/00	675.00	0.00	0.00	675.00	0.00	675.00	0.00	S/L	4.00
4308		Radio improvements	10/11/00	1,422.48	0.00	0.00	1,422.48	0.00	1,422.48	0.00	S/L	4.00
4309		Odyssey basic software	10/11/00	12,513.62	0.00	0.00	12,513.62	0.00	12,513.62	0.00	S/L	4.00
4297		Turbidimeter	10/19/00	1,791.00	0.00	0.00	1,791.00	0.00	1,791.00	0.00	S/L	23.00
4299		Pump control valve	10/19/00	8,236.18	0.00	0.00	8,236.18	0.00	8,236.18	0.00	S/L	23.00
4300		Flange valve	10/27/00	225.79	0.00	0.00	225.79	0.00	225.79	0.00	S/L	5.00
4311		Auma actuator	11/03/00	2,312.50	0.00	0.00	2,312.50	0.00	2,312.50	0.00	S/L	5.00
4312		Auma Actuator	11/03/00	2,312.50	0.00	0.00	2,312.50	0.00	2,312.50	0.00	S/L	5.00
4313		Equipment	11/03/00	11,099.00	0.00	0.00	11,099.00	0.00	11,099.00	0.00	S/L	5.00
4314		Auto Sampler Controller	11/03/00	3,005.80	0.00	0.00	3,005.80	0.00	3,005.80	0.00	S/L	5.00
4318		Ratchet & Bushing	11/03/00	51.26	0.00	0.00	51.26	0.00	51.26	0.00	S/L	4.00
4320		Ice Guards	11/17/00	5,117.00	0.00	0.00	5,117.00	0.00	5,117.00	0.00	S/L	5.00
4332		Flow tube insert	12/18/00	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	5.00
4340		Tower assembly	12/18/00	3,706.00	0.00	0.00	3,706.00	0.00	3,706.00	0.00	S/L	5.00
4341		Tray assembly	12/18/00	4,506.00	0.00	0.00	4,506.00	0.00	4,506.00	0.00	S/L	5.00
4351		Phoenix Analyzer	1/16/01	26,355.00	0.00	0.00	23,038.34	1,145.87	24,184.21	2,170.79	S/L	23.00
4378		Pressure Transmitter	3/09/01	2,320.00	0.00	0.00	2,320.00	0.00	2,320.00	0.00	S/L	5.00
4384		PH Meter & Electrode Stand	3/09/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.00
4385		PH Meter & Electrode Stand	3/09/01	1,176.00	0.00	0.00	1,176.00	0.00	1,176.00	0.00	S/L	5.00
4371		Dector Assembly	3/23/01	6,389.35	0.00	0.00	6,389.35	0.00	6,389.35	0.00	S/L	5.00
4379		12" CLA Valve	3/23/01	6,571.69	0.00	0.00	6,571.69	0.00	6,571.69	0.00	S/L	5.00
4380		Transceiver & Interface	4/02/01	2,019.98	0.00	0.00	2,019.98	0.00	2,019.98	0.00	S/L	5.00
4381		Transceiver & Interface	4/02/01	2,019.98	0.00	0.00	2,019.98	0.00	2,019.98	0.00	S/L	5.00
4382		Inverted Microscope	4/02/01	5,023.37	0.00	0.00	5,023.37	0.00	5,023.37	0.00	S/L	5.00
4404		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4405		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4406		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4407		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4408		12" butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4409		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4410		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4411		12" Butterfly Valve	4/23/01	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	23.00
4471		Flowmeter & Cables	5/18/01	3,261.69	0.00	0.00	3,261.69	0.00	3,261.69	0.00	S/L	5.00
4441		BIF Flow Insert	5/21/01	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	23.00
4433		Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.00
4434		Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.00
4435		Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.00
4436		Rotork Actuator	6/04/01	3,462.03	0.00	0.00	3,462.03	0.00	3,462.03	0.00	S/L	5.00
4431		Aquatrol Control Station	6/08/01	1,696.00	0.00	0.00	1,696.00	0.00	1,696.00	0.00	S/L	23.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
4432		Aquatrol Control Station	6/08/01	1,696.00	0.00	0.00	1,696.00	0.00	1,696.00	0.00	S/L	23.00
4479		Chlorine Analyzer	7/20/01	2,506.66	0.00	0.00	2,506.66	0.00	2,506.66	0.00	S/L	5.00
4480		Chlorine Analyzer	7/20/01	2,506.68	0.00	0.00	2,506.68	0.00	2,506.68	0.00	S/L	5.00
4481		Chlorine Analyzer	7/20/01	2,506.66	0.00	0.00	2,506.66	0.00	2,506.66	0.00	S/L	5.00
5025		Transceiver	8/07/01	2,708.45	0.00	0.00	2,708.45	0.00	2,708.45	0.00	S/L	5.00
4476		Royce Analyzer	8/10/01	1,252.91	0.00	0.00	1,252.91	0.00	1,252.91	0.00	S/L	5.00
4478		Royce Analyzer	8/10/01	1,272.93	0.00	0.00	1,272.93	0.00	1,272.93	0.00	S/L	5.00
4487		Chlorine Analyzer	8/10/01	2,520.00	0.00	0.00	2,520.00	0.00	2,520.00	0.00	S/L	5.00
5030		Glass Lab Washer	8/17/01	9,999.00	0.00	0.00	9,999.00	0.00	9,999.00	0.00	S/L	5.00
5048		Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.00
5049		Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.00
5050		Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.00
5051		Actuator	8/31/01	3,468.67	0.00	0.00	3,468.67	0.00	3,468.67	0.00	S/L	5.00
5031		6" Red Valve	9/14/01	1,029.06	0.00	0.00	1,029.06	0.00	1,029.06	0.00	S/L	23.00
5032		10" Red Valve	9/14/01	2,055.06	0.00	0.00	2,055.06	0.00	2,055.06	0.00	S/L	23.00
5033		10" Red Valve	9/14/01	2,055.06	0.00	0.00	2,055.06	0.00	2,055.06	0.00	S/L	23.00
5072		Flowmeter	10/01/01	3,058.25	0.00	0.00	3,058.25	0.00	3,058.25	0.00	S/L	5.00
5097		Line Locator	10/26/01	2,395.00	0.00	0.00	2,395.00	0.00	2,395.00	0.00	S/L	5.00
5098		Line locator	10/26/01	2,395.00	0.00	0.00	2,395.00	0.00	2,395.00	0.00	S/L	5.00
5099		Turbimeter	11/02/01	3,300.00	0.00	0.00	3,300.00	0.00	3,300.00	0.00	S/L	5.00
5100		Colormeter	11/02/01	310.00	0.00	0.00	310.00	0.00	310.00	0.00	S/L	5.00
5116		Flowmeter	11/16/01	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	S/L	23.00
5125		ABS AFP1049-4 PUMP	11/16/01	4,619.00	0.00	0.00	4,619.00	0.00	4,619.00	0.00	S/L	23.00
5126		ABS AFP1049-4 PUMP	11/16/01	4,619.00	0.00	0.00	4,619.00	0.00	4,619.00	0.00	S/L	23.00
5130		Transceiver	11/21/01	1,198.94	0.00	0.00	1,198.94	0.00	1,198.94	0.00	S/L	5.00
5131		Spread Spectrum Radio	11/21/01	1,156.93	0.00	0.00	1,156.93	0.00	1,156.93	0.00	S/L	5.00
5132		Spread Spectrum Radio	11/21/01	1,156.93	0.00	0.00	1,156.93	0.00	1,156.93	0.00	S/L	5.00
3583		Pump	12/10/01	5,524.00	0.00	0.00	5,524.00	0.00	5,524.00	0.00	S/L	7.00
3586		Pulley Drive	12/10/01	7,984.00	0.00	0.00	7,984.00	0.00	7,984.00	0.00	S/L	7.00
3587		Portable Flowmeter	12/31/01	6,562.65	0.00	0.00	6,562.65	0.00	6,562.65	0.00	S/L	7.00
3588		Benchtop PH Meter	12/31/01	3,462.50	0.00	0.00	3,462.50	0.00	3,462.50	0.00	S/L	23.00
5150		Lab Info Mgmt System	1/08/02	426.15	0.00	0.00	426.15	0.00	426.15	0.00	S/L	5.00
5151		PH Analyzer & Network Card	1/30/02	1,255.00	0.00	0.00	1,255.00	0.00	1,255.00	0.00	S/L	23.00
5152		PHAnalyzer & Network Card	1/30/02	1,255.00	0.00	0.00	1,255.00	0.00	1,255.00	0.00	S/L	5.00
5155		Installation Basket Strainers	1/31/02	7,695.00	0.00	0.00	7,695.00	0.00	7,695.00	0.00	S/L	23.00
5164		Electrical Supplies	2/18/02	606.34	0.00	0.00	606.34	0.00	606.34	0.00	S/L	23.00
5243		Ad Dudley Switchgear	3/18/02	95.28	0.00	0.00	95.28	0.00	95.28	0.00	S/L	3.00
5185		12" Butterfly Valve	3/22/02	1,839.60	0.00	0.00	1,839.60	0.00	1,839.60	0.00	S/L	5.00
5186		20" Butterfly Valve	3/22/02	10,750.00	0.00	0.00	10,750.00	0.00	10,750.00	0.00	S/L	5.00
5187		Pressure transmitter	3/22/02	5,500.00	0.00	0.00	5,500.00	0.00	5,500.00	0.00	S/L	5.00
5184		24" Butterfly Valve	3/26/02	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	5.00
5193		Flow Tube Main Backwash	3/27/02	2,425.00	0.00	0.00	2,425.00	0.00	2,425.00	0.00	S/L	5.00
5237		Butterfly Valve	4/01/02	5,225.00	0.00	0.00	5,225.00	0.00	5,225.00	0.00	S/L	23.00
5204		12x31 3/4 flange pipe	4/22/02	530.00	0.00	0.00	530.00	0.00	530.00	0.00	S/L	5.00
5205		12 x 17 3/8 flange pipe	4/22/02	495.00	0.00	0.00	495.00	0.00	495.00	0.00	S/L	5.00
5244		Milltronics Probe	4/25/02	764.00	0.00	0.00	764.00	0.00	764.00	0.00	S/L	5.00
5245		20" Valve Replacement	5/07/02	7,005.96	0.00	0.00	7,005.96	0.00	7,005.96	0.00	S/L	5.00
5251		Couplings, Bushings	5/16/02	1,129.51	0.00	0.00	1,129.51	0.00	1,129.51	0.00	S/L	3.00
5254		HDPE Tank	5/21/02	1,077.00	0.00	0.00	1,077.00	0.00	1,077.00	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
5257		Slotted Chanel , Pipe Clamp	5/29/02	1,965.87	0.00	0.00	1,965.87	0.00	1,965.87	0.00	S/L	3.00
5260		18" Butterfly Valve	5/31/02	2,150.00	0.00	0.00	2,150.00	0.00	2,150.00	0.00	S/L	3.00
4653		Aickin Slotted Channel	6/06/02	1,965.87	0.00	0.00	1,965.87	0.00	1,965.87	0.00	S/L	3.00
5259		Gould NSW Pump	6/18/02	8,467.25	0.00	0.00	8,467.25	0.00	8,467.25	0.00	S/L	5.00
5261		Fibergalss Basin	6/21/02	1,450.00	0.00	0.00	1,450.00	0.00	1,450.00	0.00	S/L	3.00
4722		Instrumentation - Bristow Rd	6/30/02	42,000.00	0.00	0.00	23,947.85	1,826.09	25,773.94	16,226.06	S/L	23.00
4723		Instrumentation FTTP Automation	6/30/02	580,534.00	0.00	0.00	331,012.58	25,240.61	356,253.19	224,280.81	S/L	23.00
5274		Repairs Corrotors SCA-1	7/02/02	1,085.00	0.00	0.00	1,085.00	0.00	1,085.00	0.00	S/L	3.00
5286		Split System Condenser	7/22/02	2,865.00	0.00	0.00	2,865.00	0.00	2,865.00	0.00	S/L	3.00
5291		ONET Analyzer Software	7/26/02	7,513.00	0.00	0.00	7,513.00	0.00	7,513.00	0.00	S/L	3.00
5323		IDP 10 Transmitter	8/28/02	2,510.00	0.00	0.00	2,510.00	0.00	2,510.00	0.00	S/L	5.00
5357		Assorted Fittings	9/23/02	2,786.75	0.00	0.00	2,786.75	0.00	2,786.75	0.00	S/L	3.00
5364		Assorted fittings	9/23/02	3,999.23	0.00	0.00	3,999.23	0.00	3,999.23	0.00	S/L	3.00
5349		PH Analyzer	10/02/02	1,055.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00	S/L	5.00
5350		PH Analyzer	10/02/02	1,055.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00	S/L	5.00
5358		Flow Transmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.00
5359		Flow Transmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.00
5360		Flow Trnasmmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.00
5361		Flow Transmitter	10/15/02	1,864.20	0.00	0.00	1,864.20	0.00	1,864.20	0.00	S/L	3.00
5346		84 x 438 Belt	10/16/02	1,455.00	0.00	0.00	1,455.00	0.00	1,455.00	0.00	S/L	5.00
5347		84x790 Belt	10/16/02	2,061.00	0.00	0.00	2,061.00	0.00	2,061.00	0.00	S/L	5.00
5343		Auma Acuator	10/21/02	2,230.00	0.00	0.00	2,230.00	0.00	2,230.00	0.00	S/L	5.00
5344		Auma Acuator	10/21/02	2,529.77	0.00	0.00	2,529.77	0.00	2,529.77	0.00	S/L	5.00
5345		Auma Acuator	10/21/02	2,900.00	0.00	0.00	2,900.00	0.00	2,900.00	0.00	S/L	5.00
5383		Auma SA10.1/GS80.3	10/29/02	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	0.00	S/L	5.00
5384		Auma SA10.1/GS80.3	10/29/02	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	0.00	S/L	3.00
5385		Auma Sa7.1/GS50.3	10/29/02	2,250.00	0.00	0.00	2,250.00	0.00	2,250.00	0.00	S/L	3.00
5386		Auma SA7.5/GS63.3	10/29/02	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00	S/L	3.00
5387		Auma Sa10.1/GS100.3	10/29/02	2,850.00	0.00	0.00	2,850.00	0.00	2,850.00	0.00	S/L	3.00
5374		Flanged Angle Valve	10/30/02	9,199.82	0.00	0.00	9,199.82	0.00	9,199.82	0.00	S/L	5.00
5461		Lab Turbidimeter	12/23/02	2,796.00	0.00	0.00	2,796.00	0.00	2,796.00	0.00	S/L	5.00
5469		12" Butterfly Valve	2/11/03	1,837.00	0.00	0.00	1,837.00	0.00	1,837.00	0.00	S/L	23.00
5498		Aquatrend System	4/01/03	7,166.10	0.00	0.00	7,166.10	0.00	7,166.10	0.00	S/L	23.00
5517		Connect A Dock	5/01/03	5,762.00	0.00	0.00	5,762.00	0.00	5,762.00	0.00	S/L	23.00
5546		Flocculator Assemblies	5/22/03	6,350.93	0.00	0.00	6,350.93	0.00	6,350.93	0.00	S/L	23.00
5547		Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,350.91	0.00	6,350.91	0.00	S/L	23.00
5548		Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,350.91	0.00	6,350.91	0.00	S/L	23.00
5549		Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,350.91	0.00	6,350.91	0.00	S/L	23.00
5550		Flocculator Assemblies	5/22/03	6,350.91	0.00	0.00	6,350.91	0.00	6,350.91	0.00	S/L	23.00
5568		Foxboro IGP10 Transmitter	6/05/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	3.00
5569		Foxboro IGP10 Transmitter	6/05/03	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	3.00
5571		1 hp Floc Drive	6/20/03	6,580.25	0.00	0.00	6,580.25	0.00	6,580.25	0.00	S/L	23.00
5572		1 hp Floc Drive	6/20/03	6,580.25	0.00	0.00	6,580.25	0.00	6,580.25	0.00	S/L	3.00
5573		1 hp Floc Drive	6/20/03	6,580.25	0.00	0.00	6,580.25	0.00	6,580.25	0.00	S/L	3.00
31289		Miscellaneous Equipment	6/30/03	10,419.93	0.00	0.00	10,419.93	0.00	10,419.93	0.00	S/L	30.00
5624		Materials Sod Hypo Project	8/01/03	17,622.61	0.00	0.00	17,622.61	0.00	17,622.61	0.00	S/L	23.00
5613		Misc. Nuts, Bolts, Lockwashers	8/25/03	81.00	0.00	0.00	81.00	0.00	81.00	0.00	S/L	3.00
5668		materials for Sod Hypo Proj	8/27/03	687.02	0.00	0.00	687.02	0.00	687.02	0.00	S/L	23.00
5625		Washers, Couplings Sod Hypo	8/28/03	71.42	0.00	0.00	71.42	0.00	71.42	0.00	S/L	3.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
5626		Sod. Hypo Metering Pump	8/28/03	2,393.85	0.00	0.00	2,393.85	0.00	2,393.85	0.00	S/L	5.00
5627		Sod. Hypo Metering Pump	8/28/03	2,393.85	0.00	0.00	2,393.85	0.00	2,393.85	0.00	S/L	5.00
5623		Hardware Supplies	8/29/03	62.12	0.00	0.00	62.12	0.00	62.12	0.00	S/L	3.00
5656		Calibration chamber	8/29/03	142.42	0.00	0.00	142.42	0.00	142.42	0.00	S/L	3.00
5657		Calibration chamber	8/29/03	142.42	0.00	0.00	142.42	0.00	142.42	0.00	S/L	3.00
5658		calibration chamber	8/29/03	142.41	0.00	0.00	142.41	0.00	142.41	0.00	S/L	3.00
5629		Flow Meter	9/04/03	3,914.63	0.00	0.00	3,914.63	0.00	3,914.63	0.00	S/L	23.00
5630		Flow Meter	9/04/03	3,914.62	0.00	0.00	3,914.62	0.00	3,914.62	0.00	S/L	23.00
5669		Super flex conduits	9/17/03	52.65	0.00	0.00	52.65	0.00	52.65	0.00	S/L	3.00
5678		2" diaph valve	9/19/03	504.83	0.00	0.00	504.83	0.00	504.83	0.00	S/L	3.00
5679		2" diaph valve	9/19/03	504.83	0.00	0.00	504.83	0.00	504.83	0.00	S/L	3.00
5652		Pressure Valves	9/22/03	560.00	0.00	0.00	560.00	0.00	560.00	0.00	S/L	3.00
5670		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5671		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5672		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5673		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5674		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5675		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5676		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5677		1/2" diaph valve w/ access	9/23/03	198.63	0.00	0.00	198.63	0.00	198.63	0.00	S/L	3.00
5681		Materials for Sod Hypo Proj	9/24/03	227.33	0.00	0.00	227.33	0.00	227.33	0.00	S/L	3.00
5682		2007 butterfly valve	9/25/03	313.05	0.00	0.00	313.05	0.00	313.05	0.00	S/L	3.00
5683		1" diaph valve	9/25/03	261.44	0.00	0.00	261.44	0.00	261.44	0.00	S/L	3.00
5655		Backflow preventor	9/26/03	247.68	0.00	0.00	247.68	0.00	247.68	0.00	S/L	5.00
5684		2008 diaph valve	10/07/03	192.05	0.00	0.00	192.05	0.00	192.05	0.00	S/L	3.00
5685		2008 diaph valve	10/07/03	192.07	0.00	0.00	192.07	0.00	192.07	0.00	S/L	3.00
5686		2008 diaph valve	10/07/03	192.07	0.00	0.00	192.07	0.00	192.07	0.00	S/L	3.00
5687		2008 diaph valve	10/07/03	192.07	0.00	0.00	192.07	0.00	192.07	0.00	S/L	3.00
5680		1150 gal storage tank	10/10/03	2,997.00	0.00	0.00	2,997.00	0.00	2,997.00	0.00	S/L	23.00
5661		Ozone analyzer	10/13/03	2,860.00	0.00	0.00	2,860.00	0.00	2,860.00	0.00	S/L	5.00
5662		PH monitors	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.00
5663		PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.00
5664		PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.00
5665		PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.00
5667		PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.00
5688		Concrete	10/27/03	454.00	0.00	0.00	454.00	0.00	454.00	0.00	S/L	7.00
5659		materials for Sod Hypo Proj	11/12/03	1,079.88	0.00	0.00	1,079.88	0.00	1,079.88	0.00	S/L	23.00
5701		pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.00
5702		pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.00
5703		pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.00
5704		pH monitor	11/24/03	1,035.00	0.00	0.00	1,035.00	0.00	1,035.00	0.00	S/L	5.00
5705		pH monitor	11/24/03	1,056.00	0.00	0.00	1,056.00	0.00	1,056.00	0.00	S/L	5.00
5744		Programming software-Scada	12/01/03	1,430.00	0.00	0.00	1,430.00	0.00	1,430.00	0.00	S/L	3.00
5720		Digital camera	12/02/03	302.59	0.00	0.00	302.59	0.00	302.59	0.00	S/L	3.00
5721		Digital camera	12/02/03	302.58	0.00	0.00	302.58	0.00	302.58	0.00	S/L	3.00
5745		Chlorine analyzer	12/02/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	5.00
5746		Chlorine analyzer	12/02/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	5.00
5747		Chlorine analyzer	12/02/03	2,582.80	0.00	0.00	2,582.80	0.00	2,582.80	0.00	S/L	5.00
5732		Actuator motor	12/09/03	4,875.89	0.00	0.00	4,875.89	0.00	4,875.89	0.00	S/L	23.00

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FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
5707		Air compressor system-MPTP	12/16/03	13,399.40	0.00	0.00	10,894.27	582.58	11,476.85	1,922.55	S/L	23.00
5708		Tuning software for analyzer	12/16/03	2,805.00	0.00	0.00	2,805.00	0.00	2,805.00	0.00	S/L	3.00
5748		Recirculating chiller	12/16/03	1,475.00	0.00	0.00	1,475.00	0.00	1,475.00	0.00	S/L	23.00
5741		Electrode holder	12/17/03	91.91	0.00	0.00	91.91	0.00	91.91	0.00	S/L	3.00
5742		Electrode holder	12/17/03	91.91	0.00	0.00	91.91	0.00	91.91	0.00	S/L	3.00
5743		Stirrer	12/17/03	140.46	0.00	0.00	140.46	0.00	140.46	0.00	S/L	3.00
3740		Software for Scada	12/30/03	451.00	0.00	0.00	451.00	0.00	451.00	0.00	S/L	3.00
3741		Software for Scada	12/30/03	450.99	0.00	0.00	450.99	0.00	450.99	0.00	S/L	3.00
4939		Transmitter for filters FTTP	1/20/04	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.00
4940		Transmitter for filters FTTP	1/20/04	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.00
4941		Transmitter for filters FTTP	1/20/04	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.00
4942		12" butterfly valve TMTP	1/27/04	4,100.00	0.00	0.00	3,299.30	178.26	3,477.56	622.44	S/L	23.00
4943		12" butterfly valve TMTP	1/27/04	4,100.00	0.00	0.00	3,299.30	178.26	3,477.56	622.44	S/L	23.00
4944		Filter project MPTP	2/10/04	2,955.10	0.00	0.00	2,377.97	128.48	2,506.45	448.65	S/L	23.00
4913		Compact motor controls	2/17/04	825.00	0.00	0.00	792.55	32.45	825.00	0.00	S/L	23.00
4914		Compact motor control	2/17/04	825.00	0.00	0.00	792.55	32.45	825.00	0.00	S/L	23.00
4915		Compact motor controls	2/17/04	825.00	0.00	0.00	792.55	32.45	825.00	0.00	S/L	23.00
4916		Actuator	2/17/04	2,675.00	0.00	0.00	2,569.72	105.28	2,675.00	0.00	S/L	23.00
4917		Actuator	2/17/04	1,500.00	0.00	0.00	1,441.03	58.97	1,500.00	0.00	S/L	23.00
4910		MPTP filters	3/02/04	859.47	0.00	0.00	859.47	0.00	859.47	0.00	S/L	23.00
4912		Flow alarms to polymer units	3/19/04	3,820.00	0.00	0.00	3,820.00	0.00	3,820.00	0.00	S/L	23.00
5834		MPTP filter project	6/30/04	7,897.78	0.00	0.00	7,897.78	0.00	7,897.78	0.00	S/L	23.00
31307		Misc Equipment	6/30/04	448.60	0.00	0.00	448.60	0.00	448.60	0.00	S/L	30.00
5797		Transmitter	9/01/04	2,411.99	0.00	0.00	2,411.99	0.00	2,411.99	0.00	S/L	5.00
5795		Fluoride meter	9/08/04	1,163.50	0.00	0.00	1,163.50	0.00	1,163.50	0.00	S/L	23.00
5793		Phipps Bird jar tester	9/09/04	2,421.62	0.00	0.00	2,421.62	0.00	2,421.62	0.00	S/L	23.00
5792		Flow meter	9/10/04	2,789.71	0.00	0.00	2,789.71	0.00	2,789.71	0.00	S/L	23.00
5787		Transmitter IDP10	9/14/04	1,095.00	0.00	0.00	1,095.00	0.00	1,095.00	0.00	S/L	5.00
5788		Transmitter IGP10	9/14/04	1,030.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	S/L	5.00
5789		Transmitter IGP10	9/14/04	1,030.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	S/L	5.00
5781		Chlorine analyzer	10/01/04	2,464.00	0.00	0.00	2,464.00	0.00	2,464.00	0.00	S/L	5.00
5798		Chlorine analyzer	10/12/04	2,464.00	0.00	0.00	2,464.00	0.00	2,464.00	0.00	S/L	5.00
5794		Flow meter	11/01/04	3,932.01	0.00	0.00	3,932.01	0.00	3,932.01	0.00	S/L	23.00
5783		Actuator	11/11/04	683.20	0.00	0.00	683.20	0.00	683.20	0.00	S/L	5.00
5784		Actuator	11/11/04	683.20	0.00	0.00	683.20	0.00	683.20	0.00	S/L	5.00
5785		Actuator	11/11/04	683.20	0.00	0.00	683.20	0.00	683.20	0.00	S/L	5.00
5786		Actuator	11/11/04	683.20	0.00	0.00	683.20	0.00	683.20	0.00	S/L	5.00
5910		10hp Flygt Pumps Model	2/01/05	5,225.32	0.00	0.00	3,178.76	174.18	3,352.94	1,872.38	S/L	30.00
5911		10hp Flygt Pump	2/01/05	5,225.32	0.00	0.00	5,225.32	0.00	5,225.32	0.00	S/L	10.00
5912		Pd694-3-15 Precision Digital Meter	2/01/05	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	5.00
5913		PD694-3-15 Precision Digital Meter	2/01/05	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	5.00
5914		PD694-3-15 Precision Digital Meter	2/01/05	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	5.00
5915		PD694-3-15 Precision Digital Meter	2/01/05	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	5.00
5909		8 Pin Relay and Socket for MPTP P	2/14/05	306.36	0.00	0.00	186.36	10.21	196.57	109.79	S/L	30.00
5900		6" Plug Valve FTTP Basin	2/28/05	5,200.00	0.00	0.00	3,119.97	173.33	3,293.30	1,906.70	S/L	30.00
5901		16" Drain Valve for FTTP	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5902		16" Drain valves for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5903		16" Drain valves for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5904		16" Drain valve for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
5905		16" drain valve for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5906		16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5907		16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5908		16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	894.03	49.67	943.70	546.30	S/L	30.00
5899		Bigger ferric pump for FTTP	3/15/05	7,880.72	0.00	0.00	4,728.43	262.69	4,991.12	2,889.60	S/L	30.00
5897		16" butterfly valve TMTP	3/29/05	2,980.00	0.00	0.00	2,582.64	99.33	2,681.97	298.03	S/L	30.00
5898		Dudley 1080 MCC Replacement	3/29/05	2,600.00	0.00	0.00	2,253.36	86.67	2,340.03	259.97	S/L	30.00
5896		Dudley Ball valve repair	4/18/05	12,024.00	0.00	0.00	10,220.40	400.80	10,621.20	1,402.80	S/L	30.00
5894		TMPT Actuator Replacement	6/13/05	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	5.00
5893		Maxroy Pump for LRPS to feed Rav	6/27/05	8,689.80	0.00	0.00	5,855.27	289.66	6,144.93	2,544.87	S/L	30.00
5892		SPX10 Parastaltic Pump and Motor	7/18/05	3,551.89	0.00	0.00	1,983.18	118.40	2,101.58	1,450.31	S/L	30.00
5895		Dudley 1080 Replacement	7/18/05	1,670.47	0.00	0.00	1,336.35	55.68	1,392.03	278.44	S/L	30.00
5891		Ultrasonic Transmitter for FTTP	8/08/05	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	3.00
5884		TMTP De-chlorination sample pum	8/19/05	1,618.83	0.00	0.00	764.43	53.96	818.39	800.44	S/L	30.00
5885		3" valves for FTTP Chemical Trans	8/19/05	698.95	0.00	0.00	384.45	23.30	407.75	291.20	S/L	30.00
5886		3" Valve For FTTP Chemical Trans	8/19/05	698.95	0.00	0.00	384.45	23.30	407.75	291.20	S/L	30.00
5887		3" Valve for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	384.45	23.30	407.75	291.20	S/L	30.00
5888		3" Valve for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	384.45	23.30	407.75	291.20	S/L	30.00
5889		3" valve for FTTP chemical transfer	8/19/05	698.95	0.00	0.00	384.45	23.30	407.75	291.20	S/L	30.00
5890		3" valve for FTTP chemical transfer	8/19/05	698.95	0.00	0.00	384.45	23.30	407.75	291.20	S/L	30.00
5883		Module for MPTP PLC	9/06/05	1,088.00	0.00	0.00	1,088.00	0.00	1,088.00	0.00	S/L	10.00
5881		Input Card for MPTP NTU	10/03/05	503.88	0.00	0.00	503.88	0.00	503.88	0.00	S/L	10.00
5882		Analog Input Card for MPTP NTU	10/03/05	503.88	0.00	0.00	503.88	0.00	503.88	0.00	S/L	10.00
5916		Flow Meters TMTP	10/03/05	2,500.00	0.00	0.00	1,354.14	83.33	1,437.47	1,062.53	S/L	30.00
5917		Flow Meter TMTP	10/03/05	2,500.00	0.00	0.00	1,354.14	83.33	1,437.47	1,062.53	S/L	30.00
5918		Actuator Backwash MPTP	10/03/05	2,790.00	0.00	0.00	2,790.00	0.00	2,790.00	0.00	S/L	5.00
5919		Adapter Plate Flow Control	10/03/05	725.00	0.00	0.00	555.86	24.17	580.03	144.97	S/L	30.00
5880		Flow Meter TMTP hypo	10/11/05	3,787.67	0.00	0.00	2,051.70	126.26	2,177.96	1,609.71	S/L	30.00
6018		PLC alarm dialer	11/01/05	1,664.89	0.00	0.00	1,664.89	0.00	1,664.89	0.00	S/L	3.00
6019		PLC alarm dialer	11/01/05	1,664.89	0.00	0.00	1,664.89	0.00	1,664.89	0.00	S/L	3.00
6021		Radar transmitter w/programmer	11/01/05	1,386.00	0.00	0.00	1,386.00	0.00	1,386.00	0.00	S/L	3.00
31331		Dudley MCC Replacement	11/01/05	46,069.24	0.00	0.00	24,570.24	1,535.64	26,105.88	19,963.36	S/L	30.00
5998		Submersible pressure transducer	12/01/05	1,008.00	0.00	0.00	1,008.00	0.00	1,008.00	0.00	S/L	3.00
5999		Submersible pressure transducer	12/01/05	1,008.00	0.00	0.00	1,008.00	0.00	1,008.00	0.00	S/L	3.00
6000		Replacement pump FTTP sod hypo	12/01/05	3,179.07	0.00	0.00	2,331.31	105.97	2,437.28	741.79	S/L	30.00
6001		Replacement pump FTTP sod hypo	12/01/05	3,179.07	0.00	0.00	2,331.31	105.97	2,437.28	741.79	S/L	30.00
6002		Replacement hoses FTTP sod hypo	12/01/05	216.07	0.00	0.00	216.07	0.00	216.07	0.00	S/L	3.00
6003		Replacement hoses FTTP sod hypo	12/01/05	216.07	0.00	0.00	216.07	0.00	216.07	0.00	S/L	3.00
6005		Replacement pump FTTP sod hyp	12/01/05	3,150.00	0.00	0.00	2,310.00	105.00	2,415.00	735.00	S/L	30.00
6006		14" Repair kit	12/01/05	793.94	0.00	0.00	793.94	0.00	793.94	0.00	S/L	5.00
6007		20" Repair kit	12/01/05	1,786.83	0.00	0.00	1,786.83	0.00	1,786.83	0.00	S/L	5.00
6008		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	605.88	27.54	633.42	192.76	S/L	30.00
6009		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	605.88	27.54	633.42	192.76	S/L	30.00
6010		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	605.88	27.54	633.42	192.76	S/L	30.00
6011		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	605.88	27.54	633.42	192.76	S/L	30.00
6012		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	605.88	27.54	633.42	192.76	S/L	30.00
6013		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	605.88	27.54	633.42	192.76	S/L	30.00
6014		Repair check valve ORPS1	12/01/05	1,414.00	0.00	0.00	1,414.00	0.00	1,414.00	0.00	S/L	3.00
6015		6" Cla-Val 150#	12/01/05	2,242.70	0.00	0.00	2,242.70	0.00	2,242.70	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
6016		6" Cla-Val 150#	12/01/05	2,242.70	0.00	0.00	2,242.70	0.00	2,242.70	0.00	S/L	5.00
6017		6" Cla-Val 300#	12/01/05	2,419.70	0.00	0.00	2,419.70	0.00	2,419.70	0.00	S/L	5.00
31332		Security Camera	12/01/05	876.69	0.00	0.00	876.69	0.00	876.69	0.00	S/L	3.00
31333		Pipes LRPS Pump	12/01/05	912.00	0.00	0.00	478.80	30.40	509.20	402.80	S/L	30.00
5995		Black box repeater	12/07/05	312.99	0.00	0.00	312.99	0.00	312.99	0.00	S/L	3.00
31370		WQ Monitior mag meter	2/01/06	5,777.50	0.00	0.00	5,777.50	0.00	5,777.50	0.00	S/L	5.00
5972		12" Mag Meter	2/08/06	5,777.50	0.00	0.00	4,044.22	192.58	4,236.80	1,540.70	S/L	30.00
5986		4PH & HFS Meter	2/08/06	905.00	0.00	0.00	905.00	0.00	905.00	0.00	S/L	5.00
31372		Claval Switch	3/01/06	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	5.00
31373		Butterfly Valve	4/01/06	1,466.00	0.00	0.00	537.56	48.87	586.43	879.57	S/L	30.00
31374		Ethernet Comm.	4/05/06	3,604.83	0.00	0.00	3,604.83	0.00	3,604.83	0.00	S/L	5.00
6456		Micro TOL Turbidimeter	5/03/06	1,870.00	0.00	0.00	1,870.00	0.00	1,870.00	0.00	S/L	3.00
6077		Milton Roy Maxroy B Pump YB1M	5/30/06	18,094.68	0.00	0.00	11,460.01	603.16	12,063.17	6,031.51	S/L	30.00
6147		Crane Deminig Sludge Pump	6/13/06	9,734.18	0.00	0.00	6,164.96	324.47	6,489.43	3,244.75	S/L	30.00
6138		Milton Roy Maxroy B Pump YB1E	6/29/06	8,173.44	0.00	0.00	3,814.28	272.45	4,086.73	4,086.71	S/L	30.00
31383		FTTP Tube Settlers	7/01/06	637,274.09	0.00	0.00	217,735.31	21,242.47	238,977.78	398,296.31	S/L	30.00
6106		Floway Unit Pump Repair	7/28/06	19,505.00	0.00	0.00	8,939.82	650.17	9,589.99	9,915.01	S/L	30.00
6107		Milton Roy 2HP Pump	7/28/06	1,255.12	0.00	0.00	753.09	41.84	794.93	460.19	S/L	30.00
6108		Milton Roy 2HP Pump	7/28/06	1,255.12	0.00	0.00	753.09	41.84	794.93	460.19	S/L	30.00
6109		Milton Roy 2HP Pump	7/28/06	1,255.11	0.00	0.00	753.09	41.84	794.93	460.18	S/L	30.00
31375		SCADA Equip	11/28/06	7,400.00	0.00	0.00	7,400.00	0.00	7,400.00	0.00	S/L	5.00
31369		Baffling System	12/01/06	7,121.79	0.00	0.00	2,475.65	237.39	2,713.04	4,408.75	S/L	30.00
6298		MicroChem Analyzer - Severn Tren	4/18/07	3,337.00	0.00	0.00	3,337.00	0.00	3,337.00	0.00	S/L	5.00
6299		MicroChem Analyzer	4/18/07	3,337.00	0.00	0.00	3,337.00	0.00	3,337.00	0.00	S/L	5.00
6300		MicroChem Analyzer - Serven Tren	4/18/07	3,337.00	0.00	0.00	3,337.00	0.00	3,337.00	0.00	S/L	5.00
6340		Magnetrol STI 345	11/26/07	2,825.00	0.00	0.00	2,825.00	0.00	2,825.00	0.00	S/L	5.00
6341		Magnetrol STI 345	11/26/07	2,825.00	0.00	0.00	2,825.00	0.00	2,825.00	0.00	S/L	5.00
6362		Gas Chromgraph	12/01/07	12,678.00	0.00	0.00	4,120.35	422.60	4,542.95	8,135.05	S/L	30.00
6363		MS for Gas Chromgraph	12/01/07	45,382.30	0.00	0.00	14,749.22	1,512.74	16,261.96	29,120.34	S/L	30.00
6364		Eclipse Concentrator for Gas Chron	12/01/07	19,711.35	0.00	0.00	6,406.23	657.05	7,063.28	12,648.07	S/L	30.00
6365		Auto Sampler for Gas Chromgraph	12/01/07	11,880.64	0.00	0.00	3,861.20	396.02	4,257.22	7,623.42	S/L	30.00
6366		GCMS Software & PC for Gas Chr	12/01/07	4,110.55	0.00	0.00	4,110.55	0.00	4,110.55	0.00	S/L	5.00
6342		Turbidimeter	12/20/07	2,025.00	0.00	0.00	1,923.75	101.25	2,025.00	0.00	S/L	10.00
6343		Turbidimeter Sensor	12/20/07	1,084.83	0.00	0.00	1,030.56	54.27	1,084.83	0.00	S/L	10.00
6344		Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	1,030.56	54.26	1,084.82	0.00	S/L	10.00
6345		Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	1,030.56	54.26	1,084.82	0.00	S/L	10.00
6346		Turbidimeter sensor	12/20/07	1,084.82	0.00	0.00	1,030.56	54.26	1,084.82	0.00	S/L	10.00
6347		Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	1,030.56	54.26	1,084.82	0.00	S/L	10.00
6355		Turbidimeter	12/20/07	2,025.00	0.00	0.00	1,923.75	101.25	2,025.00	0.00	S/L	10.00
6356		Turbidimeter	12/20/07	2,025.00	0.00	0.00	1,923.75	101.25	2,025.00	0.00	S/L	10.00
6357		Turbidimeter	12/20/07	2,025.00	0.00	0.00	1,923.75	101.25	2,025.00	0.00	S/L	10.00
6358		Turbidimeter	12/20/07	2,025.00	0.00	0.00	1,923.75	101.25	2,025.00	0.00	S/L	10.00
6359		Turbidimeter	12/20/07	2,025.00	0.00	0.00	1,923.75	101.25	2,025.00	0.00	S/L	10.00
7303		Sentry Pulsation Dampener	4/04/08	547.85	0.00	0.00	168.91	18.26	187.17	360.68	S/L	30.00
7298		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	2,655.96	287.13	2,943.09	5,670.91	S/L	30.00
7299		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	2,655.96	287.13	2,943.09	5,670.91	S/L	30.00
7300		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	2,655.96	287.13	2,943.09	5,670.91	S/L	30.00
7301		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	2,655.96	287.13	2,943.09	5,670.91	S/L	30.00
7302		Pump 520 DU/R Perstaltic4-14-08	4/14/08	8,614.00	0.00	0.00	2,655.96	287.13	2,943.09	5,670.91	S/L	30.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
7304		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	168.91	18.26	187.17	360.68	S/L	30.00
7305		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	168.91	18.26	187.17	360.68	S/L	30.00
7306		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	168.91	18.26	187.17	360.68	S/L	30.00
7307		Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	2,425.64	262.23	2,687.87	5,179.13	S/L	30.00
7308		Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	2,425.64	262.23	2,687.87	5,179.13	S/L	30.00
7309		Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	2,425.64	262.23	2,687.87	5,179.13	S/L	30.00
7310		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	168.91	18.26	187.17	360.68	S/L	30.00
7311		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	168.91	18.26	187.17	360.68	S/L	30.00
7312		Sentry Pulsation Dampener	4/14/08	547.84	0.00	0.00	168.91	18.26	187.17	360.67	S/L	30.00
7389		PCS Unit and Box	9/25/08	10,324.44	0.00	0.00	3,011.31	344.15	3,355.46	6,968.98	S/L	30.00
6406		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
6407		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
6408		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
6409		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
6410		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
7336		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
7337		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
7338		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
7339		Foxboro Transmitter	10/13/08	719.00	0.00	0.00	719.00	0.00	719.00	0.00	S/L	5.00
7395		Rotomold Sampler Cabinet SD900	3/06/09	5,609.00	0.00	0.00	5,609.00	0.00	5,609.00	0.00	S/L	5.00
7571		Flowmeter	6/23/09	3,071.54	0.00	0.00	3,071.54	0.00	3,071.54	0.00	S/L	5.00
7700		UV TMTP	7/01/09	1,513,912.21	0.00	0.00	484,451.91	60,556.49	545,008.40	968,903.81	S/L	25.00
7346		LMI Meterinig Pump 2.5GPH	9/03/09	1,441.00	0.00	0.00	1,128.78	144.10	1,272.88	168.12	S/L	10.00
7500		Metering Pump MEMDOS DX50	9/03/09	2,496.00	0.00	0.00	1,955.20	249.60	2,204.80	291.20	S/L	10.00
7544		Industrial PC	9/23/09	2,259.12	0.00	0.00	2,259.12	0.00	2,259.12	0.00	S/L	5.00
7545		Industrial PC	9/23/09	2,259.12	0.00	0.00	2,259.12	0.00	2,259.12	0.00	S/L	5.00
7549		1720E Sensor	9/23/09	897.00	0.00	0.00	897.00	0.00	897.00	0.00	S/L	5.00
7550		1720E Sensor	9/23/09	3,074.21	0.00	0.00	3,074.21	0.00	3,074.21	0.00	S/L	5.00
7551		1720E Sensor	9/23/09	3,074.21	0.00	0.00	3,074.21	0.00	3,074.21	0.00	S/L	5.00
7552		1720E Sensor	9/23/09	3,074.21	0.00	0.00	3,074.21	0.00	3,074.21	0.00	S/L	5.00
7553		Chlorine Controller 1720E	9/23/09	2,375.99	0.00	0.00	2,375.99	0.00	2,375.99	0.00	S/L	5.00
7554		Chlorine Controller 1720E	9/23/09	2,375.99	0.00	0.00	2,375.99	0.00	2,375.99	0.00	S/L	5.00
7555		Chlorine Controller 1720E	9/23/09	2,375.98	0.00	0.00	2,375.98	0.00	2,375.98	0.00	S/L	5.00
7556		Chlorine Controller 1720E	9/23/09	2,375.98	0.00	0.00	2,375.98	0.00	2,375.98	0.00	S/L	5.00
7766		1720E Sensor	9/23/09	3,074.21	0.00	0.00	3,074.21	0.00	3,074.21	0.00	S/L	5.00
67		Pulsar Transducer	10/01/09	433.12	0.00	0.00	433.12	0.00	433.12	0.00	S/L	5.00
7558		Pulsar Transducer	10/01/09	433.11	0.00	0.00	433.11	0.00	433.11	0.00	S/L	5.00
7559		Pulsar Transducer	10/01/09	433.11	0.00	0.00	433.11	0.00	433.11	0.00	S/L	5.00
7560		Ultra Twin Intergrator	10/01/09	1,344.46	0.00	0.00	1,344.46	0.00	1,344.46	0.00	S/L	5.00
7561		Pulsar Transducer	10/01/09	433.11	0.00	0.00	433.11	0.00	433.11	0.00	S/L	5.00
7562		Ultra Twin Intergrator	10/01/09	1,344.46	0.00	0.00	1,344.46	0.00	1,344.46	0.00	S/L	5.00
7563		Pulsar Transducer	10/01/09	433.11	0.00	0.00	433.11	0.00	433.11	0.00	S/L	5.00
7564		Pulsar Transducer	10/01/09	433.12	0.00	0.00	433.12	0.00	433.12	0.00	S/L	5.00
7566		Ultra Twin Intergrator	10/01/09	1,344.46	0.00	0.00	1,344.46	0.00	1,344.46	0.00	S/L	5.00
7567		Pulsar Transducer	10/01/09	433.12	0.00	0.00	433.12	0.00	433.12	0.00	S/L	5.00
7568		Pulsar Transducer	10/01/09	433.12	0.00	0.00	433.12	0.00	433.12	0.00	S/L	5.00
7569		Ultra Twin Intergrator	10/01/09	1,344.46	0.00	0.00	1,344.46	0.00	1,344.46	0.00	S/L	5.00
7583		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,225.87	287.21	2,513.08	358.99	S/L	10.00
7584		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,225.87	287.21	2,513.08	358.99	S/L	10.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
7585		Fire Alarm System	10/01/09	2,872.00	0.00	0.00	2,225.80	287.20	2,513.00	359.00	S/L	10.00
7586		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,225.87	287.21	2,513.08	358.99	S/L	10.00
7587		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,225.87	287.21	2,513.08	358.99	S/L	10.00
7588		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,225.87	287.21	2,513.08	358.99	S/L	10.00
7589		Fire Alarm Systems	10/01/09	1,917.95	0.00	0.00	1,486.45	191.80	1,678.25	239.70	S/L	10.00
7590		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,225.87	287.21	2,513.08	358.99	S/L	10.00
7591		Fire Alarm System	10/01/09	2,872.04	0.00	0.00	2,225.80	287.20	2,513.00	359.04	S/L	10.00
7592		Sensorex Ph Meter	10/29/09	511.10	0.00	0.00	511.10	0.00	511.10	0.00	S/L	5.00
7594		Senorex Ph Meter	10/29/09	511.10	0.00	0.00	511.10	0.00	511.10	0.00	S/L	5.00
7595		Senorex Ph Meter	10/29/09	510.10	0.00	0.00	510.10	0.00	510.10	0.00	S/L	5.00
7596		Senorex Ph Meter	10/29/09	511.10	0.00	0.00	511.10	0.00	511.10	0.00	S/L	5.00
7597		Senorex Ph Meter	10/29/09	511.09	0.00	0.00	511.09	0.00	511.09	0.00	S/L	5.00
7598		Senorex Ph Meter	10/29/09	511.09	0.00	0.00	511.09	0.00	511.09	0.00	S/L	5.00
7599		Senorex Ph Meter	10/29/09	511.09	0.00	0.00	511.09	0.00	511.09	0.00	S/L	5.00
7600		Senorex Ph Meter	10/29/09	511.09	0.00	0.00	511.09	0.00	511.09	0.00	S/L	5.00
7601		Senorex Ph Meter	10/29/09	511.09	0.00	0.00	511.09	0.00	511.09	0.00	S/L	5.00
7616		Data Board	10/30/09	7,583.71	0.00	0.00	7,583.71	0.00	7,583.71	0.00	S/L	5.00
7632		Metro Data Cacuum	3/25/10	294.83	0.00	0.00	294.83	0.00	294.83	0.00	S/L	5.00
7633		APC Smart UPS	3/25/10	743.07	0.00	0.00	743.07	0.00	743.07	0.00	S/L	5.00
7634		Control Logix 5331	8/12/10	12,310.17	0.00	0.00	12,310.17	0.00	12,310.17	0.00	S/L	5.00
7648		Flow Meter - Sodium Hypo Clearw	9/02/10	3,942.26	0.00	0.00	3,942.26	0.00	3,942.26	0.00	S/L	5.00
7649		Flow Meter EX215B	9/09/10	2,013.49	0.00	0.00	2,013.49	0.00	2,013.49	0.00	S/L	5.00
7650		Flow Meter - FTTP Sludge Facility	9/09/10	6,908.20	0.00	0.00	6,908.20	0.00	6,908.20	0.00	S/L	5.00
7653		Flowmeter 53H021	10/14/10	3,873.82	0.00	0.00	3,873.82	0.00	3,873.82	0.00	S/L	5.00
7654		Allen/Bradley Processor	10/14/10	30,180.29	0.00	0.00	30,180.29	0.00	30,180.29	0.00	S/L	5.00
7657		Flowmeter	10/21/10	3,978.44	0.00	0.00	3,978.44	0.00	3,978.44	0.00	S/L	5.00
7821		Bredel SPX40 Hose Pump	10/21/10	9,528.59	0.00	0.00	9,528.59	0.00	9,528.59	0.00	S/L	5.00
7658		Chlorine Analyzer CL17	11/11/10	2,978.32	0.00	0.00	2,978.32	0.00	2,978.32	0.00	S/L	5.00
7659		Chlorine Analyzer CL17	11/11/10	2,978.32	0.00	0.00	2,978.32	0.00	2,978.32	0.00	S/L	5.00
7815		APC Smartups	11/11/10	865.32	0.00	0.00	865.32	0.00	865.32	0.00	S/L	5.00
7816		APC Smartups	11/11/10	865.32	0.00	0.00	865.32	0.00	865.32	0.00	S/L	5.00
7817		APC Smartups	11/11/10	865.32	0.00	0.00	865.32	0.00	865.32	0.00	S/L	5.00
7818		APC Smartups	11/11/10	865.32	0.00	0.00	865.32	0.00	865.32	0.00	S/L	5.00
7819		APC Smartups	11/11/10	865.30	0.00	0.00	865.30	0.00	865.30	0.00	S/L	5.00
31487		Turbidimeters	12/01/10	9,635.95	0.00	0.00	6,343.70	963.60	7,307.30	2,328.65	S/L	10.00
7950		FTTP SED BASINS	12/31/10	168,678.32	0.00	0.00	36,546.97	5,622.61	42,169.58	126,508.74	S/L	30.00
7951		Polymer System	12/31/10	128,587.78	0.00	0.00	27,860.69	4,286.26	32,146.95	96,440.83	S/L	30.00
31516		Thickner Systems FTTP	12/31/11	805,876.81	0.00	0.00	147,744.08	26,862.56	174,606.64	631,270.17	S/L	30.00
31517		Filter Media FTTP	12/31/11	1,636,210.33	0.00	0.00	299,971.87	54,540.34	354,512.21	1,281,698.12	S/L	30.00
9079		GAC & UV MPTP System	7/01/12	14,820,301.89	0.00	0.00	2,470,050.30	494,010.06	2,964,060.36	11,856,241.53	S/L	30.00
7867		Camac Kynar Motor & Pump Mode	10/18/12	3,179.17	0.00	0.00	1,483.63	317.92	1,801.55	1,377.62	S/L	10.00
7868		Pump Flowserve 2.5R091	10/18/12	12,025.00	0.00	0.00	11,223.33	801.67	12,025.00	0.00	S/L	5.00
73		Vega Radar Level Transmitter	3/07/13	2,060.36	0.00	0.00	892.84	206.04	1,098.88	961.48	S/L	10.00
9086		Vega Sensor Interface Module	3/07/13	1,130.50	0.00	0.00	489.89	113.05	602.94	527.56	S/L	10.00
31553		TMTTP Sludge Improvement	7/01/13	250,827.60	0.00	0.00	28,666.00	7,166.50	35,832.50	214,995.10	S/L	35.00
9594		Watson Marlow Peristaltic Pump M	5/08/14	7,505.00	0.00	0.00	792.20	250.17	1,042.37	6,462.63	S/L	30.00
9595		Watson Marlow Peristaltic Pump M	5/08/14	7,505.00	0.00	0.00	792.20	250.17	1,042.37	6,462.63	S/L	30.00
9596		Myers Pump Model #4VH150M4-0	5/08/14	6,047.50	0.00	0.00	638.34	201.58	839.92	5,207.58	S/L	30.00
9597		Myers Pump Model #4VH150M4-0	5/08/14	6,047.50	0.00	0.00	638.34	201.58	839.92	5,207.58	S/L	30.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0001-000 (continued)												
10043		ProMag Flow Meter	5/08/14	4,697.12	0.00	0.00	495.81	156.57	652.38	4,044.74	S/L	30.00
9593		Swans Turbidity Monitor AMI	5/21/14	4,719.60	0.00	0.00	485.07	157.32	642.39	4,077.21	S/L	30.00
9453		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9646		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9647		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9648		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9649		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9650		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9717		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9718		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9719		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	732.30	283.47	1,015.77	7,488.34	S/L	30.00
9794		SC200 Controller	1/27/16	5,318.07	0.00	0.00	251.13	177.27	428.40	4,889.67	S/L	30.00
9795		Surface Scatter Turbidity	1/27/16	105.56	0.00	0.00	4.99	3.52	8.51	97.05	S/L	30.00
9796		Surface Scatter Turbidity	1/27/16	105.57	0.00	0.00	4.99	3.52	8.51	97.06	S/L	30.00
9797		SC200 Controller	1/27/16	5,318.07	0.00	0.00	251.13	177.27	428.40	4,889.67	S/L	30.00
9847		Security Camera Server-Lenovo	8/10/16	832.59	0.00	0.00	152.64	166.52	319.16	513.43	S/L	5.00
9855		Laptop for Scada-HP	8/22/16	823.81	0.00	0.00	137.30	164.76	302.06	521.75	S/L	5.00
9866		Pressure Calibrator	9/01/16	916.93	0.00	0.00	25.47	30.56	56.03	860.90	S/L	30.00
9876		ENET/IP Module	12/21/16	2,682.00	0.00	0.00	44.70	89.40	134.10	2,547.90	S/L	30.00
9896		ProMag Flow Meter	6/12/17	10,998.62	0.00	0.00	18.72	319.29	338.01	10,660.61	S/L	30.00
9907		Pressure Transmitter	8/01/17	875.23	0.00c	0.00	12.16	26.74	38.90	836.33	S/L	30.00
9908		Pressure Transmitter	8/01/17	875.23	0.00c	0.00	12.16	26.74	38.90	836.33	S/L	30.00
9909		Pressure Transmitter	8/01/17	875.24	0.00c	0.00	12.16	26.74	38.90	836.34	S/L	30.00
9910		Pressure Transmitter	8/01/17	875.24	0.00c	0.00	12.16	26.74	38.90	836.34	S/L	30.00
9912		Solar Panel	10/13/17	2,965.78	0.00c	0.00	24.71	74.14	98.85	2,866.93	S/L	30.00
9897		Differential Pressure Transmitter	10/26/17	1,784.70	0.00c	0.00	59.49	237.96	297.45	1,487.25	S/L	5.00
9898		Differential Pressure Transmitter	10/26/17	1,784.69	0.00c	0.00	59.49	237.96	297.45	1,487.24	S/L	5.00
9899		Differential Pressure Transmitter	10/26/17	1,784.69	0.00c	0.00	59.49	237.96	297.45	1,487.24	S/L	5.00
9900		Differential Pressure Transmitter	10/26/17	1,784.69	0.00c	0.00	59.49	237.96	297.45	1,487.24	S/L	5.00
9924		Multi Ranger	12/31/17	1,083.60	0.00c	0.00	0.00	18.06	18.06	1,065.54	S/L	30.00
9925		Multi Ranger	12/31/17	1,083.60	0.00c	0.00	0.00	18.06	18.06	1,065.54	S/L	30.00
9926		Multi Ranger	12/31/17	1,083.60	0.00c	0.00	0.00	18.06	18.06	1,065.54	S/L	30.00
9932		Amperometric Chlorine Analyzers	1/02/18	3,978.82	0.00c	0.00	0.00	66.31	66.31	3,912.51	S/L	30.00
9933		Amperometric Chlorine Analyzers	1/02/18	3,978.82	0.00c	0.00	0.00	66.31	66.31	3,912.51	S/L	30.00
9934		Amperometric Chlorine Analyzers	1/02/18	3,978.83	0.00c	0.00	0.00	66.31	66.31	3,912.52	S/L	30.00
9935		Annubar FlowMeter	2/17/18	8,567.34	0.00c	0.00	0.00	73.37	73.37	8,493.97	S/L	30.00
9936		Annubar FlowMeter	2/17/18	8,567.34	0.00c	0.00	0.00	73.37	73.37	8,493.97	S/L	30.00
9927		PH Meter	3/01/18	2,069.18	0.00c	0.00	0.00	22.99	22.99	2,046.19	S/L	30.00
9928		PH Meter	3/30/18	1,972.30	0.00c	0.00	0.00	16.44	16.44	1,955.86	S/L	30.00
9929		PH Meter	3/30/18	1,972.30	0.00c	0.00	0.00	16.44	16.44	1,955.86	S/L	30.00
9945		MicroLogix Controller	5/22/18	1,508.40	0.00c	0.00	0.00	4.19	4.19	1,504.21	S/L	30.00
		320-0001-000		<u>29,722,347.47</u>	<u>0.00c</u>	<u>0.00</u>	<u>10,143,082.55</u>	<u>948,798.70</u>	<u>11,091,881.25</u>	<u>18,630,466.22</u>		
Group: 320-0002-000												
4778		Watertreatment Equipment	6/13/02	978.28	0.00	0.00	978.28	0.00	978.28	0.00	S/L	23.00
4779		Watertreatment Equipment	6/13/02	14,893.24	0.00	0.00	14,893.24	0.00	14,893.24	0.00	S/L	5.00
4780		Watertreatment Equipment	6/13/02	3,052.50	0.00	0.00	3,052.50	0.00	3,052.50	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0002-000 (continued)												
4781		Watertreatment Equipment	6/13/02	256.68	0.00	0.00	256.68	0.00	256.68	0.00	S/L	5.00
4782		Watertreatment Equipment	6/13/02	343.72	0.00	0.00	343.72	0.00	343.72	0.00	S/L	5.00
4783		Watertreatment Equipment	6/13/02	20,434.08	0.00	0.00	20,434.08	0.00	20,434.08	0.00	S/L	5.00
4784		Watertreatment Equipment	6/13/02	4,259.16	0.00	0.00	4,259.16	0.00	4,259.16	0.00	S/L	5.00
4785		Watertreatment Equipment	6/13/02	735.84	0.00	0.00	735.84	0.00	735.84	0.00	S/L	5.00
4786		Watertreatment Equipment	6/13/02	10,270.77	0.00	0.00	10,270.77	0.00	10,270.77	0.00	S/L	5.00
4787		Watertreatment Equipment	6/13/02	49.68	0.00	0.00	49.68	0.00	49.68	0.00	S/L	23.00
4788		Watertreatment Equipment	6/13/02	1,301.64	0.00	0.00	1,301.64	0.00	1,301.64	0.00	S/L	23.00
4789		Watertreatment Equipment	6/13/02	309.88	0.00	0.00	309.88	0.00	309.88	0.00	S/L	23.00
4790		Watertreatment Equipment	6/13/02	1,291.52	0.00	0.00	1,291.52	0.00	1,291.52	0.00	S/L	5.00
4791		Watertreatment Equipment	6/13/02	2,624.52	0.00	0.00	2,624.52	0.00	2,624.52	0.00	S/L	23.00
4792		Watertreatment Equipment	6/13/02	1,158.20	0.00	0.00	1,158.20	0.00	1,158.20	0.00	S/L	5.00
4793		Watertreatment Equipment	6/13/02	1,269.68	0.00	0.00	1,269.68	0.00	1,269.68	0.00	S/L	5.00
4794		Watertreatment Equipment	6/13/02	109.40	0.00	0.00	109.40	0.00	109.40	0.00	S/L	1.00
4795		Watertreatment Equipment	6/13/02	1,321.32	0.00	0.00	1,321.32	0.00	1,321.32	0.00	S/L	5.00
4796		Watertreatment Equipment	6/13/02	29.04	0.00	0.00	29.04	0.00	29.04	0.00	S/L	5.00
4797		Watertreatment Equipment	6/13/02	104.76	0.00	0.00	104.76	0.00	104.76	0.00	S/L	5.00
4798		Watertreatment Equipment	6/13/02	224.52	0.00	0.00	224.52	0.00	224.52	0.00	S/L	5.00
4799		Watertreatment Equipment	6/13/02	5,942.24	0.00	0.00	5,942.24	0.00	5,942.24	0.00	S/L	5.00
4800		Watertreatment Equipment	6/13/02	639.52	0.00	0.00	639.52	0.00	639.52	0.00	S/L	1.00
4801		Watertreatment Equipment	6/13/02	22,764.64	0.00	0.00	22,764.64	0.00	22,764.64	0.00	S/L	23.00
4802		Watertreatment Equipment	6/13/02	1,312.48	0.00	0.00	1,312.48	0.00	1,312.48	0.00	S/L	23.00
4803		Watertreatment Equipment	6/13/02	7,124.52	0.00	0.00	7,124.52	0.00	7,124.52	0.00	S/L	23.00
4804		Watertreatment Equipment	6/13/02	1,009.36	0.00	0.00	1,009.36	0.00	1,009.36	0.00	S/L	23.00
4805		Watertreatment Equipment	6/13/02	78.44	0.00	0.00	78.44	0.00	78.44	0.00	S/L	1.00
4806		Watertreatment Equipment	6/13/02	822.31	0.00	0.00	822.31	0.00	822.31	0.00	S/L	4.00
4807		Watertreatment Equipment	6/13/02	712.39	0.00	0.00	712.39	0.00	712.39	0.00	S/L	4.00
4808		Watertreatment Equipment	6/13/02	939.67	0.00	0.00	939.67	0.00	939.67	0.00	S/L	4.00
4809		Watertreatment Equipment	6/13/02	348.65	0.00	0.00	348.65	0.00	348.65	0.00	S/L	5.00
4810		Watertreatment Equipment	6/13/02	1,120.03	0.00	0.00	1,120.03	0.00	1,120.03	0.00	S/L	23.00
4811		Watertreatment Equipment	6/13/02	1,599.11	0.00	0.00	1,599.11	0.00	1,599.11	0.00	S/L	23.00
4812		Watertreatment Equipment	6/13/02	2,226.45	0.00	0.00	2,226.45	0.00	2,226.45	0.00	S/L	23.00
4813		Watertreatment Equipment	6/13/02	2,237.36	0.00	0.00	2,237.36	0.00	2,237.36	0.00	S/L	23.00
4814		Watertreatment Equipment	6/13/02	6,183.99	0.00	0.00	5,431.52	268.87	5,700.39	483.60	S/L	23.00
4815		Watertreatment Equipment	6/13/02	3,907.51	0.00	0.00	3,292.20	169.89	3,462.09	445.42	S/L	23.00
4816		Watertreatment Equipment	6/13/02	8,779.12	0.00	0.00	8,779.12	0.00	8,779.12	0.00	S/L	23.00
4817		Watertreatment Equipment	6/13/02	3,543.00	0.00	0.00	3,543.00	0.00	3,543.00	0.00	S/L	5.00
4818		Watertreatment Equipment	6/13/02	4,750.21	0.00	0.00	4,750.21	0.00	4,750.21	0.00	S/L	5.00
4819		Watertreatment Equipment	6/13/02	444.64	0.00	0.00	444.64	0.00	444.64	0.00	S/L	23.00
4820		Watertreatment Equipment	6/13/02	801.18	0.00	0.00	416.75	27.63	444.38	356.80	S/L	29.00
4821		Watertreatment Equipment	6/13/02	592.63	0.00	0.00	592.63	0.00	592.63	0.00	S/L	4.00
4822		Watertreatment Equipment	6/13/02	384.85	0.00	0.00	384.85	0.00	384.85	0.00	S/L	5.00
4823		Watertreatment Equipment	6/13/02	6,603.90	0.00	0.00	6,603.90	0.00	6,603.90	0.00	S/L	1.00
4824		Watertreatment Equipment	6/13/02	423.52	0.00	0.00	423.52	0.00	423.52	0.00	S/L	2.00
4825		Watertreatment Equipment	6/13/02	86.92	0.00	0.00	86.92	0.00	86.92	0.00	S/L	6.00
4826		Watertreatment Equipment	6/13/02	219.69	0.00	0.00	219.69	0.00	219.69	0.00	S/L	23.00
4827		Watertreatment Equipment	6/13/02	32,038.55	0.00	0.00	22,177.42	1,392.98	23,570.40	8,468.15	S/L	23.00
4828		Watertreatment Equipment	6/13/02	4,121.25	0.00	0.00	4,121.25	0.00	4,121.25	0.00	S/L	23.00
4829		Watertreatment Equipment	6/13/02	1,370.68	0.00	0.00	1,370.68	0.00	1,370.68	0.00	S/L	4.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0002-000 (continued)												
4830		Watertreatment Equipment	6/13/02	1,643.05	0.00	0.00	1,643.05	0.00	1,643.05	0.00	S/L	4.00
9818		Turbidity Sensor 1720E	4/01/15	1,415.80	0.00	0.00	106.18	47.19	153.37	1,262.43	S/L	30.00
9819		Turbidity Sensor 1720E	4/01/15	1,415.80	0.00	0.00	106.18	47.19	153.37	1,262.43	S/L	30.00
9820		Turbidity Sensor 1720E	4/01/15	1,415.80	0.00	0.00	106.18	47.19	153.37	1,262.43	S/L	30.00
9821		Controller SC200	4/01/15	1,415.80	0.00	0.00	106.18	47.19	153.37	1,262.43	S/L	30.00
9822		Controller SC200	4/01/15	1,415.80	0.00	0.00	106.18	47.19	153.37	1,262.43	S/L	30.00
9823		Controller SC200	4/01/15	1,415.80	0.00	0.00	106.18	47.19	153.37	1,262.43	S/L	30.00
9812		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	160.54	71.35	231.89	1,908.66	S/L	30.00
9813		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	160.54	71.35	231.89	1,908.66	S/L	30.00
9814		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	160.54	71.35	231.89	1,908.66	S/L	30.00
9815		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	160.54	71.35	231.89	1,908.66	S/L	30.00
10040		Filter to Waste VFD	5/28/15	2,185.03	0.00	0.00	151.74	72.83	224.57	1,960.46	S/L	30.00
10041		Filter to Waste VFD	5/28/15	2,185.02	0.00	0.00	151.74	72.83	224.57	1,960.45	S/L	30.00
10042		Level Indicator	7/01/15	5,147.80	0.00	0.00	343.19	171.59	514.78	4,633.02	S/L	30.00
10048		Amperometric Chlorine	7/17/15	4,707.09	0.00	0.00	300.73	156.90	457.63	4,249.46	S/L	30.00
10049		Amperometric Chlorine	7/17/15	4,707.08	0.00	0.00	300.73	156.90	457.63	4,249.45	S/L	30.00
10046		Promag 50 Flow Meter	8/12/15	4,505.62	0.00	0.00	232.87	150.18	383.05	4,122.57	S/L	30.00
10045		Turbidity Sensor 1720E	9/11/15	1,605.49	0.00	0.00	588.68	321.10	909.78	695.71	S/L	5.00
10057		Turbidity Sensor 1720E	9/11/15	1,605.49	0.00	0.00	588.68	321.10	909.78	695.71	S/L	5.00
10058		Turbidity Sensor 1720E	9/11/15	1,605.49	0.00	0.00	588.68	321.10	909.78	695.71	S/L	5.00
10060		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	369.27	201.42	570.69	436.42	S/L	5.00
10061		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	369.27	201.42	570.69	436.42	S/L	5.00
10062		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	369.27	201.42	570.69	436.42	S/L	5.00
10063		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	369.27	201.42	570.69	436.42	S/L	5.00
10064		Pressure Transmitter	9/15/15	1,007.10	0.00	0.00	369.27	201.42	570.69	436.41	S/L	5.00
10044		Hach CL 17 Chlorine Analyzer	9/17/15	3,360.60	0.00	0.00	1,176.21	672.12	1,848.33	1,512.27	S/L	5.00
10047		Hach CL 17 Chlorine Analyzer	9/17/15	3,360.60	0.00	0.00	1,176.21	672.12	1,848.33	1,512.27	S/L	5.00
10059		Hach CL 17 Chlorine Analyzer	9/17/15	3,360.60	0.00	0.00	1,176.21	672.12	1,848.33	1,512.27	S/L	5.00
9781		Chlorine Analyzers	2/26/16	3,194.45	0.00	0.00	141.97	106.48	248.45	2,946.00	S/L	30.00
9782		Chlorine Analyzers	2/26/16	3,194.45	0.00	0.00	141.97	106.48	248.45	2,946.00	S/L	30.00
9783		Chlorine Analyzers	2/26/16	3,194.44	0.00	0.00	141.97	106.48	248.45	2,945.99	S/L	30.00
9784		SC200 Controller	4/08/16	1,768.70	0.00	0.00	73.70	58.96	132.66	1,636.04	S/L	30.00
9785		1720E Turbidity Sensor	4/08/16	1,518.85	0.00	0.00	63.28	50.63	113.91	1,404.94	S/L	30.00
9786		SC200 Controller	4/08/16	1,768.70	0.00	0.00	73.70	58.96	132.66	1,636.04	S/L	30.00
9787		1720E Turbidity Sensor	4/08/16	1,518.85	0.00	0.00	63.28	50.63	113.91	1,404.94	S/L	30.00
9788		SC200 Controller	4/08/16	1,768.70	0.00	0.00	73.70	58.96	132.66	1,636.04	S/L	30.00
9789		1720E Turbidity Sensor	4/08/16	1,518.84	0.00	0.00	63.28	50.63	113.91	1,404.93	S/L	30.00
9846		Turbidity Meter	4/21/16	3,619.45	0.00	0.00	140.75	120.65	261.40	3,358.05	S/L	30.00
9868		Calgon Carbon UV Sensor	6/30/16	1,204.10	0.00	0.00	40.14	40.14	80.28	1,123.82	S/L	30.00
9869		Calgon Carbon UV Sensor	6/30/16	1,204.10	0.00	0.00	40.14	40.14	80.28	1,123.82	S/L	30.00
9870		Calgon Carbon UV Sensor	6/30/16	1,204.10	0.00	0.00	40.14	40.14	80.28	1,123.82	S/L	30.00
9871		Calgon Carbon UV Sensor	6/30/16	1,204.08	0.00	0.00	40.14	40.14	80.28	1,123.80	S/L	30.00
9848		PH Meter	7/21/16	1,638.45	0.00	0.00	50.07	54.62	104.69	1,533.76	S/L	30.00
9849		PH Meter	7/21/16	1,638.45	0.00	0.00	50.07	54.62	104.69	1,533.76	S/L	30.00
9850		PH Meter	7/21/16	1,638.45	0.00	0.00	50.07	54.62	104.69	1,533.76	S/L	30.00
9851		PH Meter	7/21/16	1,638.44	0.00	0.00	50.07	54.61	104.68	1,533.76	S/L	30.00
9860		E&H Amperometric	8/10/16	4,589.14	0.00	0.00	136.48	152.97	289.45	4,299.69	S/L	30.00
9861		E&H Amperometric	8/10/16	4,589.15	0.00	0.00	136.48	152.97	289.45	4,299.70	S/L	30.00
9862		E&H Amperometric	8/10/16	4,589.15	0.00	0.00	136.48	152.97	289.45	4,299.70	S/L	30.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 320-0002-000 (continued)												
9856		1720 Turbimeter Sensor Assembly	8/16/16	1,528.25	0.00	0.00	42.45	50.94	93.39	1,434.86	S/L	30.00
9857		1720 Turbimeter Sensor Assembly	8/16/16	1,528.25	0.00	0.00	42.45	50.94	93.39	1,434.86	S/L	30.00
9858		1720 Turbimeter Sensor Assembly	8/16/16	1,528.25	0.00	0.00	42.45	50.94	93.39	1,434.86	S/L	30.00
9859		1720 Turbimeter Sensor Assembly	8/16/16	1,528.24	0.00	0.00	42.45	50.94	93.39	1,434.85	S/L	30.00
9874		McCrometer Flow Meter	9/28/16	10,263.50	0.00	0.00	256.59	342.12	598.71	9,664.79	S/L	30.00
9877		DaCa Controller	2/28/17	4,750.00	0.00	0.00	52.78	158.33	211.11	4,538.89	S/L	30.00
9878		DaCa Controller	2/28/17	4,750.00	0.00	0.00	52.78	158.33	211.11	4,538.89	S/L	30.00
9879		DaCa Controller	2/28/17	4,750.00	0.00	0.00	52.78	158.33	211.11	4,538.89	S/L	30.00
9888		Turbidity Analyzer	4/25/17	4,643.42	0.00	0.00	38.70	232.17	270.87	4,372.55	S/L	20.00
9884		Amperometric Analyzers	7/13/17	4,750.00	0.00c	0.00	79.17	158.33	237.50	4,512.50	S/L	30.00
9885		Amperometric Analyzers	7/13/17	4,750.00	0.00c	0.00	79.17	158.33	237.50	4,512.50	S/L	30.00
9923		Insertion Mag Meter	7/18/17	4,169.07	0.00c	0.00	57.90	127.39	185.29	3,983.78	S/L	30.00
9905		Hach SC200 Analyzer	7/26/17	1,936.48	0.00c	0.00	26.90	59.17	86.07	1,850.41	S/L	30.00
9921		Hach SC200 Analyzer	7/26/17	1,936.47	0.00c	0.00	26.90	59.17	86.07	1,850.40	S/L	30.00
9922		Hach SC200 Analyzer	7/26/17	1,936.47	0.00c	0.00	26.90	59.17	86.07	1,850.40	S/L	30.00
9930		McCrometer Flow Meter 16"	4/02/18	7,380.13	0.00c	0.00	0.00	61.50	61.50	7,318.63	S/L	30.00
9931		Ultrasonic Liquid Flowmeter	4/12/18	6,537.58	0.00c	0.00	0.00	54.48	54.48	6,483.10	S/L	30.00
9941		Turbidimeters	5/03/18	2,022.43	0.00c	0.00	0.00	11.24	11.24	2,011.19	S/L	30.00
9942		Turbidimeters	5/03/18	2,022.43	0.00c	0.00	0.00	11.24	11.24	2,011.19	S/L	30.00
9943		SC200 Display Unit	5/03/18	2,022.42	0.00c	0.00	0.00	11.24	11.24	2,011.18	S/L	30.00
9944		SC200 Display Unit	5/03/18	2,022.42	0.00c	0.00	0.00	11.24	11.24	2,011.18	S/L	30.00
9947		DaCa Free Chlorine Analyzer	6/01/18	4,750.00	0.00c	0.00	0.00	13.19	13.19	4,736.81	S/L	30.00
9949		DaCa Free Chlorine Analyzer	6/01/18	4,750.00	0.00c	0.00	0.00	13.19	13.19	4,736.81	S/L	30.00
		320-0002-000		<u>384,677.59</u>	<u>0.00c</u>	<u>0.00</u>	<u>190,746.46</u>	<u>10,864.62</u>	<u>201,611.08</u>	<u>183,066.51</u>		
Group: 330-0001-000												
426		BARRINGTON STORAGE 1M. T.	1/01/59	190,000.00	0.00	0.00	159,414.71	6,551.72	165,966.43	24,033.57	S/L	29.00
429		KENTON LANDS STORAGE 1/2	1/01/59	100,000.00	0.00	0.00	83,902.58	3,448.28	87,350.86	12,649.14	S/L	29.00
440		BROMLEY STORAGE TRANS &	1/01/59	358,000.00	0.00	0.00	300,371.07	12,344.83	312,715.90	45,284.10	S/L	29.00
441		IDA SPENCE STORAGE TANK	1/01/59	100,000.00	0.00	0.00	83,902.63	3,448.28	87,350.91	12,649.09	S/L	29.00
442		DEVOU PARK STORAGE TANK	1/01/59	180,000.00	0.00	0.00	151,024.55	6,206.90	157,231.45	22,768.55	S/L	29.00
427		5 M.G. GROUND STORAGE TAN	1/01/65	250,000.00	0.00	0.00	209,756.23	8,620.69	218,376.92	31,623.08	S/L	29.00
430		INDUST. PK STORAGE 1/2 M.TA	1/01/83	108,432.92	0.00	0.00	90,978.28	3,739.07	94,717.35	13,715.57	S/L	29.00
431		1 MG TANK INDEPENDENCE	1/01/83	747,634.45	0.00	0.00	627,284.43	25,780.50	653,064.93	94,569.52	S/L	29.00
432		1 MG TANK INDEPENDENCE	7/01/84	1,724.00	0.00	0.00	1,239.93	59.45	1,299.38	424.62	S/L	29.00
428		5 M.G. GROUND STORAGE TAN	7/01/86	15,600.00	0.00	0.00	10,700.34	537.93	11,238.27	4,361.73	S/L	29.00
434		5 MG TANK DUDLEY	2/01/91	816,768.09	0.00	0.00	497,845.19	28,164.42	526,009.61	290,758.48	S/L	29.00
435		CAPITALIZED INTEREST	2/01/91	48,410.85	0.00	0.00	29,507.94	1,669.34	31,177.28	17,233.57	S/L	29.00
437		2 MG TANK DEVON	9/01/91	1,774,103.01	0.00	0.00	1,064,121.92	61,175.97	1,125,297.89	648,805.12	S/L	29.00
438		CAPITALIZED INTEREST	9/01/91	106,655.34	0.00	0.00	63,972.79	3,677.77	67,650.56	39,004.78	S/L	29.00
436		5 MG TANK DUDLEY	6/30/93	21.71	0.00	0.00	21.71	0.00	21.71	0.00	S/L	1.00
433		1 MG TANK INDEPENDENCE	11/21/95	6,900.00	0.00	0.00	3,653.26	237.93	3,891.19	3,008.81	S/L	29.00
439		2 MG DEVON	11/21/95	6,900.00	0.00	0.00	3,653.26	237.93	3,891.19	3,008.81	S/L	29.00
443		DEVOU PARK STORAGE	11/21/95	6,900.00	0.00	0.00	3,653.26	237.93	3,891.19	3,008.81	S/L	29.00
444		CC Tanks & Standpipes	1/01/97	2,622,690.84	0.00	0.00	1,992,394.41	90,437.62	2,082,832.03	539,858.81	S/L	29.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 330-0001-000 (continued)												
31433		South Campbell Tank Woeste	7/01/08	<u>2,067,129.37</u>	<u>0.00</u>	<u>0.00</u>	<u>415,871.81</u>	<u>45,936.21</u>	<u>461,808.02</u>	<u>1,605,321.35</u>	S/L	45.00
		330-0001-000		<u>9,507,870.58</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,793,270.30</u>	<u>302,512.77</u>	<u>6,095,783.07</u>	<u>3,412,087.51</u>		
Group: 330-0003-000												
31291		Standpipe - Taylor Mill	4/01/04	<u>60,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,405.21</u>	<u>2,068.97</u>	<u>25,474.18</u>	<u>34,525.82</u>	S/L	29.00
		330-0003-000		<u>60,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>23,405.21</u>	<u>2,068.97</u>	<u>25,474.18</u>	<u>34,525.82</u>		
Group: 331-0001-000												
445		1ST ZONE TRANSM MAIN TRAI	1/01/59	352,661.10	0.00	0.00	172,175.18	6,080.36	178,255.54	174,405.56	S/L	58.00
516		3RD ZONE TRANSM MAIN TRA	1/01/59	659,521.68	0.00	0.00	325,359.27	11,371.06	336,730.33	322,791.35	S/L	58.00
556		BASIN AREA ZONE 5 TRANSM	1/01/59	1,273,599.88	0.00	0.00	608,741.65	21,958.62	630,700.27	642,899.61	S/L	58.00
590		IDA SPENCE ZONE 6 TRANSM	1/01/59	200,000.00	0.00	0.00	100,157.79	3,448.28	103,606.07	96,393.93	S/L	58.00
591		DEVOU PARK ZONE 7 TRANSM	1/01/59	100,000.00	0.00	0.00	50,078.89	1,724.14	51,803.03	48,196.97	S/L	58.00
592		BOONE COUNTY ZONE 8 TRAN	1/01/59	700,000.00	0.00	0.00	350,552.32	12,068.97	362,621.29	337,378.71	S/L	58.00
593		1ST ZONE DISTR MAINS TRAN	1/01/59	22,152.55	0.00	0.00	12,345.83	381.94	12,727.77	9,424.78	S/L	58.00
603		2ND ZONE DISTR MAINS TRAN	1/01/59	3,937.00	0.00	0.00	2,543.14	67.88	2,611.02	1,325.98	S/L	58.00
661		BASIN AREA ZONE 5 DISTRIB	1/01/59	1,438,660.00	0.00	0.00	672,555.79	24,804.48	697,360.27	741,299.73	S/L	58.00
682		IDA SPENCE ZONE 6 DIST MAI	1/01/59	60,000.00	0.00	0.00	30,033.62	1,034.48	31,068.10	28,931.90	S/L	58.00
685		DEVOU PARK ZONE 7 DIST MA	1/01/59	40,000.00	0.00	0.00	20,022.48	689.66	20,712.14	19,287.86	S/L	58.00
4694		Abandonment of Mains 2000	6/30/59	-114,973.00	0.00	0.00	-114,973.00	0.00	-114,973.00	0.00	S/L	1.00
31337		Abandoned Mains 2002	6/30/59	-213,764.55	0.00	0.00	-138,946.96	0.00	-138,946.96	-74,817.59	S/L	1.00
446		1ST ZONE TRANSM MAIN TRAI	1/01/60	5,295.90	0.00	0.00	5,295.90	0.00	5,295.90	0.00	S/L	58.00
517		3RD ZONE TRANSM MAIN TRA	1/01/60	10,657.00	0.00	0.00	6,823.49	183.74	7,007.23	3,649.77	S/L	58.00
557		BASIN AREA ZONE 5 TRANSM	1/01/60	34,056.00	0.00	0.00	21,806.60	587.17	22,393.77	11,662.23	S/L	58.00
3593		Abandoned Mains 2001	6/30/60	-218,163.72	0.00	0.00	-218,163.72	0.00	-218,163.72	0.00	S/L	1.00
5773		Abandoned Mains 2003	6/30/60	-231,746.00	0.00	0.00	-231,746.00	0.00	-231,746.00	0.00	S/L	1.00
447		1ST ZONE TRANSM MAIN TRAI	1/01/61	4,629.80	0.00	0.00	4,629.80	0.00	4,629.80	0.00	S/L	58.00
518		3RD ZONE TRANSM MAIN TRA	1/01/61	9,316.00	0.00	0.00	5,872.77	160.62	6,033.39	3,282.61	S/L	58.00
558		BASIN AREA ZONE 5 TRANSM	1/01/61	29,773.00	0.00	0.00	18,769.31	513.33	19,282.64	10,490.36	S/L	58.00
31311		Abandoned Mains 2004	6/30/61	-508,065.00	0.00	0.00	-330,240.00	0.00	-330,240.00	-177,825.00	S/L	1.00
448		1ST ZONE TRANSM MAIN TRAI	1/01/62	3,518.00	0.00	0.00	2,184.35	60.66	2,245.01	1,272.99	S/L	58.00
519		3RD ZONE TRANSM MAIN TRA	1/01/62	708.00	0.00	0.00	440.03	12.21	452.24	255.76	S/L	58.00
559		BASIN AREA ZONE 5 TRANSM	1/01/62	2,262.00	0.00	0.00	1,404.06	39.00	1,443.06	818.94	S/L	58.00
449		1ST ZONE TRANSM MAIN TRAI	1/01/63	10,004.70	0.00	0.00	7,610.12	172.49	7,782.61	2,222.09	S/L	58.00
520		3RD ZONE TRANSM MAIN TRA	1/01/63	20,132.00	0.00	0.00	12,289.61	347.10	12,636.71	7,495.29	S/L	58.00
560		BASIN AREA ZONE 5 TRANSM	1/01/63	64,337.00	0.00	0.00	39,273.85	1,109.26	40,383.11	23,953.89	S/L	58.00
450		1ST ZONE TRANSM MAIN TRAI	1/01/64	39,348.00	0.00	0.00	19,788.94	678.41	20,467.35	18,880.65	S/L	58.00
521		3RD ZONE TRANSM MAIN TRA	1/01/64	7,918.00	0.00	0.00	4,754.06	136.52	4,890.58	3,027.42	S/L	58.00
561		BASIN AREA ZONE 5 TRANSM	1/01/64	25,303.00	0.00	0.00	15,193.15	436.26	15,629.41	9,673.59	S/L	58.00
31329		2005 Abandoned Mains	6/30/64	-418,822.63	0.00	0.00	-272,234.71	0.00	-272,234.71	-146,587.92	S/L	1.00
31356		Retirement of Mainlines for 2006	12/31/64	-1,176,224.40	0.00	0.00	-764,545.86	0.00	-764,545.86	-411,678.54	S/L	1.00
31416		Mainlines Retired 2007	12/31/64	-592,983.70	0.00	0.00	-385,439.41	0.00	-385,439.41	-207,544.29	S/L	99.00
31445		Mains retired 2008	12/31/64	-701,480.88	0.00	0.00	-455,962.57	0.00	-455,962.57	-245,518.31	S/L	1.00
31479		Mains Retired 2009	12/31/64	-812,039.60	0.00	0.00	-527,825.74	0.00	-527,825.74	-284,213.86	S/L	99.00
31494		Mains Retired 2010	12/31/64	-688,616.45	0.00	0.00	-447,600.69	0.00	-447,600.69	-241,015.76	S/L	1.00
31519		Retirement Mains 42,045' 2011	12/31/64	-782,298.43	0.00	0.00	-508,493.98	0.00	-508,493.98	-273,804.45	S/L	1.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
31524		Retirement Mains 2012 53,73'5	12/31/64	-1,031,358.70	0.00	0.00	-670,383.16	0.00	-670,383.16	-360,975.54	S/L	1.00
31554		Retired Mains 61,908' 2013	12/31/64	-967,362.80	0.00	0.00	-628,785.82	0.00	-628,785.82	-338,576.98	S/L	1.00
31594		2014 Abandoned Mains 58,558'	12/31/64	-959,814.05	0.00	0.00	-623,879.13	0.00	-623,879.13	-335,934.92	S/L	1.00
31617		2015 Abandoned Mains 28,587'	12/31/64	-478,496.10	0.00	0.00	-311,022.47	0.00	-311,022.47	-167,473.63	S/L	1.00
31635		2016 Abandoned Mains 69,317'	12/31/64	-1,256,863.15	0.00	0.00	-816,961.05	0.00	-816,961.05	-439,902.10	S/L	1.00
31660		2017 Abandonment Mains 50,685'	12/31/64	-925,593.69	0.00	0.00	-601,635.90	0.00	-601,635.90	-323,957.79	S/L	1.00
31676		2018 Abandonment Mains at 6/30 1	12/31/64	-286,960.05	0.00	0.00	-186,524.03	-100,436.02	-286,960.05	0.00	S/L	1.00
451		1ST ZONE TRANSM MAIN TRAI	1/01/65	10,961.80	0.00	0.00	8,458.24	189.00	8,647.24	2,314.56	S/L	58.00
522		3RD ZONE TRANSM MAIN TRA	1/01/65	22,058.00	0.00	0.00	13,022.55	380.31	13,402.86	8,655.14	S/L	58.00
562		BASIN AREA ZONE 5 TRANSM	1/01/65	70,492.00	0.00	0.00	41,617.11	1,215.38	42,832.49	27,659.51	S/L	58.00
452		1ST ZONE TRANSM MAIN TRAI	1/01/66	13,488.80	0.00	0.00	12,139.78	232.57	12,372.35	1,116.45	S/L	58.00
523		3RD ZONE TRANSM MAIN TRA	1/01/66	27,143.00	0.00	0.00	15,753.97	467.98	16,221.95	10,921.05	S/L	58.00
563		BASIN AREA ZONE 5 TRANSM	1/01/66	86,741.00	0.00	0.00	50,346.54	1,495.53	51,842.07	34,898.93	S/L	58.00
633		ZONE 2 DIST MAINS	3/09/66	11,350.00	0.00	0.00	6,653.20	195.69	6,848.89	4,501.11	S/L	58.00
453		1ST ZONE TRANSM MAIN TRAI	1/01/67	65,456.00	0.00	0.00	29,372.55	1,128.55	30,501.10	34,954.90	S/L	58.00
524		3RD ZONE TRANSM MAIN TRA	1/01/67	13,171.00	0.00	0.00	7,513.67	227.09	7,740.76	5,430.24	S/L	58.00
564		BASIN AREA ZONE 5 TRANSM	1/01/67	42,092.00	0.00	0.00	24,012.42	725.72	24,738.14	17,353.86	S/L	58.00
454		1ST ZONE TRANSM MAIN TRAI	1/01/68	68,727.00	0.00	0.00	30,624.17	1,184.95	31,809.12	36,917.88	S/L	58.00
525		3RD ZONE TRANSM MAIN TRA	1/01/68	13,829.00	0.00	0.00	7,750.45	238.43	7,988.88	5,840.12	S/L	58.00
565		BASIN AREA ZONE 5 TRANSM	1/01/68	44,196.00	0.00	0.00	24,769.40	762.00	25,531.40	18,664.60	S/L	58.00
455		1ST ZONE TRANSM MAIN TRAI	1/01/69	21,021.00	0.00	0.00	11,567.05	362.43	11,929.48	9,091.52	S/L	58.00
526		3RD ZONE TRANSM MAIN TRA	1/01/69	4,230.00	0.00	0.00	2,327.92	72.93	2,400.85	1,829.15	S/L	58.00
566		BASIN AREA ZONE 5 TRANSM	1/01/69	13,518.00	0.00	0.00	7,438.40	233.07	7,671.47	5,846.53	S/L	58.00
456		1ST ZONE TRANSM MAIN TRAI	1/01/70	20,981.00	0.00	0.00	11,340.89	361.74	11,702.63	9,278.37	S/L	58.00
527		3RD ZONE TRANSM MAIN TRA	1/01/70	4,222.00	0.00	0.00	2,281.67	72.79	2,354.46	1,867.54	S/L	58.00
567		BASIN AREA ZONE 5 TRANSM	1/01/70	13,492.00	0.00	0.00	7,292.73	232.62	7,525.35	5,966.65	S/L	58.00
457		1ST ZONE TRANSM MAIN TRAI	1/01/71	25,770.00	0.00	0.00	13,668.35	444.31	14,112.66	11,657.34	S/L	58.00
528		3RD ZONE TRANSM MAIN TRA	1/01/71	5,186.00	0.00	0.00	2,750.36	89.41	2,839.77	2,346.23	S/L	58.00
568		BASIN AREA ZONE 5 TRANSM	1/01/71	16,572.00	0.00	0.00	8,789.34	285.72	9,075.06	7,496.94	S/L	58.00
458		1ST ZONE TRANSM MAIN TRAI	1/01/72	127,148.00	0.00	0.00	58,856.45	2,192.21	61,048.66	66,099.34	S/L	58.00
529		3RD ZONE TRANSM MAIN TRA	1/01/72	25,585.00	0.00	0.00	13,314.32	441.12	13,755.44	11,829.56	S/L	58.00
569		BASIN AREA ZONE 5 TRANSM	1/01/72	81,764.00	0.00	0.00	42,548.86	1,409.72	43,958.58	37,805.42	S/L	58.00
459		1ST ZONE TRANSM MAIN TRAI	1/01/73	16,997.00	0.00	0.00	8,676.78	293.05	8,969.83	8,027.17	S/L	58.00
530		3RD ZONE TRANSM MAIN TRA	1/01/73	3,420.00	0.00	0.00	1,745.61	58.97	1,804.58	1,615.42	S/L	58.00
570		BASIN AREA ZONE 5 TRANSM	1/01/73	10,930.00	0.00	0.00	5,579.07	188.45	5,767.52	5,162.48	S/L	58.00
460		1ST ZONE TRANSM MAIN TRAI	1/01/74	145,639.00	0.00	0.00	65,961.41	2,511.02	68,472.43	77,166.57	S/L	58.00
531		3RD ZONE TRANSM MAIN TRA	1/01/74	29,306.00	0.00	0.00	14,664.96	505.28	15,170.24	14,135.76	S/L	58.00
571		BASIN AREA ZONE 5 TRANSM	1/01/74	93,655.00	0.00	0.00	46,865.59	1,614.74	48,480.33	45,174.67	S/L	58.00
461		1ST ZONE TRANSM MAIN TRAI	1/01/75	142,850.30	0.00	0.00	73,116.31	2,462.94	75,579.25	67,271.05	S/L	58.00
532		3RD ZONE TRANSM MAIN TRA	1/01/75	71,986.00	0.00	0.00	35,302.79	1,241.14	36,543.93	35,442.07	S/L	58.00
572		BASIN AREA ZONE 5 TRANSM	1/01/75	230,050.00	0.00	0.00	112,818.45	3,966.38	116,784.83	113,265.17	S/L	58.00
594		1ST ZONE DISTR MAINS TRANS	1/01/75	151.00	0.00	0.00	78.26	2.60	80.86	70.14	S/L	58.00
462		1ST ZONE TRANSM MAIN TRAI	1/01/76	3,200.00	0.00	0.00	1,538.24	55.17	1,593.41	1,606.59	S/L	58.00
533		3RD ZONE TRANSM MAIN TRA	1/01/76	644.00	0.00	0.00	310.13	11.10	321.23	322.77	S/L	58.00
573		BASIN AREA ZONE 5 TRANSM	1/01/76	2,058.00	0.00	0.00	989.34	35.48	1,024.82	1,033.18	S/L	58.00
463		1ST ZONE TRANSM MAIN TRAI	1/01/77	16,871.00	0.00	0.00	7,934.60	290.88	8,225.48	8,645.52	S/L	58.00
534		3RD ZONE TRANSM MAIN TRA	1/01/77	3,395.00	0.00	0.00	1,596.28	58.53	1,654.81	1,740.19	S/L	58.00
574		BASIN AREA ZONE 5 TRANSM	1/01/77	10,849.00	0.00	0.00	5,102.34	187.05	5,289.39	5,559.61	S/L	58.00

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FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
464		1ST ZONE TRANSM MAIN TRAI	1/01/78	23,525.60	0.00	0.00	16,007.46	405.61	16,413.07	7,112.53	S/L	58.00
535		3RD ZONE TRANSM MAIN TRA	1/01/78	47,339.00	0.00	0.00	21,795.64	816.19	22,611.83	24,727.17	S/L	58.00
575		BASIN AREA ZONE 5 TRANSM	1/01/78	151,285.00	0.00	0.00	69,653.30	2,608.36	72,261.66	79,023.34	S/L	58.00
465		1ST ZONE TRANSM MAIN TRAI	1/01/79	19,521.00	0.00	0.00	8,792.97	336.57	9,129.54	10,391.46	S/L	58.00
536		3RD ZONE TRANSM MAIN TRA	1/01/79	3,925.00	0.00	0.00	1,768.27	67.67	1,835.94	2,089.06	S/L	58.00
576		BASIN AREA ZONE 5 TRANSM	1/01/79	12,553.00	0.00	0.00	5,654.13	216.43	5,870.56	6,682.44	S/L	58.00
466		1ST ZONE TRANSM MAIN TRAI	1/01/80	45,692.00	0.00	0.00	20,123.01	787.79	20,910.80	24,781.20	S/L	58.00
537		3RD ZONE TRANSM MAIN TRA	1/01/80	9,194.00	0.00	0.00	4,049.38	158.52	4,207.90	4,986.10	S/L	58.00
577		BASIN AREA ZONE 5 TRANSM	1/01/80	29,383.00	0.00	0.00	12,940.14	506.60	13,446.74	15,936.26	S/L	58.00
474		2ND ZONE TRANSM MAIN TRA	1/01/81	2,547,602.94	0.00	0.00	1,411,551.95	43,924.19	1,455,476.14	1,092,126.80	S/L	58.00
595		1ST ZONE DISTR MAINS TRANS	1/01/81	17,605.91	0.00	0.00	7,577.65	303.55	7,881.20	9,724.71	S/L	58.00
538		3RD ZONE TRANSM MAIN TRA	1/01/82	53,006.00	0.00	0.00	22,284.09	913.90	23,197.99	29,808.01	S/L	58.00
578		BASIN AREA ZONE 5 TRANSM	1/01/82	3,482.00	0.00	0.00	1,463.57	60.03	1,523.60	1,958.40	S/L	58.00
596		1ST ZONE DISTR MAINS TRANS	1/01/82	197.00	0.00	0.00	82.90	3.40	86.30	110.70	S/L	58.00
662		BASIN AREA ZONE 5 DISTRIB M	1/01/82	21,600.00	0.00	0.00	9,080.78	372.41	9,453.19	12,146.81	S/L	58.00
467		1ST ZONE TRANSM MAIN TRAI	1/01/83	14,380.49	0.00	0.00	5,901.99	247.94	6,149.93	8,230.56	S/L	58.00
604		2ND ZONE DIST MAINS TRANS	1/01/83	6,327.28	0.00	0.00	2,597.08	109.09	2,706.17	3,621.11	S/L	58.00
663		BASIN AREA ZONE 5 DISTRIB M	1/01/83	15,841.98	0.00	0.00	6,501.51	273.14	6,774.65	9,067.33	S/L	58.00
605		2ND ZONE DIST MAINS TRANS	7/01/84	4,104.60	0.00	0.00	1,643.54	70.77	1,714.31	2,390.29	S/L	58.00
475		2ND ZONE TRANSM MAIN TRA	7/01/85	4,845.54	0.00	0.00	1,891.66	83.54	1,975.20	2,738.34	S/L	58.00
606		2ND ZONE DIST MAINS TRANS	7/01/85	9,420.81	0.00	0.00	3,678.00	162.43	3,840.43	5,580.38	S/L	58.00
476		TURKEYFOOT 36 MAIN	7/01/86	777,681.14	0.00	0.00	295,837.23	13,408.30	309,245.53	468,435.61	S/L	58.00
477		TURKEYFOOT 36 MAIN	7/01/86	277.93	0.00	0.00	105.76	4.79	110.55	167.38	S/L	58.00
579		BASIN AREA ZONE 5 TRANSM	7/01/86	2,699.83	0.00	0.00	1,027.04	46.55	1,073.59	1,626.24	S/L	58.00
580		F.T. TRANSMISSION CLEAN & I	7/01/86	215,914.56	0.00	0.00	82,135.95	3,722.66	85,858.61	130,055.95	S/L	58.00
597		HOLDS BRANCH RELOCATION	7/01/86	14,179.86	0.00	0.00	4,614.24	244.48	4,858.72	9,321.14	S/L	58.00
607		2ND ZONE DIST MAINS TRANS	7/01/86	4,646.25	0.00	0.00	1,767.45	80.11	1,847.56	2,798.69	S/L	58.00
635		3RD ZONE DISTRIBUTION	7/01/86	4,547.00	0.00	0.00	1,729.77	78.40	1,808.17	2,738.83	S/L	58.00
664		BASIN AREA ZONE 5 DISTRIB M	7/01/86	4,385.15	0.00	0.00	1,668.11	75.61	1,743.72	2,641.43	S/L	58.00
478		TURKEYFOOT 36 MAIN	7/01/87	18,917.50	0.00	0.00	7,007.23	326.16	7,333.39	11,584.11	S/L	58.00
479		2ND ZONE TRANSM MAIN TRA	7/01/87	1,550,973.58	0.00	0.00	574,494.97	26,740.92	601,235.89	949,737.69	S/L	58.00
480		2ND ZONE TRANSM MAIN TRA	7/01/87	650,802.36	0.00	0.00	241,063.19	11,220.73	252,283.92	398,518.44	S/L	58.00
539		3RD ZONE TRANSM MAIN TRA	7/01/87	116,573.02	0.00	0.00	43,179.81	2,009.88	45,189.69	71,383.33	S/L	58.00
540		3RD ZONE TRANSM MAIN TRA	7/01/87	2,540.00	0.00	0.00	950.87	43.79	994.66	1,545.34	S/L	58.00
581		BASIN AREA ZONE 5 TRANSM	7/01/87	28,780.20	0.00	0.00	10,660.46	496.21	11,156.67	17,623.53	S/L	58.00
608		2ND ZONE DIST MAINS TRANS	7/01/87	1,696.34	0.00	0.00	668.27	29.25	697.52	1,038.82	S/L	58.00
609		FESCHER DEVELOPMENT	1/24/89	2,271.00	0.00	0.00	805.30	39.16	844.46	1,426.54	S/L	58.00
610		FESCHER DEVELOPMENT	1/24/89	5,548.50	0.00	0.00	1,967.41	95.66	2,063.07	3,485.43	S/L	58.00
611		FESCHER DEVELOPMENT	1/24/89	3,480.75	0.00	0.00	1,234.19	60.01	1,294.20	2,186.55	S/L	58.00
582		CITY OF WILDER	2/21/89	19,698.64	0.00	0.00	6,968.31	339.63	7,307.94	12,390.70	S/L	58.00
586		LATONIA AVE UNDERPASS	4/08/89	74,731.06	0.00	0.00	25,065.53	1,288.47	26,354.00	48,377.06	S/L	58.00
492		AMSTERDAM ROAD	5/01/89	160,610.24	0.00	0.00	53,870.21	2,769.14	56,639.35	103,970.89	S/L	58.00
636		AMERICOCAL CORP	5/16/89	2,984.00	0.00	0.00	1,048.10	51.45	1,099.55	1,884.45	S/L	58.00
491		24 TRANSM MAIN BOONE CTY	8/01/89	604,898.36	0.00	0.00	202,888.42	10,429.28	213,317.70	391,580.66	S/L	58.00
643		RIDGEVIEW HEIGHTS MAINS	10/01/89	191,656.91	0.00	0.00	64,283.53	3,304.43	67,587.96	124,068.95	S/L	58.00
486		36 MAIN DIXIE HWY CROSSIN	11/01/89	270,851.69	0.00	0.00	90,846.27	4,669.86	95,516.13	175,335.56	S/L	58.00
487		CAPITALIZED INTEREST	11/01/89	17,089.39	0.00	0.00	6,112.27	294.64	6,406.91	10,682.48	S/L	58.00
489		CAPITALIZED INTEREST	11/01/89	47,715.34	0.00	0.00	16,004.13	822.68	16,826.81	30,888.53	S/L	58.00
493		CAPITALIZED INTEREST	11/01/89	37,960.78	0.00	0.00	12,732.40	654.50	13,386.90	24,573.88	S/L	58.00

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
494		CAPITALIZED INTEREST	11/01/89	38,274.82	0.00	0.00	12,837.66	659.91	13,497.57	24,777.25	S/L	58.00
482		36 MAIN TM TO DUDLEY (A1)	1/01/90	653,806.02	0.00	0.00	225,830.66	11,272.52	237,103.18	416,702.84	S/L	58.00
483		36 MAIN TM TO DUDLEY (A2)	1/01/90	815,567.47	0.00	0.00	281,704.64	14,061.51	295,766.15	519,801.32	S/L	58.00
484		30 MAIN KENTON LAND TO BC	1/01/90	1,541,749.19	0.00	0.00	532,534.36	26,581.88	559,116.24	982,632.95	S/L	58.00
583		WINSTON AVE TO SOUTHERN	1/01/90	28,781.00	0.00	0.00	9,941.23	496.22	10,437.45	18,343.55	S/L	58.00
612		ZONE 2 TRANS & DIST MAINS	1/15/90	3,050.00	0.00	0.00	1,053.56	52.59	1,106.15	1,943.85	S/L	58.00
666		BASIN AREA ZONE 5 DISTRIB M	1/15/90	1,273.04	0.00	0.00	439.74	21.95	461.69	811.35	S/L	58.00
481		2ND ZONE TRANSM MAIN TRA	2/15/90	7,276.93	0.00	0.00	2,507.35	125.46	2,632.81	4,644.12	S/L	58.00
665		BASIN AREA ZONE 5 DISTRIB M	2/15/90	1,273.04	0.00	0.00	438.68	21.95	460.63	812.41	S/L	58.00
613		ZONE 2 TRANS & DIST MAINS	3/15/90	3,087.97	0.00	0.00	1,061.43	53.24	1,114.67	1,973.30	S/L	58.00
667		BASIN AREA ZONE 5 DISTRIB M	3/15/90	81.82	0.00	0.00	28.18	1.41	29.59	52.23	S/L	58.00
488		36 MAIN KENTON LANDS ROA	4/01/90	756,245.72	0.00	0.00	253,651.90	13,038.72	266,690.62	489,555.10	S/L	58.00
541		3RD ZONE TRANSM MAIN TRA	4/15/90	16,226.25	0.00	0.00	5,564.08	279.76	5,843.84	10,382.41	S/L	58.00
614		ZONE 2 TRANS & DIST MAINS	4/15/90	54,061.59	0.00	0.00	18,538.31	932.10	19,470.41	34,591.18	S/L	58.00
668		BASIN AREA ZONE 5 DISTRIB M	4/15/90	7,444.00	0.00	0.00	2,552.54	128.34	2,680.88	4,763.12	S/L	58.00
615		ZONE 2 TRANS & DIST MAINS	5/15/90	39,018.22	0.00	0.00	13,347.15	672.73	14,019.88	24,998.34	S/L	58.00
669		BASIN AREA ZONE 5 DISTRIB M	5/15/90	1,990.13	0.00	0.00	680.72	34.31	715.03	1,275.10	S/L	58.00
616		ZONE 2 TRANS & DIST MAINS	6/15/90	26,356.01	0.00	0.00	8,993.72	454.41	9,448.13	16,907.88	S/L	58.00
637		3RD ZONE DISTRIB.	6/15/90	3,713.34	0.00	0.00	1,267.14	64.02	1,331.16	2,382.18	S/L	58.00
670		BASIN AREA ZONE 5 DISTRIB M	6/15/90	6,323.13	0.00	0.00	2,157.72	109.02	2,266.74	4,056.39	S/L	58.00
622		ZONE 2 DIST MAINS TRANS	6/30/90	3,512.29	0.00	0.00	1,195.68	60.56	1,256.24	2,256.05	S/L	58.00
617		ZONE 2 TRANS & DIST MAINS	7/15/90	20,540.56	0.00	0.00	6,992.21	354.15	7,346.36	13,194.20	S/L	58.00
671		BASIN AREA ZONE 5 DISTRIB M	7/15/90	8,017.68	0.00	0.00	2,729.39	138.24	2,867.63	5,150.05	S/L	58.00
618		ZONE 2 TRANS & DIST MAINS	8/15/90	23,148.70	0.00	0.00	7,860.86	399.12	8,259.98	14,888.72	S/L	58.00
638		3RD ZONE DISTRIB.	8/15/90	16,371.09	0.00	0.00	5,559.15	282.26	5,841.41	10,529.68	S/L	58.00
672		BASIN AREA ZONE 5 DISTRIB M	8/15/90	100.00	0.00	0.00	33.92	1.72	35.64	64.36	S/L	58.00
619		ZONE 2 TRANS & DIST MAINS	9/15/90	7,359.07	0.00	0.00	2,492.76	126.88	2,619.64	4,739.43	S/L	58.00
639		3RD ZONE DISTRIB.	9/15/90	5.90	0.00	0.00	1.99	0.10	2.09	3.81	S/L	58.00
673		BASIN AREA ZONE 5 DISTRIB M	9/15/90	7,091.98	0.00	0.00	2,402.46	122.28	2,524.74	4,567.24	S/L	58.00
620		ZONE 2 TRANS & DIST MAINS	10/15/90	25,631.87	0.00	0.00	8,661.29	441.93	9,103.22	16,528.65	S/L	58.00
640		3RD ZONE DISTRIB.	10/15/90	2,966.23	0.00	0.00	1,002.27	51.14	1,053.41	1,912.82	S/L	58.00
674		BASIN AREA ZONE 5 DISTRIB M	10/15/90	27,050.91	0.00	0.00	9,140.78	466.40	9,607.18	17,443.73	S/L	58.00
683		IDA SPENCE ZONE 6 DIST MAI	10/15/90	60.65	0.00	0.00	20.49	1.05	21.54	39.11	S/L	58.00
675		BASIN AREA ZONE 5 DISTRIB M	11/15/90	30,047.97	0.00	0.00	10,128.38	518.07	10,646.45	19,401.52	S/L	58.00
621		ZONE 2 TRANS & DIST MAINS	12/15/90	797.14	0.00	0.00	267.96	13.74	281.70	515.44	S/L	58.00
623		ZONE 2 DIST MAINS TRANS	12/15/90	797.14	0.00	0.00	267.96	13.74	281.70	515.44	S/L	58.00
676		BASIN AREA ZONE 5 DISTRIB M	12/15/90	33,653.70	0.00	0.00	11,315.90	580.24	11,896.14	21,757.56	S/L	58.00
470		1ST ZONE TRANSM MAIN TRA	1/01/91	214,102.09	0.00	0.00	71,811.91	3,691.42	75,503.33	138,598.76	S/L	58.00
471		CAPITALIZED INTEREST	1/01/91	13,463.62	0.00	0.00	4,515.88	232.13	4,748.01	8,715.61	S/L	58.00
545		DUDLEY ROAD MAIN	1/15/91	995.34	0.00	0.00	333.77	17.16	350.93	644.41	S/L	58.00
642		DON STREET MAINS	2/01/91	75,967.25	0.00	0.00	25,416.88	1,309.78	26,726.66	49,240.59	S/L	58.00
490		36 MAIN KENTON LANDS TO I	3/01/91	657,961.36	0.00	0.00	219,589.65	11,344.16	230,933.81	427,027.55	S/L	58.00
544		DIXIE HWY CLOVER TO ERL	3/19/91	899.06	0.00	0.00	299.27	15.50	314.77	584.29	S/L	58.00
543		DIXIE HWY 1275 TO CLOVER	3/21/91	5,795.16	0.00	0.00	1,929.34	99.92	2,029.26	3,765.90	S/L	58.00
644		IND STATION RD MAINS	6/01/91	143,709.57	0.00	0.00	47,602.70	2,477.75	50,080.45	93,629.12	S/L	58.00
645		IND PARK MAINS	6/01/91	31,775.00	0.00	0.00	10,525.19	547.84	11,073.03	20,701.97	S/L	58.00
627		ZONE 2 DIST MAINS	6/30/91	12,990.97	0.00	0.00	4,292.28	223.98	4,516.26	8,474.71	S/L	58.00
677		BASIN AREA ZONE 5 DISTRIB M	6/30/91	113,772.22	0.00	0.00	37,591.33	1,961.59	39,552.92	74,219.30	S/L	58.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
584		BASIN AREA ZONE 5 TRANSM I	7/01/91	1,120,075.11	0.00	0.00	370,083.20	19,311.64	389,394.84	730,680.27	S/L	58.00
585		CAPITALIZED INTEREST	7/01/91	68,183.15	0.00	0.00	22,528.36	1,175.57	23,703.93	44,479.22	S/L	58.00
598		EQUIPMENT CONSULTANTS	10/25/91	308.54	0.00	0.00	100.97	5.32	106.29	202.25	S/L	58.00
468		1ST ZONE TRANSM MAIN TRAI	11/01/91	132,519.53	0.00	0.00	43,343.94	2,284.82	45,628.76	86,890.77	S/L	58.00
469		1ST ZONE TRANSM MAIN TRAI	11/01/91	8,187.04	0.00	0.00	2,677.87	141.16	2,819.03	5,368.01	S/L	58.00
599		PLEASURE ISLE MAINS	11/01/91	24,434.48	0.00	0.00	7,991.84	421.28	8,413.12	16,021.36	S/L	58.00
542		ORPHANAGE & DIXIE	11/03/91	360.90	0.00	0.00	118.09	6.22	124.31	236.59	S/L	58.00
485		ERLANGER MAIN	11/19/91	13,309.40	0.00	0.00	4,342.10	229.47	4,571.57	8,737.83	S/L	58.00
624		DUDLEY CONST	11/19/91	22,800.00	0.00	0.00	7,438.25	393.10	7,831.35	14,968.65	S/L	58.00
625		GENERAL EXCAVATORS	11/30/91	5,682.00	0.00	0.00	1,853.69	97.97	1,951.66	3,730.34	S/L	58.00
641		PAVING	11/30/91	5,368.30	0.00	0.00	1,751.47	92.56	1,844.03	3,524.27	S/L	58.00
626		GENERAL EXCAVATORS	12/17/91	5,974.00	0.00	0.00	1,943.94	103.00	2,046.94	3,927.06	S/L	58.00
684		ZONE 6	12/17/91	268.52	0.00	0.00	87.34	4.63	91.97	176.55	S/L	58.00
496		KY17 TO I-275	1/01/92	12,567.50	0.00	0.00	4,089.50	216.68	4,306.18	8,261.32	S/L	58.00
497		I-75 RELOCATION	1/01/92	8,483.90	0.00	0.00	2,760.77	146.27	2,907.04	5,576.86	S/L	58.00
498		ERLANGER-CRESCENT SPRING	1/01/92	3,835.72	0.00	0.00	1,248.08	66.13	1,314.21	2,521.51	S/L	58.00
499		THOMAS MORE	1/01/92	6,125.00	0.00	0.00	1,993.12	105.60	2,098.72	4,026.28	S/L	58.00
500		HOUSTIN ROAD	1/01/92	5,372.00	0.00	0.00	1,748.05	92.62	1,840.67	3,531.33	S/L	58.00
501		CAPITALIZED INTEREST	1/01/92	298.40	0.00	0.00	96.99	5.14	102.13	196.27	S/L	58.00
587		CAPITALIZED INTEREST	1/01/92	120.85	0.00	0.00	39.28	2.08	41.36	79.49	S/L	58.00
679		YOKE CONNECTOR	1/01/92	11,276.91	0.00	0.00	3,669.64	194.43	3,864.07	7,412.84	S/L	58.00
495		DONALDSON ROAD	1/31/92	30,913.00	0.00	0.00	10,033.29	532.98	10,566.27	20,346.73	S/L	58.00
646		3RD ZONE DISTRIBUTION	2/01/92	131.00	0.00	0.00	42.48	2.26	44.74	86.26	S/L	58.00
678		WSC PARTS	2/27/92	27.80	0.00	0.00	27.80	0.00	27.80	0.00	200DB	5.0
546		ORPHANAGE ROAD	6/30/92	70,981.07	0.00	0.00	22,739.39	1,223.81	23,963.20	47,017.87	S/L	58.00
648		WARREN ROAD MAIN	6/30/92	22,443.84	0.00	0.00	7,190.12	386.96	7,577.08	14,866.76	S/L	58.00
647		MAIN EXT TO CODY ROAD	10/04/92	6,214.36	0.00	0.00	1,974.64	107.14	2,081.78	4,132.58	S/L	58.00
547		3RD ZONE MAIN	4/20/93	22,744.20	0.00	0.00	7,101.17	392.14	7,493.31	15,250.89	S/L	58.00
502		UPGRADE ERL/CS ROAD	5/18/93	56,015.00	0.00	0.00	17,445.16	965.78	18,410.94	37,604.06	S/L	58.00
650		3RD ZONE DISTRIBUTION	6/30/93	113,694.80	0.00	0.00	35,274.71	1,960.26	37,234.97	76,459.83	S/L	58.00
628		ZONE 2 DIST MAINS	8/31/93	4,985.97	0.00	0.00	1,538.41	85.97	1,624.38	3,361.59	S/L	58.00
588		BASIN AREA ZONE 5	9/30/93	46,449.35	0.00	0.00	14,294.04	800.85	15,094.89	31,354.46	S/L	58.00
649		3RD ZONE DISTRIBUTION	12/30/93	925.55	0.00	0.00	282.52	15.96	298.48	627.07	S/L	58.00
505		HIGHLAND AVE RELOCATION	1/01/94	467,710.29	0.00	0.00	142,748.62	8,063.97	150,812.59	316,897.70	S/L	58.00
680		SUBDISTRICT A	1/01/94	1,353,486.81	0.00	0.00	413,093.93	23,335.98	436,429.91	917,056.90	S/L	58.00
503		CITY OF FT MITCHELL, KY	1/18/94	501.38	0.00	0.00	152.69	8.64	161.33	340.05	S/L	58.00
651		CITY OF ERLANGER, KY	1/18/94	8,728.38	0.00	0.00	2,659.92	150.49	2,810.41	5,917.97	S/L	58.00
629		ZONE 2 DIST MAINS	10/31/94	2,815.70	0.00	0.00	835.77	48.55	884.32	1,931.38	S/L	58.00
504		PRICE & COWIE	11/16/94	2,402,037.66	0.00	0.00	711,914.11	41,414.44	753,328.55	1,648,709.11	S/L	58.00
506		FIDELITY EXPANSION	12/31/94	257,031.44	0.00	0.00	75,858.76	4,431.58	80,290.34	176,741.10	S/L	58.00
510		HIGHLAND AVENUE RELOCAT	4/18/95	30,081.60	0.00	0.00	8,788.15	518.65	9,306.80	20,774.80	S/L	58.00
654		44 MGO UPGRADE - FTTP	5/02/95	1,907,261.14	0.00	0.00	556,458.02	32,883.81	589,341.83	1,317,919.31	S/L	58.00
507		GEISEN TIE-IN	6/30/95	8,967.89	0.00	0.00	2,601.76	154.62	2,756.38	6,211.51	S/L	58.00
630		ZONE 2 DIST. MAINS	6/30/95	4,278.00	0.00	0.00	1,241.14	73.76	1,314.90	2,963.10	S/L	58.00
508		CAPITAL DEV. PTSHP. - UPGRA	8/15/95	2,680.00	0.00	0.00	774.14	46.21	820.35	1,859.65	S/L	58.00
652		J. GEMMER	9/30/95	4,052.55	0.00	0.00	1,165.36	69.87	1,235.23	2,817.32	S/L	58.00
653		W.O. PART 1 - OCT	10/19/95	2,989.36	0.00	0.00	858.15	51.54	909.69	2,079.67	S/L	58.00
509		DEER CHASE MAIN	11/21/95	147,695.82	0.00	0.00	42,261.70	2,546.48	44,808.18	102,887.64	S/L	58.00
553		CAPITAL INTEREST	1/01/96	18,799.68	0.00	0.00	5,358.04	324.13	5,682.17	13,117.51	S/L	58.00

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
554		CAPITAL INTEREST	1/01/96	69,113.61	0.00	0.00	19,697.74	1,191.61	20,889.35	48,224.26	S/L	58.00
602		CAPITAL INTEREST	1/01/96	1,500.23	0.00	0.00	427.56	25.87	453.43	1,046.80	S/L	58.00
511		ST JOSEPH LAND IMPROV	2/20/96	1,541.74	0.00	0.00	437.23	26.58	463.81	1,077.93	S/L	58.00
655		ZONE 3 DISTR MAINS	2/20/96	38,812.10	0.00	0.00	11,008.04	669.17	11,677.21	27,134.89	S/L	58.00
512		EMPIRE DR OUTLET	3/20/96	14,000.00	0.00	0.00	3,959.51	241.38	4,200.89	9,799.11	S/L	58.00
631		LEATIN RD	3/20/96	38,126.73	0.00	0.00	10,783.23	657.36	11,440.59	26,686.14	S/L	58.00
548		T MORE PARKWAY	4/03/96	7,400.00	0.00	0.00	2,090.10	127.59	2,217.69	5,182.31	S/L	58.00
513		EMPIRE DRIVE	5/21/96	3,151.00	0.00	0.00	885.83	54.33	940.16	2,210.84	S/L	58.00
514		ZONE 2 TRANS MAINS TD	6/30/96	71,645.89	0.00	0.00	20,061.57	1,235.27	21,296.84	50,349.05	S/L	58.00
550		ZONE 3 TRANS MAINS	6/30/96	461,219.20	0.00	0.00	129,146.00	7,952.06	137,098.06	324,121.14	S/L	58.00
551		ZONE 3 TRANS MAINS	6/30/96	30,267.00	0.00	0.00	8,475.04	521.84	8,996.88	21,270.12	S/L	58.00
552		ZONE 3 TRANS MAINS	6/30/96	1,491,179.76	0.00	0.00	417,545.14	25,710.00	443,255.14	1,047,924.62	S/L	58.00
600		ZONE 1 DISR MAINS	7/31/96	1,705.20	0.00	0.00	475.97	29.40	505.37	1,199.83	S/L	58.00
632		ZONE 2 DISR MAINS	8/22/96	521.76	0.00	0.00	145.37	9.00	154.37	367.39	S/L	58.00
601		ZONE 1 DISTR MAINS	8/31/96	24,964.09	0.00	0.00	6,947.49	430.42	7,377.91	17,586.18	S/L	58.00
656		ZONE 3 DISTR MAINS	8/31/96	362.38	0.00	0.00	100.86	6.25	107.11	255.27	S/L	58.00
549		IND BRIDGE	9/17/96	1,841.10	0.00	0.00	511.52	31.74	543.26	1,297.84	S/L	58.00
681		ZONE 5 DISTRIB MAINS	9/30/96	1,244.34	0.00	0.00	345.24	21.45	366.69	877.65	S/L	58.00
660		CC Trans & Dist Mains	1/01/97	19,520,048.63	0.00	0.00	9,722,932.30	336,552.56	10,059,484.86	9,460,563.77	S/L	58.00
555		Cold Spring Ele.- Walton Meter	3/10/97	1,885.00	0.00	0.00	514.64	32.50	547.14	1,337.86	S/L	58.00
634		Zone 2 Distr Mains various	6/30/97	9,208.50	0.00	0.00	2,485.65	158.77	2,644.42	6,564.08	S/L	58.00
657		Zone 3 Distr Mains	6/30/97	79,504.43	0.00	0.00	21,460.15	1,370.77	22,830.92	56,673.51	S/L	58.00
658		Contributed Capital	6/30/97	2,048,557.50	0.00	0.00	552,952.60	35,319.96	588,272.56	1,460,284.94	S/L	58.00
659		Capitalized construction Projects	6/30/97	209,635.85	0.00	0.00	56,585.47	3,614.41	60,199.88	149,435.97	S/L	58.00
515		Zone 2 Trans Mains TD	9/30/97	135,159.58	0.00	0.00	36,138.59	2,330.34	38,468.93	96,690.65	S/L	58.00
472		Mains in Service 1998 All Zones	6/30/98	4,875,782.55	0.00	0.00	1,266,835.06	84,065.22	1,350,900.28	3,524,882.27	S/L	58.00
473		Mains Contributed by Contractors	6/30/98	1,114,116.00	0.00	0.00	289,471.78	19,208.90	308,680.68	805,435.32	S/L	58.00
31051		1999 Mainlines - Projects	6/30/99	2,725,557.07	0.00	0.00	680,439.90	46,992.36	727,432.26	1,998,124.81	S/L	58.00
31166		Sub Division Contributions	6/30/99	810,270.00	0.00	0.00	202,285.29	13,970.17	216,255.46	594,014.54	S/L	58.00
31249		Loss on Abandonment of Mains	6/30/99	-100,920.54	0.00	0.00	-100,920.54	0.00	-100,920.54	0.00	S/L	1.00
4680		Mainline Additions 2000	6/30/00	2,945,725.43	0.00	0.00	705,650.51	50,788.37	756,438.88	2,189,286.55	S/L	58.00
4693		Contributed Mains 2000	6/30/00	1,287,800.00	0.00	0.00	308,493.37	22,203.45	330,696.82	957,103.18	S/L	58.00
4208		12" Dezurik butterfly valve	9/05/00	3,653.00	0.00	0.00	3,653.00	0.00	3,653.00	0.00	S/L	15.00
3565		Water Mains Capitalized 2001	6/30/01	12,425,799.08	0.00	0.00	2,851,095.52	214,237.92	3,065,333.44	9,360,465.64	S/L	58.00
3594		Subdivision Contributed Mains 200	6/30/01	1,103,316.00	0.00	0.00	253,155.51	19,022.69	272,178.20	831,137.80	S/L	58.00
4724		Mainline Projects - 2002	6/30/02	6,680,126.76	0.00	0.00	1,465,728.86	115,174.60	1,580,903.46	5,099,223.30	S/L	58.00
4898		Contributed Mains 2002	6/30/02	824,477.00	0.00	0.00	180,847.92	14,215.12	195,063.04	629,413.96	S/L	58.00
31286		Capitalized Interest 2002	6/30/02	96,280.31	0.00	0.00	21,119.00	1,660.01	22,779.01	73,501.30	S/L	58.00
5767		2003 Mainline Projects	6/30/03	2,150,581.02	0.00	0.00	450,003.99	37,078.98	487,082.97	1,663,498.05	S/L	58.00
5774		Contributed Mains 2003	6/30/03	1,045,309.00	0.00	0.00	218,728.47	18,022.57	236,751.04	808,557.96	S/L	58.00
5775		Mains 184-0086-501	6/30/03	1,183,476.92	0.00	0.00	247,639.72	20,404.77	268,044.49	915,432.43	S/L	58.00
31312		Contributed Mains 2004	6/03/04	1,917,416.00	0.00	0.00	383,460.98	33,058.90	416,519.88	1,500,896.12	S/L	58.00
31292		2004 Mainline Projects	6/30/04	5,003,557.33	0.00	0.00	996,441.61	86,268.23	1,082,709.84	3,920,847.49	S/L	58.00
5961		FLUSHING AND BLOWOFF DEV	2/22/05	14,575.00	0.00	0.00	2,632.53	233.20	2,865.73	11,709.27	S/L	62.50
5960		50' EXTENSION OF MAIN TERR.	3/09/05	3,212.77	0.00	0.00	580.24	51.40	631.64	2,581.13	S/L	62.50
5962		Misc. Main & Blowoff	6/30/05	32,156.25	0.00	0.00	5,699.78	514.50	6,214.28	25,941.97	S/L	62.50
5959		50' EXTENSION GLENHURST DI	10/03/05	19,858.93	0.00	0.00	3,469.88	317.74	3,787.62	16,071.31	S/L	62.50
6056		2" PE Pipe 2,551'	12/31/05	30,612.00	0.00	0.00	5,271.43	489.79	5,761.22	24,850.78	S/L	62.50
6057		4" DIP Pipe - 1,889'	12/31/05	34,002.00	0.00	0.00	5,855.19	544.03	6,399.22	27,602.78	S/L	62.50

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
6058		6" DIP Pipe - 500'	12/31/05	10,750.00	0.00	0.00	1,851.18	172.00	2,023.18	8,726.82	S/L	62.50
6059		6" PVC Pipe - 6,499'	12/31/05	123,481.00	0.00	0.00	21,263.71	1,975.70	23,239.41	100,241.59	S/L	62.50
6060		8" DIP Pipe - 12,408	12/31/05	614,263.79	0.00	0.00	105,777.45	9,828.22	115,605.67	498,658.12	S/L	62.50
6061		8" PVC Pipe - 35,948	12/31/05	790,856.00	0.00	0.00	136,187.03	12,653.70	148,840.73	642,015.27	S/L	62.50
6062		12" DIP Pipe - 18,298	12/31/05	1,245,788.43	0.00	0.00	214,527.24	19,932.61	234,459.85	1,011,328.58	S/L	62.50
6063		16" DIP Pipe - 5,790	12/31/05	691,079.35	0.00	0.00	119,005.26	11,057.27	130,062.53	561,016.82	S/L	62.50
6064		20" DIP Pipe - 780'	12/31/05	348,428.75	0.00	0.00	60,000.13	5,574.86	65,574.99	282,853.76	S/L	62.50
31328		36" DIP Pipe - 240'	12/31/05	287,209.76	0.00	0.00	49,458.14	4,595.36	54,053.50	233,156.26	S/L	62.50
31335		Capitalized Interest 2005	12/31/05	114,259.63	0.00	0.00	19,675.71	1,828.15	21,503.86	92,755.77	S/L	62.50
7150		2" PVC Mainline 2,225ft	6/01/06	26,700.00	0.00	0.00	4,485.42	427.20	4,912.62	21,787.38	S/L	62.50
7151		6" PVC Mainlines 7,787ft	6/01/06	216,089.25	0.00	0.00	36,301.55	3,457.43	39,758.98	176,330.27	S/L	62.50
7152		8" PVC Mainlines 3,350ft	6/01/06	123,950.00	0.00	0.00	20,822.77	1,983.20	22,805.97	101,144.03	S/L	62.50
7153		12" PVC Mainlines 1,306ft	6/01/06	72,483.00	0.00	0.00	12,176.67	1,159.73	13,336.40	59,146.60	S/L	62.50
7154		4" Ductile Iron Mainline 2,546'	6/01/06	52,447.60	0.00	0.00	8,810.82	839.16	9,649.98	42,797.62	S/L	62.50
7155		6" Ductile Iron Mainlines 1,972'	6/01/06	60,934.80	0.00	0.00	10,723.94	974.96	11,698.90	49,235.90	S/L	62.50
7156		8" Ductile Iron Mainlines 17,166'	6/01/06	70,729.20	0.00	0.00	11,882.05	1,131.67	13,013.72	57,715.48	S/L	62.50
7157		12" Ductile Iron Mainlines 17,890'	6/01/06	1,858,575.25	0.00	0.00	312,228.09	29,737.20	341,965.29	1,516,609.96	S/L	62.50
7158		16" Ductile Iron Mainlines 4,421'	6/01/06	364,290.40	0.00	0.00	61,198.36	5,828.65	67,027.01	297,263.39	S/L	62.50
7174		12" PVC Mainline - 4,945'	12/31/06	505,957.50	0.00	0.00	82,016.22	8,095.32	90,111.54	415,845.96	S/L	62.50
7175		8" PVC Mainline - 16,785'	12/31/06	1,302,075.63	0.00	0.00	211,067.78	20,833.21	231,900.99	1,070,174.64	S/L	62.50
7176		6" PVC Mainline - 769'	12/31/06	114,142.98	0.00	0.00	18,502.71	1,826.29	20,329.00	93,813.98	S/L	62.50
7177		3" PVC Mainline - 10'	12/31/06	1,042.89	0.00	0.00	169.08	16.69	185.77	857.12	S/L	62.50
7178		42" DI Pipe - 519'	12/31/06	310,563.05	0.00	0.00	50,342.59	4,969.01	55,311.60	255,251.45	S/L	62.50
7179		36" DI Pipe - 1,806'	12/31/06	1,089,161.32	0.00	0.00	176,554.14	17,426.58	193,980.72	895,180.60	S/L	62.50
7180		18" DI Pipe - 104'	12/31/06	12,093.59	0.00	0.00	1,960.41	193.50	2,153.91	9,939.68	S/L	62.50
7181		16" DI Pipe - 2,336'	12/31/06	223,235.04	0.00	0.00	36,186.62	3,571.76	39,758.38	183,476.66	S/L	62.50
7182		12" DI Pipe - 35,335'	12/31/06	3,092,042.94	0.00	0.00	501,223.31	49,472.69	550,696.00	2,541,346.94	S/L	62.50
7183		8" DI Pipe - 24,738'	12/31/06	2,239,110.94	0.00	0.00	362,962.19	35,825.78	398,787.97	1,840,322.97	S/L	62.50
7184		6" DI Pipe - 808'	12/31/06	99,432.80	0.00	0.00	16,118.11	1,590.92	17,709.03	81,723.77	S/L	62.50
7185		4" DI Pipe - 264'	12/31/06	47,543.59	0.00	0.00	7,706.89	760.70	8,467.59	39,076.00	S/L	62.50
7186		3" DI Pipe - 15'	12/31/06	662.19	0.00	0.00	107.39	10.60	117.99	544.20	S/L	62.50
31390		1,591' of 12" PVC Pipe 2007	12/31/07	79,450.09	0.00	0.00	12,076.40	1,271.20	13,347.60	66,102.49	S/L	62.50
31391		20,450' of 8" PVC Pipe 2007	12/31/07	993,123.54	0.00	0.00	150,954.81	15,889.98	166,844.79	826,278.75	S/L	62.50
31392		673' of 6" PVC Pipe 2007	12/31/07	102,446.81	0.00	0.00	15,571.92	1,639.15	17,211.07	85,235.74	S/L	62.50
31393		2,537' of 24" DIP Pipe 2007	12/31/07	665,688.76	0.00	0.00	101,184.69	10,651.02	111,835.71	553,853.05	S/L	62.50
31394		8,413' of 12" DIP Pipe 2007	12/31/07	762,060.47	0.00	0.00	115,833.21	12,192.97	128,026.18	634,034.29	S/L	62.50
31395		18,477' of 8" DIP Pipe 2007	12/31/07	1,082,031.75	0.00	0.00	164,468.84	17,312.51	181,781.35	900,250.40	S/L	62.50
31396		2,549' of 6" DIP Pipe 2007	12/31/07	79,942.49	0.00	0.00	12,151.26	1,279.08	13,430.34	66,512.15	S/L	62.50
31417		Cap Int/Lab 2007	12/31/07	518,727.81	0.00	0.00	78,846.58	8,299.64	87,146.22	431,581.59	S/L	62.50
31446		PVC 6" 1254' 2008	7/01/08	45,541.52	0.00	0.00	6,557.94	728.66	7,286.60	38,254.92	S/L	62.50
31447		PVC 4" 275" 2008	7/01/08	5,665.00	0.00	0.00	815.76	90.64	906.40	4,758.60	S/L	62.50
31448		PVC 2" 595' 2008	7/01/08	7,140.00	0.00	0.00	1,028.16	114.24	1,142.40	5,997.60	S/L	62.50
31449		Ductile 36" 607" 2008	7/01/08	226,416.05	0.00	0.00	32,603.94	3,622.66	36,226.60	190,189.45	S/L	62.50
31450		Ductile 30" 229' 2008	7/01/08	167,169.42	0.00	0.00	24,072.40	2,674.71	26,747.11	140,422.31	S/L	62.50
31451		Ductile 24" 106' 2008`	7/01/08	48,575.37	0.00	0.00	6,994.88	777.21	7,772.09	40,803.28	S/L	62.50
31452		Ductile 20" 640' 2008	7/01/08	110,990.94	0.00	0.00	15,982.74	1,775.86	17,758.60	93,232.34	S/L	62.50
31453		Ductile 12" 14433' 2008	7/01/08	1,361,801.12	0.00	0.00	196,099.38	21,788.82	217,888.20	1,143,912.92	S/L	62.50
31454		Ductile 8" 9590' 2008	7/01/08	531,810.75	0.00	0.00	76,580.74	8,508.97	85,089.71	446,721.04	S/L	62.50
31455		Ductile 6" 788' 2008	7/01/08	44,835.43	0.00	0.00	6,456.32	717.37	7,173.69	37,661.74	S/L	62.50

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
31460		PVC 8" 855' 2008	7/01/08	73,068.94	0.00	0.00	10,521.90	1,169.10	11,691.00	61,377.94	S/L	62.50
31444		PVC 12" 9447'	12/31/08	596,048.12	0.00	0.00	81,062.54	9,536.77	90,599.31	505,448.81	S/L	62.50
7703		160' - 2" PVC Pipe	7/01/09	1,920.00	0.00	0.00	245.76	30.72	276.48	1,643.52	S/L	62.50
7704		50' 4" PVC Pipe	7/01/09	11,097.95	0.00	0.00	1,420.55	177.57	1,598.12	9,499.83	S/L	62.50
7705		3,896 - 6" PVC Pipe	7/01/09	284,135.72	0.00	0.00	36,369.37	4,546.17	40,915.54	243,220.18	S/L	62.50
7706		20,456' - 8" PVC Pipe	7/01/09	1,006,532.36	0.00	0.00	128,836.16	16,104.52	144,940.68	861,591.68	S/L	62.50
7707		3,641' - 12" PVC Pipe	7/01/09	295,551.83	0.00	0.00	37,830.63	4,728.83	42,559.46	252,992.37	S/L	62.50
7708		10' - 3" DIP Pipe	7/01/09	6,567.76	0.00	0.00	840.64	105.08	945.72	5,622.04	S/L	62.50
7709		455 - 4" DIP Pipe	7/01/09	19,848.48	0.00	0.00	2,540.64	317.58	2,858.22	16,990.26	S/L	62.50
7710		969' - 6" DIP Pipe	7/01/09	76,776.52	0.00	0.00	9,827.36	1,228.42	11,055.78	65,720.74	S/L	62.50
7711		28,891' - 8" DIP Pipe	7/01/09	2,050,108.03	0.00	0.00	262,413.83	32,801.73	295,215.56	1,754,892.47	S/L	62.50
7712		27,507' - 10" DIP Pipe	7/01/09	2,533,669.34	0.00	0.00	324,308.89	40,538.61	364,847.50	2,168,815.84	S/L	62.50
7713		70' - 12" DIP Pipe	7/01/09	23,685.97	0.00	0.00	3,031.84	378.98	3,410.82	20,275.15	S/L	62.50
7714		3,606' - 20" DIP Pipe	7/01/09	378,551.75	0.00	0.00	48,454.63	6,056.83	54,511.46	324,040.29	S/L	62.50
7715		802' - 24" DIP Pipe	7/01/09	345,443.25	0.00	0.00	44,216.73	5,527.09	49,743.82	295,699.43	S/L	62.50
7716		1,567' - 30" DIP Pipe	7/01/09	557,095.74	0.00	0.00	71,308.25	8,913.53	80,221.78	476,873.96	S/L	62.50
7717		3,540' - 36" DIP Pipe	7/01/09	1,309,337.78	0.00	0.00	167,595.20	20,949.40	188,544.60	1,120,793.18	S/L	62.50
31480		Auto Flush devices (5)	9/01/09	10,500.00	0.00	0.00	4,112.50	525.00	4,637.50	5,862.50	S/L	20.00
7936		14,213 - 8" PVC Pipe	12/31/10	1,146,695.86	0.00	0.00	119,256.35	18,347.13	137,603.48	1,009,092.38	S/L	62.50
7937		4,822 - 6" PVC Pipe	12/31/10	295,869.34	0.00	0.00	30,770.41	4,733.91	35,504.32	260,365.02	S/L	62.50
7938		14,200 - 6" Relined CI Pipe	12/31/10	631,532.10	0.00	0.00	65,679.32	10,104.51	75,783.83	555,748.27	S/L	62.50
7939		4,462 - 16" DI Pipe	12/31/10	780,973.77	0.00	0.00	81,221.27	12,495.58	93,716.85	687,256.92	S/L	62.50
7940		12 - 12" DI Pipe	12/31/10	9,490.22	0.00	0.00	986.96	151.84	1,138.80	8,351.42	S/L	62.50
7941		5,471 - 8" DI Pipe	12/31/10	321,556.45	0.00	0.00	33,441.85	5,144.90	38,586.75	282,969.70	S/L	62.50
7942		63 - 6" DI Pipe	12/31/10	4,797.57	0.00	0.00	498.94	76.76	575.70	4,221.87	S/L	62.50
31500		5,254 12" PVC Pipe 2011	12/31/11	298,206.50	0.00	0.00	26,242.15	4,771.30	31,013.45	267,193.05	S/L	62.50
31501		25,140' of 8" PVC Pipe 2011	12/31/11	1,004,822.98	0.00	0.00	88,424.43	16,077.17	104,501.60	900,321.38	S/L	62.50
31502		1,471' of 6" PVC Pipe 2011	12/31/11	40,890.84	0.00	0.00	3,598.38	654.25	4,252.63	36,638.21	S/L	62.50
31503		181' of 2" PVC Pipe 2011	12/31/11	2,172.00	0.00	0.00	191.13	34.75	225.88	1,946.12	S/L	62.50
31504		7,660' of 42" DI Pipe 2011	12/31/11	3,211,078.00	0.00	0.00	282,574.87	51,377.25	333,952.12	2,877,125.88	S/L	62.50
31505		23,335' of 24" DI Pipe 2011	12/31/11	2,967,983.63	0.00	0.00	261,182.57	47,487.74	308,670.31	2,659,313.32	S/L	62.50
31506		29,043' of 12" DI Pipe 2011	12/31/11	2,480,722.23	0.00	0.00	218,303.58	39,691.56	257,995.14	2,222,727.09	S/L	62.50
31507		36,496' of 8" DI Pipe 2011	12/31/11	3,595,586.12	0.00	0.00	316,411.59	57,529.38	373,940.97	3,221,645.15	S/L	62.50
31508		4,413' of 6" DI Pipe 2011	12/31/11	301,205.92	0.00	0.00	26,506.10	4,819.29	31,325.39	269,880.53	S/L	62.50
31509		1,309' of 4" DI Pipe 2011	12/31/11	29,397.83	0.00	0.00	2,587.03	470.37	3,057.40	26,340.43	S/L	62.50
9059		105' - 12" PVC Pipe	7/01/12	13,800.39	0.00	0.00	1,104.04	220.81	1,324.85	12,475.54	S/L	62.50
9060		28,693 - 8" PVC Pipe	7/01/12	3,614,761.07	0.00	0.00	289,180.90	57,836.18	347,017.08	3,267,743.99	S/L	62.50
9061		4,620 - 6" PVC Pipe	7/01/12	392,078.20	0.00	0.00	31,366.26	6,273.25	37,639.51	354,438.69	S/L	62.50
9062		286' - 4" PVC Pipe	7/01/12	41,444.83	0.00	0.00	3,315.60	663.12	3,978.72	37,466.11	S/L	62.50
9063		216' - 2" PVC Pipe	7/01/12	2,845.00	0.00	0.00	227.60	45.52	273.12	2,571.88	S/L	62.50
9065		7,052' - 36" DI Pipe	7/01/12	2,990,036.48	0.00	0.00	239,202.90	47,840.58	287,043.48	2,702,993.00	S/L	62.50
9066		80' - 30" DI Pipe	7/01/12	119,428.58	0.00	0.00	9,554.30	1,910.86	11,465.16	107,963.42	S/L	62.50
9067		2,813' - 24" DI Pipe	7/01/12	1,226,078.27	0.00	0.00	98,086.26	19,617.25	117,703.51	1,108,374.76	S/L	62.50
9068		3,568' - 20" DI Pipe	7/01/12	1,590,630.92	0.00	0.00	127,250.46	25,450.09	152,700.55	1,437,930.37	S/L	62.50
9069		5,198' - 16" DI Pipe	7/01/12	782,664.02	0.00	0.00	62,613.10	12,522.62	75,135.72	707,528.30	S/L	62.50
9070		17,289' - 12" DI Pipe	7/01/12	1,834,310.31	0.00	0.00	146,744.80	29,348.96	176,093.76	1,658,216.55	S/L	62.50
9071		85' - 10" DI Pipe	7/01/12	9,537.04	0.00	0.00	762.96	152.59	915.55	8,621.49	S/L	62.50
9072		31,987' - 8" DI Pipe`	7/01/12	4,333,758.85	0.00	0.00	346,700.70	69,340.14	416,040.84	3,917,718.01	S/L	62.50
9073		4,454' - 6" DI Pipe	7/01/12	424,878.94	0.00	0.00	33,990.30	6,798.06	40,788.36	384,090.58	S/L	62.50

Tax Asset Detail 7/01/17 - 6/30/18

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 331-0001-000 (continued)												
9075		233' - 4" DI Pipe	7/01/12	8,702.55	0.00	0.00	696.20	139.24	835.44	7,867.11	S/L	62.50
31533		4,815" - 12" PVC Pipe	7/01/13	374,009.51	0.00	0.00	23,936.61	5,984.15	29,920.76	344,088.75	S/L	62.50
31534		10' = 10" PVC Pipe	7/01/13	1,003.49	0.00	0.00	64.24	16.06	80.30	923.19	S/L	62.50
31535		28,149' - 8" PVC Pipe	7/01/13	3,067,792.86	0.00	0.00	196,272.87	49,084.69	245,372.56	2,822,420.30	S/L	62.50
31536		10,627' - 6" PVC Pipe	7/01/13	822,135.31	0.00	0.00	52,616.64	13,154.16	65,770.80	756,364.51	S/L	62.50
31537		10' - 4" PVC Pipe	7/01/13	1,135.57	0.00	0.00	72.67	18.17	90.84	1,044.73	S/L	62.50
31538		889' - 2" PVC Pipe	7/01/13	30,922.83	0.00	0.00	1,979.07	494.77	2,473.84	28,448.99	S/L	62.50
31539		6,840' - 16" DI Pipe	7/01/13	563,616.00	0.00	0.00	36,071.44	9,017.86	45,089.30	518,526.70	S/L	62.50
31540		8,907' - 12" DI Pipe	7/01/13	1,438,281.88	0.00	0.00	92,050.05	23,012.51	115,062.56	1,323,219.32	S/L	62.50
31541		108,692' - 8" DI Pipe	7/01/13	1,166,600.28	0.00	0.00	74,662.40	18,665.60	93,328.00	1,073,272.28	S/L	62.50
31542		469' - 6" DI Pipe	7/01/13	23,683.97	0.00	0.00	1,515.76	378.94	1,894.70	21,789.27	S/L	62.50
31543		608' - 4" DI Pipe	7/01/13	103,989.21	0.00	0.00	6,655.31	1,663.83	8,319.14	95,670.07	S/L	62.50
31600		2014 Mains 43,684'	7/01/14	6,610,997.50	0.00	0.00	317,327.88	105,775.96	423,103.84	6,187,893.66	S/L	62.50
31603		2014 Contributed Mains 19,493'	7/01/14	833,835.85	0.00	0.00	40,024.12	13,341.37	53,365.49	780,470.36	S/L	62.50
31621		2015 Mains 64,532'	7/01/15	6,384,156.92	0.00	0.00	204,293.03	102,146.51	306,439.54	6,077,717.38	S/L	62.50
31629		2015 Contributed Mains 11,810'	7/01/15	499,655.79	0.00	0.00	15,988.99	7,994.49	23,983.48	475,672.31	S/L	62.50
31630		2015 Mains - Interconnet	12/01/15	19,800.00	0.00	0.00	501.60	316.80	818.40	18,981.60	S/L	62.50
31636		2016 Contributed Mains 27,383'	7/01/16	1,077,497.00	0.00	0.00	17,239.96	17,239.95	34,479.91	1,043,017.09	S/L	62.50
31643		2016 Mains 69,182'	7/01/16	10,940,627.49	0.00	0.00	175,050.04	175,050.04	350,100.08	10,590,527.41	S/L	62.50
31637		Sidewalk Replacement	8/01/16	15,741.00	0.00	0.00	230.87	251.86	482.73	15,258.27	S/L	62.50
31659		2017 Contributed Mains 16,738'	7/01/17	632,075.00	0.00c	0.00	5,056.60	10,113.20	15,169.80	616,905.20	S/L	62.50
31666		2017 Mains 110,917'	7/01/17	10,003,861.47	0.00c	0.00	80,030.89	160,061.78	240,092.67	9,763,768.80	S/L	62.50
31675		2018 Contributed Mains at 6/30 5,0:	6/30/18	195,677.50	0.00c	0.00	0.00	0.00	0.00	195,677.50	S/L	62.50
31684		2018 Mains at 6/30	6/30/18	2,125,564.02	0.00c	0.00	0.00	0.00	0.00	2,125,564.02	S/L	62.50
			331-0001-000	<u>200645346.53</u>	<u>0.00c</u>	<u>0.00</u>	<u>33,619,436.23</u>	<u>3,395,250.92</u>	<u>37,014,687.15</u>	<u>163630659.38</u>		

Group: 331-0002-000

4831		Mains	6/13/02	5,133.76	0.00	0.00	1,166.58	88.51	1,255.09	3,878.67	S/L	58.00
4832		Mains	6/13/02	69,447.14	0.00	0.00	15,781.12	1,197.36	16,978.48	52,468.66	S/L	58.00
4833		Mains	6/13/02	1,083.72	0.00	0.00	246.24	18.68	264.92	818.80	S/L	58.00
4834		Mains	6/13/02	43,745.05	0.00	0.00	9,940.66	754.23	10,694.89	33,050.16	S/L	58.00
4835		Mains	6/13/02	20,863.68	0.00	0.00	4,741.09	359.72	5,100.81	15,762.87	S/L	58.00
4836		Mains	6/13/02	161,620.43	0.00	0.00	36,726.67	2,786.56	39,513.23	122,107.20	S/L	58.00
4837		MAins	6/13/02	138,388.75	0.00	0.00	31,447.45	2,386.01	33,833.46	104,555.29	S/L	58.00
4838		Mains	6/13/02	1,426.01	0.00	0.00	323.05	24.59	347.64	1,078.37	S/L	58.00
4839		Mains	6/13/02	548.76	0.00	0.00	124.71	9.46	134.17	414.59	S/L	58.00
4840		Mains	6/13/02	17,796.57	0.00	0.00	4,044.10	306.84	4,350.94	13,445.63	S/L	58.00
4841		Mains	6/13/02	138,345.98	0.00	0.00	31,437.78	2,385.28	33,823.06	104,522.92	S/L	58.00
4842		Mains	6/13/02	81,984.20	0.00	0.00	18,630.10	1,413.52	20,043.62	61,940.58	S/L	58.00
4843		Mains	6/13/02	1,064.94	0.00	0.00	242.76	18.36	261.12	803.82	S/L	58.00
4844		Mains	6/13/02	1,083.72	0.00	0.00	246.24	18.68	264.92	818.80	S/L	58.00
4845		Mains	6/13/02	274.38	0.00	0.00	62.36	4.73	67.09	207.29	S/L	58.00
4846		Mains	6/13/02	3,687.08	0.00	0.00	835.24	63.57	898.81	2,788.27	S/L	58.00
4847		Mains	6/13/02	82,992.16	0.00	0.00	18,859.14	1,430.90	20,290.04	62,702.12	S/L	58.00
4848		Mains	6/13/02	64,191.48	0.00	0.00	14,586.88	1,106.75	15,693.63	48,497.85	S/L	58.00
4849		Mains	6/13/02	274.38	0.00	0.00	62.36	4.73	67.09	207.29	S/L	58.00
4850		Mains	6/13/02	721.28	0.00	0.00	163.96	12.44	176.40	544.88	S/L	58.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period	
Group: 331-0002-000 (continued)													
4851		Mains	6/13/02	1,086.84	0.00	0.00	246.98	18.74	265.72	821.12	S/L	58.00	
4852		Mains	6/13/02	5,937.01	0.00	0.00	1,336.68	102.36	1,439.04	4,497.97	S/L	58.00	
4853		Mains	6/13/02	3,230.24	0.00	0.00	725.09	55.69	780.78	2,449.46	S/L	58.00	
4854		Mains	6/13/02	9,195.36	0.00	0.00	2,064.18	158.54	2,222.72	6,972.64	S/L	58.00	
4855		Mains	6/13/02	340,140.57	0.00	0.00	76,133.31	5,864.49	81,997.80	258,142.77	S/L	58.00	
4856		Mains	6/13/02	5,665.00	0.00	0.00	1,267.95	97.67	1,365.62	4,299.38	S/L	58.00	
4857		Mains	6/13/02	63,525.86	0.00	0.00	14,138.59	1,095.27	15,233.86	48,292.00	S/L	58.00	
4858		Mains	6/13/02	6,142.50	0.00	0.00	1,395.86	105.91	1,501.77	4,640.73	S/L	58.00	
4859		Mains	6/13/02	3,601,484.59	0.00	0.00	841,251.95	62,094.56	903,346.51	2,698,138.08	S/L	58.00	
4860		Mains	6/13/02	55,065.66	0.00	0.00	12,513.16	949.41	13,462.57	41,603.09	S/L	58.00	
4861		Mains	6/13/02	36,439.28	0.00	0.00	8,280.42	628.26	8,908.68	27,530.60	S/L	58.00	
4862		Mains	6/13/02	358.57	0.00	0.00	81.44	6.18	87.62	270.95	S/L	58.00	
4863		Mains	6/13/02	3,655.82	0.00	0.00	830.72	63.03	893.75	2,762.07	S/L	58.00	
4864		Mains	6/13/02	66,909.07	0.00	0.00	14,810.47	1,153.60	15,964.07	50,945.00	S/L	58.00	
4865		Mains	6/13/02	101,482.39	0.00	0.00	22,403.86	1,749.70	24,153.56	77,328.83	S/L	58.00	
4866		Mains	6/13/02	69,055.74	0.00	0.00	15,205.43	1,190.62	16,396.05	52,659.69	S/L	58.00	
4867		Mains	6/13/02	296,685.50	0.00	0.00	65,327.31	5,115.27	70,442.58	226,242.92	S/L	58.00	
4868		Mains	6/13/02	697,736.11	0.00	0.00	153,634.78	12,029.93	165,664.71	532,071.40	S/L	58.00	
4869		Mains	6/13/02	3,027.50	0.00	0.00	666.64	52.20	718.84	2,308.66	S/L	58.00	
				331-0002-000			6,201,497.08	0.00c	0.00	1,421,983.31	106,922.35	1,528,905.66	4,672,591.42
Group: 331-0003-000													
31293		Mains - Taylor Mill	4/01/04	2,356,140.78	0.00	0.00	475,167.39	40,623.12	515,790.51	1,840,350.27	S/L	58.00	
				331-0003-000			2,356,140.78	0.00c	0.00	475,167.39	40,623.12	515,790.51	1,840,350.27
Group: 333-0001-000													
686		SERVICE AREA	1/01/59	268,044.03	0.00	0.00	268,044.03	0.00	268,044.03	0.00	S/L	40.00	
687		SERVICE AREA	1/01/60	20,210.00	0.00	0.00	20,210.00	0.00	20,210.00	0.00	S/L	40.00	
688		SERVICE AREA	1/01/61	20,679.00	0.00	0.00	20,679.00	0.00	20,679.00	0.00	S/L	40.00	
689		SERVICE AREA	1/01/62	22,639.00	0.00	0.00	22,639.00	0.00	22,639.00	0.00	S/L	40.00	
690		SERVICE AREA	1/01/63	27,455.00	0.00	0.00	27,455.00	0.00	27,455.00	0.00	S/L	40.00	
691		SERVICE AREA	1/01/64	31,368.00	0.00	0.00	31,368.00	0.00	31,368.00	0.00	S/L	40.00	
31443		Services Retired 2008	12/31/64	-174,000.00	0.00	0.00	-113,100.00	0.00	-113,100.00	-60,900.00	S/L	1.00	
31481		Services Retired 2009	12/31/64	-259,200.00	0.00	0.00	-168,480.00	0.00	-168,480.00	-90,720.00	S/L	1.00	
31489		Services Retired 2010	12/31/64	-159,375.00	0.00	0.00	-103,593.75	0.00	-103,593.75	-55,781.25	S/L	1.00	
31518		Retirement 168 Services 2011	12/31/64	-71,400.00	0.00	0.00	-46,410.00	0.00	-46,410.00	-24,990.00	S/L	1.00	
31525		663 Services retired 2012	12/31/64	-281,775.00	0.00	0.00	-183,153.75	0.00	-183,153.75	-98,621.25	S/L	1.00	
31555		Retired Services 938 2013	12/31/64	-398,650.00	0.00	0.00	-259,122.50	0.00	-259,122.50	-139,527.50	S/L	1.00	
31595		2014 Abandoned Services	12/31/64	-534,535.08	0.00	0.00	-347,447.80	0.00	-347,447.80	-187,087.28	S/L	1.00	
31618		2015 Abandoned Services	12/31/64	-354,895.75	0.00	0.00	-230,682.24	0.00	-230,682.24	-124,213.51	S/L	1.00	
31638		2016 Abandoned Services	12/31/64	-476,062.14	0.00	0.00	-309,440.39	0.00	-309,440.39	-166,621.75	S/L	1.00	
31661		2017 Abandoned Services	12/31/64	-279,747.39	0.00	0.00	-181,835.80	0.00	-181,835.80	-97,911.59	S/L	1.00	
31677		2018 Abandonment Services at 6/30	12/31/64	-105,814.80	0.00	0.00	-68,779.62	-37,035.18	-105,814.80	0.00	S/L	1.00	
692		SERVICE AREA	1/01/65	41,726.00	0.00	0.00	41,726.00	0.00	41,726.00	0.00	S/L	40.00	

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 333-0001-000 (continued)												
693		SERVICE AREA	1/01/66	48,233.00	0.00	0.00	48,233.00	0.00	48,233.00	0.00	S/L	40.00
694		SERVICE AREA	1/01/67	38,218.00	0.00	0.00	38,218.00	0.00	38,218.00	0.00	S/L	40.00
695		SERVICE AREA	1/01/68	42,288.00	0.00	0.00	42,288.00	0.00	42,288.00	0.00	S/L	40.00
696		SERVICE AREA	1/01/69	53,478.00	0.00	0.00	53,478.00	0.00	53,478.00	0.00	S/L	40.00
697		SERVICE AREA	1/01/70	51,392.00	0.00	0.00	51,392.00	0.00	51,392.00	0.00	S/L	40.00
698		SERVICE AREA	1/01/71	74,673.00	0.00	0.00	74,673.00	0.00	74,673.00	0.00	S/L	40.00
699		SERVICE AREA	1/01/72	83,052.00	0.00	0.00	83,052.00	0.00	83,052.00	0.00	S/L	40.00
700		SERVICE AREA	1/01/73	80,245.00	0.00	0.00	80,245.00	0.00	80,245.00	0.00	S/L	40.00
701		SERVICE AREA	1/01/74	90,854.00	0.00	0.00	90,854.00	0.00	90,854.00	0.00	S/L	40.00
702		SERVICE AREA	1/01/75	100,568.00	0.00	0.00	100,568.00	0.00	100,568.00	0.00	S/L	40.00
703		SERVICE AREA	1/01/76	96,673.00	0.00	0.00	96,673.00	0.00	96,673.00	0.00	S/L	40.00
704		SERVICE AREA	1/01/77	92,590.00	0.00	0.00	92,590.00	0.00	92,590.00	0.00	S/L	40.00
705		SERVICE AREA	1/01/78	82,737.00	0.00	0.00	80,670.40	2,066.60	82,737.00	0.00	S/L	40.00
706		SERVICE AREA	1/01/79	113,762.56	0.00	0.00	108,074.01	2,844.06	110,918.07	2,844.49	S/L	40.00
707		SERVICE AREA	1/01/80	1,472,650.14	0.00	0.00	1,362,200.38	36,816.25	1,399,016.63	73,633.51	S/L	40.00
708		SERVICE AREA	1/01/81	137,773.87	0.00	0.00	123,995.72	3,444.35	127,440.07	10,333.80	S/L	40.00
709		SERVICE AREA	1/01/82	73,187.20	0.00	0.00	64,039.28	1,829.68	65,868.96	7,318.24	S/L	40.00
710		SERVICE AREA	1/01/83	140,290.91	0.00	0.00	120,051.55	3,507.27	123,558.82	16,732.09	S/L	40.00
711		SERVICE AREA	7/01/84	170,260.34	0.00	0.00	140,464.82	4,256.51	144,721.33	25,539.01	S/L	40.00
712		2ND ZONE SERVICE TRANS & I	7/01/84	105.00	0.00	0.00	94.56	2.69	97.25	7.75	S/L	39.00
713		BASIN AREA ZONE 5 SERVICES	7/01/84	2,870.00	0.00	0.00	2,331.88	71.75	2,403.63	466.37	S/L	40.00
714		SERVICE AREA	7/01/85	204,476.99	0.00	0.00	163,581.44	5,111.92	168,693.36	35,783.63	S/L	40.00
715		SERVICE AREA	7/01/86	242,851.55	0.00	0.00	188,209.98	6,071.29	194,281.27	48,570.28	S/L	40.00
716		SERVICE AREA	7/01/87	279,240.33	0.00	0.00	209,430.29	6,981.01	216,411.30	62,829.03	S/L	40.00
717		SERVICE AREA	7/01/88	234,689.09	0.00	0.00	170,149.66	5,867.23	176,016.89	58,672.20	S/L	40.00
718		SERVICE AREA	7/01/89	265,605.29	0.00	0.00	185,923.65	6,640.13	192,563.78	73,041.51	S/L	40.00
719		SERVICE AREA	1/15/90	26,776.69	0.00	0.00	18,409.05	669.42	19,078.47	7,698.22	S/L	40.00
720		SERVICE AREA	2/15/90	19,498.75	0.00	0.00	13,364.80	487.47	13,852.27	5,646.48	S/L	40.00
721		SERVICE AREA	3/15/90	43,799.10	0.00	0.00	29,929.45	1,094.98	31,024.43	12,774.67	S/L	40.00
722		SERVICE AREA	4/15/90	16,654.85	0.00	0.00	11,346.09	416.37	11,762.46	4,892.39	S/L	40.00
723		SERVICE AREA	5/15/90	33,399.67	0.00	0.00	22,683.90	834.99	23,518.89	9,880.78	S/L	40.00
724		SERVICE AREA	6/15/90	34,926.24	0.00	0.00	23,648.08	873.16	24,521.24	10,405.00	S/L	40.00
731		SERVICE AREA	6/30/90	25,758.27	0.00	0.00	17,386.92	643.96	18,030.88	7,727.39	S/L	40.00
773		BASIN AREA ZONE 5 SERVICEI	6/30/90	35.56	0.00	0.00	24.02	0.89	24.91	10.65	S/L	40.00
49		SERVICE AREA	7/15/90	24,398.28	0.00	0.00	16,468.92	609.96	17,078.88	7,319.40	S/L	40.00
766		ZONE 2 SERV TRANS & DIST	7/15/90	199.12	0.00	0.00	134.46	4.98	139.44	59.68	S/L	40.00
726		SERVICE AREA	8/15/90	36,026.18	0.00	0.00	24,242.50	900.65	25,143.15	10,883.03	S/L	40.00
727		SERVICE AREA	9/15/90	24,216.13	0.00	0.00	16,244.90	605.40	16,850.30	7,365.83	S/L	40.00
728		SERVICE AREA	10/15/90	37,901.77	0.00	0.00	25,346.70	947.54	26,294.24	11,607.53	S/L	40.00
729		SERVICE AREA	11/15/90	21,763.62	0.00	0.00	14,509.07	544.09	15,053.16	6,710.46	S/L	40.00
730		SERVICE AREA	12/15/90	28,127.72	0.00	0.00	18,693.14	703.19	19,396.33	8,731.39	S/L	40.00
732		JAY E HARRIS	2/28/91	30,564.00	0.00	0.00	20,121.30	764.10	20,885.40	9,678.60	S/L	40.00
733		SPARTAN UNDERGROUND	3/31/91	12,889.34	0.00	0.00	8,458.55	322.23	8,780.78	4,108.56	S/L	40.00
734		SPARTAN UNDERGROUND	4/15/91	5,495.09	0.00	0.00	3,606.22	137.38	3,743.60	1,751.49	S/L	40.00
735		JAY E HARRIS	4/19/91	6,509.00	0.00	0.00	4,258.09	162.73	4,420.82	2,088.18	S/L	40.00
736		JAY E HARRIS	4/30/91	5,024.00	0.00	0.00	3,286.53	125.60	3,412.13	1,611.87	S/L	40.00
737		SPARTAN UNDERGROUND	4/30/91	12,300.96	0.00	0.00	8,046.78	307.52	8,354.30	3,946.66	S/L	40.00
738		JAY E HARRIS	6/11/91	5,314.00	0.00	0.00	3,465.18	132.85	3,598.03	1,715.97	S/L	40.00
739		SPARTAN UNDERGROUND	6/30/91	13,411.61	0.00	0.00	8,717.55	335.29	9,052.84	4,358.77	S/L	40.00

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Group: 333-0001-000 (continued)												
745		SERVICE AREA	6/30/91	216,059.07	0.00	0.00	140,438.48	5,401.48	145,839.96	70,219.11	S/L	40.00
774		BASIN AREA ZONE 5 SERVICEI	6/30/91	754.94	0.00	0.00	490.63	18.87	509.50	245.44	S/L	40.00
767		ZONE 2 SERV TRANS & DIST	7/15/91	2,169.36	0.00	0.00	1,409.99	54.23	1,464.22	705.14	S/L	40.00
740		SPARTAN UNDERGROUND	7/31/91	5,733.18	0.00	0.00	3,714.63	143.33	3,857.96	1,875.22	S/L	40.00
741		SPARTAN UNDERGROUND	8/28/91	5,741.34	0.00	0.00	3,707.86	143.53	3,851.39	1,889.95	S/L	40.00
742		JAY E HARRIS	8/31/91	6,244.00	0.00	0.00	4,032.58	156.10	4,188.68	2,055.32	S/L	40.00
743		SPARTAN UNDERGROUND	10/31/91	8,318.87	0.00	0.00	5,337.90	207.97	5,545.87	2,773.00	S/L	40.00
744		SPARTAN UNDERGROUND	12/31/91	10,176.44	0.00	0.00	6,487.46	254.41	6,741.87	3,434.57	S/L	40.00
746		SERVICE AREA	1/31/92	14,461.33	0.00	0.00	9,188.90	361.53	9,550.43	4,910.90	S/L	40.00
747		SERVICE AREA	2/28/92	23,961.62	0.00	0.00	15,180.59	599.04	15,779.63	8,181.99	S/L	40.00
775		YOKE INTERSECTION	3/13/92	7,310.00	0.00	0.00	4,624.18	182.75	4,806.93	2,503.07	S/L	40.00
768		SERVICE	3/24/92	191.92	0.00	0.00	121.31	4.80	126.11	65.81	S/L	40.00
748		SERVICE AREA	3/31/92	35,564.33	0.00	0.00	22,453.67	889.11	23,342.78	12,221.55	S/L	40.00
749		SERVICE AREA	4/30/92	11,783.69	0.00	0.00	7,415.46	294.59	7,710.05	4,073.64	S/L	40.00
757		SERVICE AREA	5/31/92	6,681.97	0.00	0.00	4,190.85	167.05	4,357.90	2,324.07	S/L	40.00
750		SERVICE AREA	6/30/92	31,729.45	0.00	0.00	19,835.33	793.24	20,628.57	11,100.88	S/L	40.00
751		SERVICE AREA	7/31/92	46,768.28	0.00	0.00	29,137.61	1,169.21	30,306.82	16,461.46	S/L	40.00
752		SERVICE AREA	8/31/92	18,194.09	0.00	0.00	11,296.69	454.85	11,751.54	6,442.55	S/L	40.00
753		SERVICE AREA	9/30/92	37,023.37	0.00	0.00	22,911.90	925.58	23,837.48	13,185.89	S/L	40.00
777		RESTORATION-WSC	10/30/92	129.36	0.00	0.00	79.70	3.23	82.93	46.43	S/L	40.00
754		SERVICE AREA	10/31/92	43,088.69	0.00	0.00	26,574.37	1,077.22	27,651.59	15,437.10	S/L	40.00
755		SERVICE AREA	11/30/92	10,176.83	0.00	0.00	6,255.53	254.42	6,509.95	3,666.88	S/L	40.00
772		ZONE 3 SVC TRANS & DIST	11/30/92	136.71	0.00	0.00	84.07	3.42	87.49	49.22	S/L	40.00
778		ZONE 5 BASIN AREA	11/30/92	3,534.49	0.00	0.00	2,172.55	88.36	2,260.91	1,273.58	S/L	40.00
756		SERVICE AREA	12/31/92	54,701.17	0.00	0.00	33,508.21	1,367.53	34,875.74	19,825.43	S/L	40.00
769		ZONE 2 SERV TRANS & DIST	3/31/93	1,010.85	0.00	0.00	612.74	25.27	638.01	372.84	S/L	40.00
758		SERVICE AREA	6/30/93	312,575.33	0.00	0.00	187,545.12	7,814.38	195,359.50	117,215.83	S/L	40.00
779		ZONE 5 BASIN AREA	10/31/93	1,303.98	0.00	0.00	771.45	32.60	804.05	499.93	S/L	40.00
760		SERVICE AREA	1/01/94	127,700.00	0.00	0.00	75,023.75	3,192.50	78,216.25	49,483.75	S/L	40.00
780		ZONE 5 BASIN AREA	4/30/94	449.16	0.00	0.00	260.24	11.23	271.47	177.69	S/L	40.00
770		ZONE 2 SERV TRANS & DIST	5/31/94	136.50	0.00	0.00	78.74	3.41	82.15	54.35	S/L	40.00
759		SERVICE AREA	12/31/94	285,617.28	0.00	0.00	160,679.24	7,140.43	167,819.67	117,797.61	S/L	40.00
781		ZONE 5 BASIN AREA SERVICES	1/31/95	427.55	0.00	0.00	239.64	10.69	250.33	177.22	S/L	40.00
761		SERVICE AREA	6/30/95	322,363.65	0.00	0.00	177,355.18	8,059.09	185,414.27	136,949.38	S/L	40.00
771		ORCHARD UPGRADE	10/17/95	20,000.00	0.00	0.00	10,854.11	500.00	11,354.11	8,645.89	S/L	40.00
762		SERVICE AREA	6/30/96	417,314.34	0.00	0.00	219,147.07	10,432.86	229,579.93	187,734.41	S/L	40.00
782		CC Services	1/01/97	5,175,290.75	0.00	0.00	3,065,933.31	132,699.76	3,198,633.07	1,976,657.68	S/L	39.00
763		Service Area	6/30/97	516,904.76	0.00	0.00	258,540.91	12,922.62	271,463.53	245,441.23	S/L	40.00
764		Services on Capitalized Projects	6/30/97	80,936.64	0.00	0.00	44,012.23	2,075.30	46,087.53	34,849.11	S/L	39.00
765		New Services 1998	6/30/98	960,277.64	0.00	0.00	456,296.29	24,006.94	480,303.23	479,974.41	S/L	40.00
31011		1999 Services	6/30/99	659,527.01	0.00	0.00	296,787.24	16,488.18	313,275.42	346,251.59	S/L	40.00
4681		Service Additions 2000	6/30/00	419,930.60	0.00	0.00	178,470.58	10,498.27	188,968.85	230,961.75	S/L	40.00
3566		Services Installed 2001	6/30/01	1,085,824.88	0.00	0.00	382,126.79	27,841.66	409,968.45	675,856.43	S/L	39.00
4725		Services 2002	6/30/02	488,680.25	0.00	0.00	183,255.14	12,217.01	195,472.15	293,208.10	S/L	40.00
5768		Service 2003	6/30/03	661,652.52	0.00	0.00	231,578.35	16,541.31	248,119.66	413,532.86	S/L	40.00
5776		Services 184-0086-501	6/30/03	24,970.00	0.00	0.00	8,739.51	624.25	9,363.76	15,606.24	S/L	40.00
31294		2004 Services	6/30/04	1,063,870.60	0.00	0.00	345,758.00	26,596.77	372,354.77	691,515.83	S/L	40.00

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Group: 333-0001-000 (continued)												
123		3/4" Services - 80	6/30/05	832,357.35	0.00	0.00	249,707.17	20,808.93	270,516.10	561,841.25	S/L	40.00
31334		Services 12/05	12/31/05	36,100.75	0.00	0.00	10,378.98	902.52	11,281.50	24,819.25	S/L	40.00
31376		Services 2006	6/30/06	1,409,621.73	0.00	0.00	387,645.94	35,240.54	422,886.48	986,735.25	S/L	40.00
31397		Services 2007	12/31/07	953,400.30	0.00	0.00	226,432.59	23,835.01	250,267.60	703,132.70	S/L	40.00
31442		Services 2008	7/01/08	1,021,055.50	0.00	0.00	229,737.50	25,526.39	255,263.89	765,791.61	S/L	40.00
7460		Neptune 3" Compound Meter	1/21/09	1,594.59	0.00	0.00	1,342.12	159.46	1,501.58	93.01	S/L	10.00
7718		441 - Services	7/01/09	508,051.09	0.00	0.00	101,610.24	12,701.28	114,311.52	393,739.57	S/L	40.00
31482		Services 2009	7/01/09	413,050.12	0.00	0.00	82,610.01	10,326.25	92,936.26	320,113.86	S/L	40.00
31488		Services 2010	7/01/10	304,086.11	0.00	0.00	53,215.06	7,602.15	60,817.21	243,268.90	S/L	40.00
7943		375 - New Services 2010	12/31/10	233,882.76	0.00	0.00	38,005.95	5,847.07	43,853.02	190,029.74	S/L	40.00
9011		Services install from Inv 2011	12/31/11	352,155.49	0.00	0.00	48,421.39	8,803.89	57,225.28	294,930.21	S/L	40.00
31510		168 Services 2011	12/31/11	239,957.05	0.00	0.00	32,994.11	5,998.93	38,993.04	200,964.01	S/L	40.00
9076		1,117 Services	7/01/12	1,600,353.18	0.00	0.00	200,044.14	40,008.83	240,052.97	1,360,300.21	S/L	40.00
31544		1,024 - 3/4" Services	7/01/13	991,975.61	0.00	0.00	99,197.57	24,799.39	123,996.96	867,978.65	S/L	40.00
31545		7 - 1" Services	7/01/13	5,583.97	0.00	0.00	558.40	139.60	698.00	4,885.97	S/L	40.00
31559		Services 2013	7/01/13	474,249.66	0.00	0.00	47,424.96	11,856.24	59,281.20	414,968.46	S/L	40.00
31601		2014 Services 473'	7/01/14	699,025.25	0.00	0.00	52,426.90	17,475.63	69,902.53	629,122.72	S/L	40.00
31605		Services 2014	7/01/14	427,513.71	0.00	0.00	32,063.52	10,687.84	42,751.36	384,762.35	S/L	40.00
31622		2015 Services 748 units	7/01/15	819,032.97	0.00	0.00	40,951.64	20,475.82	61,427.46	757,605.51	S/L	40.00
31631		2015 Services	7/01/15	594,435.57	0.00	0.00	29,721.77	14,860.89	44,582.66	549,852.91	S/L	40.00
31639		2016 Services	7/01/16	524,475.99	0.00	0.00	13,111.90	13,111.90	26,223.80	498,252.19	S/L	40.00
31644		2016 Services 465 units	7/01/16	1,225,356.31	0.00	0.00	30,633.90	30,633.91	61,267.81	1,164,088.50	S/L	40.00
31652		Dec 2016 New Services	12/30/16	13,516.50	0.00	0.00	168.96	337.91	506.87	13,009.63	S/L	40.00
31653		2017 Services Q1	3/31/17	122,328.80	0.00	0.00	764.56	3,058.22	3,822.78	118,506.02	S/L	40.00
31654		2017 Services Q2	6/30/17	127,102.92	0.00	0.00	0.00	3,177.57	3,177.57	123,925.35	S/L	40.00
31667		2017 Services 838 Units	7/01/17	982,228.47	0.00c	0.00	12,277.86	24,555.71	36,833.57	945,394.90	S/L	40.00
31670		2017 Services Q3	9/30/17	116,171.24	0.00c	0.00	726.07	2,178.21	2,904.28	113,266.96	S/L	40.00
31674		Services	12/01/17	108,222.50	0.00c	0.00	225.46	1,578.24	1,803.70	106,418.80	S/L	40.00
31671		2017 Services Q4	12/31/17	100,852.75	0.00c	0.00	0.00	1,260.66	1,260.66	99,592.09	S/L	40.00
31680		2018 Services Q1	3/31/18	49,999.49	0.00c	0.00	0.00	312.50	312.50	49,686.99	S/L	40.00
31681		2018 Services Q2	6/30/18	256,136.58	0.00c	0.00	0.00	0.00	0.00	256,136.58	S/L	40.00
31685		2018 Services at 6/30	6/30/18	325,028.38	0.00c	0.00	0.00	0.00	0.00	325,028.38	S/L	40.00
		333-0001-000		<u>31,170,721.57</u>	<u>0.00c</u>	<u>0.00</u>	<u>11,191,063.75</u>	<u>773,112.18</u>	<u>11,964,175.93</u>	<u>19,206,545.64</u>		
Group: 333-0003-000												
31295		Services - Taylor Mill	4/01/04	390,000.00	0.00	0.00	129,187.50	9,750.00	138,937.50	251,062.50	S/L	40.00
		333-0003-000		<u>390,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>129,187.50</u>	<u>9,750.00</u>	<u>138,937.50</u>	<u>251,062.50</u>		
Group: 334-0001-000												
31526		6,970 Meters retired 2012	1/01/64	-186,272.95	0.00	0.00	-121,077.42	0.00	-121,077.42	-65,195.53	S/L	1.00
31492		Meters Retired 2010	12/31/64	-197,575.00	0.00	0.00	-128,423.75	0.00	-128,423.75	-69,151.25	S/L	1.00
31520		Retirement 3,500 Meters 2011	12/31/64	-99,312.50	0.00	0.00	-64,553.13	0.00	-64,553.13	-34,759.37	S/L	1.00
31556		Retired Meters 8159 2013	12/31/64	-230,287.78	0.00	0.00	-149,687.05	0.00	-149,687.05	-80,600.73	S/L	1.00
31596		2014 Abandoned Meters	12/31/64	-143,823.58	0.00	0.00	-93,485.32	0.00	-93,485.32	-50,338.26	S/L	1.00
31619		2015 Abandoned Meters	12/31/64	-103,900.00	0.00	0.00	-67,535.00	0.00	-67,535.00	-36,365.00	S/L	1.00
31641		2016 Abandoned Meters	12/31/64	-216,501.63	0.00	0.00	-140,726.06	0.00	-140,726.06	-75,775.57	S/L	1.00

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Group: 334-0001-000 (continued)												
31662		2017 Abandoned Meters	12/31/64	-222,911.73	0.00	0.00	-144,892.62	0.00	-144,892.62	-78,019.11	S/L	1.00
31678		2018 Abandoned Meters at 6/30	12/31/64	-113,355.86	0.00	0.00	-73,681.31	-39,674.55	-113,355.86	0.00	S/L	1.00
812		METERS ALL ZONES	7/01/88	35,545.25	0.00	0.00	21,902.75	846.32	22,749.07	12,796.18	S/L	42.00
813		METERS ALL ZONES	7/01/89	25,330.59	0.00	0.00	15,101.83	603.11	15,704.94	9,625.65	S/L	42.00
814		METERS ALL ZONES	1/15/90	2,212.97	0.00	0.00	1,297.23	52.69	1,349.92	863.05	S/L	42.00
815		METERS ALL ZONES	2/15/90	902.61	0.00	0.00	527.56	21.49	549.05	353.56	S/L	42.00
816		METERS ALL ZONES	3/15/90	7,109.11	0.00	0.00	4,777.49	169.26	4,946.75	2,162.36	S/L	42.00
817		METERS ALL ZONES	4/15/90	1,240.12	0.00	0.00	720.73	29.53	750.26	489.86	S/L	42.00
818		METERS ALL ZONES	5/15/90	1,184.34	0.00	0.00	686.42	28.20	714.62	469.72	S/L	42.00
819		METERS ALL ZONES	6/15/90	1,991.07	0.00	0.00	1,150.56	47.41	1,197.97	793.10	S/L	42.00
826		METERS ALL ZONES	6/30/90	20,007.28	0.00	0.00	11,528.04	476.36	12,004.40	8,002.88	S/L	42.00
820		METERS ALL ZONES	7/15/90	1,408.25	0.00	0.00	811.49	33.53	845.02	563.23	S/L	42.00
821		METERS ALL ZONES	8/15/90	5,524.44	0.00	0.00	3,173.91	131.53	3,305.44	2,219.00	S/L	42.00
822		METERS ALL ZONES	9/15/90	4,719.52	0.00	0.00	2,703.60	112.37	2,815.97	1,903.55	S/L	42.00
823		METERS ALL ZONES	10/15/90	1,983.42	0.00	0.00	1,132.90	47.22	1,180.12	803.30	S/L	42.00
824		METERS ALL ZONES	11/15/90	1,427.69	0.00	0.00	813.02	33.99	847.01	580.68	S/L	42.00
825		METERS ALL ZONES	12/15/90	1,644.01	0.00	0.00	933.53	39.14	972.67	671.34	S/L	42.00
31388		Meters Retired in 2007	12/31/90	-153,450.00	0.00	0.00	-153,450.00	0.00	-153,450.00	0.00	S/L	1.00
827		METERS ALL ZONES	1/09/91	195.26	0.00	0.00	127.13	4.65	131.78	63.48	S/L	42.00
828		1-1/2 METER	1/09/91	195.26	0.00	0.00	127.13	4.65	131.78	63.48	S/L	42.00
829		2 METER	1/17/91	278.51	0.00	0.00	180.73	6.63	187.36	91.15	S/L	42.00
830		2 METER	3/19/91	283.19	0.00	0.00	182.62	6.74	189.36	93.83	S/L	42.00
831		2 METER	4/01/91	283.19	0.00	0.00	182.62	6.74	189.36	93.83	S/L	42.00
832		2 METER	4/15/91	284.89	0.00	0.00	183.67	6.78	190.45	94.44	S/L	42.00
833		2 METER	4/15/91	284.89	0.00	0.00	183.67	6.78	190.45	94.44	S/L	42.00
834		2 METER	4/22/91	285.17	0.00	0.00	183.33	6.79	190.12	95.05	S/L	42.00
835		2 METER	4/23/91	285.17	0.00	0.00	183.33	6.79	190.12	95.05	S/L	42.00
836		2 METER	5/16/91	180.71	0.00	0.00	115.81	4.30	120.11	60.60	S/L	42.00
837		1-1/2 METER	5/21/91	286.67	0.00	0.00	183.78	6.83	190.61	96.06	S/L	42.00
838		3 TRU/FLO	6/01/91	1,359.94	0.00	0.00	871.44	32.38	903.82	456.12	S/L	42.00
839		2 METER	6/03/91	288.92	0.00	0.00	185.09	6.88	191.97	96.95	S/L	42.00
840		1-1/2 METER	6/03/91	180.71	0.00	0.00	115.81	4.30	120.11	60.60	S/L	42.00
841		1-1/2 METER	6/18/91	180.71	0.00	0.00	115.43	4.30	119.73	60.98	S/L	42.00
856		5/8 METER	6/30/91	15,652.40	0.00	0.00	9,997.08	372.68	10,369.76	5,282.64	S/L	42.00
842		3 TRU/FLO	7/19/91	1,359.93	0.00	0.00	865.78	32.38	898.16	461.77	S/L	42.00
843		2 METER	8/15/91	288.34	0.00	0.00	183.62	6.87	190.49	97.85	S/L	42.00
844		1-1/2 METER	8/29/91	174.00	0.00	0.00	110.38	4.14	114.52	59.48	S/L	42.00
845		2 METER	8/29/91	286.90	0.00	0.00	182.00	6.83	188.83	98.07	S/L	42.00
846		1-1/2 METER	9/01/91	174.00	0.00	0.00	110.38	4.14	114.52	59.48	S/L	42.00
847		2 METER	9/16/91	286.93	0.00	0.00	181.40	6.83	188.23	98.70	S/L	42.00
848		2 METER	9/19/91	286.95	0.00	0.00	181.40	6.83	188.23	98.72	S/L	42.00
849		2 METER	10/10/91	286.99	0.00	0.00	181.40	6.83	188.23	98.76	S/L	42.00
850		1-1/2 METER	11/01/91	174.00	0.00	0.00	109.66	4.14	113.80	60.20	S/L	42.00
851		1-1/2 METER	11/04/91	174.00	0.00	0.00	109.66	4.14	113.80	60.20	S/L	42.00
852		2 METER	11/18/91	287.01	0.00	0.00	180.37	6.83	187.20	99.81	S/L	42.00
853		12 METER	12/09/91	7,262.00	0.00	0.00	4,562.48	172.90	4,735.38	2,526.62	S/L	42.00
854		2 METER	12/27/91	286.99	0.00	0.00	179.61	6.83	186.44	100.55	S/L	42.00
855		2 METER	12/30/91	286.99	0.00	0.00	179.61	6.83	186.44	100.55	S/L	42.00
857		METER ALL ZONES	1/31/92	1,312.85	0.00	0.00	819.36	31.26	850.62	462.23	S/L	42.00

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 334-0001-000 (continued)												
858		METERS ALL ZONES	2/28/92	808.50	0.00	0.00	503.04	19.25	522.29	286.21	S/L	42.00
859		METERS ALL ZONES	3/31/92	1,849.15	0.00	0.00	1,146.59	44.03	1,190.62	658.53	S/L	42.00
860		METERS ALL ZONES	4/30/92	2,701.56	0.00	0.00	1,669.53	64.32	1,733.85	967.71	S/L	42.00
861		METERS ALL ZONES	5/31/92	9,554.59	0.00	0.00	5,884.38	227.49	6,111.87	3,442.72	S/L	42.00
862		METERS ALL ZONES	6/30/92	1,262.25	0.00	0.00	774.83	30.05	804.88	457.37	S/L	42.00
863		METERS ALL ZONES	7/31/92	2,559.41	0.00	0.00	1,565.70	60.94	1,626.64	932.77	S/L	42.00
864		METERS ALL ZONES	8/31/92	1,781.73	0.00	0.00	1,086.06	42.42	1,128.48	653.25	S/L	42.00
865		METERS ALL ZONES	9/30/92	10,974.99	0.00	0.00	6,667.71	261.31	6,929.02	4,045.97	S/L	42.00
866		METERS ALL ZONES	10/31/92	9,079.34	0.00	0.00	5,496.77	216.17	5,712.94	3,366.40	S/L	42.00
867		METERS ALL ZONES	11/30/92	7,632.86	0.00	0.00	4,605.42	181.73	4,787.15	2,845.71	S/L	42.00
868		METERS ALL ZONES	12/31/92	6,358.82	0.00	0.00	3,823.28	151.40	3,974.68	2,384.14	S/L	42.00
869		METERS ALL ZONES	6/30/93	166,529.92	0.00	0.00	98,034.62	3,965.00	101,999.62	64,530.30	S/L	42.00
871		METERS ALL ZONES	1/01/94	4,111.24	0.00	0.00	2,368.87	97.89	2,466.76	1,644.48	S/L	42.00
870		METERS ALL ZONES	12/31/94	297,032.38	0.00	0.00	163,741.77	7,072.20	170,813.97	126,218.41	S/L	42.00
872		METERS ALL ZONES	6/30/95	218,067.40	0.00	0.00	117,508.18	5,192.08	122,700.26	95,367.14	S/L	42.00
873		METERS ALL ZONES	6/30/96	294,263.53	0.00	0.00	151,200.55	7,006.27	158,206.82	136,056.71	S/L	42.00
876		Meters C.Cty.	1/01/97	1,259,178.07	0.00	0.00	1,209,140.81	29,980.43	1,239,121.24	20,056.83	S/L	42.00
877		Meter Installation C.Cty.	1/01/97	8,593.50	0.00	0.00	8,593.50	0.00	8,593.50	0.00	S/L	42.00
874		Meters All Zones	6/30/97	261,487.71	0.00	0.00	127,831.32	6,225.90	134,057.22	127,430.49	S/L	42.00
875		Meters All Zones	6/30/98	488,593.76	0.00	0.00	226,547.10	11,628.42	238,175.52	250,218.24	S/L	42.00
31012		1999 Meters	6/30/99	541,238.99	0.00	0.00	237,436.33	12,886.64	250,322.97	290,916.02	S/L	42.00
31006		8" Meter	7/09/99	8,093.62	0.00	0.00	3,550.63	192.71	3,743.34	4,350.28	S/L	42.00
4065		(41) field installed meters	12/17/99	1,600.00	0.00	0.00	617.95	38.10	656.05	943.95	S/L	42.00
4064		(7) field installed meters	12/22/99	266.00	0.00	0.00	102.70	6.33	109.03	156.97	S/L	42.00
4691		Meters Installed	3/03/00	18,820.00	0.00	0.00	7,205.42	448.10	7,653.52	11,166.48	S/L	42.00
4063		(92) field installed meters	4/28/00	3,496.00	0.00	0.00	1,326.83	83.24	1,410.07	2,085.93	S/L	42.00
4061		(100) field installed meters	5/22/00	3,800.00	0.00	0.00	1,435.89	90.48	1,526.37	2,273.63	S/L	42.00
4062		(98) field installed meters	5/30/00	3,724.00	0.00	0.00	1,407.17	88.67	1,495.84	2,228.16	S/L	42.00
4059		(94) field installed meters	6/08/00	3,572.00	0.00	0.00	1,349.72	85.05	1,434.77	2,137.23	S/L	42.00
4058		(121) field installed meters	6/12/00	4,598.00	0.00	0.00	1,737.42	109.48	1,846.90	2,751.10	S/L	42.00
4060		(106) field installed meters	6/30/00	4,028.00	0.00	0.00	1,515.25	95.90	1,611.15	2,416.85	S/L	42.00
4682		Meter Additions 2000	6/30/00	656,956.32	0.00	0.00	247,140.76	15,641.82	262,782.58	394,173.74	S/L	42.00
4057		(50) meter change outs	7/11/00	1,900.00	0.00	0.00	1,854.78	45.22	1,900.00	0.00	S/L	42.00
4167		(55) meter change outs	8/14/00	2,090.00	0.00	0.00	782.74	49.76	832.50	1,257.50	S/L	42.00
4204		2" cuft meter	8/21/00	423.91	0.00	0.00	158.05	10.09	168.14	255.77	S/L	42.00
4202		(18) meter change outs	8/25/00	2,964.00	0.00	0.00	1,105.14	70.57	1,175.71	1,788.29	S/L	42.00
4206		(97) field installed meters	9/01/00	3,686.00	0.00	0.00	1,374.33	87.76	1,462.09	2,223.91	S/L	42.00
4207		(112) field installed meters	9/01/00	4,256.00	0.00	0.00	1,586.85	101.33	1,688.18	2,567.82	S/L	42.00
4262		Field installed meters	9/08/00	4,484.00	0.00	0.00	1,671.87	106.76	1,778.63	2,705.37	S/L	42.00
4288		(84) field installed meters	10/06/00	3,192.00	0.00	0.00	1,184.84	76.00	1,260.84	1,931.16	S/L	42.00
4289		(1) 1 1/2" meter	10/06/00	75.00	0.00	0.00	27.88	1.79	29.67	45.33	S/L	42.00
4290		(1) 2" meter	10/06/00	80.00	0.00	0.00	29.65	1.90	31.55	48.45	S/L	42.00
4291		(63) filed installed meters	10/06/00	2,394.00	0.00	0.00	888.63	57.00	945.63	1,448.37	S/L	42.00
4292		(82) field installed meters	10/11/00	3,116.00	0.00	0.00	1,156.63	74.19	1,230.82	1,885.18	S/L	42.00
4293		(119) field installed meters	10/11/00	4,522.00	0.00	0.00	1,678.55	107.67	1,786.22	2,735.78	S/L	42.00
4302		Field installed meters	10/19/00	494.00	0.00	0.00	182.53	11.76	194.29	299.71	S/L	42.00
4301		Field Installed Meters	10/27/00	4,712.00	0.00	0.00	1,741.20	112.19	1,853.39	2,858.61	S/L	42.00
4321		Field installed meters	11/17/00	8,094.00	0.00	0.00	2,977.40	192.71	3,170.11	4,923.89	S/L	42.00
4326		Field installed meters	11/22/00	4,218.00	0.00	0.00	1,551.63	100.43	1,652.06	2,565.94	S/L	42.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 334-0001-000 (continued)												
4327		Field installed meters	12/04/00	4,408.00	0.00	0.00	1,621.50	104.95	1,726.45	2,681.55	S/L	42.00
4333		(248) field installed meters	12/15/00	9,044.00	0.00	0.00	3,326.87	215.33	3,542.20	5,501.80	S/L	42.00
3567		Meters Installed 2001	6/30/01	542,479.92	0.00	0.00	210,856.80	12,916.19	223,772.99	318,706.93	S/L	42.00
5443		Meters Capitalized in 2002	6/30/02	367,961.66	0.00	0.00	123,705.18	8,760.99	132,466.17	235,495.49	S/L	42.00
5529		3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.00
5530		3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.00
5531		3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.00
5532		3" Fire Hydrant Meter	5/21/03	364.64	0.00	0.00	364.64	0.00	364.64	0.00	S/L	5.00
5769		Meter Additions 2003	6/30/03	571,438.53	0.00	0.00	180,683.43	13,605.68	194,289.11	377,149.42	S/L	42.00
31296		2004 Meters	6/30/04	527,197.15	0.00	0.00	156,150.74	12,552.31	168,703.05	358,494.10	S/L	42.00
31330		2005 Meters	6/30/05	542,601.03	0.00	0.00	149,861.22	12,919.07	162,780.29	379,820.74	S/L	42.00
31384		Meters 2006	6/30/06	429,906.48	0.00	0.00	110,137.95	10,235.87	120,373.82	309,532.66	S/L	42.00
6283		Schonstedt Metal Locator	11/09/06	760.00	0.00	0.00	760.00	0.00	760.00	0.00	S/L	5.00
31418		2007 Meters	6/30/07	374,496.02	0.00	0.00	87,455.83	8,811.67	96,267.50	278,228.52	S/L	42.50
7210		Meter-Master Model 100EL Record	8/09/07	2,706.63	0.00	0.00	2,706.63	0.00	2,706.63	0.00	S/L	5.00
7211		Meter-Master Model 100P PSI Recc	8/09/07	1,606.63	0.00	0.00	1,606.63	0.00	1,606.63	0.00	S/L	5.00
7283		FH Meter	3/14/08	1,091.06	0.00	0.00	1,091.06	0.00	1,091.06	0.00	S/L	5.00
7297		FH X-Pander Redhead Brute	4/24/08	3,186.05	0.00	0.00	3,186.05	0.00	3,186.05	0.00	S/L	5.00
7463		Meter - Meter Pit at Carmel Manor	5/15/08	7,600.00	0.00	0.00	1,658.71	180.95	1,839.66	5,760.34	S/L	42.00
7462		Meter Pit - Carmel Manor - Ft Thon	6/26/08	17,710.84	0.00	0.00	3,795.20	421.69	4,216.89	13,493.95	S/L	42.00
31434		Meters 2008	6/30/08	136,155.83	0.00	0.00	28,833.02	3,203.67	32,036.69	104,119.14	S/L	42.50
31483		Meters 2009	7/01/09	658,803.50	0.00	0.00	124,010.08	15,501.26	139,511.34	519,292.16	S/L	42.50
7933		AMR Transmitters	2/23/10	89,973.00	0.00	0.00	65,980.20	8,997.30	74,977.50	14,995.50	S/L	10.00
7934		3" Compound Meter	3/05/10	1,594.59	0.00	0.00	1,169.37	159.46	1,328.83	265.76	S/L	10.00
7935		6" Compound Meter	3/05/10	5,700.00	0.00	0.00	4,180.00	570.00	4,750.00	950.00	S/L	10.00
31490		Meters 2010	7/01/10	393,305.89	0.00	0.00	64,779.82	9,254.26	74,034.08	319,271.81	S/L	42.50
31491		AMR Transmitters	7/01/10	7,465,874.71	0.00	0.00	3,484,074.86	497,724.98	3,981,799.84	3,484,074.87	S/L	15.00
31522		Meters 2011	7/01/11	532,508.93	0.00	0.00	75,177.72	12,529.62	87,707.34	444,801.59	S/L	42.50
31523		2012 Meters	7/01/12	593,385.80	0.00	0.00	69,810.10	13,962.02	83,772.12	509,613.68	S/L	42.50
31560		Meters 2013	7/01/13	473,439.97	0.00	0.00	44,559.04	11,139.76	55,698.80	417,741.17	S/L	42.50
31604		Meters 2014	7/01/14	502,368.76	0.00	0.00	35,461.32	11,820.44	47,281.76	455,087.00	S/L	42.50
9452		Flow Tube	9/08/14	1,696.06	0.00	0.00	113.07	39.91	152.98	1,543.08	S/L	42.50
31632		2015 Meters	7/01/15	755,175.25	0.00	0.00	35,537.65	17,768.83	53,306.48	701,868.77	S/L	42.50
31640		2016 Meters	7/01/16	578,214.09	0.00	0.00	13,605.04	13,605.04	27,210.08	551,004.01	S/L	42.50
31645		2016 Meters 17 units	7/01/16	48,197.99	0.00	0.00	1,134.08	1,134.07	2,268.15	45,929.84	S/L	42.50
31655		2017 Meters Q1	3/31/17	56,915.89	0.00	0.00	334.80	1,339.20	1,674.00	55,241.89	S/L	42.50
31656		2017 Meters Q2	6/30/17	272,993.07	0.00	0.00	0.00	6,423.37	6,423.37	266,569.70	S/L	42.50
31668		2017 Meters 38 Units	7/01/17	52,412.70	0.00c	0.00	616.62	1,233.24	1,849.86	50,562.84	S/L	42.50
31672		2017 Meters Q3	9/30/17	210,494.06	0.00c	0.00	1,238.20	3,714.60	4,952.80	205,541.26	S/L	42.50
31673		2017 Meters Q4	12/31/17	165,254.68	0.00c	0.00	0.00	1,944.17	1,944.17	163,310.51	S/L	42.50
31682		2018 Meters Q1	3/31/18	110,186.99	0.00c	0.00	0.00	648.16	648.16	109,538.83	S/L	42.50
31683		2018 Meters Q2	6/30/18	172,241.49	0.00c	0.00	0.00	0.00	0.00	172,241.49	S/L	42.50
			334-0001-000	<u>19,513,933.47</u>	<u>0.00c</u>	<u>0.00</u>	<u>6,704,651.33</u>	<u>780,672.61</u>	<u>7,485,323.94</u>	<u>12,028,609.53</u>		

Group: 334-0002-000

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 334-0002-000 (continued)												
4870		Meters	6/13/02	4,177.99	0.00	0.00	4,177.99	0.00	4,177.99	0.00	S/L	42.00
4871		Meters	6/13/02	3,561.35	0.00	0.00	3,291.04	84.79	3,375.83	185.52	S/L	42.00
4872		Meters	6/13/02	2,539.67	0.00	0.00	2,346.94	60.47	2,407.41	132.26	S/L	42.00
4873		Meters	6/13/02	707.99	0.00	0.00	654.29	16.86	671.15	36.84	S/L	42.00
			334-0002-000	10,987.00	0.00	0.00	10,470.26	162.12	10,632.38	354.62		
Group: 335-0001-000												
878		ALL ZONE HYDRANTS TRANS	1/01/59	569,459.00	0.00	0.00	553,130.26	15,818.31	568,948.57	510.43	S/L	36.00
932		VALVES	1/01/59	29,517.00	0.00	0.00	29,517.00	0.00	29,517.00	0.00	S/L	36.00
879		ALL ZONE HYDRANTS TRANS	1/01/60	3,988.00	0.00	0.00	3,988.00	0.00	3,988.00	0.00	S/L	36.00
933		VALVES	1/01/60	2,893.00	0.00	0.00	2,893.00	0.00	2,893.00	0.00	S/L	36.00
880		ALL ZONE HYDRANTS TRANS	1/01/61	3,505.00	0.00	0.00	3,505.00	0.00	3,505.00	0.00	S/L	36.00
934		VALVES	1/01/61	1,875.00	0.00	0.00	1,875.00	0.00	1,875.00	0.00	S/L	36.00
881		ALL ZONE HYDRANTS TRANS	1/01/62	307.00	0.00	0.00	307.00	0.00	307.00	0.00	S/L	36.00
31357		Retirement of FH for 2006	1/01/64	-240,000.00	0.00	0.00	-156,000.00	0.00	-156,000.00	-84,000.00	S/L	1.00
31527		79 Fire Hydrants Retired 2012	1/01/64	-59,250.00	0.00	0.00	-38,512.50	0.00	-38,512.50	-20,737.50	S/L	1.00
7731		2009 Retirements 52 FH's	12/31/64	-130,000.00	0.00	0.00	-130,000.00	0.00	-130,000.00	0.00	S/L	1.00
31389		FH Retired in 2007	12/31/64	-6,000.00	0.00	0.00	-3,900.00	0.00	-3,900.00	-2,100.00	S/L	1.00
31435		Hydrants Retired 2008	12/31/64	-45,000.00	0.00	0.00	-29,250.00	0.00	-29,250.00	-15,750.00	S/L	1.00
31493		Retired Hydrants 2010	12/31/64	-51,750.00	0.00	0.00	-33,637.50	0.00	-33,637.50	-18,112.50	S/L	1.00
31521		Retirement 179 Fire Hydrants 2011	12/31/64	-134,250.00	0.00	0.00	-87,262.50	0.00	-87,262.50	-46,987.50	S/L	1.00
31557		Retired FH 78 2013	12/31/64	-58,500.00	0.00	0.00	-38,025.00	0.00	-38,025.00	-20,475.00	S/L	1.00
31597		2014 Abandoned Hydrants	12/31/64	-61,446.00	0.00	0.00	-61,446.00	0.00	-61,446.00	0.00	S/L	1.00
31620		2015 Abandoned Hydrants	12/31/64	-43,656.60	0.00	0.00	-28,376.79	0.00	-28,376.79	-15,279.81	S/L	1.00
31642		2016 Abandoned Hydrants	12/31/64	-74,720.32	0.00	0.00	-48,568.21	0.00	-48,568.21	-26,152.11	S/L	1.00
31663		2017 Abandoned Hydrants	12/31/64	-42,128.40	0.00	0.00	-27,383.46	0.00	-27,383.46	-14,744.94	S/L	1.00
31679		2018 Abandoned Hydrants at 6/30	12/31/64	-17,039.13	0.00	0.00	-11,075.43	-5,963.70	-17,039.13	0.00	S/L	1.00
882		ALL ZONE HYDRANTS TRANS	1/01/65	13,565.00	0.00	0.00	13,565.00	0.00	13,565.00	0.00	S/L	36.00
935		VALVES	1/01/65	4,713.00	0.00	0.00	4,713.00	0.00	4,713.00	0.00	S/L	36.00
883		ALL ZONE HYDRANTS TRANS	1/01/66	16,173.00	0.00	0.00	16,173.00	0.00	16,173.00	0.00	S/L	36.00
936		VALVES	1/01/66	7,992.00	0.00	0.00	7,992.00	0.00	7,992.00	0.00	S/L	36.00
884		ALL ZONE HYDRANTS TRANS	1/01/67	7,007.00	0.00	0.00	7,007.00	0.00	7,007.00	0.00	S/L	36.00
937		VALVES	1/01/67	2,225.00	0.00	0.00	2,225.00	0.00	2,225.00	0.00	S/L	36.00
885		ALL ZONE HYDRANTS TRANS	1/01/68	9,073.00	0.00	0.00	9,073.00	0.00	9,073.00	0.00	S/L	36.00
938		VALVES	1/01/68	8,393.00	0.00	0.00	8,393.00	0.00	8,393.00	0.00	S/L	36.00
886		ALL ZONE HYDRANTS TRANS	1/01/69	1,667.00	0.00	0.00	1,667.00	0.00	1,667.00	0.00	S/L	36.00
939		VALVES	1/01/69	2,697.00	0.00	0.00	2,697.00	0.00	2,697.00	0.00	S/L	36.00
887		ALL ZONE HYDRANTS TRANS	1/01/70	344.00	0.00	0.00	344.00	0.00	344.00	0.00	S/L	36.00
940		VALVES	1/01/70	1,993.00	0.00	0.00	1,993.00	0.00	1,993.00	0.00	S/L	36.00
888		ALL ZONE HYDRANTS TRANS	1/01/71	1,046.00	0.00	0.00	1,036.15	9.85	1,046.00	0.00	S/L	36.00
941		VALVES	1/01/71	5,522.00	0.00	0.00	5,482.76	39.24	5,522.00	0.00	S/L	36.00
942		VALVES	1/01/73	290.00	0.00	0.00	278.77	8.06	286.83	3.17	S/L	36.00
889		ALL ZONE HYDRANTS TRANS	1/01/77	725.00	0.00	0.00	634.33	20.14	654.47	70.53	S/L	36.00
890		ALL ZONE HYDRANTS TRANS	1/01/78	61,412.00	0.00	0.00	53,051.71	1,705.89	54,757.60	6,654.40	S/L	36.00
943		VALVES	1/01/78	32,299.00	0.00	0.00	27,902.83	897.19	28,800.02	3,498.98	S/L	36.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 335-0001-000 (continued)												
891		ALL ZONE HYDRANTS TRANS	1/01/80	5,105.00	0.00	0.00	4,155.59	141.81	4,297.40	807.60	S/L	36.00
944		VALVES	1/01/80	8,915.32	0.00	0.00	7,115.11	247.65	7,362.76	1,552.56	S/L	36.00
892		ALL ZONE HYDRANTS TRANS	1/01/81	126,886.12	0.00	0.00	113,227.08	3,524.61	116,751.69	10,134.43	S/L	36.00
945		VALVES	1/01/81	117,546.11	0.00	0.00	94,156.19	3,265.17	97,461.36	20,084.75	S/L	36.00
893		ALL ZONE HYDRANTS TRANS	1/01/82	1,069.00	0.00	0.00	827.18	29.69	856.87	212.13	S/L	36.00
946		VALVES	1/01/82	43,258.28	0.00	0.00	33,477.47	1,201.62	34,679.09	8,579.19	S/L	36.00
894		ALL ZONE HYDRANTS TRANS	1/01/83	528.00	0.00	0.00	397.80	14.67	412.47	115.53	S/L	36.00
947		VALVES	1/01/83	756.28	0.00	0.00	570.71	21.01	591.72	164.56	S/L	36.00
895		ALL ZONE HYDRANTS TRANS	7/01/84	526.00	0.00	0.00	386.02	14.61	400.63	125.37	S/L	36.00
896		HOLDS BRANCH RELOCATION	7/01/86	1,090.00	0.00	0.00	756.36	30.28	786.64	303.36	S/L	36.00
899		TURKEYFOOT 36 MAIN	7/01/86	14,640.00	0.00	0.00	10,158.56	406.67	10,565.23	4,074.77	S/L	36.00
948		VALVES	7/01/86	4,020.80	0.00	0.00	2,790.08	111.69	2,901.77	1,119.03	S/L	36.00
949		TURKEYFOOT 36 MAIN	7/01/86	48,440.00	0.00	0.00	33,612.02	1,345.56	34,957.58	13,482.42	S/L	36.00
950		HOLDS BRANCH LOCATION	7/01/86	1,945.00	0.00	0.00	1,349.63	54.03	1,403.66	541.34	S/L	36.00
900		TURKEYFOOT 36 MAIN	7/01/88	915.41	0.00	0.00	598.62	25.43	624.05	291.36	S/L	36.00
915		AMSTERDAM HYDRANTS	5/01/89	7,886.30	0.00	0.00	3,434.49	219.06	3,653.55	4,232.75	S/L	36.00
913		ZONE 2 HYDRANTS TRANS & I	8/01/89	26,999.32	0.00	0.00	11,758.32	749.98	12,508.30	14,491.02	S/L	36.00
914		CAPITALIZED INTEREST	8/01/89	1,594.78	0.00	0.00	694.56	44.30	738.86	855.92	S/L	36.00
920		RIDGEVIEW HEIGHTS HYDRAN	10/01/89	27,556.00	0.00	0.00	16,640.72	765.44	17,406.16	10,149.84	S/L	36.00
909		36 MAIN TM TO DUDLEY (A1)	1/01/90	7,550.00	0.00	0.00	2,095.63	76.26	2,171.89	5,378.11	S/L	99.00
910		36 MAIN TM TO DUDLEY (A2)	1/01/90	14,640.00	0.00	0.00	6,522.24	406.67	6,928.91	7,711.09	S/L	36.00
911		30 MAIN KENTON LANDS TO E	1/01/90	7,275.39	0.00	0.00	3,241.20	202.09	3,443.29	3,832.10	S/L	36.00
901		ZONE 2 HYDRANTS TRANS & I	1/15/90	400.00	0.00	0.00	249.55	11.11	260.66	139.34	S/L	36.00
902		ZONE 2 HYDRANTS TRANS & I	3/15/90	8,710.71	0.00	0.00	5,405.37	241.96	5,647.33	3,063.38	S/L	36.00
903		ZONE 2 HYDRANTS TRANS & I	4/15/90	1,910.82	0.00	0.00	1,182.66	53.08	1,235.74	675.08	S/L	36.00
904		ZONE 2 HYDRANTS TRANS & I	5/15/90	4,164.79	0.00	0.00	2,570.68	115.69	2,686.37	1,478.42	S/L	36.00
922		BASIN AREA ZONE 4 HYDRAN	5/18/90	1,125.24	0.00	0.00	692.60	31.26	723.86	401.38	S/L	36.00
905		ZONE 2 HYDRANTS TRANS & I	6/15/90	988.13	0.00	0.00	608.22	27.45	635.67	352.46	S/L	36.00
908		ZONE 2 HYDRANTS TRANS & I	6/30/90	3,811.73	0.00	0.00	2,339.89	105.88	2,445.77	1,365.96	S/L	36.00
906		ZONE 2 HYDRANTS TRANS & I	7/15/90	17,234.00	0.00	0.00	10,579.74	478.72	11,058.46	6,175.54	S/L	36.00
918		ZONE 3 HYDRANTS TRANS & I	7/15/90	1,699.89	0.00	0.00	1,043.59	47.22	1,090.81	609.08	S/L	36.00
907		ZONE 2 HYDRANTS TRANS & I	8/15/90	10,590.55	0.00	0.00	6,483.73	294.18	6,777.91	3,812.64	S/L	36.00
923		BASIN AREA ZONE 4 HYDRAN	8/15/90	3,090.06	0.00	0.00	1,891.83	85.84	1,977.67	1,112.39	S/L	36.00
919		DON STREET HYDRANTS	2/01/91	10,675.00	0.00	0.00	6,428.74	296.53	6,725.27	3,949.73	S/L	36.00
925		INDEPENDENCE STATION ROA	6/15/91	25,600.00	0.00	0.00	15,246.22	711.11	15,957.33	9,642.67	S/L	36.00
926		INDEPENDENCE STATION ROA	6/15/91	4,800.00	0.00	0.00	2,858.64	133.33	2,991.97	1,808.03	S/L	36.00
912		ZONE 2 MAIN	8/31/91	557.67	0.00	0.00	239.10	15.49	254.59	303.08	S/L	36.00
916		HYDRANTS	5/31/92	805.60	0.00	0.00	339.49	22.38	361.87	443.73	S/L	36.00
928		SUBDISTRICT A	1/01/94	62,863.97	0.00	0.00	34,191.01	1,746.22	35,937.23	26,926.74	S/L	36.00
927		PRICE & COWIE HYDRANTS	11/16/94	2,831.80	0.00	0.00	1,490.73	78.66	1,569.39	1,262.41	S/L	36.00
897		FIDELITY EXPANSION	12/31/94	3,150.00	0.00	0.00	1,650.42	87.50	1,737.92	1,412.08	S/L	36.00
921		44 MGO UPGRADE - FTTP	5/02/95	159,457.82	0.00	0.00	92,581.42	4,429.38	97,010.80	62,447.02	S/L	36.00
917		ZONE 2 HYDRANTS	6/30/96	10,000.00	0.00	0.00	4,940.00	277.78	5,217.78	4,782.22	S/L	36.00
929		ZONE 3 HYDRANTS	6/30/96	9,872.00	0.00	0.00	4,876.73	274.22	5,150.95	4,721.05	S/L	36.00
930		ZONE 3 HYDRANTS	6/30/96	160,793.96	0.00	0.00	79,431.94	4,466.50	83,898.44	76,895.52	S/L	36.00
924		Hydrants C.Cty.	1/01/97	672,693.91	0.00	0.00	442,498.11	18,685.94	461,184.05	211,509.86	S/L	36.00
931		Capitalized Hydrants per Projects	6/30/97	17,178.56	0.00	0.00	8,143.05	477.18	8,620.23	8,558.33	S/L	36.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 335-0001-000 (continued)												
898		Hydrants 1998	6/30/98	186,356.68	0.00	0.00	84,610.69	5,176.57	89,787.26	96,569.42	S/L	36.00
951		Valves Installed 1998	6/30/98	112,087.05	0.00	0.00	50,890.41	3,113.53	54,003.94	58,083.11	S/L	36.00
31046		1999 Fire Hydrants	6/30/99	104,698.35	0.00	0.00	45,427.49	2,908.29	48,335.78	56,362.57	S/L	36.00
4683		Hydrant Additions 2000	6/30/00	43,632.20	0.00	0.00	18,058.89	1,212.01	19,270.90	24,361.30	S/L	36.00
3568		Hydrants Installed 2001	6/30/01	964,005.74	0.00	0.00	379,711.15	26,777.94	406,489.09	557,516.65	S/L	36.00
5165		Flushing Elbows , Meter Keys	2/12/02	276.11	0.00	0.00	276.11	0.00	276.11	0.00	S/L	5.00
4726		Hydrants - 2002	6/30/02	46,000.00	0.00	0.00	17,198.91	1,277.78	18,476.69	27,523.31	S/L	36.00
5770		Hydrants 2003	6/30/03	97,893.14	0.00	0.00	34,643.25	2,719.25	37,362.50	60,530.64	S/L	36.00
5777		Hydrants - 184-0086-501	6/30/03	14,295.00	0.00	0.00	5,058.81	397.08	5,455.89	8,839.11	S/L	36.00
31297		2004 Hydrants	6/30/04	378,767.93	0.00	0.00	126,466.40	10,521.33	136,987.73	241,780.20	S/L	36.00
222		Fire Hydrants - 202	6/30/05	445,450.00	0.00	0.00	106,908.00	8,909.00	115,817.00	329,633.00	S/L	50.00
31336		Capitalized Interest 2005	12/31/05	12,695.51	0.00	0.00	2,919.97	253.91	3,173.88	9,521.63	S/L	50.00
7159		Fire Hydrants 160	6/01/06	240,000.00	0.00	0.00	58,266.67	4,800.00	63,066.67	176,933.33	S/L	50.00
7188		Fire Hydrants - 123	12/31/06	302,588.09	0.00	0.00	63,543.48	6,051.76	69,595.24	232,992.85	S/L	50.00
31399		125 Fire Hydrants 2007	12/31/07	223,439.77	0.00	0.00	42,453.60	4,468.80	46,922.40	176,517.37	S/L	50.00
7318		Hudrant Pressure Recorder HPR-31	5/21/08	1,014.35	0.00	0.00	1,014.35	0.00	1,014.35	0.00	S/L	5.00
31436		Hydrants 2008	7/01/08	219,288.79	0.00	0.00	35,086.24	4,385.78	39,472.02	179,816.77	S/L	50.00
7720		210 - FH's	7/01/09	1,035,943.05	0.00	0.00	165,750.88	20,718.86	186,469.74	849,473.31	S/L	50.00
7944		86 - FH	7/01/10	248,884.48	0.00	0.00	34,843.82	4,977.69	39,821.51	209,062.97	S/L	50.00
31512		179 Fire Hydrants	12/31/11	669,176.78	0.00	0.00	73,609.47	13,383.54	86,993.01	582,183.77	S/L	50.00
9077		142 - Fire Hydrants	7/01/12	636,589.60	0.00	0.00	63,658.96	12,731.79	76,390.75	560,198.85	S/L	50.00
31546		109 FH	7/01/13	481,562.65	0.00	0.00	38,525.01	9,631.25	48,156.26	433,406.39	S/L	50.00
31602		2014 Hydrants 17	7/01/14	260,774.26	0.00	0.00	15,646.46	5,215.49	20,861.95	239,912.31	S/L	50.00
31623		2015 Hydrants	7/01/15	316,186.93	0.00	0.00	12,647.48	6,323.74	18,971.22	297,215.71	S/L	50.00
31646		2016 Hydrants	7/01/16	658,240.18	0.00	0.00	13,164.80	13,164.80	26,329.60	631,910.58	S/L	50.00
31669		2017 Hydrants	7/01/17	752,754.58	0.00c	0.00	7,527.55	15,055.09	22,582.64	730,171.94	S/L	50.00
31686		2018 Hydrants at 6/30	6/30/18	125,461.37	0.00c	0.00	0.00	0.00	0.00	125,461.37	S/L	50.00
		335-0001-000		<u>10,067,151.46</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,639,884.31</u>	<u>242,803.17</u>	<u>2,882,687.48</u>	<u>7,184,463.98</u>		
Group: 335-0003-000												
31298		Hydrants - Taylor Mill	4/01/04	150,000.00	0.00	0.00	50,833.36	4,166.67	55,000.03	94,999.97	S/L	36.00
		335-0003-000		<u>150,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>50,833.36</u>	<u>4,166.67</u>	<u>55,000.03</u>	<u>94,999.97</u>		
Group: 339-0001-000												
1470		LAB EQUIPMENT FORT THOM#	2/15/88	640.00	0.00	0.00	640.00	0.00	640.00	0.00	S/L	4.00
1471		LAB EQUIPMENT FORT THOM#	3/15/88	10,170.05	0.00	0.00	10,170.05	0.00	10,170.05	0.00	S/L	4.00
1472		LAB EQUIPMENT FORT THOM#	4/15/88	7,931.27	0.00	0.00	7,931.27	0.00	7,931.27	0.00	S/L	4.00
1473		LAB EQUIPMENT FORT THOM#	5/15/88	8,194.00	0.00	0.00	8,194.00	0.00	8,194.00	0.00	S/L	4.00
1474		LAB EQUIPMENT FORT THOM#	6/15/88	52,624.16	0.00	0.00	52,624.16	0.00	52,624.16	0.00	S/L	4.00
1475		LAB EQUIPMENT FORT THOM#	7/15/88	5,671.51	0.00	0.00	5,671.51	0.00	5,671.51	0.00	S/L	4.00
1476		LAB EQUIPMENT FORT THOM#	8/15/88	8,101.56	0.00	0.00	8,101.56	0.00	8,101.56	0.00	S/L	4.00
1477		LAB EQUIPMENT FORT THOM#	9/15/88	388.22	0.00	0.00	388.22	0.00	388.22	0.00	S/L	4.00
1478		LAB EQUIPMENT FORT THOM#	10/15/88	666.11	0.00	0.00	666.11	0.00	666.11	0.00	S/L	4.00
1479		LAB EQUIPMENT FORT THOM#	12/15/88	39,477.98	0.00	0.00	39,477.98	0.00	39,477.98	0.00	S/L	8.00
1480		VILLAGE SQUARE OFFICE	2/16/89	176.72	0.00	0.00	176.72	0.00	176.72	0.00	S/L	4.00
1481		CURTIN MATHESON	2/21/89	806.50	0.00	0.00	806.50	0.00	806.50	0.00	S/L	4.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 339-0001-000 (continued)												
1482		FISCHER SCIENTIFIC	2/21/89	973.83	0.00	0.00	973.83	0.00	973.83	0.00	S/L	4.00
1484		CURTIN MATHESON	2/21/89	742.86	0.00	0.00	742.86	0.00	742.86	0.00	S/L	4.00
1486		FISCHER SCIENTIFIC	3/27/89	534.32	0.00	0.00	534.32	0.00	534.32	0.00	S/L	4.00
1487		E.J. ROBINSON GLASS	4/18/89	412.50	0.00	0.00	412.50	0.00	412.50	0.00	S/L	4.00
1488		CURTIN MATHESON SCIENTIFI	4/18/89	748.51	0.00	0.00	748.51	0.00	748.51	0.00	S/L	4.00
1489		FISCHER SCIENTIFIC	5/16/89	4,683.25	0.00	0.00	4,683.25	0.00	4,683.25	0.00	S/L	4.00
1491		FISCHER SCIENTIFIC	6/21/89	3,148.17	0.00	0.00	3,148.17	0.00	3,148.17	0.00	S/L	4.00
1496		TURNER DESIGNS	8/15/89	6,843.75	0.00	0.00	6,843.75	0.00	6,843.75	0.00	S/L	4.00
1498		FISCHER SCIENTIFIC	10/16/89	743.84	0.00	0.00	743.84	0.00	743.84	0.00	S/L	4.00
1499		FISCHER SCIENTIFIC	10/16/89	914.82	0.00	0.00	914.82	0.00	914.82	0.00	S/L	4.00
1453		LAB EQUIPMENT TAYLOR MIL	1/15/90	477.00	0.00	0.00	477.00	0.00	477.00	0.00	S/L	4.00
1500		LAB EQUIP FORT THOMAS	1/15/90	21,207.38	0.00	0.00	21,207.38	0.00	21,207.38	0.00	S/L	4.00
1501		LAB EQUIP FORT THOMAS	4/15/90	7,315.00	0.00	0.00	7,315.00	0.00	7,315.00	0.00	S/L	4.00
1502		LAB EQUIP FORT THOMAS	8/15/90	23,839.20	0.00	0.00	23,839.20	0.00	23,839.20	0.00	S/L	4.00
1503		LAB EQUIP FORT THOMAS	9/15/90	7,164.20	0.00	0.00	7,164.20	0.00	7,164.20	0.00	S/L	4.00
1454		LAB EQUIPMENT TAYLOR MIL	10/15/90	4,624.00	0.00	0.00	4,624.00	0.00	4,624.00	0.00	S/L	4.00
1504		LAB EQUIP FORT THOMAS	12/15/90	4,796.95	0.00	0.00	4,796.95	0.00	4,796.95	0.00	S/L	4.00
1505		FISCHER SCIENTIFIC	1/15/91	460.00	0.00	0.00	460.00	0.00	460.00	0.00	S/L	4.00
1506		L & D INDUSTRIES	3/19/91	3,582.95	0.00	0.00	3,582.95	0.00	3,582.95	0.00	S/L	4.00
1455		WRIGHT BROS	4/22/91	2,074.24	0.00	0.00	2,074.24	0.00	2,074.24	0.00	S/L	5.00
1508		GALE CRADDOCK CONST	11/19/91	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	4.00
1509		FISCHER SCIENTIFIC	11/19/91	2,191.14	0.00	0.00	2,191.14	0.00	2,191.14	0.00	S/L	4.00
1510		FISHER SCIENTIFIC	1/08/92	15,870.00	0.00	0.00	15,870.00	0.00	15,870.00	0.00	S/L	4.00
1511		MERCURY ANALYZER	4/10/92	3,389.75	0.00	0.00	3,389.75	0.00	3,389.75	0.00	S/L	4.00
1512		LAB PH TOW METER	8/04/92	903.00	0.00	0.00	903.00	0.00	903.00	0.00	S/L	4.00
1456		LAB FURNITURE	8/05/92	6,519.25	0.00	0.00	6,519.25	0.00	6,519.25	0.00	S/L	4.00
1457		LAB FURNITURE	8/20/92	3,722.75	0.00	0.00	3,722.75	0.00	3,722.75	0.00	S/L	4.00
1458		LAB FURNITURE	9/01/92	1,975.00	0.00	0.00	1,975.00	0.00	1,975.00	0.00	S/L	4.00
1513		ION METER	9/07/92	910.99	0.00	0.00	910.99	0.00	910.99	0.00	S/L	4.00
1459		LAB FURNITURE	2/16/93	937.50	0.00	0.00	937.50	0.00	937.50	0.00	S/L	4.00
1263		MATERIAL HANDLER	2/23/93	429.00	0.00	0.00	429.00	0.00	429.00	0.00	S/L	8.00
1264		SLUDGE DUMPSTER	3/16/93	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	8.00
1514		Particle Counter	4/16/93	23,529.08	0.00	0.00	23,529.08	0.00	23,529.08	0.00	S/L	4.00
1277		STORES EQUIPMENT OFFICE B	8/17/93	731.70	0.00	0.00	731.70	0.00	731.70	0.00	S/L	8.00
1447		WATER WORKS SUPPLY	10/31/93	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	5.00
1515		TURBIMETER	9/20/94	1,310.00	0.00	0.00	1,310.00	0.00	1,310.00	0.00	S/L	4.00
1516		PARTICLE COUNTER	9/20/94	17,809.00	0.00	0.00	17,809.00	0.00	17,809.00	0.00	S/L	4.00
1517		ION ANALYZER	9/20/94	2,304.11	0.00	0.00	2,304.11	0.00	2,304.11	0.00	S/L	4.00
1518		BALANCE FTTP	12/16/94	2,121.90	0.00	0.00	2,121.90	0.00	2,121.90	0.00	S/L	4.00
1519		STERITMATIC TRAY	12/16/94	234.29	0.00	0.00	234.29	0.00	234.29	0.00	S/L	4.00
1520		BALANCE & WEIGHTS	1/17/95	1,398.88	0.00	0.00	1,398.88	0.00	1,398.88	0.00	S/L	5.00
1521		AUTOSAMPLER	1/17/95	9,067.00	0.00	0.00	9,067.00	0.00	9,067.00	0.00	S/L	5.00
1522		STERILIZER	1/17/95	4,989.00	0.00	0.00	4,989.00	0.00	4,989.00	0.00	S/L	5.00
1265		HY-TEK MATERIAL HANDLINC	2/13/95	18,170.33	0.00	0.00	18,170.33	0.00	18,170.33	0.00	S/L	7.00
1523		CRYPTO EQUIP	1/16/96	1,229.00	0.00	0.00	1,229.00	0.00	1,229.00	0.00	S/L	5.00
1524		LAB FURNITURE	1/16/96	9,558.46	0.00	0.00	9,558.46	0.00	9,558.46	0.00	S/L	5.00
1525		CRYPTO	1/16/96	11,545.10	0.00	0.00	11,545.10	0.00	11,545.10	0.00	S/L	5.00
1266		FUEL PUMP	2/20/96	243.44	0.00	0.00	243.44	0.00	243.44	0.00	S/L	7.00
1526		GC/MS HEWLET PACKARD	2/20/96	106,447.50	0.00	0.00	106,447.50	0.00	106,447.50	0.00	S/L	5.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 339-0001-000 (continued)												
1527		CRYPTO EUQIPMENT	5/21/96	6,137.00	0.00	0.00	6,137.00	0.00	6,137.00	0.00	S/L	5.00
1528		MICROSCOPE	5/21/96	25,743.54	0.00	0.00	25,743.54	0.00	25,743.54	0.00	S/L	5.00
1267		EQUIPMENT	8/20/96	117,655.00	0.00	0.00	117,655.00	0.00	117,655.00	0.00	S/L	7.00
1529		COSESCO SYSTEM	9/17/96	3,691.85	0.00	0.00	3,691.85	0.00	3,691.85	0.00	S/L	5.00
1278		Stores Equipment C.Cty.	1/01/97	7,767.99	0.00	0.00	7,767.99	0.00	7,767.99	0.00	S/L	7.00
1531		Lab Equipment C.Cty.	1/01/97	5,904.99	0.00	0.00	5,904.99	0.00	5,904.99	0.00	S/L	15.00
1449		Trailer	11/12/97	3,195.00	0.00	0.00	3,195.00	0.00	3,195.00	0.00	S/L	5.00
1460		Lab Equipment Fisher Scientific	12/30/97	8,061.67	0.00	0.00	8,061.67	0.00	8,061.67	0.00	S/L	4.00
31047		Barrett Co.	3/25/99	1,632.70	0.00	0.00	1,632.70	0.00	1,632.70	0.00	S/L	7.00
31013		Hydrant Pressure Recorder	10/27/99	1,389.14	0.00	0.00	1,389.14	0.00	1,389.14	0.00	S/L	7.00
31014		Ferromagenetic Locator	12/09/99	727.00	0.00	0.00	727.00	0.00	727.00	0.00	S/L	7.00
4104		14" stihl saw	2/17/00	1,051.00	0.00	0.00	1,051.00	0.00	1,051.00	0.00	S/L	5.00
4107		Sign tape	2/17/00	540.00	0.00	0.00	540.00	0.00	540.00	0.00	S/L	3.00
4110		(100) metal signs	2/17/00	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	5.00
4235		AD atomic absorption	2/17/00	99.00	0.00	0.00	99.00	0.00	99.00	0.00	S/L	5.00
6449		Electric Pallet Truck	2/21/00	4,710.00	0.00	0.00	4,710.00	0.00	4,710.00	0.00	S/L	7.00
4105		Computer Notepad	3/01/00	426.80	0.00	0.00	426.80	0.00	426.80	0.00	S/L	3.00
4109		Repair actuators	3/02/00	9,103.42	0.00	0.00	9,103.42	0.00	9,103.42	0.00	S/L	5.00
4108		(4) computer cables	3/08/00	503.80	0.00	0.00	503.80	0.00	503.80	0.00	S/L	3.00
4106		(40) double jacketed hoses	3/21/00	2,891.95	0.00	0.00	2,891.95	0.00	2,891.95	0.00	S/L	5.00
4101		Windows	3/27/00	9,875.00	0.00	0.00	9,875.00	0.00	9,875.00	0.00	S/L	7.00
4102		Plate glass	3/30/00	2,968.00	0.00	0.00	2,968.00	0.00	2,968.00	0.00	S/L	7.00
4003		Delta tool box	5/12/00	199.99	0.00	0.00	199.99	0.00	199.99	0.00	S/L	5.00
4687		Swivel Hydrant Diffusers	5/12/00	1,814.06	0.00	0.00	1,814.06	0.00	1,814.06	0.00	S/L	5.00
4684		Misc Other Plant & Equip 2000	6/30/00	48,164.37	0.00	0.00	48,164.37	0.00	48,164.37	0.00	S/L	5.00
4168		Pressure gauges	8/04/00	244.11	0.00	0.00	244.11	0.00	244.11	0.00	S/L	5.00
4169		Digital security system	8/14/00	9,504.00	0.00	0.00	9,504.00	0.00	9,504.00	0.00	S/L	4.00
4170		Digital security system	8/14/00	8,900.00	0.00	0.00	8,900.00	0.00	8,900.00	0.00	S/L	4.00
4181		Pressure gauges	8/14/00	416.38	0.00	0.00	416.38	0.00	416.38	0.00	S/L	5.00
4182		4HP Honda motors	8/14/00	492.00	0.00	0.00	492.00	0.00	492.00	0.00	S/L	7.00
4183		4HP Honda motor	8/14/00	492.00	0.00	0.00	492.00	0.00	492.00	0.00	S/L	7.00
4282		Alum tread plates	9/22/00	1,089.72	0.00	0.00	1,089.72	0.00	1,089.72	0.00	S/L	3.00
4284		Tube steel and plates	9/22/00	1,066.90	0.00	0.00	1,066.90	0.00	1,066.90	0.00	S/L	3.00
4286		Sprinkler system	10/02/00	6,450.00	0.00	0.00	6,450.00	0.00	6,450.00	0.00	S/L	7.00
4287		3-ton monorail system	10/02/00	9,812.31	0.00	0.00	9,812.31	0.00	9,812.31	0.00	S/L	7.00
4298		Versa probe	10/19/00	1,990.00	0.00	0.00	1,990.00	0.00	1,990.00	0.00	S/L	5.00
4328		8 inch hinged cutter	11/27/00	2,040.00	0.00	0.00	2,040.00	0.00	2,040.00	0.00	S/L	3.00
4329		Basin cleaning equipment	12/04/00	4,999.80	0.00	0.00	4,999.80	0.00	4,999.80	0.00	S/L	5.00
4335		Winterize sprinklers	12/15/00	261.01	0.00	0.00	261.01	0.00	261.01	0.00	S/L	1.00
4353		Magnetic Locator	1/09/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.00
4350		MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.00
4352		MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.00
4354		MAGNETIC LOCATOR	1/24/01	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	5.00
4414		16 Street Plates	4/02/01	8,630.00	0.00	0.00	8,630.00	0.00	8,630.00	0.00	S/L	5.00
4429		Surv. Camera ORPS	4/27/01	3,350.00	0.00	0.00	3,350.00	0.00	3,350.00	0.00	S/L	5.00
4430		Surv. System LKPS	4/27/01	12,500.00	0.00	0.00	12,500.00	0.00	12,500.00	0.00	S/L	7.00
4426		Piston Scaler	6/08/01	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	3.00
4427		Piston Scaler	6/08/01	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	3.00
4473		Surveillance System	6/11/01	19,950.00	0.00	0.00	19,950.00	0.00	19,950.00	0.00	S/L	7.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 339-0001-000 (continued)												
5020		Scadalarm	8/10/01	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00	S/L	5.00
5026		Wireless Alarm System	8/17/01	8,991.00	0.00	0.00	8,991.00	0.00	8,991.00	0.00	S/L	5.00
5044		Chain Link Fence	9/21/01	5,063.00	0.00	0.00	5,063.00	0.00	5,063.00	0.00	S/L	7.00
5061		Flagger Stand	9/21/01	684.15	0.00	0.00	684.15	0.00	684.15	0.00	S/L	3.00
5062		Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.00
5063		Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.00
5064		Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.00
5065		Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.00
5066		Flagger Stand	9/21/01	684.12	0.00	0.00	684.12	0.00	684.12	0.00	S/L	3.00
5081		Barcode Scanner	10/12/01	354.00	0.00	0.00	354.00	0.00	354.00	0.00	S/L	5.00
5083		Barcode Scanner	10/12/01	354.00	0.00	0.00	354.00	0.00	354.00	0.00	S/L	5.00
5084		Barcode Scanner	10/12/01	354.00	0.00	0.00	354.00	0.00	354.00	0.00	S/L	5.00
5103		Magnetic Locator	10/26/01	651.22	0.00	0.00	651.22	0.00	651.22	0.00	S/L	5.00
5104		Magnetic Locator	10/26/01	655.66	0.00	0.00	655.66	0.00	655.66	0.00	S/L	5.00
5105		Magnetic Locator	10/26/01	651.21	0.00	0.00	651.21	0.00	651.21	0.00	S/L	5.00
5106		Magnetic Locator	10/26/01	651.22	0.00	0.00	651.22	0.00	651.22	0.00	S/L	5.00
5119		Flagpole	11/16/01	859.00	0.00	0.00	859.00	0.00	859.00	0.00	S/L	7.00
5133		Ventilated Shelf	11/30/01	95.47	0.00	0.00	95.47	0.00	95.47	0.00	S/L	5.00
5134		Ventilated Shelf	11/30/01	95.47	0.00	0.00	95.47	0.00	95.47	0.00	S/L	5.00
5135		Ventilated Shelf	11/30/01	95.46	0.00	0.00	95.46	0.00	95.46	0.00	S/L	5.00
5136		Relay Rack	11/30/01	332.94	0.00	0.00	332.94	0.00	332.94	0.00	S/L	5.00
5138		Storage Cabinet	11/30/01	781.63	0.00	0.00	781.63	0.00	781.63	0.00	S/L	7.00
3571		Geophone	12/01/01	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	5.00
3572		Geophone	12/01/01	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	5.00
3573		Geophone	12/01/01	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	5.00
3574		Versaprobe	12/01/01	8,296.00	0.00	0.00	8,296.00	0.00	8,296.00	0.00	S/L	7.00
3570		Street Plates	12/03/01	4,740.00	0.00	0.00	4,740.00	0.00	4,740.00	0.00	S/L	5.00
5156		Materials Hydrant Testing	1/22/02	2,639.60	0.00	0.00	2,639.60	0.00	2,639.60	0.00	S/L	5.00
5176		Proj. Change Request	2/07/02	2,080.00	0.00	0.00	2,080.00	0.00	2,080.00	0.00	S/L	5.00
5168		Pipe Cutter	2/11/02	6,363.00	0.00	0.00	6,363.00	0.00	6,363.00	0.00	S/L	5.00
5166		Install Inverter Drives	2/13/02	9,720.00	0.00	0.00	9,720.00	0.00	9,720.00	0.00	S/L	7.00
5169		Electric for Backwash Pump	2/13/02	8,134.18	0.00	0.00	8,134.18	0.00	8,134.18	0.00	S/L	7.00
5174		Lab Info Management System	2/13/02	889.17	0.00	0.00	889.17	0.00	889.17	0.00	S/L	5.00
5167		Electrical Supplies	2/19/02	64.26	0.00	0.00	64.26	0.00	64.26	0.00	S/L	5.00
5177		Guages	3/06/02	430.20	0.00	0.00	430.20	0.00	430.20	0.00	S/L	5.00
5189		Lab Info Management Syst.	3/06/02	332.91	0.00	0.00	332.91	0.00	332.91	0.00	S/L	5.00
5202		U-Haul Large Boxes	3/07/02	55.33	0.00	0.00	55.33	0.00	55.33	0.00	S/L	3.00
5188		Fire Hoses with Couplings	3/18/02	3,740.58	0.00	0.00	3,740.58	0.00	3,740.58	0.00	S/L	5.00
5198		Carpet	3/28/02	1,469.00	0.00	0.00	1,469.00	0.00	1,469.00	0.00	S/L	5.00
5213		Corner Strobe Set	5/10/02	1,525.52	0.00	0.00	1,525.52	0.00	1,525.52	0.00	S/L	5.00
5255		Hose with Coupling	5/22/02	1,008.30	0.00	0.00	1,008.30	0.00	1,008.30	0.00	S/L	3.00
5258		Office Remodeling	6/15/02	2,195.00	0.00	0.00	2,195.00	0.00	2,195.00	0.00	S/L	3.00
5264		Venilator Roof	6/20/02	437.62	0.00	0.00	437.62	0.00	437.62	0.00	S/L	3.00
5299		8" Pressure Recorder	7/29/02	510.78	0.00	0.00	510.78	0.00	510.78	0.00	S/L	3.00
5300		8" Pressure Recorder,access.	7/29/02	600.02	0.00	0.00	600.02	0.00	600.02	0.00	S/L	3.00
5311		Pressure Recorder	8/02/02	478.71	0.00	0.00	478.71	0.00	478.71	0.00	S/L	5.00
5312		Pressure Recorder	8/02/02	478.71	0.00	0.00	478.71	0.00	478.71	0.00	S/L	5.00
5340		Orion Monitor w/ battery pk.	8/08/02	1,337.00	0.00	0.00	1,337.00	0.00	1,337.00	0.00	S/L	5.00
5341		Orion Monitor w/battery pk.	8/08/02	1,337.00	0.00	0.00	1,337.00	0.00	1,337.00	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 339-0001-000 (continued)												
5314		Pressure Recorder	8/26/02	454.50	0.00	0.00	454.50	0.00	454.50	0.00	S/L	5.00
5315		Pressure Recorder	8/26/02	454.49	0.00	0.00	454.49	0.00	454.49	0.00	S/L	5.00
5316		Pressure Recorder	8/26/02	454.49	0.00	0.00	454.49	0.00	454.49	0.00	S/L	5.00
5317		Pressure Recorder	8/26/02	454.49	0.00	0.00	454.49	0.00	454.49	0.00	S/L	5.00
5362		Irrigation Sludge Bldg.	8/31/02	3,205.00	0.00	0.00	3,205.00	0.00	3,205.00	0.00	S/L	3.00
5352		Hydrant Pressure Recorder	9/13/02	948.02	0.00	0.00	948.02	0.00	948.02	0.00	S/L	5.00
5342		Cut Off Saw	9/16/02	2,926.00	0.00	0.00	2,926.00	0.00	2,926.00	0.00	S/L	5.00
5330		TIM Computer Calibration Sys.	9/27/02	3,893.06	0.00	0.00	3,893.06	0.00	3,893.06	0.00	S/L	5.00
5365		Fire Meter Assembly	10/04/02	1,868.00	0.00	0.00	1,868.00	0.00	1,868.00	0.00	S/L	3.00
5379		Consulting Services	10/14/02	23,867.61	0.00	0.00	23,867.61	0.00	23,867.61	0.00	S/L	3.00
5417		Versaprobe	11/04/02	1,890.00	0.00	0.00	1,890.00	0.00	1,890.00	0.00	S/L	5.00
5436		Hammer kit	11/19/02	59.65	0.00	0.00	59.65	0.00	59.65	0.00	S/L	3.00
5437		Hammer Kit	11/19/02	59.65	0.00	0.00	59.65	0.00	59.65	0.00	S/L	3.00
5438		Hammer Kit	11/19/02	59.65	0.00	0.00	59.65	0.00	59.65	0.00	S/L	3.00
5445		Magnetic Locator	11/25/02	674.16	0.00	0.00	674.16	0.00	674.16	0.00	S/L	5.00
5447		Replacement Locator Eng.	11/25/02	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	5.00
5448		Replacement Locator Distrib.	11/25/02	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	5.00
5460		10 Street plates	12/01/02	5,099.20	0.00	0.00	5,099.20	0.00	5,099.20	0.00	S/L	5.00
5473		Transmitter	1/17/03	938.18	0.00	0.00	938.18	0.00	938.18	0.00	S/L	7.00
5474		Transmitter	1/17/03	938.18	0.00	0.00	938.18	0.00	938.18	0.00	S/L	7.00
5468		Yamaha Drying Oven	1/24/03	1,660.00	0.00	0.00	1,660.00	0.00	1,660.00	0.00	S/L	7.00
5475		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5476		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5477		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5478		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5479		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5480		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5481		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5482		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5483		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5484		Transmitter	1/31/03	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
5506		Life Ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.00
5507		Life Ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.00
5508		Life ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.00
5509		Life ring Cabinet	2/14/03	339.04	0.00	0.00	339.04	0.00	339.04	0.00	S/L	7.00
5491		Lifeline & bracket	3/01/03	2,262.38	0.00	0.00	2,262.38	0.00	2,262.38	0.00	S/L	7.00
5511		Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.00
5512		Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.00
5513		Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.00
5514		Hinged Cutter	4/04/03	674.00	0.00	0.00	674.00	0.00	674.00	0.00	S/L	3.00
5502		Pocket Pro Reader	4/16/03	651.70	0.00	0.00	651.70	0.00	651.70	0.00	S/L	3.00
5503		Pocket Pro Reader	4/16/03	651.70	0.00	0.00	651.70	0.00	651.70	0.00	S/L	3.00
5504		Pocket Pro Reader	4/16/03	651.71	0.00	0.00	651.71	0.00	651.71	0.00	S/L	3.00
5535		Metrotech Line Locator	5/29/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	3.00
5536		Metrotech Line Locator	5/29/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	3.00
5538		Strobe Kit & Lights	5/30/03	323.19	0.00	0.00	323.19	0.00	323.19	0.00	S/L	3.00
5539		Strobe Kit & Light	5/30/03	323.19	0.00	0.00	323.19	0.00	323.19	0.00	S/L	3.00
5540		Strobe Kit & Light	5/30/03	323.19	0.00	0.00	323.19	0.00	323.19	0.00	S/L	3.00
5541		Strobe Kit & Light	5/30/03	323.17	0.00	0.00	323.17	0.00	323.17	0.00	S/L	3.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 339-0001-000 (continued)												
5537		Strobe Kit	6/02/03	297.00	0.00	0.00	297.00	0.00	297.00	0.00	S/L	3.00
5551		20 Ft. Ladder	6/02/03	207.50	0.00	0.00	207.50	0.00	207.50	0.00	S/L	7.00
5552		8 Ft. Ladder	6/02/03	131.35	0.00	0.00	131.35	0.00	131.35	0.00	S/L	7.00
5545		Dehumidifier	6/10/03	148.00	0.00	0.00	148.00	0.00	148.00	0.00	S/L	3.00
5562		DrawerLiner & 6" pvc pipe	6/19/03	58.22	0.00	0.00	58.22	0.00	58.22	0.00	S/L	3.00
5771		Water Bottling Machine	6/30/03	46,149.00	0.00	0.00	46,149.00	0.00	46,149.00	0.00	S/L	7.00
5601		Hardware Supplies	7/25/03	95.80	0.00	0.00	95.80	0.00	95.80	0.00	S/L	3.00
5614		Bedliner Truck 261	8/01/03	1,487.45	0.00	0.00	1,487.45	0.00	1,487.45	0.00	S/L	7.00
5622		Steel Plates	8/01/03	4,760.00	0.00	0.00	4,760.00	0.00	4,760.00	0.00	S/L	7.00
5633		Muffle Furnace	9/08/03	2,313.94	0.00	0.00	2,313.94	0.00	2,313.94	0.00	S/L	7.00
31288		Muffle Furnace	9/08/03	2,490.33	0.00	0.00	2,490.33	0.00	2,490.33	0.00	S/L	7.00
5713		Line locator	11/24/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	7.00
5714		Line locator	11/24/03	2,798.00	0.00	0.00	2,798.00	0.00	2,798.00	0.00	S/L	7.00
5710		Rock drill (55 lb)	12/09/03	1,834.74	0.00	0.00	1,834.74	0.00	1,834.74	0.00	S/L	7.00
5711		Hydrant pressure recorder	12/09/03	968.58	0.00	0.00	968.58	0.00	968.58	0.00	S/L	7.00
5712		Hydrant pressure recorder	12/09/03	968.58	0.00	0.00	968.58	0.00	968.58	0.00	S/L	7.00
5734		Pit lid	12/16/03	650.00	0.00	0.00	650.00	0.00	650.00	0.00	S/L	7.00
4964		Locator	2/03/04	495.00	0.00	0.00	495.00	0.00	495.00	0.00	S/L	5.00
4918		Stanley impact wrench	3/16/04	6,288.00	0.00	0.00	6,288.00	0.00	6,288.00	0.00	S/L	7.00
4962		14" stihl cut off saw	5/25/04	923.99	0.00	0.00	923.99	0.00	923.99	0.00	S/L	3.00
4963		14" stihl cut off saw	5/25/04	923.99	0.00	0.00	923.99	0.00	923.99	0.00	S/L	3.00
31300		Monumentation	6/30/04	84,234.72	0.00	0.00	84,234.72	0.00	84,234.72	0.00	S/L	7.00
31301		Customer Information System	6/30/04	1,605,240.71	0.00	0.00	1,605,240.71	0.00	1,605,240.71	0.00	S/L	7.00
31303		Security Evaluation	6/30/04	371,718.50	0.00	0.00	371,718.50	0.00	371,718.50	0.00	S/L	7.00
31308		Misc Equipment	6/30/04	322.53	0.00	0.00	322.53	0.00	322.53	0.00	S/L	7.00
5826		Line locator	9/02/04	2,951.39	0.00	0.00	2,951.39	0.00	2,951.39	0.00	S/L	7.00
5819		Lab equipment MPTP	10/12/04	1,299.70	0.00	0.00	1,299.70	0.00	1,299.70	0.00	S/L	3.00
5820		Lab equipment FTTP	11/01/04	12,699.52	0.00	0.00	12,699.52	0.00	12,699.52	0.00	S/L	7.00
5779		Lab equipment	12/01/04	2,421.62	0.00	0.00	2,421.62	0.00	2,421.62	0.00	S/L	3.00
5928		HG3 UNIT WITH 5' LENGTH FLU	1/26/05	3,232.85	0.00	0.00	3,232.85	0.00	3,232.85	0.00	S/L	8.00
5929		LONG NECK STANDARD UNIGI	1/26/05	2,765.00	0.00	0.00	2,765.00	0.00	2,765.00	0.00	S/L	8.00
5927		ELEC. WALKIE PALLET TRUCK	8/15/05	4,650.00	0.00	0.00	4,650.00	0.00	4,650.00	0.00	S/L	7.00
5926		TAPPING MACHINE B-101	9/06/05	2,060.00	0.00	0.00	2,060.00	0.00	2,060.00	0.00	S/L	7.00
6054		MillerMatic 251 Welder Unit	2/14/06	3,229.34	0.00	0.00	3,229.34	0.00	3,229.34	0.00	S/L	8.00
6055		MillerMatic PowerMax Torch	2/14/06	3,229.34	0.00	0.00	3,229.34	0.00	3,229.34	0.00	S/L	8.00
7284		Autogun for Reading Meters	3/14/08	879.30	0.00	0.00	879.30	0.00	879.30	0.00	S/L	8.00
31478		SCADA Displays	2/01/09	3,885.72	0.00	0.00	3,885.72	0.00	3,885.72	0.00	S/L	5.00
7416		SCADA Software Upgrade HMI	4/29/09	82,711.06	0.00	0.00	67,547.39	8,271.11	75,818.50	6,892.56	S/L	10.00
31529		Dredge Reservoirs	12/31/12	13,993.00	0.00	0.00	6,296.85	1,399.30	7,696.15	6,296.85	S/L	10.00
31562		Dredge Project	4/01/13	50,228.50	0.00	0.00	20,847.82	5,022.86	25,870.68	24,357.82	S/L	10.00
9508		Portable Large Meter Tester	5/21/13	2,470.55	0.00	0.00	1,008.83	247.06	1,255.89	1,214.66	S/L	10.00
31575		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	475.44	172.89	648.33	734.75	S/L	8.00
31576		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	475.44	172.89	648.33	734.75	S/L	8.00
31577		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	475.44	172.89	648.33	734.75	S/L	8.00
31578		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	475.44	172.89	648.33	734.75	S/L	8.00
31579		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
31580		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
31581		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
31582		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 339-0001-000 (continued)												
31583		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
31584		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
31585		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
31586		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	475.42	172.88	648.30	734.77	S/L	8.00
9605		Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.60	0.00	0.00	340.22	131.70	471.92	581.68	S/L	8.00
9606		Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.60	0.00	0.00	340.22	131.70	471.92	581.68	S/L	8.00
9607		Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.60	0.00	0.00	340.22	131.70	471.92	581.68	S/L	8.00
9608		Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	506.18	195.94	702.12	865.43	S/L	8.00
9609		Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	506.18	195.94	702.12	865.43	S/L	8.00
9610		Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	506.18	195.94	702.12	865.43	S/L	8.00
9616		Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.58	0.00	0.00	340.22	131.70	471.92	581.66	S/L	8.00
9617		Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	506.18	195.94	702.12	865.43	S/L	8.00
9611		Chlorine Analyzer	11/26/14	3,219.99	0.00	0.00	1,039.79	402.50	1,442.29	1,777.70	S/L	8.00
9612		Chlorine Analyzer	11/26/14	3,219.99	0.00	0.00	1,039.79	402.50	1,442.29	1,777.70	S/L	8.00
9613		Chlorine Analyzer	11/26/14	3,219.99	0.00	0.00	1,039.79	402.50	1,442.29	1,777.70	S/L	8.00
9614		Chlorine Analyzer	11/26/14	3,219.98	0.00	0.00	1,039.79	402.50	1,442.29	1,777.69	S/L	8.00
9461		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
9462		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
9463		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
9464		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
9825		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
9826		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
9827		Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	509.33	210.76	720.09	965.97	S/L	8.00
			339-0001-000	<u>3,398,926.81</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,310,275.95</u>	<u>21,410.81</u>	<u>3,331,686.76</u>	<u>67,240.05</u>		
Group: 339-0002-000												
4874		Misc. Equipment	6/13/02	246.14	0.00	0.00	246.14	0.00	246.14	0.00	S/L	1.00
4875		Misc. Equipment	6/13/02	50.48	0.00	0.00	50.48	0.00	50.48	0.00	S/L	1.00
4876		Misc. Equipment	6/13/02	1,892.68	0.00	0.00	1,892.68	0.00	1,892.68	0.00	S/L	5.00
4877		Misc. Equipment	6/13/02	238.32	0.00	0.00	238.32	0.00	238.32	0.00	S/L	3.00
4878		Misc. Equipment	6/13/02	46.00	0.00	0.00	46.00	0.00	46.00	0.00	S/L	1.00
4879		Misc. Equipment	6/13/02	202.00	0.00	0.00	202.00	0.00	202.00	0.00	S/L	3.00
4880		Misc. Equipment	6/13/02	4,138.38	0.00	0.00	4,138.38	0.00	4,138.38	0.00	S/L	11.00
4881		Misc. Equipment	6/13/02	488.06	0.00	0.00	488.06	0.00	488.06	0.00	S/L	3.00
4882		Misc. Equipment	6/13/02	334.76	0.00	0.00	334.76	0.00	334.76	0.00	S/L	4.00
4883		Misc. Equipment	6/13/02	3,050.42	0.00	0.00	3,050.42	0.00	3,050.42	0.00	S/L	7.00
4884		Misc. Equipment	6/13/02	4,667.38	0.00	0.00	4,667.38	0.00	4,667.38	0.00	S/L	7.00
4885		Misc. Equipment	6/13/02	1,792.59	0.00	0.00	1,792.59	0.00	1,792.59	0.00	S/L	7.00
4886		Misc. Equipment	6/13/02	3,053.99	0.00	0.00	3,053.99	0.00	3,053.99	0.00	S/L	5.00
			339-0002-000	<u>20,201.20</u>	<u>0.00c</u>	<u>0.00</u>	<u>20,201.20</u>	<u>0.00</u>	<u>20,201.20</u>	<u>0.00</u>		
Group: 340-0001-000												
1140		PRINTER	3/15/93	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	0.00	S/L	4.00
993		FURNITURE FTTP	5/18/93	1,461.43	0.00	0.00	1,461.43	0.00	1,461.43	0.00	S/L	7.00
1143		METERS	5/18/93	21,104.00	0.00	0.00	21,104.00	0.00	21,104.00	0.00	S/L	4.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
1410		PRINTER	7/20/93	1,534.13	0.00	0.00	1,534.13	0.00	1,534.13	0.00	S/L	4.00
1148		METRO TECH LOCATOR	6/21/94	1,725.00	0.00	0.00	1,725.00	0.00	1,725.00	0.00	S/L	4.00
1413		PROFESSIONAL MICROCARE N	7/19/94	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	4.00
1149		COPIER	3/22/95	9,503.00	0.00	0.00	9,503.00	0.00	9,503.00	0.00	S/L	5.00
1151		LOCATORS	3/22/95	1,390.00	0.00	0.00	1,390.00	0.00	1,390.00	0.00	S/L	7.00
1152		PITPROBE	3/22/95	871.38	0.00	0.00	871.38	0.00	871.38	0.00	S/L	7.00
1154		PRODUCTIVITY SYSTEMS 5250	3/29/95	845.02	0.00	0.00	845.02	0.00	845.02	0.00	S/L	5.00
1156		COMPUTERS	9/21/95	4,204.00	0.00	0.00	4,204.00	0.00	4,204.00	0.00	S/L	5.00
1157		MISC SUPPLIES	2/01/96	1,308.75	0.00	0.00	1,308.75	0.00	1,308.75	0.00	S/L	4.00
1158		COMPUTER	4/03/96	2,055.00	0.00	0.00	2,055.00	0.00	2,055.00	0.00	S/L	5.00
1414		LASER JET PRINTER	7/16/96	875.00	0.00	0.00	875.00	0.00	875.00	0.00	S/L	5.00
1415		FTTP COMPUTER	8/20/96	7,688.00	0.00	0.00	7,688.00	0.00	7,688.00	0.00	S/L	5.00
1159		PRINTER	12/17/96	309.00	0.00	0.00	309.00	0.00	309.00	0.00	S/L	5.00
1169		Computer Equip.	6/30/97	1,345.00	0.00	0.00	1,345.00	0.00	1,345.00	0.00	S/L	4.00
1418		Update Computers	6/30/97	86,012.64	0.00	0.00	86,012.64	0.00	86,012.64	0.00	S/L	5.00
982		Office	9/08/97	1,982.00	0.00	0.00	1,982.00	0.00	1,982.00	0.00	S/L	10.00
1416		1 Lap top & 3 Computers	10/16/97	14,900.00	0.00	0.00	14,900.00	0.00	14,900.00	0.00	S/L	4.00
6498		Hi-Back Swivel Conf Room Chair	6/04/98	269.38	0.00	0.00	229.43	19.95	249.38	20.00	S/L	13.50
1419		Various Computer Equipment	6/30/98	128,405.08	0.00	0.00	128,405.08	0.00	128,405.08	0.00	S/L	4.00
1417		Printers 1998	7/17/98	3,878.83	0.00	0.00	3,878.83	0.00	3,878.83	0.00	S/L	4.00
3521		Ice Machine	2/06/99	2,370.00	0.00	0.00	2,370.00	0.00	2,370.00	0.00	S/L	7.00
1716		Gateway Monitor - Flushing	2/11/99	199.00	0.00	0.00	199.00	0.00	199.00	0.00	S/L	4.00
1717		Gateway Printer - Flushing	2/11/99	399.00	0.00	0.00	399.00	0.00	399.00	0.00	S/L	4.00
1718		Gateway Printer - Flushing	2/11/99	399.00	0.00	0.00	399.00	0.00	399.00	0.00	S/L	4.00
1719		Gateway Computer - Flushing	2/11/99	1,954.00	0.00	0.00	1,954.00	0.00	1,954.00	0.00	S/L	4.00
1722		Laptop Computer - Cust Svc.	3/12/99	413.43	0.00	0.00	413.43	0.00	413.43	0.00	S/L	4.00
1723		Monitor - HR Director	3/19/99	188.03	0.00	0.00	188.03	0.00	188.03	0.00	S/L	3.00
1724		Lap Top Computer - RJB	4/01/99	4,599.00	0.00	0.00	4,599.00	0.00	4,599.00	0.00	S/L	4.00
2987		Monitor - UNIX System	6/11/99	2,000.00	5.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	3.00
31049		Unix workstation	6/11/99	37,220.00	0.00	0.00	37,220.00	0.00	37,220.00	0.00	S/L	5.00
1726		Lap Top Printer - Cust. Serv	6/14/99	463.97	0.00	0.00	463.97	0.00	463.97	0.00	S/L	4.00
3503		Drop Box	6/14/99	1,319.58	0.00	0.00	1,319.58	0.00	1,319.58	0.00	S/L	10.00
31050		Misc Equipment	6/30/99	1,087.53	0.00	0.00	1,087.53	0.00	1,087.53	0.00	S/L	4.00
31276		Security System VCR 24 hr	7/10/99	1,110.00	0.00	0.00	1,110.00	0.00	1,110.00	0.00	S/L	4.00
1733		Computer - Remote MR Equip.	7/23/99	4,031.90	0.00	0.00	4,031.90	0.00	4,031.90	0.00	S/L	4.00
1735		Compac Notebook Computer	8/26/99	3,469.62	0.00	0.00	3,469.62	0.00	3,469.62	0.00	S/L	4.00
2949		Commission Fax Machine	8/26/99	326.70	0.00	0.00	326.70	0.00	326.70	0.00	S/L	4.00
2950		Commission fax machine	8/26/99	327.70	0.00	0.00	327.70	0.00	327.70	0.00	S/L	4.00
2951		Commission Fax Machine	8/26/99	326.70	0.00	0.00	326.70	0.00	326.70	0.00	S/L	4.00
2952		Commission Fax Machine	8/26/99	326.70	0.00	0.00	326.70	0.00	326.70	0.00	S/L	4.00
1736		Compaq Laptop	9/27/99	1,401.19	0.00	0.00	1,401.19	0.00	1,401.19	0.00	S/L	4.00
1737		Compaq Laptop	9/27/99	1,401.19	0.00	0.00	1,401.19	0.00	1,401.19	0.00	S/L	4.00
2983		HP Brio Computer	10/15/99	1,181.00	0.00	0.00	1,181.00	0.00	1,181.00	0.00	S/L	4.00
2984		HP Brio Computer	10/15/99	1,181.00	0.00	0.00	1,181.00	0.00	1,181.00	0.00	S/L	4.00
2963		Digital Camera	10/28/99	676.02	0.00	0.00	676.02	0.00	676.02	0.00	S/L	4.00
3527		Fax machine	11/04/99	2,450.00	0.00	0.00	2,450.00	0.00	2,450.00	0.00	S/L	4.00
2960		Disc Module	11/08/99	571.00	0.00	0.00	571.00	0.00	571.00	0.00	S/L	4.00
2961		Disc Module	11/08/99	571.00	0.00	0.00	571.00	0.00	571.00	0.00	S/L	4.00
2962		Disc Module	11/08/99	571.00	0.00	0.00	571.00	0.00	571.00	0.00	S/L	4.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
2986		Modem & LAN PC Card	11/08/99	326.00	0.00	0.00	326.00	0.00	326.00	0.00	S/L	3.00
5000		Laptop for Configuration Testing	11/10/99	5,266.00	0.00	0.00	5,266.00	0.00	5,266.00	0.00	S/L	4.00
2966		Dell Dimension Computer	11/24/99	1,659.00	0.00	0.00	1,659.00	0.00	1,659.00	0.00	S/L	4.00
2967		Dell Dimension Computer	11/24/99	1,659.00	0.00	0.00	1,659.00	0.00	1,659.00	0.00	S/L	4.00
2968		HP Laser Jet Printer 2100se	11/24/99	686.34	0.00	0.00	686.34	0.00	686.34	0.00	S/L	4.00
2969		Computer Test Lab	11/24/99	1,519.28	0.00	0.00	1,519.28	0.00	1,519.28	0.00	S/L	4.00
2980		Laser Printer - Test Lab	12/09/99	1,385.60	0.00	0.00	1,385.60	0.00	1,385.60	0.00	S/L	4.00
3528		20 x 20 frame tent	12/14/99	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	4.00
3529		Digital Camera	12/16/99	529.99	0.00	0.00	529.99	0.00	529.99	0.00	S/L	4.00
31247		APC Netshelter Cabinet	12/27/99	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	10.00
2970		LCD Projector - Infocus Ip755	12/30/99	5,255.00	0.00	0.00	5,255.00	0.00	5,255.00	0.00	S/L	4.00
2971		Power Chute Plus Software	12/30/99	607.57	0.00	0.00	607.57	0.00	607.57	0.00	S/L	3.00
31165		DLT Solutions Inc.	12/31/99	6,770.90	0.00	0.00	6,770.90	0.00	6,770.90	0.00	S/L	5.00
3226		Olympus Digital Camera	1/17/00	815.00	0.00	0.00	815.00	0.00	815.00	0.00	S/L	3.00
4132		Netware 5 Upgrade	1/27/00	491.94	0.00	0.00	491.94	0.00	491.94	0.00	S/L	3.00
4140		Test Lab	1/27/00	379.95	0.00	0.00	379.95	0.00	379.95	0.00	S/L	3.00
4145		Smart UPS Software	1/27/00	704.50	0.00	0.00	704.50	0.00	704.50	0.00	S/L	2.00
31251		Laser Jet Printer - Eng	1/27/00	1,377.52	0.00	0.00	1,377.52	0.00	1,377.52	0.00	S/L	3.00
31252		Duplexer - Eng	1/27/00	258.48	0.00	0.00	258.48	0.00	258.48	0.00	S/L	3.00
31253		Laser Jet Printer PO 6818	1/27/00	1,377.52	0.00	0.00	1,377.52	0.00	1,377.52	0.00	S/L	3.00
31254		Duplexer - PO 6818	1/27/00	258.48	0.00	0.00	258.48	0.00	258.48	0.00	S/L	3.00
4137		Smartslot Expander & Tapes	2/04/00	300.94	0.00	0.00	300.94	0.00	300.94	0.00	S/L	3.00
31258		Winframe Server - Microwarehouse	2/04/00	7,769.00	0.00	0.00	7,769.00	0.00	7,769.00	0.00	S/L	3.00
4133		Geophone	2/10/00	341.94	0.00	0.00	341.94	0.00	341.94	0.00	S/L	5.00
4134		Geophones	2/10/00	341.94	0.00	0.00	341.94	0.00	341.94	0.00	S/L	5.00
4136		CPQ AIT 35GB Tape W/ 5pk	2/17/00	419.30	0.00	0.00	419.30	0.00	419.30	0.00	S/L	3.00
31256		NEC Monitor	2/17/00	934.00	0.00	0.00	934.00	0.00	934.00	0.00	S/L	3.00
31257		IBM Thinkpad Series Laptop	2/17/00	4,147.00	0.00	0.00	4,147.00	0.00	4,147.00	0.00	S/L	3.00
31259		CTXS Software - New Server	2/17/00	1,331.15	0.00	0.00	1,331.15	0.00	1,331.15	0.00	S/L	3.00
31260		MSFT Software - New Server	2/17/00	1,240.00	0.00	0.00	1,240.00	0.00	1,240.00	0.00	S/L	3.00
31272		Winframe computing system	2/17/00	3,761.15	0.00	0.00	3,761.15	0.00	3,761.15	0.00	S/L	3.00
4135		Plackcard Signs- Flushing	3/03/00	501.35	0.00	0.00	501.35	0.00	501.35	0.00	S/L	2.00
4138		SNAGIT User Licenses Twin Pk.	3/03/00	211.95	0.00	0.00	211.95	0.00	211.95	0.00	S/L	2.00
4139		SNAGIT user license twin pack	3/03/00	200.00	0.00	0.00	200.00	0.00	200.00	0.00	S/L	2.00
4200		Logicon upgrade	3/03/00	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	3.00
31255		Computer - Lab - Support Prov.	3/03/00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	3.00
31263		CD Writer	3/03/00	288.32	0.00	0.00	288.32	0.00	288.32	0.00	S/L	3.00
31264		Procurve Switch	3/03/00	1,824.00	0.00	0.00	1,824.00	0.00	1,824.00	0.00	S/L	3.00
31265		Procurve Switch	3/03/00	1,824.00	0.00	0.00	1,824.00	0.00	1,824.00	0.00	S/L	3.00
31271		10 Modems software	3/03/00	2,768.27	0.00	0.00	2,768.27	0.00	2,768.27	0.00	S/L	3.00
4131		Keyboard with touchpad	3/17/00	192.11	0.00	0.00	192.11	0.00	192.11	0.00	S/L	3.00
4129		Management adaptors	4/18/00	334.89	0.00	0.00	334.89	0.00	334.89	0.00	S/L	3.00
4198		Conversion program	5/26/00	2,437.50	0.00	0.00	2,437.50	0.00	2,437.50	0.00	S/L	5.00
4305		Software Upgrade	6/13/00	3,561.00	0.00	0.00	3,561.00	0.00	3,561.00	0.00	S/L	3.00
4047		Refrigerator	6/21/00	900.34	0.00	0.00	900.34	0.00	900.34	0.00	S/L	4.00
4690		Laptop computers	6/30/00	56,982.00	0.00	0.00	56,982.00	0.00	56,982.00	0.00	S/L	5.00
8480		Dell Server FSB PPE 2950	6/30/00	5,198.80	0.00	0.00	5,198.80	0.00	5,198.80	0.00	S/L	5.00

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FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
4149		(10) licenses	7/21/00	277.83	0.00	0.00	277.83	0.00	277.83	0.00	S/L	3.00
4283		Network management suitcase	9/22/00	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00	S/L	3.00
4319		Modum	10/27/00	122.49	0.00	0.00	122.49	0.00	122.49	0.00	S/L	3.00
8734		Visual Studio Prof 2012	12/02/00	1,150.74	0.00	0.00	1,150.74	0.00	1,150.74	0.00	S/L	5.00
4344		Software	12/12/00	11,520.00	0.00	0.00	11,520.00	0.00	11,520.00	0.00	S/L	5.00
4334		Upgrade to versa probe	12/15/00	2,300.00	0.00	0.00	2,300.00	0.00	2,300.00	0.00	S/L	3.00
3272		Lap Top Computer	1/16/01	4,611.62	0.00	0.00	4,611.62	0.00	4,611.62	0.00	S/L	5.00
3275		Adapter for Thinkpad	1/16/01	59.00	0.00	0.00	59.00	0.00	59.00	0.00	S/L	5.00
3277		Anti Virus Upgrade	1/26/01	3,434.50	0.00	0.00	3,434.50	0.00	3,434.50	0.00	S/L	5.00
3282		Nettool Conn Test	2/01/01	1,480.00	0.00	0.00	1,480.00	0.00	1,480.00	0.00	S/L	5.00
3286		Software	2/01/01	3,590.00	0.00	0.00	3,590.00	0.00	3,590.00	0.00	S/L	5.00
4363		Laptop Carrying Case	2/01/01	38.95	0.00	0.00	38.95	0.00	38.95	0.00	S/L	5.00
3280		Port Replicator	2/16/01	160.40	0.00	0.00	160.40	0.00	160.40	0.00	S/L	5.00
3281		Adapter	2/16/01	81.37	0.00	0.00	81.37	0.00	81.37	0.00	S/L	5.00
4397		Billing Conversion	3/16/01	356.29	0.00	0.00	356.29	0.00	356.29	0.00	S/L	5.00
4398		GIS Upgrade	3/16/01	2,412.87	0.00	0.00	2,412.87	0.00	2,412.87	0.00	S/L	5.00
4417		Projector	4/27/01	4,449.00	0.00	0.00	4,449.00	0.00	4,449.00	0.00	S/L	5.00
3322		IBM Thinkpad Docking Station	5/04/01	525.50	0.00	0.00	525.50	0.00	525.50	0.00	S/L	5.00
3332		Monitor	5/09/01	382.97	0.00	0.00	382.97	0.00	382.97	0.00	S/L	5.00
3320		Laserjet Printer	5/21/01	2,012.71	0.00	0.00	2,012.71	0.00	2,012.71	0.00	S/L	5.00
3306		Thinkpad & Components	5/25/01	2,753.60	0.00	0.00	2,753.60	0.00	2,753.60	0.00	S/L	4.00
3324		Computer Adapter	5/25/01	59.00	0.00	0.00	59.00	0.00	59.00	0.00	S/L	1.00
3330		Printer	6/15/01	514.06	0.00	0.00	514.06	0.00	514.06	0.00	S/L	5.00
3578		New Billing	6/30/01	239,787.07	0.00	0.00	239,787.07	0.00	239,787.07	0.00	S/L	10.00
3333		Pentium III Processor	7/20/01	2,082.00	0.00	0.00	2,082.00	0.00	2,082.00	0.00	S/L	5.00
3347		Pentium Processor	7/20/01	1,681.00	0.00	0.00	1,681.00	0.00	1,681.00	0.00	S/L	5.00
3349		Pentium Processor	7/20/01	1,681.00	0.00	0.00	1,681.00	0.00	1,681.00	0.00	S/L	5.00
4488		13" TV- VCR	7/27/01	129.98	0.00	0.00	129.98	0.00	129.98	0.00	S/L	5.00
3351		Pentium Processor	8/10/01	1,656.00	0.00	0.00	1,656.00	0.00	1,656.00	0.00	S/L	5.00
3353		Netware Servers	8/10/01	10,142.00	0.00	0.00	10,142.00	0.00	10,142.00	0.00	S/L	5.00
5029		Printer	8/17/01	999.95	0.00	0.00	999.95	0.00	999.95	0.00	S/L	3.00
3371		Printer	9/21/01	215.02	0.00	0.00	215.02	0.00	215.02	0.00	S/L	5.00
3379		Digital Camera	10/11/01	584.95	0.00	0.00	584.95	0.00	584.95	0.00	S/L	5.00
3391		SMT Computer	10/19/01	1,632.00	0.00	0.00	1,632.00	0.00	1,632.00	0.00	S/L	5.00
5107		Copier	11/02/01	12,411.52	0.00	0.00	12,411.52	0.00	12,411.52	0.00	S/L	5.00
3375		Digital Camera	11/09/01	577.45	0.00	0.00	577.45	0.00	577.45	0.00	S/L	5.00
3376		Digital Camera	11/09/01	577.45	0.00	0.00	577.45	0.00	577.45	0.00	S/L	5.00
3377		Digital Camera	11/09/01	577.45	0.00	0.00	577.45	0.00	577.45	0.00	S/L	5.00
3378		Digital Camera	11/09/01	577.44	0.00	0.00	577.44	0.00	577.44	0.00	S/L	5.00
3400		Printer	11/09/01	961.95	0.00	0.00	961.95	0.00	961.95	0.00	S/L	5.00
3410		Monitor	12/04/01	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	5.00
3416		Digital Copier	12/20/01	394.95	0.00	0.00	394.95	0.00	394.95	0.00	S/L	5.00
3419		Dell Computer	12/31/01	1,166.00	0.00	0.00	1,166.00	0.00	1,166.00	0.00	S/L	5.00
5160		22 Radio Read Modules	1/15/02	2,530.00	0.00	0.00	2,530.00	0.00	2,530.00	0.00	S/L	7.00
5162		H2ONet Analyzer	1/16/02	15,013.00	0.00	0.00	15,013.00	0.00	15,013.00	0.00	S/L	5.00
5161		AutoCad 2000i	1/17/02	2,325.00	0.00	0.00	2,325.00	0.00	2,325.00	0.00	S/L	5.00
5170		Field Orders Info. Changes	2/11/02	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	0.00	S/L	5.00
3425		Lap Top Computer	2/12/02	3,018.99	0.00	0.00	3,018.99	0.00	3,018.99	0.00	S/L	5.00
3426		Pentium 4 Processor	2/18/02	1,166.00	0.00	0.00	1,166.00	0.00	1,166.00	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
5171		Fax Module added to Copier	2/20/02	1,270.00	0.00	0.00	1,270.00	0.00	1,270.00	0.00	S/L	5.00
5253		Superdisk	4/23/02	280.75	0.00	0.00	280.75	0.00	280.75	0.00	S/L	3.00
3446		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3448		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3450		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3454		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3456		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3458		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3460		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3462		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3464		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3466		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3468		Dell Monitor LCD	5/01/02	400.00	0.00	0.00	400.00	0.00	400.00	0.00	S/L	3.00
3444		Laptop with memory module	5/02/02	2,380.54	0.00	0.00	2,380.54	0.00	2,380.54	0.00	S/L	5.00
5248		Duplex Assembly	5/09/02	304.61	0.00	0.00	304.61	0.00	304.61	0.00	S/L	5.00
3471		Laserjet Printer	5/20/02	1,512.62	0.00	0.00	1,512.62	0.00	1,512.62	0.00	S/L	5.00
4705		Camera	5/20/02	68.88	0.00	0.00	68.88	0.00	68.88	0.00	S/L	3.00
5246		IBM Thinkpad Hard Drive	5/20/02	678.99	0.00	0.00	678.99	0.00	678.99	0.00	S/L	5.00
5256		Microsoft Visio 2002	5/20/02	447.94	0.00	0.00	447.94	0.00	447.94	0.00	S/L	1.00
5271		Macromedia Studio Upgrade	6/17/02	374.00	0.00	0.00	374.00	0.00	374.00	0.00	S/L	1.00
5276		Macromedia Upgrade	6/18/02	377.50	0.00	0.00	377.50	0.00	377.50	0.00	S/L	1.00
5275		Maromedia Upgrade	6/21/02	377.49	0.00	0.00	377.49	0.00	377.49	0.00	S/L	1.00
5293		Sonicwall Content Filter Sub	7/03/02	561.99	0.00	0.00	561.99	0.00	561.99	0.00	S/L	3.00
5297		Cisco T1 Module	7/09/02	766.13	0.00	0.00	766.13	0.00	766.13	0.00	S/L	3.00
4698		Refrigerator	7/15/02	453.34	0.00	0.00	453.34	0.00	453.34	0.00	S/L	5.00
3474		Printer	7/26/02	172.45	0.00	0.00	172.45	0.00	172.45	0.00	S/L	3.00
3476		Pathfinder Pro XRS	7/26/02	14,600.00	0.00	0.00	14,600.00	0.00	14,600.00	0.00	S/L	5.00
5325		Server CPU License	8/07/02	6,011.95	0.00	0.00	6,011.95	0.00	6,011.95	0.00	S/L	5.00
3480		SonicWall Tele3Z	8/09/02	524.18	0.00	0.00	524.18	0.00	524.18	0.00	S/L	3.00
3481		Wireless Access Point	8/09/02	163.00	0.00	0.00	163.00	0.00	163.00	0.00	S/L	3.00
3482		SMC Switch	8/09/02	55.00	0.00	0.00	55.00	0.00	55.00	0.00	S/L	3.00
3483		SMC Switch	8/09/02	55.00	0.00	0.00	55.00	0.00	55.00	0.00	S/L	3.00
3484		Milan Switch	8/09/02	63.00	0.00	0.00	63.00	0.00	63.00	0.00	S/L	3.00
5401		Eng. Software	8/15/02	18,630.00	0.00	0.00	18,630.00	0.00	18,630.00	0.00	S/L	3.00
5326		Access Control Badging Syst.	8/23/02	2,115.00	0.00	0.00	2,115.00	0.00	2,115.00	0.00	S/L	5.00
5324		PCI Bus Card Dual	8/27/02	1,728.83	0.00	0.00	1,728.83	0.00	1,728.83	0.00	S/L	5.00
3487		Cisco Mod. Router w/ Access/	9/06/02	2,493.71	0.00	0.00	2,493.71	0.00	2,493.71	0.00	S/L	3.00
3491		MT4466 NEC Monitor	9/06/02	879.96	0.00	0.00	879.96	0.00	879.96	0.00	S/L	3.00
3492		Sonic Wall Tele 3	9/06/02	413.99	0.00	0.00	413.99	0.00	413.99	0.00	S/L	5.00
5348		Laptop Computer	9/12/02	2,701.15	0.00	0.00	2,701.15	0.00	2,701.15	0.00	S/L	5.00
5354		Emumail	9/17/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.00
5380		Annual Support Contract	9/17/02	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	3.00
3596		Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3597		Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.00
3598		Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3600		Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.00
3601		Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3602		Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3603		Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
3605		Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3606		Dell Monitorq	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3607		Dell Monitor	9/19/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
3608		Dell Computer	9/19/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.00
5355		Flat Screen Display	9/19/02	692.95	0.00	0.00	692.95	0.00	692.95	0.00	S/L	5.00
5356		Flat Screen Display	9/19/02	692.95	0.00	0.00	692.95	0.00	692.95	0.00	S/L	3.00
5381		Restoration Report	9/30/02	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	3.00
3494		Dell Computer	10/11/02	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	3.00
3499		Dell Monitor	10/11/02	651.00	0.00	0.00	651.00	0.00	651.00	0.00	S/L	3.00
4697		Refrigerator	11/04/02	429.74	0.00	0.00	429.74	0.00	429.74	0.00	S/L	5.00
3616		Display	12/03/02	819.95	0.00	0.00	819.95	0.00	819.95	0.00	S/L	3.00
3623		Printer	12/05/02	386.79	0.00	0.00	386.79	0.00	386.79	0.00	S/L	3.00
4704		Printer - Pumping	12/05/02	280.27	0.00	0.00	280.27	0.00	280.27	0.00	S/L	3.00
3625		CD-RW Drive	12/06/02	229.87	0.00	0.00	229.87	0.00	229.87	0.00	S/L	3.00
3629		Strobe XP Scanner	12/16/02	189.49	0.00	0.00	189.49	0.00	189.49	0.00	S/L	3.00
3630		Color Laser Printer	12/16/02	4,228.00	0.00	0.00	4,228.00	0.00	4,228.00	0.00	S/L	3.00
3631		Belkin omniview port	12/16/02	308.00	0.00	0.00	308.00	0.00	308.00	0.00	S/L	3.00
5462		Shredder	12/31/02	189.98	0.00	0.00	189.98	0.00	189.98	0.00	S/L	5.00
5494		Computer Part	1/13/03	1,740.29	0.00	0.00	1,740.29	0.00	1,740.29	0.00	S/L	3.00
3638		Printer	1/16/03	151.00	0.00	0.00	151.00	0.00	151.00	0.00	S/L	3.00
3643		Keyboard/Monitor	1/16/03	2,407.00	0.00	0.00	2,407.00	0.00	2,407.00	0.00	S/L	5.00
3649		Monitor	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.00
3650		Monitor	2/21/03	889.00	0.00	0.00	889.00	0.00	889.00	0.00	S/L	3.00
3657		Computer	2/26/03	937.50	0.00	0.00	937.50	0.00	937.50	0.00	S/L	3.00
3659		Computer	2/26/03	937.50	0.00	0.00	937.50	0.00	937.50	0.00	S/L	3.00
3654		Computer Hardware	3/01/03	2,245.28	0.00	0.00	2,245.28	0.00	2,245.28	0.00	S/L	4.00
3662		Display	3/01/03	775.85	0.00	0.00	775.85	0.00	775.85	0.00	S/L	3.00
31287		Computer Pix Firewall	3/01/03	414.70	0.00	0.00	414.70	0.00	414.70	0.00	S/L	5.00
5516		AutoCad License&Subscription	3/21/03	2,815.00	0.00	0.00	2,815.00	0.00	2,815.00	0.00	S/L	3.00
5510		Laptop Case	3/28/03	132.50	0.00	0.00	132.50	0.00	132.50	0.00	S/L	3.00
5528		Qtrly Konica Copier Service	4/09/03	123.75	0.00	0.00	123.75	0.00	123.75	0.00	S/L	1.00
5515		HP Projector	4/15/03	2,264.39	0.00	0.00	2,264.39	0.00	2,264.39	0.00	S/L	3.00
3679		sonicwall soho TZW	5/02/03	785.24	0.00	0.00	785.24	0.00	785.24	0.00	S/L	3.00
3677		Sonicwall Tele3 firewall 5 User	5/12/03	402.21	0.00	0.00	402.21	0.00	402.21	0.00	S/L	3.00
3680		Inv#ik49385 ACS Server	5/13/03	2,297.31	0.00	0.00	2,297.31	0.00	2,297.31	0.00	S/L	3.00
3692		Windows Server Software	6/01/03	865.99	0.00	0.00	865.99	0.00	865.99	0.00	S/L	3.00
3676		Sonicwall	6/20/03	372.04	0.00	0.00	372.04	0.00	372.04	0.00	S/L	3.00
3681		Digital Camera	7/01/03	375.70	0.00	0.00	375.70	0.00	375.70	0.00	S/L	3.00
3700		Monitor	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.00
3701		Dell Monitor	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.00
3702		Monitor	7/31/03	833.50	0.00	0.00	833.50	0.00	833.50	0.00	S/L	3.00
5692		Linear endorser	7/31/03	2,314.52	0.00	0.00	2,314.52	0.00	2,314.52	0.00	S/L	3.00
3704		Monitor	9/01/03	800.00	0.00	0.00	800.00	0.00	800.00	0.00	S/L	3.00
3707		Digital Camera	9/18/03	398.50	0.00	0.00	398.50	0.00	398.50	0.00	S/L	3.00
3718		Dell monitor	9/29/03	810.00	0.00	0.00	810.00	0.00	810.00	0.00	S/L	3.00
3710		HP 1/8 Autoloader & Rack	10/01/03	3,323.50	0.00	0.00	3,323.50	0.00	3,323.50	0.00	S/L	3.00
3714		IBM Server & Memory	10/01/03	1,785.16	0.00	0.00	1,785.16	0.00	1,785.16	0.00	S/L	3.00
3719		Computer software	10/06/03	3,339.50	0.00	0.00	3,339.50	0.00	3,339.50	0.00	S/L	3.00
3723		Computer software	10/28/03	702.00	0.00	0.00	702.00	0.00	702.00	0.00	S/L	3.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
3732		LD045 Scan Print	12/02/03	11,692.60	0.00	0.00	11,692.60	0.00	11,692.60	0.00	S/L	5.00
5718		Digital camera	12/02/03	307.88	0.00	0.00	307.88	0.00	307.88	0.00	S/L	3.00
3735		Lacie Databank	12/09/03	291.00	0.00	0.00	291.00	0.00	291.00	0.00	S/L	3.00
3736		Lacie Databank	12/09/03	290.99	0.00	0.00	290.99	0.00	290.99	0.00	S/L	3.00
5716		Upgrade Accounting Software	12/16/03	8,354.00	0.00	0.00	8,354.00	0.00	8,354.00	0.00	S/L	3.00
3751		Dell flat panel monitor	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.00
3755		Dell flat panel monitor	1/20/04	731.98	0.00	0.00	731.98	0.00	731.98	0.00	S/L	3.00
3765		HP LJ printer	2/10/04	1,535.99	0.00	0.00	1,535.99	0.00	1,535.99	0.00	S/L	3.00
3766		HP LJ printer	2/10/04	1,539.74	0.00	0.00	1,539.74	0.00	1,539.74	0.00	S/L	3.00
3767		OBi-IBM portable disc drive	2/10/04	117.67	0.00	0.00	117.67	0.00	117.67	0.00	S/L	3.00
3771		Cisco aironet access point	3/02/04	425.19	0.00	0.00	425.19	0.00	425.19	0.00	S/L	3.00
3772		IBM thinkpad	3/10/04	1,787.11	0.00	0.00	1,787.11	0.00	1,787.11	0.00	S/L	3.00
3778		PowerEdge 4600 server	3/19/04	7,763.08	0.00	0.00	7,763.08	0.00	7,763.08	0.00	S/L	3.00
3783		Cisco port bundle firewall	3/26/04	399.00	0.00	0.00	399.00	0.00	399.00	0.00	S/L	3.00
3781		Dell Optiplex computer	4/14/04	1,374.56	0.00	0.00	1,374.56	0.00	1,374.56	0.00	S/L	3.00
3784		IBM thinkpad	4/14/04	2,277.10	0.00	0.00	2,277.10	0.00	2,277.10	0.00	S/L	3.00
3785		Floppy drive	4/14/04	50.00	0.00	0.00	50.00	0.00	50.00	0.00	S/L	3.00
3792		IBM thinkpad ultrabase dock	4/14/04	215.00	0.00	0.00	215.00	0.00	215.00	0.00	S/L	3.00
3793		IBM thinkpad CD/RW/DVD/	4/14/04	210.00	0.00	0.00	210.00	0.00	210.00	0.00	S/L	3.00
4956		Digi Acceleport serial board	6/14/04	528.57	0.00	0.00	528.57	0.00	528.57	0.00	S/L	3.00
31309		Misc Equipment	6/30/04	9,324.60	0.00	0.00	9,324.60	0.00	9,324.60	0.00	S/L	5.00
3816		Iomega back up drive	7/07/04	567.84	0.00	0.00	567.84	0.00	567.84	0.00	S/L	3.00
4957		SQL Server 2000 Edition	7/07/04	618.00	0.00	0.00	618.00	0.00	618.00	0.00	S/L	3.00
4960		Computer licenses (10)	7/07/04	1,390.00	0.00	0.00	1,390.00	0.00	1,390.00	0.00	S/L	3.00
3817		HP laserjet printer	7/13/04	1,499.80	0.00	0.00	1,499.80	0.00	1,499.80	0.00	S/L	3.00
4958		LaserFiche server version 6.1	7/20/04	8,260.00	0.00	0.00	8,260.00	0.00	8,260.00	0.00	S/L	3.00
4959		NEC litepad memory	7/23/04	352.17	0.00	0.00	352.17	0.00	352.17	0.00	S/L	3.00
3822		Cisco modular access router	8/03/04	2,305.22	0.00	0.00	2,305.22	0.00	2,305.22	0.00	S/L	3.00
4954		Compaq universal disk drive	8/03/04	322.16	0.00	0.00	322.16	0.00	322.16	0.00	S/L	3.00
4955		Compaq universal disk drive	8/03/04	322.16	0.00	0.00	322.16	0.00	322.16	0.00	S/L	3.00
4961		Computer licenses (15)	8/03/04	405.00	0.00	0.00	405.00	0.00	405.00	0.00	S/L	3.00
3823		Power Edge 4600 Server	8/10/04	6,316.20	0.00	0.00	6,316.20	0.00	6,316.20	0.00	S/L	3.00
5846		Software H2ONET ACAD 2004	8/31/04	1,018.00	0.00	0.00	1,018.00	0.00	1,018.00	0.00	S/L	1.00
3843		IBM T 42 thinkpad	9/23/04	2,186.39	0.00	0.00	2,186.39	0.00	2,186.39	0.00	S/L	3.00
3840		IBM X 306 server	10/01/04	1,682.64	0.00	0.00	1,682.64	0.00	1,682.64	0.00	S/L	3.00
3848		Dell Optiplex computer	10/01/04	1,712.92	0.00	0.00	1,712.92	0.00	1,712.92	0.00	S/L	3.00
3853		IBM thinkpad dock	10/20/04	448.48	0.00	0.00	448.48	0.00	448.48	0.00	S/L	3.00
3852		Cisco 2950 24 port switch	10/27/04	715.62	0.00	0.00	715.62	0.00	715.62	0.00	S/L	3.00
3854		Iomega USB 3.5 in Floppy disk driv	11/01/04	45.00	0.00	0.00	45.00	0.00	45.00	0.00	S/L	3.00
3855		Iomega USB 3.5 in Floppy disk driv	11/01/04	44.99	0.00	0.00	44.99	0.00	44.99	0.00	S/L	3.00
3858		HP Laserjet printer 16MB	11/04/04	315.81	0.00	0.00	315.81	0.00	315.81	0.00	S/L	3.00
3860		Cisco 2950 switch 24 port	11/09/04	689.71	0.00	0.00	689.71	0.00	689.71	0.00	S/L	3.00
3867		1 Bay back up appliance	12/01/04	5,419.00	0.00	0.00	5,419.00	0.00	5,419.00	0.00	S/L	3.00
5844		20" Apple cinema LCD monitor	12/01/04	1,310.94	0.00	0.00	1,310.94	0.00	1,310.94	0.00	S/L	3.00
5850		InfoWater for Arc GIS upgrade	12/14/04	7,515.00	0.00	0.00	7,515.00	0.00	7,515.00	0.00	S/L	5.00
3885		Axis 2100 standalone network came	1/18/05	304.99	0.00	0.00	304.99	0.00	304.99	0.00	S/L	3.00
3884		IBM T42 ThinkPad	1/19/05	2,376.29	0.00	0.00	2,376.29	0.00	2,376.29	0.00	S/L	3.00
3888		HP deskjet color inkjet printer	2/08/05	137.65	0.00	0.00	137.65	0.00	137.65	0.00	S/L	3.00
5851		Hardware/software for field locates	2/14/05	8,445.23	0.00	0.00	8,445.23	0.00	8,445.23	0.00	S/L	3.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
5852		Software for CAD work	2/14/05	4,631.97	0.00	0.00	4,631.97	0.00	4,631.97	0.00	S/L	3.00
5853		60 folding chairs	2/22/05	1,670.00	0.00	0.00	1,670.00	0.00	1,670.00	0.00	S/L	3.00
3893		IBM thinkpad dock	3/09/05	419.51	0.00	0.00	419.51	0.00	419.51	0.00	S/L	3.00
3894		IBM Thinkpad T42	3/29/05	2,372.13	0.00	0.00	2,372.13	0.00	2,372.13	0.00	S/L	3.00
3898		Optiplex desktop computer	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.00
3900		Optiplex desktop computer	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.00
3902		Optiplex computer monitor	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.00
3904		Optiplex computer monitor	3/29/05	618.57	0.00	0.00	618.57	0.00	618.57	0.00	S/L	3.00
3908		Panasonic Toughbook DVD drive	3/29/05	371.99	0.00	0.00	371.99	0.00	371.99	0.00	S/L	3.00
5854		Panasonic toughbook memory	3/29/05	130.99	0.00	0.00	130.99	0.00	130.99	0.00	S/L	3.00
5855		Microsoft office 2003 software	3/29/05	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	3.00
5956		Konica digital copier	4/13/05	2,873.00	0.00	0.00	2,873.00	0.00	2,873.00	0.00	S/L	5.00
3914		Optiplex desktop computer	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.00
3916		Optiplex desktop computer	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.00
3918		Optiplex computer monitor	4/25/05	608.57	0.00	0.00	608.57	0.00	608.57	0.00	S/L	3.00
5857		Microsoft office 2003 software	4/25/05	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	3.00
5858		Auto adapter & Toughbook memory	4/25/05	200.14	0.00	0.00	200.14	0.00	200.14	0.00	S/L	3.00
5859		Toughbook memory & adapter	5/09/05	200.14	0.00	0.00	200.14	0.00	200.14	0.00	S/L	3.00
5860		Toughbook memory & adapter	5/09/05	224.14	0.00	0.00	224.14	0.00	224.14	0.00	S/L	3.00
3925		Panasonic CF-29 Toughbook laptop	5/18/05	3,844.85	0.00	0.00	3,844.85	0.00	3,844.85	0.00	S/L	3.00
3926		IBM T 43 Thinkpad	5/24/05	1,430.99	0.00	0.00	1,430.99	0.00	1,430.99	0.00	S/L	3.00
5861		Panasonic memory & adapter	5/24/05	231.99	0.00	0.00	231.99	0.00	231.99	0.00	S/L	3.00
5862		Panasonic memory & adapter	5/24/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.00
3930		Panasonic CF-29 toughbook	6/06/05	3,836.00	0.00	0.00	3,836.00	0.00	3,836.00	0.00	S/L	3.00
5863		Panasonic memory & adapter	6/06/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.00
5864		Panasonic memory & adapter	6/06/05	231.99	0.00	0.00	231.99	0.00	231.99	0.00	S/L	3.00
3936		Optiplex desktop computer	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.00
3941		Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.00
3943		Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.00
3944		Optiplex computer monitor	6/20/05	623.06	0.00	0.00	623.06	0.00	623.06	0.00	S/L	3.00
5865		Microsoft office 2003 software	6/20/05	1,196.00	0.00	0.00	1,196.00	0.00	1,196.00	0.00	S/L	3.00
5866		IBAC small business server, maint &	6/27/05	2,216.15	0.00	0.00	2,216.15	0.00	2,216.15	0.00	S/L	3.00
5867		Panasonic toughbook memory & ad	6/27/05	208.99	0.00	0.00	208.99	0.00	208.99	0.00	S/L	3.00
5869		IBAC small business server	7/05/05	1,741.15	0.00	0.00	1,741.15	0.00	1,741.15	0.00	S/L	3.00
5870		Blank bays for Idealstor drives	7/05/05	135.00	0.00	0.00	135.00	0.00	135.00	0.00	S/L	3.00
3956		HP Laserjet printer	7/18/05	1,249.99	0.00	0.00	1,249.99	0.00	1,249.99	0.00	S/L	3.00
3959		Viewsonic LCD monitor	7/18/05	302.33	0.00	0.00	302.33	0.00	302.33	0.00	S/L	3.00
5871		IBAC software license	7/18/05	1,741.15	0.00	0.00	1,741.15	0.00	1,741.15	0.00	S/L	3.00
3961		HP Deskjet printer	7/29/05	47.46	0.00	0.00	47.46	0.00	47.46	0.00	S/L	3.00
5872		4-Port mini USB Hubs	7/29/05	90.00	0.00	0.00	90.00	0.00	90.00	0.00	S/L	3.00
5878		IBAC 2.0 for windows	8/15/05	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	3.00
3978		Dell Poweredge Server	8/29/05	7,026.10	0.00	0.00	7,026.10	0.00	7,026.10	0.00	S/L	3.00
31320		Apple Power Book	9/01/05	2,162.42	0.00	0.00	2,162.42	0.00	2,162.42	0.00	S/L	5.00
31321		Apple X Server	9/01/05	4,227.78	0.00	0.00	4,227.78	0.00	4,227.78	0.00	S/L	5.00
31322		Panasonic Tough Book	9/06/05	1,922.99	0.00	0.00	1,922.99	0.00	1,922.99	0.00	S/L	5.00
3982		Apple Xserv, Server	9/13/05	2,876.00	0.00	0.00	2,876.00	0.00	2,876.00	0.00	S/L	3.00
3984		HP Laserjet Printer	9/26/05	321.64	0.00	0.00	321.64	0.00	321.64	0.00	S/L	3.00
3987		Hp Deskjet Color Printer	9/26/05	57.65	0.00	0.00	57.65	0.00	57.65	0.00	S/L	3.00
3988		Hp Deskjet Color Printer	9/26/05	57.65	0.00	0.00	57.65	0.00	57.65	0.00	S/L	3.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
3992		IBM Thinkpad and Memory	10/01/05	1,373.99	0.00	0.00	1,373.99	0.00	1,373.99	0.00	S/L	3.00
3993		IMB Thinkpad Dock	10/01/05	395.00	0.00	0.00	395.00	0.00	395.00	0.00	S/L	3.00
4000		IBM thinkpad	10/01/05	1,373.99	0.00	0.00	1,373.99	0.00	1,373.99	0.00	S/L	3.00
8002		HP Laserjet printer	10/01/05	1,271.52	0.00	0.00	1,271.52	0.00	1,271.52	0.00	S/L	3.00
72		Panasonic toughbook laptop	10/03/05	2,193.23	0.00	0.00	2,193.23	0.00	2,193.23	0.00	S/L	3.00
8001		Sony VAIO laptop	10/03/05	2,161.66	0.00	0.00	2,161.66	0.00	2,161.66	0.00	S/L	3.00
3990		LCD monitor 17"	10/11/05	267.35	0.00	0.00	267.35	0.00	267.35	0.00	S/L	3.00
3996		17" lcd monitor	10/11/05	267.35	0.00	0.00	267.35	0.00	267.35	0.00	S/L	3.00
3997		17" lcd monitor	10/11/05	267.34	0.00	0.00	267.34	0.00	267.34	0.00	S/L	3.00
3998		HP Color Inkjet Printer	10/11/05	160.56	0.00	0.00	160.56	0.00	160.56	0.00	S/L	3.00
3999		Canon Powershot Camera	10/11/05	349.00	0.00	0.00	349.00	0.00	349.00	0.00	S/L	3.00
31323		Netscreen App Mgr.	11/01/05	5,752.63	0.00	0.00	5,752.63	0.00	5,752.63	0.00	S/L	5.00
8009		HP LaserJet 1022N Printer	11/08/05	408.18	0.00	0.00	408.18	0.00	408.18	0.00	S/L	3.00
8010		Sony Digital CameraCybershot	11/14/05	181.17	0.00	0.00	181.17	0.00	181.17	0.00	S/L	3.00
8011		Sony Digital Camera Cybershot	11/14/05	181.17	0.00	0.00	181.17	0.00	181.17	0.00	S/L	3.00
8012		Sony Digital Camera CyberShot	11/14/05	181.16	0.00	0.00	181.16	0.00	181.16	0.00	S/L	3.00
8020		Lacie Pocket USB Diskette Drive	12/07/05	170.99	0.00	0.00	170.99	0.00	170.99	0.00	S/L	3.00
8021		Acer 17" LCD Monitor	12/07/05	236.25	0.00	0.00	236.25	0.00	236.25	0.00	S/L	3.00
8023		Dell Opitlex CmputerGX520	12/07/05	492.13	0.00	0.00	492.13	0.00	492.13	0.00	S/L	3.00
8025		Dell 17" E173FP Monitor	12/07/05	492.13	0.00	0.00	492.13	0.00	492.13	0.00	S/L	3.00
8026		Dell 17" Monitor	12/07/05	492.11	0.00	0.00	492.11	0.00	492.11	0.00	S/L	3.00
31324		Camera Kodak	12/13/05	308.95	0.00	0.00	308.95	0.00	308.95	0.00	S/L	5.00
31325		HP Printer	12/15/05	223.72	0.00	0.00	223.72	0.00	223.72	0.00	S/L	5.00
31326		Sony Laptop	12/16/05	2,269.05	0.00	0.00	2,269.05	0.00	2,269.05	0.00	S/L	5.00
31327		Workout Equip	12/31/05	1,309.00	0.00	0.00	1,309.00	0.00	1,309.00	0.00	S/L	10.00
6286		Autogun Assumbly - Reading Equip	1/09/06	941.50	0.00	0.00	941.50	0.00	941.50	0.00	S/L	5.00
6288		Security Equipment	1/10/06	876.71	0.00	0.00	876.71	0.00	876.71	0.00	S/L	3.00
8031		Sony Vaio PC TX650P/B	1/10/06	2,269.05	0.00	0.00	2,269.05	0.00	2,269.05	0.00	S/L	3.00
8034		HP Printer 6540	1/10/06	107.60	0.00	0.00	107.60	0.00	107.60	0.00	S/L	3.00
8037		Philips 17" LCD Monitor	1/18/06	237.39	0.00	0.00	237.39	0.00	237.39	0.00	S/L	3.00
8038		Philips 17" LCD Monitor	1/18/06	237.39	0.00	0.00	237.39	0.00	237.39	0.00	S/L	3.00
31351		Dell Server Rackl	2/14/06	4,140.41	0.00	0.00	4,140.41	0.00	4,140.41	0.00	S/L	5.00
6178		Chair Aeron C	3/04/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
5555		SQL Software Package	3/06/06	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
8055		Apple MacBook Pro	3/07/06	2,683.99	0.00	0.00	2,683.99	0.00	2,683.99	0.00	S/L	3.00
8058		HP Color Laser Jet Printer 4700N	3/07/06	2,077.71	0.00	0.00	2,077.71	0.00	2,077.71	0.00	S/L	3.00
8078		Cisco 2801 Voice Router	3/07/06	4,242.92	0.00	0.00	4,242.92	0.00	4,242.92	0.00	S/L	5.00
8079		Cisco 2801 Voice Router	3/07/06	3,580.45	0.00	0.00	3,580.45	0.00	3,580.45	0.00	S/L	5.00
8080		Cisco 2801 Voice Router	3/07/06	4,228.85	0.00	0.00	4,228.85	0.00	4,228.85	0.00	S/L	5.00
8082		Server Rack	3/07/06	4,146.77	0.00	0.00	4,146.77	0.00	4,146.77	0.00	S/L	5.00
8199		Cables for Net Work CF	3/07/06	1,011.86	0.00	0.00	1,011.86	0.00	1,011.86	0.00	S/L	5.00
8057		Dell Optiplex GX 620 PC	3/08/06	1,009.97	0.00	0.00	1,009.97	0.00	1,009.97	0.00	S/L	3.00
31349		Dell Optiplex GX620 PC	3/08/06	1,009.97	0.00	0.00	1,009.97	0.00	1,009.97	0.00	S/L	5.00
6167		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6168		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6169		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6170		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6171		Chair Aeron B	3/14/06	532.36	0.00	0.00	446.88	39.43	486.31	46.05	S/L	13.50
6172		Chair Aeron B	3/14/06	532.36	0.00	0.00	446.88	39.43	486.31	46.05	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6173		Chair Aeron B	3/14/06	532.36	0.00	0.00	446.88	39.43	486.31	46.05	S/L	13.50
6174		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6175		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6176		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6177		Chair Aeron B	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6179		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6180		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6181		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6182		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6183		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6184		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6185		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
6186		Chair Aeron C	3/14/06	472.82	0.00	0.00	472.82	0.00	472.82	0.00	S/L	13.50
8075		Dell Server for Phone System	3/14/06	5,458.32	0.00	0.00	5,458.32	0.00	5,458.32	0.00	S/L	5.00
8077		Router	3/14/06	8,122.15	0.00	0.00	8,122.15	0.00	8,122.15	0.00	S/L	3.00
8071		HP 3490 Printer	3/20/06	49.00	0.00	0.00	49.00	0.00	49.00	0.00	S/L	3.00
6065		Refrigerator Stainless Steel	3/28/06	596.02	0.00	0.00	596.02	0.00	596.02	0.00	S/L	5.00
6066		Refrigerator Stainless Steel	3/28/06	596.02	0.00	0.00	596.02	0.00	596.02	0.00	S/L	5.00
6068		Electric Range	3/28/06	472.88	0.00	0.00	472.88	0.00	472.88	0.00	S/L	5.00
6069		Electric Range	3/28/06	472.88	0.00	0.00	472.88	0.00	472.88	0.00	S/L	5.00
6070		Dishwasher	3/28/06	297.34	0.00	0.00	297.34	0.00	297.34	0.00	S/L	5.00
6071		Dishwasher	3/28/06	297.34	0.00	0.00	297.34	0.00	297.34	0.00	S/L	5.00
6074		MicroWave	3/28/06	75.99	0.00	0.00	75.99	0.00	75.99	0.00	S/L	5.00
6075		Dryer	3/28/06	282.15	0.00	0.00	282.15	0.00	282.15	0.00	S/L	5.00
8196		Crystal Reports Server IX Software	3/30/06	6,778.00	0.00	0.00	6,778.00	0.00	6,778.00	0.00	S/L	5.00
6269		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6270		42" Glass Aluminum Dining Table	4/05/06	303.93	0.00	0.00	303.93	0.00	303.93	0.00	S/L	5.00
6271		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6272		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6273		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6274		42" Glass Aluminum Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6275		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6276		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6277		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6278		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6279		42" Glass Aluminum Dining Table	4/05/06	202.93	0.00	0.00	202.93	0.00	202.93	0.00	S/L	5.00
6280		42" Glass Aluminum Dining Table	4/05/06	202.92	0.00	0.00	202.92	0.00	202.92	0.00	S/L	5.00
6281		36" Glass Aluminum Dining Table	4/05/06	179.16	0.00	0.00	179.16	0.00	179.16	0.00	S/L	5.00
6282		36" Glass Aluminum Dining Table	4/05/06	179.16	0.00	0.00	179.16	0.00	179.16	0.00	S/L	5.00
6067		Refrigerator Stainless Steel	4/06/06	596.02	0.00	0.00	596.02	0.00	596.02	0.00	S/L	5.00
8074		Sony Cybershot Camera	4/12/06	228.40	0.00	0.00	228.40	0.00	228.40	0.00	S/L	3.00
8086		Sony Cybershot Camera	4/12/06	228.39	0.00	0.00	228.39	0.00	228.39	0.00	S/L	3.00
8197		Crystal Reports Server IX Software	4/12/06	6,778.00	0.00	0.00	6,778.00	0.00	6,778.00	0.00	S/L	5.00
8198		Office Tracker Software Package V	4/12/06	1,615.00	0.00	0.00	1,615.00	0.00	1,615.00	0.00	S/L	5.00
6245		32G Granite Garabage Can	4/18/06	161.17	0.00	0.00	161.17	0.00	161.17	0.00	S/L	5.00
6248		32G Granite Garabage Can	4/18/06	161.17	0.00	0.00	161.17	0.00	161.17	0.00	S/L	5.00
6249		32G Granite Garabage Can	4/18/06	191.17	0.00	0.00	191.17	0.00	191.17	0.00	S/L	5.00
6250		32G Granite Garbage Can	4/18/06	161.16	0.00	0.00	161.16	0.00	161.16	0.00	S/L	5.00
6251		32G Granite Garbage Can	4/18/06	100.38	0.00	0.00	100.38	0.00	100.38	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6252		32G Granite Garbage Can	4/18/06	100.38	0.00	0.00	100.38	0.00	100.38	0.00	S/L	5.00
6253		32G Granite Garbage Can	4/18/06	100.38	0.00	0.00	100.38	0.00	100.38	0.00	S/L	5.00
6254		32G Granite Garbage CC	4/18/06	100.39	0.00	0.00	100.39	0.00	100.39	0.00	S/L	5.00
6255		32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	181.42	0.00	181.42	0.00	S/L	5.00
6256		32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	181.42	0.00	181.42	0.00	S/L	5.00
6257		32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	181.42	0.00	181.42	0.00	S/L	5.00
6258		32G Granite Garbage Can	4/18/06	181.42	0.00	0.00	181.42	0.00	181.42	0.00	S/L	5.00
6259		Shelving for Storage Room	4/18/06	3,735.00	0.00	0.00	3,250.86	276.67	3,527.53	207.47	S/L	13.50
6260		Route Book Shelving Unit	4/18/06	375.00	0.00	0.00	326.41	27.78	354.19	20.81	S/L	13.50
6261		Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	570.11	48.52	618.63	36.37	S/L	13.50
6262		Shelve for Dist 16'x2'	4/18/06	655.00	0.00	0.00	570.11	48.52	618.63	36.37	S/L	13.50
6263		Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	570.11	48.52	618.63	36.37	S/L	13.50
6264		Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	570.11	48.52	618.63	36.37	S/L	13.50
6458		Shelving in Distribution - Small Par	4/18/06	5,940.00	0.00	0.00	5,170.00	440.00	5,610.00	330.00	S/L	13.50
5991		Dell PowerEdge Server 4210	4/24/06	4,146.77	0.00	0.00	4,146.77	0.00	4,146.77	0.00	S/L	3.00
6163		33 Gal Aluminum Garbage Can	4/24/06	403.02	0.00	0.00	403.02	0.00	403.02	0.00	S/L	5.00
6164		33 Gal Aluminum Garbage Can	4/24/06	403.02	0.00	0.00	403.02	0.00	403.02	0.00	S/L	5.00
6165		33 Gal Aluminum Garbage Can	4/24/06	403.01	0.00	0.00	403.01	0.00	403.01	0.00	S/L	5.00
6166		33 Gal Aluminum Garbage Can	4/24/06	403.01	0.00	0.00	403.01	0.00	403.01	0.00	S/L	5.00
6411		Security System CF Card Access	4/24/06	10,709.60	0.00	0.00	10,709.60	0.00	10,709.60	0.00	S/L	5.00
8089		Maxtor USB 1000GB	4/24/06	839.35	0.00	0.00	839.35	0.00	839.35	0.00	S/L	3.00
8091		Cisco 2950T Switch Unit	4/24/06	856.25	0.00	0.00	856.25	0.00	856.25	0.00	S/L	3.00
8092		Cisco 2950T Switch	4/24/06	856.24	0.00	0.00	856.24	0.00	856.24	0.00	S/L	3.00
8096		Dell PC GX620	4/26/06	1,043.31	0.00	0.00	1,043.31	0.00	1,043.31	0.00	S/L	3.00
6460		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6461		H-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6462		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6463		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6464		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6465		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6466		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6467		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6468		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6469		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6470		Jenny Reception Chairs	5/01/06	458.01	0.00	0.00	378.88	33.93	412.81	45.20	S/L	13.50
6471		Jenny Reception Chairs	5/01/06	458.00	0.00	0.00	378.88	33.93	412.81	45.19	S/L	13.50
6472		Pedestal 2 Drawer	5/01/06	171.93	0.00	0.00	142.26	12.74	155.00	16.93	S/L	13.50
6473		Table top Executive Racetrack 120	5/01/06	430.32	0.00	0.00	355.99	31.88	387.87	42.45	S/L	13.50
6474		Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	177.43	15.89	193.32	21.19	S/L	13.50
6475		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6476		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6477		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6478		Hi-Back Swivel Conf Room Chair	5/01/06	269.80	0.00	0.00	223.21	19.99	243.20	26.60	S/L	13.50
6479		Hi-Back Swivel Conf Room chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6480		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6481		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6482		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6483		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6484		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6485		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6486		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6487		Table Top Executive Racetrack 144	5/01/06	458.11	0.00	0.00	378.89	33.93	412.82	45.29	S/L	13.50
6488		Credenza 24x72	5/01/06	512.39	0.00	0.00	423.78	37.95	461.73	50.66	S/L	13.50
6489		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6490		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6491		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6492		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6494		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6495		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6497		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6499		Table Top Executive RaceTrack 12t	5/01/06	458.11	0.00	0.00	378.89	33.93	412.82	45.29	S/L	13.50
6500		Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	177.43	15.89	193.32	21.19	S/L	13.50
6501		Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	177.43	15.89	193.32	21.19	S/L	13.50
6504		Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	417.96	37.43	455.39	49.85	S/L	13.50
6505		Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	417.96	37.43	455.39	49.85	S/L	13.50
6506		Marker Board & Cabinet	5/01/06	580.10	0.00	0.00	479.84	42.97	522.81	57.29	S/L	13.50
6507		Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	417.96	37.43	455.39	49.85	S/L	13.50
6508		Adjustable Executive Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6509		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6510		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6511		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6512		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.30	S/L	13.50
6513		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6514		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6515		Sled Guest chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6516		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6517		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6518		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6519		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6520		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6521		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6522		Sofa-Three Seat Unit	5/01/06	1,487.60	0.00	0.00	1,294.74	110.19	1,404.93	82.67	S/L	13.50
6523		Adjustable Chair	5/01/06	566.93	0.00	0.00	493.40	41.99	535.39	31.54	S/L	13.50
6524		Guest Chair Lattice	5/01/06	433.16	0.00	0.00	358.33	32.09	390.42	42.74	S/L	13.50
6525		Guest Chair	5/01/06	433.16	0.00	0.00	377.05	32.09	409.14	24.02	S/L	13.50
6526		Guest Chair	5/01/06	433.16	0.00	0.00	377.05	32.09	409.14	24.02	S/L	13.50
6527		Guest Chair	5/01/06	433.16	0.00	0.00	377.05	32.09	409.14	24.02	S/L	13.50
6528		Open Arm Guest Chair	5/01/06	390.91	0.00	0.00	340.27	28.96	369.23	21.68	S/L	13.50
6529		Wardrobe Cabinet	5/01/06	1,284.97	0.00	0.00	1,118.37	95.18	1,213.55	71.42	S/L	13.50
6530		End Table 20x24	5/01/06	308.18	0.00	0.00	268.25	22.83	291.08	17.10	S/L	13.50
6531		Rectangular Magazine Table	5/01/06	372.04	0.00	0.00	323.82	27.56	351.38	20.66	S/L	13.50
6532		BookCase 32x72	5/01/06	739.39	0.00	0.00	611.59	54.77	666.36	73.03	S/L	13.50
6533		Bookcase 32x72	5/01/06	739.39	0.00	0.00	611.59	54.77	666.36	73.03	S/L	13.50
6534		Bookcase 32x72	5/01/06	739.39	0.00	0.00	611.59	54.77	666.36	73.03	S/L	13.50
6535		BookCase 32x72	5/01/06	739.39	0.00	0.00	611.59	54.77	666.36	73.03	S/L	13.50
6536		CEO Desk Unit	5/01/06	4,383.61	0.00	0.00	3,625.93	324.71	3,950.64	432.97	S/L	13.50
6537		Round Meeting Table & Pedestal	5/01/06	943.72	0.00	0.00	780.65	69.91	850.56	93.16	S/L	13.50
6538		Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	177.43	15.89	193.32	21.19	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6539		Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	177.43	15.89	193.32	21.19	S/L	13.50
6540		Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	177.43	15.89	193.32	21.19	S/L	13.50
6541		Lateral Files Cherry	5/01/06	1,145.73	0.00	0.00	997.21	84.87	1,082.08	63.65	S/L	13.50
6542		Round Table & Base	5/01/06	225.53	0.00	0.00	196.33	16.71	213.04	12.49	S/L	13.50
6543		Executive Desk Unit	5/01/06	1,488.47	0.00	0.00	1,295.55	110.26	1,405.81	82.66	S/L	13.50
6544		Lateral File Cherry 20x30	5/01/06	311.77	0.00	0.00	271.32	23.09	294.41	17.36	S/L	13.50
6545		Lateral File Cherry 20x36x58	5/01/06	545.83	0.00	0.00	475.06	40.43	515.49	30.34	S/L	13.50
6546		Bookcase Cherry 14x36x66	5/01/06	178.47	0.00	0.00	155.34	13.22	168.56	9.91	S/L	13.50
6547		BookCase Cherry 14x36x66	5/01/06	178.47	0.00	0.00	155.34	13.22	168.56	9.91	S/L	13.50
6548		Desk Unit	5/01/06	1,355.42	0.00	0.00	1,179.70	100.40	1,280.10	75.32	S/L	13.50
6549		Desk Unit	5/01/06	2,716.32	0.00	0.00	2,364.21	201.21	2,565.42	150.90	S/L	13.50
6550		Walls & Door Unit	5/01/06	5,138.23	0.00	0.00	4,472.16	380.61	4,852.77	285.46	S/L	13.50
6551		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6552		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6553		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6554		Ped Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	170.73	15.29	186.02	20.36	S/L	13.50
6555		Ped. Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	170.73	15.29	186.02	20.36	S/L	13.50
6556		Ped. Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	170.73	15.29	186.02	20.36	S/L	13.50
6558		Desk Unit	5/01/06	3,350.11	0.00	0.00	2,771.12	248.16	3,019.28	330.83	S/L	13.50
6559		Ped Box Mobile w/custion	5/01/06	206.38	0.00	0.00	170.73	15.29	186.02	20.36	S/L	13.50
6560		Desk Unit	5/01/06	2,011.49	0.00	0.00	1,750.75	149.00	1,899.75	111.74	S/L	13.50
6561		Desk Unit	5/01/06	2,442.64	0.00	0.00	2,126.03	180.94	2,306.97	135.67	S/L	13.50
6562		Desk Unit	5/01/06	2,442.64	0.00	0.00	2,126.03	180.94	2,306.97	135.67	S/L	13.50
6563		Desk Unit	5/01/06	2,592.99	0.00	0.00	2,256.84	192.07	2,448.91	144.08	S/L	13.50
6564		Desk Unit	5/01/06	2,592.99	0.00	0.00	2,256.84	192.07	2,448.91	144.08	S/L	13.50
6565		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6566		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6567		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6568		Sled Guest Chair	5/01/06	84.22	0.00	0.00	69.68	6.24	75.92	8.30	S/L	13.50
6569		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6570		Lateral 5 Drawer 36" Pull Out Shelf	5/01/06	435.74	0.00	0.00	360.46	32.28	392.74	43.00	S/L	13.50
6571		Lateral 5 Drawer 36"	5/01/06	399.11	0.00	0.00	330.09	29.56	359.65	39.46	S/L	13.50
6572		Lateral 5 Drawer 36"	5/01/06	399.11	0.00	0.00	330.09	29.56	359.65	39.46	S/L	13.50
6573		Lateral 5 Drawer 30"	5/01/06	6,573.00	0.00	0.00	5,436.93	486.89	5,923.82	649.18	S/L	13.50
6574		Lateral 5 Drawer 30"	5/01/06	323.15	0.00	0.00	267.33	23.94	291.27	31.88	S/L	13.50
6575		Round Table & Base	5/01/06	299.19	0.00	0.00	247.45	22.16	269.61	29.58	S/L	13.50
6576		Desk Unit	5/01/06	1,977.09	0.00	0.00	1,635.36	146.45	1,781.81	195.28	S/L	13.50
6577		Bookcase	5/01/06	226.26	0.00	0.00	187.15	16.76	203.91	22.35	S/L	13.50
6578		Lateral File Cheery	5/01/06	1,178.93	0.00	0.00	975.18	87.33	1,062.51	116.42	S/L	13.50
6579		Bookcase Cherry 14x36x66	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6580		Bookcase 14x36x66	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6581		Lateral Cherry 20x36x58 4 Drawer	5/01/06	624.43	0.00	0.00	516.47	46.25	562.72	61.71	S/L	13.50
6582		Desk Unit	5/01/06	2,100.09	0.00	0.00	1,737.09	155.56	1,892.65	207.44	S/L	13.50
6583		Walls & Door Unit	5/01/06	4,834.48	0.00	0.00	3,998.89	358.11	4,357.00	477.48	S/L	13.50
6584		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6585		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6586		Slec Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6587		Lateral File Cherry 20x30 2 Drawer	5/01/06	343.04	0.00	0.00	283.75	25.41	309.16	33.88	S/L	13.50
6588		Jenny Reception Chair	5/01/06	628.11	0.00	0.00	519.58	46.53	566.11	62.00	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6589		Jenny Reception Chair	5/01/06	628.11	0.00	0.00	519.58	46.53	566.11	62.00	S/L	13.50
6590		Pedestal 2 Drawer	5/01/06	225.80	0.00	0.00	186.81	16.73	203.54	22.26	S/L	13.50
6591		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6592		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6593		Flat Files & Base 24x35	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6594		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6595		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6596		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6597		Flat & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6598		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6599		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6600		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6601		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6602		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6603		Flat file & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6604		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6605		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6606		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6607		Flat File & Base 245x36	5/01/06	685.80	0.00	0.00	567.27	50.80	618.07	67.73	S/L	13.50
6608		Flat File & Base 24x36	5/01/06	685.74	0.00	0.00	567.26	50.80	618.06	67.68	S/L	13.50
6609		Flatt File & Base 36-x48	5/01/06	947.94	0.00	0.00	784.12	70.22	854.34	93.60	S/L	13.50
6610		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	784.12	70.22	854.34	93.60	S/L	13.50
6611		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	784.12	70.22	854.34	93.60	S/L	13.50
6612		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	784.12	70.22	854.34	93.60	S/L	13.50
6613		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	784.12	70.22	854.34	93.60	S/L	13.50
6614		Flat File & Base 36x48/	5/01/06	947.95	0.00	0.00	784.12	70.22	854.34	93.61	S/L	13.50
6615		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6616		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6617		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6618			5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6619		Table Top 42" Round w/base	5/01/06	299.19	0.00	0.00	247.45	22.16	269.61	29.58	S/L	13.50
6620		Pedestal 2 Drawer Camber	5/01/06	225.80	0.00	0.00	186.81	16.73	203.54	22.26	S/L	13.50
6621		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6622		Sled Guest Chair	5/01/06	78.17	0.00	0.00	64.66	5.79	70.45	7.72	S/L	13.50
6623		Sled Guest Chair	5/01/06	78.17	0.00	0.00	64.66	5.79	70.45	7.72	S/L	13.50
6624		Desk Unit	5/01/06	1,515.84	0.00	0.00	1,253.80	112.28	1,366.08	149.76	S/L	13.50
6625		Lateral Fieldstone 2 Drawer File	5/01/06	255.70	0.00	0.00	211.50	18.94	230.44	25.26	S/L	13.50
6626		BookCase Stack Fieldstone	5/01/06	219.62	0.00	0.00	181.68	16.27	197.95	21.67	S/L	13.50
6627		Lateral Fieldstone 2 Drawer	5/01/06	255.70	0.00	0.00	211.50	18.94	230.44	25.26	S/L	13.50
6628		Chair Work High Back	5/01/06	285.65	0.00	0.00	236.29	21.16	257.45	28.20	S/L	13.50
6629		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6630		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6631		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6632		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6633		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6634		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6635		Chair Work High Back	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6636		Table Top Ractrack	5/01/06	336.54	0.00	0.00	278.38	24.93	303.31	33.23	S/L	13.50
6637		Mobile Ped Cherry	5/01/06	225.80	0.00	0.00	186.81	16.73	203.54	22.26	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6638		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6639		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6640		Credenza 4 Drawer Cherry	5/01/06	624.43	0.00	0.00	516.47	46.25	562.72	61.71	S/L	13.50
6641		Credenza 2 Drawer Cherry	5/01/06	343.04	0.00	0.00	283.75	25.41	309.16	33.88	S/L	13.50
6642		Bookcase 35x65	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6643		Bookcase 36x65	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6644		Walls Glass Sliding Door	5/01/06	1,713.02	0.00	0.00	1,416.94	126.89	1,543.83	169.19	S/L	13.50
6645		Desk Unit	5/01/06	1,451.65	0.00	0.00	1,200.75	107.53	1,308.28	143.37	S/L	13.50
6646		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6647		Adjustable Chair	5/01/06	526.15	0.00	0.00	435.17	38.97	474.14	52.01	S/L	13.50
6648		Sled Guest Chair	5/01/06	78.17	0.00	0.00	64.66	5.79	70.45	7.72	S/L	13.50
6649		Sled Guest Chair	5/01/06	78.17	0.00	0.00	64.66	5.79	70.45	7.72	S/L	13.50
6650		Desk Unit	5/01/06	1,406.81	0.00	0.00	1,163.67	104.21	1,267.88	138.93	S/L	13.50
6651		Lateral Fieldstone 2 Drawer	5/01/06	237.31	0.00	0.00	196.31	17.58	213.89	23.42	S/L	13.50
6652		BookCase Fieldstone 4 Shelve	5/01/06	266.33	0.00	0.00	220.31	19.73	240.04	26.29	S/L	13.50
6653		Glass Panels/Sliding Door	5/01/06	1,455.77	0.00	0.00	1,204.11	107.83	1,311.94	143.83	S/L	13.50
6654		Desk Unit	5/01/06	1,556.28	0.00	0.00	1,287.29	115.28	1,402.57	153.71	S/L	13.50
6655		Pedestal Cushion Top	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6656		Walls Panels	5/01/06	1,058.13	0.00	0.00	875.24	78.38	953.62	104.51	S/L	13.50
6657		Work Chair Plastic	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6658		Work Chair Plastic	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6659		Work Chair Plastic	5/01/06	265.11	0.00	0.00	219.31	19.64	238.95	26.16	S/L	13.50
6660		Table 42" w/base	5/01/06	299.19	0.00	0.00	247.45	22.16	269.61	29.58	S/L	13.50
6661		Desk Unit	5/01/06	1,887.49	0.00	0.00	1,561.22	139.81	1,701.03	186.46	S/L	13.50
6662		Pedestal Modile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6663		Wall Panel Units	5/01/06	773.60	0.00	0.00	639.85	57.30	697.15	76.45	S/L	13.50
6664		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,366.80	122.40	1,489.20	163.23	S/L	13.50
6665		Pedestal Modible 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6666		Wall Panel Units	5/01/06	386.80	0.00	0.00	319.93	28.65	348.58	38.22	S/L	13.50
6667		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6668		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,366.80	122.40	1,489.20	163.23	S/L	13.50
6669		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6670		Wall Panel Units	5/01/06	386.80	0.00	0.00	319.93	28.65	348.58	38.22	S/L	13.50
6671		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,366.80	122.40	1,489.20	163.23	S/L	13.50
6672		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6673		Wall Panels Units	5/01/06	386.80	0.00	0.00	319.93	28.65	348.58	38.22	S/L	13.50
6674		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6675		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,183.20	122.40	1,305.60	346.83	S/L	13.50
6676		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6677		Wall Panel Units	5/01/06	967.00	0.00	0.00	799.86	71.63	871.49	95.51	S/L	13.50
6678		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6679		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,366.80	122.40	1,489.20	163.23	S/L	13.50
6680		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6681		Wall Panel Units	5/01/06	580.20	0.00	0.00	479.94	42.98	522.92	57.28	S/L	13.50
6682		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6683		Pedestal 2 Drawer Under File	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6684		Desk Unit	5/01/06	1,200.29	0.00	0.00	992.83	88.91	1,081.74	118.55	S/L	13.50
6686		Pedestal 2 Drawer Under w/Cushior	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6687		Desk Unit	5/01/06	1,386.94	0.00	0.00	1,147.26	102.74	1,250.00	136.94	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6688		Wall Panel Units	5/01/06	447.18	0.00	0.00	369.84	33.12	402.96	44.22	S/L	13.50
6689		Adjustable	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6690		Pedestal 2 Drawer Under w/cushion	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6691		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,168.14	104.61	1,272.75	139.48	S/L	13.50
6692		Wall Panels	5/01/06	649.75	0.00	0.00	537.45	48.13	585.58	64.17	S/L	13.50
6693		Pedestal 2 Drawer Under w/cushion	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6694		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,168.14	104.61	1,272.75	139.48	S/L	13.50
6695		Wall Panel Units	5/01/06	649.75	0.00	0.00	537.45	48.13	585.58	64.17	S/L	13.50
6696		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6697		Pedestal 2 Drawer Under w/cushion	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6698		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,168.14	104.61	1,272.75	139.48	S/L	13.50
6699		Wall Panels	5/01/06	1,949.26	0.00	0.00	1,612.35	144.39	1,756.74	192.52	S/L	13.50
6700		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6701		Pedestal 2 Drawer Under	5/01/06	258.60	0.00	0.00	213.95	19.16	233.11	25.49	S/L	13.50
6702		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,168.14	104.61	1,272.75	139.48	S/L	13.50
6703		Wall Panel Units	5/01/06	1,949.26	0.00	0.00	1,612.35	144.39	1,756.74	192.52	S/L	13.50
6704		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6705		Pedestal 2 Drawerr Under	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6706		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,168.14	104.61	1,272.75	139.48	S/L	13.50
6707		Wall Panels	5/01/06	1,949.26	0.00	0.00	1,612.35	144.39	1,756.74	192.52	S/L	13.50
6708		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6709		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6710		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6711		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6712		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6713		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6714		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6715		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6716		Mid Back Black Chair	5/01/06	285.60	0.00	0.00	236.28	21.16	257.44	28.16	S/L	13.50
6717		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6718		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6719		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6720		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	236.29	21.16	257.45	28.21	S/L	13.50
6721		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6722		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6723		Service Meeting Cart	5/01/06	225.37	0.00	0.00	186.38	16.69	203.07	22.30	S/L	13.50
6724		Table Square Table 30x30	5/01/06	165.17	0.00	0.00	136.58	12.23	148.81	16.36	S/L	13.50
6725		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6726		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6727		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6728		rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6729		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6730		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6731		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6732		Pedestal 2 Drawer under Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6733		Desk Unit	5/01/06	1,437.48	0.00	0.00	1,189.03	106.48	1,295.51	141.97	S/L	13.50
6734		Wall Panels 48x66	5/01/06	370.32	0.00	0.00	306.31	27.43	333.74	36.58	S/L	13.50
6735		Wall Panels 30x66	5/01/06	6,735.00	0.00	0.00	5,570.93	498.89	6,069.82	665.18	S/L	13.50
6736		BookCase 30x66 Fieldstone	5/01/06	286.97	0.00	0.00	237.40	21.26	258.66	28.31	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6737		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6738		Desk Unit	5/01/06	1,392.39	0.00	0.00	997.02	103.14	1,100.16	292.23	S/L	13.50
6739		Pedestal 2 Under Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6740		Wall Panels 48x66	5/01/06	370.32	0.00	0.00	306.31	27.43	333.74	36.58	S/L	13.50
6741		Wall Panels 30x66	5/01/06	140.26	0.00	0.00	116.02	10.39	126.41	13.85	S/L	13.50
6742		Adjustable Chair	5/01/06	566.93	0.00	0.00	400.58	41.99	442.57	124.36	S/L	13.50
6743		Desk Unit	5/01/06	1,392.39	0.00	0.00	1,151.73	103.14	1,254.87	137.52	S/L	13.50
6744		Wall Panels 48x66	5/01/06	370.32	0.00	0.00	306.31	27.43	333.74	36.58	S/L	13.50
6745		Wall Panels 30x66	5/01/06	140.26	0.00	0.00	116.02	10.39	126.41	13.85	S/L	13.50
6746		Pedestal 2 Drawer under Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6747		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6748		Desk Unit	5/01/06	1,392.21	0.00	0.00	1,151.61	103.13	1,254.74	137.47	S/L	13.50
6749		Pedestal 2 Drawer Under Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6750		Wall Panels 30x66	5/01/06	140.26	0.00	0.00	116.02	10.39	126.41	13.85	S/L	13.50
6751		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6752		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6753		Wall Unit 66x48	5/01/06	592.22	0.00	0.00	489.88	43.87	533.75	58.47	S/L	13.50
6754		Wall Unit w/glass&Door	5/01/06	1,677.53	0.00	0.00	1,387.57	124.26	1,511.83	165.70	S/L	13.50
6755		Bookcase 4 Shelve Fieldstone	5/01/06	286.97	0.00	0.00	237.40	21.26	258.66	28.31	S/L	13.50
6756		Sled Guest Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6757		Wall Units	5/01/06	334.11	0.00	0.00	276.37	24.75	301.12	32.99	S/L	13.50
6758		Pedestal Mobile Cushion File Cabin	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6759		Desk Unit	5/01/06	1,437.43	0.00	0.00	1,189.02	106.48	1,295.50	141.93	S/L	13.50
6760		Desk Unit	5/01/06	2,566.95	0.00	0.00	2,123.23	190.14	2,313.37	253.58	S/L	13.50
6761		Wall Units	5/01/06	1,781.24	0.00	0.00	1,473.33	131.94	1,605.27	175.97	S/L	13.50
6762		BookCase 30x65 Cherry	5/01/06	196.27	0.00	0.00	162.36	14.54	176.90	19.37	S/L	13.50
6763		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6764		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6765		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6766		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	162.36	14.54	176.90	19.38	S/L	13.50
6767		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6768		Wall Units	5/01/06	1,143.50	0.00	0.00	945.82	84.70	1,030.52	112.98	S/L	13.50
6769		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,199.97	107.46	1,307.43	143.22	S/L	13.50
6770		2 Drawer Pedestal Cushion Cabinet	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6771		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6772		2 Drawer Pedestal Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6773		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,246.08	111.59	1,357.67	92.98	S/L	13.00
6774		Wall Units	5/01/06	1,034.74	0.00	0.00	855.92	76.65	932.57	102.17	S/L	13.50
6775		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6776		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,199.97	107.46	1,307.43	143.22	S/L	13.50
6777		Wall Units	5/01/06	494.22	0.00	0.00	408.81	36.61	445.42	48.80	S/L	13.50
6778		2 Drawer Pedestal Cushion File Cat	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6779		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6780		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,199.97	107.46	1,307.43	143.22	S/L	13.50
6781		Wall Unites	5/01/06	123.90	0.00	0.00	102.51	9.18	111.69	12.21	S/L	13.50
6782		2 Drawer Pedestal File	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6783		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6784		Desk Unit	5/01/06	1,693.67	0.00	0.00	1,400.97	125.46	1,526.43	167.24	S/L	13.50
6785		Wall Units	5/01/06	739.35	0.00	0.00	611.59	54.77	666.36	72.99	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6787		Rectangular Table 30x60	5/01/06	183.18	0.00	0.00	151.53	13.57	165.10	18.08	S/L	13.50
6788		Desk Unit	5/01/06	1,989.16	0.00	0.00	1,645.40	147.35	1,792.75	196.41	S/L	13.50
6789		Wall Units	5/01/06	2,385.32	0.00	0.00	1,973.04	176.69	2,149.73	235.59	S/L	13.50
6790		Bookcase 4 Shelve	5/01/06	286.97	0.00	0.00	237.40	21.26	258.66	28.31	S/L	13.50
6791		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6792		Desk Unit	5/01/06	1,989.16	0.00	0.00	1,645.40	147.35	1,792.75	196.41	S/L	13.50
6793		Wall Units	5/01/06	2,664.79	0.00	0.00	2,204.19	197.39	2,401.58	263.21	S/L	13.50
6794		4 Drawer Lateral Fieldstone File	5/01/06	6,794.00	0.00	0.00	5,619.74	503.26	6,123.00	671.00	S/L	13.50
6795		Bookcase 4 Shelve Field	5/01/06	286.97	0.00	0.00	237.40	21.26	258.66	28.31	S/L	13.50
6796		Adjustable Chair	5/01/06	566.93	0.00	0.00	468.90	41.99	510.89	56.04	S/L	13.50
6797		Desk Unit	5/01/06	1,551.43	0.00	0.00	1,283.27	114.92	1,398.19	153.24	S/L	13.50
6798		Wall Units	5/01/06	1,490.64	0.00	0.00	1,233.02	110.42	1,343.44	147.20	S/L	13.50
6799		Desk Unit	5/01/06	6,799.00	0.00	0.00	5,623.86	503.63	6,127.49	671.51	S/L	13.50
6800		Wall Units	5/01/06	279.69	0.00	0.00	231.37	20.72	252.09	27.60	S/L	13.50
6801		Desk Unit	5/01/06	1,551.43	0.00	0.00	1,283.27	114.92	1,398.19	153.24	S/L	13.50
6802		Wall Units	5/01/06	871.90	0.00	0.00	721.25	64.59	785.84	86.06	S/L	13.50
6803		Desk Unit	5/01/06	1,551.43	0.00	0.00	1,283.27	114.92	1,398.19	153.24	S/L	13.50
6804		Wall Unit Panels w/glass	5/01/06	1,155.07	0.00	0.00	955.42	85.56	1,040.98	114.09	S/L	13.50
6805		Lateral Fieldstone File 4 Drawer	5/01/06	422.04	0.00	0.00	349.07	31.26	380.33	41.71	S/L	13.50
6806		Lateral Fieldstone file 4 Drawer	5/01/06	422.03	0.00	0.00	349.07	31.26	380.33	41.70	S/L	13.50
6807		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6808		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6809		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6810		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6811		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6812		Wall Panel Units	5/01/06	427.68	0.00	0.00	353.76	31.68	385.44	42.24	S/L	13.50
6813		Table Rectangular	5/01/06	204.25	0.00	0.00	168.95	15.13	184.08	20.17	S/L	13.50
6814		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6815		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6816		Wall Units	5/01/06	427.68	0.00	0.00	353.76	31.68	385.44	42.24	S/L	13.50
6817		Sled Vistor Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6818		Sled Vistor Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6819		Sled Visitor Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6820		Sled Vistor Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6821		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6822		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6823		Wall Units	5/01/06	185.45	0.00	0.00	153.43	13.74	167.17	18.28	S/L	13.50
6824		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6825		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6826		Wall Units	5/01/06	572.36	0.00	0.00	473.46	42.40	515.86	56.50	S/L	13.50
6827		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6828		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6829		Wall Units	5/01/06	572.36	0.00	0.00	473.46	42.40	515.86	56.50	S/L	13.50
6830		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6831		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6832		Wall Units	5/01/06	572.36	0.00	0.00	473.46	42.40	515.86	56.50	S/L	13.50
6833		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6834		Desk Unit	5/01/06	6,834.00	0.00	0.00	5,652.79	506.22	6,159.01	674.99	S/L	13.50
6835		Wall Panel Units	5/01/06	572.36	0.00	0.00	473.46	42.40	515.86	56.50	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6836		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6837		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,275.46	114.22	1,389.68	152.32	S/L	13.50
6838		Wall Panel Units	5/01/06	572.36	0.00	0.00	473.46	42.40	515.86	56.50	S/L	13.50
6839		Chair	5/01/06	291.07	0.00	0.00	240.75	21.56	262.31	28.76	S/L	13.50
6840		Desk Unit	5/01/06	1,541.79	0.00	0.00	1,275.34	114.21	1,389.55	152.24	S/L	13.50
6841		Wall Panel Units	5/01/06	572.36	0.00	0.00	473.46	42.40	515.86	56.50	S/L	13.50
6842		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6843		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6844		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6845		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6846		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6847		Desk Unit Cherry Bow	5/01/06	1,746.98	0.00	0.00	1,445.07	129.41	1,574.48	172.50	S/L	13.50
6848		Bookcase Cherry 36x65x14	5/01/06	226.24	0.00	0.00	187.15	16.76	203.91	22.33	S/L	13.50
6849		Lateral 2 Drawer 108"	5/01/06	1,178.96	0.00	0.00	975.19	87.33	1,062.52	116.44	S/L	13.50
6850		Round Table Cherry 42"	5/01/06	299.19	0.00	0.00	247.45	22.16	269.61	29.58	S/L	13.50
6851		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6852		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6853		Desk Unit Cherry Bow	5/01/06	1,746.98	0.00	0.00	1,445.07	129.41	1,574.48	172.50	S/L	13.50
6854		Bookcase Cherry 36x65x14	5/01/06	226.24	0.00	0.00	187.15	16.76	203.91	22.33	S/L	13.50
6855		Lateral 2 Drawer 108"	5/01/06	1,178.96	0.00	0.00	975.19	87.33	1,062.52	116.44	S/L	13.50
6856		4 Drawer Lateral	5/01/06	690.43	0.00	0.00	571.07	51.14	622.21	68.22	S/L	13.50
6857		4 Drawer Lateral	5/01/06	690.43	0.00	0.00	571.07	51.14	622.21	68.22	S/L	13.50
6858		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6859		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6860		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6861		Sled Visitor	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
6862		Table Square 30x30	5/01/06	280.18	0.00	0.00	231.72	20.75	252.47	27.71	S/L	13.50
6863		Table Rectangular 72x30	5/01/06	459.23	0.00	0.00	379.89	34.02	413.91	45.32	S/L	13.50
6864		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6865		Desk Unit	5/01/06	894.75	0.00	0.00	740.13	66.28	806.41	88.34	S/L	13.50
6866		Wall Panel 60x30	5/01/06	140.26	0.00	0.00	116.02	10.39	126.41	13.85	S/L	13.50
6867		Desk Unit	5/01/06	1,453.95	0.00	0.00	1,202.65	107.70	1,310.35	143.60	S/L	13.50
6868		Pedestal 2 DR Mobile Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6869		Lateral 3 DR Cherry Top	5/01/06	474.10	0.00	0.00	392.17	35.12	427.29	46.81	S/L	13.50
6870		Wall Panels	5/01/06	712.56	0.00	0.00	589.38	52.78	642.16	70.40	S/L	13.50
6871		Pedestal 2 DR Mobile	5/01/06	183.32	0.00	0.00	151.64	13.58	165.22	18.10	S/L	13.50
6872		Lateral 4 DR Cherry Top	5/01/06	690.43	0.00	0.00	571.07	51.14	622.21	68.22	S/L	13.50
6873		Wall Panels	5/01/06	835.99	0.00	0.00	691.54	61.93	753.47	82.52	S/L	13.50
6874		30x30 Executive End Table	5/01/06	134.61	0.00	0.00	111.34	9.97	121.31	13.30	S/L	13.50
6875		Jenny Multi	5/01/06	524.35	0.00	0.00	433.71	38.84	472.55	51.80	S/L	13.50
6876		Jenny Single	5/01/06	628.11	0.00	0.00	519.58	46.53	566.11	62.00	S/L	13.50
6877		Jenny Single	5/01/06	628.11	0.00	0.00	519.58	46.53	566.11	62.00	S/L	13.50
6878		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6879		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6880		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6881		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6882		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6883		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6884		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6885		Work Chair Black	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
6886		Table Raceway 48x96	5/01/06	336.54	0.00	0.00	278.38	24.93	303.31	33.23	S/L	13.50
6887		Cherry Pedestal 2 Drawer	5/01/06	235.79	0.00	0.00	195.07	17.47	212.54	23.25	S/L	13.50
6888		Hi-Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6889		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6890		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6891		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6892		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6893		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6894		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6895		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6896		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6897		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6898		Table Top Exe. Racetrack 120	5/01/06	473.31	0.00	0.00	391.50	35.06	426.56	46.75	S/L	13.50
6899		Natural Ped 2 Dwr Camber	5/01/06	235.90	0.00	0.00	195.09	17.47	212.56	23.34	S/L	13.50
6900		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6901		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6902		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6903		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6904		Hi Back Swivel Conf. Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6906		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6907		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6908		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6909		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6910		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6911		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	222.78	19.95	242.73	26.65	S/L	13.50
6912		Double Service Cart 32"	5/01/06	468.97	0.00	0.00	387.93	34.74	422.67	46.30	S/L	13.50
6913		Natural Pedestal 2 Drawer Camber	5/01/06	235.90	0.00	0.00	195.09	17.47	212.56	23.34	S/L	13.50
6914		Lecturn	5/01/06	255.32	0.00	0.00	211.17	18.91	230.08	25.24	S/L	13.50
6915		Board Room Tables	5/01/06	7,268.83	0.00	0.00	6,012.47	538.43	6,550.90	717.93	S/L	13.50
6920		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6921		Wall Panels	5/01/06	1,687.30	0.00	0.00	1,395.71	124.99	1,520.70	166.60	S/L	13.50
6922		Pedestal 2 Dr Mobile W Cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6923		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
6924		Desk Unit	5/01/06	1,734.97	0.00	0.00	1,435.14	128.52	1,563.66	171.31	S/L	13.50
6925		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6926		Board Room Folding Table 30-x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6927		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6928		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6929		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6930		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6931		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6932		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6933		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6934		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6935		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6936		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6937		Board Room Folding Table 3072	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6938		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6939		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6940		Board Room Folding Table30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6941		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6942		Board Room Folding Table 30-x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6943		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	469.56	42.05	511.61	56.07	S/L	13.50
6944		Board Room Folding Table 30x72	5/01/06	567.70	0.00	0.00	469.56	42.05	511.61	56.09	S/L	13.50
6946		Domino Stacking chairs	5/01/06	3,167.85	0.00	0.00	2,620.37	234.66	2,855.03	312.82	S/L	13.50
6947		Guest Chair - Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6948		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6949		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6950		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6951		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6952		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6953		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6954		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6955		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6956		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6957		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6958		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6960		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6961		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6962		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6963		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6964		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6965		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6966		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6967		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6968		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6969		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	79.51	7.12	86.63	9.49	S/L	13.50
6970		Guest Chair Board Room	5/01/06	96.21	0.00	0.00	79.61	7.13	86.74	9.47	S/L	13.50
6971		Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6972		Desk Unit	5/01/06	1,735.40	0.00	0.00	1,435.47	128.55	1,564.02	171.38	S/L	13.50
6974		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
6975		Wall Panels	5/01/06	1,687.30	0.00	0.00	1,395.71	124.99	1,520.70	166.60	S/L	13.50
6976		Adjustable Chair`	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
6977		Desk Unit	5/01/06	1,735.40	0.00	0.00	1,435.47	128.55	1,564.02	171.38	S/L	13.50
6978		Wall Panels	5/01/06	1,687.30	0.00	0.00	1,395.71	124.99	1,520.70	166.60	S/L	13.50
6979		Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6980		Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6981		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
6982		Rectangular Table 24x36`	5/01/06	183.18	0.00	0.00	151.53	13.57	165.10	18.08	S/L	13.50
6983		Extended Curve Table	5/01/06	245.02	0.00	0.00	202.67	18.15	220.82	24.20	S/L	13.50
6984		Guest Chair	5/01/06	31.48	0.00	0.00	26.02	2.33	28.35	3.13	S/L	13.50
6985		Guest Chair	5/01/06	31.48	0.00	0.00	26.02	2.33	28.35	3.13	S/L	13.50
6986		Guest Chair	5/01/06	31.48	0.00	0.00	26.02	2.33	28.35	3.13	S/L	13.50
6987		Guest Chair	5/01/06	31.48	0.00	0.00	26.02	2.33	28.35	3.13	S/L	13.50
6988		Pedestral 2 Drawer Mobile w/cushic	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6989		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
6990		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6991		Wall Panels	5/01/06	1,124.87	0.00	0.00	930.41	83.32	1,013.73	111.14	S/L	13.50
6992		Multi Purpose combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
6993		Pedestal 2 Drawer mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6994		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
6995		Wall Panels	5/01/06	1,124.87	0.00	0.00	930.41	83.32	1,013.73	111.14	S/L	13.50
6996		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
6997		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
6998		Multi Purpose combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
6999		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7001		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7002		Rectangular Table 24x36	5/01/06	183.18	0.00	0.00	151.53	13.57	165.10	18.08	S/L	13.50
7003		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7004		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
7005		Pedestal 2 Drawer mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7006		Pedestal 2 Drawer Mobile	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7007		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7009		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7010		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
7011		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7012		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7014		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7015		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7016		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7017		Wall Panel Units	5/01/06	843.65	0.00	0.00	697.81	62.49	760.30	83.35	S/L	13.50
7018		Wall Units	5/01/06	1,124.87	0.00	0.00	930.41	83.32	1,013.73	111.14	S/L	13.50
7019		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7020		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
7021		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7022		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7023		Wall Panel Units	5/01/06	843.65	0.00	0.00	697.81	62.49	760.30	83.35	S/L	13.50
7024		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7025		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
7026		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7027		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7028		Wall Panel Units	5/01/06	843.65	0.00	0.00	697.81	62.49	760.30	83.35	S/L	13.50
7029		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7030		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,013.84	104.88	1,118.72	297.20	S/L	13.50
7031		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7032		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7033		Wall Panel Units	5/01/06	843.65	0.00	0.00	697.81	62.49	760.30	83.35	S/L	13.50
7034		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7035		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,171.16	104.88	1,276.04	139.88	S/L	13.50
7036		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7037		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7038		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7039		Rectangular Table 24x36	5/01/06	183.18	0.00	0.00	151.53	13.57	165.10	18.08	S/L	13.50
7040		Wall Panel Units	5/01/06	843.65	0.00	0.00	697.81	62.49	760.30	83.35	S/L	13.50
7043		Pedestal 2 Drawer Mobile Cherry	5/01/06	235.79	0.00	0.00	195.07	17.47	212.54	23.25	S/L	13.50
7044		Desk Unit	5/01/06	1,834.64	0.00	0.00	1,517.55	135.90	1,653.45	181.19	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
7045		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7046		Wall Panel Unit w/glass door	5/01/06	1,576.59	0.00	0.00	1,304.05	116.78	1,420.83	155.76	S/L	13.50
7047		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7048		High Adjustable Chair	5/01/06	605.96	0.00	0.00	501.26	44.89	546.15	59.81	S/L	13.50
7049		High Adjustable Chair	5/01/06	605.96	0.00	0.00	501.26	44.89	546.15	59.81	S/L	13.50
7050		High Adjustable Chair	5/01/06	605.96	0.00	0.00	501.26	44.89	546.15	59.81	S/L	13.50
7051		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
7052		Desk Unit	5/01/06	2,241.51	0.00	0.00	1,854.11	166.04	2,020.15	221.36	S/L	13.50
7053		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	513.22	45.96	559.18	61.34	S/L	13.50
7054		Bookcase 4 Shelve	5/01/06	235.79	0.00	0.00	195.07	17.47	212.54	23.25	S/L	13.50
7055		Guest Sled Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
7056		Guest Sled Chair	5/01/06	84.23	0.00	0.00	69.68	6.24	75.92	8.31	S/L	13.50
7057		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7058		Desk Unit	5/01/06	1,554.97	0.00	0.00	1,286.18	115.18	1,401.36	153.61	S/L	13.50
7059		Wall Panel Units	5/01/06	650.83	0.00	0.00	538.34	48.21	586.55	64.28	S/L	13.50
7060		Pedestal w/cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7061		Chair	5/01/06	291.20	0.00	0.00	240.87	21.57	262.44	28.76	S/L	13.50
7062		Desk Unit	5/01/06	1,554.97	0.00	0.00	1,286.18	115.18	1,401.36	153.61	S/L	13.50
7063		Pedestal w/cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7064		Wall Panel Unit	5/01/06	650.83	0.00	0.00	538.34	48.21	586.55	64.28	S/L	13.50
7065		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7066		Desk Unit	5/01/06	1,554.97	0.00	0.00	1,286.18	115.18	1,401.36	153.61	S/L	13.50
7067		Pedestal w/cushion	5/01/06	267.99	0.00	0.00	221.66	19.85	241.51	26.48	S/L	13.50
7068		Wall Panel Units	5/01/06	465.67	0.00	0.00	385.15	34.49	419.64	46.03	S/L	13.50
7069		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7070		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7071		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7072		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7073		Chair	5/01/06	291.73	0.00	0.00	241.31	21.61	262.92	28.81	S/L	13.50
7074		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7075		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7076		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7077		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7078		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7079		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7080		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7081		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7082		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7083		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7084		O/H Storage Cherry	5/01/06	268.64	0.00	0.00	222.22	19.90	242.12	26.52	S/L	13.50
7085		Desk Unit WorkSurface	5/01/06	548.15	0.00	0.00	453.37	40.60	493.97	54.18	S/L	13.50
7087		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7088		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7089		Chair	5/01/06	291.73	0.00	0.00	241.31	21.61	262.92	28.81	S/L	13.50
7090		Desk	5/01/06	1,383.73	0.00	0.00	1,144.58	102.50	1,247.08	136.65	S/L	13.50
7091		Desk Unit	5/01/06	1,383.73	0.00	0.00	1,144.58	102.50	1,247.08	136.65	S/L	13.50
7092		Tackable Panels	5/01/06	484.47	0.00	0.00	400.76	35.89	436.65	47.82	S/L	13.50
7093		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7094		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
7095		Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7096		Chair	5/01/06	291.73	0.00	0.00	241.31	21.61	262.92	28.81	S/L	13.50
7097		Desk Unit Worksurface	5/01/06	548.15	0.00	0.00	453.37	40.60	493.97	54.18	S/L	13.50
7098		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7099		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7100		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7101		Pedestal Under	5/01/06	169.34	0.00	0.00	140.03	12.54	152.57	16.77	S/L	13.50
7102		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7103		Pedestal Under	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7104		Pedestal Under	5/01/06	268.63	0.00	0.00	222.22	19.90	242.12	26.51	S/L	13.50
7105		Pedestal Under	5/01/06	268.64	0.00	0.00	222.22	19.90	242.12	26.52	S/L	13.50
7107		Wall Panels	5/01/06	1,776.84	0.00	0.00	1,469.76	131.62	1,601.38	175.46	S/L	13.50
7108		Glass Panels	5/01/06	1,369.22	0.00	0.00	1,132.53	101.42	1,233.95	135.27	S/L	13.50
7109		Chair Stool	5/01/06	605.96	0.00	0.00	501.26	44.89	546.15	59.81	S/L	13.50
7110		Mechanics Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7111		Mechancis Chair	5/01/06	291.72	0.00	0.00	241.31	21.61	262.92	28.80	S/L	13.50
7112		Desk Unit Amd/CEO	5/01/06	2,067.80	0.00	0.00	1,710.40	153.17	1,863.57	204.23	S/L	13.50
7113		Desk Unit	5/01/06	1,989.16	0.00	0.00	1,645.40	147.35	1,792.75	196.41	S/L	13.50
7114		64 Dinning Chair - Lunch Room	5/01/06	3,448.00	0.00	0.00	2,852.07	255.41	3,107.48	340.52	S/L	13.50
31353		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	234.43	19.95	254.38	15.00	S/L	13.50
31354		Adjustable Chair	5/01/06	532.36	0.00	0.00	440.31	39.43	479.74	52.62	S/L	13.50
31355		Wall Panel Units w/glass door	5/01/06	2,108.24	0.00	0.00	1,743.89	156.17	1,900.06	208.18	S/L	13.50
6457		Locker Room Benches for CF	5/03/06	2,320.00	0.00	0.00	2,019.25	171.85	2,191.10	128.90	S/L	13.50
6786		4 Drawer Lateral File	5/04/06	422.04	0.00	0.00	349.07	31.26	380.33	41.71	S/L	13.50
6146		Collection Box & Snorkel	5/08/06	975.00	0.00	0.00	975.00	0.00	975.00	0.00	S/L	5.00
6265		Safe for Customer Service area	5/16/06	2,988.14	0.00	0.00	1,734.81	132.81	1,867.62	1,120.52	S/L	22.50
8107		Optiplex GX620 Computer	5/22/06	1,663.36	0.00	0.00	1,663.36	0.00	1,663.36	0.00	S/L	3.00
8110		Wide Format Digital Scanner	5/22/06	14,086.00	0.00	0.00	14,086.00	0.00	14,086.00	0.00	S/L	5.00
8185		Cisco One Port Unit	5/22/06	707.99	0.00	0.00	707.99	0.00	707.99	0.00	S/L	3.00
6113		10 - Copies MS Powerpoint 2003	6/01/06	1,980.00	0.00	0.00	1,980.00	0.00	1,980.00	0.00	S/L	3.00
8152		HP LaserJet 1022N Printer	6/01/06	308.79	0.00	0.00	308.79	0.00	308.79	0.00	S/L	3.00
6152		Laminate Bench 48x18x18	6/02/06	447.60	0.00	0.00	447.60	0.00	447.60	0.00	S/L	5.00
6149		Laminated Bench 48x18x18	6/05/06	447.60	0.00	0.00	447.60	0.00	447.60	0.00	S/L	5.00
6150		Laminated Bench 48x18x18	6/05/06	447.60	0.00	0.00	447.60	0.00	447.60	0.00	S/L	3.00
6151		Laminate Bench 48x18x18	6/05/06	447.60	0.00	0.00	447.60	0.00	447.60	0.00	S/L	5.00
6153		Laminated Bench 48x18x18	6/05/06	447.60	0.00	0.00	447.60	0.00	447.60	0.00	S/L	3.00
6154		Laminated Bench 36x18x18	6/05/06	401.00	0.00	0.00	401.00	0.00	401.00	0.00	S/L	5.00
6155		Laminated Bench 36x18x18	6/05/06	401.00	0.00	0.00	401.00	0.00	401.00	0.00	S/L	5.00
6156		Laminated Bench 36x12x18	6/05/06	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	5.00
6157		Laminated Bench 36x12x18	6/05/06	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	5.00
6158		Laminated Bench 36x12x18	6/05/06	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	5.00
6159		Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	5.00
6160		Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	5.00
6161		Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	5.00
6162		Oak Stool 17x17x17	6/05/06	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	5.00
6133		5 - Copies Power Point 2004	6/13/06	990.00	0.00	0.00	990.00	0.00	990.00	0.00	S/L	3.00
8117		Sony Cybershot Camera DSC-S600	6/13/06	232.37	0.00	0.00	232.37	0.00	232.37	0.00	S/L	3.00
8118		Sony Cybershot Camera DSC-S600	6/13/06	227.37	0.00	0.00	227.37	0.00	227.37	0.00	S/L	3.00
8119		Sony Cybershot Camera DSC-S600	6/13/06	232.37	0.00	0.00	232.37	0.00	232.37	0.00	S/L	3.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8120		Sony Cybershot Camera DSC-S600	6/13/06	227.37	0.00	0.00	227.37	0.00	227.37	0.00	S/L	3.00
8121		Sony Cybershot Camera DSC-S600	6/13/06	227.37	0.00	0.00	227.37	0.00	227.37	0.00	S/L	3.00
8122		Sony Cybershot Camera DSC-S600	6/13/06	227.37	0.00	0.00	227.37	0.00	227.37	0.00	S/L	3.00
8184		Dell Power Edge Server 2850	6/13/06	6,216.40	0.00	0.00	6,216.40	0.00	6,216.40	0.00	S/L	3.00
8126		IBM Thinkpad T-60	6/14/06	2,027.42	0.00	0.00	2,027.42	0.00	2,027.42	0.00	S/L	5.00
6144		Garage Can	6/27/06	288.18	0.00	0.00	288.18	0.00	288.18	0.00	S/L	1.00
6145		Garage Can	6/27/06	288.17	0.00	0.00	288.17	0.00	288.17	0.00	S/L	1.00
8129		HP LaserJet Printer 1320	6/27/06	309.98	0.00	0.00	309.98	0.00	309.98	0.00	S/L	3.00
8130		NEC 19" LCD Monitor	6/27/06	309.99	0.00	0.00	309.99	0.00	309.99	0.00	S/L	3.00
8157		Dell PC	6/27/06	1,663.36	0.00	0.00	1,663.36	0.00	1,663.36	0.00	S/L	3.00
11111		Apple Pro Laptop	6/27/06	2,766.53	0.00	0.00	2,766.53	0.00	2,766.53	0.00	S/L	5.00
31348		HP Color LaserJet Printer 4700	6/27/06	2,136.99	0.00	0.00	2,136.99	0.00	2,136.99	0.00	S/L	5.00
6083		2 Drawer File Cabinet Lateral 18x3t	7/05/06	208.41	0.00	0.00	177.94	15.44	193.38	15.03	S/L	13.50
6084		Lateral 2 Drawer File Cabinet 18x3t	7/05/06	208.41	0.00	0.00	177.94	15.44	193.38	15.03	S/L	13.50
6085		2 Drawer Lateral File Cabinet 18x3t	7/05/06	208.41	0.00	0.00	177.94	15.44	193.38	15.03	S/L	13.50
6086		3 Drawer Lateral File Cabinet 18x3t	7/05/06	300.80	0.00	0.00	256.78	22.28	279.06	21.74	S/L	13.50
6087		4 Self Book Case 15x42x65	7/05/06	301.79	0.00	0.00	257.60	22.35	279.95	21.84	S/L	13.50
6088		4 Shelve Book Case 15x42x65	7/05/06	301.79	0.00	0.00	257.60	22.35	279.95	21.84	S/L	13.50
6090		4 DrawerLateral Cabinet 18x36x52	7/05/06	352.50	0.00	0.00	300.93	26.11	327.04	25.46	S/L	13.50
6091		4 Drawer File Cabinet 18x36x52	7/05/06	352.50	0.00	0.00	300.93	26.11	327.04	25.46	S/L	13.50
8112		Panasonic Toughbook Laptop	7/05/06	1,915.99	0.00	0.00	1,915.99	0.00	1,915.99	0.00	S/L	5.00
8113		HP Laser Jet Printer1020	7/05/06	208.54	0.00	0.00	208.54	0.00	208.54	0.00	S/L	3.00
31339		4 Shelve Book Case 15x42x65	7/05/06	301.79	0.00	0.00	301.79	0.00	301.79	0.00	S/L	10.00
6096		1/3" Color Security Camera CF JV-	7/18/06	309.40	0.00	0.00	309.40	0.00	309.40	0.00	S/L	5.00
31340		Intercom for CF VK-C4000 Main U	7/28/06	677.95	0.00	0.00	677.95	0.00	677.95	0.00	S/L	5.00
31342		Romote Intercom Station CF	7/28/06	198.95	0.00	0.00	198.95	0.00	198.95	0.00	S/L	5.00
31343		Remote Intercomm Unit CF	7/28/06	198.95	0.00	0.00	198.95	0.00	198.95	0.00	S/L	5.00
31344		Remote Intercomm Unit for CF	7/28/06	198.95	0.00	0.00	198.95	0.00	198.95	0.00	S/L	5.00
8154		Dell Dual Core Server	8/06/06	5,871.55	0.00	0.00	5,871.55	0.00	5,871.55	0.00	S/L	3.00
8145		Apple Cinema HP Display 30inch	8/11/06	2,494.52	0.00	0.00	2,494.52	0.00	2,494.52	0.00	S/L	5.00
6110		Compac GIX5330 Processor -SCAI	8/14/06	1,996.15	0.00	0.00	1,996.15	0.00	1,996.15	0.00	S/L	3.00
6134		1 - Copy Microsoft Windows 2003	8/26/06	654.00	0.00	0.00	654.00	0.00	654.00	0.00	S/L	3.00
6242		462 Stool Chair - Black	8/28/06	576.13	0.00	0.00	576.13	0.00	576.13	0.00	S/L	5.00
6243		462 Stool Chair - Black	8/28/06	506.15	0.00	0.00	506.15	0.00	506.15	0.00	S/L	5.00
8140		Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,369.80	0.00	1,369.80	0.00	S/L	3.00
8143		Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,369.80	0.00	1,369.80	0.00	S/L	3.00
8144		Dell Optiplex PC	8/28/06	1,369.80	0.00	0.00	1,369.80	0.00	1,369.80	0.00	S/L	3.00
6118		Compact Logix 5330 Processor/Ter	8/31/06	719.52	0.00	0.00	719.52	0.00	719.52	0.00	S/L	3.00
8156		HP Laserjet 1022N Printer	9/01/06	308.79	0.00	0.00	308.79	0.00	308.79	0.00	S/L	3.00
8158		HP Laserjet Pring 4700N	9/01/06	2,550.87	0.00	0.00	2,550.87	0.00	2,550.87	0.00	S/L	3.00
6120		Dell Dimension 1100 Computer	9/05/06	1,038.00	0.00	0.00	1,038.00	0.00	1,038.00	0.00	S/L	3.00
6121		Dell Dimension 1100 Computer	9/05/06	1,038.00	0.00	0.00	1,038.00	0.00	1,038.00	0.00	S/L	3.00
6111		Half Shelf Book Case	9/07/06	59.11	0.00	0.00	57.37	1.74	59.11	0.00	S/L	13.50
6112		Pedestal-Exec Mobile Box	9/07/06	218.83	0.00	0.00	212.35	6.48	218.83	0.00	S/L	13.50
8159		HP Laserjet 4250N Printer	9/09/06	1,767.96	0.00	0.00	1,767.96	0.00	1,767.96	0.00	S/L	3.00
8162		Philips 17" LCD Monitor	9/13/06	186.76	0.00	0.00	186.76	0.00	186.76	0.00	S/L	3.00
31345		610 XCR Ceramic Plates for Bar co	9/19/06	4,699.18	0.00	0.00	4,699.18	0.00	4,699.18	0.00	S/L	5.00
6137		16 Channel DVR - FTTP	9/25/06	4,059.44	0.00	0.00	4,059.44	0.00	4,059.44	0.00	S/L	3.00
8166		Sony CyberShot DSCS500 6MP	9/30/06	227.21	0.00	0.00	227.21	0.00	227.21	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8167		Sony CyberShot DSCS500 6MP	9/30/06	227.21	0.00	0.00	227.21	0.00	227.21	0.00	S/L	5.00
6131		Software - Acrobat 7	10/09/06	442.99	0.00	0.00	442.99	0.00	442.99	0.00	S/L	3.00
6124		Dell 32" LCD Monitor	10/13/06	1,369.00	0.00	0.00	1,369.00	0.00	1,369.00	0.00	S/L	3.00
8170		HP LJ 1020 Printer	10/14/06	141.99	0.00	0.00	141.99	0.00	141.99	0.00	S/L	3.00
8176		HP Officejet 7210 Printer	10/26/06	308.72	0.00	0.00	308.72	0.00	308.72	0.00	S/L	3.00
8177		Samsung Monitor 204BW	10/26/06	308.72	0.00	0.00	308.72	0.00	308.72	0.00	S/L	3.00
6197		Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	890.20	59.83	950.03	0.00	S/L	13.50
6198		Foxboro IDP 10 Transmitter	11/03/06	950.03	0.00	0.00	890.20	59.83	950.03	0.00	S/L	13.50
6199		Foxboro IDP10 Tranmitter	11/03/06	950.03	0.00	0.00	890.20	59.83	950.03	0.00	S/L	13.50
6200		Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	890.20	59.83	950.03	0.00	S/L	13.50
6201		Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	890.20	59.83	950.03	0.00	S/L	13.50
6232		Chair Dolly - Holds 20Chairs	11/09/06	150.00	0.00	0.00	140.55	9.45	150.00	0.00	S/L	13.50
6233		Chair Dolly - Holds 20 Chairs	11/09/06	150.00	0.00	0.00	140.55	9.45	150.00	0.00	S/L	13.50
6235		16G Garbage Can	11/09/06	667.99	0.00	0.00	667.99	0.00	667.99	0.00	S/L	3.00
6236		60" Round Table	11/13/06	202.76	0.00	0.00	202.76	0.00	202.76	0.00	S/L	5.00
6237		60" Round Table	11/13/06	202.76	0.00	0.00	202.76	0.00	202.76	0.00	S/L	5.00
6238		60" Round Table	11/13/06	202.76	0.00	0.00	202.76	0.00	202.76	0.00	S/L	5.00
6239		60" Round Table	11/13/06	202.76	0.00	0.00	202.76	0.00	202.76	0.00	S/L	5.00
6240		60" Round Table	11/13/06	202.76	0.00	0.00	202.76	0.00	202.76	0.00	S/L	5.00
6241		60" Round Table	11/13/06	202.77	0.00	0.00	202.77	0.00	202.77	0.00	S/L	5.00
6246		Caddy for 60" Round Table	11/13/06	438.00	0.00	0.00	438.00	0.00	438.00	0.00	S/L	5.00
31350		60" Round Table	11/13/06	121.65	0.00	0.00	121.65	0.00	121.65	0.00	S/L	5.00
7149		Wood Pedestal	12/01/06	245.48	0.00	0.00	192.41	18.18	210.59	34.89	S/L	13.50
7115		4 Drawer Lateral File	12/31/06	377.26	0.00	0.00	293.47	27.95	321.42	55.84	S/L	13.50
7116		Bookcase 2 Shelve	12/31/06	219.33	0.00	0.00	170.62	16.25	186.87	32.46	S/L	13.50
7117		Stool for Plan Library	12/31/06	518.64	0.00	0.00	403.41	38.42	441.83	76.81	S/L	13.50
7118		Stool for Plan Library	12/31/06	518.64	0.00	0.00	403.41	38.42	441.83	76.81	S/L	13.50
7119		Lateral Files - Eng Library	12/31/06	377.27	0.00	0.00	293.47	27.95	321.42	55.85	S/L	13.50
7120		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	293.47	27.95	321.42	55.85	S/L	13.50
7121		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	293.47	27.95	321.42	55.85	S/L	13.50
7122		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	293.47	27.95	321.42	55.85	S/L	13.50
7123		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	293.47	27.95	321.42	55.85	S/L	13.50
7124		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	293.47	27.95	321.42	55.85	S/L	13.50
7125		Lateral File	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7126		Lateral File	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7127		Lateral File	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7128		Lateral File under Desk	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7129		Later File under Desk	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7130		Lateral File Under Desk	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7131		Lateral File under Desk	12/31/06	234.96	0.00	0.00	182.70	17.40	200.10	34.86	S/L	13.50
7132		Lateral File	12/31/06	236.95	0.00	0.00	184.28	17.55	201.83	35.12	S/L	13.50
7133		Lateral File	12/31/06	196.06	0.00	0.00	152.46	14.52	166.98	29.08	S/L	13.50
7134		Mobile Pedestal File	12/31/06	196.06	0.00	0.00	152.46	14.52	166.98	29.08	S/L	13.50
7135		Lateral File	12/31/06	236.95	0.00	0.00	184.28	17.55	201.83	35.12	S/L	13.50
7136		Lateral File	12/31/06	236.95	0.00	0.00	184.28	17.55	201.83	35.12	S/L	13.50
7137		Rectangular Table 30x60 Cherry	12/31/06	143.47	0.00	0.00	111.61	10.63	122.24	21.23	S/L	13.50
7138		3 Drawer Lateral File	12/31/06	303.78	0.00	0.00	236.25	22.50	258.75	45.03	S/L	13.50
7139		3 Drawer Lateral File	12/31/06	303.78	0.00	0.00	236.25	22.50	258.75	45.03	S/L	13.50
7140		Rectangular Table 30x60 Cherry	12/31/06	143.47	0.00	0.00	111.61	10.63	122.24	21.23	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
7141		Lateral 4 Drawer File`	12/31/06	329.72	0.00	0.00	256.41	24.42	280.83	48.89	S/L	13.50
7146		Mobile Pedestal	12/31/06	189.38	0.00	0.00	147.31	14.03	161.34	28.04	S/L	13.50
7147		Mobile Pedestal	12/31/06	189.38	0.00	0.00	147.31	14.03	161.34	28.04	S/L	13.50
7148		Mobile Pedestal	12/31/06	189.38	0.00	0.00	147.31	14.03	161.34	28.04	S/L	13.50
7		Dell Power Server 5050	2/01/07	5,871.55	0.00	0.00	5,871.55	0.00	5,871.55	0.00	S/L	5.00
66		IBM Laptop LVO TPT60	2/01/07	1,149.15	0.00	0.00	1,149.15	0.00	1,149.15	0.00	S/L	5.00
8212		Dell Power Server	2/01/07	5,871.55	0.00	0.00	5,871.55	0.00	5,871.55	0.00	S/L	5.00
8230		Headset Plantronics CS50	2/01/07	282.86	0.00	0.00	282.86	0.00	282.86	0.00	S/L	5.00
8232		Headset Plantroncis CS50	2/01/07	282.86	0.00	0.00	282.86	0.00	282.86	0.00	S/L	5.00
8233		Headset Plantroncis CS50	2/01/07	282.86	0.00	0.00	282.86	0.00	282.86	0.00	S/L	5.00
8234		Headset Plantroncis CS50	2/01/07	282.85	0.00	0.00	282.85	0.00	282.85	0.00	S/L	5.00
8235		Headset Plantroncis CS50	2/01/07	282.85	0.00	0.00	282.85	0.00	282.85	0.00	S/L	5.00
8236		Headset Plantroncis CS 50	2/01/07	282.85	0.00	0.00	282.85	0.00	282.85	0.00	S/L	5.00
8211		Dell 17" CRT Monitor	3/02/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8214		IBM LVO Port Replicator	3/02/07	297.00	0.00	0.00	297.00	0.00	297.00	0.00	S/L	5.00
8215		IBM Laptop LVO T70	3/02/07	1,149.15	0.00	0.00	1,149.15	0.00	1,149.15	0.00	S/L	5.00
8221		Dell Optiplex PC 745	3/02/07	1,197.70	0.00	0.00	1,197.70	0.00	1,197.70	0.00	S/L	5.00
8222		Dell 17" LCD Monitor`	3/02/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8240		Five Copies Office Plus 2007	3/02/07	2,240.00	0.00	0.00	2,240.00	0.00	2,240.00	0.00	S/L	5.00
8244		Dell 17" LCD Monitor	3/02/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
6292		Dell 17" LCD Monitor	3/14/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
6293		Dell Optiplex PC	3/14/07	1,154.10	0.00	0.00	1,154.10	0.00	1,154.10	0.00	S/L	5.00
8225		Infocus LP120 XGA 1100 Lumens	3/14/07	1,390.53	0.00	0.00	1,390.53	0.00	1,390.53	0.00	S/L	5.00
8229		HP LJ 4700PPN	3/14/07	2,095.03	0.00	0.00	2,095.03	0.00	2,095.03	0.00	S/L	5.00
8224		Microsoft Windows for Server	3/22/07	679.00	0.00	0.00	679.00	0.00	679.00	0.00	S/L	5.00
8239		HP LJ Printer	3/22/07	825.05	0.00	0.00	825.05	0.00	825.05	0.00	S/L	5.00
6294		Dell 19" LCD Monitor	4/04/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
6295		Presision 490 Desktop	4/04/07	3,582.80	0.00	0.00	3,582.80	0.00	3,582.80	0.00	S/L	5.00
7214		Autofolder Unit	4/20/07	3,600.00	0.00	0.00	3,600.00	0.00	3,600.00	0.00	S/L	5.00
7275		Driveway Apron - FTTP	4/23/07	15,000.00	0.00	0.00	7,125.00	750.00	7,875.00	7,125.00	S/L	20.00
8246		HP LJ Printer 470DN	5/04/07	2,108.89	0.00	0.00	2,108.89	0.00	2,108.89	0.00	S/L	5.00
6304		Dell Conv Minit Tower PC	5/24/07	2,852.17	0.00	0.00	2,852.17	0.00	2,852.17	0.00	S/L	5.00
7199		TRU	5/24/07	7,600.00	0.00	0.00	7,600.00	0.00	7,600.00	0.00	S/L	5.00
7207		34 Prints & 7 Photos Wall Hangings	6/04/07	15,319.50	0.00	0.00	15,319.50	0.00	15,319.50	0.00	S/L	10.00
7206		CIS Exchange Server 2007	6/07/07	10,494.17	0.00	0.00	10,494.17	0.00	10,494.17	0.00	S/L	3.00
8260		Dell Server FSB PE2950	6/07/07	4,604.85	0.00	0.00	4,604.85	0.00	4,604.85	0.00	S/L	5.00
8264		Dell Optiplex PC	6/07/07	1,136.23	0.00	0.00	1,136.23	0.00	1,136.23	0.00	S/L	5.00
8273		Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	0.00	S/L	5.00
8275		Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	0.00	S/L	5.00
8276		Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8279		Dell Optiplex PC	8/09/07	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	0.00	S/L	5.00
8280		Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8281		Dell Optiplex 745 PC	8/09/07	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	0.00	S/L	5.00
8282		Dell 17" CRT Monitor	8/09/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
6313		Panasonic Toughbook Laptop	9/13/07	1,596.55	0.00	0.00	1,596.55	0.00	1,596.55	0.00	S/L	5.00
8265		HP 4700 Laserjet Printer	9/20/07	1,707.19	0.00	0.00	1,707.19	0.00	1,707.19	0.00	S/L	5.00
9		Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	821.04	83.46	904.50	222.17	S/L	13.50
7230		GPS Hand Held Unit	9/27/07	5,490.00	0.00	0.00	5,490.00	0.00	5,490.00	0.00	S/L	3.00
7231		Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	1,098.53	28.14	1,126.67	0.00	S/L	10.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
7232		Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	1,098.53	28.14	1,126.67	0.00	S/L	10.00
7234		Lab Wall Cabinet MPTP	9/27/07	1,126.66	0.00	0.00	1,098.53	28.13	1,126.66	0.00	S/L	10.00
7235		Lab Base Cabinet Unit MPTP	9/27/07	2,253.33	0.00	0.00	2,196.97	56.36	2,253.33	0.00	S/L	10.00
7236		Lab Base Island Cabinets MPTP	9/27/07	13,520.00	0.00	0.00	13,182.00	338.00	13,520.00	0.00	S/L	10.00
8292		10 Licenses Microsoft 2007	10/17/07	3,490.00	0.00	0.00	3,490.00	0.00	3,490.00	0.00	S/L	5.00
31420		Mirrors Work Out Room	11/01/07	4,260.12	0.00	0.00	2,745.42	284.01	3,029.43	1,230.69	S/L	15.00
6339		CompacLogizz Dual Serial Processo	11/05/07	1,215.15	0.00	0.00	1,215.15	0.00	1,215.15	0.00	S/L	5.00
6338		CompacLogix Dual Serial Processo	11/09/07	1,215.15	0.00	0.00	1,215.15	0.00	1,215.15	0.00	S/L	5.00
6317		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6318		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6320		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6321		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6322		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6323		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6324		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6325		Dell Optiplex PC	11/26/07	835.50	0.00	0.00	835.50	0.00	835.50	0.00	S/L	5.00
6326		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6327		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6328		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6329		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6330		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6331		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6332		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6333		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
6334		Dell 17" Monitor LCD	11/26/07	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
31		Wall Units - FTTP - M Bailey	11/30/07	862.20	0.00	0.00	826.28	35.92	862.20	0.00	S/L	10.00
7247		Adjustable Desk Chair - FTTP - Mo	11/30/07	220.64	0.00	0.00	220.64	0.00	220.64	0.00	S/L	5.00
7248		Adjustable Desk Chair - FTTP - Ma	11/30/07	220.64	0.00	0.00	220.64	0.00	220.64	0.00	S/L	5.00
7249		Adjustable Desk Chair - FTTP - Scc	11/30/07	220.60	0.00	0.00	220.60	0.00	220.60	0.00	S/L	5.00
7255		Desk Unit - FTTP - Jerry R	11/30/07	1,958.31	0.00	0.00	1,394.39	145.06	1,539.45	418.86	S/L	13.50
7256		Desk Unit - FTTP M Bailey	11/30/07	723.97	0.00	0.00	515.51	53.63	569.14	154.83	S/L	13.50
7257		Wall Unit - FTTP - Matt P	11/30/07	862.20	0.00	0.00	613.95	63.87	677.82	184.38	S/L	13.50
7258		Desk Unit - FTTP - Matt P	11/30/07	723.97	0.00	0.00	515.51	53.63	569.14	154.83	S/L	13.50
7259		Wall Units - FTTP - Jerry R	11/30/07	859.99	0.00	0.00	612.32	63.70	676.02	183.97	S/L	13.50
7260		Adjustable Desk Chair - FTTP - Jen	11/30/07	220.64	0.00	0.00	220.64	0.00	220.64	0.00	S/L	5.00
7261		Desk Unit - FTTP - Scott R	11/30/07	2,005.13	0.00	0.00	1,427.74	148.53	1,576.27	428.86	S/L	13.50
7262		Wall Units - FTTP - Scott R	11/30/07	859.99	0.00	0.00	612.32	63.70	676.02	183.97	S/L	13.50
8296		Dell Optiplex PC	12/12/07	828.00	0.00	0.00	828.00	0.00	828.00	0.00	S/L	3.00
7240		Toshiba 42" LCD TV	12/20/07	1,228.39	0.00	0.00	1,228.39	0.00	1,228.39	0.00	S/L	5.00
31421		LVO DVR	12/31/07	1,210.83	0.00	0.00	1,210.83	0.00	1,210.83	0.00	S/L	5.00
8395		HP LJ Printer 4014N	1/07/08	913.68	0.00	0.00	913.68	0.00	913.68	0.00	S/L	5.00
8398		LCD Display	1/16/08	122.67	0.00	0.00	122.67	0.00	122.67	0.00	S/L	5.00
8399		LCD Display	1/16/08	122.67	0.00	0.00	122.67	0.00	122.67	0.00	S/L	5.00
8400		LCD Display	1/16/08	122.67	0.00	0.00	122.67	0.00	122.67	0.00	S/L	5.00
8411		HP LJ Printer P1009	1/16/08	103.40	0.00	0.00	103.40	0.00	103.40	0.00	S/L	5.00
8299		Dell Optiplex PC 755	1/25/08	751.60	0.00	0.00	751.60	0.00	751.60	0.00	S/L	5.00
8301		Dell Optiplex 755 PC	1/25/08	751.60	0.00	0.00	751.60	0.00	751.60	0.00	S/L	5.00
8303		Dell Optiplex 755 PC	1/25/08	751.60	0.00	0.00	751.60	0.00	751.60	0.00	S/L	5.00
8409		4 Hard Drive for Server	1/25/08	1,209.00	0.00	0.00	1,209.00	0.00	1,209.00	0.00	S/L	5.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
6367		Dell LCD Monitor	2/07/08	224.00	0.00	0.00	224.00	0.00	224.00	0.00	S/L	5.00
6368		Dell LCD Monitor	2/07/08	224.00	0.00	0.00	224.00	0.00	224.00	0.00	S/L	5.00
6369		Dell LCD Monitor	2/07/08	224.00	0.00	0.00	224.00	0.00	224.00	0.00	S/L	5.00
6371		Dell LCD Monitor	2/07/08	224.00	0.00	0.00	224.00	0.00	224.00	0.00	S/L	5.00
6372		Dell LCD Monitor	2/07/08	224.00	0.00	0.00	224.00	0.00	224.00	0.00	S/L	5.00
6374		Dell LCD Monitor	2/07/08	224.00	0.00	0.00	224.00	0.00	224.00	0.00	S/L	5.00
6377		Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	916.40	0.00	916.40	0.00	S/L	5.00
6378		Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	916.40	0.00	916.40	0.00	S/L	5.00
7455		Dell Optiplex 755 PC	2/07/08	916.40	0.00	0.00	916.40	0.00	916.40	0.00	S/L	5.00
8308		LVO Laptop T61	2/07/08	1,600.83	0.00	0.00	1,600.83	0.00	1,600.83	0.00	S/L	5.00
8309		Microsoft Office 2007 - 5 Copies	2/07/08	1,745.00	0.00	0.00	1,745.00	0.00	1,745.00	0.00	S/L	5.00
7282		Kyocera Digital Cpier - KM 1820	2/26/08	1,435.00	0.00	0.00	1,435.00	0.00	1,435.00	0.00	S/L	5.00
8318		Info Water Exec Suite 4.0 Software 1	2/29/08	12,500.00	0.00	0.00	12,500.00	0.00	12,500.00	0.00	S/L	5.00
8316		Sony Cybershot Camera	3/14/08	158.99	0.00	0.00	158.99	0.00	158.99	0.00	S/L	5.00
8314		7 Copies - Office 2007	3/24/08	2,443.00	0.00	0.00	2,443.00	0.00	2,443.00	0.00	S/L	5.00
8331		Kofax 6501 Scanner Adapter Card	3/24/08	871.84	0.00	0.00	871.84	0.00	871.84	0.00	S/L	5.00
6381		Compactlogix Dual Serial Processor	3/27/08	1,224.40	0.00	0.00	1,224.40	0.00	1,224.40	0.00	S/L	5.00
6382		Multi Language Software Package 5	3/27/08	1,662.50	0.00	0.00	1,662.50	0.00	1,662.50	0.00	S/L	5.00
8320		Dell Optiplex PC	3/27/08	805.85	0.00	0.00	805.85	0.00	805.85	0.00	S/L	5.00
8321		Dell Optiplex PC	3/27/08	805.85	0.00	0.00	805.85	0.00	805.85	0.00	S/L	5.00
8322		Dell Optiplex PC	3/27/08	805.82	0.00	0.00	805.82	0.00	805.82	0.00	S/L	5.00
8324		Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8325		Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8326		Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8327		Dell 17" LCD Display	3/27/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8328		Dell 17" LCD Monitor	3/27/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8330		Poweredge 4600 Server Expansion t	3/27/08	1,519.99	0.00	0.00	1,519.99	0.00	1,519.99	0.00	S/L	5.00
8337		Vstudio & Vsourcesafe Software	4/04/08	1,798.00	0.00	0.00	1,798.00	0.00	1,798.00	0.00	S/L	5.00
8338		View Non-Laserfice Software	4/04/08	3,250.00	0.00	0.00	3,250.00	0.00	3,250.00	0.00	S/L	5.00
6383		Furniture at FTTP	4/14/08	2,053.63	0.00	0.00	1,407.11	152.12	1,559.23	494.40	S/L	13.50
8339		5 Copies - Office2007	4/21/08	1,745.00	0.00	0.00	1,745.00	0.00	1,745.00	0.00	S/L	5.00
8332		Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
8333		Dell Optiplex 755 PC	4/24/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
6386		HP SB USB Tape Drive	5/05/08	730.13	0.00	0.00	730.13	0.00	730.13	0.00	S/L	3.00
8208		Dell Optiplex 755 PC	5/05/08	923.00	0.00	0.00	923.00	0.00	923.00	0.00	S/L	5.00
8340		Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
8342		Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
8343		Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
8344		Dell Optiplex 755 PC	5/29/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
8345		Xeon Processor 4MB - FTTP	5/29/08	1,117.00	0.00	0.00	1,117.00	0.00	1,117.00	0.00	S/L	5.00
8349		5 Copies Office 2007	5/29/08	1,445.00	0.00	0.00	1,445.00	0.00	1,445.00	0.00	S/L	5.00
6375		Compact PC	6/11/08	795.30	0.00	0.00	795.30	0.00	795.30	0.00	S/L	3.00
8358		6 Copies of Office 2007	6/11/08	1,734.00	0.00	0.00	1,734.00	0.00	1,734.00	0.00	S/L	5.00
7325		Treadmill	6/19/08	2,595.00	0.00	0.00	2,595.00	0.00	2,595.00	0.00	S/L	5.00
7326		Elliptical Machine	6/19/08	1,799.00	0.00	0.00	1,799.00	0.00	1,799.00	0.00	S/L	5.00
8469		ManageEngine Desktop for Dell Sei	6/23/08	2,295.00	0.00	0.00	2,295.00	0.00	2,295.00	0.00	S/L	5.00
6389		Logix Processor & 8 Channel	7/01/08	8,536.63	0.00	0.00	8,536.63	0.00	8,536.63	0.00	S/L	5.00
8351		Dell Optiplex PC	7/03/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00
8354		Dell Optiplex PC	7/03/08	703.00	0.00	0.00	703.00	0.00	703.00	0.00	S/L	5.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8355		5 Copies Microsoft Office 2007	7/03/08	1,445.00	0.00	0.00	1,445.00	0.00	1,445.00	0.00	S/L	5.00
7439		Track Board Adm CF	7/17/08	125.33	0.00	0.00	125.33	0.00	125.33	0.00	S/L	5.00
7440		Track Board Adm CF	7/17/08	125.33	0.00	0.00	125.33	0.00	125.33	0.00	S/L	5.00
7344		Ethernet Interface for Micrologix	8/07/08	2,171.44	0.00	0.00	2,171.44	0.00	2,171.44	0.00	S/L	5.00
8359		Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	5.00
8360		Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	5.00
8361		Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	5.00
8362		Dell Optiplex 755 PC	8/07/08	849.00	0.00	0.00	849.00	0.00	849.00	0.00	S/L	5.00
8363		Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8364		Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8365		Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8366		Dell 17" LCD Monitor	8/07/08	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	5.00
8369		Dell Optiplex 755 PC	8/07/08	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	5.00
8356		Panasonic Toughbook PC	8/14/08	1,587.51	0.00	0.00	1,587.51	0.00	1,587.51	0.00	S/L	5.00
8371		HP Laser Printer P4014N	9/11/08	1,007.57	0.00	0.00	1,007.57	0.00	1,007.57	0.00	S/L	5.00
8372		HP Laser Printer P4014N	9/11/08	1,007.57	0.00	0.00	1,007.57	0.00	1,007.57	0.00	S/L	5.00
8373		HP Laser Printer P4014N	9/11/08	701.67	0.00	0.00	701.67	0.00	701.67	0.00	S/L	5.00
8379		APC Smart UPS	9/18/08	1,023.34	0.00	0.00	1,023.34	0.00	1,023.34	0.00	S/L	5.00
58		Dell Power Server	9/25/08	8,505.00	0.00	0.00	8,505.00	0.00	8,505.00	0.00	S/L	5.00
7335		Ice Machine for Warehouse	9/25/08	2,495.00	0.00	0.00	2,495.00	0.00	2,495.00	0.00	S/L	5.00
7342		LVO T61 Laptop PC	9/25/08	1,100.08	0.00	0.00	1,100.08	0.00	1,100.08	0.00	S/L	5.00
7343		LVO T61 Laptop PC	9/25/08	1,100.08	0.00	0.00	1,100.08	0.00	1,100.08	0.00	S/L	5.00
7345		CLA-VAL Flow Meter	9/25/08	5,446.91	0.00	0.00	5,446.91	0.00	5,446.91	0.00	S/L	5.00
8381		HP LJ 4700dn Printer	9/25/08	1,648.93	0.00	0.00	1,648.93	0.00	1,648.93	0.00	S/L	5.00
8385		HP LP P4014N & Duplexer	9/25/08	986.96	0.00	0.00	986.96	0.00	986.96	0.00	S/L	5.00
8386		Poweredge Server Xeon E5405	10/31/08	3,339.00	0.00	0.00	3,339.00	0.00	3,339.00	0.00	S/L	5.00
8388		Kyocera Digital Copier	10/31/08	1,011.89	0.00	0.00	1,011.89	0.00	1,011.89	0.00	S/L	5.00
8393		2 Copies Office 2007	11/06/08	738.00	0.00	0.00	738.00	0.00	738.00	0.00	S/L	5.00
8417		1 Copy Office Pro Plus 2007	12/09/08	372.92	0.00	0.00	372.92	0.00	372.92	0.00	S/L	5.00
8419		Server STD License 2008	12/15/08	536.00	0.00	0.00	536.00	0.00	536.00	0.00	S/L	5.00
8396		Lenovo Thinkpad T61 & MS2007	12/31/08	1,513.02	0.00	0.00	1,513.02	0.00	1,513.02	0.00	S/L	5.00
8402		Dell Optiplex 755 PC	12/31/08	692.99	0.00	0.00	692.99	0.00	692.99	0.00	S/L	5.00
7466		Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.00
7467		Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.00
7468		Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.00
7469		Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.00
7470		Orion Handheld Auto Meter Readin	1/29/09	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.00
8432		Visuaol Asset Manager Team softw	2/04/09	1,798.80	0.00	0.00	1,798.80	0.00	1,798.80	0.00	S/L	5.00
8434		Office 2007 - 2 Copies	2/04/09	560.00	0.00	0.00	560.00	0.00	560.00	0.00	S/L	3.00
7421		Dynex LCD 22" TV	2/09/09	304.52	0.00	0.00	304.52	0.00	304.52	0.00	S/L	5.00
7422		Sony CD/DVD Player	2/09/09	149.99	0.00	0.00	149.99	0.00	149.99	0.00	S/L	5.00
7423		Insignia LCD 32" TV	2/09/09	516.92	0.00	0.00	516.92	0.00	516.92	0.00	S/L	5.00
7424		Sony CD/DVD Player	2/09/09	149.99	0.00	0.00	149.99	0.00	149.99	0.00	S/L	5.00
7426		Dynex LCD 22" TV	2/09/09	304.52	0.00	0.00	304.52	0.00	304.52	0.00	S/L	5.00
7427		Sony CD/DVD Player	2/09/09	149.99	0.00	0.00	149.99	0.00	149.99	0.00	S/L	5.00
7428		Insignia LCD 32" TV	2/09/09	516.92	0.00	0.00	516.92	0.00	516.92	0.00	S/L	5.00
7429		Sony CD/DVD Player	2/09/09	149.99	0.00	0.00	149.99	0.00	149.99	0.00	S/L	5.00
7430		Insignia LCD 32" TV	2/09/09	516.92	0.00	0.00	516.92	0.00	516.92	0.00	S/L	5.00
7431		Dynex LCD 22" TV	2/09/09	304.52	0.00	0.00	304.52	0.00	304.52	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
7432		Dynex LCD 22" TV	2/09/09	305.42	0.00	0.00	305.42	0.00	305.42	0.00	S/L	5.00
8403		Dell Optiplex 760 PC	2/09/09	692.99	0.00	0.00	692.99	0.00	692.99	0.00	S/L	3.00
8404		Dell Optiplex 760 PC	2/09/09	692.99	0.00	0.00	692.99	0.00	692.99	0.00	S/L	3.00
8406		Dell Optiplex 760 PC	2/09/09	692.99	0.00	0.00	692.99	0.00	692.99	0.00	S/L	3.00
8407		Dell Optiplex 760 PC	2/09/09	692.99	0.00	0.00	692.99	0.00	692.99	0.00	S/L	3.00
8408		HP Designjet T110ops 44" Plotter	2/09/09	6,222.25	0.00	0.00	6,222.25	0.00	6,222.25	0.00	S/L	5.00
8414		Cisco Catalyst 24 Port Switch	2/09/09	1,868.04	0.00	0.00	1,868.04	0.00	1,868.04	0.00	S/L	5.00
8433		Adobe Photoshop CS4 Software Pac	2/12/09	693.48	0.00	0.00	693.48	0.00	693.48	0.00	S/L	5.00
8435		Lenovo T61 Port Replicator	2/12/09	184.97	0.00	0.00	184.97	0.00	184.97	0.00	S/L	3.00
8436		Dell Powerdgc Server 2950	2/24/09	8,950.03	0.00	0.00	8,950.03	0.00	8,950.03	0.00	S/L	5.00
8440		5 Copies MS Office 2007	2/24/09	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	0.00	S/L	3.00
8423		Dell Optiplex 760 PC	3/05/09	850.90	0.00	0.00	850.90	0.00	850.90	0.00	S/L	3.00
8424		Dell Optiplex 760 PC	3/05/09	850.90	0.00	0.00	850.90	0.00	850.90	0.00	S/L	3.00
8427		Dell 17" LCD Monitor	3/05/09	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
8428		Dell 17" LCD Monitor	3/05/09	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
8429		Dell 17" LCD Monitor	3/05/09	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
8430		Dell 17" LCD Monitor	3/05/09	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	3.00
8415		Fujitsu FI-5900C Scanner	3/12/09	16,247.00	0.00	0.00	16,247.00	0.00	16,247.00	0.00	S/L	5.00
8437		Windows Server License Std 2008	3/26/09	536.00	0.00	0.00	536.00	0.00	536.00	0.00	S/L	5.00
8438		Microsoft Windows Server Std 2008	3/26/09	536.00	0.00	0.00	536.00	0.00	536.00	0.00	S/L	5.00
8439		Windows Server Std 2008	3/26/09	536.00	0.00	0.00	536.00	0.00	536.00	0.00	S/L	5.00
8448		Sonicwall Promo Tradeup NSA 350	3/26/09	3,724.21	0.00	0.00	3,724.21	0.00	3,724.21	0.00	S/L	5.00
7517		Book Case - Engineering	4/03/09	331.69	0.00	0.00	136.79	16.58	153.37	178.32	S/L	20.00
8449		Dell Filer Server	4/03/09	7,655.61	0.00	0.00	7,655.61	0.00	7,655.61	0.00	S/L	5.00
8450		Dell Server Rack	4/03/09	5,551.19	0.00	0.00	5,551.19	0.00	5,551.19	0.00	S/L	5.00
8451		Microsoft Software Server	4/03/09	2,421.40	0.00	0.00	2,421.40	0.00	2,421.40	0.00	S/L	5.00
8444		Dell Optiplex 760 PC	4/13/09	691.18	0.00	0.00	691.18	0.00	691.18	0.00	S/L	3.00
8445		Dell Optiplex 760 PC	4/13/09	691.18	0.00	0.00	691.18	0.00	691.18	0.00	S/L	3.00
8452		Sony 42" LCD TV	4/13/09	1,136.42	0.00	0.00	1,136.42	0.00	1,136.42	0.00	S/L	5.00
8455		ArcPad Licnese Software for Handh	4/13/09	1,795.68	0.00	0.00	1,795.68	0.00	1,795.68	0.00	S/L	5.00
8456		ArcGIS Server Standard for Windov	4/22/09	9,011.89	0.00	0.00	9,011.89	0.00	9,011.89	0.00	S/L	5.00
7674		Pelco DVR	4/26/09	6,047.00	0.00	0.00	6,047.00	0.00	6,047.00	0.00	S/L	5.00
8454		Dell Server Storage Module	5/11/09	3,946.36	0.00	0.00	3,946.36	0.00	3,946.36	0.00	S/L	5.00
7678		Pelco DVR	5/20/09	6,047.00	0.00	0.00	6,047.00	0.00	6,047.00	0.00	S/L	5.00
8459		Dell Optiplex 750 PC	5/20/09	691.18	0.00	0.00	691.18	0.00	691.18	0.00	S/L	3.00
8461		Dell Optiplex 750 PC	5/20/09	691.18	0.00	0.00	691.18	0.00	691.18	0.00	S/L	3.00
8847		Dell Optiplex 750 PC	5/20/09	691.18	0.00	0.00	691.18	0.00	691.18	0.00	S/L	3.00
8462		GPS Handheld Unit & Software	5/28/09	4,076.00	0.00	0.00	4,076.00	0.00	4,076.00	0.00	S/L	5.00
8467		3 - Microsoft Office 2007	6/03/09	840.00	0.00	0.00	840.00	0.00	840.00	0.00	S/L	3.00
57		10 Copies Microsoft 2007	6/11/09	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	S/L	5.00
8466		7 Copies Microsoft 2007	6/11/09	1,960.00	0.00	0.00	1,960.00	0.00	1,960.00	0.00	S/L	3.00
8468		Sonicwall MSA 3500	6/23/09	2,549.12	0.00	0.00	2,549.12	0.00	2,549.12	0.00	S/L	5.00
8478		VMWare Server	6/30/09	13,278.35	0.00	0.00	13,278.35	0.00	13,278.35	0.00	S/L	5.00
68		LIMS Database Lab	7/01/09	158,481.56	0.00	0.00	126,785.28	15,848.16	142,633.44	15,848.12	S/L	10.00
7702		CIS Billing Software - Addition	7/01/09	286,404.54	0.00	0.00	229,123.61	28,640.45	257,764.06	28,640.48	S/L	10.00
7523		Pipe Locator Metrotech - Wally	7/10/09	2,931.50	0.00	0.00	2,931.50	0.00	2,931.50	0.00	S/L	5.00
8471		Cisco Catalyst Switch	7/10/09	506.13	0.00	0.00	506.13	0.00	506.13	0.00	S/L	5.00
8472		Cisco Catalyst Switch	7/16/09	506.13	0.00	0.00	506.13	0.00	506.13	0.00	S/L	5.00
7680		Color Security Camera	7/22/09	873.58	0.00	0.00	873.58	0.00	873.58	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
31484		Toughbook Computer	7/25/09	1,467.81	0.00	0.00	1,467.81	0.00	1,467.81	0.00	S/L	5.00
8241		5 Copies Office 2007	9/10/09	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	0.00	S/L	3.00
8475		Apple Laptop PC - Mini	9/10/09	1,508.88	0.00	0.00	1,508.88	0.00	1,508.88	0.00	S/L	3.00
65		Pelco DVR	9/23/09	4,518.24	0.00	0.00	4,518.24	0.00	4,518.24	0.00	S/L	5.00
7540		Dell Optiplex 760 PC	9/23/09	985.00	0.00	0.00	985.00	0.00	985.00	0.00	S/L	3.00
7541		Dell Optiplex 760 PC	9/23/09	985.00	0.00	0.00	985.00	0.00	985.00	0.00	S/L	3.00
8482		Microsoft Office 2007	9/23/09	369.00	0.00	0.00	369.00	0.00	369.00	0.00	S/L	3.00
9540		Dell Optiplex 760 PC	9/23/09	985.00	0.00	0.00	985.00	0.00	985.00	0.00	S/L	3.00
8483		Lenovo Thinkpad T500	10/14/09	850.28	0.00	0.00	850.28	0.00	850.28	0.00	S/L	3.00
7577		Pelco Color Security Camera	10/22/09	1,337.14	0.00	0.00	1,337.14	0.00	1,337.14	0.00	S/L	5.00
8481		Panasonic Tough Book PC	10/22/09	4,353.30	0.00	0.00	4,353.30	0.00	4,353.30	0.00	S/L	3.00
8491		Lenovo Thinkpad T500	11/12/09	914.44	0.00	0.00	914.44	0.00	914.44	0.00	S/L	3.00
7609		LVO TP500 PC	11/19/09	1,470.09	0.00	0.00	1,470.09	0.00	1,470.09	0.00	S/L	3.00
7613		Conference Table	12/17/09	637.98	0.00	0.00	478.50	63.80	542.30	95.68	S/L	10.00
8494		Panasonic Toughbook PC	12/22/09	4,633.70	0.00	0.00	4,633.70	0.00	4,633.70	0.00	S/L	3.00
8496		HP Laserjet Printer P4014DN	2/23/10	1,226.10	0.00	0.00	1,226.10	0.00	1,226.10	0.00	S/L	3.00
8497		Lenovo Thinkpad PC	2/23/10	1,847.79	0.00	0.00	1,847.79	0.00	1,847.79	0.00	S/L	3.00
8501		Dell Optiplex 780 PC	3/02/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8502		Dell Optiplex 780 PC	3/02/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8503		Dell Optiplex 780 PC	3/05/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8504		Dell Optiplex 780 PC	3/05/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8505		5 Copies MicroSoft Office 2007	3/05/10	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	0.00	S/L	3.00
8511		Panasonic Toughbook PC	3/05/10	4,178.52	0.00	0.00	4,178.52	0.00	4,178.52	0.00	S/L	3.00
8515		Lenovo 18.5" LCD Monitor	3/12/10	103.98	0.00	0.00	103.98	0.00	103.98	0.00	S/L	3.00
8516		Lenovo 18.5" LCD Monitor	3/12/10	103.98	0.00	0.00	103.98	0.00	103.98	0.00	S/L	3.00
8517		Lenovo 18.5" LCD Monitor	3/12/10	103.98	0.00	0.00	103.98	0.00	103.98	0.00	S/L	3.00
8518		Lenovo 18.5" LCD Monitor	3/12/10	103.98	0.00	0.00	103.98	0.00	103.98	0.00	S/L	3.00
8508		Dell Optiplex PC	3/18/10	721.00	0.00	0.00	721.00	0.00	721.00	0.00	S/L	5.00
8509		Dell Optiplex PC	3/18/10	721.00	0.00	0.00	721.00	0.00	721.00	0.00	S/L	3.00
8510		Dell Optiplex PC	3/18/10	721.00	0.00	0.00	721.00	0.00	721.00	0.00	S/L	3.00
8519		LVO PC T500	3/25/10	975.37	0.00	0.00	975.37	0.00	975.37	0.00	S/L	3.00
8512		5 Copies MS Office 2007	4/05/10	1,402.18	0.00	0.00	1,402.18	0.00	1,402.18	0.00	S/L	3.00
8521		LVO T500 PC Laptop	4/22/10	1,337.06	0.00	0.00	1,337.06	0.00	1,337.06	0.00	S/L	3.00
8522		LVO T500 PC Laptop	4/22/10	1,359.40	0.00	0.00	1,359.40	0.00	1,359.40	0.00	S/L	3.00
8526		Lenovo 20" Monitor	4/30/10	157.87	0.00	0.00	157.87	0.00	157.87	0.00	S/L	3.00
8525		HP LJ Printer P4014N	5/13/10	909.39	0.00	0.00	909.39	0.00	909.39	0.00	S/L	5.00
8528		Dell Optiplex PC 780	5/20/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8529		Dell Optiplex 780 PC	5/20/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8530		Dell Optiplex 780 PC	5/20/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8531		Dell Optiplex 780 PC	5/20/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8532		Dell Optiplex 780 PC	5/20/10	716.00	0.00	0.00	716.00	0.00	716.00	0.00	S/L	3.00
8546		2 - Server Licenses for Virtualizatio	5/20/10	4,173.58	0.00	0.00	4,173.58	0.00	4,173.58	0.00	S/L	5.00
8536		Trimble GEO Handheld Unit	5/27/10	4,652.00	0.00	0.00	4,652.00	0.00	4,652.00	0.00	S/L	5.00
8545		VMware Software	5/27/10	7,086.26	0.00	0.00	7,086.26	0.00	7,086.26	0.00	S/L	5.00
8527		Panasonic Toughbook	6/11/10	4,209.96	0.00	0.00	4,209.96	0.00	4,209.96	0.00	S/L	3.00
8533		5 Copies MS Office	6/11/10	1,400.00	0.00	0.00	1,400.00	0.00	1,400.00	0.00	S/L	3.00
8534		Lenovo PC T500	6/11/10	1,717.46	0.00	0.00	1,717.46	0.00	1,717.46	0.00	S/L	3.00
8549		Cisco Catalyst 2960-24TT 24 Port S	6/28/10	762.33	0.00	0.00	762.33	0.00	762.33	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
69		Data Board Sign	7/01/10	7,608.71	0.00	0.00	7,608.71	0.00	7,608.71	0.00	S/L	5.00
31496		AMR Laptops (2) & Software	7/01/10	24,760.00	0.00	0.00	24,760.00	0.00	24,760.00	0.00	S/L	5.00
31497		AMR Interface Software	7/01/10	12,085.00	0.00	0.00	12,085.00	0.00	12,085.00	0.00	S/L	5.00
31498		Trimble Handhelds (5)	7/01/10	22,350.00	0.00	0.00	22,350.00	0.00	22,350.00	0.00	S/L	5.00
8551		Virtualization HP P4300	7/15/10	16,586.54	0.00	0.00	11,610.56	1,658.65	13,269.21	3,317.33	S/L	10.00
7803		Roll File Cabinet 32" Safco	7/20/10	29.99	0.00	0.00	20.75	3.00	23.75	6.24	S/L	10.00
7801		Roll File Cabinet 32" Safco	7/30/10	299.99	0.00	0.00	207.50	30.00	237.50	62.49	S/L	10.00
7802		Roll File Cabinet 32" Safco	7/30/10	299.99	0.00	0.00	207.50	30.00	237.50	62.49	S/L	10.00
8552		Virtualizaton Phase II Cluster	8/12/10	16,255.48	0.00	0.00	11,243.38	1,625.55	12,868.93	3,386.55	S/L	10.00
7777		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7778		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7779		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7780		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7781		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7782		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7783		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7784		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7785		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7786		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7787		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7788		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7789		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7790		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7791		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7792		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7793		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7794		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7795		MSA Altair 4 Monitor	9/22/10	625.00	0.00	0.00	527.37	78.13	605.50	19.50	S/L	8.00
7796		MSA Altair 4 Air Monitor	9/22/10	625.00	0.00	0.00	527.37	78.13	605.50	19.50	S/L	8.00
7797		MSA Altair 4 Air Monitor	9/22/10	625.00	0.00	0.00	527.37	78.13	605.50	19.50	S/L	8.00
8559		LG 19" LCD Monitor	9/22/10	131.73	0.00	0.00	131.73	0.00	131.73	0.00	S/L	3.00
8561		LG 19" LCD Monitor	9/22/10	131.73	0.00	0.00	131.73	0.00	131.73	0.00	S/L	3.00
8562		LG 19" LCD Monitor	9/22/10	131.73	0.00	0.00	131.73	0.00	131.73	0.00	S/L	3.00
8563		LG 19" LCD Monitor	9/22/10	131.73	0.00	0.00	131.73	0.00	131.73	0.00	S/L	3.00
8564		LG 19" LCD Monitor	9/22/10	131.73	0.00	0.00	131.73	0.00	131.73	0.00	S/L	3.00
8565		Samsung 20" LCD Monitor	9/22/10	144.68	0.00	0.00	144.68	0.00	144.68	0.00	S/L	3.00
8183		Seagate Cheetah 15K, 7 Hard Drive	9/30/10	2,357.58	0.00	0.00	2,357.58	0.00	2,357.58	0.00	S/L	5.00
8556		Lenovo Mini Docking Station	9/30/10	203.10	0.00	0.00	203.10	0.00	203.10	0.00	S/L	3.00
8557		Lenovo T510 PC	9/30/10	1,667.90	0.00	0.00	1,667.90	0.00	1,667.90	0.00	S/L	3.00
31495		21 Air Monitors	10/01/10	28,119.26	0.00	0.00	28,119.26	0.00	28,119.26	0.00	S/L	5.00
7807		MSA Agalaxy Altair 4 8180 Air Mc	10/14/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7808		MSA Agalaxy Altair 4 81810 Air M	10/14/10	1,097.14	0.00	0.00	925.70	137.14	1,062.84	34.30	S/L	8.00
7809		MSA Agalaxy 5 Pumped Regulator	10/14/10	1,533.14	0.00	0.00	1,293.57	191.64	1,485.21	47.93	S/L	8.00
7810		MSA Agalaxy 5 Pumped Regulator	10/14/10	1,533.44	0.00	0.00	1,293.84	191.68	1,485.52	47.92	S/L	8.00
8568		Lanier Copier LD320spf	10/21/10	2,320.43	0.00	0.00	2,320.43	0.00	2,320.43	0.00	S/L	5.00
8569		Lanier Copier LD320d	10/21/10	2,320.43	0.00	0.00	2,320.43	0.00	2,320.43	0.00	S/L	5.00
8570		Lanier Copier LD320sfp	10/21/10	2,320.43	0.00	0.00	2,320.43	0.00	2,320.43	0.00	S/L	5.00
8571		Lanier Copier LD320sfo	10/21/10	2,320.43	0.00	0.00	2,320.43	0.00	2,320.43	0.00	S/L	5.00
8573		Dell Optiplex PC 780	11/11/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8574		Dell Optiplex PC 780	11/11/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8575		Dell Optiplex PC 780	11/11/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8576		Dell Optiplex PC 780	11/11/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8577		Dell Optiplex PC 780	11/11/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8580		Lenovo ThinkPad T500	11/11/10	1,351.50	0.00	0.00	1,351.50	0.00	1,351.50	0.00	S/L	3.00
8591		NNT Log Tracker Plus Software	11/11/10	16,000.00	0.00	0.00	16,000.00	0.00	16,000.00	0.00	S/L	5.00
7915		CIS Version 3 Upgrade	12/02/10	42,523.75	0.00	0.00	42,523.75	0.00	42,523.75	0.00	S/L	5.00
8600		170 Copies MS Windows Server 08	12/15/10	3,728.10	0.00	0.00	3,728.10	0.00	3,728.10	0.00	S/L	3.00
8578		Lenovo T500 Laptop PC	12/16/10	1,446.84	0.00	0.00	1,446.84	0.00	1,446.84	0.00	S/L	3.00
8579		Lenovo T500 Laptop PC	12/16/10	1,446.84	0.00	0.00	1,446.84	0.00	1,446.84	0.00	S/L	3.00
8584		Dell Optiplex PC	12/30/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8585		Dell Optiplex PC	12/30/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8586		Dell Optiplex PC	12/30/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
8587		Dell Optiplex PC	12/30/10	779.00	0.00	0.00	779.00	0.00	779.00	0.00	S/L	3.00
7920		MSA Altair 4 Air Monitor	12/31/10	906.25	0.00	0.00	906.25	0.00	906.25	0.00	S/L	5.00
7921		MSA Altair 4 Air Monitor	12/31/10	906.25	0.00	0.00	906.25	0.00	906.25	0.00	S/L	5.00
8593		Dell Optiplex 780PC	12/31/10	791.99	0.00	0.00	791.99	0.00	791.99	0.00	S/L	3.00
8594		Dell Optiplex 780 PC	12/31/10	791.99	0.00	0.00	791.99	0.00	791.99	0.00	S/L	3.00
8595		Dell Optiplex 780 PC	12/31/10	791.99	0.00	0.00	791.99	0.00	791.99	0.00	S/L	3.00
8596		Dell Optiplex 780 PC	12/31/10	791.99	0.00	0.00	791.99	0.00	791.99	0.00	S/L	3.00
8597		Dell Optiplex 780 PC	12/31/10	791.99	0.00	0.00	791.99	0.00	791.99	0.00	S/L	3.00
8598		HP LaserJet CP4525DN Printer	12/31/10	1,669.52	0.00	0.00	1,669.52	0.00	1,669.52	0.00	S/L	5.00
8599		HP LJP4014DN	12/31/10	829.59	0.00	0.00	829.59	0.00	829.59	0.00	S/L	5.00
8602		14 - 500G HD & 23 4GB Memory (	12/31/10	6,757.36	0.00	0.00	6,757.36	0.00	6,757.36	0.00	S/L	5.00
8603		Cisco Catalyst 2960 48pt switch	2/01/11	1,557.76	0.00	0.00	1,557.76	0.00	1,557.76	0.00	S/L	5.00
8609		Trimble GEO XT Handheld 79000-	4/20/11	4,760.00	0.00	0.00	4,760.00	0.00	4,760.00	0.00	S/L	5.00
8610		Trimble GEO XT Handheld 79000-	4/20/11	4,760.00	0.00	0.00	4,760.00	0.00	4,760.00	0.00	S/L	5.00
8612		Panasonic ToughBook PC	5/05/11	3,861.00	0.00	0.00	3,861.00	0.00	3,861.00	0.00	S/L	3.00
8589		HP Color Laser PrinterCP4525DN	5/25/11	1,653.51	0.00	0.00	1,653.51	0.00	1,653.51	0.00	S/L	5.00
8620		Acrobat License	6/30/11	1,627.42	0.00	0.00	1,627.42	0.00	1,627.42	0.00	S/L	3.00
8619		Lenovo T520 PC	7/26/11	1,479.01	0.00	0.00	1,479.01	0.00	1,479.01	0.00	S/L	3.00
7961		Trimble Ranger Handheld	8/08/11	4,933.30	0.00	0.00	4,933.30	0.00	4,933.30	0.00	S/L	5.00
8622		Idealstor 2 bay Backup Appli	8/12/11	11,596.00	0.00	0.00	11,596.00	0.00	11,596.00	0.00	S/L	5.00
8632		PCI For Phone System	8/12/11	18,412.60	0.00	0.00	18,412.60	0.00	18,412.60	0.00	S/L	5.00
8625		HP Storage SAS P4300 3.6TB	10/04/11	17,415.70	0.00	0.00	17,415.70	0.00	17,415.70	0.00	S/L	5.00
8627		Dell Poweredge R710	10/21/11	6,328.81	0.00	0.00	6,328.81	0.00	6,328.81	0.00	S/L	3.00
31574		Dell File Server	10/27/11	3,060.00	0.00	0.00	3,060.00	0.00	3,060.00	0.00	S/L	3.00
8641		HP LJ CP4525DN 42PPM	12/09/11	1,682.21	0.00	0.00	1,682.21	0.00	1,682.21	0.00	S/L	5.00
8633		HP Printer 6500A	12/15/11	115.64	0.00	0.00	115.64	0.00	115.64	0.00	S/L	3.00
8643		5 Copies Microsoft Office 2010	12/31/11	1,894.50	0.00	0.00	1,894.50	0.00	1,894.50	0.00	S/L	5.00
8644		Dell Server	12/31/11	6,251.11	0.00	0.00	6,251.11	0.00	6,251.11	0.00	S/L	5.00
8664		GIS WEB SITE License	2/13/12	13,125.00	0.00	0.00	13,125.00	0.00	13,125.00	0.00	S/L	5.00
8659		Cisco Catalyst Switch	5/10/12	4,026.10	0.00	0.00	4,026.10	0.00	4,026.10	0.00	S/L	5.00
8657		Power Edge R710 Server	5/17/12	7,020.72	0.00	0.00	6,076.62	283.23	6,359.85	660.87	S/L	5.00
8660		Dell Optiplex 790 Desk Top PC	5/24/12	813.67	0.00	0.00	813.67	0.00	813.67	0.00	S/L	5.00
8662		MicroSoft Win Srv ENT Lic	5/24/12	1,258.24	0.00	0.00	1,258.24	0.00	1,258.24	0.00	S/L	5.00
8671		Panasonic Toughbook PC	6/07/12	3,814.39	0.00	0.00	3,814.39	0.00	3,814.39	0.00	S/L	5.00
8681		HP Laser Jet Printer 4525	6/28/12	1,417.82	0.00	0.00	1,417.82	0.00	1,417.82	0.00	S/L	5.00

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FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8665		45 Copies Microsoft License	8/06/12	7,631.25	0.00	0.00	7,504.07	127.18	7,631.25	0.00	S/L	5.00
8663		Cisco 48 Port Switch	8/08/12	3,975.00	0.00	0.00	3,908.75	66.25	3,975.00	0.00	S/L	5.00
8704		Dell Optiplex 790 PC	8/20/12	521.77	0.00	0.00	504.36	17.41	521.77	0.00	S/L	5.00
8705		HP DJ 4525N Printer	8/20/12	1,385.90	0.00	0.00	1,339.70	46.20	1,385.90	0.00	S/L	5.00
8706		HP DJ 4525N Printer	8/20/12	1,385.89	0.00	0.00	1,339.70	46.19	1,385.89	0.00	S/L	5.00
8666		TWI Platform for IVR Systems	9/07/12	85,090.96	0.00	0.00	80,477.92	4,613.04	85,090.96	0.00	S/L	5.00
8667		Intel Xeon Network Storage	9/19/12	9,500.00	0.00	0.00	9,025.00	475.00	9,500.00	0.00	S/L	5.00
8668		Intel Xeon Network Storage	9/19/12	9,500.00	0.00	0.00	9,025.00	475.00	9,500.00	0.00	S/L	5.00
8694		Samsung 24" LCD Monitor	11/12/12	545.53	0.00	0.00	509.17	36.36	545.53	0.00	S/L	5.00
8695		Samsung 24" LCD Monitor	11/12/12	545.52	0.00	0.00	509.13	36.39	545.52	0.00	S/L	5.00
8696		Samsung 24" LCD Monitor	11/12/12	545.52	0.00	0.00	509.13	36.39	545.52	0.00	S/L	5.00
7885		LVO TP E530 Laptop PC	11/13/12	602.03	0.00	0.00	561.91	40.12	602.03	0.00	S/L	5.00
8698		VMWARE View 5 Bund Starter Ki	11/29/12	6,250.00	0.00	0.00	5,729.17	520.83	6,250.00	0.00	S/L	5.00
8693		Samsung 24" LCD Monitor	12/12/12	545.53	0.00	0.00	500.08	45.45	545.53	0.00	S/L	5.00
8732		Dell Optiplex 7010 PC	12/13/12	681.94	0.00	0.00	625.12	56.82	681.94	0.00	S/L	5.00
8733		Dell Optiplex 7010 PC	12/13/12	681.94	0.00	0.00	625.12	56.82	681.94	0.00	S/L	5.00
8735		Dell PowerEdge Server 720	12/20/12	5,876.38	0.00	0.00	5,288.76	587.62	5,876.38	0.00	S/L	5.00
8771		Panasonic Toughbook	3/07/13	3,404.83	0.00	0.00	2,950.86	453.97	3,404.83	0.00	S/L	5.00
8776		Panasonic Toughbook PC TB31	4/04/13	3,733.15	0.00	0.00	3,173.18	559.97	3,733.15	0.00	S/L	5.00
8777		Panasonic Toughbook TB31	4/04/13	3,733.15	0.00	0.00	3,173.18	559.97	3,733.15	0.00	S/L	5.00
8742		Lenovo Thinkpad T530	4/25/13	878.69	0.00	0.00	732.25	146.44	878.69	0.00	S/L	5.00
8743		Lenovo Thinkpad T530	4/25/13	878.69	0.00	0.00	732.25	146.44	878.69	0.00	S/L	5.00
8778		Lenovo Thinkpad T530	4/25/13	878.69	0.00	0.00	732.25	146.44	878.69	0.00	S/L	5.00
8744		Panasonic ToughBook PC	6/27/13	3,405.17	0.00	0.00	2,724.13	681.04	3,405.17	0.00	S/L	5.00
8746		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	557.36	139.36	696.72	0.00	S/L	5.00
8747		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	557.36	139.36	696.72	0.00	S/L	5.00
8748		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	557.36	139.36	696.72	0.00	S/L	5.00
8749		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	557.36	139.36	696.72	0.00	S/L	5.00
8721		Vivitek 5200 Overhead Projector	7/31/13	2,390.75	0.00	0.00	1,872.76	478.15	2,350.91	39.84	S/L	5.00
8750		Dell Optiplex PC	8/14/13	705.47	0.00	0.00	552.61	141.09	693.70	11.77	S/L	5.00
8761		Dell Optiplex PC	8/14/13	705.47	0.00	0.00	552.61	141.09	693.70	11.77	S/L	5.00
8736		AVL Dreamweaver 12 License	9/12/13	377.92	0.00	0.00	289.72	75.58	365.30	12.62	S/L	5.00
8737		Acrobat Pro 11 License	9/12/13	354.38	0.00	0.00	271.71	70.88	342.59	11.79	S/L	5.00
8686		Dell Optiplex 7010 PC	9/27/13	726.60	0.00	0.00	544.95	145.32	690.27	36.33	S/L	5.00
8687		Dell Optiplex 7010 PC	9/27/13	726.60	0.00	0.00	544.95	145.32	690.27	36.33	S/L	5.00
8738		6 Copies MS Office Std & 2 Office	9/27/13	2,495.76	0.00	0.00	1,871.82	499.15	2,370.97	124.79	S/L	5.00
8688		Dell Optiplex 7010 PC	10/24/13	726.60	0.00	0.00	532.84	145.32	678.16	48.44	S/L	5.00
8689		Dell Optiplex 7010 PC	10/24/13	726.60	0.00	0.00	532.84	145.32	678.16	48.44	S/L	5.00
8713		Panasonic Toughbook PC	11/14/13	4,388.09	0.00	0.00	3,217.94	877.62	4,095.56	292.53	S/L	5.00
8714		Panasonic Toughbook PC	11/14/13	4,388.10	0.00	0.00	3,217.94	877.62	4,095.56	292.54	S/L	5.00
8722		SQL Server 2012	11/26/13	7,414.07	0.00	0.00	5,200.82	1,482.81	6,683.63	730.44	S/L	5.00
9734		HP DesignJet T1500	12/05/13	6,166.00	0.00	0.00	4,418.97	1,233.20	5,652.17	513.83	S/L	5.00
8690		Dell Optiplex PC	12/11/13	726.60	0.00	0.00	520.73	145.32	666.05	60.55	S/L	5.00
8711		Dell Optiplex PC	12/11/13	726.60	0.00	0.00	520.73	145.32	666.05	60.55	S/L	5.00
8768		Panasonic ToughBook PC	12/11/13	3,633.96	0.00	0.00	2,604.34	726.79	3,331.13	302.83	S/L	5.00
8781		Idealstor 4 Bay SATA Backuo Appl	12/11/13	8,105.00	0.00	0.00	5,808.58	1,621.00	7,429.58	675.42	S/L	5.00
9351		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50
9352		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50
9353		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
9354		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50
9355		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50
9356		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50
9357		Desk Unit	12/17/13	501.46	0.00	0.00	130.02	37.15	167.17	334.29	S/L	13.50
9358		Desk Unit	12/17/13	501.42	0.00	0.00	130.00	37.14	167.14	334.28	S/L	13.50
8763		HP Printer LJ ENT600 M602N	12/19/13	992.91	0.00	0.00	695.03	198.58	893.61	99.30	S/L	5.00
8764		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	504.25	144.07	648.32	72.03	S/L	5.00
8765		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	504.25	144.07	648.32	72.03	S/L	5.00
8766		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	504.25	144.07	648.32	72.03	S/L	5.00
8767		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	504.25	144.07	648.32	72.03	S/L	5.00
8770		Panasonic ToughBook PC	12/31/13	4,064.17	0.00	0.00	2,844.91	812.83	3,657.74	406.43	S/L	5.00
8782		LVO T530 Laptop PC	12/31/13	854.57	0.00	0.00	598.19	170.91	769.10	85.47	S/L	5.00
31568		Miscellaneous Computer Equipmen	12/31/13	854.96	0.00	0.00	221.65	63.33	284.98	569.98	S/L	13.50
8784		BTO Panasonic Toughbook PC	1/23/14	4,558.04	0.00	0.00	3,114.66	911.61	4,026.27	531.77	S/L	5.00
9546		HP Computer	2/13/14	593.71	0.00	0.00	405.70	118.74	524.44	69.27	S/L	5.00
8788		Dell Optiplex PC	2/27/14	720.35	0.00	0.00	480.24	144.07	624.31	96.04	S/L	5.00
8912		Dell Optiplex PC	2/27/14	720.35	0.00	0.00	480.24	144.07	624.31	96.04	S/L	5.00
8914		Dell Optiplex PC	2/27/14	720.35	0.00	0.00	480.24	144.07	624.31	96.04	S/L	5.00
8626		Dell 16GB Memory Module	3/06/14	1,637.92	0.00	0.00	1,091.94	327.58	1,419.52	218.40	S/L	5.00
8920		HP LJ ENT600	3/06/14	992.04	0.00	0.00	661.36	198.41	859.77	132.27	S/L	5.00
8785		Geo Trimble Handheld	3/12/14	4,946.47	0.00	0.00	3,297.64	989.29	4,286.93	659.54	S/L	5.00
8786		Geo Trimble Handheld	3/12/14	4,946.47	0.00	0.00	3,297.64	989.29	4,286.93	659.54	S/L	5.00
8787		Gel Trimble Handheld	3/12/14	4,946.47	0.00	0.00	3,297.64	989.29	4,286.93	659.54	S/L	5.00
8789		LVO T530 Laptop PC	3/15/14	854.57	0.00	0.00	569.71	170.91	740.62	113.95	S/L	5.00
8911		LVO T530 Laptop PC	3/15/14	854.57	0.00	0.00	569.71	170.91	740.62	113.95	S/L	5.00
8724		Fujitsu Scansnap IX500 Scanner	3/20/14	480.19	0.00	0.00	312.13	96.04	408.17	72.02	S/L	5.00
8790		Panasonic Toughbook	3/20/14	4,070.23	0.00	0.00	2,645.65	814.05	3,459.70	610.53	S/L	5.00
8915		Panasonic Toughbook PC	3/26/14	3,777.86	0.00	0.00	2,455.61	755.57	3,211.18	566.68	S/L	5.00
8916		Panasonic Toughbook PC	4/04/14	4,353.47	0.00	0.00	2,829.75	870.69	3,700.44	653.03	S/L	5.00
8895		Dell 7010 PC	4/24/14	720.35	0.00	0.00	456.23	144.07	600.30	120.05	S/L	5.00
8896		Dell 7010 PC	4/24/14	720.35	0.00	0.00	456.23	144.07	600.30	120.05	S/L	5.00
8897		Dell 7010 PC	4/24/14	720.35	0.00	0.00	456.23	144.07	600.30	120.05	S/L	5.00
8918		Dell 7010 PC	4/24/14	720.35	0.00	0.00	456.23	144.07	600.30	120.05	S/L	5.00
8919		Panasonic Toughbook PC	5/15/14	4,070.32	0.00	0.00	2,577.86	814.06	3,391.92	678.40	S/L	5.00
8913		Dell Optiplex PC	6/17/14	720.35	0.00	0.00	432.22	144.07	576.29	144.06	S/L	5.00
8723		Toshiba DVD/VCR Unit	6/26/14	224.12	0.00	0.00	134.46	44.82	179.28	44.84	S/L	5.00
8095		Lenovo TS T440P	6/27/14	1,654.22	0.00	0.00	992.52	330.84	1,323.36	330.86	S/L	5.00
8901		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	432.22	144.07	576.29	144.06	S/L	5.00
8902		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	432.22	144.07	576.29	144.06	S/L	5.00
8903		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	432.22	144.07	576.29	144.06	S/L	5.00
8904		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	432.22	144.07	576.29	144.06	S/L	5.00
8726		Surveillance Camera & Encoder	7/02/14	15,448.05	0.00	0.00	9,268.84	3,089.61	12,358.45	3,089.60	S/L	5.00
8921		Toughbook	7/02/14	3,770.39	0.00	0.00	2,262.24	754.08	3,016.32	754.07	S/L	5.00
8922		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	420.21	144.07	564.28	156.07	S/L	5.00
8923		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	420.21	144.07	564.28	156.07	S/L	5.00
8924		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	420.21	144.07	564.28	156.07	S/L	5.00
8925		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	420.21	144.07	564.28	156.07	S/L	5.00
8933		Toughbook	7/31/14	3,770.39	0.00	0.00	2,199.40	754.08	2,953.48	816.91	S/L	5.00
8935		Lenovo Thinkpad	9/08/14	952.30	0.00	0.00	539.64	190.46	730.10	222.20	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8936		Lenovo Thinkpad Basic Dock	9/08/14	191.53	0.00	0.00	108.54	38.31	146.85	44.68	S/L	5.00
8941		Panasonic Toughbook PC	9/25/14	3,770.34	0.00	0.00	2,073.69	754.07	2,827.76	942.58	S/L	5.00
8961		Toughbook	10/29/14	3,770.34	0.00	0.00	2,010.85	754.07	2,764.92	1,005.42	S/L	5.00
8951		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	384.14	144.05	528.19	192.06	S/L	5.00
8952		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	384.14	144.05	528.19	192.06	S/L	5.00
8953		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	384.14	144.05	528.19	192.06	S/L	5.00
8954		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	384.14	144.05	528.19	192.06	S/L	5.00
8962		Toughbook	11/13/14	3,770.34	0.00	0.00	2,010.85	754.07	2,764.92	1,005.42	S/L	5.00
9629		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9630		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9631		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9632		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9633		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9634		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9635		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9636		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9637		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9638		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9639		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9640		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9641		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9642		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9643		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9644		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9645		Chair	11/13/14	119.00	0.00	0.00	14.10	5.29	19.39	99.61	S/L	22.50
9720		Desk	11/13/14	557.79	0.00	0.00	66.11	24.79	90.90	466.89	S/L	22.50
9721		Desk	11/13/14	557.78	0.00	0.00	66.11	24.79	90.90	466.88	S/L	22.50
8971		Optiplex 7020 Computer	12/10/14	720.25	0.00	0.00	372.13	144.05	516.18	204.07	S/L	5.00
8976		Optiplex 7020 Computer	12/10/14	720.65	0.00	0.00	372.34	144.13	516.47	204.18	S/L	5.00
8977		Optiplex 7020 Computer	12/10/14	720.65	0.00	0.00	372.34	144.13	516.47	204.18	S/L	5.00
8978		Optiplex 7020 Computer	12/10/14	720.25	0.00	0.00	372.13	144.05	516.18	204.07	S/L	5.00
8972		Toughbook	12/17/14	3,770.32	0.00	0.00	1,885.15	754.06	2,639.21	1,131.11	S/L	5.00
8955		Toughbook	12/26/14	3,770.32	0.00	0.00	1,885.15	754.06	2,639.21	1,131.11	S/L	5.00
9989		Meter Reading Laptop	1/06/15	6,300.00	0.00	0.00	3,150.00	1,260.00	4,410.00	1,890.00	S/L	5.00
8975		APC Smartups	2/11/15	386.07	0.00	0.00	186.60	77.21	263.81	122.26	S/L	5.00
8963		Toughbook	2/17/15	3,769.55	0.00	0.00	1,759.13	753.91	2,513.04	1,256.51	S/L	5.00
8944		Optiplex Computer	2/27/15	726.25	0.00	0.00	338.92	145.25	484.17	242.08	S/L	5.00
8945		Optiplex Computer	2/27/15	726.25	0.00	0.00	338.92	145.25	484.17	242.08	S/L	5.00
8946		Optiplex Computer	2/27/15	726.25	0.00	0.00	338.92	145.25	484.17	242.08	S/L	5.00
8947		Optiplex Computer	2/27/15	726.25	0.00	0.00	338.92	145.25	484.17	242.08	S/L	5.00
8948		FortiGate 200D Hardware	3/11/15	2,819.62	0.00	0.00	1,315.82	563.92	1,879.74	939.88	S/L	5.00
8949		FortiGate 200D Hardware	3/11/15	2,819.62	0.00	0.00	1,315.82	563.92	1,879.74	939.88	S/L	5.00
8981		Optiplex Computer	3/20/15	726.25	0.00	0.00	326.82	145.25	472.07	254.18	S/L	5.00
8982		Optiplex Computer	3/20/15	726.25	0.00	0.00	326.82	145.25	472.07	254.18	S/L	5.00
8983		Optiplex Computer	3/20/15	726.25	0.00	0.00	326.82	145.25	472.07	254.18	S/L	5.00
8984		Optiplex Computer	3/20/15	726.25	0.00	0.00	326.82	145.25	472.07	254.18	S/L	5.00
8992		Optiplex Computer	5/01/15	726.25	0.00	0.00	314.71	145.25	459.96	266.29	S/L	5.00
8993		Optiplex Computer	5/01/15	726.25	0.00	0.00	314.71	145.25	459.96	266.29	S/L	5.00
8994		Optiplex Computer	5/01/15	726.25	0.00	0.00	314.71	145.25	459.96	266.29	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
8995		Optiplex Computer	5/01/15	726.25	0.00	0.00	314.71	145.25	459.96	266.29	S/L	5.00
8996		Lenovo Thinkpad Edge	5/15/15	580.76	0.00	0.00	251.66	116.15	367.81	212.95	S/L	5.00
31633		Dell Optiplex 780	6/10/15	879.98	0.00	0.00	366.66	176.00	542.66	337.32	S/L	5.00
31634		Dell Optiplex 780	6/10/15	879.98	0.00	0.00	366.66	176.00	542.66	337.32	S/L	5.00
8965		Lenovo ThinkPad Edge	7/01/15	580.76	0.00	0.00	232.31	116.15	348.46	232.30	S/L	5.00
8823		Toughbook	7/16/15	1,593.97	0.00	0.00	611.02	318.79	929.81	664.16	S/L	5.00
8824		Toughbook	7/16/15	1,593.97	0.00	0.00	611.02	318.79	929.81	664.16	S/L	5.00
8821		Toughbook	7/17/15	1,593.97	0.00	0.00	611.02	318.79	929.81	664.16	S/L	5.00
8822		Toughbook	7/17/15	1,593.97	0.00	0.00	611.02	318.79	929.81	664.16	S/L	5.00
31613		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	538.15	280.77	818.92	584.94	S/L	5.00
31614		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	538.15	280.77	818.92	584.94	S/L	5.00
31615		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	538.15	280.77	818.92	584.94	S/L	5.00
31616		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	538.15	280.77	818.92	584.94	S/L	5.00
8850		Zebra Card	10/01/15	1,973.25	0.00	0.00	690.64	394.65	1,085.29	887.96	S/L	5.00
10271		Ice Machine	10/23/15	2,082.00	0.00	0.00	495.71	297.43	793.14	1,288.86	S/L	7.00
8853		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	237.99	142.79	380.78	333.17	S/L	5.00
8854		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	237.99	142.79	380.78	333.17	S/L	5.00
8855		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	237.99	142.79	380.78	333.17	S/L	5.00
8856		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	237.99	142.79	380.78	333.17	S/L	5.00
8811		Panasonic Toughbook	11/03/15	3,770.39	0.00	0.00	1,256.80	754.08	2,010.88	1,759.51	S/L	5.00
8851		Panasonic Toughbook	11/10/15	3,770.36	0.00	0.00	1,256.79	754.07	2,010.86	1,759.50	S/L	5.00
8841		InFocus Projector - 3D	12/28/15	794.43	0.00	0.00	238.33	158.89	397.22	397.21	S/L	5.00
8820		Lenovo ThinkPad	2/05/16	1,134.84	0.00	0.00	321.53	226.97	548.50	586.34	S/L	5.00
8871		Lenovo Think Pad	3/08/16	1,134.80	0.00	0.00	302.61	226.96	529.57	605.23	S/L	5.00
8728		SonicWall Firewall	3/09/16	5,105.00	0.00	0.00	1,361.33	1,021.00	2,382.33	2,722.67	S/L	5.00
8729		SonicWall Firewall	3/09/16	2,135.00	0.00	0.00	569.33	427.00	996.33	1,138.67	S/L	5.00
8861		HP LaserJet M605n	3/11/16	989.41	0.00	0.00	263.84	197.88	461.72	527.69	S/L	5.00
8866		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	188.72	150.98	339.70	415.20	S/L	5.00
8867		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	188.72	150.98	339.70	415.20	S/L	5.00
8868		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	188.72	150.98	339.70	415.20	S/L	5.00
8869		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	188.72	150.98	339.70	415.20	S/L	5.00
8881		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	176.14	150.98	327.12	427.78	S/L	5.00
8882		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	176.14	150.98	327.12	427.78	S/L	5.00
8883		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	176.14	150.98	327.12	427.78	S/L	5.00
8884		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	176.14	150.98	327.12	427.78	S/L	5.00
8831		Idealstor Backup System	4/27/16	2,793.00	0.00	0.00	651.70	558.60	1,210.30	1,582.70	S/L	5.00
9790		DSSRV2 Server w/licenses	4/28/16	4,886.18	0.00	0.00	1,140.11	977.24	2,117.35	2,768.83	S/L	5.00
9791		DSSRV2 Server w/licenses	4/28/16	4,889.68	0.00	0.00	1,140.93	977.94	2,118.87	2,770.81	S/L	5.00
9792		DSSRV2 Server w/licenses	4/28/16	4,886.36	0.00	0.00	1,140.15	977.27	2,117.42	2,768.94	S/L	5.00
9793		DSSRV2 Server w/licenses	4/28/16	4,886.33	0.00	0.00	1,140.14	977.27	2,117.41	2,768.92	S/L	5.00
8888		Apple MBP	5/02/16	1,973.50	0.00	0.00	460.48	394.70	855.18	1,118.32	S/L	5.00
10313		Ice Machine - by CS	5/13/16	4,020.00	0.00	0.00	938.00	804.00	1,742.00	2,278.00	S/L	5.00
8803		HP LaserJet Enterprise	8/10/16	744.61	0.00	0.00	136.51	148.92	285.43	459.18	S/L	5.00
8804		APC Smart-ups 2200 VA	8/15/16	958.84	0.00	0.00	175.78	191.77	367.55	591.29	S/L	5.00
9852		Security Camera Server	8/16/16	844.22	0.00	0.00	140.70	168.84	309.54	534.68	S/L	5.00
9853		Security Camera Server	8/16/16	844.22	0.00	0.00	140.70	168.84	309.54	534.68	S/L	5.00
9854		Security Camera Server	8/16/16	844.21	0.00	0.00	140.70	168.84	309.54	534.67	S/L	5.00
8832		Dell R730 Vmware Host Server	8/20/16	11,175.00	0.00	0.00	1,862.50	2,235.00	4,097.50	7,077.50	S/L	5.00
8830		Luman DLP Projector	8/31/16	2,548.43	0.00	0.00	424.74	509.69	934.43	1,614.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
10367		HP Onestore Backup Server	10/28/16	10,575.00	0.00	0.00	1,410.00	2,115.00	3,525.00	7,050.00	S/L	5.00
10358		Lenovo Thinkpad	11/07/16	624.34	0.00	0.00	83.24	124.87	208.11	416.23	S/L	5.00
10359		Lenovo Thinkpad	11/07/16	624.33	0.00	0.00	83.24	124.87	208.11	416.22	S/L	5.00
10357		Panasonic Toughbook	11/08/16	3,706.22	0.00	0.00	494.16	741.24	1,235.40	2,470.82	S/L	5.00
10362		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	108.91	163.35	272.26	544.51	S/L	5.00
10363		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	108.91	163.35	272.26	544.51	S/L	5.00
10364		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	108.91	163.35	272.26	544.51	S/L	5.00
10365		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	108.91	163.35	272.26	544.51	S/L	5.00
10368		Grounding Equipment for Server	11/18/16	1,092.06	0.00	0.00	127.41	218.41	345.82	746.24	S/L	5.00
10360		Trimble GPS Handhelds	11/21/16	6,807.25	0.00	0.00	794.18	1,361.45	2,155.63	4,651.62	S/L	5.00
10361		Trimble GPS Handhelds	11/21/16	6,807.25	0.00	0.00	794.18	1,361.45	2,155.63	4,651.62	S/L	5.00
10366		HP LaserJet Printer	12/02/16	831.91	0.00	0.00	97.06	166.38	263.44	568.47	S/L	5.00
10369		Cisco Switch	12/20/16	75,250.36	0.00	0.00	7,334.88	15,050.08	22,384.96	52,865.40	S/L	5.00
10370		Cisco Switch	12/20/16	70,215.80	0.00	0.00	7,021.58	14,043.17	21,064.75	49,151.05	S/L	5.00
10371		Cisco Switch	12/20/16	16,298.74	0.00	0.00	1,629.87	3,259.75	4,889.62	11,409.12	S/L	5.00
10372		Lenovo ThinkPad E560	1/03/17	624.34	0.00	0.00	62.43	124.87	187.30	437.04	S/L	5.00
10373		Lenovo ThinkPad E560	1/03/17	624.35	0.00	0.00	62.44	124.87	187.31	437.04	S/L	5.00
10374		APC Smart UPS 2200VA	1/03/17	961.68	0.00	0.00	96.17	192.34	288.51	673.17	S/L	5.00
10375		APC Smart UPS 2200VA	1/03/17	961.68	0.00	0.00	96.17	192.34	288.51	673.17	S/L	5.00
10380		Dell Optiplex 7040	2/22/17	807.40	0.00	0.00	53.83	161.48	215.31	592.09	S/L	5.00
10382		Gigabyte Brix w/Crucial Memory	2/22/17	728.00	0.00	0.00	48.53	145.60	194.13	533.87	S/L	5.00
10383		Panasonic Toughbook	2/24/17	3,706.97	0.00	0.00	247.13	741.39	988.52	2,718.45	S/L	5.00
10384		Cisco Catalyst Switch	3/07/17	2,297.50	0.00	0.00	153.17	459.50	612.67	1,684.83	S/L	5.00
10385		Cisco Catalyst Switch	3/07/17	2,297.50	0.00	0.00	153.17	459.50	612.67	1,684.83	S/L	5.00
10386		Lenovo Thinkpad	3/20/17	668.34	0.00	0.00	33.42	133.67	167.09	501.25	S/L	5.00
10387		Lenovo Thinkpad	3/20/17	668.35	0.00	0.00	33.42	133.67	167.09	501.26	S/L	5.00
10388		Panasonic Toughbook	3/21/17	3,702.52	0.00	0.00	185.13	740.50	925.63	2,776.89	S/L	5.00
10389		Panasonic Toughbook	3/21/17	3,702.53	0.00	0.00	185.13	740.51	925.64	2,776.89	S/L	5.00
9880		Dell Optiplex 7040	3/29/17	2,184.48	0.00	0.00	109.22	436.90	546.12	1,638.36	S/L	5.00
10400		Zebra Plastic Card Printer	3/30/17	2,485.01	0.00	0.00	124.25	497.00	621.25	1,863.76	S/L	5.00
10390		HP LaserJet Printer	3/31/17	989.38	0.00	0.00	49.47	197.88	247.35	742.03	S/L	5.00
10429		Board Room Folding Table 30x72	3/31/17	928.82	0.00	0.00	10.32	41.28	51.60	877.22	S/L	22.50
10430		Board Room Folding Table 30x72	3/31/17	928.82	0.00	0.00	10.32	41.28	51.60	877.22	S/L	22.50
10431		Board Room Folding Table 30x72	3/31/17	928.81	0.00	0.00	10.32	41.28	51.60	877.21	S/L	22.50
10432		Board Room Folding Table 30x72	3/31/17	928.81	0.00	0.00	10.32	41.28	51.60	877.21	S/L	22.50
10399		HandHeld Trimble	4/18/17	7,617.00	0.00	0.00	253.90	1,523.40	1,777.30	5,839.70	S/L	5.00
10558		Cisco Switch Catalyst	4/28/17	3,741.15	0.00	0.00	124.71	748.23	872.94	2,868.21	S/L	5.00
10439		Altair 5x Air Monitor	5/01/17	1,450.00	0.00	0.00	48.33	290.00	338.33	1,111.67	S/L	5.00
10440		Altair 5x Air Monitor	5/01/17	1,450.00	0.00	0.00	48.33	290.00	338.33	1,111.67	S/L	5.00
10441		Altair 5x Air Monitor	5/01/17	1,450.00	0.00	0.00	48.33	290.00	338.33	1,111.67	S/L	5.00
10552		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	24.33	146.00	170.33	559.67	S/L	5.00
10553		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	24.33	146.00	170.33	559.67	S/L	5.00
10554		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	24.33	146.00	170.33	559.67	S/L	5.00
10555		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	24.33	146.00	170.33	559.67	S/L	5.00
10556		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	24.33	146.00	170.33	559.67	S/L	5.00
10557		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	24.33	146.00	170.33	559.67	S/L	5.00
9882		CheckVideo Outdoor Camera	5/08/17	911.50	0.00	0.00	30.38	182.30	212.68	698.82	S/L	5.00
9883		CheckVideo Outdoor Camera	5/08/17	911.50	0.00	0.00	30.38	182.30	212.68	698.82	S/L	5.00
10560		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	12.17	146.00	158.17	571.83	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
10561		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	12.17	146.00	158.17	571.83	S/L	5.00
10562		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	12.17	146.00	158.17	571.83	S/L	5.00
10563		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	12.17	146.00	158.17	571.83	S/L	5.00
10564		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	12.17	146.00	158.17	571.83	S/L	5.00
10565		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	12.17	146.00	158.17	571.83	S/L	5.00
10435		Chair for Customer Service	6/16/17	982.94	0.00	0.00	0.00	49.15	49.15	933.79	S/L	20.00
10436		Chair for Customer Service	6/16/17	497.59	0.00	0.00	0.00	24.88	24.88	472.71	S/L	20.00
10437		Chair for Customer Service	6/16/17	497.59	0.00	0.00	0.00	24.88	24.88	472.71	S/L	20.00
10438		Chair for Customer Service	6/16/17	633.06	0.00	0.00	0.00	31.65	31.65	601.41	S/L	20.00
10571		VOIP Phone System Handhelds & C	6/20/17	31,210.16	0.00	0.00	0.00	6,242.03	6,242.03	24,968.13	S/L	5.00
10566		Cisco Switch Catalyst	6/21/17	3,997.50	0.00	0.00	0.00	799.50	799.50	3,198.00	S/L	5.00
10567		Lenovo ThinkPad	7/06/17	654.99	0.00c	0.00	65.50	131.00	196.50	458.49	S/L	5.00
10568		Lenovo ThinkPad	7/06/17	654.98	0.00c	0.00	65.50	131.00	196.50	458.48	S/L	5.00
10570		HPE StoreOnce 24TB Backup Appl	7/21/17	7,949.42	0.00c	0.00	662.45	1,457.39	2,119.84	5,829.58	S/L	5.00
10569		Panasonic Toughbook	7/28/17	3,707.19	0.00c	0.00	308.93	679.65	988.58	2,718.61	S/L	5.00
9890		HP EliteDesk Computer	8/17/17	979.88	0.00c	0.00	65.33	163.31	228.64	751.21	S/L	5.00
10572		LENOVO THINKPAD	8/31/17	1,564.07	0.00c	0.00	104.27	260.68	364.95	1,199.12	S/L	5.00
10576		APC SMART UPS	9/14/17	772.11	0.00c	0.00	51.47	128.69	180.16	591.95	S/L	5.00
10577		APC SMART UPS	9/14/17	772.11	0.00c	0.00	51.47	128.69	180.16	591.95	S/L	5.00
10573		Lenovo ThinkPad	9/27/17	707.74	0.00c	0.00	35.39	106.16	141.55	566.19	S/L	5.00
10574		LENOVO THINKPADE570	10/04/17	687.21	0.00c	0.00	34.36	103.08	137.44	549.77	S/L	5.00
10578		CISCO CATALYST 2960-CX	11/13/17	827.35	0.00c	0.00	27.58	110.31	137.89	689.46	S/L	5.00
10484		Altair Air Monitor	12/15/17	1,195.00	0.00c	0.00	19.92	139.42	159.34	1,035.66	S/L	5.00
10485		Altair Air Monitor	12/15/17	1,195.00	0.00c	0.00	19.92	139.42	159.34	1,035.66	S/L	5.00
10486		Altair Air Monitor	12/15/17	1,195.00	0.00c	0.00	19.92	139.42	159.34	1,035.66	S/L	5.00
10487		Altair Air Monitor	12/15/17	665.00	0.00c	0.00	11.08	77.58	88.66	576.34	S/L	5.00
10584		HP Color Jet Printer	1/03/18	1,733.98	0.00c	0.00	0.00	173.40	173.40	1,560.58	S/L	5.00
10586		Panasonic Toughbook	1/22/18	3,794.49	0.00c	0.00	0.00	317.56	317.56	3,476.93	S/L	5.00
10587		Panasonic Toughbook	1/22/18	3,682.53	0.00c	0.00	0.00	306.88	306.88	3,375.65	S/L	5.00
10585		Panasonic Toughbook	1/24/18	2,499.99	0.00c	0.00	0.00	208.33	208.33	2,291.66	S/L	5.00
10593		Panasonic Toughbook	1/24/18	2,499.99	0.00c	0.00	0.00	208.33	208.33	2,291.66	S/L	5.00
10604		Server for GPS on GIS	2/01/18	9,000.00	0.00c	0.00	0.00	750.00	750.00	8,250.00	S/L	5.00
10594		Cannon IV Plotter w/Scanner	2/22/18	9,977.14	0.00c	0.00	0.00	665.14	665.14	9,312.00	S/L	5.00
10492		Fire Proof File Cabinet	2/27/18	1,175.00	0.00c	0.00	0.00	17.41	17.41	1,157.59	S/L	22.50
10493		Fire Proof File Cabinet	2/27/18	1,175.00	0.00c	0.00	0.00	17.41	17.41	1,157.59	S/L	22.50
10595		Lenovo ThinkPad	2/27/18	1,692.35	0.00c	0.00	0.00	112.82	112.82	1,579.53	S/L	5.00
10496		Fire Proof File Cabinet	3/20/18	1,175.00	0.00c	0.00	0.00	13.06	13.06	1,161.94	S/L	22.50
10497		Fire Proof File Cabinet	3/20/18	1,175.00	0.00c	0.00	0.00	13.06	13.06	1,161.94	S/L	22.50
10597		Lenovo Thinkpad E570	3/21/18	770.90	0.00c	0.00	0.00	38.55	38.55	732.35	S/L	5.00
10598		Dell Optiplex 750	3/28/18	641.56	0.00c	0.00	0.00	32.08	32.08	609.48	S/L	5.00
10599		Dell Optiplex 750	3/28/18	641.56	0.00c	0.00	0.00	32.08	32.08	609.48	S/L	5.00
10600		Dell Optiplex 750	3/28/18	641.56	0.00c	0.00	0.00	32.08	32.08	609.48	S/L	5.00
10601		Dell Optiplex 750	3/28/18	641.56	0.00c	0.00	0.00	32.08	32.08	609.48	S/L	5.00
10602		Dell Optiplex 750	3/28/18	641.56	0.00c	0.00	0.00	32.08	32.08	609.48	S/L	5.00
10603		Dell Optiplex 750	3/28/18	641.56	0.00c	0.00	0.00	32.08	32.08	609.48	S/L	5.00
10605		16 Channel Color Multiplexer Syste	5/15/18	2,075.30	0.00c	0.00	0.00	69.18	69.18	2,006.12	S/L	5.00
10618		CIS Server Upgrade Migration	5/31/18	15,000.00	0.00c	0.00	0.00	250.00	250.00	14,750.00	S/L	5.00
10606		APC SmartUps	6/01/18	772.11	0.00c	0.00	0.00	12.87	12.87	759.24	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 340-0001-000 (continued)												
				<u>3,962,665.52</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,260,012.75</u>	<u>218,344.58</u>	<u>3,478,357.33</u>	<u>484,308.19</u>		
Group: 340-0002-000												
4887		Office Equipment	6/13/02	2,018.02	0.00	0.00	1,902.45	115.57	2,018.02	0.00	S/L	16.00
4888		Office Equipment	6/13/02	346.50	0.00	0.00	326.70	19.80	346.50	0.00	S/L	16.00
4889		Office Equipment	6/13/02	839.03	0.00	0.00	790.97	48.06	839.03	0.00	S/L	16.00
4890		Office Equipment	6/13/02	739.06	0.00	0.00	581.08	46.19	627.27	111.79	S/L	16.00
4891		Office Equipment	6/13/02	739.06	0.00	0.00	581.08	46.19	627.27	111.79	S/L	16.00
4892		Office Equipment	6/13/02	12,018.62	0.00	0.00	11,083.32	751.16	11,834.48	184.14	S/L	16.00
				<u>16,700.29</u>	<u>0.00c</u>	<u>0.00</u>	<u>15,265.60</u>	<u>1,026.97</u>	<u>16,292.57</u>	<u>407.72</u>		
Group: 341-0001-000												
1229		# 103 '96 FORD AEROSTAR	12/19/95	15,353.00	0.00	0.00	15,353.00	0.00	15,353.00	0.00	S/L	5.00
31075		# 102 Crown Victoria	6/30/96	19,789.35	0.00	0.00	19,789.35	0.00	19,789.35	0.00	S/L	4.00
1242		Vehicle #466 Chevy Lumina	3/10/97	14,490.00	0.00	0.00	14,490.00	0.00	14,490.00	0.00	S/L	5.00
3532		Vehicle # 112 Chevy S10 Pickup Tr	4/17/00	15,398.00	0.00	0.00	15,398.00	0.00	15,398.00	0.00	S/L	4.00
3537		Truck # 276 Chevy Kodiak	4/17/00	48,900.00	0.00	0.00	48,900.00	0.00	48,900.00	0.00	S/L	4.00
4001		Vehicle #413 Mini cargo van	5/12/00	19,929.00	0.00	0.00	19,929.00	0.00	19,929.00	0.00	S/L	4.00
4190		DT-5 Eager Beaver 10TonTrailer	6/13/00	10,096.00	0.00	0.00	10,096.00	0.00	10,096.00	0.00	S/L	4.00
4184		10' gallon bed for vehicle #276	7/07/00	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	S/L	5.00
4185		10' gallon bed for vehicle #280	7/07/00	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	S/L	5.00
4187		Bed liner truck #276	7/14/00	2,732.25	0.00	0.00	2,732.25	0.00	2,732.25	0.00	S/L	5.00
4188		Bed liner truck # 280	7/14/00	2,732.25	0.00	0.00	2,732.25	0.00	2,732.25	0.00	S/L	5.00
4365		Vehicle # 204 4-Dr Mid Size Car Cl	2/02/01	13,392.20	0.00	0.00	13,392.20	0.00	13,392.20	0.00	S/L	5.00
5137		Crane for Truck 411	11/30/01	10,000.75	0.00	0.00	10,000.75	0.00	10,000.75	0.00	S/L	7.00
5197		Vehicle #104 2002 Malibu	4/01/02	14,210.46	0.00	0.00	14,210.46	0.00	14,210.46	0.00	S/L	5.00
5262		Vehicle#281 8500 Medium Duty 20	6/26/02	62,000.00	0.00	0.00	62,000.00	0.00	62,000.00	0.00	S/L	5.00
5302		Vehicle #262 Service Truck	8/20/02	89,755.00	0.00	0.00	89,755.00	0.00	89,755.00	0.00	S/L	5.00
5505		Vehicle #203 4 Dr. Malibu	4/29/03	13,999.00	0.00	0.00	13,999.00	0.00	13,999.00	0.00	S/L	5.00
5544		Vehicle #160 Chev. Silverado Pick	5/29/03	22,700.00	0.00	0.00	22,700.00	0.00	22,700.00	0.00	S/L	5.00
5582		Vehicle #261 Chevy Med. Duty Tru	7/03/03	47,000.00	0.00	0.00	47,000.00	0.00	47,000.00	0.00	S/L	5.00
5585		Screen Cab Protector for Vehicle #2	7/08/03	220.00	0.00	0.00	220.00	0.00	220.00	0.00	S/L	3.00
5693		Vehicle#264 2003 Chevy 5500 Med	7/29/03	51,825.00	0.00	0.00	51,825.00	0.00	51,825.00	0.00	S/L	5.00
5615		Amber Strobe Light for Vehicle #26	8/01/03	90.15	0.00	0.00	90.15	0.00	90.15	0.00	S/L	3.00
5616		Super Lo Side Box for Vehicle #261	8/01/03	415.00	0.00	0.00	415.00	0.00	415.00	0.00	S/L	5.00
5617		Fab Key Box Holder for Vehicle #2	8/25/03	335.40	0.00	0.00	335.40	0.00	335.40	0.00	S/L	5.00
5823		Tool box installed Truck # 262	8/01/04	1,080.00	0.00	0.00	1,080.00	0.00	1,080.00	0.00	S/L	5.00
4981		Vehicle # 283 04 Med duty dump tr	8/26/04	61,172.50	0.00	0.00	61,172.50	0.00	61,172.50	0.00	S/L	4.00
4982		Vehicle #284 04 Med duty dump tr	8/26/04	61,172.50	0.00	0.00	61,172.50	0.00	61,172.50	0.00	S/L	4.00
4983		DT-6 Eager Beaver 10 ton drag - D.	9/07/04	11,500.00	0.00	0.00	11,500.00	0.00	11,500.00	0.00	S/L	5.00
5923		Vehicle #206 2005 GMC Canyon	7/06/05	18,768.00	0.00	0.00	18,768.00	0.00	18,768.00	0.00	S/L	5.00
5924		Vehicle #450 2005 GMC CANYON	7/06/05	17,718.00	0.00	0.00	17,718.00	0.00	17,718.00	0.00	S/L	5.00
5925		Vehicle #143 2005 GMC CANYON	7/06/05	14,908.00	0.00	0.00	14,908.00	0.00	14,908.00	0.00	S/L	5.00
5920		Vehicle #242 2005 F350 Box Truck	7/29/05	31,140.49	0.00	0.00	31,140.49	0.00	31,140.49	0.00	S/L	5.00
6045		2006 Ford F250 Truck 254	11/18/05	24,888.00	0.00	0.00	24,888.00	0.00	24,888.00	0.00	S/L	5.00
6041		Truck 205 2006 GMC	12/01/05	18,184.00	0.00	0.00	18,184.00	0.00	18,184.00	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 341-0001-000 (continued)												
6042		2006 GMC Truck 149	12/01/05	15,106.64	0.00	0.00	15,106.64	0.00	15,106.64	0.00	S/L	5.00
6043		2006 GMC, Truck 148	12/01/05	15,524.00	0.00	0.00	15,524.00	0.00	15,524.00	0.00	S/L	5.00
6079		Ford Taurus 2007 - Vehicle 403	6/02/06	12,748.00	0.00	0.00	12,748.00	0.00	12,748.00	0.00	S/L	5.00
6080		2007 Ford Ranger 4x4 #113	6/20/06	16,256.00	0.00	0.00	16,256.00	0.00	16,256.00	0.00	S/L	5.00
6081		Vehicle 416 - Ford Explorer 4x4	6/27/06	20,742.00	0.00	0.00	20,742.00	0.00	20,742.00	0.00	S/L	5.00
6078		Ford Taurus SE - Vehicle 431	10/20/06	12,748.00	0.00	0.00	12,748.00	0.00	12,748.00	0.00	S/L	5.00
6187		2006 Dump Truck #287	10/20/06	69,632.00	0.00	0.00	69,632.00	0.00	69,632.00	0.00	S/L	5.00
6135		Vehicle 451 - 2007 Ford Truck 4x4	11/28/06	26,084.00	0.00	0.00	26,084.00	0.00	26,084.00	0.00	S/L	5.00
6136		Vehicle 115 - Ford F250 Truck 4x2	11/28/06	23,313.00	0.00	0.00	23,313.00	0.00	23,313.00	0.00	S/L	5.00
6417		Kubota ATV - RTV900 RTV-1	12/20/06	13,971.00	0.00	0.00	13,971.00	0.00	13,971.00	0.00	S/L	5.00
7237		Vehicle 221 - Chev Colorado 4x4	2/16/07	19,782.00	0.00	0.00	19,782.00	0.00	19,782.00	0.00	S/L	5.00
7238		Vehicle 146 - Chev Colorado 4x2	2/16/07	15,452.00	0.00	0.00	15,452.00	0.00	15,452.00	0.00	S/L	5.00
7202		Vehicle 277 F-450 Ford 4X2	5/01/07	44,288.09	0.00	0.00	44,288.09	0.00	44,288.09	0.00	S/L	5.00
7203		Vehicle 444 F-250 Ford 4X4	5/01/07	22,512.00	0.00	0.00	22,512.00	0.00	22,512.00	0.00	S/L	5.00
7205		Vehicle 418 F-250 Ford 2X2	5/01/07	20,384.05	0.00	0.00	20,384.05	0.00	20,384.05	0.00	S/L	5.00
7204		Vehicle 239 2008 F-250 Ford Picku	5/21/07	20,890.00	0.00	0.00	20,890.00	0.00	20,890.00	0.00	S/L	5.00
7208		Chev Express Caro Van #417	6/14/07	24,741.00	0.00	0.00	24,741.00	0.00	24,741.00	0.00	S/L	5.00
7228		Vehicle 266 Ford Crew Truck	9/06/07	73,403.75	0.00	0.00	73,403.75	0.00	73,403.75	0.00	S/L	5.00
7280		Trailer For Hoe Ram T-10	2/22/08	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	0.00	S/L	5.00
7322		Ford Ranger 4X4 #222	6/01/08	19,515.93	0.00	0.00	19,515.93	0.00	19,515.93	0.00	S/L	5.00
7324		Vehicle 453 Ford Ranger Pickup 4x	6/26/08	17,364.00	0.00	0.00	17,364.00	0.00	17,364.00	0.00	S/L	5.00
7330		Vehicle 427 Chevy Colorado	7/07/08	15,336.33	0.00	0.00	15,336.33	0.00	15,336.33	0.00	S/L	5.00
7329		Vehicle 130 - Chev Colorado Picku	7/14/08	15,543.43	0.00	0.00	15,543.43	0.00	15,543.43	0.00	S/L	5.00
7320		Vehicle 232 - Ford Ranger 4x4	7/17/08	19,211.00	0.00	0.00	19,211.00	0.00	19,211.00	0.00	S/L	5.00
7321		Vehicle 224 - Ford Ranger Pickup 4	7/17/08	19,211.00	0.00	0.00	19,211.00	0.00	19,211.00	0.00	S/L	5.00
7323		Vehicle 223 - Ford Ranger Pickup	7/17/08	19,224.86	0.00	0.00	19,224.86	0.00	19,224.86	0.00	S/L	5.00
7331		Vehicle 233 - Colorado Chev Pick	7/18/08	15,633.43	0.00	0.00	15,633.43	0.00	15,633.43	0.00	S/L	5.00
7334		Truck Motor for Vehicle #262	9/11/08	16,474.96	0.00	0.00	16,474.96	0.00	16,474.96	0.00	S/L	5.00
7437		Bobcat Excavator #442	9/25/08	73,981.40	0.00	0.00	73,981.40	0.00	73,981.40	0.00	S/L	5.00
7478		Ford F-550 Crew Truck #267	3/12/09	59,281.00	0.00	0.00	59,281.00	0.00	59,281.00	0.00	S/L	5.00
7495		Ford F-550 Crew Truck #268	3/26/09	59,281.85	0.00	0.00	59,281.85	0.00	59,281.85	0.00	S/L	5.00
7415		John Deere XUV Gator 4x4 RTV-2	4/29/09	14,102.74	0.00	0.00	14,102.74	0.00	14,102.74	0.00	S/L	5.00
7684		Vehicle 210 Chev Colorado 4WD P	1/11/10	19,168.44	0.00	0.00	19,168.44	0.00	19,168.44	0.00	S/L	5.00
7685		Vehicle 421 Chev Colorado 4WD T	1/11/10	18,819.34	0.00	0.00	18,819.34	0.00	18,819.34	0.00	S/L	5.00
7686		Vehicle 269 Ford F550 Crew Truck	2/10/10	56,579.00	0.00	0.00	56,579.00	0.00	56,579.00	0.00	S/L	5.00
7729		Vehicle 252 - Ford F250 Pickup 3/4	6/11/10	24,269.25	0.00	0.00	24,269.25	0.00	24,269.25	0.00	S/L	5.00
7730		Vehicle 253 - Ford F-250 Pickup 3/4	6/11/10	24,269.25	0.00	0.00	24,269.25	0.00	24,269.25	0.00	S/L	5.00
7732		Vehicle 420 - Ford F-250 Pickup 3/4	6/11/10	24,269.25	0.00	0.00	24,269.25	0.00	24,269.25	0.00	S/L	5.00
7733		Vehicle 251 - Ford F251 Pickup 3/4	6/11/10	24,269.25	0.00	0.00	24,269.25	0.00	24,269.25	0.00	S/L	5.00
7737		Vehicle 280 - New Engine (asset 35	8/02/10	12,760.57	0.00	0.00	12,760.57	0.00	12,760.57	0.00	S/L	3.00
7738		Utility Body for Vehicle 160 (asset	8/02/10	3,895.00	0.00	0.00	3,895.00	0.00	3,895.00	0.00	S/L	3.00
7799		Eager Beaver 20 Ton Drag DT-8	9/22/10	17,205.00	0.00	0.00	17,205.00	0.00	17,205.00	0.00	S/L	5.00
7800		Eager Beaver 10 Ton Drag DT-9	9/22/10	13,680.00	0.00	0.00	13,680.00	0.00	13,680.00	0.00	S/L	5.00
9026		Eager Beaver 10 Ton Drag DT-10	3/29/12	15,149.55	0.00	0.00	15,149.55	0.00	15,149.55	0.00	S/L	5.00
9041		DT-11 2012 Eager Beaver 10 Ton L	5/24/12	15,149.55	0.00	0.00	15,149.55	0.00	15,149.55	0.00	S/L	5.00
9043		2012 Chev Equinox V454	7/31/12	22,625.35	0.00	0.00	22,248.27	377.08	22,625.35	0.00	S/L	5.00
9044		2013 Siera Chev Pickup V238	7/31/12	26,680.15	0.00	0.00	26,235.49	444.66	26,680.15	0.00	S/L	5.00
9045		2012 Chev Colorado - V165	8/02/12	17,352.00	0.00	0.00	17,062.80	289.20	17,352.00	0.00	S/L	5.00
9046		2012 Chev Colorado V456	8/02/12	18,031.00	0.00	0.00	17,730.48	300.52	18,031.00	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 341-0001-000 (continued)												
9051		Vehicle 131 - 2012 Chev Colorado	10/26/12	24,689.64	0.00	0.00	23,043.67	1,645.97	24,689.64	0.00	S/L	5.00
9052		Vehicle 132 - Chev Colorado	10/26/12	24,689.64	0.00	0.00	23,043.67	1,645.97	24,689.64	0.00	S/L	5.00
9053		Vehicle 133 - Chev Colorado	10/26/12	24,689.64	0.00	0.00	23,043.67	1,645.97	24,689.64	0.00	S/L	5.00
9048		2012 Ford F450 Dump Truck #275	11/06/12	48,058.43	0.00	0.00	44,854.55	3,203.88	48,058.43	0.00	S/L	5.00
9726		2013 GE Trailer 20-20XPT-B DT-1	10/04/13	20,132.00	0.00	0.00	15,099.00	4,026.40	19,125.40	1,006.60	S/L	5.00
9300		Hydraulic Breaker for 580 Backhoe	10/10/13	9,800.00	0.00	0.00	7,350.00	1,960.00	9,310.00	490.00	S/L	5.00
9727		Vehicle 237 2014 Ford Pickup F-2	10/31/13	27,580.20	0.00	0.00	20,225.48	5,516.04	25,741.52	1,838.68	S/L	5.00
9728		Vehicle 236 2014 Ford F-250	10/31/13	25,413.07	0.00	0.00	18,636.24	5,082.61	23,718.85	1,694.22	S/L	5.00
9732		Vehicle 215 Toyota Tacoma	12/19/13	22,079.00	0.00	0.00	15,455.30	4,415.80	19,871.10	2,207.90	S/L	5.00
9733		Vehicle 234 2014 Toyota Tacoma	12/19/13	23,574.00	0.00	0.00	16,501.80	4,714.80	21,216.60	2,357.40	S/L	5.00
9740		Vehicle 235 Ford F-150 4x4 2014	1/30/14	24,404.00	0.00	0.00	16,676.07	4,880.80	21,556.87	2,847.13	S/L	5.00
9741		Vehicle 428 F150 Pickup	1/30/14	23,633.00	0.00	0.00	16,149.22	4,726.60	20,875.82	2,757.18	S/L	5.00
9739		2014 Silverado Pickup #422	2/10/14	32,470.00	0.00	0.00	22,187.83	6,494.00	28,681.83	3,788.17	S/L	5.00
9758		T300 Dump Truck & Strobe Lights	3/12/14	90,250.00	0.00	0.00	60,166.67	18,050.00	78,216.67	12,033.33	S/L	5.00
9759		T300 Dump Truck & Strobe Lights	3/12/14	90,250.00	0.00	0.00	60,166.67	18,050.00	78,216.67	12,033.33	S/L	5.00
9735		2014 Chev Silverado 2500 #134	3/13/14	31,965.00	0.00	0.00	21,310.00	6,393.00	27,703.00	4,262.00	S/L	5.00
9736		2014 Chev Silverado 2500 #135	3/13/14	31,965.00	0.00	0.00	21,310.00	6,393.00	27,703.00	4,262.00	S/L	5.00
9737		2014 Chev Silverado 2500 #136	3/13/14	31,965.00	0.00	0.00	21,310.00	6,393.00	27,703.00	4,262.00	S/L	5.00
9738		2014 Chev Silverado 2500 #137	3/13/14	31,965.00	0.00	0.00	21,310.00	6,393.00	27,703.00	4,262.00	S/L	5.00
9742		Vehicle 401 Chevy Full Size Van 1/	3/20/14	28,425.00	0.00	0.00	18,476.25	5,685.00	24,161.25	4,263.75	S/L	5.00
9769		2014 Gator Utility Trailer - Shoring	4/25/14	2,227.95	0.00	0.00	1,411.04	445.59	1,856.63	371.32	S/L	5.00
9770		Vehicle 270 2014 Ford F-550	6/05/14	68,294.00	0.00	0.00	42,114.63	13,658.80	55,773.43	12,520.57	S/L	5.00
9811		20 Ton Drag DT-13	8/19/14	19,500.00	0.00	0.00	11,050.00	3,900.00	14,950.00	4,550.00	S/L	5.00
9960		2014 Chevy Cruze #400	9/08/14	17,602.00	0.00	0.00	9,974.47	3,520.40	13,494.87	4,107.13	S/L	5.00
9959		2015 Chevrolet Silerado #301	11/14/14	53,367.00	0.00	0.00	28,462.40	10,673.40	39,135.80	14,231.20	S/L	5.00
9976		Vehicle 423 Ford Compact 4x4 Pic	12/08/14	27,682.40	0.00	0.00	14,259.91	5,536.48	19,796.39	7,886.01	S/L	5.00
10023		2015 Chevy 2500 Silverado Truck #	3/17/15	30,115.00	0.00	0.00	9,679.82	4,302.14	13,981.96	16,133.04	S/L	7.00
10024		Suretrac Utility Trailer T-13	4/10/15	3,450.00	0.00	0.00	1,552.50	690.00	2,242.50	1,207.50	S/L	5.00
9780		Vehicle 271 2015 Chevrolet Silvera	10/19/15	29,297.50	0.00	0.00	9,765.83	5,859.50	15,625.33	13,672.17	S/L	5.00
10272		2016 Ford F250	12/09/15	34,927.00	0.00	0.00	11,060.22	6,985.40	18,045.62	16,881.38	S/L	5.00
10296		#489 2016 Chevy Express Van	1/26/16	32,595.00	0.00	0.00	9,235.25	6,519.00	15,754.25	16,840.75	S/L	5.00
10298		#331 2016 Freightliner Dump Truck	2/15/16	93,152.00	0.00	0.00	26,393.07	18,630.40	45,023.47	48,128.53	S/L	5.00
10299		#330 2016 Freightliner Dump Truck	2/15/16	93,152.00	0.00	0.00	26,393.07	18,630.40	45,023.47	48,128.53	S/L	5.00
10312		Ford F550 Service Truck	3/31/16	71,732.50	0.00	0.00	17,933.13	14,346.50	32,279.63	39,452.87	S/L	5.00
10409		DT-14, 20 Ton Drag	8/16/16	21,250.00	0.00	0.00	3,541.67	4,250.00	7,791.67	13,458.33	S/L	5.00
10413		#302 2017 Chevy Silverado 2500	11/30/16	32,354.31	0.00	0.00	3,761.59	6,470.86	10,232.45	22,121.86	S/L	5.00
10414		#303 2017 Chevy Silverado 2500	11/30/16	32,354.31	0.00	0.00	3,761.59	6,470.86	10,232.45	22,121.86	S/L	5.00
10284		Bobcat Sweeper	12/09/16	2,963.60	0.00	0.00	345.75	592.72	938.47	2,025.13	S/L	5.00
10285		Bobcat Bucket w/Teeth	12/09/16	1,056.08	0.00	0.00	123.21	211.22	334.43	721.65	S/L	5.00
10427		# 119 2017 Chevy Silverado	3/02/17	38,821.00	0.00	0.00	2,573.07	7,764.20	10,337.27	28,483.73	S/L	5.00
10428		# 138 2017 Chevy Silverado	3/02/17	38,821.00	0.00	0.00	2,573.07	7,764.20	10,337.27	28,483.73	S/L	5.00
10433		DT-15 20 Ton Drag	5/18/17	21,000.00	0.00	0.00	350.00	4,200.00	4,550.00	16,450.00	S/L	5.00
10444		#304 2017 CHEVY SILVERADO	7/17/17	34,044.00	0.00c	0.00	0.00	6,241.40	6,241.40	27,802.60	S/L	5.00
10443		# 425 2017 CHEVY COLORADO	7/18/17	27,563.00	0.00c	0.00	2,296.92	5,053.22	7,350.14	20,212.86	S/L	5.00
10442		# 272 2017 CHEVY COLORADO	7/24/17	25,124.00	0.00c	0.00	0.00	4,582.32	4,582.32	20,541.68	S/L	5.00
10446		Vehicle #487 2014 Chevy Express \	8/14/17	30,612.00	0.00c	0.00	2,551.00	5,612.20	8,163.20	22,448.80	S/L	5.00
10447		Vehicle #488 2014 Chevy Express \	8/14/17	30,612.00	0.00c	0.00	2,551.00	5,612.20	8,163.20	22,448.80	S/L	5.00
10448		Vehicle # 350 2017 Chevy Silverad	8/31/17	41,384.00	0.00c	0.00	2,758.93	6,897.33	9,656.26	31,727.74	S/L	5.00
10449		Backhoe 580N-3 2017 Case	9/29/17	96,340.00	0.00c	0.00	4,817.00	14,451.00	19,268.00	77,072.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 341-0001-000 (continued)												
10465		Vehicle 311 2017 Ford F550	11/28/17	76,403.00	0.00c	0.00	1,273.38	8,913.68	10,187.06	66,215.94	S/L	5.00
10466		Vehicle 332 2018 Freightliner	12/04/17	109,312.00	0.00c	0.00	1,821.87	12,753.07	14,574.94	94,737.06	S/L	5.00
		341-0001-000		<u>3,847,411.98</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,681,595.73</u>	<u>340,265.79</u>	<u>3,021,861.52</u>	<u>825,550.46</u>		
Group: 341-0002-000												
4894		Vehicle #265	6/13/02	13,356.90	0.00	0.00	13,356.90	0.00	13,356.90	0.00	S/L	3.00
4895		Vehicle #127	6/13/02	12,619.25	0.00	0.00	12,619.25	0.00	12,619.25	0.00	S/L	3.00
		341-0002-000		<u>25,976.15</u>	<u>0.00c</u>	<u>0.00</u>	<u>25,976.15</u>	<u>0.00</u>	<u>25,976.15</u>	<u>0.00</u>		
Group: 342-0001-000												
31186		Dust Cabinet for Blasting Cabinet.	6/30/86	1,116.33	0.00	0.00	1,116.33	0.00	1,116.33	0.00	S/L	1.00
31188		Meter Testing Table	6/30/86	6,654.09	0.00	0.00	6,654.09	0.00	6,654.09	0.00	S/L	1.00
31189		Testing Tank #1	6/30/86	425.25	0.00	0.00	425.25	0.00	425.25	0.00	S/L	1.00
31190		Meter Testing Tank # 4	6/30/86	689.26	0.00	0.00	689.26	0.00	689.26	0.00	S/L	1.00
31191		Ford Meter Repair Bench	6/30/86	1,452.80	0.00	0.00	1,452.80	0.00	1,452.80	0.00	S/L	1.00
31193		Portable Large Meter Tester	6/30/87	1,890.00	0.00	0.00	1,890.00	0.00	1,890.00	0.00	S/L	1.00
31218		Valve Locator Model 720 A	6/30/91	462.33	0.00	0.00	462.33	0.00	462.33	0.00	S/L	1.00
31219		Valve Locator - 720 A	6/30/91	462.33	0.00	0.00	462.33	0.00	462.33	0.00	S/L	1.00
31220		Valve Locator	6/30/91	462.33	0.00	0.00	462.33	0.00	462.33	0.00	S/L	1.00
31221		Tilton SA18 Pump	6/30/91	255.10	0.00	0.00	255.10	0.00	255.10	0.00	S/L	1.00
31222		Fire Hydrant Meter 3"	6/30/91	615.00	0.00	0.00	615.00	0.00	615.00	0.00	S/L	1.00
31223		Locator	6/30/91	1,760.55	0.00	0.00	1,760.55	0.00	1,760.55	0.00	S/L	1.00
31224		Rotary Broom	6/30/91	2,450.00	0.00	0.00	2,450.00	0.00	2,450.00	0.00	S/L	1.00
31225		Shoring Shield & Equip	6/30/91	5,993.60	0.00	0.00	5,993.60	0.00	5,993.60	0.00	S/L	1.00
31226		Hydraulic Pump	6/30/91	511.50	0.00	0.00	511.50	0.00	511.50	0.00	S/L	1.00
31227		Verticle Shores	6/30/91	1,671.00	0.00	0.00	1,671.00	0.00	1,671.00	0.00	S/L	1.00
31228		Locator - LS/800	6/30/91	1,760.55	0.00	0.00	1,760.55	0.00	1,760.55	0.00	S/L	1.00
1443		MAGNETIC DRILL/FIRE PLUG M	1/13/92	1,719.16	0.00	0.00	1,719.16	0.00	1,719.16	0.00	S/L	4.00
1391		HYDRANT METER	1/22/92	2,320.50	0.00	0.00	2,320.50	0.00	2,320.50	0.00	S/L	4.00
31232		Electric System Tester	6/30/92	1,274.00	0.00	0.00	1,274.00	0.00	1,274.00	0.00	S/L	1.00
1444		TOOL AND DIE SET	10/15/92	720.90	0.00	0.00	720.90	0.00	720.90	0.00	S/L	4.00
1331		LOCATORS	3/22/93	3,645.00	0.00	0.00	3,645.00	0.00	3,645.00	0.00	S/L	3.00
1394		COMPUTER	4/20/93	1,998.00	0.00	0.00	1,998.00	0.00	1,998.00	0.00	S/L	4.00
1335		STREET PLATES	5/18/93	1,859.77	0.00	0.00	1,859.77	0.00	1,859.77	0.00	S/L	3.00
1393		TOOLS	6/30/93	10,343.17	0.00	0.00	10,343.17	0.00	10,343.17	0.00	S/L	4.00
31234		Fan for Water Tank Office	6/30/93	309.99	0.00	0.00	309.99	0.00	309.99	0.00	S/L	1.00
31235		Goldar Valve Locator	6/30/93	393.01	0.00	0.00	393.01	0.00	393.01	0.00	S/L	1.00
31236		Goldar Valve Locator	6/30/93	393.01	0.00	0.00	393.01	0.00	393.01	0.00	S/L	1.00
1336		PLATE COMPACT	9/17/93	1,525.00	0.00	0.00	1,525.00	0.00	1,525.00	0.00	S/L	3.00
1337		2 ROCK DRILLS	9/17/93	1,892.00	0.00	0.00	1,892.00	0.00	1,892.00	0.00	S/L	3.00
1339		AIR SAW	10/20/93	862.00	0.00	0.00	862.00	0.00	862.00	0.00	S/L	3.00
1341		PRESSURE WASHER	12/01/93	2,069.74	0.00	0.00	2,069.74	0.00	2,069.74	0.00	S/L	3.00
1342		LOCATOR	1/18/94	1,350.00	0.00	0.00	1,350.00	0.00	1,350.00	0.00	S/L	3.00
1396		CALIBRATOR KIT	1/18/94	1,371.50	0.00	0.00	1,371.50	0.00	1,371.50	0.00	S/L	4.00
31237		Cordless Drill	6/30/94	210.72	0.00	0.00	210.72	0.00	210.72	0.00	S/L	1.00
31240		Pollard Pito Gauge & Diffuser	6/30/94	338.10	0.00	0.00	338.10	0.00	338.10	0.00	S/L	1.00

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 342-0001-000 (continued)												
31241		Coleman 8 HP Generator	6/30/94	542.84	0.00	0.00	542.84	0.00	542.84	0.00	S/L	1.00
1397		TV/VCR	8/02/94	439.95	0.00	0.00	439.95	0.00	439.95	0.00	S/L	4.00
1346		JACKS & SHORING	11/16/94	2,685.00	0.00	0.00	2,685.00	0.00	2,685.00	0.00	S/L	3.00
1347		(3) 486 DX2 & HP DESKJET	2/13/95	7,776.00	0.00	0.00	7,776.00	0.00	7,776.00	0.00	S/L	5.00
1350		PIPE THREADER	4/18/95	3,577.32	0.00	0.00	3,577.32	0.00	3,577.32	0.00	S/L	7.00
1351		TPOP TWIN POST LIFT	4/18/95	4,060.00	0.00	0.00	4,060.00	0.00	4,060.00	0.00	S/L	7.00
1352		(2) TSURUMI TRASH PUMPS	5/15/95	2,433.11	0.00	0.00	2,433.11	0.00	2,433.11	0.00	S/L	7.00
1353		(2) GAS SAWS	5/15/95	1,622.00	0.00	0.00	1,622.00	0.00	1,622.00	0.00	S/L	7.00
31245		Visual Read Gun	6/30/95	1,528.04	0.00	0.00	1,528.04	0.00	1,528.04	0.00	S/L	10.00
1354		ROCK DRILL	9/19/95	1,225.00	0.00	0.00	1,225.00	0.00	1,225.00	0.00	S/L	7.00
1355		90# BREAKER	9/19/95	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	7.00
1356		SHORING EQUIPMENT	10/16/95	7,175.00	0.00	0.00	7,175.00	0.00	7,175.00	0.00	S/L	7.00
1357		METER MASTER	10/17/95	5,680.00	0.00	0.00	5,680.00	0.00	5,680.00	0.00	S/L	7.00
1359		COPIER	5/21/96	4,575.00	0.00	0.00	4,575.00	0.00	4,575.00	0.00	S/L	7.00
1360		LOCATORS	12/17/96	5,085.00	0.00	0.00	5,085.00	0.00	5,085.00	0.00	S/L	7.00
1361		Pipe Saw	12/17/96	691.26	0.00	0.00	691.26	0.00	691.26	0.00	S/L	7.00
1362		ROCK DRILL	12/17/96	1,289.00	0.00	0.00	1,289.00	0.00	1,289.00	0.00	S/L	7.00
1364		Heater C.Cty Garage	2/18/97	1,947.00	0.00	0.00	1,947.00	0.00	1,947.00	0.00	S/L	3.00
1365		Shoring Equipment	2/18/97	8,062.60	0.00	0.00	8,062.60	0.00	8,062.60	0.00	S/L	4.00
1366		Street Plates	5/02/97	5,007.00	0.00	0.00	5,007.00	0.00	5,007.00	0.00	S/L	5.00
1367		Street Plates	7/10/97	1,350.00	0.00	0.00	1,350.00	0.00	1,350.00	0.00	S/L	5.00
1368		Tapping Machine	9/18/97	1,925.94	0.00	0.00	1,925.94	0.00	1,925.94	0.00	S/L	5.00
1371		Locator	10/28/97	6,576.00	0.00	0.00	6,576.00	0.00	6,576.00	0.00	S/L	5.00
1373		Hydraulic Hammer	12/01/97	15,625.95	0.00	0.00	15,625.95	0.00	15,625.95	0.00	S/L	5.00
1374		Safety Equipment	12/05/97	7,335.79	0.00	0.00	7,335.79	0.00	7,335.79	0.00	S/L	5.00
1375		Equipment 1998	6/30/98	24,674.83	0.00	0.00	24,674.83	0.00	24,674.83	0.00	S/L	5.00
31016		Street Plates	3/15/99	1,850.00	0.00	0.00	1,850.00	0.00	1,850.00	0.00	S/L	5.00
31015		Hooks & Chains	3/16/99	708.36	0.00	0.00	708.36	0.00	708.36	0.00	S/L	3.00
31017		Enhansed Monitor Scan Tool	8/20/99	1,195.00	0.00	0.00	1,195.00	0.00	1,195.00	0.00	S/L	5.00
31021		Cut off Saw	9/16/99	910.00	0.00	0.00	910.00	0.00	910.00	0.00	S/L	7.00
31018		Capital Line Item 54	10/08/99	5,926.50	0.00	0.00	5,926.50	0.00	5,926.50	0.00	S/L	20.00
5074		Air Spade Hand Tool	10/12/01	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	0.00	S/L	5.00
		342-0001-000		198,852.08	0.00c	0.00	198,852.08	0.00	198,852.08	0.00		

Group: 343-0001-000

4994		Aluminum valve key head	8/01/04	349.67	0.00	0.00	349.67	0.00	349.67	0.00	S/L	3.00
4995		Aluminum valve key head	8/01/04	349.67	0.00	0.00	349.67	0.00	349.67	0.00	S/L	3.00
4997		Aluminum tube handle	8/01/04	349.66	0.00	0.00	349.66	0.00	349.66	0.00	S/L	3.00
4986		Stihl cut-off saw	8/30/04	923.99	0.00	0.00	923.99	0.00	923.99	0.00	S/L	3.00
4998		Tapping machine	9/13/04	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	S/L	3.00
5958		LINE TRACE AND LOCATOR	3/18/05	2,088.82	0.00	0.00	2,088.82	0.00	2,088.82	0.00	S/L	5.00
5955		PIPE LOCATOR	6/27/05	2,970.00	0.00	0.00	2,970.00	0.00	2,970.00	0.00	S/L	3.00
5957		PIPE LOCATOR	6/27/05	2,970.00	0.00	0.00	2,970.00	0.00	2,970.00	0.00	S/L	3.00
5953		6"-8" WHEEL CUTTER	8/08/05	754.00	0.00	0.00	754.00	0.00	754.00	0.00	S/L	1.00
5954		4"-6" WHEEL CUTTER HINGED	8/08/05	1,892.00	0.00	0.00	1,892.00	0.00	1,892.00	0.00	S/L	3.00
5946		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50
5947		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 343-0001-000 (continued)												
5948		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50
5949		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50
5950		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50
5951		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50
5952		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	298.08	21.71	319.79	60.21	S/L	17.50
5943		POCKET PROREADER	9/26/05	1,806.07	0.00	0.00	1,806.07	0.00	1,806.07	0.00	S/L	5.00
5945		2" AKRON TEST BENCH	9/26/05	23,775.00	0.00	0.00	15,581.11	1,358.57	16,939.68	6,835.32	S/L	17.50
6028		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6029		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6030		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6031		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6032		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6033		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6034		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6035		10' aluminum panel	11/01/05	845.00	0.00	0.00	845.00	0.00	845.00	0.00	S/L	5.00
6036		Adjustable struts	11/01/05	280.00	0.00	0.00	280.00	0.00	280.00	0.00	S/L	5.00
6037		Adjustable struts	11/01/05	280.00	0.00	0.00	280.00	0.00	280.00	0.00	S/L	5.00
6038		Geophone and case	11/01/05	308.72	0.00	0.00	308.72	0.00	308.72	0.00	S/L	3.00
6039		Geophone and case	11/01/05	308.71	0.00	0.00	308.71	0.00	308.71	0.00	S/L	3.00
31319		5/8-1" Test Bench	12/01/05	19,964.00	0.00	0.00	14,996.77	1,140.80	16,137.57	3,826.43	S/L	17.50
6026		Stihl cut off saw	12/06/05	930.00	0.00	0.00	930.00	0.00	930.00	0.00	S/L	3.00
6027		Stihl cut off saw	12/06/05	930.00	0.00	0.00	930.00	0.00	930.00	0.00	S/L	3.00
6022		Magnetic locator	12/09/05	907.89	0.00	0.00	907.89	0.00	907.89	0.00	S/L	3.00
6023		Magnetic locator	12/09/05	907.89	0.00	0.00	907.89	0.00	907.89	0.00	S/L	3.00
6024		magnetic and cable locator	12/09/05	2,078.89	0.00	0.00	2,078.89	0.00	2,078.89	0.00	S/L	3.00
6025		Mini transmitter	12/09/05	349.88	0.00	0.00	349.88	0.00	349.88	0.00	S/L	3.00
31313		1" Honda Pump	12/09/05	559.90	0.00	0.00	559.90	0.00	559.90	0.00	S/L	3.00
6453		Water Pump 2" Koshin	1/18/06	659.75	0.00	0.00	659.75	0.00	659.75	0.00	S/L	3.00
6454		Water Pump 3" Koshin	1/18/06	759.76	0.00	0.00	759.76	0.00	759.76	0.00	S/L	3.00
6105		Coats 850 Wheel Balancer	6/26/06	3,782.35	0.00	0.00	3,782.35	0.00	3,782.35	0.00	S/L	10.00
6104		Tire Changer Coats 5040 - Auto Me	6/27/06	3,418.00	0.00	0.00	3,418.00	0.00	3,418.00	0.00	S/L	10.00
6141		Aluminum Shoring Unit	7/28/06	3,003.33	0.00	0.00	3,003.33	0.00	3,003.33	0.00	S/L	5.00
6142		Aluminum Shoring Unit	7/28/06	3,003.33	0.00	0.00	3,003.33	0.00	3,003.33	0.00	S/L	5.00
6143		Aluminum Shoring Unit	7/28/06	3,003.34	0.00	0.00	3,003.34	0.00	3,003.34	0.00	S/L	5.00
6132		Auto Pressure Washer Model 320x4	8/31/06	3,245.33	0.00	0.00	3,245.33	0.00	3,245.33	0.00	S/L	3.00
7215		Mr. Deburr Finishing Tub	2/01/07	4,225.00	0.00	0.00	4,225.00	0.00	4,225.00	0.00	S/L	5.00
7189		Magnetic Locator GA-52CX	5/04/07	685.14	0.00	0.00	685.14	0.00	685.14	0.00	S/L	3.00
7190		Magnetic Locator GA-52CX	5/04/07	685.14	0.00	0.00	685.14	0.00	685.14	0.00	S/L	3.00
7191		Magnetic Locator GA-52CX	5/04/07	685.13	0.00	0.00	685.13	0.00	685.13	0.00	S/L	3.00
7200		SRL Winch	5/24/07	5,905.28	0.00	0.00	5,905.28	0.00	5,905.28	0.00	S/L	5.00
7201		Winch TriPod	5/24/07	666.10	0.00	0.00	666.10	0.00	666.10	0.00	S/L	5.00
7223		Gas Clyinder Storage Cabinet HEC	8/20/07	798.53	0.00	0.00	460.11	45.63	505.74	292.79	S/L	17.50
7212		Genisys OTC Hand Held Monitor	8/22/07	1,995.95	0.00	0.00	1,995.95	0.00	1,995.95	0.00	S/L	5.00
31419		Orion Gas Monitor	12/04/07	1,479.38	0.00	0.00	1,479.38	0.00	1,479.38	0.00	S/L	5.00
7242		Shoring Vertical 1.5' Rails 1 Cyclin	12/31/07	387.39	0.00	0.00	387.39	0.00	387.39	0.00	S/L	5.00
7243		Shoring Vertical 1.5' Rails 1 Cyclin	12/31/07	387.39	0.00	0.00	387.39	0.00	387.39	0.00	S/L	5.00
7244		Shoring Vertical 1.5' Rails 1 cyclin	12/31/07	387.38	0.00	0.00	387.38	0.00	387.38	0.00	S/L	5.00
7245		Shoring Vertical 3.5' Rails 2 Cyclin	12/31/07	826.42	0.00	0.00	826.42	0.00	826.42	0.00	S/L	5.00
7246		Shoring 3.5' Rails 2 cyclinders	12/31/07	826.42	0.00	0.00	826.42	0.00	826.42	0.00	S/L	5.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 343-0001-000 (continued)												
7267		1cf Meter Tester Tank	1/31/08	1,005.29	0.00	0.00	540.98	57.45	598.43	406.86	S/L	17.50
7268		10cf Meter Test Tank	1/31/08	6,609.21	0.00	0.00	3,556.39	377.67	3,934.06	2,675.15	S/L	17.50
7319		Hydrant Pressure Recorder - HPR-3	5/21/08	2,028.70	0.00	0.00	1,053.02	115.93	1,168.95	859.75	S/L	17.50
7441		Hydro Guard Flushing Device 3 Lon	12/04/08	3,246.49	0.00	0.00	3,246.49	0.00	3,246.49	0.00	S/L	5.00
7442		Hydro Guard Flushing Devie	12/04/08	3,246.49	0.00	0.00	3,246.49	0.00	3,246.49	0.00	S/L	5.00
7443		HG3 Hand Held Programmer	12/04/08	236.27	0.00	0.00	236.27	0.00	236.27	0.00	S/L	5.00
7452		10" Cast Iron Pipe Tongs	12/18/08	1,372.96	0.00	0.00	666.83	78.45	745.28	627.68	S/L	17.50
7453		16" Cast Iron Pipe Tongs	12/18/08	1,696.01	0.00	0.00	823.74	96.91	920.65	775.36	S/L	17.50
7454		20" Cast Iron Pipe Tongs	12/18/08	2,071.87	0.00	0.00	1,006.32	118.39	1,124.71	947.16	S/L	17.50
7458		Snow Plow	1/16/09	4,200.00	0.00	0.00	4,200.00	0.00	4,200.00	0.00	S/L	5.00
7477		Gemini Truck Lift GR-30	2/20/09	16,668.00	0.00	0.00	9,260.00	1,111.20	10,371.20	6,296.80	S/L	15.00
7513		Rails LED Lighting Sytem	4/03/09	961.79	0.00	0.00	961.79	0.00	961.79	0.00	S/L	5.00
7514		Rails LED Lighting System	4/03/09	961.79	0.00	0.00	961.79	0.00	961.79	0.00	S/L	5.00
7515		Rails LED Lighting System	4/03/09	961.78	0.00	0.00	961.78	0.00	961.78	0.00	S/L	5.00
7516		Rails LED Lighting System	4/03/09	961.78	0.00	0.00	961.78	0.00	961.78	0.00	S/L	5.00
7518		Welder Millermatic 252	4/22/09	2,025.07	0.00	0.00	2,025.07	0.00	2,025.07	0.00	S/L	5.00
7497		Light Racks for Main Breaks	8/03/09	621.57	0.00	0.00	621.57	0.00	621.57	0.00	S/L	5.00
7498		Light Rack for Main Breaks	8/03/09	621.58	0.00	0.00	621.58	0.00	621.58	0.00	S/L	5.00
7499		Light Rack for Main Breaks	8/03/09	621.58	0.00	0.00	621.58	0.00	621.58	0.00	S/L	5.00
7525		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7526		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7666		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7667		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7668		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7669		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7670		Magnetic Locator	10/22/09	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	5.00
7527		Genie Light Tower 4000 watts Dies	11/06/09	8,065.20	0.00	0.00	8,065.20	0.00	8,065.20	0.00	S/L	5.00
7673		Grundomat Mole Piecering Unit	12/03/09	3,285.46	0.00	0.00	3,285.46	0.00	3,285.46	0.00	S/L	5.00
7725		Blackflow Test Kit	2/12/10	795.47	0.00	0.00	795.47	0.00	795.47	0.00	S/L	5.00
7768		Stihl 16" Cutall Saw	8/15/10	1,064.00	0.00	0.00	1,064.00	0.00	1,064.00	0.00	S/L	3.00
7739		Stihl 14" Cutall Saw	8/16/10	998.00	0.00	0.00	998.00	0.00	998.00	0.00	S/L	3.00
7746		Metal Locator	8/16/10	694.12	0.00	0.00	694.12	0.00	694.12	0.00	S/L	3.00
7747		Metal Locator	8/16/10	694.12	0.00	0.00	694.12	0.00	694.12	0.00	S/L	3.00
7748		Metal Locator	8/16/10	694.12	0.00	0.00	694.12	0.00	694.12	0.00	S/L	3.00
7754		Honda 3" Water Pump	8/16/10	455.00	0.00	0.00	455.00	0.00	455.00	0.00	S/L	3.00
7755		Honda 3" Water Pump	8/16/10	455.00	0.00	0.00	455.00	0.00	455.00	0.00	S/L	3.00
7756		Honda 2" Centrifugal Water Pump	8/16/10	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	3.00
7757		Honda 2" Centrifugal Water Pump	8/16/10	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	3.00
7759		Honda 2" Centrifugal Water Pump	8/16/10	365.00	0.00	0.00	365.00	0.00	365.00	0.00	S/L	3.00
7761		Honda 1" Water Pump	8/16/10	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	3.00
7763		Honda 1" Water Pump	8/16/10	285.00	0.00	0.00	285.00	0.00	285.00	0.00	S/L	3.00
7765		Stihl 14" Cutall Saw	8/16/10	998.00	0.00	0.00	998.00	0.00	998.00	0.00	S/L	3.00
7772		Tap Machine B101	8/16/10	3,173.33	0.00	0.00	3,173.33	0.00	3,173.33	0.00	S/L	3.00
7773		Tap Machine B101	8/16/10	3,173.33	0.00	0.00	3,173.33	0.00	3,173.33	0.00	S/L	3.00
7774		Tap Machine B101	8/16/10	3,173.33	0.00	0.00	3,173.33	0.00	3,173.33	0.00	S/L	3.00
7749		Metro Teck Line Locator 9860DLX	9/02/10	3,265.00	0.00	0.00	3,265.00	0.00	3,265.00	0.00	S/L	3.00
7750		Metro Teck Line Locator 9860BLX	9/02/10	3,265.00	0.00	0.00	3,265.00	0.00	3,265.00	0.00	S/L	3.00
7751		Metro Teck Line Locator 9860DLX	9/02/10	3,265.00	0.00	0.00	3,265.00	0.00	3,265.00	0.00	S/L	3.00
7769		Metal Locator	9/09/10	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	3.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 343-0001-000 (continued)												
7770		Metal Locator	9/09/10	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	3.00
7771		Metal Locator	9/09/10	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	3.00
7804		Magnetic Locator GA-52CX Schon:	10/07/10	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	3.00
7805		Magnetic Locator GA-52CX Schon:	10/07/10	694.63	0.00	0.00	694.63	0.00	694.63	0.00	S/L	3.00
7806		Metrotech Line Locator 9860 XT	10/14/10	3,265.00	0.00	0.00	3,265.00	0.00	3,265.00	0.00	S/L	5.00
7910		Kupferle Flushing Device	10/21/10	2,246.00	0.00	0.00	2,246.00	0.00	2,246.00	0.00	S/L	5.00
7911		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	1,497.33	224.60	1,721.93	524.07	S/L	10.00
7912		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	1,497.33	224.60	1,721.93	524.07	S/L	10.00
7913		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	1,497.33	224.60	1,721.93	524.07	S/L	10.00
7914		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	1,497.33	224.60	1,721.93	524.07	S/L	10.00
7918		Traffic Signs & Accessories	12/02/10	7,675.55	0.00	0.00	7,675.55	0.00	7,675.55	0.00	S/L	5.00
7919		Sandblast Cabinet	12/30/10	5,040.61	0.00	0.00	5,040.61	0.00	5,040.61	0.00	S/L	5.00
7953		14" Stihl Cutall Saw	5/25/11	1,025.00	0.00	0.00	1,025.00	0.00	1,025.00	0.00	S/L	1.00
7954		14" Stihl CutAll Saw	5/25/11	1,025.00	0.00	0.00	1,025.00	0.00	1,025.00	0.00	S/L	1.00
7956		16" Stihl CutAll Saw	5/25/11	1,105.00	0.00	0.00	1,105.00	0.00	1,105.00	0.00	S/L	1.00
7957		16" Stihl CutAll Saw	5/25/11	1,105.00	0.00	0.00	1,105.00	0.00	1,105.00	0.00	S/L	1.00
7958		16" Stihl SawAll	5/25/11	1,105.00	0.00	0.00	1,105.00	0.00	1,105.00	0.00	S/L	1.00
7959		20" Chain Saw	5/25/11	287.00	0.00	0.00	287.00	0.00	287.00	0.00	S/L	1.00
7960		16" Chain Saw	5/25/11	287.00	0.00	0.00	287.00	0.00	287.00	0.00	S/L	1.00
7752		2" Honda Water Pump	7/21/11	530.00	0.00	0.00	530.00	0.00	530.00	0.00	S/L	1.00
70		Confined Space Eq	9/01/11	7,365.12	0.00	0.00	7,365.12	0.00	7,365.12	0.00	S/L	5.00
8638		Power Clamp for Concrete Excavatt	10/27/11	1,632.42	0.00	0.00	1,632.42	0.00	1,632.42	0.00	S/L	5.00
71		Electrical Protection Eq	12/31/11	9,425.47	0.00	0.00	9,425.47	0.00	9,425.47	0.00	S/L	5.00
9007		Concrete Saw Water Tank-880PG-2	2/09/12	2,925.00	0.00	0.00	2,925.00	0.00	2,925.00	0.00	S/L	5.00
9001		Stihl 14" Cutting Saw	2/16/12	974.95	0.00	0.00	974.95	0.00	974.95	0.00	S/L	1.00
9005		Sthil 14" Cutting Saw	2/16/12	974.95	0.00	0.00	974.95	0.00	974.95	0.00	S/L	1.00
9003		Stihl 14" Cutting Saw	2/26/12	974.95	0.00	0.00	974.95	0.00	974.95	0.00	S/L	1.00
9004		Stihl 14" Cutting Saw	2/26/12	974.95	0.00	0.00	974.95	0.00	974.95	0.00	S/L	1.00
9292		Geophones P512 w/case	3/02/12	330.16	0.00	0.00	330.16	0.00	330.16	0.00	S/L	3.00
9293		Geophone P512 w/case	3/02/12	330.16	0.00	0.00	330.16	0.00	330.16	0.00	S/L	3.00
9294		Geophone P512 w/case	3/02/12	330.16	0.00	0.00	330.16	0.00	330.16	0.00	S/L	3.00
9295		Geophone P512 w/case	3/02/12	330.14	0.00	0.00	330.14	0.00	330.14	0.00	S/L	3.00
9021		Ferromagnetic Metal locator	3/09/12	740.00	0.00	0.00	740.00	0.00	740.00	0.00	S/L	5.00
9022		Ferromagnetic Metal Locator	3/09/12	740.00	0.00	0.00	740.00	0.00	740.00	0.00	S/L	5.00
9027		16" Steel Pipe Tong	3/22/12	2,129.00	0.00	0.00	2,129.00	0.00	2,129.00	0.00	S/L	5.00
9031		2" Honda Water Pump	3/29/12	476.75	0.00	0.00	476.75	0.00	476.75	0.00	S/L	1.00
9032		2" Honda Water Pump	3/29/12	476.75	0.00	0.00	476.75	0.00	476.75	0.00	S/L	1.00
9033		2" Honda Water Pump	3/29/12	476.75	0.00	0.00	476.75	0.00	476.75	0.00	S/L	1.00
9034		2" Honda Water Pump	3/29/12	476.75	0.00	0.00	476.75	0.00	476.75	0.00	S/L	1.00
9029		Metrotech 9800 Line Locator	4/04/12	3,867.00	0.00	0.00	3,867.00	0.00	3,867.00	0.00	S/L	3.00
9002		Sthil 14" Cutting Saw	6/16/12	974.95	0.00	0.00	974.95	0.00	974.95	0.00	S/L	1.00
9054		Vermeer Piercing Tool	9/20/12	3,377.00	0.00	0.00	3,208.15	168.85	3,377.00	0.00	S/L	5.00
9055		Tamco Air Hammer	10/04/12	1,604.95	0.00	0.00	1,524.71	80.24	1,604.95	0.00	S/L	5.00
9056		Tamco Air Spade	10/04/12	923.35	0.00	0.00	877.19	46.16	923.35	0.00	S/L	5.00
9049		Ingersoll-Rand Air Compressor 80 (	12/27/12	2,430.00	0.00	0.00	1,093.50	243.00	1,336.50	1,093.50	S/L	10.00
9050		Pressure Recorder HPR	12/31/12	1,665.02	0.00	0.00	374.63	83.25	457.88	1,207.14	S/L	20.00
9058		Pressure Recorder HPR	12/31/12	1,574.62	0.00	0.00	354.29	78.73	433.02	1,141.60	S/L	20.00
31569		Fire Hose Thread	1/04/13	3,149.23	0.00	0.00	2,834.32	314.91	3,149.23	0.00	S/L	5.00
9296		Pipehorn MD480 Pipe Locator	3/21/13	1,314.75	0.00	0.00	1,117.54	197.21	1,314.75	0.00	S/L	5.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 343-0001-000 (continued)												
9297		Pipehorn MD480 Pipe Locator	3/21/13	1,314.75	0.00	0.00	1,117.54	197.21	1,314.75	0.00	S/L	5.00
31570		Drill	7/08/13	290.99	0.00	0.00	290.99	0.00	290.99	0.00	S/L	3.00
9724		Line Locator VM9800	9/27/13	3,880.23	0.00	0.00	3,880.23	0.00	3,880.23	0.00	S/L	3.00
9725		Line Locator VM9800	9/27/13	3,880.22	0.00	0.00	3,880.22	0.00	3,880.22	0.00	S/L	3.00
31571		Build a Box Trailer Shoring Panels	10/02/13	4,710.70	0.00	0.00	3,533.03	942.14	4,475.17	235.53	S/L	5.00
9729		Ferromagnetic Metal Locator	11/07/13	725.00	0.00	0.00	725.00	0.00	725.00	0.00	S/L	3.00
9730		Ferromagnetic Metal Locator	11/07/13	725.00	0.00	0.00	725.00	0.00	725.00	0.00	S/L	3.00
9731		Ferromagnetic Metal Locator	11/07/13	725.00	0.00	0.00	725.00	0.00	725.00	0.00	S/L	3.00
31590		Build a Box Trailer Shoring Equipm	2/13/14	4,470.00	0.00	0.00	1,909.07	558.75	2,467.82	2,002.18	S/L	8.00
9768		Genisys OTC Model 561301 Engine	5/16/14	3,220.00	0.00	0.00	567.33	184.00	751.33	2,468.67	S/L	17.50
9760		McLaughan G2 Pipelocator	5/21/14	3,590.00	0.00	0.00	632.52	205.14	837.66	2,752.34	S/L	17.50
9761		McLaughan G2 Pipe Locator	5/21/14	3,590.00	0.00	0.00	632.52	205.14	837.66	2,752.34	S/L	17.50
9958		Positest Dry Film Gauge	12/10/14	709.15	0.00	0.00	104.68	40.52	145.20	563.95	S/L	17.50
9981		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9982		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9983		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9984		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9985		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9986		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9987		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9988		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9990		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9991		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9992		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9993		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9994		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9995		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9996		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9997		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	857.15	342.86	1,200.01	4,799.99	S/L	17.50
9964		VLOC 9800 Line Locator	1/19/15	3,471.04	0.00	0.00	479.34	198.35	677.69	2,793.35	S/L	17.50
9965		VLOC 9800 Line Locator	1/19/15	3,471.03	0.00	0.00	479.33	198.34	677.67	2,793.36	S/L	17.50
9966		VLOC 9800 Line Locator	1/19/15	3,471.03	0.00	0.00	479.33	198.34	677.67	2,793.36	S/L	17.50
10005		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10006		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10007		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10008		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10009		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10010		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10011		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	83.60	35.83	119.43	507.57	S/L	17.50
10012		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10013		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10014		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10015		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10016		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10017		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10018		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	50.13	21.49	71.62	304.38	S/L	17.50
10019		Air Spade	2/19/15	904.75	0.00	0.00	120.63	51.70	172.33	732.42	S/L	17.50
10020		Clay Digger	2/19/15	904.75	0.00	0.00	120.63	51.70	172.33	732.42	S/L	17.50
10021		Rock Drill	2/19/15	1,626.95	0.00	0.00	216.92	92.97	309.89	1,317.06	S/L	17.50

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 343-0001-000 (continued)												
10022		Rock Drill	2/19/15	1,626.95	0.00	0.00	216.92	92.97	309.89	1,317.06	S/L	17.50
9771		Piercing Tool for Vehicle 258	6/30/15	3,348.49	0.00	0.00	382.68	191.34	574.02	2,774.47	S/L	17.50
9772		Piercing Tool for Vehicle 269	6/30/15	3,348.49	0.00	0.00	382.68	191.34	574.02	2,774.47	S/L	17.50
10054		Metal Dectors	9/22/15	789.00	0.00	0.00	78.90	45.09	123.99	665.01	S/L	17.50
10055		Metal Dectors	9/22/15	789.00	0.00	0.00	78.90	45.09	123.99	665.01	S/L	17.50
10056		Metal Dectors	9/22/15	789.00	0.00	0.00	78.90	45.09	123.99	665.01	S/L	17.50
10297		Ingersol Rand Air Compressor	10/27/15	2,495.00	0.00	0.00	277.22	166.33	443.55	2,051.45	S/L	15.00
10274		Centrifugal Pump Clearwell Sample	12/11/15	1,151.10	0.00	0.00	607.52	383.70	991.22	159.88	S/L	3.00
10294		Altair Gas Monitor	1/15/16	1,842.20	0.00	0.00	157.90	105.27	263.17	1,579.03	S/L	17.50
10295		Altair Gas Monitor	1/15/16	1,842.20	0.00	0.00	157.90	105.27	263.17	1,579.03	S/L	17.50
10276		Centrifugal Pump	3/03/16	1,346.32	0.00	0.00	102.58	76.93	179.51	1,166.81	S/L	17.50
10330		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10331		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10332		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10333		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10334		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10335		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10336		Cutall Saw	6/15/16	1,095.00	0.00	0.00	67.79	62.57	130.36	964.64	S/L	17.50
10401		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	102.84	145.04	247.88	2,290.30	S/L	17.50
10402		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	102.84	145.04	247.88	2,290.30	S/L	17.50
10403		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	85.02	145.04	230.06	2,308.12	S/L	17.50
10404		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	102.84	145.04	247.88	2,290.30	S/L	17.50
10405		Shoring Equipment	10/12/16	2,538.17	0.00	0.00	102.84	145.04	247.88	2,290.29	S/L	17.50
10406		Shoring Equipment	10/12/16	2,538.17	0.00	0.00	102.84	145.04	247.88	2,290.29	S/L	17.50
10407		Shoring Equipment	10/12/16	2,538.16	0.00	0.00	102.84	145.04	247.88	2,290.28	S/L	17.50
10408		Shoring Equipment	10/12/16	2,538.16	0.00	0.00	102.84	145.04	247.88	2,290.28	S/L	17.50
10417		Remote Area Lighting	10/18/16	616.47	0.00	0.00	23.48	35.23	58.71	557.76	S/L	17.50
10418		Remote Area Lighting	10/18/16	616.47	0.00	0.00	23.48	35.23	58.71	557.76	S/L	17.50
10419		Remote Area Lighting	10/18/16	616.47	0.00	0.00	23.48	35.23	58.71	557.76	S/L	17.50
10420		Remote Area Lighting	10/18/16	616.48	0.00	0.00	23.48	35.23	58.71	557.77	S/L	17.50
10415		Cutall Saw in Meter Shop	10/20/16	1,189.95	0.00	0.00	45.33	68.00	113.33	1,076.62	S/L	17.50
10412		T-2 SureTrac Shoring Trailer	10/21/16	3,450.00	0.00	0.00	131.43	197.14	328.57	3,121.43	S/L	17.50
10410		Schonstedt Locator	11/16/16	870.00	0.00	0.00	29.00	49.71	78.71	791.29	S/L	17.50
10422		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	45.94	183.77	229.71	2,986.29	S/L	17.50
10423		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	45.94	183.77	229.71	2,986.29	S/L	17.50
10424		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	45.94	183.77	229.71	2,986.29	S/L	17.50
10425		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	45.94	183.77	229.71	2,986.29	S/L	17.50
10426		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	45.94	183.77	229.71	2,986.29	S/L	17.50
10434		D-5 Tap Machine	6/15/17	2,330.00	0.00	0.00	11.10	133.14	144.24	2,185.76	S/L	17.50
10445		Arrow Board	8/07/17	3,800.00	0.00c	0.00	90.48	199.05	289.53	3,510.47	S/L	17.50
10451		Pelican Smartshore Shoring Equipm	10/05/17	7,650.00	0.00c	0.00	109.29	327.86	437.15	7,212.85	S/L	17.50
10452		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00c	0.00	6.46	25.83	32.29	645.71	S/L	17.50
10453		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00c	0.00	6.46	25.83	32.29	645.71	S/L	17.50
10454		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00c	0.00	6.46	25.83	32.29	645.71	S/L	17.50
10455		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00c	0.00	6.46	25.83	32.29	645.71	S/L	17.50
10456		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00c	0.00	6.46	25.83	32.29	645.71	S/L	17.50
10457		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00c	0.00	6.46	25.83	32.29	645.71	S/L	17.50
10467		Line Locator	1/04/18	3,632.74	0.00c	0.00	0.00	103.79	103.79	3,528.95	S/L	17.50
10488		Hot Shot Thawing Kit	2/14/18	1,099.00	0.00c	0.00	0.00	26.17	26.17	1,072.83	S/L	17.50

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 343-0001-000 (continued)												
10490		SmartShore Shoring Equip	2/14/18	7,650.00	0.00c	0.00	0.00	182.14	182.14	7,467.86	S/L	17.50
10491		SmartShore Shoring Equip	2/14/18	7,650.00	0.00c	0.00	0.00	182.14	182.14	7,467.86	S/L	17.50
10489		Pulse Jet De-Icer	2/15/18	2,744.22	0.00c	0.00	0.00	65.34	65.34	2,678.88	S/L	17.50
10495		Line Locator	2/21/18	831.17	0.00c	0.00	0.00	15.83	15.83	815.34	S/L	17.50
10127		Alignment Tool	5/07/18	5,345.80	0.00c	0.00	0.00	50.91	50.91	5,294.89	S/L	17.50
				343-0001-000	0.00c	0.00	306,131.68	21,637.72	327,769.40	241,675.42		
Group: 344-0001-000												
5937		ION CHROMATOGRAPH SYSTE	4/25/05	24,111.00	0.00	0.00	24,111.00	0.00	24,111.00	0.00	S/L	5.00
5939		STATICMASTER BRUSH	5/09/05	29.45	0.00	0.00	29.45	0.00	29.45	0.00	S/L	1.00
5938		SERVICE AGREEMENT FOR ION	6/06/05	2,749.92	0.00	0.00	2,749.92	0.00	2,749.92	0.00	S/L	1.00
31317		Balance-Lab Balance Room	7/01/05	1,985.94	0.00	0.00	1,985.94	0.00	1,985.94	0.00	S/L	5.00
6040		Gas chromatograph	12/01/05	31,724.00	0.00	0.00	31,724.00	0.00	31,724.00	0.00	S/L	3.00
6244		Manitowoc Ice Machine	8/28/06	3,325.29	0.00	0.00	3,325.29	0.00	3,325.29	0.00	S/L	5.00
6127		Pocket Chlorinmenters 59	8/30/06	357.41	0.00	0.00	357.41	0.00	357.41	0.00	S/L	3.00
6128		Pocket Chlorimeter	8/30/06	357.41	0.00	0.00	357.41	0.00	357.41	0.00	S/L	3.00
6129		Sension 4 PH Meter 40t	8/30/06	893.27	0.00	0.00	893.27	0.00	893.27	0.00	S/L	3.00
6126		Pocket Chlorimeter 59	9/05/06	357.41	0.00	0.00	357.41	0.00	357.41	0.00	S/L	3.00
31379		Benchtop PH Electro	10/18/06	195.21	0.00	0.00	195.21	0.00	195.21	0.00	S/L	7.00
7352		Ceramic Magnetic Stirr	1/31/08	282.00	0.00	0.00	282.00	0.00	282.00	0.00	S/L	5.00
7353		pH/ISE Benchtop Meter	1/31/08	899.32	0.00	0.00	899.32	0.00	899.32	0.00	S/L	5.00
7358		Ceramic Magnetic Stirrer	1/31/08	282.00	0.00	0.00	282.00	0.00	282.00	0.00	S/L	5.00
7273		TOC Fusion UV Analyzer	3/24/08	18,748.01	0.00	0.00	17,341.90	1,406.11	18,748.01	0.00	S/L	10.00
31437		Orion Fluoride Probe	8/01/08	751.44	0.00	0.00	670.00	75.14	745.14	6.30	S/L	10.00
7351		Ceramic Magnetic Stirrer	10/31/08	282.00	0.00	0.00	282.00	0.00	282.00	0.00	S/L	5.00
7355		pH/ISE Benchtop Meter	10/31/08	899.31	0.00	0.00	899.31	0.00	899.31	0.00	S/L	5.00
7356		pH/ISE Benchtop Meter	10/31/08	899.32	0.00	0.00	899.32	0.00	899.32	0.00	S/L	5.00
7357		Ceramic Magnetic Stirrer	10/31/08	282.00	0.00	0.00	282.00	0.00	282.00	0.00	S/L	5.00
7350		Turbidimeter	11/13/08	1,760.00	0.00	0.00	1,760.00	0.00	1,760.00	0.00	S/L	5.00
7254		Turbidimeter	11/19/08	1,760.00	0.00	0.00	1,760.00	0.00	1,760.00	0.00	S/L	5.00
7436		Sealer for Inqubator WQTS2X	8/21/09	3,544.51	0.00	0.00	2,776.53	354.45	3,130.98	413.53	S/L	10.00
31470		Magnetic top Stirrers (3)	9/01/09	885.00	0.00	0.00	885.00	0.00	885.00	0.00	S/L	5.00
31471		Chlorimeters (3)	9/01/09	1,101.00	0.00	0.00	1,101.00	0.00	1,101.00	0.00	S/L	5.00
31472		Turbidimeter	9/01/09	1,831.00	0.00	0.00	1,831.00	0.00	1,831.00	0.00	S/L	5.00
31473		Stirrer 6 pad programmable	9/01/09	2,719.00	0.00	0.00	2,719.00	0.00	2,719.00	0.00	S/L	5.00
31474		Stirrer 4 pad programmable	9/01/09	2,499.95	0.00	0.00	2,499.95	0.00	2,499.95	0.00	S/L	5.00
31475		Sension 4 115V	9/01/09	897.00	0.00	0.00	897.00	0.00	897.00	0.00	S/L	5.00
7576		Isotemp Incubator WJ Micro Lab	9/10/09	4,139.16	0.00	0.00	4,139.16	0.00	4,139.16	0.00	S/L	5.00
7619		Orion Fluoride Probe	2/10/10	789.93	0.00	0.00	789.93	0.00	789.93	0.00	S/L	5.00
7618		Sterlizer Fixed 121C	3/05/10	9,011.45	0.00	0.00	9,011.45	0.00	9,011.45	0.00	S/L	5.00
7735		Refrigerator - Tomas Scientific Lab	3/18/10	3,546.29	0.00	0.00	3,546.29	0.00	3,546.29	0.00	S/L	5.00
7647		Pure Water Deionization Unit	8/23/10	14,606.79	0.00	0.00	14,606.79	0.00	14,606.79	0.00	S/L	5.00
7820		Blanket Tracker	10/21/10	2,700.00	0.00	0.00	2,700.00	0.00	2,700.00	0.00	S/L	5.00
7964		Turbidimeter Lab	10/01/11	1,992.00	0.00	0.00	1,992.00	0.00	1,992.00	0.00	S/L	2.00
7965		Lab Turbidimeter	10/01/11	1,992.00	0.00	0.00	1,992.00	0.00	1,992.00	0.00	S/L	2.00
7966		pH Electrode Gel Filled 5-pin	10/01/11	172.00	0.00	0.00	172.00	0.00	172.00	0.00	S/L	1.00
7967		pH Electrode Gel Filled 5-pin	10/01/11	172.00	0.00	0.00	172.00	0.00	172.00	0.00	S/L	1.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 344-0001-000 (continued)												
7968		Chlorine Meter	10/01/11	802.95	0.00	0.00	802.95	0.00	802.95	0.00	S/L	1.00
7832		Chlorine Analyzer CL17	10/13/11	3,257.88	0.00	0.00	3,257.88	0.00	3,257.88	0.00	S/L	5.00
7833		Chlorine Analyzer CL17	10/13/11	3,257.88	0.00	0.00	3,257.88	0.00	3,257.88	0.00	S/L	5.00
7834		Chlorine Analyzer CL17	10/13/11	3,257.88	0.00	0.00	3,257.88	0.00	3,257.88	0.00	S/L	5.00
7835		Turbidimeter & Sensor	10/13/11	3,990.24	0.00	0.00	3,990.24	0.00	3,990.24	0.00	S/L	5.00
7836		Turbidimeter & Sensor	10/13/11	3,990.24	0.00	0.00	3,990.24	0.00	3,990.24	0.00	S/L	5.00
7962		Programmable Lab Stir	10/27/11	2,809.00	0.00	0.00	2,809.00	0.00	2,809.00	0.00	S/L	3.00
7843		Magnetrol Level Indicators	12/09/11	2,778.53	0.00	0.00	2,778.53	0.00	2,778.53	0.00	S/L	5.00
7844		Echotel Non-Contact Transmitter	12/09/11	2,778.52	0.00	0.00	2,778.52	0.00	2,778.52	0.00	S/L	5.00
7845		Pulsar Ultra Twin Integrator	12/09/11	1,905.86	0.00	0.00	1,905.86	0.00	1,905.86	0.00	S/L	5.00
7841		Siemens Hydorranger Level Indicat	12/15/11	1,564.62	0.00	0.00	1,564.62	0.00	1,564.62	0.00	S/L	5.00
7842		Seimens Hydorranger Level Indicat	12/15/11	1,564.61	0.00	0.00	1,564.61	0.00	1,564.61	0.00	S/L	5.00
7972		Stratum PTC Sampler	3/09/12	15,498.10	0.00	0.00	8,265.66	1,549.81	9,815.47	5,682.63	S/L	10.00
9517		AANALYST 400 - Perkin Elmer	7/17/13	18,981.85	0.00	0.00	7,434.57	1,898.19	9,332.76	9,649.09	S/L	10.00
9519		EXO Multi-Parameter Sonde	11/01/13	5,799.04	0.00	0.00	4,252.63	1,159.81	5,412.44	386.60	S/L	5.00
9518		Exo Hand Held Unit	11/07/13	2,800.00	0.00	0.00	2,053.33	560.00	2,613.33	186.67	S/L	5.00
9520		Exo Total Algae Sensor	11/07/13	3,315.00	0.00	0.00	3,315.00	0.00	3,315.00	0.00	S/L	2.00
9521		Exo Turbidity Sensor	11/07/13	1,760.00	0.00	0.00	1,760.00	0.00	1,760.00	0.00	S/L	2.00
9524		Isotemp Incubator WJ C)2	11/07/13	4,186.76	0.00	0.00	1,535.16	418.68	1,953.84	2,232.92	S/L	10.00
9743		ICPMS Machine	11/25/13	10,605.00	0.00	0.00	1,884.65	530.25	2,414.90	8,190.10	S/L	20.00
7978		Fluoride Electrode	12/31/13	846.74	0.00	0.00	592.72	169.35	762.07	84.67	S/L	5.00
7979		Fluoride Electrode	12/31/13	846.73	0.00	0.00	592.72	169.35	762.07	84.66	S/L	5.00
7980		Turbidimeter NTU 2100N	12/31/13	2,140.10	0.00	0.00	1,498.07	428.02	1,926.09	214.01	S/L	5.00
7981		Turbidimeter NTU 2100 N	12/31/13	2,140.10	0.00	0.00	1,498.07	428.02	1,926.09	214.01	S/L	5.00
7982		Lab Stirrer Programmable	12/31/13	3,250.75	0.00	0.00	2,275.53	650.15	2,925.68	325.07	S/L	5.00
9526		Computer for ICPMS	1/16/14	7,076.76	0.00	0.00	4,835.79	1,415.35	6,251.14	825.62	S/L	5.00
9527		ICPMS & Autosampler	1/16/14	114,373.48	0.00	0.00	13,025.87	3,812.45	16,838.32	97,535.16	S/L	30.00
9977		THM-100 System Analyzer	2/17/14	64,950.00	0.00	0.00	7,216.67	2,165.00	9,381.67	55,568.33	S/L	30.00
9525		Autosampler for AA	3/20/14	9,869.83	0.00	0.00	4,009.62	1,233.73	5,243.35	4,626.48	S/L	8.00
9951		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	467.81	181.09	648.90	799.78	S/L	8.00
9952		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	467.81	181.09	648.90	799.78	S/L	8.00
9953		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	533.87	206.66	740.53	708.15	S/L	7.01
9954		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	467.81	181.09	648.90	799.78	S/L	8.00
9955		IntelliCAL Flouride Electrode (ISE)	12/04/14	748.68	0.00	0.00	241.77	93.59	335.36	413.32	S/L	8.00
9956		IntelliCAL Flouride Electrode (ISE)	12/04/14	748.68	0.00	0.00	241.77	93.59	335.36	413.32	S/L	8.00
9957		IntelliCAL Flouride Electrode (ISE)	12/04/14	748.63	0.00	0.00	241.75	93.58	335.33	413.30	S/L	8.00
9774		Trilogy Laboratory Fluorometer	2/18/15	9,257.75	0.00	0.00	2,700.18	1,157.22	3,857.40	5,400.35	S/L	8.00
8991		LIMS Server GCMS Autosampler	4/17/15	8,977.31	0.00	0.00	3,890.16	1,795.46	5,685.62	3,291.69	S/L	5.00
9773		Spectrophotometer	7/17/15	4,295.85	0.00	0.00	1,029.21	536.98	1,566.19	2,729.66	S/L	8.00
9779		Gas Chromatograph	9/15/15	20,287.82	0.00	0.00	3,719.43	2,028.78	5,748.21	14,539.61	S/L	10.00
9840		Coliform Bath	3/11/16	2,347.21	0.00	0.00	391.20	293.40	684.60	1,662.61	S/L	8.00
9841		Discrete Analyzer	4/18/16	49,415.00	0.00	0.00	7,206.36	6,176.88	13,383.24	36,031.76	S/L	8.00
9864		Spectrophotometer DR 6000	7/06/16	9,722.63	0.00	0.00	1,215.32	1,215.33	2,430.65	7,291.98	S/L	8.00
9892		Centurion Water Purge & Trap Aut	8/03/17	19,250.00	0.00c	0.00	445.60	980.32	1,425.92	17,824.08	S/L	18.00
9893		Analytical Balance	8/23/17	4,026.12	0.00c	0.00	74.56	186.39	260.95	3,765.17	S/L	18.00
9865		Spectrophotometer	9/27/17	9,241.69	0.00c	0.00	128.36	385.07	513.43	8,728.26	S/L	18.00
10471		EST Encon Evolution	10/05/17	16,058.60	0.00c	0.00	223.04	669.11	892.15	15,166.45	S/L	18.00
10469		Muffle Furnace	10/24/17	6,131.84	0.00c	0.00	56.78	227.11	283.89	5,847.95	S/L	18.00
10470		Miele Dishwasher	10/25/17	12,011.50	0.00c	0.00	111.22	444.87	556.09	11,455.41	S/L	18.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 344-0001-000 (continued)												
10468		Fischer PH Meter	11/08/17	1,994.41	0.00c	0.00	18.47	73.87	92.34	1,902.07	S/L	18.00
			344-0001-000	<u>626,987.68</u>	<u>0.00c</u>	<u>0.00</u>	<u>265,152.01</u>	<u>35,625.34</u>	<u>300,777.35</u>	<u>326,210.33</u>		
Group: 345-0001-000												
31003		Hy-Ram Hyd. Hammer 725	6/30/90	18,060.70	0.00	0.00	18,060.70	0.00	18,060.70	0.00	S/L	1.00
31177		Hydraulic Pipe Pusher	6/30/91	5,846.65	0.00	0.00	5,846.65	0.00	5,846.65	0.00	S/L	1.00
31178		Ventilator with case /duct	6/30/91	956.98	0.00	0.00	956.98	0.00	956.98	0.00	S/L	1.00
31179		Wachs Utility Pipe Cutter	6/30/92	5,229.00	0.00	0.00	5,229.00	0.00	5,229.00	0.00	S/L	1.00
31181		Deere Backhoe 410D	6/30/95	68,082.00	0.00	0.00	68,082.00	0.00	68,082.00	0.00	S/L	1.00
3248		Bobcat 751C	6/30/96	16,299.15	0.00	0.00	16,299.15	0.00	16,299.15	0.00	S/L	1.00
3029		Case Loader Backhoe	1/28/99	60,308.00	0.00	0.00	60,308.00	0.00	60,308.00	0.00	S/L	12.50
4112		Rock drill	6/14/00	1,440.00	0.00	0.00	1,440.00	0.00	1,440.00	0.00	S/L	5.00
4686		Hydraulic Hammer	12/15/00	14,582.60	0.00	0.00	14,582.60	0.00	14,582.60	0.00	S/L	10.00
4348		Pallet Frame & Fork	1/24/01	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	5.00
5194		Loader Backhoe 580 M-1	3/27/02	59,393.00	0.00	0.00	59,393.00	0.00	59,393.00	0.00	S/L	12.50
5195		Loader Backhoe 580 M-2	3/27/02	59,393.00	0.00	0.00	59,393.00	0.00	59,393.00	0.00	S/L	12.50
5369		Backhoe Fork	10/03/02	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	5.00
5366		Tapping Machine	10/18/02	2,654.75	0.00	0.00	2,654.75	0.00	2,654.75	0.00	S/L	5.00
5450		Hydraulic Hammer	12/20/02	11,987.00	0.00	0.00	11,987.00	0.00	11,987.00	0.00	S/L	5.00
5542		Tapping Machine	5/21/03	2,986.43	0.00	0.00	2,986.43	0.00	2,986.43	0.00	S/L	5.00
5543		Tapping Machine	5/21/03	2,871.35	0.00	0.00	2,871.35	0.00	2,871.35	0.00	S/L	5.00
4985		Hydraulic Hammer	9/27/04	7,850.00	0.00	0.00	7,850.00	0.00	7,850.00	0.00	S/L	5.00
5934		4X4 Backhoe Loader 580 M-3	5/24/05	67,200.00	0.00	0.00	67,200.00	0.00	67,200.00	0.00	S/L	12.50
5936		HYDRAULIC HAMMER	5/24/05	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	S/L	5.00
5935		HYDRAULIC HAMMER	8/15/05	8,000.00	0.00	0.00	8,000.00	0.00	8,000.00	0.00	S/L	5.00
31377		Case Backhoe 580 M4 (with asset 6	5/01/06	72,800.00	0.00	0.00	72,661.33	138.67	72,800.00	0.00	S/L	12.50
6455		Bobcat Mini Excavator 325G (with	5/03/06	27,858.00	0.00	0.00	27,858.00	0.00	27,858.00	0.00	S/L	12.50
6097		Rider Scrubber Model 4530C	7/18/06	30,594.27	0.00	0.00	21,014.43	851.54	21,865.97	8,728.30	S/L	12.50
5554		Brush ChipperWood Chipper/Schre	9/01/06	17,000.00	0.00	0.00	17,000.00	0.00	17,000.00	0.00	S/L	12.50
6122		Quickie Saw	9/29/06	959.00	0.00	0.00	959.00	0.00	959.00	0.00	S/L	3.00
6123		Quickie Saw	9/29/06	959.00	0.00	0.00	959.00	0.00	959.00	0.00	S/L	3.00
6125		Hoe Ram (with asset 31377)	9/29/06	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	5.00
7197		14" Cutall Saw	5/17/07	974.13	0.00	0.00	974.13	0.00	974.13	0.00	S/L	3.00
7198		16" Cutall Saw	5/17/07	1,063.87	0.00	0.00	1,063.87	0.00	1,063.87	0.00	S/L	3.00
7224		2" Piercing Tool	8/16/07	3,303.20	0.00	0.00	3,303.20	0.00	3,303.20	0.00	S/L	5.00
7226		Pipe Locator	8/30/07	3,200.00	0.00	0.00	3,200.00	0.00	3,200.00	0.00	S/L	5.00
7227		Pipe Locator	8/30/07	3,200.00	0.00	0.00	3,200.00	0.00	3,200.00	0.00	S/L	5.00
7229		Wesley Miller Hoe Ram	9/06/07	9,100.00	0.00	0.00	9,100.00	0.00	9,100.00	0.00	S/L	5.00
7277		Wachs 79-000-01 ERV-750 Auto V	2/07/08	22,845.00	0.00	0.00	17,209.90	1,827.60	19,037.50	3,807.50	S/L	12.50
7272		Bobcat Breaker HB680 (with asset t	3/24/08	3,969.95	0.00	0.00	3,969.95	0.00	3,969.95	0.00	S/L	5.00
7289		Pipe Locator	3/27/08	2,728.26	0.00	0.00	2,728.26	0.00	2,728.26	0.00	S/L	5.00
7290		Pipe Locator	3/27/08	2,728.26	0.00	0.00	2,728.26	0.00	2,728.26	0.00	S/L	5.00
7291		Pipe Locator	3/27/08	2,728.26	0.00	0.00	2,728.26	0.00	2,728.26	0.00	S/L	5.00
7292		Pipe Locator	3/27/08	2,728.26	0.00	0.00	2,728.26	0.00	2,728.26	0.00	S/L	5.00
7293		STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	S/L	3.00
7294		STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	S/L	3.00
7295		STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	S/L	3.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 345-0001-000 (continued)												
7296		STIHL 16" Quick Saw	4/24/08	1,030.00	0.00	0.00	1,030.00	0.00	1,030.00	0.00	S/L	3.00
31438		Trencher & Trailer	8/01/08	2,369.85	0.00	0.00	1,690.50	189.59	1,880.09	489.76	S/L	12.50
7332		Tapping Machine	8/27/08	1,583.00	0.00	0.00	1,583.00	0.00	1,583.00	0.00	S/L	5.00
7465		Gate Operator	9/05/08	5,625.00	0.00	0.00	3,975.00	450.00	4,425.00	1,200.00	S/L	12.50
7438		Tapping Machine B-101	10/02/08	2,686.19	0.00	0.00	2,686.19	0.00	2,686.19	0.00	S/L	5.00
7348		Electric Pallet Jack 2WP4500	10/13/08	5,789.00	0.00	0.00	4,052.30	463.12	4,515.42	1,273.58	S/L	12.50
7479		Stihl TS700 14" Cutting Saw	4/03/09	1,039.94	0.00	0.00	1,039.94	0.00	1,039.94	0.00	S/L	3.00
7480		Stihl TS700 14" Cutting Saw	4/03/09	1,039.94	0.00	0.00	1,039.94	0.00	1,039.94	0.00	S/L	5.00
7481		Stihl TS700 Cutting Saw	4/03/09	1,039.94	0.00	0.00	1,039.94	0.00	1,039.94	0.00	S/L	3.00
7482		Stihl TS700 Cutting Saw	4/03/09	1,039.94	0.00	0.00	1,039.94	0.00	1,039.94	0.00	S/L	3.00
31476		Honds 1" Water Pump	4/03/09	296.45	0.00	0.00	296.45	0.00	296.45	0.00	S/L	2.00
7519		Air Hammer 35lbs	5/20/09	707.50	0.00	0.00	707.50	0.00	707.50	0.00	S/L	5.00
7520		Air Hammer 35lbs	5/20/09	707.50	0.00	0.00	707.50	0.00	707.50	0.00	S/L	5.00
7521		Air Hammer 35lbs	5/20/09	707.50	0.00	0.00	707.50	0.00	707.50	0.00	S/L	5.00
7522		Air Hammer 35lbs	5/20/09	707.50	0.00	0.00	707.50	0.00	707.50	0.00	S/L	5.00
7524		Tapping Machine	10/22/09	2,380.94	0.00	0.00	2,380.94	0.00	2,380.94	0.00	S/L	5.00
7506		Metrotech 9860 LXT Locator	11/12/09	2,608.43	0.00	0.00	2,608.43	0.00	2,608.43	0.00	S/L	5.00
7507		Metroteck 9860LXT Locator	11/12/09	2,608.43	0.00	0.00	2,608.43	0.00	2,608.43	0.00	S/L	5.00
7687		Bobcat Excavator E35	3/02/10	35,298.00	0.00	0.00	35,298.00	0.00	35,298.00	0.00	S/L	5.00
7688		Bobcat Cronkite Trailer T-11	3/02/10	5,340.00	0.00	0.00	5,340.00	0.00	5,340.00	0.00	S/L	5.00
7722		Bobcat Breaker HB880	3/02/10	5,387.00	0.00	0.00	5,387.00	0.00	5,387.00	0.00	S/L	5.00
7736		Backhoe John Deere SJ310	7/08/10	69,678.08	0.00	0.00	43,200.43	5,574.25	48,774.68	20,903.40	S/L	12.50
7742		Ridgid 535 Threading Machine	9/09/10	5,479.44	0.00	0.00	3,744.26	547.94	4,292.20	1,187.24	S/L	10.00
7798		Hydraulic Backhoe Hammer	9/22/10	8,200.00	0.00	0.00	8,200.00	0.00	8,200.00	0.00	S/L	5.00
7744		EH Wachs Valve Turner Trailer V-3	8/23/11	43,676.55	0.00	0.00	43,676.55	0.00	43,676.55	0.00	S/L	5.00
9023		EVR-750 Automatic Valve Operato	3/09/12	15,340.00	0.00	0.00	8,181.33	1,534.00	9,715.33	5,624.67	S/L	10.00
9024		Ruggedized PDA	3/09/12	1,995.00	0.00	0.00	1,995.00	0.00	1,995.00	0.00	S/L	3.00
9042		John Deere 310SK Backhoe	6/28/12	83,842.00	0.00	0.00	83,842.00	0.00	83,842.00	0.00	S/L	5.00
9057		Hydraulic Breaker	11/20/12	1,995.00	0.00	0.00	1,828.75	166.25	1,995.00	0.00	S/L	5.00
9501		Multiflow hydraulic Powerpack P95	5/16/13	5,307.50	0.00	0.00	4,334.46	973.04	5,307.50	0.00	S/L	5.00
9502		Stihl TS700 CutQuik Saw	5/16/13	1,017.46	0.00	0.00	1,017.46	0.00	1,017.46	0.00	S/L	2.00
9503		Stihl TS700 CutQuik Saw	5/16/13	1,017.46	0.00	0.00	1,017.46	0.00	1,017.46	0.00	S/L	2.00
9504		Stihl TS700 CutQuik Saw	5/16/13	1,017.46	0.00	0.00	1,017.46	0.00	1,017.46	0.00	S/L	2.00
9505		Stihl TS700 CutQuik Saw	5/16/13	1,017.46	0.00	0.00	1,017.46	0.00	1,017.46	0.00	S/L	2.00
9506		Stihl TS700 CutQuik Saw	5/16/13	1,017.46	0.00	0.00	1,017.46	0.00	1,017.46	0.00	S/L	2.00
9507		Stihl TS700 CutQuik Saw	5/16/13	1,017.46	0.00	0.00	1,017.46	0.00	1,017.46	0.00	S/L	2.00
9651		Koshin 1" Water Pump SHE-252	6/12/13	369.40	0.00	0.00	369.40	0.00	369.40	0.00	S/L	1.00
9652		Koshin 1" Water Pump SHE-252	6/12/13	369.40	0.00	0.00	369.40	0.00	369.40	0.00	S/L	1.00
9653		Koshin 2" Water Pump SEH-50X	6/12/13	525.75	0.00	0.00	525.75	0.00	525.75	0.00	S/L	1.00
9654		Koshin 2" Water Pump SEH-50X	6/12/13	525.75	0.00	0.00	525.75	0.00	525.75	0.00	S/L	1.00
9656		Koshin 2" Water Pump SEH-50X	6/12/13	525.75	0.00	0.00	525.75	0.00	525.75	0.00	S/L	1.00
9657		Koshin 2" Water Pump SEH-50X	6/12/13	525.75	0.00	0.00	525.75	0.00	525.75	0.00	S/L	1.00
9658		Koshin 1" Water Pump SHE-252	6/12/13	369.40	0.00	0.00	369.40	0.00	369.40	0.00	S/L	1.00
9659		Koshin 1" Water Pump SHE-252	6/12/13	369.40	0.00	0.00	369.40	0.00	369.40	0.00	S/L	1.00
9660		Koshin 2" Water Pump SEH-50X	6/12/13	525.75	0.00	0.00	525.75	0.00	525.75	0.00	S/L	1.00
9722		Grundomat Boring Tool	9/05/13	3,355.98	0.00	0.00	1,286.47	335.60	1,622.07	1,733.91	S/L	10.00
9723		Bobcat 250 Welder	9/26/13	4,373.95	0.00	0.00	3,280.47	874.79	4,155.26	218.69	S/L	5.00
9744		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	160.93	48.28	209.21	394.23	S/L	12.50
9745		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	160.93	48.28	209.21	394.23	S/L	12.50

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 345-0001-000 (continued)												
9746		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	160.93	48.28	209.21	394.23	S/L	12.50
9747		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	160.93	48.28	209.21	394.23	S/L	12.50
9748		20' Hose & 2" Koshin Water Pump	3/12/14	603.43	0.00	0.00	160.91	48.27	209.18	394.25	S/L	12.50
9749		20' Hose & 2" Koshin Water Pump	3/12/14	603.43	0.00	0.00	160.91	48.27	209.18	394.25	S/L	12.50
9750		20' Hose & 2" Koshin Water Pump	3/12/14	603.43	0.00	0.00	160.91	48.27	209.18	394.25	S/L	12.50
9751		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	102.23	30.67	132.90	250.45	S/L	12.50
9752		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	102.23	30.67	132.90	250.45	S/L	12.50
9753		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	102.23	30.67	132.90	250.45	S/L	12.50
9754		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	102.23	30.67	132.90	250.45	S/L	12.50
9755		10' Hose & 1" Koshin Water Pump	3/12/14	383.34	0.00	0.00	102.23	30.67	132.90	250.44	S/L	12.50
9756		10' Hose & 1" Koshin Water Pump	3/12/14	383.33	0.00	0.00	102.23	30.67	132.90	250.43	S/L	12.50
9757		10' Hose & 1" Koshin Water Pump	3/12/14	383.33	0.00	0.00	102.23	30.67	132.90	250.43	S/L	12.50
9762		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	257.52	83.52	341.04	702.96	S/L	12.50
9763		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	257.52	83.52	341.04	702.96	S/L	12.50
9764		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	257.52	83.52	341.04	702.96	S/L	12.50
9765		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	257.52	83.52	341.04	702.96	S/L	12.50
9766		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	257.52	83.52	341.04	702.96	S/L	12.50
9767		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	257.52	83.52	341.04	702.96	S/L	12.50
9803		Tap Machine	8/13/14	2,717.64	0.00	0.00	634.12	217.41	851.53	1,866.11	S/L	12.50
9804		Tap Machine	8/13/14	2,717.64	0.00	0.00	634.12	217.41	851.53	1,866.11	S/L	12.50
9805		Tap Machine	8/13/14	2,717.64	0.00	0.00	634.12	217.41	851.53	1,866.11	S/L	12.50
9806		Tap Machine	8/13/14	2,717.64	0.00	0.00	634.12	217.41	851.53	1,866.11	S/L	12.50
9809		Backhoe 580 Super N 580N2	8/19/14	88,500.00	0.00	0.00	20,060.00	7,080.00	27,140.00	61,360.00	S/L	12.50
9810		Backhoe 580 Super N 580N1	8/19/14	88,900.00	0.00	0.00	20,150.67	7,112.00	27,262.67	61,637.33	S/L	12.50
9807		Line locator	9/10/14	3,824.34	0.00	0.00	866.85	305.95	1,172.80	2,651.54	S/L	12.50
9808		Line Locator	9/10/14	3,824.34	0.00	0.00	866.85	305.95	1,172.80	2,651.54	S/L	12.50
9961		Piercing Tool	10/09/14	3,335.23	0.00	0.00	733.75	266.82	1,000.57	2,334.66	S/L	12.50
9962		Piercing Tool	10/09/14	3,335.23	0.00	0.00	733.75	266.82	1,000.57	2,334.66	S/L	12.50
10025		Floor Scrubber	1/22/15	6,653.59	0.00	0.00	1,286.36	532.29	1,818.65	4,834.94	S/L	12.50
9963		Air Compressor for Vehicle #261	1/23/15	2,618.00	0.00	0.00	506.15	209.44	715.59	1,902.41	S/L	12.50
9998		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
9999		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
10000		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
10001		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
10002		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
10003		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
10004		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	203.97	84.40	288.37	766.63	S/L	12.50
10039		14" Quickie Saw with Vehicle #261	2/06/15	805.00	0.00	0.00	155.63	64.40	220.03	584.97	S/L	12.50
10036		Magnetic Line Locator	3/20/15	848.99	0.00	0.00	152.82	67.92	220.74	628.25	S/L	12.50
10037		Magnetic Line Locator	3/20/15	848.99	0.00	0.00	152.82	67.92	220.74	628.25	S/L	12.50
10026		6' End Shore Struts	5/18/15	1,820.77	0.00	0.00	303.46	145.66	449.12	1,371.65	S/L	12.50
10027		6' End Shore Struts	5/18/15	1,820.77	0.00	0.00	303.46	145.66	449.12	1,371.65	S/L	12.50
10028		8' End Shore Struts	5/18/15	1,891.69	0.00	0.00	315.29	151.34	466.63	1,425.06	S/L	12.50
10029		8' End Shore Struts	5/18/15	1,891.69	0.00	0.00	315.29	151.34	466.63	1,425.06	S/L	12.50
10050		Remote Area Lighting System	8/03/15	559.97	0.00	0.00	85.87	44.80	130.67	429.30	S/L	12.50
10051		Remote Area Lighting System	8/03/15	559.97	0.00	0.00	85.87	44.80	130.67	429.30	S/L	12.50
10052		Remote Area Lighting System	8/03/15	559.97	0.00	0.00	85.87	44.80	130.67	429.30	S/L	12.50
10053		Remote Area Lighting System	8/03/15	559.94	0.00	0.00	85.86	44.80	130.66	429.28	S/L	12.50
9775		Line Locator V-LOC 9800	10/09/15	2,085.79	0.00	0.00	292.01	166.86	458.87	1,626.92	S/L	12.50

Tax Asset Detail 7/01/17 - 6/30/18

FYE: 6/30/2018

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 345-0001-000 (continued)												
9776		Line Locator Transmitter V-LOC 98	10/09/15	2,085.79	0.00	0.00	292.01	166.86	458.87	1,626.92	S/L	12.50
9777		Line Locator V-LOC 9800	10/09/15	2,085.79	0.00	0.00	292.01	166.86	458.87	1,626.92	S/L	12.50
9778		Line Locator Transmitter V-LOC 98	10/09/15	2,085.79	0.00	0.00	292.01	166.86	458.87	1,626.92	S/L	12.50
10273		800lb Hoe Ram (M-2 Backhoe)	11/09/15	7,158.00	0.00	0.00	954.40	572.64	1,527.04	5,630.96	S/L	12.50
10458		2" Piercing Tool	11/17/17	4,539.30	0.00c	0.00	30.26	211.83	242.09	4,297.21	S/L	12.50
10459		2" Piercing Tool	11/17/17	4,539.30	0.00c	0.00	30.26	211.83	242.09	4,297.21	S/L	12.50
				345-0001-000			974,104.32	35,157.02	1,009,261.34	236,320.64		

Group: 346-0001-000

1611		HANDHELD-FTTP	3/14/94	599.00	0.00	0.00	599.00	0.00	599.00	0.00	S/L	4.00
1612		RADIO-FTTP	3/14/94	5,794.79	0.00	0.00	5,794.79	0.00	5,794.79	0.00	S/L	4.00
31024		Paging System & Cable	2/26/99	2,101.96	0.00	0.00	2,101.96	0.00	2,101.96	0.00	S/L	4.00
31025		Installation of IDS 42 Line	2/26/99	7,800.00	0.00	0.00	7,800.00	0.00	7,800.00	0.00	S/L	4.00
31048		Antenna's for Trucks	12/15/99	218.50	0.00	0.00	218.50	0.00	218.50	0.00	S/L	4.00
4237		Duplexer for printer	3/03/00	2,086.00	0.00	0.00	2,086.00	0.00	2,086.00	0.00	S/L	4.00
4236		Update phone system	4/17/00	323.32	0.00	0.00	323.32	0.00	323.32	0.00	S/L	5.00
4178		Digital station card	6/13/00	437.50	0.00	0.00	437.50	0.00	437.50	0.00	S/L	5.00
4113		Remote programming	7/13/00	60.00	0.00	0.00	60.00	0.00	60.00	0.00	S/L	3.00
3288		16 Channel Recorder	3/09/01	14,100.00	0.00	0.00	14,100.00	0.00	14,100.00	0.00	S/L	5.00
3289		Power Supply for Recorder	3/09/01	599.00	0.00	0.00	599.00	0.00	599.00	0.00	S/L	5.00
4461		Radio System Regulator Pit	4/06/01	4,441.00	0.00	0.00	4,441.00	0.00	4,441.00	0.00	S/L	5.00
7646		Pelco Indoor Security Camera IP37	8/15/02	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
4699		Phone MPTP	10/25/02	210.00	0.00	0.00	210.00	0.00	210.00	0.00	S/L	3.00
31378		Flat Scree/DVD	6/30/06	1,162.89	0.00	0.00	1,162.89	0.00	1,162.89	0.00	S/L	5.00
31439		RTU So. Campbell Tank	12/31/08	24,406.25	0.00	0.00	20,745.35	2,440.63	23,185.98	1,220.27	S/L	10.00
31440		Radio Eq. So. Campbell Tank	12/31/08	36,609.37	0.00	0.00	31,117.99	3,660.94	34,778.93	1,830.44	S/L	10.00
31441		Pressure Trans. So. Campbell Tank	12/31/08	3,660.94	0.00	0.00	3,111.77	366.09	3,477.86	183.08	S/L	10.00
7471		Kenwood Mobile Radio	2/09/09	409.00	0.00	0.00	409.00	0.00	409.00	0.00	S/L	5.00
7472		Kenwood Modile Radio	2/09/09	409.00	0.00	0.00	409.00	0.00	409.00	0.00	S/L	5.00
7473		Kenwood Mobile Radio	2/09/09	409.00	0.00	0.00	409.00	0.00	409.00	0.00	S/L	5.00
7474		Kenwood Mobile Radio	2/09/09	409.00	0.00	0.00	409.00	0.00	409.00	0.00	S/L	5.00
7475		Kenwood Mobile Radio Headset	2/09/09	422.00	0.00	0.00	422.00	0.00	422.00	0.00	S/L	5.00
7476		Kenwood Mobile Radio Headset	2/09/09	422.00	0.00	0.00	422.00	0.00	422.00	0.00	S/L	5.00
31477		Security Cameras LRPS	10/01/09	5,436.59	0.00	0.00	5,436.59	0.00	5,436.59	0.00	S/L	5.00
7623		Security Camera	5/27/10	4,128.61	0.00	0.00	4,128.61	0.00	4,128.61	0.00	S/L	5.00
7627		Pelco DVR	7/01/10	7,428.59	0.00	0.00	7,428.59	0.00	7,428.59	0.00	S/L	5.00
7640		Pelco Outdoor Security CameraPE-	8/12/10	2,260.00	0.00	0.00	2,260.00	0.00	2,260.00	0.00	S/L	5.00
7641		Pelco Outdoor Security Camera PE-	8/12/10	2,260.00	0.00	0.00	2,260.00	0.00	2,260.00	0.00	S/L	5.00
7642		Pelco Outdoor Security Camera PE-	8/12/10	2,260.00	0.00	0.00	2,260.00	0.00	2,260.00	0.00	S/L	5.00
7643		Pelco Indoor Security Camera IP37	8/12/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7644		Pelco Indoor Security Camera IP37	8/12/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7645		Pelco Indoor Security Camer IP370	8/12/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7635		Pelco Indoor Security Camera IP37	8/26/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7636		Pelco Indoor Security Camera IP37	8/26/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7638		Pelco Indoor Security Camera IP37	8/26/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7639		Pelco Indoor Security Camera IP37	8/26/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00
7655		Camera	10/21/10	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	5.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 346-0001-000 (continued)												
7656		Control Board	10/21/10	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	5.00
7665		NEC Monitor E321	11/05/10	632.01	0.00	0.00	632.01	0.00	632.01	0.00	S/L	3.00
7662		Pelco Camera	11/11/10	604.00	0.00	0.00	604.00	0.00	604.00	0.00	S/L	5.00
7663		Pelco Camera	11/11/10	604.00	0.00	0.00	604.00	0.00	604.00	0.00	S/L	5.00
7664		Pelco Camera	11/11/10	604.00	0.00	0.00	604.00	0.00	604.00	0.00	S/L	5.00
7824		Pelco Security Camera	12/02/10	490.00	0.00	0.00	490.00	0.00	490.00	0.00	S/L	4.00
7825		Pelco Security Camera	12/02/10	490.00	0.00	0.00	490.00	0.00	490.00	0.00	S/L	4.00
7827		Pelco Fixed Camera	12/22/10	598.00	0.00	0.00	598.00	0.00	598.00	0.00	S/L	5.00
7828		Pelco Fixed Camera	12/22/10	598.00	0.00	0.00	598.00	0.00	598.00	0.00	S/L	5.00
7829		Pelco Fixed Camera	12/22/10	598.00	0.00	0.00	598.00	0.00	598.00	0.00	S/L	5.00
7830		Pelco Fixed Camera	12/22/10	598.00	0.00	0.00	598.00	0.00	598.00	0.00	S/L	5.00
7831		Pelco Pan Tilt Zoom Camera	12/22/10	2,260.00	0.00	0.00	2,260.00	0.00	2,260.00	0.00	S/L	5.00
7952		SCADA Upgrade Phase I, II, III	12/31/10	6,038,546.47	0.00	0.00	1,962,527.58	301,927.32	2,264,454.90	3,774,091.57	S/L	20.00
7848		Access Camera	9/20/12	985.99	0.00	0.00	936.70	49.29	985.99	0.00	S/L	5.00
7849		Access Camera	9/20/12	985.99	0.00	0.00	936.70	49.29	985.99	0.00	S/L	5.00
7887		Access Camera	9/20/12	985.99	0.00	0.00	936.70	49.29	985.99	0.00	S/L	5.00
7888		Access Camera	9/20/12	985.99	0.00	0.00	936.70	49.29	985.99	0.00	S/L	5.00
31530		Control Logix SCADA	10/01/12	9,840.30	0.00	0.00	9,348.29	492.01	9,840.30	0.00	S/L	5.00
31531		Logic Controller	10/01/12	12,592.19	0.00	0.00	11,962.59	629.60	12,592.19	0.00	S/L	5.00
31532		IP Network Camera	11/01/12	4,375.00	0.00	0.00	4,083.33	291.67	4,375.00	0.00	S/L	5.00
9558		Seametrics FT420W-27	3/06/14	536.00	0.00	0.00	178.67	53.60	232.27	303.73	S/L	10.00
9559		Seametrics EX 215B Insertion Hot	3/06/14	1,285.59	0.00	0.00	428.53	128.56	557.09	728.50	S/L	10.00
9557		Allen Bradley Powerflex 40	3/12/14	551.28	0.00	0.00	183.76	55.13	238.89	312.39	S/L	10.00
9545		HP Computer	4/04/14	593.71	0.00	0.00	385.91	118.74	504.65	89.06	S/L	5.00
9569		Compack Logix Controller 1769-I3	4/04/14	1,680.48	0.00	0.00	1,092.32	336.10	1,428.42	252.06	S/L	5.00
9575		Hach Turbidity Sensor Head 1720E	4/04/14	2,621.15	0.00	0.00	851.89	262.12	1,114.01	1,507.14	S/L	10.00
9576		Hach Turbidity Sensor Head 1720E	4/04/14	2,621.14	0.00	0.00	851.87	262.11	1,113.98	1,507.16	S/L	10.00
9550		Radar Level Transmitter/Remote Di	4/16/14	2,572.10	0.00	0.00	814.49	257.21	1,071.70	1,500.40	S/L	10.00
9551		Radar Level Transmitter/Remote Di	4/16/14	2,572.11	0.00	0.00	814.50	257.21	1,071.71	1,500.40	S/L	10.00
9552		Radar Level Transmitter/Remote I	4/16/14	2,572.10	0.00	0.00	814.49	257.21	1,071.70	1,500.40	S/L	10.00
9553		Radar Level Transmitter/Remote Di	4/16/14	2,572.10	0.00	0.00	814.49	257.21	1,071.70	1,500.40	S/L	10.00
9554		Radar Level Transmitter/Remote Di	4/16/14	2,572.10	0.00	0.00	814.49	257.21	1,071.70	1,500.40	S/L	10.00
9555		Radar Level Transmitter/Remote Di	4/16/14	2,572.09	0.00	0.00	814.49	257.21	1,071.70	1,500.39	S/L	10.00
9560		Transducer 3" Flanger	5/08/14	1,933.07	0.00	0.00	612.14	193.31	805.45	1,127.62	S/L	10.00
9561		Transducer 3" Flange	5/08/14	1,933.07	0.00	0.00	612.14	193.31	805.45	1,127.62	S/L	10.00
9599		Chemical Tank Level Sensor	6/05/14	2,458.17	0.00	0.00	757.94	245.82	1,003.76	1,454.41	S/L	10.00
9600		Chemical Tank Level Sensor	6/05/14	2,458.16	0.00	0.00	757.94	245.82	1,003.76	1,454.40	S/L	10.00
9601		Control Panels	6/27/14	972.32	0.00	0.00	291.70	97.23	388.93	583.39	S/L	10.00
9602		Control Panels	6/27/14	972.32	0.00	0.00	291.70	97.23	388.93	583.39	S/L	10.00
9603		UVT Analyzer	7/22/14	5,610.00	0.00	0.00	1,636.25	561.00	2,197.25	3,412.75	S/L	10.00
31593		Inventory Camera System	9/26/14	3,502.00	0.00	0.00	963.05	350.20	1,313.25	2,188.75	S/L	10.00
9451		8" Touch Screen & Memory Card	10/29/14	2,837.99	0.00	0.00	605.44	227.04	832.48	2,005.51	S/L	12.50
9619		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	315.37	126.15	441.52	819.93	S/L	10.00
9620		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	315.37	126.15	441.52	819.93	S/L	10.00
9621		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	315.37	126.15	441.52	819.93	S/L	10.00
9622		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	315.37	126.15	441.52	819.93	S/L	10.00
9623		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	315.37	126.15	441.52	819.93	S/L	10.00
9624		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	405.65	162.26	567.91	1,054.69	S/L	10.00
9625		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	405.65	162.26	567.91	1,054.69	S/L	10.00

Tax Asset Detail 7/01/17 - 6/30/18

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: 346-0001-000 (continued)												
9626		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	405.65	162.26	567.91	1,054.69	S/L	10.00
9627		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	405.65	162.26	567.91	1,054.69	S/L	10.00
9628		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	405.65	162.26	567.91	1,054.69	S/L	10.00
9832		Bullett Camera	2/10/16	1,042.24	0.00	0.00	147.65	104.22	251.87	790.37	S/L	10.00
9833		Bullett Camera	2/10/16	1,042.24	0.00	0.00	147.65	104.22	251.87	790.37	S/L	10.00
9863		Sonicwall	6/09/16	1,977.68	0.00	0.00	214.24	197.77	412.01	1,565.67	S/L	10.00
9889		Duel Radio Repeater at ORPS 1 & 2	3/20/17	5,843.09	0.00	0.00	146.08	584.31	730.39	5,112.70	S/L	10.00
		346-0001-000		<u>6,286,662.79</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,146,656.38</u>	<u>317,408.57</u>	<u>2,464,064.95</u>	<u>3,822,597.84</u>		
Group: 346-0002-000												
4896		Communication Equipment	6/13/02	172.68	0.00	0.00	172.68	0.00	172.68	0.00	S/L	3.00
31338		Communication Equipment	6/13/02	437.92	0.00	0.00	437.92	0.00	437.92	0.00	S/L	3.00
		346-0002-000		<u>610.60</u>	<u>0.00c</u>	<u>0.00</u>	<u>610.60</u>	<u>0.00</u>	<u>610.60</u>	<u>0.00</u>		
Group: 347-0001-000												
1566		MONITORING SYSTEM	7/01/87	122,559.64	0.00	0.00	122,559.64	0.00	122,559.64	0.00	S/L	10.00
1609		SCADA	1/19/93	12,120.00	0.00	0.00	12,120.00	0.00	12,120.00	0.00	S/L	4.00
1551		AIR CENTER	8/17/93	1,579.65	0.00	0.00	1,579.65	0.00	1,579.65	0.00	S/L	4.00
1613		SCADA RADIO CONVERSION	12/19/95	436,275.21	0.00	0.00	436,275.21	0.00	436,275.21	0.00	S/L	7.00
31400		Car Wash Equipment	5/01/07	4,384.53	0.00	0.00	4,384.53	0.00	4,384.53	0.00	S/L	10.00
10038		Ice Machine	6/12/15	4,205.00	0.00	0.00	486.69	233.61	720.30	3,484.70	S/L	18.00
		347-0001-000		<u>581,124.03</u>	<u>0.00c</u>	<u>0.00</u>	<u>577,405.72</u>	<u>233.61</u>	<u>577,639.33</u>	<u>3,484.70</u>		
		Grand Total		<u>477053718.11</u>	<u>0.00c</u>	<u>0.00</u>	<u>141672438.24</u>	<u>11,546,012.86</u>	<u>153218451.10</u>	<u>323835267.01</u>		

Primary Application Software	Primary Users
Lucity	Engineering and Distribution Dept.
CIS Infinity	Customer Service Billing Dept.
Dynamics	Accounting Dept.
WonderWare - SCADA	Treatment Plant
Sample Master - LIMS	Lab
All Max 10 - Operation Work Order	Treatment Plant
Primary Network Server Software	
Windows Server 2012	Entire Organization
SQL Server 2014	Entire Organization
Crystal Reports Server XI	Entire Organization
Primary Desktop Application Software	
Microsoft Windows 7	Entire Organization
Microsoft Office Suite 2010	Entire Organization
Primary Rate Consultant Software	
Microsoft Office 365	Gannett Fleming
Proprietary bill analysis software program developed by Gannett Fleming	Gannett Fleming

					
August 2017 Board Meeting		Financial Statement Snapshot			
July 2017 Results					
Current Period Totals				%	
Section 1	2016	2017	2017 Budget	Prior Year	Budget
Total Revenues	\$4,133,886	\$4,338,848	\$4,362,145	4.96%	-0.53%
Total O&M	\$2,172,846	\$2,141,442	\$2,486,559	-1.45%	-13.88%
YTD Period Totals				%	
Section 2	2016	2017	2017 Budget	Prior Year	Budget
Total Revenues	\$29,121,905	\$30,339,213	\$30,825,621	4.18%	-1.58%
Total O&M	\$13,948,457	\$14,013,252	\$16,547,677	0.46%	-15.32%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$3,938,934	\$4,109,633	\$4,216,095	4.33%	-2.53%
Forfeited Discounts	\$61,385	\$65,680	\$70,000	7.00%	-6.17%
Rents Water Property	\$38,471	\$46,331	\$45,000	20.43%	2.96%
Other Water Revenue	\$25,140	\$29,775	\$20,400	18.44%	45.96%
Interest Income	\$64,564	\$83,829	-\$1,900	29.84%	-4512.05%
Miscellaneous	\$5,392	\$3,600	\$12,550	-33.23%	-71.31%
Total Revenues Current	\$4,133,886	\$4,338,848	\$4,362,145	4.96%	-0.53%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$27,655,848	\$28,869,903	\$29,574,271	4.39%	-2.38%
Forfeited Discounts	\$493,907	\$464,512	\$490,000	-5.95%	-5.20%
Rents Water Property	\$266,048	\$269,803	\$295,000	1.41%	-8.54%
Other Water Revenue	\$167,745	\$199,755	\$165,500	19.08%	20.70%
Interest Income	\$467,172	\$484,478	\$224,300	3.70%	116.00%
Miscellaneous	\$71,185	\$50,762	\$76,550	-28.69%	-33.69%
Total Revenues YTD	\$29,121,905	\$30,339,213	\$30,825,621	4.18%	-1.58%



August 2017 Board Meeting

July 2017 Results

Financial Statement Snapshot

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

**Detail
Current Period**

	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$810,495	\$672,957	\$715,144	-16.97%	-5.90%
Employee Pensions & Benefits	\$388,165	\$384,611	\$448,614	-0.92%	-14.27%
Taxes Other	\$56,360	\$48,394	\$57,194	-14.13%	-15.39%
Purchased Power	\$215,544	\$205,546	\$226,795	-4.64%	-9.37%
Chemicals	\$199,794	\$207,118	\$303,973	3.67%	-31.86%
Materials & Supplies	\$114,548	\$144,692	\$194,386	26.32%	-25.56%
Contractual Services	\$253,033	\$343,405	\$356,844	35.72%	-3.77%
Transportation	\$41,523	\$45,373	\$47,588	9.27%	-4.65%
Insurance	\$44,613	\$41,240	\$47,503	-7.56%	-13.18%
Advertising	\$628	\$0	\$776	-100.00%	0.00%
Bad Debt Expense	\$22,024	\$32,683	\$63,098	48.40%	-48.20%
Miscellaneous	\$16,029	\$4,747	\$14,316	-70.38%	-66.84%
Regulatory Commission	\$10,090	\$10,676	\$10,328	5.81%	3.37%
Total O&M Expenses Current	\$2,172,846	\$2,141,442	\$2,486,559	-1.45%	-13.88%

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

**Detail
YTD**

	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$4,667,516	\$4,501,243	\$5,114,038	-3.56%	-11.98%
Employee Pensions & Benefits	\$2,564,654	\$2,675,188	\$3,076,254	4.31%	-13.04%
Taxes Other	\$330,265	\$331,548	\$391,184	0.39%	-15.24%
Purchased Power	\$1,461,825	\$1,427,568	\$1,689,070	-2.34%	-15.48%
Chemicals	\$1,328,926	\$1,284,503	\$1,576,966	-3.34%	-18.55%
Materials & Supplies	\$1,049,910	\$1,026,348	\$1,228,958	-2.24%	-16.49%
Contractual Services	\$1,535,966	\$1,828,988	\$2,253,205	19.08%	-18.83%
Transportation	\$294,061	\$260,068	\$362,060	-11.56%	-28.17%
Insurance	\$311,572	\$321,700	\$373,984	3.25%	-13.98%
Advertising	\$12,466	\$10,944	\$16,135	-12.21%	47.43%
Bad Debt Expense	\$158,580	\$149,900	\$249,093	-5.47%	-39.82%
Miscellaneous	\$163,082	\$123,970	\$145,370	-23.98%	-14.72%
Regulatory Commission	\$69,634	\$71,284	\$71,360	2.37%	-0.11%
Total O&M Expenses YTD	\$13,948,457	\$14,013,252	\$16,547,677	0.46%	-15.32%



Balance Sheet
As of July 31, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$21,787,365	\$15,420,202
Investments	\$675,058	\$1,186,442
Accounts Receivable		
Customers	\$4,233,713	\$4,358,992
Unbilled Customers	\$6,100,000	\$5,900,000
Other	\$193,757	\$140,727
Assessments Receivable	\$131,088	\$123,785
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,431,322	\$1,811,825
Prepaid Expenses	\$713,415	\$700,860
Total Current Assets	\$35,265,718	\$29,642,833
Restricted Assets		
Bond Proceeds Fund	\$24,833,665	\$2,775,929
Debt Service Reserve Account	\$22,859,658	\$18,659,149
Debt Service Account	\$11,157,030	\$14,404,040
Improvement, Repair, & Replacement	\$4,954,061	\$2,780,720
Total Restricted Assets	\$63,804,414	\$38,619,838
Noncurrent Assets		
Miscellaneous Deferred Charges	\$3,891,221	\$3,108,037
Capital Assets:		
Land, System, Buildings, and Equipment	\$467,240,074	\$447,957,199
Construction in Progress	\$26,083,010	\$35,610,981
Total Capital Assets before Accumulated Depreciation	\$493,323,084	\$483,568,180
Less: Accumulated Depreciation	(\$147,534,843)	(\$137,906,195)
Total Capital Assets Net of Accumulated Depreciation	\$345,788,241	\$345,661,985
Total Noncurrent Assets	\$349,679,462	\$348,770,022
Total Assets	\$448,749,594	\$417,032,693
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$2,343,773
Deferred Loss on Refundings	\$4,943,359	\$3,294,620
Total Deferred Outflows of Resources	\$8,163,843	\$5,638,393
Total Assets & Deferred Outflows of Resources	\$456,913,437	\$422,671,086



**Balance Sheet
As of July 31, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$9,654,000
Notes Payable	\$985,786	\$1,138,778
Accounts Payable	\$986,538	\$1,311,899
Accrued Payroll & Liabilities	\$1,008,872	\$1,055,015
Other Accrued Liabilities	\$162,299	\$156,522
Customer Deposits	\$1,015,967	\$987,146
Total Current Liabilities	\$15,480,694	\$14,303,360
Current Liabilities From Restricted Assets		
Accounts Payable	\$398,946	\$926,226
Accrued Interest Payable	\$4,002,401	\$4,280,134
Total Current Liabilities From Restricted Assets	\$4,401,347	\$5,206,360
Long Term Debt		
Arbitrage Liability	\$1,174,629.00	
Long Term Portion of Bonded Indebtedness	\$165,906,142	\$175,277,777
Notes Payable	\$38,637,813	\$35,208,821
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$14,819,690
Total Long Term Debt	\$248,372,738	\$225,456,288
Total Liabilities	\$268,254,779	\$244,966,008
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	
Total Liabilities and Deferred Inflows of Resources	\$268,493,823	\$244,966,008
Retained Earnings	\$188,419,614	\$177,705,078
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$456,913,437	\$422,671,086



**Income and Expense Report Summary
For the Seven Months Ending July 31, 2017**

Current Period	July 2017	July 2016	July Budget	Variance Over (Under) %	
Total Income	\$4,338,848	\$4,133,886	\$4,362,145	-0.5%	
Total O&M Expenses	\$2,141,442	\$2,172,846	\$2,486,559	-13.9%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$447,406	\$211,040	\$125,586	256.3%	
Year to Date	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$30,339,213	\$29,121,905	\$30,825,621	-1.6%	\$55,149,418
Total O&M Expenses	\$14,013,252	\$13,948,457	\$16,547,677	-15.3%	\$28,241,195
Transfer to Debt Service	\$12,250,000	\$12,250,000	\$12,250,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$4,075,961	\$2,923,448	\$2,027,944	101.0%	\$6,959,242



**Income and Expenses Report-Detail
For the Seven Months Ending July 31, 2017**

	July 2017	July 2016	July Budget	Variance Over (Under)	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,109,633	\$3,938,934	\$4,216,095	-2.5%	\$28,869,903	\$27,655,848	\$29,574,271	-2.4%
Forfeited Discounts	\$65,680	\$61,385	\$70,000	-6.2%	\$464,512	\$493,907	\$490,000	-5.2%
Rents from Water Property	\$46,331	\$38,471	\$45,000	3.0%	\$269,803	\$266,048	\$295,000	-8.5%
Other Water Revenues	\$29,775	\$25,140	\$20,400	46.0%	\$199,755	\$167,745	\$165,500	20.7%
Total Operating Income	\$4,251,419	\$4,063,930	\$4,351,495	-2.3%	\$29,803,973	\$28,583,548	\$30,524,771	-2.4%
Non Operating Income								
Interest Income	\$83,829	\$64,564	(\$1,900)	-4512.1%	\$484,478	\$467,172	\$224,300	116.0%
Miscellaneous	\$3,600	\$5,392	\$12,550	-71.3%	\$50,762	\$71,185	\$76,550	-33.7%
Total Non Operating Income	\$87,429	\$69,956	\$10,650	720.9%	\$535,240	\$538,357	\$300,850	77.9%
Total Income	\$4,338,848	\$4,133,886	\$4,362,145	-0.5%	\$30,339,213	\$29,121,905	\$30,825,621	-1.6%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$976,612	\$982,179	\$1,129,668	-13.5%	\$6,345,107	\$6,323,147	\$7,527,755	-15.7%
Engineering & Distribution	\$579,117	\$592,996	\$610,879	-5.2%	\$3,667,907	\$3,780,839	\$4,395,778	-16.6%
Customer Service	\$260,204	\$260,667	\$365,530	-28.8%	\$1,787,281	\$1,852,511	\$2,139,491	-16.5%
Administration	\$325,509	\$337,004	\$380,482	-14.4%	\$2,212,957	\$1,991,960	\$2,484,653	-10.9%
Total O&M Expenses	\$2,141,442	\$2,172,846	\$2,486,559	-13.9%	\$14,013,252	\$13,948,457	\$16,547,677	-15.3%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$12,250,000	\$12,250,000	\$12,250,000	0.0%
Total Expenses	\$3,891,442	\$3,922,846	\$4,236,559	-8.1%	\$26,263,252	\$26,198,457	\$28,797,677	-8.8%
Avail. to Transfer to Oper. Capital	\$447,406	\$211,040	\$125,586	256.3%	\$4,075,961	\$2,923,448	\$2,027,944	101.0%



**Expense Report By Division Actual to Budget
For the Seven Months Ending July 31, 2017**

	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$976,612	\$1,129,668	-13.5%	\$6,345,107	\$7,527,755	-15.7%	\$12,733,777	
Engineering & Distribution	\$579,117	\$610,879	-5.2%	\$3,667,907	\$4,395,778	-16.6%	\$7,586,911	
Customer Service	\$260,204	\$365,530	-28.8%	\$1,787,281	\$2,139,491	-16.5%	\$3,671,813	
Administration	\$325,509	\$380,482	-14.4%	\$2,212,957	\$2,484,653	-10.9%	\$4,248,694	
Total O&M	<u>\$2,141,442</u>	<u>\$2,486,559</u>	<u>-13.9%</u>	<u>\$14,013,252</u>	<u>\$16,547,677</u>	<u>-15.3%</u>	<u>\$28,241,195</u>	



**Expense Report By Department Actual to Budget
For the Seven Months Ending July 31, 2017**

							2017	
	July	July	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$2,094	\$4,190	-50.0%	\$11,745	\$28,784	-59.2%	\$45,000	
Ohio River Pump Station #1	\$51,086	\$49,335	3.5%	\$394,147	\$377,290	4.5%	\$681,000	
Ohio River Pump Station #2	\$9,381	\$6,020	55.8%	\$67,182	\$42,619	57.6%	\$79,900	
Total Source of Supply	\$62,561	\$59,545	5.1%	\$473,074	\$448,693	5.4%	\$805,900	
Water Quality								
Ft. Thomas Treatment Plant	\$374,389	\$458,035	-18.3%	\$2,346,976	\$2,704,689	-13.2%	\$4,518,396	
Taylor Mill Treatment plant	\$34,323	\$61,864	-44.5%	\$229,138	\$573,481	-60.0%	\$949,401	
Memorial Pky Treatment Plant	\$78,182	\$136,208	-42.6%	\$629,018	\$1,031,700	-39.0%	\$1,656,410	
Laboratory	\$84,998	\$115,717	-26.5%	\$630,252	\$713,678	-11.7%	\$1,257,178	
Instrumentation	\$44,495	\$49,497	-10.1%	\$363,227	\$364,949	-0.5%	\$676,603	
Sludge	\$34,475	\$20,423	68.8%	\$109,025	\$156,907	-30.5%	\$312,000	
Total Water Quality	\$650,862	\$841,744	-22.7%	\$4,307,636	5,545,404.00	-22.3%	\$9,369,988	
Total Pumping & Storage	\$263,189	\$228,379	15.2%	\$1,564,397	\$1,533,658	2.0%	\$2,557,889	
Total SOS, WQ, P&S	\$976,612	\$1,129,668	-13.5%	\$6,345,107	\$7,527,755	-15.7%	\$12,733,777	



**Expense Report By Department Actual to Budget
For the Seven Months Ending July 31, 2017**

	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$141,205	\$160,597	-12.1%	\$980,512	\$1,153,160	-15.0%	\$1,817,572	
Distribution	\$430,137	\$439,900	-2.2%	\$2,654,160	\$3,203,168	-17.1%	\$5,704,116	
Flushing	\$7,775	\$10,382	-25.1%	\$33,235	\$39,450	-15.8%	\$65,223	
Total Engineering & Distr.	\$579,117	\$610,879	-5.2%	\$3,667,907	\$4,395,778	-16.6%	\$7,586,911	
Customer Service								
Field Service	\$63,850	\$77,485	-17.6%	\$460,550	\$551,236	-16.5%	\$949,872	
Meter Shop	\$45,472	\$49,332	-7.8%	\$294,879	\$342,128	-13.8%	\$595,941	
Account Service	\$106,498	\$156,886	-32.1%	\$787,859	\$885,649	-11.0%	\$1,515,881	
Meter Reading	\$6,687	\$7,003	-4.5%	\$44,437	\$46,744	-4.9%	\$81,119	
Other	\$37,697	\$74,824	-49.6%	\$199,556	\$313,734	-36.4%	\$529,000	
Total Customer Service	\$260,204	\$365,530	-28.8%	\$1,787,281	\$2,139,491	-16.5%	\$3,671,813	



**Expense Report By Department Actual to Budget
For the Seven Months Ending July 31, 2017**

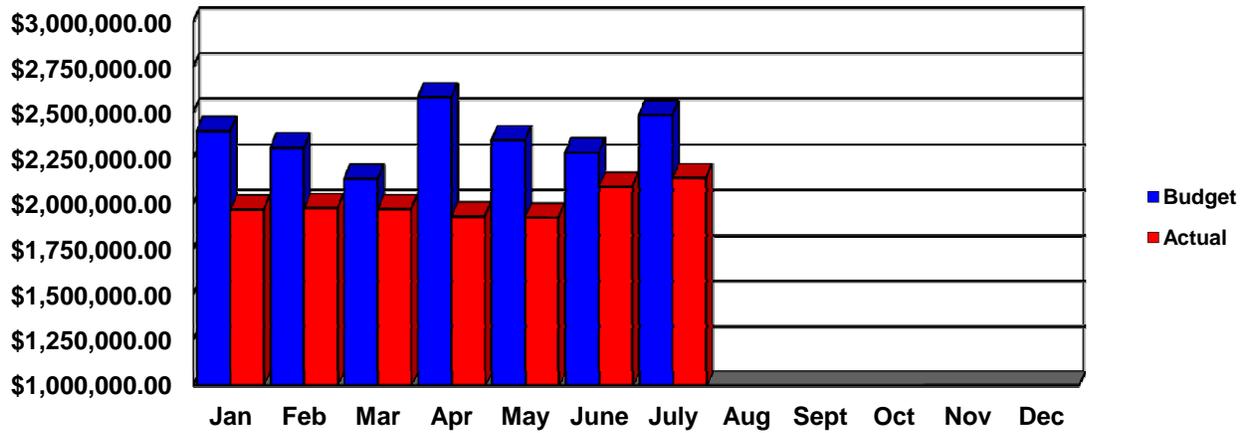
Department	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Administration								
Executive Management	\$39,652	\$40,148	-1.2%	\$274,283	\$281,755	-2.7%	\$493,745	
Board of Commissioners	\$7,141	\$2,096	240.7%	\$33,743	\$31,762	6.2%	\$50,978	
Accounting	\$50,458	\$54,647	-7.7%	\$409,603	\$402,942	1.7%	\$678,061	
H.R.-Information Systems	\$161,589	\$211,408	-23.6%	\$936,399	\$1,181,488	-20.7%	\$2,079,810	
Other	\$66,669	\$72,183	-7.6%	\$558,929	\$586,706	-4.7%	\$946,100	
Total Administration	\$325,509	\$380,482	-14.4%	\$2,212,957	\$2,484,653	-10.9%	\$4,248,694	
Total O&M	\$2,141,442	\$2,486,559	-13.9%	\$14,013,252	\$16,547,677	-15.3%	\$28,241,195	



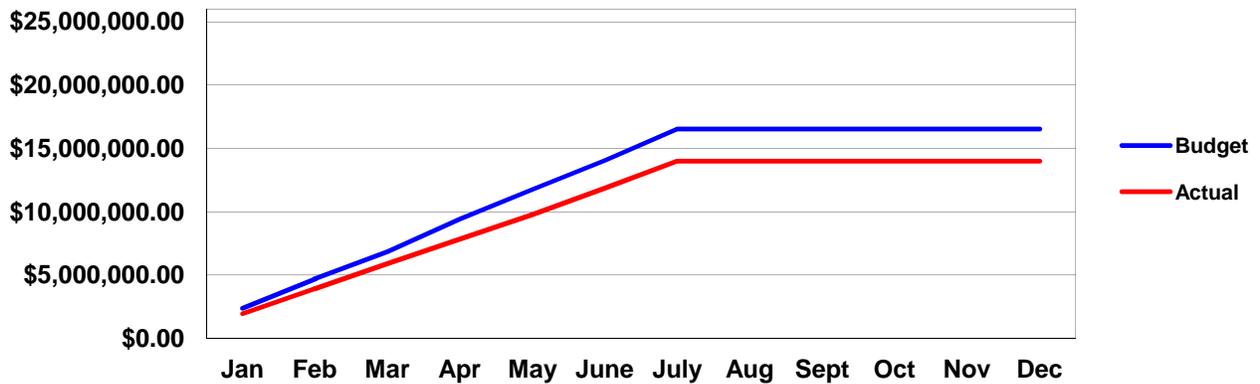
**Expense Report By Account Actual to Budget
For the Seven Months Ending July 31, 2017**

Account	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$672,957	\$715,144	-5.9%	\$4,501,243	\$5,114,038	-12.0%	
Employee Pensions & Benefits	\$384,611	\$448,614	-14.3%	\$2,675,188	\$3,076,254	-13.0%	
Taxes Other Than Income Taxes	\$48,394	\$57,194	-15.4%	\$331,548	\$391,184	-15.2%	
Purchased Power	\$205,546	\$226,795	-9.4%	\$1,427,568	\$1,689,070	-15.5%	
Chemicals	\$207,118	\$303,973	-31.9%	\$1,284,503	\$1,576,966	-18.5%	
Materials & Supplies	\$144,692	\$194,386	-25.6%	\$1,026,348	\$1,228,958	-16.5%	
Contractual Services	\$343,405	\$356,844	-3.8%	\$1,828,988	\$2,253,205	-18.8%	
Transportation	\$45,373	\$47,588	-4.7%	\$260,068	\$362,060	-28.2%	
Insurance	\$41,240	\$47,503	-13.2%	\$321,700	\$373,984	-14.0%	
Advertising	\$0	\$776	-100.0%	\$10,944	\$16,135	-32.2%	
Bad Debt Expense	\$32,683	\$63,098	-48.2%	\$149,900	\$249,093	-39.8%	
Miscellaneous	\$4,747	\$14,316	-66.8%	\$123,970	\$145,370	-14.7%	
Regulatory Commission Assessment	\$10,676	\$10,328	3.4%	\$71,284	\$71,360	-0.1%	
Total O&M Expenses	<u>\$2,141,442</u>	<u>\$2,486,559</u>	<u>-13.9%</u>	<u>\$14,013,252</u>	<u>\$16,547,677</u>	<u>-15.3%</u>	

NKWD O&M Monthly Comparison 2017 Budget to Actual



NKWD O&M YTD Trending 2017 - Budget To Actual

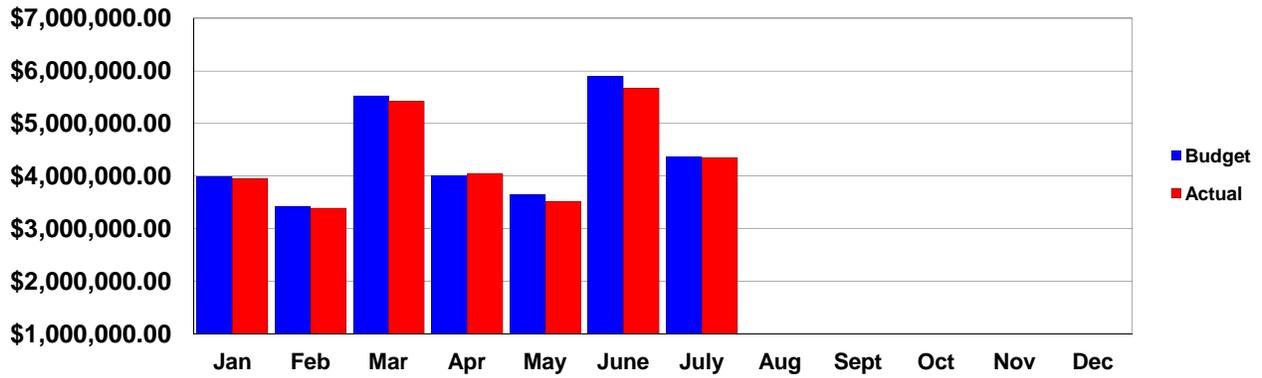




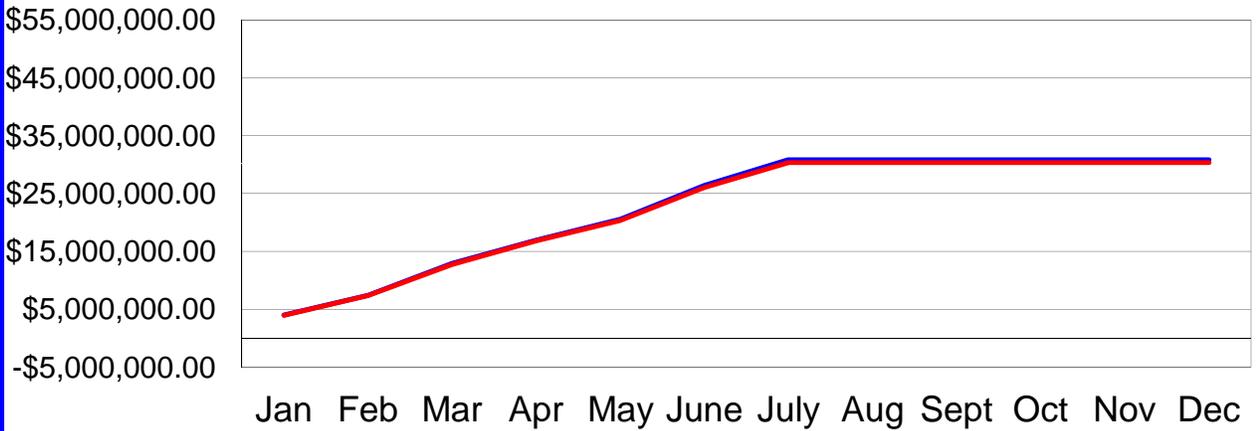
**Income Report Actual to Projected
For the Seven Months Ending July 31, 2017**

Description	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,109,633	\$4,216,095	-2.5%	\$28,869,903	\$29,574,271	-2.4%	
Forfeited Discounts	\$65,680	\$70,000	-6.2%	\$464,512	\$490,000	-5.2%	
Rents from Water Property	\$46,331	\$45,000	3.0%	\$269,803	\$295,000	-8.5%	
Other Water Revenues	\$29,775	\$20,400	46.0%	\$199,755	\$165,500	20.7%	
Total Operating Revenues	\$4,251,419	\$4,351,495	-2.3%	\$29,803,973	\$30,524,771	-2.4%	
Non Operating Income							
Interest Income	\$83,829	(\$1,900)	-4512.1%	\$484,478	\$224,300	116.0%	
Miscellaneous	\$3,600	\$12,550	-71.3%	\$50,762	\$76,550	-33.7%	
Total Non Operating Income	\$87,429	\$10,650	720.9%	\$535,240	\$300,850	77.9%	
Total Income	<u>\$4,338,848</u>	<u>\$4,362,145</u>	<u>-0.5%</u>	<u>\$30,339,213</u>	<u>\$30,825,621</u>	<u>-1.6%</u>	

NKWD
Revenue by Month 2017 - Budget to Actual



NKWD
Revenue Trending 2017 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Seven Months Ending July 31, 2017**

Division	July 2017	July 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$976,612	\$982,179	-0.6%	\$6,345,107	\$6,323,147	0.3%	
Engineering & Distribution	\$579,117	\$592,996	-2.3%	\$3,667,907	\$3,780,839	-3.0%	
Customer Service	\$260,204	\$260,667	-0.2%	\$1,787,281	\$1,852,511	-3.5%	
Administration	\$325,509	\$337,004	-3.4%	\$2,212,957	\$1,991,960	11.1%	
Total O&M	<u>\$2,141,442</u>	<u>\$2,172,846</u>	<u>-1.4%</u>	<u>\$14,013,252</u>	<u>\$13,948,457</u>	<u>0.5%</u>	

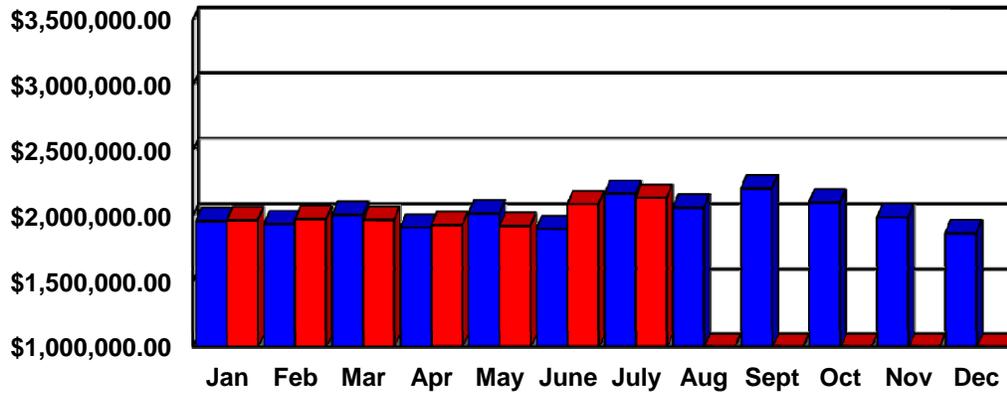


**Expense Report By Account Actual to Actual
For the Seven Months Ending July 31, 2017**

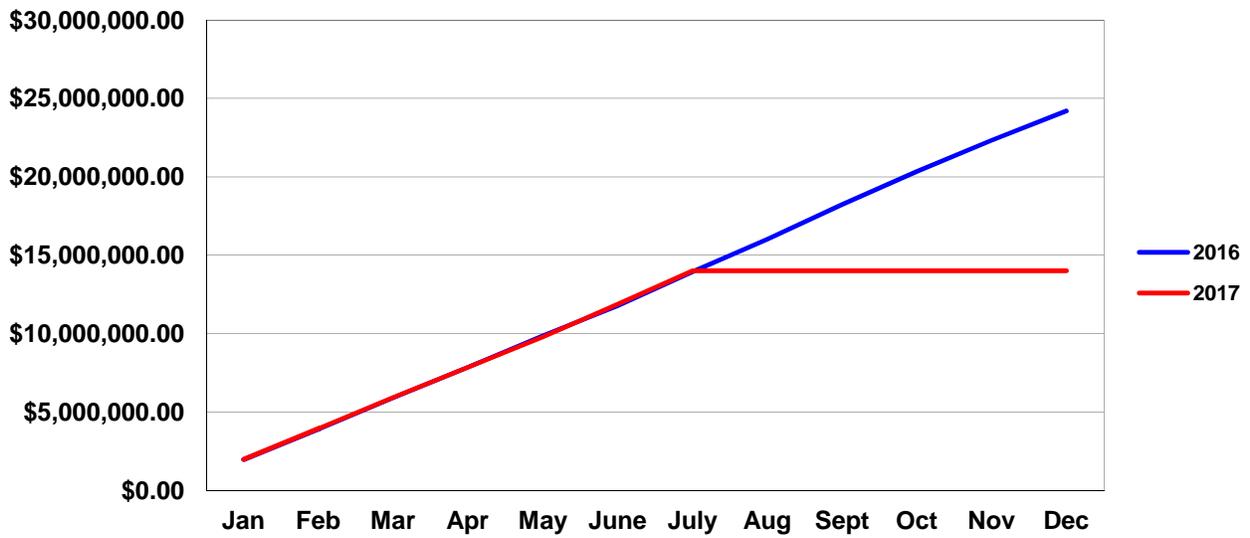
Account	July 2017	July 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$672,957	\$810,495	-17.0%	\$4,501,243	\$4,667,516	-3.6%	
Employee Pensions & Benefits	\$384,611	\$388,165	-0.9%	\$2,675,188	\$2,564,654	4.3%	
Taxes Other Than Income Taxes	\$48,394	\$56,360	-14.1%	\$331,548	\$330,265	0.4%	
Purchased Power	\$205,546	\$215,544	-4.6%	\$1,427,568	\$1,461,825	-2.3%	
Chemicals	\$207,118	\$199,794	3.7%	\$1,284,503	\$1,328,926	-3.3%	
Materials & Supplies	\$144,692	\$114,548	26.3%	\$1,026,348	\$1,049,910	-2.2%	
Contractual Services	\$343,405	\$253,033	35.7%	\$1,828,988	\$1,535,966	19.1%	
Transportation	\$45,373	\$41,523	9.3%	\$260,068	\$294,061	-11.6%	
Insurance	\$41,240	\$44,613	-7.6%	\$321,700	\$311,572	3.3%	
Advertising	\$0	\$628	-100.0%	\$10,944	\$12,466	-12.2%	
Bad Debt Expense	\$32,683	\$22,024	48.4%	\$149,900	\$158,580	-5.5%	
Miscellaneous	\$4,747	\$16,029	-70.4%	\$123,970	\$163,082	-24.0%	
Regulatory Commission Assessment	\$10,676	\$10,090	5.8%	\$71,284	\$69,634	2.4%	
Total O&M Expenses	\$2,141,442	\$2,172,846	-1.4%	\$14,013,252	\$13,948,457	0.5%	

NKWD
O&M Monthly Comparison 2017 Actual to Actual

■ Actual 2016
 ■ Actual 2017



NKWD
O&M YTD Trending 2017 - Actual to Actual

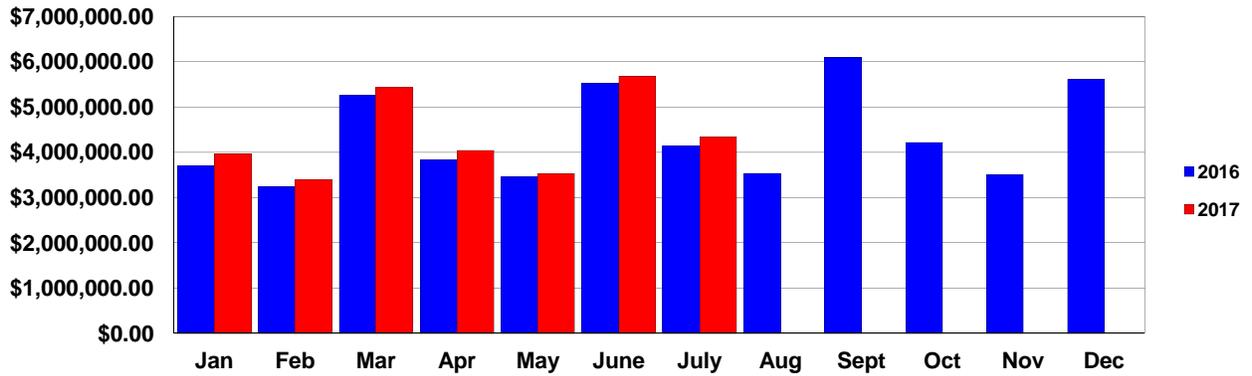




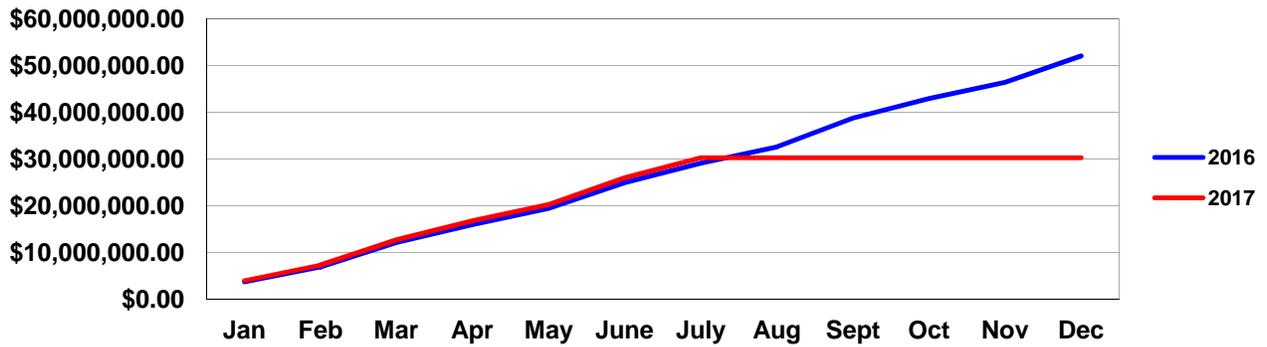
**Income Report Actual to Actual
For the Seven Months Ending July 31, 2017**

Description	July 2017	July 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Water Sales	\$4,109,633	\$3,938,934	4.3%	\$28,869,903	\$27,655,848	4.4%	
Forfeited Discounts	\$65,680	\$61,385	7.0%	\$464,512	\$493,907	-6.0%	
Rents from Water Property	\$46,331	\$38,471	20.4%	\$269,803	\$266,048	1.4%	
Other Water Revenues	\$29,775	\$25,140	18.4%	\$199,755	\$167,745	19.1%	
Total Operating Revenues	\$4,251,419	\$4,063,930	4.6%	\$29,803,973	\$28,583,548	4.3%	
Non Operating Income							
Interest Income	\$83,829	\$64,564	29.8%	\$484,478	\$467,172	3.7%	
Miscellaneous	\$3,600	\$5,392	-33.2%	\$50,762	\$71,185	-28.7%	
Total Non Operating Income	\$87,429	\$69,956	25.0%	\$535,240	\$538,357	-0.6%	
Total Income	<u>\$4,338,848</u>	<u>\$4,133,886</u>	<u>5.0%</u>	<u>\$30,339,213</u>	<u>\$29,121,905</u>	<u>4.2%</u>	

NKWD
Revenue by Month 2017 - Actual to Actual



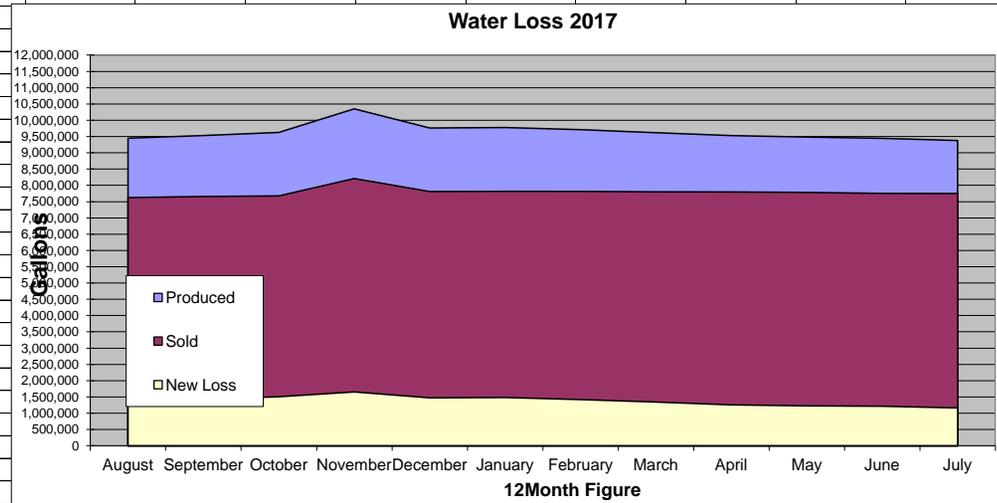
NKWD
Revenue Trending 2017 - Actual to Actual



			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$2,500.00	\$0.00	\$21,549.18	\$21,549.18	\$31,450.82	12-120a/15-151
	2017								
2017	Engineering Service for KDOT Projects (Upcoming)	Various	\$20,000.00	\$20,000.00	\$0.00	\$1,000.00	\$1,000.00	\$19,000.00	16-141
	KDOT Engineering Work Sub-Total		\$73,000.00	\$22,500.00	\$0.00	\$22,549.18	\$22,549.18	\$50,450.82	
	Water Main Replacement Program								
	2011								
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
	2012								
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
	Transferred from BAN 2007								
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$971,911.58	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
Carryover	MPTP Building Improvements Annual R&R Plant, Tanks, etc. Additional	184-0479-000	\$262,000.00	\$0.00	-\$30,438.45	\$0.00	-\$30,438.45	\$292,438.45	993
	2014								
Carryover	Church St & Fave Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$253,635.12	\$0.00	\$6,364.88	\$6,364.88	\$253,635.12	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$237,925.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
	2015								
Carryover	Latoria Lakes WMR	184-0824-000	\$356,415.00	\$356,415.00	\$1,327,513.47	\$100,777.00	\$1,428,290.47	-\$1,071,875.47	15-166E
Carryover	Latoria Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$734,000.00	\$734,000.00	\$0.00	\$304,591.93	\$304,591.93	\$429,408.07	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,672,000.00	\$3,672,000.00	\$0.00	\$0.00	\$0.00	\$3,672,000.00	13-975
	Water Main Replacement Sub-Total		\$9,099,415.00	\$8,435,690.60	\$1,297,075.02	\$816,853.32	\$2,113,928.34	\$6,985,486.66	
	Capital Purchases								
	2016								
2017	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
2017	Small Compact 4x2 (replace 208)	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
2017	Capitalized Labor	Various	\$315,608.75	\$315,608.75	\$0.00	\$0.00	\$0.00	\$315,608.75	N/A
	Capital Purchase Sub-Total		\$355,608.75	\$355,608.75	\$0.00	\$0.00	\$0.00	\$355,608.75	
	Engineering Total		\$9,608,023.75	\$8,893,799.35	\$1,297,075.02	#REF!	#REF!	#REF!	
	WATER QUALITY & PRODUCTION								
	OPERATIONS								
	2017								
2017	FTTP GAC Regeneration/Replacement	162-0008-000	\$808,096.08	\$808,096.08	\$0.00	\$0.00	\$0.00	\$808,096.08	N/A
2017	MPTP GAC Regeneration/Replacement	162-0008-000	\$179,466.11	\$179,466.11	\$0.00	\$0.00	\$0.00	\$179,466.11	N/A
2017	Small Pickup 4x4 (replace 405)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	17-135
2017	Benchtop Turbidimeters (quantity 2)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-136
2017	Chlorine Analyzers (quantity 3)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-137
2017	pH/Fluoride Meters (quantity 3)	320-0001-000	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	17-138
	Operations Sub-total		\$1,039,062.19	\$1,039,062.19	\$0.00	\$0.00	\$0.00	\$1,039,062.19	
	LABORATORY								
	2017								
2017	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-139
2017	Gas Chromatograph Mass Spectrophotometer for MIB/Geosmin	344-0001-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	17-140
2017	Muffle Furnace	344-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-141
2017	pH Meter	344-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-142
2017	Analytical Balance	344-0001-000	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00	17-143
2017	Glassware washer	344-0001-000	\$13,450.00	\$13,450.00	\$0.00	\$0.00	\$0.00	\$13,450.00	17-144
2017	Ion Chromatograph	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-145
	Laboratory Sub-Total		\$294,450.00	\$294,450.00	\$0.00	\$0.00	\$0.00	\$294,450.00	
	MAINTENANCE								
	2017								
2017	Pump control & Altitude Valves Replacement	311-0003-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	16-163
2017	Sand Pump Equipment Memorial Parkway	311-0002-000	\$20,000.00	\$20,000.00	\$7,479.52	\$0.00	\$7,479.52	\$12,520.48	16-165
Carryover	ORPS1 motor starter replacement	184.00	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	16-158
Carryover	Dudley 1040 Tank Painting	162-0003-000	\$750,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	16-154
2017	Dudley 1080 Tank Painting	162-0003-000	\$700,000.00	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00	N/A
2017	Rosswort Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	N/A
Carryover	S. Newport Tank Painting	162-0003-000	\$132,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	16-167
2017	Dayton Tank Painting	162-0003-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	N/A
2017	Taylor Mill Standpipe pit piping repair		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-146
2017	2-wheel drive van (replace 408)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	17-147
2017	2-wheel drive van (replace 409)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	17-148
2017	Central Facility High Bay Lighting Upgrade	304-0004-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-149
2017	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0002-000	\$40,000.00	\$40,000.00	\$0.00	#REF!	#REF!	#REF!	17-150
2017	Security Upgrades at District Facilities Ripple, Dudley, & TMTP	320-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	17-151
2017	Emergency Trash Pump 6"	304-0002-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	17-152
2017	Suction Piping Modifications to FTTP Backwash Tank	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	17-153
2017	Raw Water Chemical Feed Pump Replacement	304-0002-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	17-154
2017	FTTP Fluoride Pump Replacement	304-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-155
2017	Kenton Lands Altitude Valve Replacement	311-0002-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-156
2017	Valves & Actuators for Pump Stations and Tanks	311-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-157
2017	FTTP Residuals Transfer pump and motor	311-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-158
2017	ORPS1 Wetwell sump pump replacements	311-0002-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-159
2017	UV Transmittance meter replacement	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-160
2017	MPTP flow meters (2) for finished water vault	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-161
2017	Aqua Drive gate opener		\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
2017	Miscellaneous Electrical, HVAC, Equipment Replacement	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	
	Maintenance Sub-Total		\$3,010,000.00	\$2,200,017.00	\$7,479.52	#REF!	#REF!	#REF!	
	Water Quality & Production Department Total		\$4,343,512.19	\$3,533,529.19	\$7,479.52	#REF!	#REF!	#REF!	
	TOTAL OF Departments		\$16,583,502.94	\$15,059,295.54	#REF!	#REF!	#REF!	#REF!	
	Operating Capital Budget Comparison 2016 to 2017								
	Administration Department		2016	2017	Inc/(Dec)				
	HR/Safety/Security/IT Departments		\$115,000.00	\$100,000.00	-\$15,000.00			-13.0%	
	Customer Service Department		\$566,000.00	\$643,000.00	\$77,000.00			13.6%	
	Distribution Department		\$1,038,750.00	\$942,242.00	-\$96,508.00			-9.3%	
	Engineering Department		\$457,125.00	\$946,725.00	\$489,600.00			107.1%	
	- Mainlines		\$8,721,099.00	\$8,435,690.60	-\$285,408.40			-3.3%	
	- Other		\$483,120.00	\$458,108.75	-\$25,011.25			-5.2%	
	Water Q & P Department		\$3,199,026.00	\$3,533,529.19	\$334,503.19			10.5%	

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2015	2015	2015	2015	2015	2016	2016	2016	2016	2016	2016	2016
	August	September	October	November	December	January	February	March	April	May	June	July
Produced 000's	9,056,277	9,043,757	8,994,366	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319
Purchased 000's												
	9,056,277	9,043,757	8,994,366	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319
Sold 000's	7,683,780	7,736,808	7,738,642	7,750,612	7,743,341	7,751,585	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607
	1,372,497	1,306,949	1,255,724	1,195,000	1,160,906	1,146,265	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712
% of Non-Revenue Loss	15.2%	14.5%	14.0%	13.4%	13.0%	12.9%	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%
% of Water Sold	84.8%	85.5%	86.0%	86.6%	87.0%	87.1%	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%
Accounted for Loss 000's	425,540.8	434,522.4	441,089.9	422,933.9	419,632.0	419,266.4	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7
Adjusted Loss 000's	946,955.9	872,426.6	814,634.5	772,066.4	741,274.0	726,998.2	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3
	10.46%	9.65%	9.06%	8.63%	8.32%	8.17%	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%
	2016	2016	2016	2016	2016	2016	2017	2017	2017	2017	2017	2017
	August	September	October	November	December	January	February	March	April	May	June	July
Produced 000's	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046
Purchased 000's												
	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046
Sold 000's	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056
	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989
% of Non-Revenue Loss	19.3%	19.7%	20.3%	20.7%	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%
% of Water Sold	80.7%	80.3%	79.7%	79.3%	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%
Accounted for Loss 000's	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0
Adjusted Loss 000's	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4
% of Water Loss	14.67%	14.98%	15.66%	15.99%	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%





September 2017 Board Meeting August 2017 Results					
Financial Statement Snapshot					
Current Period Totals	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Section 1					
Total Revenues	\$3,734,394	\$3,920,529	\$3,932,576	4.98%	-0.31%
Total O&M	\$2,065,360	\$2,090,067	\$2,092,427	1.20%	-0.11%
YTD Period Totals					
Section 2					
Total Revenues	\$32,856,298	\$34,259,741	\$34,758,197	4.27%	-1.43%
Total O&M	\$16,013,817	\$16,105,279	\$18,640,105	0.57%	-13.60%
Detail					
Detailed Revenues Current	Current Period				
Section 3					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$3,490,987	\$3,665,404	\$3,733,386	5.00%	-1.82%
Forfeited Discounts	\$67,251	\$76,560	\$70,000	13.84%	9.37%
Rents Water Property	\$64,767	\$45,699	\$45,000	-29.44%	1.55%
Other Water Revenue	\$33,826	\$18,950	\$36,440	-43.98%	-48.00%
Interest Income	\$68,033	\$88,168	\$34,200	29.60%	157.80%
Miscellaneous	\$9,530	\$25,748	\$13,550	170.18%	90.02%
Total Revenues Current	\$3,734,394	\$3,920,529	\$3,932,576	4.98%	-0.31%
YTD					
Detailed Revenues YTD	YTD				
Section 4					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$31,146,835	\$32,535,307	\$33,307,657	4.46%	-2.32%
Forfeited Discounts	\$561,158	\$541,072	\$560,000	-3.58%	-3.38%
Rents Water Property	\$330,815	\$315,502	\$340,000	-4.63%	-7.21%
Other Water Revenue	\$201,571	\$218,705	\$201,940	8.50%	8.30%
Interest Income	\$535,204	\$572,646	\$258,500	7.00%	121.53%
Miscellaneous	\$80,715	\$76,509	\$90,100	-5.21%	-15.08%
Total Revenues YTD	\$32,856,298	\$34,259,741	\$34,758,197	4.27%	-1.43%



September 2017 Board Meeting					
August 2017 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$659,530	\$666,059	\$687,770	0.99%	-3.16%
Employee Pensions & Benefits	\$375,125	\$382,503	\$128,976	1.97%	196.57%
Taxes Other	\$45,508	\$48,415	\$54,661	6.39%	-11.43%
Purchased Power	\$246,791	\$198,073	\$227,847	-19.74%	-13.07%
Chemicals	\$227,621	\$280,696	\$284,350	23.32%	-1.29%
Materials & Supplies	\$213,351	\$157,231	\$165,466	-26.30%	-4.98%
Contractual Services	\$200,059	\$231,635	\$381,154	15.78%	-39.23%
Transportation	\$39,093	\$32,673	\$52,954	-16.42%	-38.30%
Insurance	\$44,940	\$46,151	\$52,674	2.69%	-12.38%
Advertising	\$1,561	\$2,310	\$2,138	47.98%	-7.45%
Bad Debt Expense	-\$19,335	\$21,538	\$27,473	-211.39%	-21.60%
Miscellaneous	\$21,026	\$12,107	\$16,636	-42.42%	-27.22%
Regulatory Commission	\$10,090	\$10,676	\$10,328	5.81%	3.37%
Total O&M Expenses Current	\$2,065,360	\$2,090,067	\$2,092,427	1.20%	-0.11%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$5,327,046	\$5,167,302	\$5,801,808	-3.00%	-10.94%
Employee Pensions & Benefits	\$2,939,780	\$3,057,691	\$3,205,230	4.01%	-4.60%
Taxes Other	\$375,774	\$379,963	\$445,845	1.11%	-14.78%
Purchased Power	\$1,708,616	\$1,625,641	\$1,916,917	-4.86%	-15.20%
Chemicals	\$1,556,547	\$1,565,198	\$1,861,316	0.56%	-15.91%
Materials & Supplies	\$1,263,261	\$1,185,539	\$1,394,424	-6.15%	-14.98%
Contractual Services	\$1,736,025	\$2,060,623	\$2,634,359	18.70%	-21.78%
Transportation	\$333,154	\$292,741	\$415,014	-12.13%	-29.46%
Insurance	\$356,512	\$367,851	\$426,658	3.18%	-13.78%
Advertising	\$14,027	\$13,254	\$18,273	-5.51%	37.87%
Bad Debt Expense	\$139,245	\$171,438	\$276,565	23.12%	-38.01%
Miscellaneous	\$184,106	\$136,078	\$162,008	-26.09%	-16.01%
Regulatory Commission	\$79,724	\$81,960	\$81,688	2.80%	0.33%
Total O&M Expenses YTD	\$16,013,817	\$16,105,279	\$18,640,105	0.57%	-13.60%



**Balance Sheet
As of August 31, 2017**

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$22,019,696	\$16,375,584
Investments	\$673,506	\$936,130
Accounts Receivable		
Customers	\$3,747,713	\$3,722,666
Unbilled Customers	\$6,100,000	\$5,900,000
Other	\$189,487	\$178,585
Assessments Receivable	\$131,088	\$123,785
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,375,274	\$1,675,826
Prepaid Expenses	\$644,657	\$381,110
Total Current Assets	\$34,881,421	\$29,293,686
Restricted Assets		
Bond Proceeds Fund	\$24,394,357	\$2,776,182
Debt Service Reserve Account	\$18,425,559	\$18,714,715
Debt Service Account	\$12,859,544	\$11,997,993
Improvement, Repair, & Replacement	\$4,850,851	\$2,179,908
Total Restricted Assets	\$60,530,311	\$35,668,798
Noncurrent Assets		
Miscellaneous Deferred Charges	\$3,993,866	\$3,236,179
Capital Assets:		
Land, System, Buildings, and Equipment	\$467,505,122	\$448,142,424
Construction in Progress	\$26,552,704	\$36,903,984
Total Capital Assets before Accumulated Depreciation	\$494,057,826	\$485,046,408
Less: Accumulated Depreciation	(\$148,491,603)	(\$138,912,955)
Total Capital Assets Net of Accumulated Depreciation	\$345,566,223	\$346,133,453
Total Noncurrent Assets	\$349,560,089	\$349,369,632
Total Assets	\$444,971,821	\$414,332,116
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$2,343,773
Deferred Loss on Refundings	\$4,911,074	\$3,273,691
Total Deferred Outflows of Resources	\$8,131,558	\$5,617,464
Total Assets & Deferred Outflows of Resources	\$453,103,379	\$419,949,580



**Balance Sheet
As of August 31, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$9,654,000
Notes Payable	\$933,487	\$1,088,023
Accounts Payable	\$715,541	\$1,363,837
Accrued Payroll & Liabilities	\$921,906	\$1,078,553
Other Accrued Liabilities	\$125,044	\$129,428
Customer Deposits	\$1,018,494	\$995,136
Total Current Liabilities	\$15,035,704	\$14,308,977
Current Liabilities From Restricted Assets		
Accounts Payable	\$445,750	\$623,406
Accrued Interest Payable	\$1,073,323	\$939,345
Total Current Liabilities From Restricted Assets	\$1,519,073	\$1,562,751
Long Term Debt		
Arbitrage Liability	\$373,195.00	
Long Term Portion of Bonded Indebtedness	\$165,786,306	\$175,211,261
Notes Payable	\$38,637,813	\$36,201,185
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$14,819,690
Total Long Term Debt	\$247,451,468	\$226,382,136
Total Liabilities	\$264,006,245	\$242,253,864
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	
Total Liabilities and Deferred Inflows of Resources	\$264,245,289	\$242,253,864
Retained Earnings	\$188,858,090	\$177,695,716
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$453,103,379	\$419,949,580



**Income and Expense Report Summary
For the Eight Months Ending August 31, 2017**

Current Period	August 2017	August 2016	August Budget	Variance Over (Under) %	
Total Income	\$3,920,529	\$3,734,394	\$3,932,576	-0.3%	
Total O&M Expenses	\$2,090,067	\$2,065,360	\$2,092,427	-0.1%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$80,462	(\$80,966)	\$90,149	-10.7%	
Year to Date	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$34,259,741	\$32,856,298	\$34,758,197	-1.4%	\$55,149,418
Total O&M Expenses	\$16,105,279	\$16,013,817	\$18,640,105	-13.6%	\$28,241,195
Transfer to Debt Service	\$14,000,000	\$14,000,000	\$14,000,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$4,154,462	\$2,842,481	\$2,118,092	96.1%	\$6,959,242



Income and Expenses Report-Detail
For the Eight Months Ending August 31, 2017

	August 2017	August 2016	August Budget	Variance Over (Under)	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,665,404	\$3,490,987	\$3,733,386	-1.8%	\$32,535,307	\$31,146,835	\$33,307,657	-2.3%
Forfeited Discounts	\$76,560	\$67,251	\$70,000	9.4%	\$541,072	\$561,158	\$560,000	-3.4%
Rents from Water Property	\$45,699	\$64,767	\$45,000	1.6%	\$315,502	\$330,815	\$340,000	-7.2%
Other Water Revenues	\$18,950	\$33,826	\$36,440	-48.0%	\$218,705	\$201,571	\$201,940	8.3%
Total Operating Income	\$3,806,613	\$3,656,831	\$3,884,826	-2.0%	\$33,610,586	\$32,240,379	\$34,409,597	-2.3%
Non Operating Income								
Interest Income	\$88,168	\$68,033	\$34,200	157.8%	\$572,646	\$535,204	\$258,500	121.5%
Miscellaneous	\$25,748	\$9,530	\$13,550	90.0%	\$76,509	\$80,715	\$90,100	-15.1%
Total Non Operating Income	\$113,916	\$77,563	\$47,750	138.6%	\$649,155	\$615,919	\$348,600	86.2%
Total Income	\$3,920,529	\$3,734,394	\$3,932,576	-0.3%	\$34,259,741	\$32,856,298	\$34,758,197	-1.4%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,002,573	\$998,039	\$1,000,271	0.2%	\$7,349,641	\$7,321,186	\$8,528,027	-13.8%
Engineering & Distribution	\$560,730	\$579,374	\$511,319	9.7%	\$4,228,635	\$4,360,213	\$4,907,098	-13.8%
Customer Service	\$259,785	\$212,775	\$216,352	20.1%	\$2,047,067	\$2,065,286	\$2,355,843	-13.1%
Administration	\$266,979	\$275,172	\$364,485	-26.8%	\$2,479,936	\$2,267,132	\$2,849,137	-13.0%
Total O&M Expenses	\$2,090,067	\$2,065,360	\$2,092,427	-0.1%	\$16,105,279	\$16,013,817	\$18,640,105	-13.6%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$14,000,000	\$14,000,000	\$14,000,000	0.0%
Total Expenses	\$3,840,067	\$3,815,360	\$3,842,427	-0.1%	\$30,105,279	\$30,013,817	\$32,640,105	-7.8%
Avail. to Transfer to Oper. Capital	\$80,462	(\$80,966)	\$90,149	-10.7%	\$4,154,462	\$2,842,481	\$2,118,092	96.1%



**Expense Report By Division Actual to Budget
For the Eight Months Ending August 31, 2017**

	August Actual	August Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$1,002,573	\$1,000,271	0.2%		\$7,349,641	\$8,528,027	-13.8%	\$12,733,777	
Engineering & Distribution	\$560,730	\$511,319	9.7%		\$4,228,635	\$4,907,098	-13.8%	\$7,586,911	
Customer Service	\$259,785	\$216,352	20.1%		\$2,047,067	\$2,355,843	-13.1%	\$3,671,813	
Administration	\$266,979	\$364,485	-26.8%		\$2,479,936	\$2,849,137	-13.0%	\$4,248,694	
Total O&M	<u>\$2,090,067</u>	<u>\$2,092,427</u>	<u>-0.1%</u>		<u>\$16,105,279</u>	<u>\$18,640,105</u>	<u>-13.6%</u>	<u>\$28,241,195</u>	



**Expense Report By Department Actual to Budget
For the Eight Months Ending August 31, 2017**

	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$2,622	\$4,849	-45.9%	\$14,367	\$33,633	-57.3%	\$45,000	
Ohio River Pump Station #1	\$45,856	\$51,352	-10.7%	\$440,003	\$428,643	2.7%	\$681,000	
Ohio River Pump Station #2	\$8,040	\$6,289	27.8%	\$75,223	\$48,908	53.8%	\$79,900	
Total Source of Supply	\$56,518	\$62,490	-9.6%	\$529,593	\$511,184	3.6%	\$805,900	
Water Quality								
Ft. Thomas Treatment Plant	\$431,560	\$338,248	27.6%	\$2,778,536	\$3,042,937	-8.7%	\$4,518,396	
Taylor Mill Treatment plant	\$43,226	\$65,669	-34.2%	\$272,364	\$639,151	-57.4%	\$949,401	
Memorial Pky Treatment Plant	\$96,553	\$145,680	-33.7%	\$725,571	\$1,177,380	-38.4%	\$1,656,410	
Laboratory	\$100,525	\$104,363	-3.7%	\$730,777	\$818,041	-10.7%	\$1,257,178	
Instrumentation	\$42,086	\$51,416	-18.1%	\$407,273	\$416,365	-2.2%	\$676,603	
Sludge	\$6,899	\$22,607	-69.5%	\$115,924	\$179,513	-35.4%	\$312,000	
Total Water Quality	\$720,849	\$727,983	-1.0%	\$5,030,445	6,273,387.00	-19.8%	\$9,369,988	
Total Pumping & Storage	\$225,206	\$209,798	7.3%	\$1,789,603	\$1,743,456	2.6%	\$2,557,889	
Total SOS, WQ, P&S	\$1,002,573	\$1,000,271	0.2%	\$7,349,641	\$8,528,027	-13.8%	\$12,733,777	



**Expense Report By Department Actual to Budget
For the Eight Months Ending August 31, 2017**

	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$137,319	\$101,505	35.3%	\$1,117,831	\$1,254,665	-10.9%	\$1,817,572	
Distribution	\$414,472	\$401,939	3.1%	\$3,068,630	\$3,605,108	-14.9%	\$5,704,116	
Flushing	\$8,939	\$7,875	13.5%	\$42,174	\$47,325	-10.9%	\$65,223	
Total Engineering & Distr.	\$560,730	\$511,319	9.7%	\$4,228,635	\$4,907,098	-13.8%	\$7,586,911	
Customer Service								
Field Service	\$67,133	\$59,491	12.8%	\$527,683	\$610,727	-13.6%	\$949,872	
Meter Shop	\$53,074	\$32,915	61.2%	\$347,953	\$375,042	-7.2%	\$595,941	
Account Service	\$106,791	\$84,228	26.8%	\$894,650	\$969,876	-7.8%	\$1,515,881	
Meter Reading	\$6,247	\$5,636	10.8%	\$50,685	\$52,381	-3.2%	\$81,119	
Other	\$26,540	\$34,082	-22.1%	\$226,096	\$347,817	-35.0%	\$529,000	
Total Customer Service	\$259,785	\$216,352	20.1%	\$2,047,067	\$2,355,843	-13.1%	\$3,671,813	



**Expense Report By Department Actual to Budget
For the Eight Months Ending August 31, 2017**

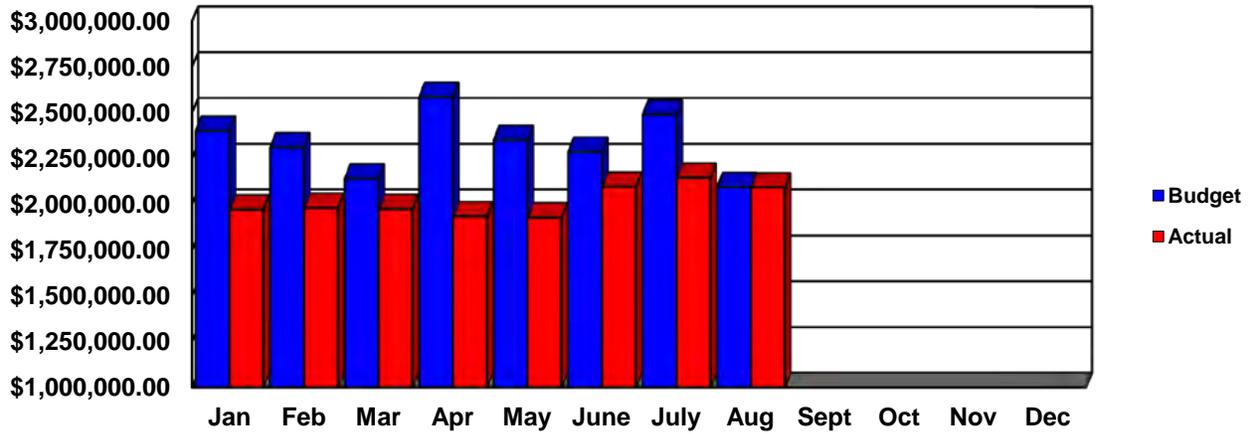
Department	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Administration								
Executive Management	\$39,945	\$39,279	1.7%	\$314,228	\$321,033	-2.1%	\$493,745	
Board of Commissioners	\$2,323	\$5,622	-58.7%	\$36,066	\$37,384	-3.5%	\$50,978	
Accounting	\$53,236	\$38,198	39.4%	\$462,839	\$441,140	4.9%	\$678,061	
H.R.-Information Systems	\$136,113	\$193,204	-29.5%	\$1,072,512	\$1,374,692	-22.0%	\$2,079,810	
Other	\$35,362	\$88,182	-59.9%	\$594,291	\$674,888	-11.9%	\$946,100	
Total Administration	\$266,979	\$364,485	-26.8%	\$2,479,936	\$2,849,137	-13.0%	\$4,248,694	
Total O&M	\$2,090,067	\$2,092,427	-0.1%	\$16,105,279	\$18,640,105	-13.6%	\$28,241,195	



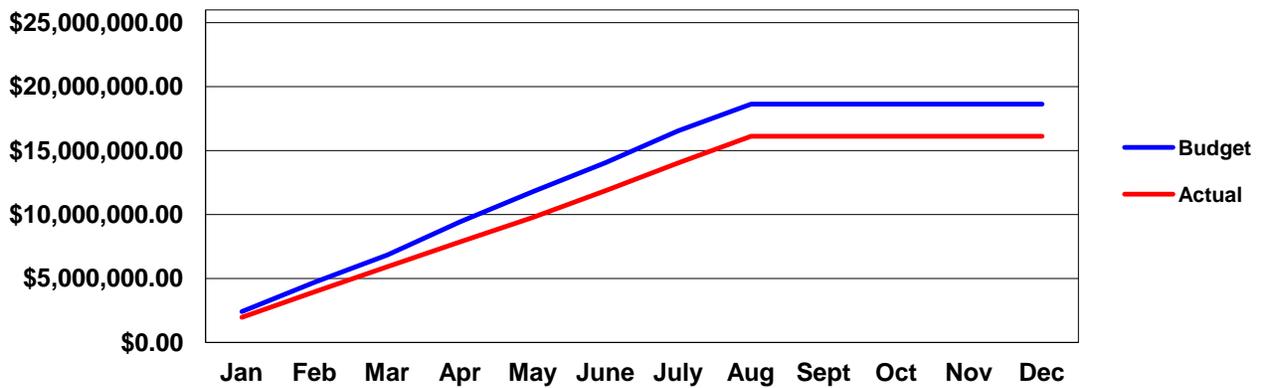
**Expense Report By Account Actual to Budget
For the Eight Months Ending August 31, 2017**

Account	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$666,059	\$687,770	-3.2%	\$5,167,302	\$5,801,808	-10.9%	
Employee Pensions & Benefits	\$382,503	\$128,976	196.6%	\$3,057,691	\$3,205,230	-4.6%	
Taxes Other Than Income Taxes	\$48,415	\$54,661	-11.4%	\$379,963	\$445,845	-14.8%	
Purchased Power	\$198,073	\$227,847	-13.1%	\$1,625,641	\$1,916,917	-15.2%	
Chemicals	\$280,696	\$284,350	-1.3%	\$1,565,198	\$1,861,316	-15.9%	
Materials & Supplies	\$157,231	\$165,466	-5.0%	\$1,185,539	\$1,394,424	-15.0%	
Contractual Services	\$231,635	\$381,154	-39.2%	\$2,060,623	\$2,634,359	-21.8%	
Transportation	\$32,673	\$52,954	-38.3%	\$292,741	\$415,014	-29.5%	
Insurance	\$46,151	\$52,674	-12.4%	\$367,851	\$426,658	-13.8%	
Advertising	\$2,310	\$2,138	8.0%	\$13,254	\$18,273	-27.5%	
Bad Debt Expense	\$21,538	\$27,473	-21.6%	\$171,438	\$276,565	-38.0%	
Miscellaneous	\$12,107	\$16,636	-27.2%	\$136,078	\$162,008	-16.0%	
Regulatory Commission Assessment	\$10,676	\$10,328	3.4%	\$81,960	\$81,688	0.3%	
Total O&M Expenses	<u>\$2,090,067</u>	<u>\$2,092,427</u>	<u>-0.1%</u>	<u>\$16,105,279</u>	<u>\$18,640,105</u>	<u>-13.6%</u>	

NKWD O&M Monthly Comparison 2017 Budget to Actual



NKWD O&M YTD Trending 2017 - Budget To Actual

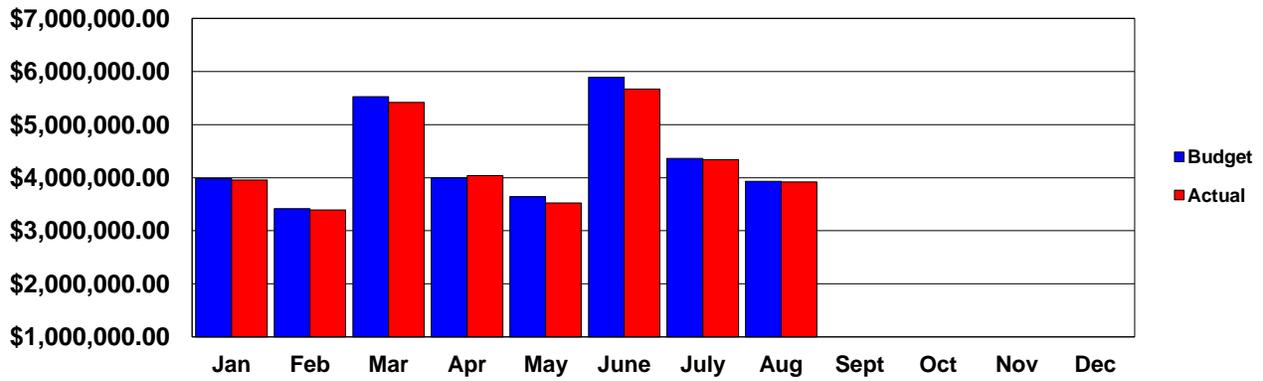




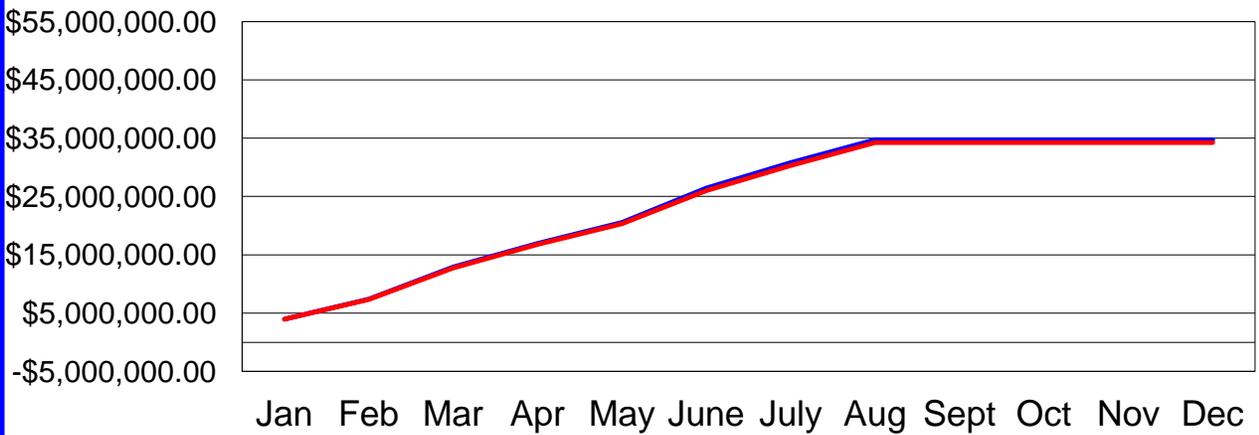
**Income Report Actual to Projected
For the Eight Months Ending August 31, 2017**

Description	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,665,404	\$3,733,386	-1.8%	\$32,535,307	\$33,307,657	-2.3%	
Forfeited Discounts	\$76,560	\$70,000	9.4%	\$541,072	\$560,000	-3.4%	
Rents from Water Property	\$45,699	\$45,000	1.6%	\$315,502	\$340,000	-7.2%	
Other Water Revenues	\$18,950	\$36,440	-48.0%	\$218,705	\$201,940	8.3%	
Total Operating Revenues	\$3,806,613	\$3,884,826	-2.0%	\$33,610,586	\$34,409,597	-2.3%	
Non Operating Income							
Interest Income	\$88,168	\$34,200	157.8%	\$572,646	\$258,500	121.5%	
Miscellaneous	\$25,748	\$13,550	90.0%	\$76,509	\$90,100	-15.1%	
Total Non Operating Income	\$113,916	\$47,750	138.6%	\$649,155	\$348,600	86.2%	
Total Income	<u>\$3,920,529</u>	<u>\$3,932,576</u>	<u>-0.3%</u>	<u>\$34,259,741</u>	<u>\$34,758,197</u>	<u>-1.4%</u>	

NKWD
Revenue by Month 2017 - Budget to Actual



NKWD
Revenue Trending 2017 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Eight Months Ending August 31, 2017**

Division	August 2017	August 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,002,573	\$998,039	0.5%	\$7,349,641	\$7,321,186	0.4%	
Engineering & Distribution	\$560,730	\$579,374	-3.2%	\$4,228,635	\$4,360,213	-3.0%	
Customer Service	\$259,785	\$212,775	22.1%	\$2,047,067	\$2,065,286	-0.9%	
Administration	\$266,979	\$275,172	-3.0%	\$2,479,936	\$2,267,132	9.4%	
Total O&M	<u>\$2,090,067</u>	<u>\$2,065,360</u>	<u>1.2%</u>	<u>\$16,105,279</u>	<u>\$16,013,817</u>	<u>0.6%</u>	

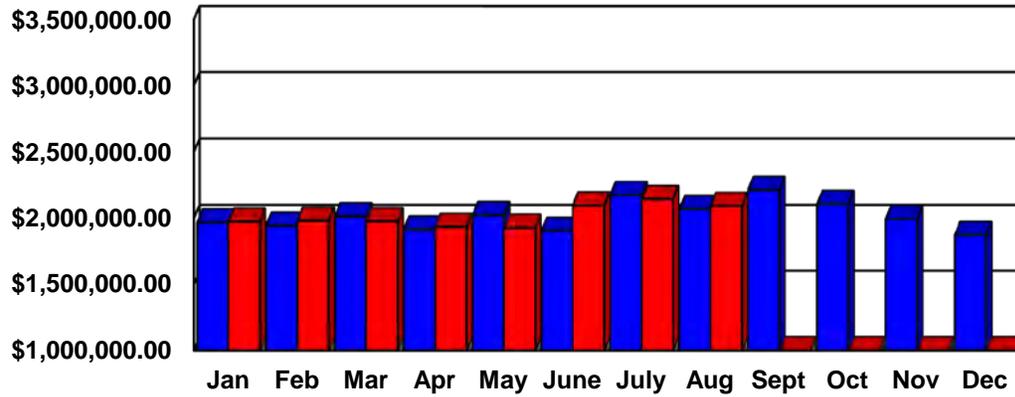


**Expense Report By Account Actual to Actual
For the Eight Months Ending August 31, 2017**

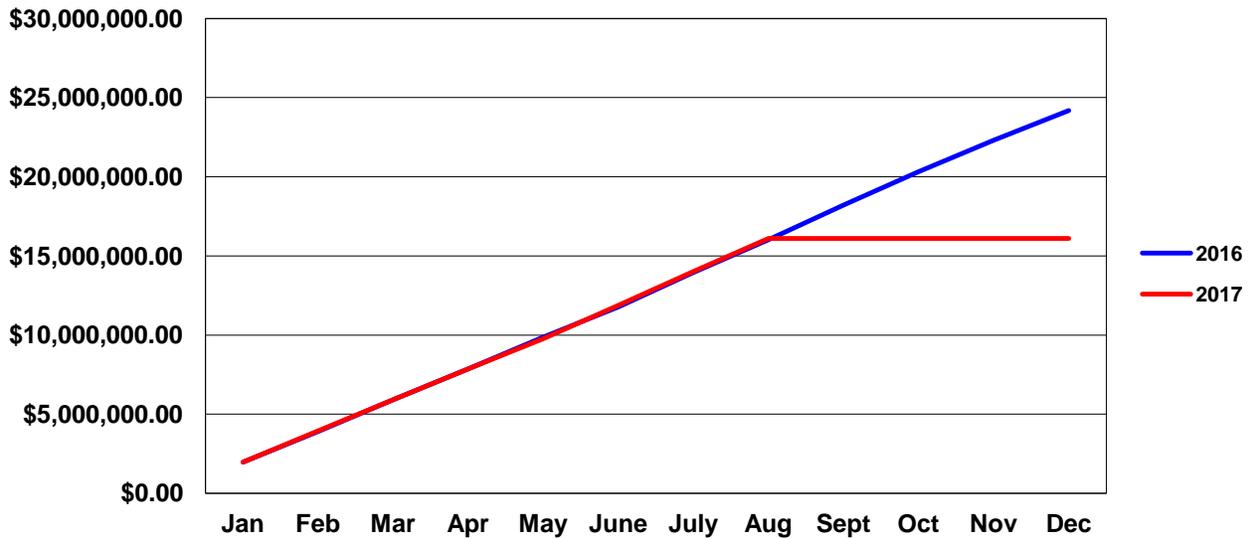
Account	August 2017	August 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$666,059	\$659,530	1.0%	\$5,167,302	\$5,327,046	-3.0%	
Employee Pensions & Benefits	\$382,503	\$375,125	2.0%	\$3,057,691	\$2,939,780	4.0%	
Taxes Other Than Income Taxes	\$48,415	\$45,508	6.4%	\$379,963	\$375,774	1.1%	
Purchased Power	\$198,073	\$246,791	-19.7%	\$1,625,641	\$1,708,616	-4.9%	
Chemicals	\$280,696	\$227,621	23.3%	\$1,565,198	\$1,556,547	0.6%	
Materials & Supplies	\$157,231	\$213,351	-26.3%	\$1,185,539	\$1,263,261	-6.2%	
Contractual Services	\$231,635	\$200,059	15.8%	\$2,060,623	\$1,736,025	18.7%	
Transportation	\$32,673	\$39,093	-16.4%	\$292,741	\$333,154	-12.1%	
Insurance	\$46,151	\$44,940	2.7%	\$367,851	\$356,512	3.2%	
Advertising	\$2,310	\$1,561	48.0%	\$13,254	\$14,027	-5.5%	
Bad Debt Expense	\$21,538	(\$19,335)	-211.4%	\$171,438	\$139,245	23.1%	
Miscellaneous	\$12,107	\$21,026	-42.4%	\$136,078	\$184,106	-26.1%	
Regulatory Commission Assessment	\$10,676	\$10,090	5.8%	\$81,960	\$79,724	2.8%	
Total O&M Expenses	<u>\$2,090,067</u>	<u>\$2,065,360</u>	<u>1.2%</u>	<u>\$16,105,279</u>	<u>\$16,013,817</u>	<u>0.6%</u>	

NKWD O&M Monthly Comparison 2017 Actual to Actual

■ Actual 2016
■ Actual 2017



NKWD O&M YTD Trending 2017 - Actual to Actual

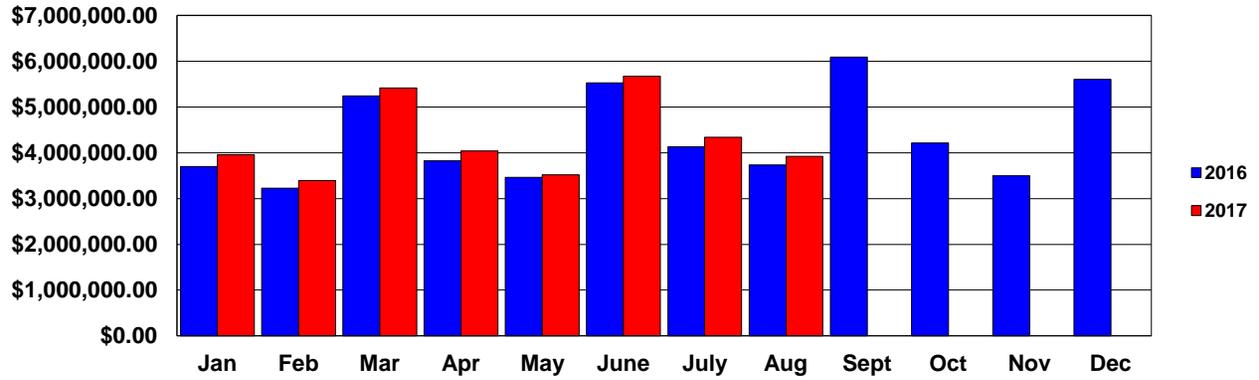




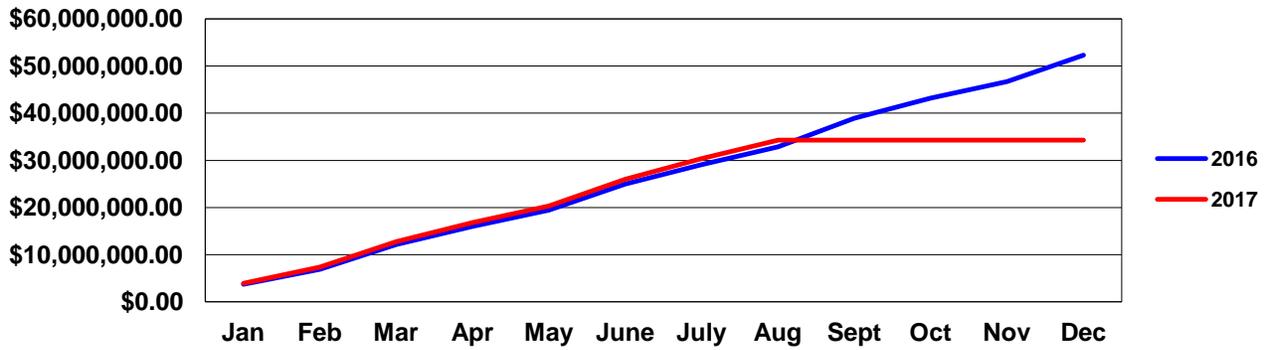
**Income Report Actual to Actual
For the Eight Months Ending August 31, 2017**

Description	August 2017	August 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Water Sales	\$3,665,404	\$3,490,987	5.0%	\$32,535,307	\$31,146,835	4.5%	
Forfeited Discounts	\$76,560	\$67,251	13.8%	\$541,072	\$561,158	-3.6%	
Rents from Water Property	\$45,699	\$64,767	-29.4%	\$315,502	\$330,815	-4.6%	
Other Water Revenues	\$18,950	\$33,826	-44.0%	\$218,705	\$201,571	8.5%	
Total Operating Revenues	\$3,806,613	\$3,656,831	4.1%	\$33,610,586	\$32,240,379	4.2%	
Non Operating Income							
Interest Income	\$88,168	\$68,033	29.6%	\$572,646	\$535,204	7.0%	
Miscellaneous	\$25,748	\$9,530	170.2%	\$76,509	\$80,715	-5.2%	
Total Non Operating Income	\$113,916	\$77,563	46.9%	\$649,155	\$615,919	5.4%	
Total Income	<u>\$3,920,529</u>	<u>\$3,734,394</u>	<u>5.0%</u>	<u>\$34,259,741</u>	<u>\$32,856,298</u>	<u>4.3%</u>	

NKWD
Revenue by Month 2017 - Actual to Actual



NKWD
Revenue Trending 2017 - Actual to Actual

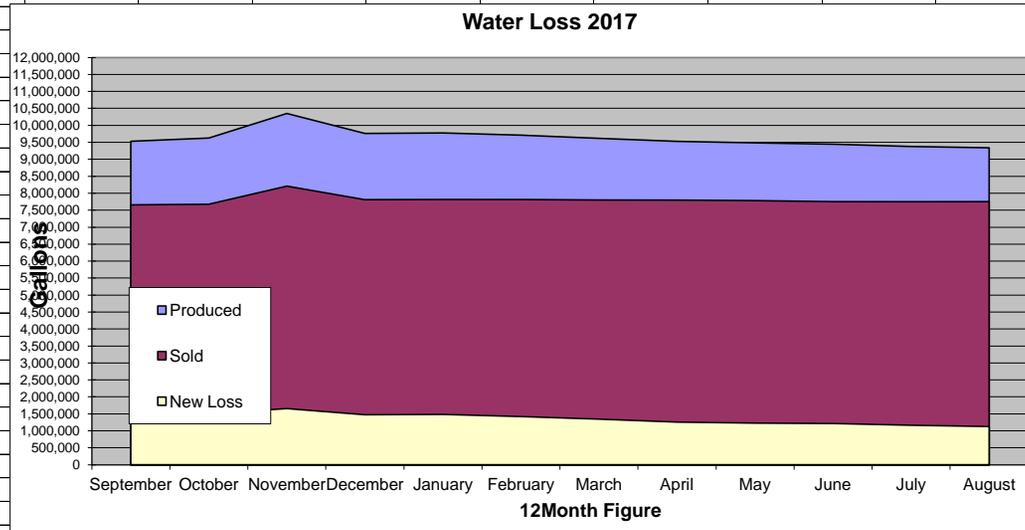


Ban 2018	Ky 16 from 1-275 to TM Swim Club 16"	184-0248-000	\$320,611.14		320611.14		\$320,611.14	0	1086
TOTAL			\$49,386,794.40	\$24,267,000.00	\$4,046,459.54	\$19,958,668.10	\$24,005,127.64	\$12,836,066.76	
BAN 2017 + SRF Monies BAN 2017			\$34,892,000.00	\$34,892,000.00					
Administration/Finance			\$20,038,240.20						
2017									
Contingencies									
Administration/Finance Sub-Total			\$100,000.00	\$100,000.00	\$79,840.05	\$0.00	\$79,840.05	\$20,159.95	17-101
Administration/Finance Department Total			\$100,000.00	\$100,000.00	\$79,840.05	\$0.00	\$79,840.05	\$20,159.95	
HR/Security/Safety & IT									
INFO SYSTEMS									
2017									
Cisco 45XX Switches for CF (quantity 2)			\$180,000.00	\$180,000.00	\$13,050.85	\$153,689.36	\$166,740.21	\$13,259.79	16-103
PC Hardware Replacement Program			\$75,000.00	\$75,000.00	\$42,146.36		\$42,146.36	\$32,853.64	17-102
GPS Handheld Units (quantity 1)			\$8,000.00	\$8,000.00	\$7,617.00	\$0.00	\$7,617.00	\$383.00	17-103
VDI host and licenses			\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	17-104
CIS Version 3 to 4 Upgrade for Billing Department			\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	17-105
Disaster Recovery Upgrade			\$82,000.00	\$82,000.00	\$7,949.42	\$0.00	\$7,949.42	\$74,050.58	17-106
VOIP handsets for phone system			\$40,000.00	\$40,000.00	\$31,210.16	\$0.00	\$31,210.16	\$8,789.84	17-107
Fire Protection System for Data Center			\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	17-108
IT Sub-Total			\$613,000.00	\$613,000.00	\$101,973.79	\$153,689.36	\$255,663.15	\$357,336.85	
Safety									
2017									
Utility Truck (replace vehicle 413)			\$30,000.00	\$30,000.00	\$41,384.00	\$0.00	\$41,384.00	-\$11,384.00	17-109
Safety Sub-Total			\$30,000.00	\$30,000.00	\$41,384.00	\$0.00	\$41,384.00	-\$11,384.00	
IT/HR/SAFETY Total			\$643,000.00	\$643,000.00	\$143,357.79	\$153,689.36	\$297,047.15	\$345,952.85	
CUSTOMER SERVICE									
Account Services									
2017									
Chairs (4)			\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	17-110
Account Services Sub-Total			\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	
CS - Field Services									
2017									
3/4 Ton 4x4 (Replace 147)			\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-110
3/4 Ton 4x4 (Replace 117 - send to flushing)			\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-111
Field Services - Sub-Total			\$75,842.00	\$75,842.00	\$77,642.00	\$0.00	\$77,642.00	-\$1,800.00	
Meter Shop									
2017									
Meter Pit St. Elizabeth Ft. Thomas			\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
Water Meters			\$650,000.00	\$650,000.00	\$271,289.59	\$0.00	\$271,289.59	\$378,710.41	17-113
Misc. Meter Pit (TBD)			\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	17-114
Quickie Saws (1)			\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	17-115
Locators (2)			\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-116
Meter Shop Sub-Total			\$863,200.00	\$863,200.00	\$271,289.59	\$0.00	\$271,289.59	\$591,910.41	
Customer Service Department Total			\$942,242.00	\$942,242.00	\$351,542.77	\$0.00	\$351,542.77	\$590,699.23	
DISTRIBUTION									
Distribution Equipment									
2016									
Service Crew Truck F-550 (replace vehicle 265)			\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	16-117
Backhoe (replace 580M2)			\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	16-118
8500 Dump Truck (replace vehicle 281)			\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	16-119
Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 248)			\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-120
Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 249)			\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-121
Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 250)			\$32,000.00	\$32,000.00	\$34,044.00	\$0.00	\$34,044.00	-\$2,044.00	17-117
20-ton drag (replace DT-3)			\$21,000.00	\$21,000.00	\$21,000.00	\$0.00	\$21,000.00	\$0.00	17-118
Automatic Flushing Hydrants (quantity 5)			\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	17-119
Quickie Saws (quantity 7)			\$8,400.00	\$8,400.00	\$2,330.00	\$0.00	\$2,330.00	\$6,070.00	17-120
Safety/Shoring Equipment			\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-121
Acoustic Leak Sounding Survey Tools for Flushing Crew (quantity 4)			\$16,000.00	\$16,000.00	\$16,080.00	\$0.00	\$16,080.00	-\$80.00	17-122
2" Piercing Tool (quantity 2)			\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	17-123
Rock Drill (quantity 1)			\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-124
Portable Work Lights (quantity 3)			\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-125
Metal Locator (quantity 3)			\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	17-126
Backhoe Bucket 12" wide (quantity 1)			\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	17-127
Clay Spade (quantity 1)			\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	17-128
Portable Generator (quantity 1)			\$725.00	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00	17-129
Land for Dump Site			\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
Distribution Total			\$946,725.00	\$946,725.00	\$73,454.00	\$0.00	\$73,454.00	\$873,271.00	
ENGINEERING									
Mainline Improvement									
2017									
50' Extension Fund			\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-131
City Street Projects			\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-132
Interconnects to eliminate dead-end water mains			\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-133
Mainline Improvement Sub-Total			\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	
KDOT Engineering Work									
2013									
Total Project Budget			\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	12-120A/15-151
2017									
Johns Hill/Three Mile Road WMR			\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	12-120A/15-151

2017	Engineering Service for KDOT Projects (Upcoming)	Various	\$20,000.00	\$20,000.00	\$0.00	\$1,000.00	\$1,000.00	\$19,000.00	16-141
	KDOT Engineering Work Sub-Total		\$73,000.00	\$22,500.00	\$0.00	\$24,016.52	\$24,016.52	\$21,500.00	
	Water Main Replacement Program								
	2011		Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Donaldson Hwy. 24' Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
	2012								
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
	Transferred from BAN 2007								
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$971,911.58	\$0.00	\$335,130.41	\$335,130.41	\$636,781.17	13-154A/15-157
Carryover	MPTP Building Improvements Annual R&R Plant, Tanks, etc. Additional	184-0479-000	\$262,000.00	\$0.00	-\$30,438.45	\$0.00	-\$30,438.45	\$292,438.45	993
	2014								
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$253,635.12	\$5,577.00	\$6,364.88	\$11,941.88	\$248,058.12	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$237,925.85	\$0.00	\$39,792.15	\$39,792.15	\$198,133.70	994/15-165
	2015								
Carryover	Latoria Lakes WMR	184-0824-000	\$356,415.00	\$356,415.00	\$244.47	\$150,915.42	\$151,159.89	\$205,255.11	15-166E
Carryover	Latoria Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$1,500,000.00	\$1,327,269.00	\$0.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$734,000.00	\$734,000.00	\$0.00	\$304,591.93	\$304,591.93	\$429,408.07	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,672,000.00	\$3,672,000.00	\$0.00	\$0.00	\$0.00	\$3,672,000.00	13-975
	Water Main Replacement Sub-Total		\$9,099,415.00	\$8,435,690.60	\$1,302,652.02	\$866,991.74	\$2,169,643.76	\$6,564,608.67	
	Capital Purchases								
	2016		Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-134
2017	Small Compact 4x2 (replace vehicle 208)	341-0001-000	\$30,000.00	\$30,000.00	\$25,124.00	\$0.00	\$25,124.00	\$4,876.00	17-135
2017	Capitalized Labor	Various	\$315,608.75	\$315,608.75	\$0.00	\$0.00	\$0.00	\$315,608.75	N/A
	Capital Purchase Sub-Total		\$355,608.75	\$355,608.75	\$25,124.00	\$0.00	\$25,124.00	\$330,484.75	
	Engineering Total		\$9,608,023.75	\$8,893,799.35	\$1,327,776.02	\$891,008.26	\$2,218,784.28	\$6,996,593.42	
	WATER QUALITY & PRODUCTION								
	OPERATIONS								
	2017		Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	FTTP GAC Regeneration/Replacement	162-0008-000	\$808,096.08	\$808,096.08	\$0.00	\$0.00	\$0.00	\$808,096.08	N/A
2017	MPTP GAC Regeneration/Replacement	162-0008-000	\$179,466.11	\$179,466.11	\$0.00	\$0.00	\$0.00	\$179,466.11	N/A
2017	Small Pickup 4x4 (replace vehicle 405)	341-0001-000	\$28,000.00	\$28,000.00	\$27,563.00	\$0.00	\$27,563.00	\$437.00	17-136
2017	Benchtop Turbidimeters (quantity 2)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-137
2017	Chlorine Analyzers (quantity 3)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-138
2017	pH/Fluoride Meters (quantity 3)	320-0001-000	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	17-139
	Operations Sub-total		\$1,039,062.19	\$1,039,062.19	\$27,563.00	\$0.00	\$27,563.00	\$1,011,499.19	
	LABORATORY								
	2017		Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2017	Gas Chromatograph Mass Spectrophotometer for MIB/Geosmin	344-0001-000	\$75,000.00	\$75,000.00	\$16,116.00	\$0.00	\$16,116.00	\$58,884.00	17-141
2017	Muffle Furnace	344-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-142
2017	pH Meter	344-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-143
2017	Analytical Balance	344-0001-000	\$5,500.00	\$5,500.00	\$4,026.12	\$0.00	\$4,026.12	\$1,473.88	17-144
2017	Glassware washer	344-0001-000	\$13,450.00	\$13,450.00	\$0.00	\$0.00	\$0.00	\$13,450.00	17-145
2017	Ion Chromatograph	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-146
	Laboratory Sub-Total		\$294,450.00	\$294,450.00	\$20,142.12	\$0.00	\$20,142.12	\$274,307.88	
	MAINTENANCE								
	2017		Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Pump control & Altitude Valves Replacement	311-0003-000	\$25,000.00	\$25,000.00	\$9,504.23	\$0.00	\$9,504.23	\$15,495.77	16-163
2017	Sand Pump Equipment Memorial Parkway	311-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	16-165
Carryover	ORPS1 motor starter replacement	184.00	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	16-158
Carryover	Dudley 1040 Tank Painting	162-0003-000	\$750,000.00	\$500,000.00	\$44,189.57	\$0.00	\$44,189.57	\$705,810.43	16-154
2017	Dudley 1080 Tank Painting	162-0003-000	\$700,000.00	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00	17-147
2017	Rosford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	S. Newport Tank Painting	162-0003-000	\$132,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	16-167
2017	Dayton Tank Painting	162-0003-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	17-149
2017	Taylor Mill Standpipe pit piping repair		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-150
2017	2-wheel drive van (replace vehicle 408)	341-0001-000	\$33,000.00	\$33,000.00	\$30,612.00	\$0.00	\$30,612.00	\$2,388.00	17-151
2017	2-wheel drive van (replace vehicle 409)	341-0001-000	\$33,000.00	\$33,000.00	\$30,612.00	\$0.00	\$30,612.00	\$2,388.00	17-152
2017	Central Facility High Bay Lighting Upgrade	304-0004-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-153
2017	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0002-000	\$40,000.00	\$40,000.00	\$38,371.91	\$0.00	\$38,371.91	\$1,628.09	17-154
2017	Security Upgrades at District Facilities Ripple, Dudley, & TMTP	320-0001-000	\$40,000.00	\$40,000.00	\$4,247.46	\$0.00	\$4,247.46	\$35,752.54	17-155
2017	Emergency Trash Pump 6"	304-0002-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	17-156
2017	Suction Piping Modifications to FTTP Backwash Tank	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	17-157
2017	Raw Water Chemical Feed Pump Replacement	304-0002-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	17-158
2017	FTTP Fluoride Pump Replacement	304-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-159
2017	Kenton Lands Altitude Valve Replacement	311-0002-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-160
2017	Valves & Actuators for Pump Stations and Tanks	311-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-161
2017	FTTP Residuals Transfer pump and motor	311-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-162
2017	ORPS1 Wetwell sump pump replacements	311-0002-000	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	17-163
2017	UV Transmittance meter replacement	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-164
2017	MPTP flow meters (2) for finished water vault	304-0002-000	\$50,000.00	\$50,000.00	\$10,980.46	\$0.00	\$10,980.46	\$39,019.54	17-165
2017	Aqua Drive gate opener	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-166
2017	Contingency Miscellaneous Electrical, HVAC, Equipment Replacement	304-0002-000	\$50,000.00	\$50,000.00	\$14,373.66	\$0.00	\$14,373.66	\$35,626.34	17-167
	Maintenance Sub-Total		\$3,010,000.00	\$2,200,017.00	\$188,891.29	\$0.00	\$188,891.29	\$2,709,108.71	
	Water Quality & Production Department Total		\$4,343,512.19	\$3,533,529.19	\$236,596.41	\$0.00	\$236,596.41	\$3,994,915.78	
	TOTAL OF DEPARTMENTS		\$16,583,502.94	\$15,059,295.54	\$2,212,567.04	\$1,044,697.62	\$3,257,264.66	\$12,821,592.23	
	Operating Capital Budget Comparison 2016 to 2017								
			2016	2017	Inc/(Dec)				
	Administration Department		\$115,000.00	\$100,000.00	-\$15,000.00				-13.0%
	HR/Safety/Security/IT Departments		\$566,000.00	\$643,000.00	\$77,000.00				13.6%
	Customer Service Department		\$1,038,750.00	\$942,242.00	-\$96,508.00				-9.3%
	Distribution Department		\$457,125.00	\$946,725.00	\$489,600.00				107.1%
	Engineering Department								
	- Mainlines		\$8,721,099.00	\$8,435,690.60	-\$285,408.40				-3.3%
	- Other		\$483,120.00	\$458,108.75	-\$25,011.25				-5.2%
	Water Q & P Department		\$3,199,026.00	\$3,533,529.19	\$334,503.19				10.5%
			\$14,580,120.00	\$15,059,295.54	\$479,175.54				3.3%
					\$0.00				

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2015	2015	2015	2015	2016	2016	2016	2016	2016	2016	2016	2016
	September	October	November	December	January	February	March	April	May	June	July	August
Produced 000's	9,043,757	8,994,366	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253
Purchased 000's												
	9,043,757	8,994,366	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253
Sold 000's	7,736,808	7,738,642	7,750,612	7,743,341	7,751,585	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774
	1,306,949	1,255,724	1,195,000	1,160,906	1,146,265	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480
% of Non-Revenue Loss	14.5%	14.0%	13.4%	13.0%	12.9%	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%
% of Water Sold	85.5%	86.0%	86.6%	87.0%	87.1%	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%
Accounted for Loss 000's	434,522.4	441,089.9	422,933.9	419,632.0	419,266.4	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1
Adjusted Loss 000's	872,426.6	814,634.5	772,066.4	741,274.0	726,998.2	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5
	9.65%	9.06%	8.63%	8.32%	8.17%	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%
	2016	2016	2016	2016	2017	2017	2017	2017	2017	2017	2017	2017
	September	October	November	December	January	February	March	April	May	June	July	August
Produced 000's	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711
Purchased 000's												
	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711
Sold 000's	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804
	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906
% of Non-Revenue Loss	19.7%	20.3%	20.7%	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%
% of Water Sold	80.3%	79.7%	79.3%	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%
Accounted for Loss 000's	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3
Adjusted Loss 000's	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0
% of Water Loss	14.98%	15.66%	15.99%	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%





November 2017 Board Meeting September 2017 Results					
Financial Statement Snapshot					
Current Period Totals				% Difference	% Difference
Section 1	2016	2017	2017 Budget	Prior Year	Budget
Total Revenues	\$6,522,632	\$6,711,864	\$6,401,479	2.90%	4.85%
Total O&M	\$2,210,866	\$1,997,090	\$2,374,657	-9.67%	-15.90%
YTD Period Totals					
Section 2	2016	2017	2017 Budget	% Difference	% Difference
Total Revenues	\$39,378,929	\$40,971,607	\$41,159,676	4.04%	-0.46%
Total O&M	\$18,224,683	\$18,103,896	\$21,014,762	-0.66%	-13.85%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2016	2017	2017 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$6,299,992	\$6,464,329	\$6,221,804	2.61%	3.90%
Forfeited Discounts	\$63,563	\$64,811	\$66,625	1.96%	-2.72%
Rents Water Property	\$41,696	\$43,499	\$40,000	4.32%	8.75%
Other Water Revenue	\$29,265	\$43,670	\$30,500	49.22%	43.18%
Interest Income	\$70,296	\$97,930	\$32,000	39.31%	206.03%
Miscellaneous	\$17,820	-\$2,375	\$10,550	-113.33%	-122.51%
Total Revenues Current	\$6,522,632	\$6,711,864	\$6,401,479	2.90%	4.85%
YTD					
Detailed Revenues YTD	YTD				
Section 4	2016	2017	2017 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$37,446,827	\$38,999,636	\$39,529,461	4.15%	-1.34%
Forfeited Discounts	\$624,721	\$605,884	\$626,625	-3.02%	-3.31%
Rents Water Property	\$372,511	\$359,002	\$380,000	-3.63%	-5.53%
Other Water Revenue	\$230,836	\$262,375	\$232,440	13.66%	12.88%
Interest Income	\$605,500	\$670,575	\$290,500	10.75%	130.83%
Miscellaneous	\$98,534	\$74,135	\$100,650	-24.76%	-26.34%
Total Revenues YTD	\$39,378,929	\$40,971,607	\$41,159,676	4.04%	-0.46%



November 2017 Board Meeting					
September 2017 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$646,018	\$626,670	\$648,853	-2.99%	-3.42%
Employee Pensions & Benefits	\$380,248	\$389,168	\$406,747	2.35%	-4.32%
Taxes Other	\$44,562	\$45,620	\$51,720	2.37%	-11.79%
Purchased Power	\$215,913	\$192,453	\$233,259	-10.87%	-17.49%
Chemicals	\$215,279	\$196,571	\$285,912	-8.69%	-31.25%
Materials & Supplies	\$184,623	\$165,249	\$251,293	-10.49%	-34.24%
Contractual Services	\$340,180	\$239,442	\$355,234	-29.61%	-32.60%
Transportation	\$31,217	\$41,707	\$51,009	33.60%	-18.24%
Insurance	\$45,347	\$46,151	\$51,735	1.77%	-10.79%
Advertising	\$0	-\$879	\$0	0.00%	0.00%
Bad Debt Expense	\$75,719	\$25,449	\$7,268	-66.39%	250.15%
Miscellaneous	\$21,670	\$18,813	\$21,299	-13.18%	-11.67%
Regulatory Commission	\$10,090	\$10,676	\$10,328	5.81%	3.37%
Total O&M Expenses Current	\$2,210,866	\$1,997,090	\$2,374,657	-9.67%	-15.90%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$5,973,064	\$5,793,972	\$6,450,660	-3.00%	-10.18%
Employee Pensions & Benefits	\$3,320,028	\$3,446,859	\$3,611,977	3.82%	-4.57%
Taxes Other	\$420,335	\$425,583	\$497,565	1.25%	-14.47%
Purchased Power	\$1,924,529	\$1,818,094	\$2,150,176	-5.53%	-15.44%
Chemicals	\$1,771,826	\$1,761,769	\$2,147,228	-0.57%	-17.95%
Materials & Supplies	\$1,447,883	\$1,350,789	\$1,645,718	-6.71%	-17.92%
Contractual Services	\$2,076,205	\$2,300,065	\$2,989,593	10.78%	-23.06%
Transportation	\$364,371	\$334,448	\$466,023	-8.21%	-28.23%
Insurance	\$401,859	\$414,002	\$478,392	3.02%	-13.46%
Advertising	\$14,027	\$12,375	\$18,273	-11.78%	47.66%
Bad Debt Expense	\$214,964	\$196,887	\$283,833	-8.41%	-30.63%
Miscellaneous	\$205,778	\$156,418	\$183,308	-23.99%	-14.67%
Regulatory Commission	\$89,814	\$92,635	\$92,016	3.14%	0.67%
Total O&M Expenses YTD	\$18,224,683	\$18,103,896	\$21,014,762	-0.66%	-13.85%



Balance Sheet
As of September 30, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$23,457,332	\$16,739,231
Investments	\$675,178	\$1,188,845
Accounts Receivable		
Customers	\$5,889,568	\$5,862,643
Unbilled Customers	\$6,100,000	\$5,900,000
Other	\$192,845	\$181,706
Assessments Receivable	\$131,088	\$123,785
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,276,776	\$1,599,676
Prepaid Expenses	\$669,276	\$345,889
Total Current Assets	\$38,392,063	\$31,941,775
Restricted Assets		
Bond Proceeds Fund	\$23,599,541	\$2,775,812
Debt Service Reserve Account	\$18,471,033	\$18,770,174
Debt Service Account	\$14,563,407	\$13,694,077
Improvement, Repair, & Replacement	\$4,728,166	\$1,447,175
Total Restricted Assets	\$61,362,147	\$36,687,238
Noncurrent Assets		
Miscellaneous Deferred Charges	\$3,845,876	\$3,093,994
Capital Assets:		
Land, System, Buildings, and Equipment	\$467,659,356	\$448,338,925
Construction in Progress	\$27,349,687	\$37,730,277
Total Capital Assets before Accumulated Depreciation	\$495,009,043	\$486,069,202
Less: Accumulated Depreciation	(\$149,448,363)	(\$139,919,715)
Total Capital Assets Net of Accumulated Depreciation	\$345,560,680	\$346,149,487
Total Noncurrent Assets	\$349,406,556	\$349,243,481
Total Assets	\$449,160,766	\$417,872,494
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$2,343,773
Deferred Loss on Refundings	\$4,878,788	\$3,252,762
Total Deferred Outflows of Resources	\$8,099,272	\$5,596,535
Total Assets & Deferred Outflows of Resources	\$457,260,038	\$423,469,029



**Balance Sheet
As of September 30, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$9,654,000
Notes Payable	\$881,057	\$1,037,141
Accounts Payable	\$916,432	\$1,431,405
Accrued Payroll & Liabilities	\$987,811	\$1,021,315
Other Accrued Liabilities	\$311,120	\$295,338
Customer Deposits	\$1,017,419	\$999,590
Total Current Liabilities	\$15,435,071	\$14,438,789
Current Liabilities From Restricted Assets		
Accounts Payable	\$339,563	\$525,981
Accrued Interest Payable	\$1,817,468	\$1,700,730
Total Current Liabilities From Restricted Assets	\$2,157,031	\$2,226,711
Long Term Debt		
Arbitrage Liability	\$373,195.00	
Long Term Portion of Bonded Indebtedness	\$165,666,470	\$175,144,744
Notes Payable	\$38,637,813	\$36,376,685
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$14,819,690
Total Long Term Debt	\$247,331,632	\$226,491,119
Total Liabilities	\$264,923,734	\$243,156,619
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	
Total Liabilities and Deferred Inflows of Resources	\$265,162,778	\$243,156,619
Retained Earnings	\$192,097,260	\$180,312,410
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$457,260,038	\$423,469,029



**Income and Expense Report Summary
For the Nine Months Ending September 30, 2017**

Current Period	September 2017	September 2016	September Budget	Variance Over (Under) %	
Total Income	\$6,711,864	\$6,522,632	\$6,401,479	4.8%	
Total O&M Expenses	\$1,997,090	\$2,210,866	\$2,374,657	-15.9%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$2,964,774	\$2,561,766	\$2,276,822	30.2%	
Year to Date	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$40,971,607	\$39,378,929	\$41,159,676	-0.5%	\$55,149,418
Total O&M Expenses	\$18,103,896	\$18,224,683	\$21,014,762	-13.9%	\$28,241,195
Transfer to Debt Service	\$15,750,000	\$15,750,000	\$15,750,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$7,117,711	\$5,404,246	\$4,394,914	62.0%	\$6,959,242



Income and Expenses Report-Detail
For the Nine Months Ending September 30, 2017

	September 2017	September 2016	September Budget	Variance Over (Under)	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$6,464,329	\$6,299,992	\$6,221,804	3.9%	\$38,999,636	\$37,446,827	\$39,529,461	-1.3%
Forfeited Discounts	\$64,811	\$63,563	\$66,625	-2.7%	\$605,884	\$624,721	\$626,625	-3.3%
Rents from Water Property	\$43,499	\$41,696	\$40,000	8.7%	\$359,002	\$372,511	\$380,000	-5.5%
Other Water Revenues	\$43,670	\$29,265	\$30,500	43.2%	\$262,375	\$230,836	\$232,440	12.9%
Total Operating Income	\$6,616,309	\$6,434,516	\$6,358,929	4.0%	\$40,226,897	\$38,674,895	\$40,768,526	-1.3%
Non Operating Income								
Interest Income	\$97,930	\$70,296	\$32,000	206.0%	\$670,575	\$605,500	\$290,500	130.8%
Miscellaneous	(\$2,375)	\$17,820	\$10,550	-122.5%	\$74,135	\$98,534	\$100,650	-26.3%
Total Non Operating Income	\$95,555	\$88,116	\$42,550	124.6%	\$744,710	\$704,034	\$391,150	90.4%
Total Income	\$6,711,864	\$6,522,632	\$6,401,479	4.8%	\$40,971,607	\$39,378,929	\$41,159,676	-0.5%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$908,020	\$998,647	\$1,080,393	-16.0%	\$8,257,663	\$8,319,833	\$9,608,421	-14.1%
Engineering & Distribution	\$488,731	\$585,070	\$680,582	-28.2%	\$4,717,368	\$4,945,283	\$5,587,679	-15.6%
Customer Service	\$269,757	\$311,236	\$271,463	-0.6%	\$2,316,824	\$2,376,522	\$2,627,306	-11.8%
Administration	\$330,582	\$315,913	\$342,219	-3.4%	\$2,812,041	\$2,583,045	\$3,191,356	-11.9%
Total O&M Expenses	\$1,997,090	\$2,210,866	\$2,374,657	-15.9%	\$18,103,896	\$18,224,683	\$21,014,762	-13.9%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$15,750,000	\$15,750,000	\$15,750,000	0.0%
Total Expenses	\$3,747,090	\$3,960,866	\$4,124,657	-9.2%	\$33,853,896	\$33,974,683	\$36,764,762	-7.9%
Avail. to Transfer to Oper. Capital	\$2,964,774	\$2,561,766	\$2,276,822	30.2%	\$7,117,711	\$5,404,246	\$4,394,914	62.0%



**Expense Report By Division Actual to Budget
For the Nine Months Ending September 30, 2017**

	September	September	Variance		YTD	YTD	Variance	2017	
	Actual	Budget	Over (Under)		Actual	Budget	Over (Under)	Budget	Explanation
Division								12 Months	
Source of Supply, Water									
Treatment, Pumping, & Storage	\$908,020	\$1,080,393	-16.0%		\$8,257,663	\$9,608,421	-14.1%	\$12,733,777	
Engineering & Distribution	\$488,731	\$680,582	-28.2%		\$4,717,368	\$5,587,679	-15.6%	\$7,586,911	
Customer Service	\$269,757	\$271,463	-0.6%		\$2,316,824	\$2,627,306	-11.8%	\$3,671,813	
Administration	\$330,582	\$342,219	-3.4%		\$2,812,041	\$3,191,356	-11.9%	\$4,248,694	
Total O&M	<u>\$1,997,090</u>	<u>\$2,374,657</u>	<u>-15.9%</u>		<u>\$18,103,896</u>	<u>\$21,014,762</u>	<u>-13.9%</u>	<u>\$28,241,195</u>	



**Expense Report By Department Actual to Budget
For the Nine Months Ending September 30, 2017**

	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$2,374	\$4,528	-47.6%	\$16,742	\$38,162	-56.1%	\$45,000	
Ohio River Pump Station #1	\$46,760	\$60,527	-22.7%	\$486,763	\$489,169	-0.5%	\$681,000	
Ohio River Pump Station #2	\$8,252	\$8,278	-0.3%	\$83,475	\$57,186	46.0%	\$79,900	
Total Source of Supply	\$57,386	\$73,333	-21.7%	\$586,980	\$584,517	0.4%	\$805,900	
Water Quality								
Ft. Thomas Treatment Plant	\$350,648	\$402,626	-12.9%	\$3,129,185	\$3,445,563	-9.2%	\$4,518,396	
Taylor Mill Treatment plant	\$27,644	\$100,341	-72.4%	\$300,008	\$739,492	-59.4%	\$949,401	
Memorial Pky Treatment Plant	\$74,343	\$91,323	-18.6%	\$799,914	\$1,268,703	-37.0%	\$1,656,410	
Laboratory	\$95,404	\$117,346	-18.7%	\$826,181	\$935,387	-11.7%	\$1,257,178	
Instrumentation	\$50,381	\$60,725	-17.0%	\$457,654	\$477,090	-4.1%	\$676,603	
Sludge	\$8,085	\$32,717	-75.3%	\$124,009	\$212,230	-41.6%	\$312,000	
Total Water Quality	\$606,505	\$805,078	-24.7%	\$5,636,951	7,078,465.00	-20.4%	\$9,369,988	
Total Pumping & Storage	\$244,129	\$201,982	20.9%	\$2,033,732	\$1,945,439	4.5%	\$2,557,889	
Total SOS, WQ, P&S	\$908,020	\$1,080,393	-16.0%	\$8,257,663	\$9,608,421	-14.1%	\$12,733,777	



**Expense Report By Department Actual to Budget
For the Nine Months Ending September 30, 2017**

	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$127,930	\$169,465	-24.5%	\$1,245,762	\$1,424,130	-12.5%	\$1,817,572	
Distribution	\$354,111	\$507,878	-30.3%	\$3,422,742	\$4,112,985	-16.8%	\$5,704,116	
Flushing	\$6,690	\$3,239	106.5%	\$48,864	\$50,564	-3.4%	\$65,223	
Total Engineering & Distr.	\$488,731	\$680,582	-28.2%	\$4,717,368	\$5,587,679	-15.6%	\$7,586,911	
Customer Service								
Field Service	\$69,198	\$74,607	-7.2%	\$596,881	\$685,334	-12.9%	\$949,872	
Meter Shop	\$52,379	\$47,031	11.4%	\$400,332	\$422,074	-5.2%	\$595,941	
Account Service	\$111,198	\$128,951	-13.8%	\$1,005,848	\$1,098,827	-8.5%	\$1,515,881	
Meter Reading	\$6,535	\$6,713	-2.7%	\$57,220	\$59,093	-3.2%	\$81,119	
Other	\$30,447	\$14,161	115.0%	\$256,543	\$361,978	-29.1%	\$529,000	
Total Customer Service	\$269,757	\$271,463	-0.6%	\$2,316,824	\$2,627,306	-11.8%	\$3,671,813	



**Expense Report By Department Actual to Budget
For the Nine Months Ending September 30, 2017**

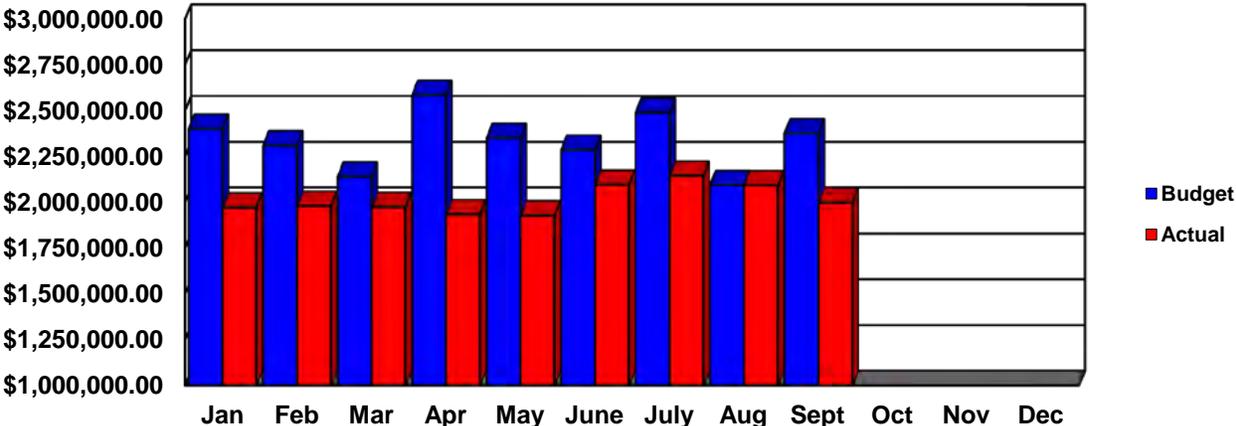
Department	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Administration								
Executive Management	\$37,431	\$38,146	-1.9%	\$351,659	\$359,179	-2.1%	\$493,745	
Board of Commissioners	\$2,988	\$4,520	-33.9%	\$39,054	\$41,903	-6.8%	\$50,978	
Accounting	\$67,836	\$50,403	34.6%	\$530,676	\$491,543	8.0%	\$678,061	
H.R.-Information Systems	\$121,859	\$179,366	-32.1%	\$1,194,370	\$1,554,058	-23.1%	\$2,079,810	
Other	\$100,468	\$69,784	44.0%	\$696,282	\$744,673	-6.5%	\$946,100	
Total Administration	\$330,582	\$342,219	-3.4%	\$2,812,041	\$3,191,356	-11.9%	\$4,248,694	
Total O&M	\$1,997,090	\$2,374,657	-15.9%	\$18,103,896	\$21,014,762	-13.9%	\$28,241,195	



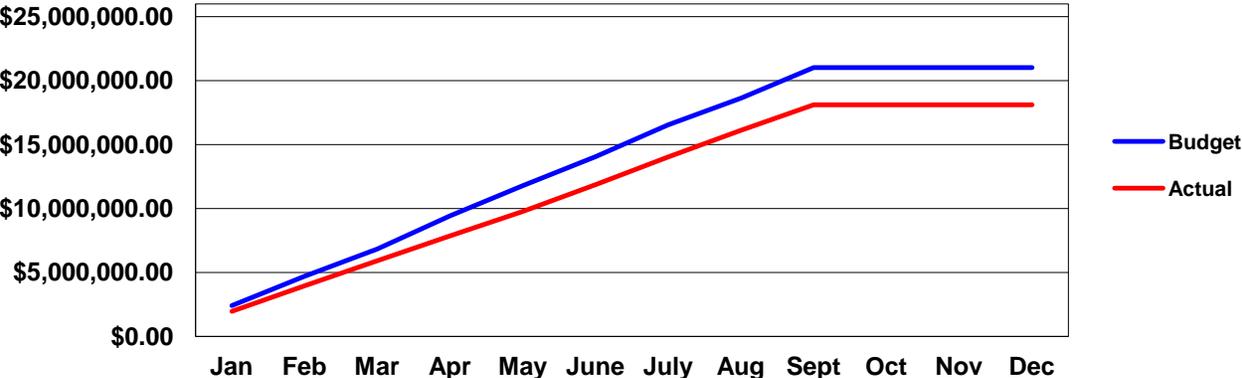
**Expense Report By Account Actual to Budget
For the Nine Months Ending September 30, 2017**

Account	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$626,670	\$648,853	-3.4%	\$5,793,972	\$6,450,660	-10.2%	
Employee Pensions & Benefits	\$389,168	\$406,747	-4.3%	\$3,446,859	\$3,611,977	-4.6%	
Taxes Other Than Income Taxes	\$45,620	\$51,720	-11.8%	\$425,583	\$497,565	-14.5%	
Purchased Power	\$192,453	\$233,259	-17.5%	\$1,818,094	\$2,150,176	-15.4%	
Chemicals	\$196,571	\$285,912	-31.2%	\$1,761,769	\$2,147,228	-18.0%	
Materials & Supplies	\$165,249	\$251,293	-34.2%	\$1,350,789	\$1,645,718	-17.9%	
Contractual Services	\$239,442	\$355,234	-32.6%	\$2,300,065	\$2,989,593	-23.1%	
Transportation	\$41,707	\$51,009	-18.2%	\$334,448	\$466,023	-28.2%	
Insurance	\$46,151	\$51,735	-10.8%	\$414,002	\$478,392	-13.5%	
Advertising	(\$879)	\$0	0.0%	\$12,375	\$18,273	-32.3%	
Bad Debt Expense	\$25,449	\$7,268	250.2%	\$196,887	\$283,833	-30.6%	
Miscellaneous	\$18,813	\$21,299	-11.7%	\$156,418	\$183,308	-14.7%	
Regulatory Commission Assessment	\$10,676	\$10,328	3.4%	\$92,635	\$92,016	0.7%	
Total O&M Expenses	<u>\$1,997,090</u>	<u>\$2,374,657</u>	<u>-15.9%</u>	<u>\$18,103,896</u>	<u>\$21,014,762</u>	<u>-13.9%</u>	

NKWD O&M Monthly Comparison 2017 Budget to Actual



NKWD O&M YTD Trending 2017 - Budget To Actual

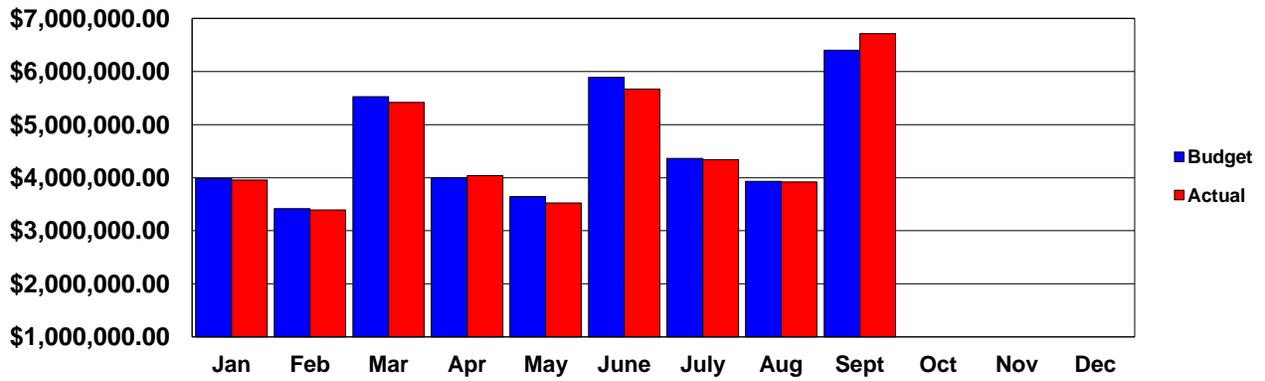




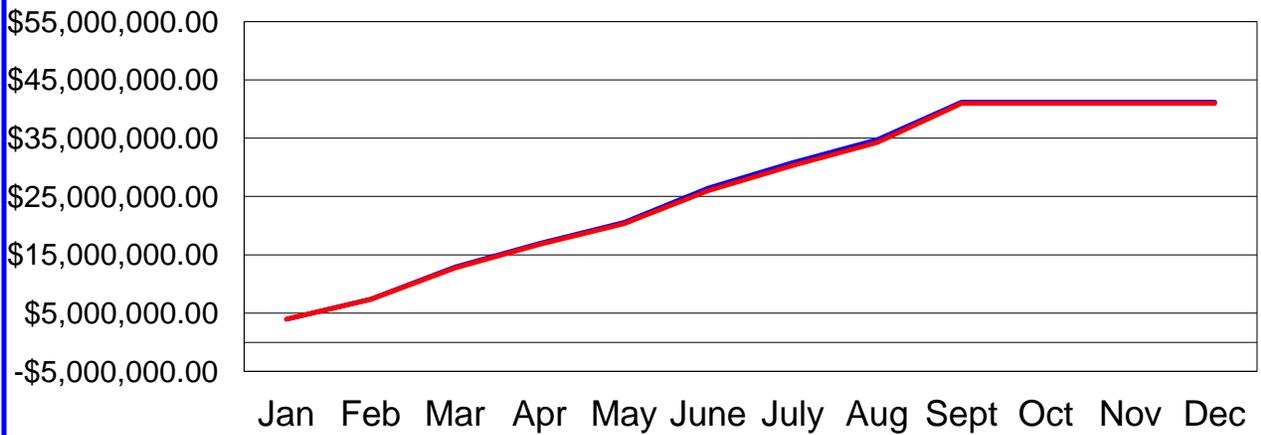
**Income Report Actual to Projected
For the Nine Months Ending September 30, 2017**

Description	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$6,464,329	\$6,221,804	3.9%	\$38,999,636	\$39,529,461	-1.3%	
Forfeited Discounts	\$64,811	\$66,625	-2.7%	\$605,884	\$626,625	-3.3%	
Rents from Water Property	\$43,499	\$40,000	8.7%	\$359,002	\$380,000	-5.5%	
Other Water Revenues	\$43,670	\$30,500	43.2%	\$262,375	\$232,440	12.9%	
Total Operating Revenues	\$6,616,309	\$6,358,929	4.0%	\$40,226,897	\$40,768,526	-1.3%	
Non Operating Income							
Interest Income	\$97,930	\$32,000	206.0%	\$670,575	\$290,500	130.8%	
Miscellaneous	(\$2,375)	\$10,550	-122.5%	\$74,135	\$100,650	-26.3%	
Total Non Operating Income	\$95,555	\$42,550	124.6%	\$744,710	\$391,150	90.4%	
Total Income	<u>\$6,711,864</u>	<u>\$6,401,479</u>	<u>4.8%</u>	<u>\$40,971,607</u>	<u>\$41,159,676</u>	<u>-0.5%</u>	

NKWD
Revenue by Month 2017 - Budget to Actual



NKWD
Revenue Trending 2017 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Nine Months Ending September 30, 2017**

Division	September 2017	September 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$908,020	\$998,647	-9.1%	\$8,257,663	\$8,319,833	-0.7%	
Engineering & Distribution	\$488,731	\$585,070	-16.5%	\$4,717,368	\$4,945,283	-4.6%	
Customer Service	\$269,757	\$311,236	-13.3%	\$2,316,824	\$2,376,522	-2.5%	
Administration	\$330,582	\$315,913	4.6%	\$2,812,041	\$2,583,045	8.9%	
Total O&M	<u>\$1,997,090</u>	<u>\$2,210,866</u>	<u>-9.7%</u>	<u>\$18,103,896</u>	<u>\$18,224,683</u>	<u>-0.7%</u>	

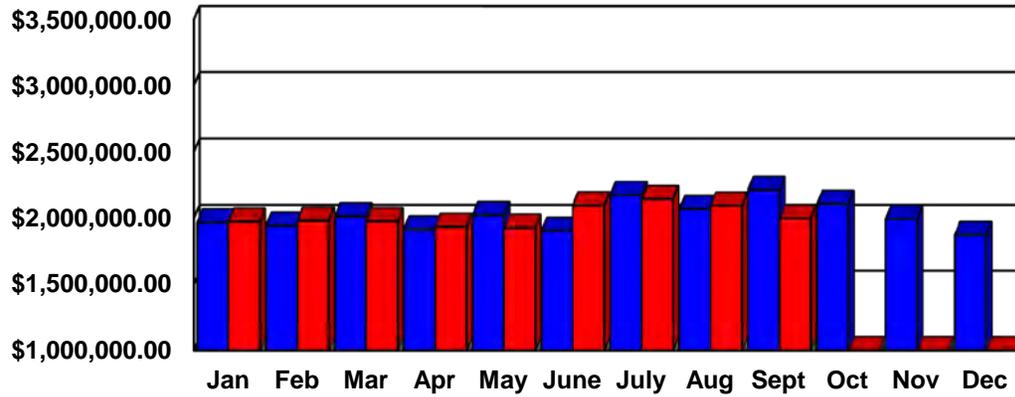


**Expense Report By Account Actual to Actual
For the Nine Months Ending September 30, 2017**

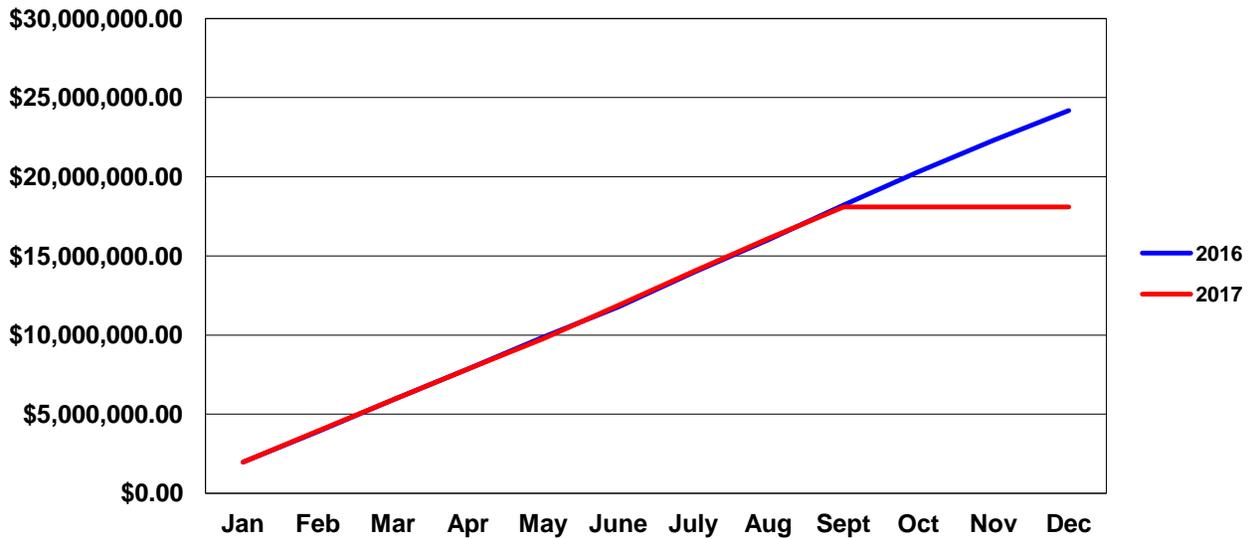
Account	September 2017	September 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$626,670	\$646,018	-3.0%	\$5,793,972	\$5,973,064	-3.0%	
Employee Pensions & Benefits	\$389,168	\$380,248	2.3%	\$3,446,859	\$3,320,028	3.8%	
Taxes Other Than Income Taxes	\$45,620	\$44,562	2.4%	\$425,583	\$420,335	1.2%	
Purchased Power	\$192,453	\$215,913	-10.9%	\$1,818,094	\$1,924,529	-5.5%	
Chemicals	\$196,571	\$215,279	-8.7%	\$1,761,769	\$1,771,826	-0.6%	
Materials & Supplies	\$165,249	\$184,623	-10.5%	\$1,350,789	\$1,447,883	-6.7%	
Contractual Services	\$239,442	\$340,180	-29.6%	\$2,300,065	\$2,076,205	10.8%	
Transportation	\$41,707	\$31,217	33.6%	\$334,448	\$364,371	-8.2%	
Insurance	\$46,151	\$45,347	1.8%	\$414,002	\$401,859	3.0%	
Advertising	(\$879)	\$0	0.0%	\$12,375	\$14,027	-11.8%	
Bad Debt Expense	\$25,449	\$75,719	-66.4%	\$196,887	\$214,964	-8.4%	
Miscellaneous	\$18,813	\$21,670	-13.2%	\$156,418	\$205,778	-24.0%	
Regulatory Commission Assessment	\$10,676	\$10,090	5.8%	\$92,635	\$89,814	3.1%	
Total O&M Expenses	<u>\$1,997,090</u>	<u>\$2,210,866</u>	<u>-9.7%</u>	<u>\$18,103,896</u>	<u>\$18,224,683</u>	<u>-0.7%</u>	

NKWD O&M Monthly Comparison 2017 Actual to Actual

■ Actual 2016
■ Actual 2017



NKWD O&M YTD Trending 2017 - Actual to Actual

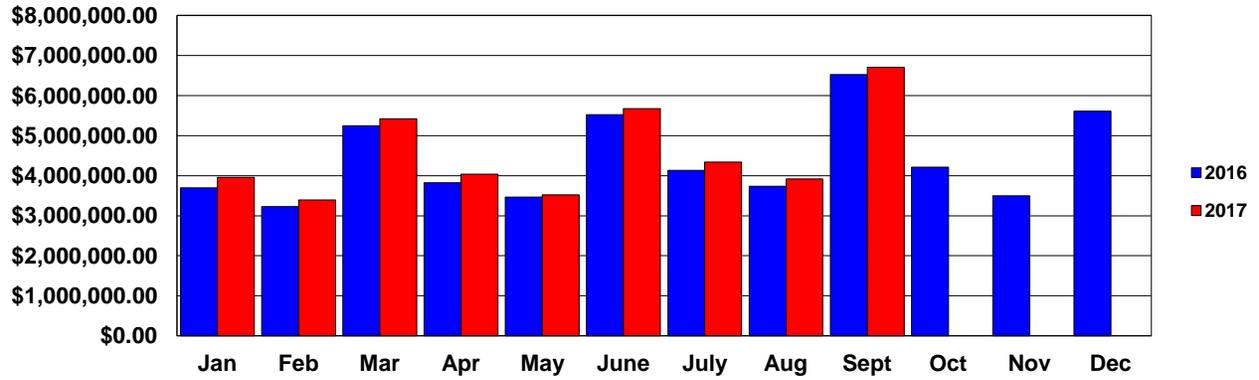




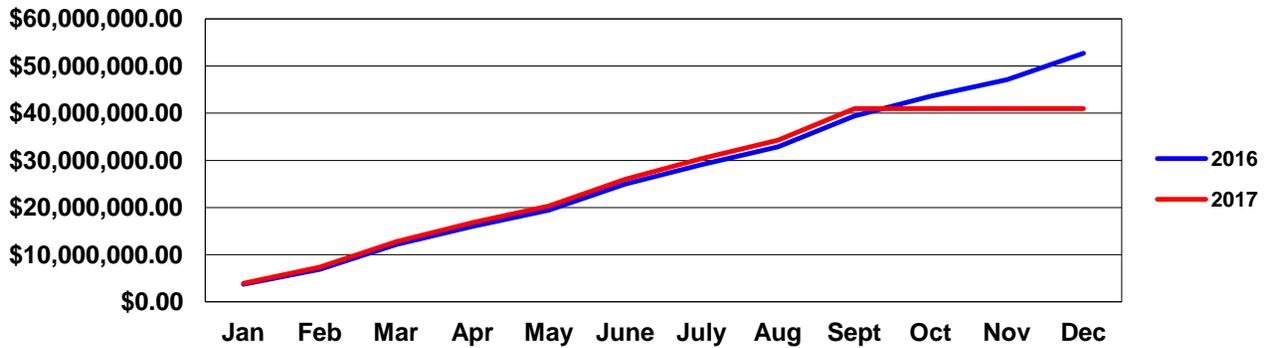
**Income Report Actual to Actual
For the Nine Months Ending September 30, 2017**

Description	September 2017	September 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Water Sales	\$6,464,329	\$6,299,992	2.6%	\$38,999,636	\$37,446,827	4.1%	
Forfeited Discounts	\$64,811	\$63,563	2.0%	\$605,884	\$624,721	-3.0%	
Rents from Water Property	\$43,499	\$41,696	4.3%	\$359,002	\$372,511	-3.6%	
Other Water Revenues	\$43,670	\$29,265	49.2%	\$262,375	\$230,836	13.7%	
Total Operating Revenues	\$6,616,309	\$6,434,516	2.8%	\$40,226,897	\$38,674,895	4.0%	
Non Operating Income							
Interest Income	\$97,930	\$70,296	39.3%	\$670,575	\$605,500	10.7%	
Miscellaneous	(\$2,375)	\$17,820	-113.3%	\$74,135	\$98,534	-24.8%	
Total Non Operating Income	\$95,555	\$88,116	8.4%	\$744,710	\$704,034	5.8%	
Total Income	<u>\$6,711,864</u>	<u>\$6,522,632</u>	<u>2.9%</u>	<u>\$40,971,607</u>	<u>\$39,378,929</u>	<u>4.0%</u>	

NKWD
Revenue by Month 2017 - Actual to Actual



NKWD
Revenue Trending 2017 - Actual to Actual



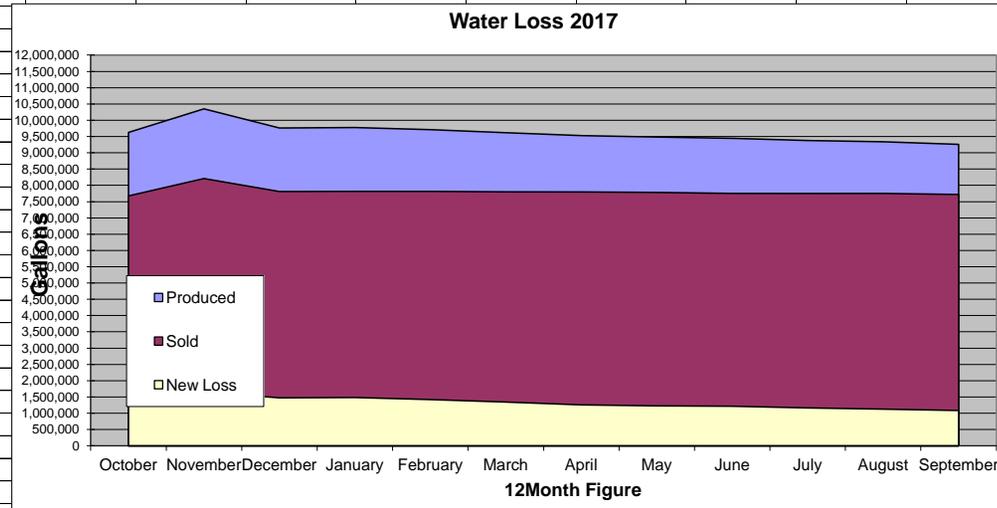
CUSTOMER SERVICE									
Account Services									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Chairs (4)		\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	17-110
Account Services Sub-Total			\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	
CS - Field Services									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	3/4 Ton 4X4 (Replace 147)	341-0001-000	\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-110
Carryover	3/4 Ton 4X4 (Replace 117 - send to flushing)	341-0001-000	\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-111
Field Services - Sub-Total			\$75,842.00	\$75,842.00	\$77,642.00	\$0.00	\$77,642.00	-\$1,800.00	
Meter Shop									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Meter Pit St. Elizabeth Ft. Thomas		\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
2017	Water Meters	151-0002-000	\$650,000.00	\$650,000.00	\$271,289.59	\$0.00	\$271,289.59	\$378,710.41	17-113
2017	Misc. Meter Pit (TBD)		\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	17-114
2017	Quickie Saws (1)	343-0001-000	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	17-115
2017	Locators (2)	343-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-116
Meter Shop Sub-Total			\$863,200.00	\$863,200.00	\$271,289.59	\$0.00	\$271,289.59	\$591,910.41	
Customer Service Department Total			\$942,242.00	\$942,242.00	\$351,542.77	\$0.00	\$351,542.77	\$590,699.23	
DISTRIBUTION									
Distribution Equipment									
2016									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Service Crew Truck F-550 (replace vehicle 265)	341-0001-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	16-117
Carryover	Backhoe (replace 580M2)	341-0001-000	\$95,000.00	\$95,000.00	\$96,340.00	\$0.00	\$96,340.00	-\$1,340.00	16-118
Carryover	8500 Dump Truck (replace vehicle 281)	341-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	16-119
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 248)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-120
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 249)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-121
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 250)	341-0001-000	\$32,000.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$32,000.00	17-117
2017	20-ton dirac (replace DT-3)	341-0001-000	\$21,000.00	\$21,000.00	\$34,044.00	\$0.00	\$34,044.00	-\$13,044.00	17-118
2017	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	17-119
2017	Quickie Saws (quantity 7)	343-0001-000	\$8,400.00	\$8,400.00	\$2,330.00	\$0.00	\$2,330.00	\$6,070.00	17-120
2017	Safety/Shoring Equipment	343-0001-000	\$10,000.00	\$10,000.00	\$7,650.00	\$0.00	\$7,650.00	\$2,350.00	17-121
2017	Acoustic Leak Sounding Survey Tools for Flushing Crew (quantity 4)	343-0001-000	\$16,000.00	\$16,000.00	\$16,080.00	\$0.00	\$16,080.00	-\$80.00	17-122
2017	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	17-123
2017	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-124
2017	Portable Work Lights (quantity 3)	343-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-125
2017	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	17-126
2017	Backhoe Bucket 12" wide (quantity 1)	343-0001-000	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	17-127
2017	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	17-128
2017	Portable Generator (quantity 1)	345-0001-000	\$725.00	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00	17-129
2017	Land for Dump Site	303-0003-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
Distribution Total			\$946,725.00	\$946,725.00	\$177,444.00	\$0.00	\$177,444.00	\$769,281.00	
ENGINEERING									
Mainline Improvement									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-131
2017	City Street Projects		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-132
2017	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-133
Mainline Improvement Sub-Total			\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	
KDOT Engineering Work									
2013									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	12-120a/15-151
2017	Engineering Service for KDOT Projects (Upcoming)	Various	\$20,000.00	\$20,000.00	\$0.00	\$1,000.00	\$1,000.00	\$19,000.00	16-141
KDOT Engineering Work Sub-Total			\$73,000.00	\$22,500.00	\$0.00	\$24,016.52	\$24,016.52	\$21,500.00	
Water Main Replacement Program									
2011									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
2012	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Transferred from BAN 2007									
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$971,911.58	\$0.00	\$335,130.41	\$335,130.41	\$663,781.17	13-154a/15-157
Carryover	MPTP Building Improvements Annual R&R Plant, Tanks, etc. Additional	184-0479-000	\$262,000.00	\$0.00	-\$30,438.45	\$0.00	-\$30,438.45	\$292,438.45	993
2014	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$253,635.12	\$6,097.00	\$6,364.88	\$12,461.88	\$247,538.12	13-96B
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$237,925.85	\$0.00	\$39,792.15	\$39,792.15	\$198,133.70	994/15-165
2015	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$356,415.00	\$244.47	\$150,915.42	\$151,159.89	\$205,255.11	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$1,500,000.00	\$1,327,269.00	\$0.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$734,000.00	\$734,000.00	\$0.00	\$304,591.93	\$304,591.93	\$429,408.07	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,672,000.00	\$3,672,000.00	\$0.00	\$0.00	\$0.00	\$3,672,000.00	13-975
Water Main Replacement Sub-Total			\$9,099,415.00	\$8,435,690.60	\$1,303,172.02	\$866,991.74	\$2,170,163.76	\$6,564,088.67	
Capital Purchases									
2016									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-134
2017	Small Compact 4x2 (replace vehicle 208)	341-0001-000	\$30,000.00	\$30,000.00	\$25,124.00	\$0.00	\$25,124.00	\$4,876.00	17-135
2017	Capitalized Labor	Various	\$315,608.75	\$315,608.75	\$0.00	\$0.00	\$0.00	\$315,608.75	N/A
Capital Purchase Sub-Total			\$355,608.75	\$355,608.75	\$25,124.00	\$0.00	\$25,124.00	\$330,484.75	
Engineering Total			\$9,608,023.75	\$8,893,799.35	\$1,328,296.02	\$891,008.26	\$2,219,304.28	\$6,996,073.42	
WATER QUALITY & PRODUCTION									
OPERATIONS									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	FTTP GAC Regeneration/Replacement	162-0008-000	\$808,096.08	\$808,096.08	\$0.00	\$0.00	\$0.00	\$808,096.08	N/A
2017	MPTP GAC Regeneration/Replacement	162-0008-000	\$179,466.11	\$179,466.11	\$0.00	\$0.00	\$0.00	\$179,466.11	N/A
2017	Small Pickup 4x4 (replace vehicle 405)	341-0001-000	\$28,000.00	\$28,000.00	\$27,563.00	\$0.00	\$27,563.00	\$437.00	17-136
2017	Benchtop Turbidimeters (quantity 2)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-137
2017	Chlorine Analyzers (quantity 3)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-138
2017	pH/Fluoride Meters (quantity 3)	320-0001-000	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	17-139

Operations Sub-total			\$1,039,062.19	\$1,039,062.19	\$27,563.00	\$0.00	\$27,563.00	\$1,011,499.19	
LABORATORY			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2017	Gas Chromatograph Mass Spectrophotometer for MIB/Geosmin	344-0001-000	\$75,000.00	\$75,000.00	\$44,550.29	\$0.00	\$44,550.29	\$30,449.71	17-141
2017	Muffle Furnace	344-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-142
2017	pH Meter	344-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-143
2017	Analytical Balance	344-0001-000	\$5,500.00	\$5,500.00	\$4,026.12	\$0.00	\$4,026.12	\$1,473.88	17-144
2017	Glassware washer	344-0001-000	\$13,450.00	\$13,450.00	\$0.00	\$0.00	\$0.00	\$13,450.00	17-145
2017	Ion Chromatograph	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-146
Laboratory Sub-Total			\$294,450.00	\$294,450.00	\$48,576.41	\$0.00	\$48,576.41	\$245,873.59	
MAINTENANCE			Total Project	2017					
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Pump control & Altitude Valves Replacement	311-0003-000	\$25,000.00	\$25,000.00	\$9,504.23	\$0.00	\$9,504.23	\$15,495.77	16-163
2017	Sand Pump Equipment Memorial Parkway	311-0002-000	\$20,000.00	\$20,000.00	\$14,895.00	\$0.00	\$14,895.00	\$5,105.00	16-165
Carryover	ORPS1 motor starter replacement	184-0498-000	\$60,000.00	\$60,000.00	\$2,530.00	\$0.00	\$2,530.00	\$57,470.00	16-158
Carryover	Dudley 1040 Tank Painting	162-0003-000	\$750,000.00	\$50,000.00	\$44,189.57	\$0.00	\$44,189.57	\$705,810.43	16-154
2017	Dudley 1080 Tank Painting	162-0003-000	\$700,000.00	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00	17-147
2017	Rosford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	S. Newport Tank Painting	162-0003-000	\$132,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	16-167
2017	Dayton Tank Painting	162-0003-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	17-149
2017	Taylor Mill Standpipe pit piping repair		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-150
2017	2-wheel drive van (replace vehicle 408)	341-0001-000	\$33,000.00	\$33,000.00	\$30,612.00	\$0.00	\$30,612.00	\$2,388.00	17-151
2017	2-wheel drive van (replace vehicle 409)	341-0001-000	\$33,000.00	\$33,000.00	\$30,612.00	\$0.00	\$30,612.00	\$2,388.00	17-152
2017	Central Facility High Bay Lighting Upgrade	304-0004-000	\$50,000.00	\$50,000.00	\$39,114.21	\$0.00	\$39,114.21	\$10,885.79	17-153
2017	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0002-000	\$40,000.00	\$40,000.00	\$38,371.91	\$0.00	\$38,371.91	\$1,628.09	17-154
2017	Security Upgrades at District Facilities Ripple, Dudley, & TMTP	320-0001-000	\$40,000.00	\$40,000.00	\$7,213.24	\$0.00	\$7,213.24	\$32,786.76	17-155
2017	Emergency Trash Pump 6"	304-0002-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	17-156
2017	Suction Piping Modifications to FTTP Backwash Tank	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	17-157
2017	Raw Water Chemical Feed Pump Replacement	304-0002-000	\$80,000.00	\$80,000.00	\$3,719.62	\$0.00	\$3,719.62	\$76,280.38	17-158
2017	FTTP Fluoride Pump Replacement	304-0002-000	\$30,000.00	\$30,000.00	\$15,555.93	\$0.00	\$15,555.93	\$14,444.07	17-159
2017	Kenton Lands Altitude Valve Replacement	311-0002-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-160
2017	Valves & Actuators for Pump Stations and Tanks	311-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-161
2017	FTTP Residuals Transfer pump and motor	311-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-162
2017	ORPS1 Wetwell sump pump replacements	311-0002-000	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	17-163
2017	UV Transmittance meter replacement	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-164
2017	MPTP flow meters (2) for finished water vault	304-0002-000	\$50,000.00	\$50,000.00	\$10,980.46	\$0.00	\$10,980.46	\$39,019.54	17-165
2017	Aqua Drive gate opener		\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-166
2017	Contingency Miscellaneous Electrical, HVAC, Equipment Replacement	304-0002-000	\$50,000.00	\$50,000.00	\$14,373.66	\$0.00	\$14,373.66	\$35,626.34	17-167
Maintenance Sub-Total			\$3,010,000.00	\$2,200,017.00	\$267,671.83	\$0.00	\$267,671.83	\$2,630,328.17	
Water Quality & Production Department Total			\$4,343,512.19	\$3,533,529.19	\$343,811.24	\$0.00	\$343,811.24	\$3,887,700.95	
TOTAL of Departments			\$16,583,502.94	\$15,059,295.54	\$2,428,795.11	\$1,044,697.62	\$3,473,492.73	\$12,605,364.16	
Operating Capital Budget Comparison 2016 to 2017									
			2016	2017	Inc/(Dec)				
	Administration Department		\$115,000.00	\$100,000.00	-\$15,000.00				-13.0%
	HR/Safety/Security/IT Departments		\$566,000.00	\$643,000.00	\$77,000.00				13.6%
	Customer Service Department		\$1,038,750.00	\$942,242.00	-\$96,508.00				-9.3%
	Distribution Department		\$457,125.00	\$946,725.00	\$489,600.00				107.1%
	Engineering Department								
	- Mainlines		\$8,721,099.00	\$8,435,690.60	-\$285,408.40				-3.3%
	- Other		\$483,120.00	\$458,108.75	-\$25,011.25				-5.2%
	Water Q & P Department		\$3,199,026.00	\$3,533,529.19	\$334,503.19				10.5%
			\$14,580,120.00	\$15,059,295.54	\$479,175.54	3.3%			
					\$0.00				

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2015	2015	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016
	October	November	December	January	February	March	April	May	June	July	August	September
Produced 000's	8,994,366	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989
Purchased 000's												
	8,994,366	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989
Sold 000's	7,738,642	7,750,612	7,743,341	7,751,585	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928
	1,255,724	1,195,000	1,160,906	1,146,265	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061
% of Non-Revenue Loss	14.0%	13.4%	13.0%	12.9%	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%
% of Water Sold	86.0%	86.6%	87.0%	87.1%	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%
Accounted for Loss 000's	441,089.9	422,933.9	419,632.0	419,266.4	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8
Adjusted Loss 000's	814,634.5	772,066.4	741,274.0	726,998.2	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3
	9.06%	8.63%	8.32%	8.17%	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%
	2016	2016	2016	2017	2017	2017	2017	2017	2017	2017	2017	2017
	October	November	December	January	February	March	April	May	June	July	August	September
Produced 000's	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771
Purchased 000's												
	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771
Sold 000's	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679
	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091
% of Non-Revenue Loss	20.3%	20.7%	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%
% of Water Sold	79.7%	79.3%	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%
Accounted for Loss 000's	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0
Adjusted Loss 000's	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5
% of Water Loss	15.66%	15.99%	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%

Water Loss 2017





November 2017 Board Meeting October 2017 Results					
Financial Statement Snapshot					
Current Period Totals	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Section 1					
Total Revenues	\$4,524,739	\$4,590,233	\$4,341,640	1.45%	5.73%
Total O&M	\$2,105,546	\$2,162,159	\$2,378,810	2.69%	-9.11%
YTD Period Totals					
Section 2	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$43,903,669	\$45,561,841	\$45,501,316	3.78%	0.13%
Total O&M	\$20,330,231	\$20,266,052	\$23,393,568	-0.32%	-13.37%
Detail					
Detailed Revenues Current			Current Period		
Section 3	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$4,262,011	\$4,339,454	\$4,148,590	1.82%	4.60%
Forfeited Discounts	\$78,487	\$78,813	\$75,000	0.42%	5.08%
Rents Water Property	\$47,840	\$33,909	\$50,000	-29.12%	-32.18%
Other Water Revenue	\$41,290	\$38,635	\$30,500	-6.43%	26.67%
Interest Income	\$67,702	\$92,144	\$27,000	36.10%	241.27%
Miscellaneous	\$27,409	\$7,278	\$10,550	-73.45%	-31.01%
Total Revenues Current	\$4,524,739	\$4,590,233	\$4,341,640	1.45%	5.73%
YTD					
Detailed Revenues YTD			YTD		
Section 4	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$41,708,838	\$43,339,091	\$43,678,051	3.91%	-0.78%
Forfeited Discounts	\$703,208	\$684,696	\$701,625	-2.63%	-2.41%
Rents Water Property	\$420,351	\$392,911	\$430,000	-6.53%	-8.63%
Other Water Revenue	\$272,126	\$301,010	\$262,940	10.61%	14.48%
Interest Income	\$673,202	\$762,720	\$317,500	13.30%	140.23%
Miscellaneous	\$125,944	\$81,413	\$111,200	-35.36%	-26.79%
Total Revenues YTD	\$43,903,669	\$45,561,841	\$45,501,316	3.78%	0.13%



November 2017 Board Meeting					
October 2017 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$662,563	\$645,635	\$662,800	-2.55%	-2.59%
Employee Pensions & Benefits	\$364,473	\$357,043	\$426,454	-2.04%	-16.28%
Taxes Other	\$45,247	\$46,929	\$52,012	3.72%	-9.77%
Purchased Power	\$206,967	\$202,944	\$236,195	-1.94%	-14.08%
Chemicals	\$224,830	\$239,028	\$217,894	6.31%	9.70%
Materials & Supplies	\$163,451	\$202,708	\$213,685	24.02%	-5.14%
Contractual Services	\$275,572	\$297,749	\$381,609	8.05%	-21.98%
Transportation	\$40,421	\$54,323	\$59,992	34.39%	-9.45%
Insurance	\$48,297	\$45,676	\$51,837	-5.43%	-11.89%
Advertising	\$1,178	\$0	\$806	-100.00%	0.00%
Bad Debt Expense	\$44,881	\$33,487	\$47,524	-25.39%	-29.54%
Miscellaneous	\$17,576	\$25,961	\$17,674	47.71%	46.89%
Regulatory Commission	\$10,090	\$10,676	\$10,328	5.81%	3.37%
Total O&M Expenses Current	\$2,105,546	\$2,162,159	\$2,378,810	2.69%	-9.11%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$6,635,628	\$6,439,606	\$7,113,460	-2.95%	-9.47%
Employee Pensions & Benefits	\$3,684,500	\$3,803,901	\$4,038,431	3.24%	-5.81%
Taxes Other	\$465,583	\$472,512	\$549,577	1.49%	-14.02%
Purchased Power	\$2,131,496	\$2,021,038	\$2,386,371	-5.18%	-15.31%
Chemicals	\$1,996,656	\$2,000,797	\$2,365,123	0.21%	-15.40%
Materials & Supplies	\$1,611,334	\$1,553,497	\$1,859,403	-3.59%	-16.45%
Contractual Services	\$2,351,777	\$2,597,814	\$3,371,202	10.46%	-22.94%
Transportation	\$404,792	\$388,771	\$526,015	-3.96%	-26.09%
Insurance	\$450,156	\$459,678	\$530,229	2.12%	-13.31%
Advertising	\$15,205	\$12,375	\$19,079	-18.61%	54.17%
Bad Debt Expense	\$259,846	\$230,374	\$331,357	-11.34%	-30.48%
Miscellaneous	\$223,354	\$182,378	\$200,977	-18.35%	-9.25%
Regulatory Commission	\$99,904	\$103,311	\$102,344	3.41%	0.94%
Total O&M Expenses YTD	\$20,330,231	\$20,266,052	\$23,393,568	-0.32%	-13.37%



Balance Sheet
As of October 31, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,358,073	\$20,192,468
Investments	\$675,178	\$1,188,845
Accounts Receivable		
Customers	\$4,463,029	\$4,550,965
Unbilled Customers	\$6,100,000	\$5,900,000
Other	\$202,181	\$188,202
Assessments Receivable	\$131,088	\$123,785
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,206,304	\$1,552,574
Prepaid Expenses	\$626,449	\$397,249
Total Current Assets	\$38,762,302	\$34,094,088
Restricted Assets		
Bond Proceeds Fund	\$22,536,746	\$2,581,575
Debt Service Reserve Account	\$18,506,550	\$18,825,254
Debt Service Account	\$16,269,412	\$13,640,878
Improvement, Repair, & Replacement	\$4,268,510	\$1,258,235
Total Restricted Assets	\$61,581,218	\$36,305,942
Noncurrent Assets		
Miscellaneous Deferred Charges	\$3,947,158	\$3,219,146
Capital Assets:		
Land, System, Buildings, and Equipment	\$467,913,340	\$448,457,106
Construction in Progress	\$28,436,070	\$38,028,839
Total Capital Assets before Accumulated Depreciation	\$496,349,410	\$486,485,945
Less: Accumulated Depreciation	(\$150,405,123)	(\$140,926,475)
Total Capital Assets Net of Accumulated Depreciation	\$345,944,287	\$345,559,470
Total Noncurrent Assets	\$349,891,445	\$348,778,616
Total Assets	\$450,234,965	\$419,178,646
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$2,343,773
Deferred Loss on Refundings	\$4,846,503	\$3,231,832
Total Deferred Outflows of Resources	\$8,066,987	\$5,575,605
Total Assets & Deferred Outflows of Resources	\$458,301,952	\$424,754,251



Balance Sheet
As of October 31, 2017

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$9,654,000
Notes Payable	\$828,496	\$986,132
Accounts Payable	\$829,459	\$1,419,035
Accrued Payroll & Liabilities	\$1,017,384	\$1,038,023
Other Accrued Liabilities	\$160,525	\$161,147
Customer Deposits	\$1,023,784	\$1,010,667
Total Current Liabilities	\$15,180,880	\$14,269,004
Current Liabilities From Restricted Assets		
Accounts Payable	\$492,911	\$480,479
Accrued Interest Payable	\$2,215,729	\$2,462,529
Total Current Liabilities From Restricted Assets	\$2,708,640	\$2,943,008
Long Term Debt		
Arbitrage Liability	\$373,195.00	
Long Term Portion of Bonded Indebtedness	\$165,546,634	\$175,078,228
Notes Payable	\$38,637,813	\$36,376,685
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$14,819,690
Total Long Term Debt	\$247,211,796	\$226,424,603
Total Liabilities	\$265,101,316	\$243,636,615
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	
Total Liabilities and Deferred Inflows of Resources	\$265,340,360	\$243,636,615
Retained Earnings	\$192,961,592	\$181,117,636
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$458,301,952	\$424,754,251



**Income and Expense Report Summary
For the Ten Months Ending October 31, 2017**

Current Period	October 2017	October 2016	October Budget	Variance Over (Under) %	
Total Income	\$4,590,233	\$4,524,739	\$4,341,640	5.7%	
Total O&M Expenses	\$2,162,159	\$2,105,546	\$2,378,810	-9.1%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$678,074	\$669,193	\$212,830	218.6%	
Year to Date	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$45,561,841	\$43,903,669	\$45,501,316	0.1%	\$55,149,418
Total O&M Expenses	\$20,266,052	\$20,330,231	\$23,393,568	-13.4%	\$28,241,195
Transfer to Debt Service	\$17,500,000	\$17,500,000	\$17,500,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$7,795,789	\$6,073,438	\$4,607,748	69.2%	\$6,959,242



**Income and Expenses Report-Detail
For the Ten Months Ending October 31, 2017**

	October 2017	October 2016	October Budget	Variance Over (Under)	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,339,454	\$4,262,011	\$4,148,590	4.6%	\$43,339,091	\$41,708,838	\$43,678,051	-0.8%
Forfeited Discounts	\$78,813	\$78,487	\$75,000	5.1%	\$684,696	\$703,208	\$701,625	-2.4%
Rents from Water Property	\$33,909	\$47,840	\$50,000	-32.2%	\$392,911	\$420,351	\$430,000	-8.6%
Other Water Revenues	\$38,635	\$41,290	\$30,500	26.7%	\$301,010	\$272,126	\$262,940	14.5%
Total Operating Income	\$4,490,811	\$4,429,628	\$4,304,090	4.3%	\$44,717,708	\$43,104,523	\$45,072,616	-0.8%
Non Operating Income								
Interest Income	\$92,144	\$67,702	\$27,000	241.3%	\$762,720	\$673,202	\$317,500	140.2%
Miscellaneous	\$7,278	\$27,409	\$10,550	-31.0%	\$81,413	\$125,944	\$111,200	-26.8%
Total Non Operating Income	\$99,422	\$95,111	\$37,550	164.8%	\$844,133	\$799,146	\$428,700	96.9%
Total Income	\$4,590,233	\$4,524,739	\$4,341,640	5.7%	\$45,561,841	\$43,903,669	\$45,501,316	0.1%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$953,623	\$936,185	\$1,075,064	-11.3%	\$9,211,286	\$9,256,019	\$10,683,484	-13.8%
Engineering & Distribution	\$629,784	\$581,409	\$626,366	0.5%	\$5,347,150	\$5,526,692	\$6,214,044	-14.0%
Customer Service	\$294,229	\$278,518	\$331,587	-11.3%	\$2,611,051	\$2,655,040	\$2,958,892	-11.8%
Administration	\$284,523	\$309,434	\$345,793	-17.7%	\$3,096,565	\$2,892,480	\$3,537,148	-12.5%
Total O&M Expenses	\$2,162,159	\$2,105,546	\$2,378,810	-9.1%	\$20,266,052	\$20,330,231	\$23,393,568	-13.4%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$17,500,000	\$17,500,000	\$17,500,000	0.0%
Total Expenses	\$3,912,159	\$3,855,546	\$4,128,810	-5.2%	\$37,766,052	\$37,830,231	\$40,893,568	-7.6%
Avail. to Transfer to Oper. Capital	\$678,074	\$669,193	\$212,830	218.6%	\$7,795,789	\$6,073,438	\$4,607,748	69.2%



**Expense Report By Division Actual to Budget
For the Ten Months Ending October 31, 2017**

	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$953,623	\$1,075,064	-11.3%	\$9,211,286	\$10,683,484	-13.8%	\$12,733,777	
Engineering & Distribution	\$629,784	\$626,366	0.5%	\$5,347,150	\$6,214,044	-14.0%	\$7,586,911	
Customer Service	\$294,229	\$331,587	-11.3%	\$2,611,051	\$2,958,892	-11.8%	\$3,671,813	
Administration	\$284,523	\$345,793	-17.7%	\$3,096,565	\$3,537,148	-12.5%	\$4,248,694	
Total O&M	<u>\$2,162,159</u>	<u>\$2,378,810</u>	<u>-9.1%</u>	<u>\$20,266,052</u>	<u>\$23,393,568</u>	<u>-13.4%</u>	<u>\$28,241,195</u>	



**Expense Report By Department Actual to Budget
For the Ten Months Ending October 31, 2017**

	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$2,352	\$1,335	76.2%	\$19,094	\$39,496	-51.7%	\$45,000	
Ohio River Pump Station #1	\$73,574	\$97,323	-24.4%	\$560,338	\$586,492	-4.5%	\$681,000	
Ohio River Pump Station #2	\$10,481	\$11,101	-5.6%	\$93,957	\$68,287	37.6%	\$79,900	
Total Source of Supply	\$86,407	\$109,759	-21.3%	\$673,389	\$694,275	-3.0%	\$805,900	
Water Quality								
Ft. Thomas Treatment Plant	\$395,468	\$377,117	4.9%	\$3,524,068	\$3,822,680	-7.8%	\$4,518,396	
Taylor Mill Treatment plant	\$33,346	\$45,676	-27.0%	\$333,354	\$785,168	-57.5%	\$949,401	
Memorial Pky Treatment Plant	\$74,748	\$116,296	-35.7%	\$874,662	\$1,384,999	-36.8%	\$1,656,410	
Laboratory	\$84,774	\$105,798	-19.9%	\$910,954	\$1,041,185	-12.5%	\$1,257,178	
Instrumentation	\$55,894	\$65,136	-14.2%	\$513,548	\$542,226	-5.3%	\$676,603	
Sludge	\$6,204	\$52,487	-88.2%	\$130,213	\$264,717	-50.8%	\$312,000	
Total Water Quality	\$650,434	\$762,510	-14.7%	\$6,286,799	7,840,975.00	-19.8%	\$9,369,988	
Total Pumping & Storage	\$216,782	\$202,795	6.9%	\$2,251,098	\$2,148,234	4.8%	\$2,557,889	
Total SOS, WQ, P&S	\$953,623	\$1,075,064	-11.3%	\$9,211,286	\$10,683,484	-13.8%	\$12,733,777	



**Expense Report By Department Actual to Budget
For the Ten Months Ending October 31, 2017**

	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$135,816	\$154,548	-12.1%	\$1,381,577	\$1,578,677	-12.5%	\$1,817,572	
Distribution	\$485,542	\$461,863	5.1%	\$3,908,283	\$4,574,848	-14.6%	\$5,704,116	
Flushing	\$8,426	\$9,955	-15.4%	\$57,290	\$60,519	-5.3%	\$65,223	
Total Engineering & Distr.	\$629,784	\$626,366	0.5%	\$5,347,150	\$6,214,044	-14.0%	\$7,586,911	
Customer Service								
Field Service	\$73,558	\$85,435	-13.9%	\$670,438	\$770,769	-13.0%	\$949,872	
Meter Shop	\$45,919	\$52,657	-12.8%	\$446,251	\$474,731	-6.0%	\$595,941	
Account Service	\$126,352	\$129,716	-2.6%	\$1,132,200	\$1,228,543	-7.8%	\$1,515,881	
Meter Reading	\$6,266	\$8,179	-23.4%	\$63,485	\$67,272	-5.6%	\$81,119	
Other	\$42,134	\$55,600	-24.2%	\$298,677	\$417,577	-28.5%	\$529,000	
Total Customer Service	\$294,229	\$331,587	-11.3%	\$2,611,051	\$2,958,892	-11.8%	\$3,671,813	



**Expense Report By Department Actual to Budget
For the Ten Months Ending October 31, 2017**

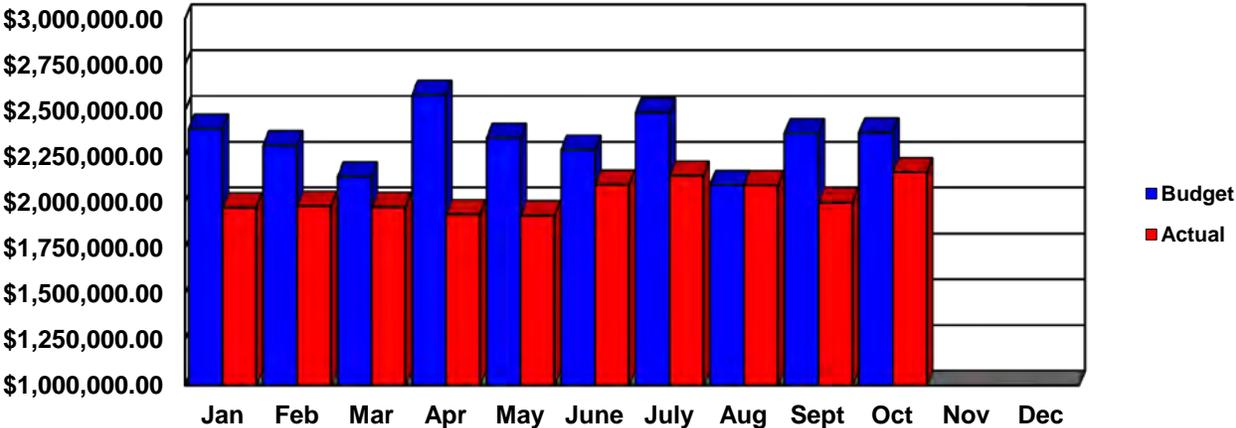
Department	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Administration								
Executive Management	\$39,171	\$40,342	-2.9%	\$390,830	\$399,521	-2.2%	\$493,745	
Board of Commissioners	\$7,069	\$1,613	338.3%	\$46,124	\$43,516	6.0%	\$50,978	
Accounting	\$38,734	\$53,406	-27.5%	\$569,409	\$544,949	4.5%	\$678,061	
H.R.-Information Systems	\$141,673	\$181,567	-22.0%	\$1,336,044	\$1,735,625	-23.0%	\$2,079,810	
Other	\$57,876	\$68,865	-16.0%	\$754,158	\$813,537	-7.3%	\$946,100	
Total Administration	\$284,523	\$345,793	-17.7%	\$3,096,565	\$3,537,148	-12.5%	\$4,248,694	
Total O&M	\$2,162,159	\$2,378,810	-9.1%	\$20,266,052	\$23,393,568	-13.4%	\$28,241,195	



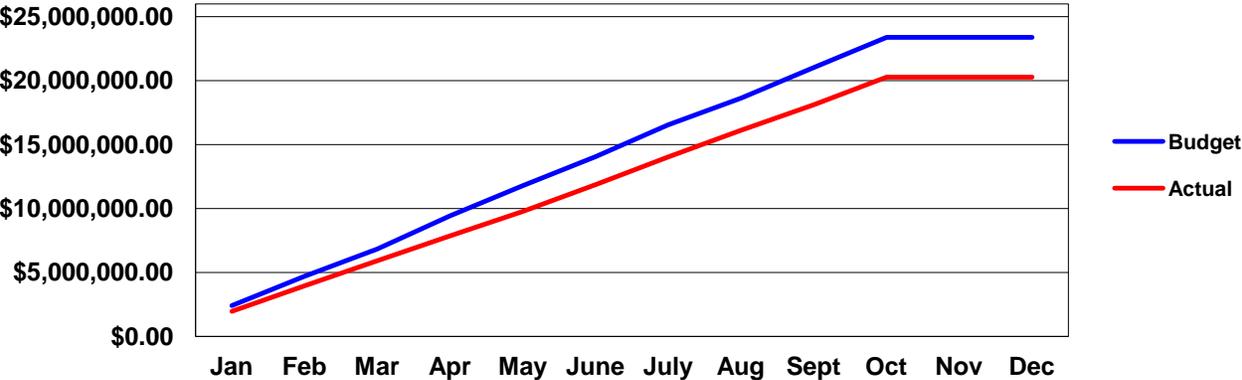
**Expense Report By Account Actual to Budget
For the Ten Months Ending October 31, 2017**

Account	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$645,635	\$662,800	-2.6%	\$6,439,606	\$7,113,460	-9.5%	
Employee Pensions & Benefits	\$357,043	\$426,454	-16.3%	\$3,803,901	\$4,038,431	-5.8%	
Taxes Other Than Income Taxes	\$46,929	\$52,012	-9.8%	\$472,512	\$549,577	-14.0%	
Purchased Power	\$202,944	\$236,195	-14.1%	\$2,021,038	\$2,386,371	-15.3%	
Chemicals	\$239,028	\$217,894	9.7%	\$2,000,797	\$2,365,123	-15.4%	
Materials & Supplies	\$202,708	\$213,685	-5.1%	\$1,553,497	\$1,859,403	-16.5%	
Contractual Services	\$297,749	\$381,609	-22.0%	\$2,597,814	\$3,371,202	-22.9%	
Transportation	\$54,323	\$59,992	-9.4%	\$388,771	\$526,015	-26.1%	
Insurance	\$45,676	\$51,837	-11.9%	\$459,678	\$530,229	-13.3%	
Advertising	\$0	\$806	-100.0%	\$12,375	\$19,079	-35.1%	
Bad Debt Expense	\$33,487	\$47,524	-29.5%	\$230,374	\$331,357	-30.5%	
Miscellaneous	\$25,961	\$17,674	46.9%	\$182,378	\$200,977	-9.3%	
Regulatory Commission Assessment	\$10,676	\$10,328	3.4%	\$103,311	\$102,344	0.9%	
Total O&M Expenses	<u>\$2,162,159</u>	<u>\$2,378,810</u>	<u>-9.1%</u>	<u>\$20,266,052</u>	<u>\$23,393,568</u>	<u>-13.4%</u>	

NKWD O&M Monthly Comparison 2017 Budget to Actual



NKWD O&M YTD Trending 2017 - Budget To Actual

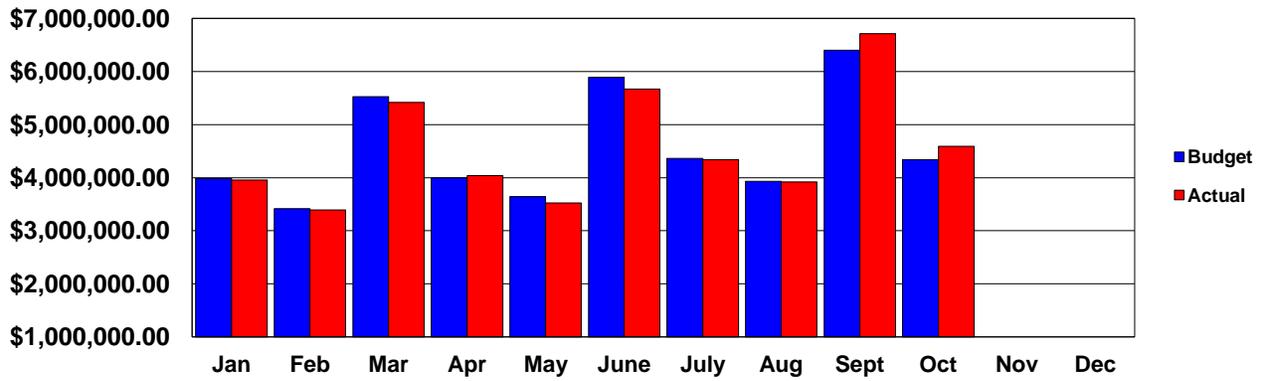




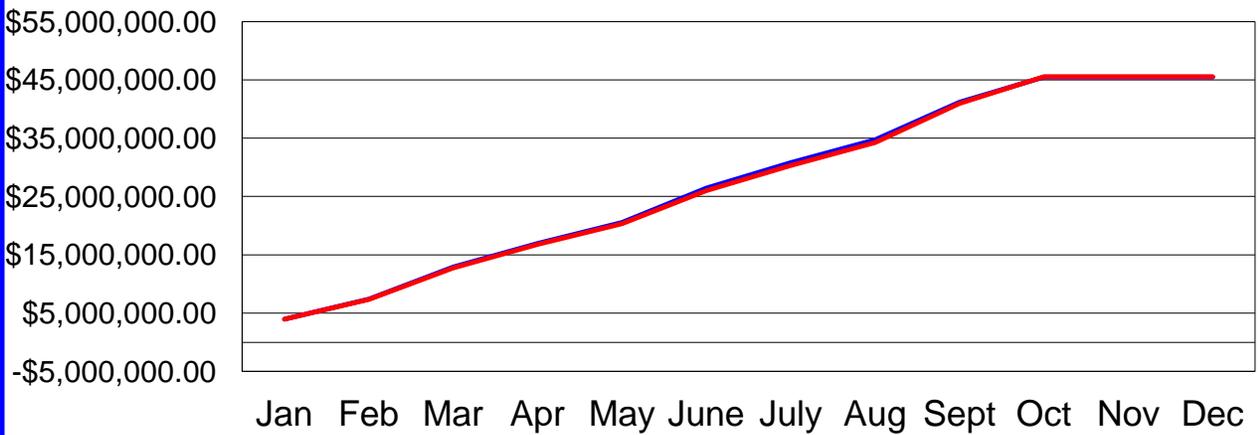
**Income Report Actual to Projected
For the Ten Months Ending October 31, 2017**

Description	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,339,454	\$4,148,590	4.6%	\$43,339,091	\$43,678,051	-0.8%	
Forfeited Discounts	\$78,813	\$75,000	5.1%	\$684,696	\$701,625	-2.4%	
Rents from Water Property	\$33,909	\$50,000	-32.2%	\$392,911	\$430,000	-8.6%	
Other Water Revenues	\$38,635	\$30,500	26.7%	\$301,010	\$262,940	14.5%	
Total Operating Revenues	\$4,490,811	\$4,304,090	4.3%	\$44,717,708	\$45,072,616	-0.8%	
Non Operating Income							
Interest Income	\$92,144	\$27,000	241.3%	\$762,720	\$317,500	140.2%	
Miscellaneous	\$7,278	\$10,550	-31.0%	\$81,413	\$111,200	-26.8%	
Total Non Operating Income	\$99,422	\$37,550	164.8%	\$844,133	\$428,700	96.9%	
Total Income	<u>\$4,590,233</u>	<u>\$4,341,640</u>	<u>5.7%</u>	<u>\$45,561,841</u>	<u>\$45,501,316</u>	<u>0.1%</u>	

NKWD
Revenue by Month 2017 - Budget to Actual



NKWD
Revenue Trending 2017 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Ten Months Ending October 31, 2017**

Division	October 2017	October 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$953,623	\$936,185	1.9%	\$9,211,286	\$9,256,019	-0.5%	
Engineering & Distribution	\$629,784	\$581,409	8.3%	\$5,347,150	\$5,526,692	-3.2%	
Customer Service	\$294,229	\$278,518	5.6%	\$2,611,051	\$2,655,040	-1.7%	
Administration	\$284,523	\$309,434	-8.1%	\$3,096,565	\$2,892,480	7.1%	
Total O&M	<u>\$2,162,159</u>	<u>\$2,105,546</u>	<u>2.7%</u>	<u>\$20,266,052</u>	<u>\$20,330,231</u>	<u>-0.3%</u>	

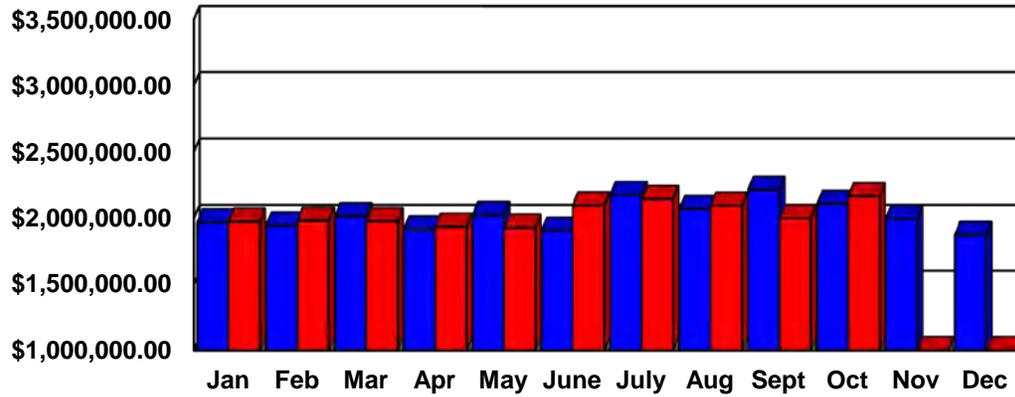


**Expense Report By Account Actual to Actual
For the Ten Months Ending October 31, 2017**

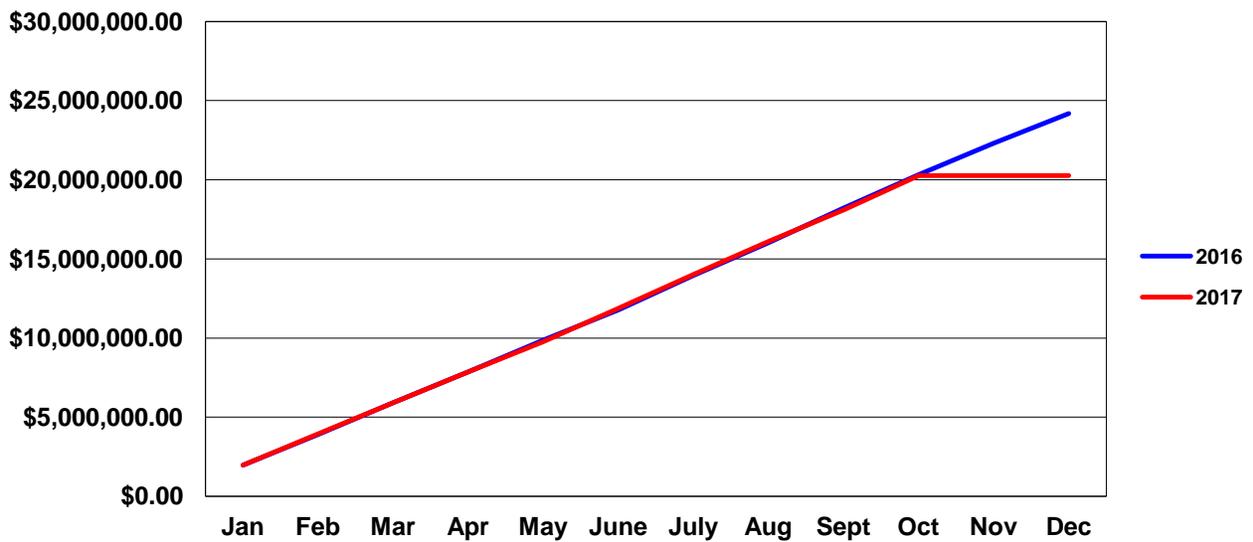
Account	October 2017	October 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$645,635	\$662,563	-2.6%	\$6,439,606	\$6,635,628	-3.0%	
Employee Pensions & Benefits	\$357,043	\$364,473	-2.0%	\$3,803,901	\$3,684,500	3.2%	
Taxes Other Than Income Taxes	\$46,929	\$45,247	3.7%	\$472,512	\$465,583	1.5%	
Purchased Power	\$202,944	\$206,967	-1.9%	\$2,021,038	\$2,131,496	-5.2%	
Chemicals	\$239,028	\$224,830	6.3%	\$2,000,797	\$1,996,656	0.2%	
Materials & Supplies	\$202,708	\$163,451	24.0%	\$1,553,497	\$1,611,334	-3.6%	
Contractual Services	\$297,749	\$275,572	8.0%	\$2,597,814	\$2,351,777	10.5%	
Transportation	\$54,323	\$40,421	34.4%	\$388,771	\$404,792	-4.0%	
Insurance	\$45,676	\$48,297	-5.4%	\$459,678	\$450,156	2.1%	
Advertising	\$0	\$1,178	-100.0%	\$12,375	\$15,205	-18.6%	
Bad Debt Expense	\$33,487	\$44,881	-25.4%	\$230,374	\$259,846	-11.3%	
Miscellaneous	\$25,961	\$17,576	47.7%	\$182,378	\$223,354	-18.3%	
Regulatory Commission Assessment	\$10,676	\$10,090	5.8%	\$103,311	\$99,904	3.4%	
Total O&M Expenses	<u>\$2,162,159</u>	<u>\$2,105,546</u>	<u>2.7%</u>	<u>\$20,266,052</u>	<u>\$20,330,231</u>	<u>-0.3%</u>	

NKWD O&M Monthly Comparison 2017 Actual to Actual

■ Actual 2016
■ Actual 2017



NKWD O&M YTD Trending 2017 - Actual to Actual

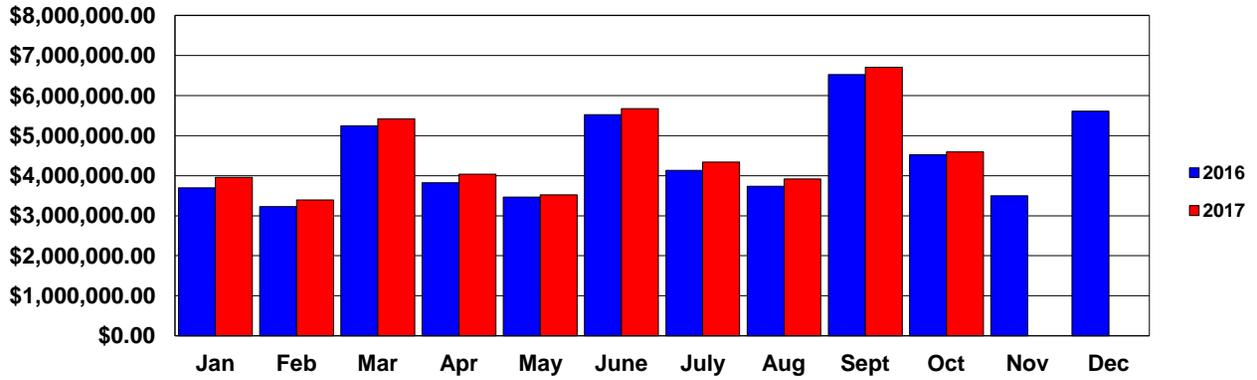




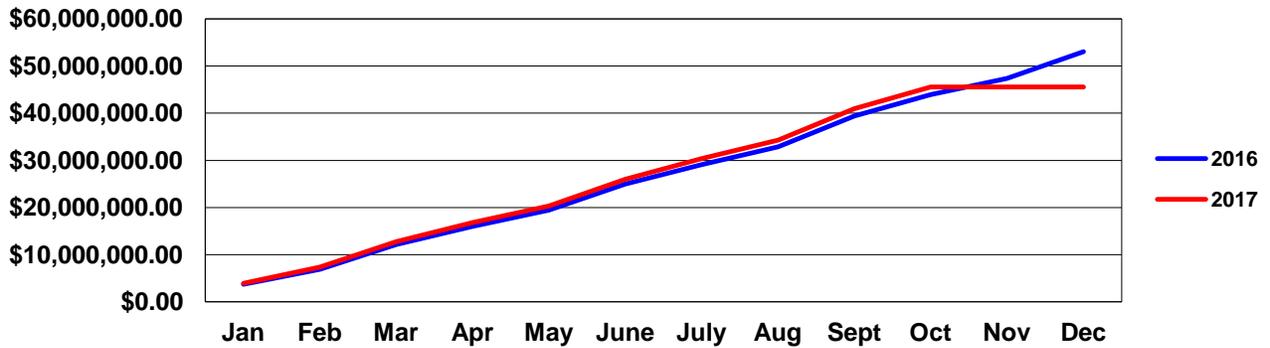
**Income Report Actual to Actual
For the Ten Months Ending October 31, 2017**

Description	October 2017	October 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Water Sales	\$4,339,454	\$4,262,011	1.8%	\$43,339,091	\$41,708,838	3.9%	
Forfeited Discounts	\$78,813	\$78,487	0.4%	\$684,696	\$703,208	-2.6%	
Rents from Water Property	\$33,909	\$47,840	-29.1%	\$392,911	\$420,351	-6.5%	
Other Water Revenues	\$38,635	\$41,290	-6.4%	\$301,010	\$272,126	10.6%	
Total Operating Revenues	\$4,490,811	\$4,429,628	1.4%	\$44,717,708	\$43,104,523	3.7%	
Non Operating Income							
Interest Income	\$92,144	\$67,702	36.1%	\$762,720	\$673,202	13.3%	
Miscellaneous	\$7,278	\$27,409	-73.4%	\$81,413	\$125,944	-35.4%	
Total Non Operating Income	\$99,422	\$95,111	4.5%	\$844,133	\$799,146	5.6%	
Total Income	<u>\$4,590,233</u>	<u>\$4,524,739</u>	<u>1.4%</u>	<u>\$45,561,841</u>	<u>\$43,903,669</u>	<u>3.8%</u>	

NKWD
Revenue by Month 2017 - Actual to Actual



NKWD
Revenue Trending 2017 - Actual to Actual



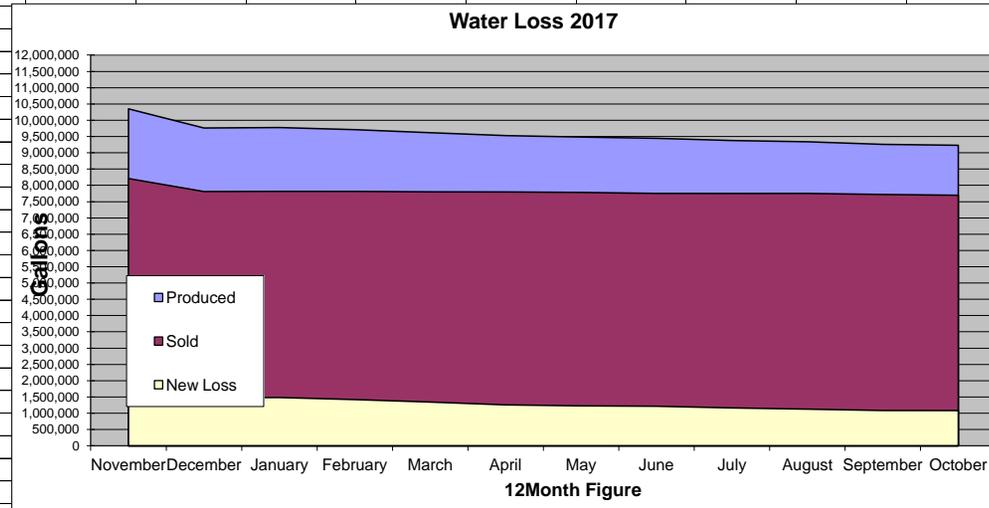
CUSTOMER SERVICE									
Account Services									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Chairs (4)		\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	17-110
Account Services Sub-Total			\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	
CS - Field Services									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	3/4 Ton 4X4 (Replace 147)	341-0001-000	\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-110
Carryover	3/4 Ton 4X4 (Replace 117 - send to flushing)	341-0001-000	\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-111
Field Services - Sub-Total			\$75,842.00	\$75,842.00	\$77,642.00	\$0.00	\$77,642.00	-\$1,800.00	
Meter Shop									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Meter Pit St. Elizabeth Ft. Thomas		\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
2017	Water Meters	151-0002-000	\$650,000.00	\$650,000.00	\$271,289.59	\$0.00	\$271,289.59	\$378,710.41	17-113
2017	Misc. Meter Pit (TBD)		\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	17-114
2017	Quickie Saws (1)	343-0001-000	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	17-115
2017	Locators (2)	343-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-116
Meter Shop Sub-Total			\$863,200.00	\$863,200.00	\$271,289.59	\$0.00	\$271,289.59	\$591,910.41	
Customer Service Department Total			\$942,242.00	\$942,242.00	\$351,542.77	\$0.00	\$351,542.77	\$590,699.23	
DISTRIBUTION									
Distribution Equipment									
2016									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Service Crew Truck F-550 (replace vehicle 265)	341-0001-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	16-117
Carryover	Backhoe (replace 580M2)	341-0001-000	\$95,000.00	\$95,000.00	\$96,340.00	\$0.00	\$96,340.00	-\$1,340.00	16-118
Carryover	8500 Dump Truck (replace vehicle 281)	341-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	16-119
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 248)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-120
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 249)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-121
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 250)	341-0001-000	\$32,000.00	\$32,000.00	\$34,044.00	\$0.00	\$34,044.00	-\$2,044.00	17-117
2017	20-ton dirac (replace DT-3)	341-0001-000	\$21,000.00	\$21,000.00	\$21,000.00	\$0.00	\$21,000.00	\$0.00	17-118
2017	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	17-119
2017	Quickie Saws (quantity 7)	343-0001-000	\$8,400.00	\$8,400.00	\$2,330.00	\$0.00	\$2,330.00	\$6,070.00	17-120
2017	Safety/Shoring Equipment	343-0001-000	\$10,000.00	\$10,000.00	\$7,650.00	\$0.00	\$7,650.00	\$2,350.00	17-121
2017	Acoustic Leak Sounding Survey Tools for Flushing Crew (quantity 4)	343-0001-000	\$16,000.00	\$16,000.00	\$16,080.00	\$0.00	\$16,080.00	-\$80.00	17-122
2017	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	17-123
2017	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-124
2017	Portable Work Lights (quantity 3)	343-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-125
2017	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	17-126
2017	Backhoe Bucket 12" wide (quantity 1)	343-0001-000	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	17-127
2017	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	17-128
2017	Portable Generator (quantity 1)	345-0001-000	\$725.00	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00	17-129
2017	Land for Dump Site	303-0003-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
Distribution Total			\$946,725.00	\$946,725.00	\$177,444.00	\$0.00	\$177,444.00	\$769,281.00	
ENGINEERING									
Mainline Improvement									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-131
2017	City Street Projects		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-132
2017	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-133
Mainline Improvement Sub-Total			\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	
KDOT Engineering Work									
2013									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	12-120a/15-151
KDOT Engineering Work Sub-Total			\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	
Water Main Replacement Program									
2011									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Water Main Replacement Program Sub-Total			\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	
2012									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Water Main Replacement Program Sub-Total			\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	
Transferred from BAN 2007									
2014									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$971,911.58	\$0.00	\$335,130.41	\$335,130.41	\$664,888.59	13-154A/15-157
Carryover	MPTP Building Improvements Annual R&R Plant, Tanks, etc. Additional	184-0479-000	\$262,000.00	\$0.00	-\$30,438.45	\$0.00	-\$30,438.45	\$292,438.45	993
Transferred from BAN 2007 Sub-Total			\$1,562,000.00	\$971,911.58	-\$30,438.45	\$335,130.41	\$304,691.96	\$957,321.00	
2014									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$253,635.12	\$6,097.00	\$6,364.88	\$12,461.88	\$247,538.12	13-96B
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$237,925.85	\$0.00	\$39,792.15	\$39,792.15	\$198,133.70	994/15-165
Water Main Replacement Program Sub-Total			\$535,000.00	\$491,560.97	\$6,097.00	\$10,357.03	\$52,254.03	\$442,696.94	
Capital Purchases									
2016									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-134
2017	Small Compact 4x2 (replace vehicle 208)	341-0001-000	\$30,000.00	\$30,000.00	\$25,124.00	\$0.00	\$25,124.00	\$4,876.00	17-135
2017	Capitalized Labor	Various	\$315,608.75	\$315,608.75	\$0.00	\$0.00	\$0.00	\$315,608.75	N/A
Capital Purchase Sub-Total			\$355,608.75	\$355,608.75	\$25,124.00	\$0.00	\$25,124.00	\$330,484.75	
Engineering Total			\$9,608,023.75	\$8,893,799.35	\$1,328,296.02	\$891,008.26	\$2,219,304.28	\$6,996,073.42	
WATER QUALITY & PRODUCTION									
OPERATIONS									
2017									
			Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	FTTP GAC Regeneration/Replacement	162-0008-000	\$808,096.08	\$808,096.08	\$0.00	\$0.00	\$0.00	\$808,096.08	N/A
2017	MPTP GAC Regeneration/Replacement	162-0008-000	\$179,466.11	\$179,466.11	\$0.00	\$0.00	\$0.00	\$179,466.11	N/A
2017	Small Pickup 4x4 (replace vehicle 405)	341-0001-000	\$28,000.00	\$28,000.00	\$27,563.00	\$0.00	\$27,563.00	\$437.00	17-136
2017	Benchtop Turbidimeters (quantity 2)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-137
2017	Chlorine Analyzers (quantity 3)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-138
2017	pH/Fluoride Meters (quantity 3)	320-0001-000	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	17-139

Operations Sub-total			\$1,039,062.19	\$1,039,062.19	\$27,563.00	\$0.00	\$27,563.00	\$1,011,499.19	
LABORATORY			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2017	Gas Chromatograph Mass Spectrophotometer for MIB/Geosmin	344-0001-000	\$75,000.00	\$75,000.00	\$44,550.29	\$0.00	\$44,550.29	\$30,449.71	17-141
2017	Muffle Furnace	344-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-142
2017	pH Meter	344-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-143
2017	Analytical Balance	344-0001-000	\$5,500.00	\$5,500.00	\$4,026.12	\$0.00	\$4,026.12	\$1,473.88	17-144
2017	Glassware washer	344-0001-000	\$13,450.00	\$13,450.00	\$0.00	\$0.00	\$0.00	\$13,450.00	17-145
2017	Ion Chromatograph	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-146
Laboratory Sub-Total			\$294,450.00	\$294,450.00	\$48,576.41	\$0.00	\$48,576.41	\$245,873.59	
MAINTENANCE			Total Project	2017					
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Pump control & Altitude Valves Replacement	311-0003-000	\$25,000.00	\$25,000.00	\$9,504.23	\$0.00	\$9,504.23	\$15,495.77	16-163
2017	Sand Pump Equipment Memorial Parkway	311-0002-000	\$20,000.00	\$20,000.00	\$14,895.00	\$0.00	\$14,895.00	\$5,105.00	16-165
Carryover	ORPS1 motor starter replacement	184-0498-000	\$60,000.00	\$60,000.00	\$2,530.00	\$0.00	\$2,530.00	\$57,470.00	16-158
Carryover	Dudley 1040 Tank Painting	162-0003-000	\$750,000.00	\$50,000.00	\$44,189.57	\$0.00	\$44,189.57	\$705,810.43	16-154
2017	Dudley 1080 Tank Painting	162-0003-000	\$700,000.00	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00	17-147
2017	Rosford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	S. Newport Tank Painting	162-0003-000	\$132,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	16-167
2017	Dayton Tank Painting	162-0003-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	17-149
2017	Taylor Mill Standpipe pit piping repair		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-150
2017	2-wheel drive van (replace vehicle 408)	341-0001-000	\$33,000.00	\$33,000.00	\$30,612.00	\$0.00	\$30,612.00	\$2,388.00	17-151
2017	2-wheel drive van (replace vehicle 409)	341-0001-000	\$33,000.00	\$33,000.00	\$30,612.00	\$0.00	\$30,612.00	\$2,388.00	17-152
2017	Central Facility High Bay Lighting Upgrade	304-0004-000	\$50,000.00	\$50,000.00	\$39,114.21	\$0.00	\$39,114.21	\$10,885.79	17-153
2017	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0002-000	\$40,000.00	\$40,000.00	\$38,371.91	\$0.00	\$38,371.91	\$1,628.09	17-154
2017	Security Upgrades at District Facilities Ripple, Dudley, & TMTP	320-0001-000	\$40,000.00	\$40,000.00	\$7,213.24	\$0.00	\$7,213.24	\$32,786.76	17-155
2017	Emergency Trash Pump 6"	304-0002-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	17-156
2017	Suction Piping Modifications to FTTP Backwash Tank	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	17-157
2017	Raw Water Chemical Feed Pump Replacement	304-0002-000	\$80,000.00	\$80,000.00	\$3,719.62	\$0.00	\$3,719.62	\$76,280.38	17-158
2017	FTTP Fluoride Pump Replacement	304-0002-000	\$30,000.00	\$30,000.00	\$15,555.93	\$0.00	\$15,555.93	\$14,444.07	17-159
2017	Kenton Lands Altitude Valve Replacement	311-0002-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	17-160
2017	Valves & Actuators for Pump Stations and Tanks	311-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-161
2017	FTTP Residuals Transfer pump and motor	311-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-162
2017	ORPS1 Wetwell sump pump replacements	311-0002-000	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	17-163
2017	UV Transmittance meter replacement	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-164
2017	MPTP flow meters (2) for finished water vault	304-0002-000	\$50,000.00	\$50,000.00	\$10,980.46	\$0.00	\$10,980.46	\$39,019.54	17-165
2017	Aqua Drive gate opener		\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-166
2017	Contingency Miscellaneous Electrical, HVAC, Equipment Replacement	304-0002-000	\$50,000.00	\$50,000.00	\$14,373.66	\$0.00	\$14,373.66	\$35,626.34	17-167
Maintenance Sub-Total			\$3,010,000.00	\$2,200,017.00	\$267,671.83	\$0.00	\$267,671.83	\$2,630,328.17	
Water Quality & Production Department Total			\$4,343,512.19	\$3,533,529.19	\$343,811.24	\$0.00	\$343,811.24	\$3,887,700.95	
TOTAL of Departments			\$16,583,502.94	\$15,059,295.54	\$2,428,795.11	\$1,044,697.62	\$3,473,492.73	\$12,605,364.16	
Operating Capital Budget Comparison 2016 to 2017									
			2016	2017	Inc/(Dec)				
	Administration Department		\$115,000.00	\$100,000.00	-\$15,000.00				-13.0%
	HR/Safety/Security/IT Departments		\$566,000.00	\$643,000.00	\$77,000.00				13.6%
	Customer Service Department		\$1,038,750.00	\$942,242.00	-\$96,508.00				-9.3%
	Distribution Department		\$457,125.00	\$946,725.00	\$489,600.00				107.1%
	Engineering Department								
	- Mainlines		\$8,721,099.00	\$8,435,690.60	-\$285,408.40				-3.3%
	- Other		\$483,120.00	\$458,108.75	-\$25,011.25				-5.2%
	Water Q & P Department		\$3,199,026.00	\$3,533,529.19	\$334,503.19				10.5%
			\$14,580,120.00	\$15,059,295.54	\$479,175.54	3.3%			
					\$0.00				

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2015	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016
	November	December	January	February	March	April	May	June	July	August	September	October
Produced 000's	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922
Purchased 000's												
	8,945,612	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922
Sold 000's	7,750,612	7,743,341	7,751,585	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792
	1,195,000	1,160,906	1,146,265	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130
% of Non-Revenue Loss	13.4%	13.0%	12.9%	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%
% of Water Sold	86.6%	87.0%	87.1%	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%
Accounted for Loss 000's	422,933.9	419,632.0	419,266.4	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3
Adjusted Loss 000's	772,066.4	741,274.0	726,998.2	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4
	8.63%	8.32%	8.17%	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%
	2016	2016	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
	November	December	January	February	March	April	May	June	July	August	September	October
Produced 000's	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389
Purchased 000's												
	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389
Sold 000's	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104
	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284
% of Non-Revenue Loss	20.7%	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%
% of Water Sold	79.3%	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%
Accounted for Loss 000's	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6
Adjusted Loss 000's	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9
% of Water Loss	15.99%	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%

Water Loss 2017





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January 2018 Board Meeting		Financial Statement Snapshot			
November 2017 Results					
Current Period Totals				% Difference	% Difference
Section 1	2016	2017	2017 Budget	Prior Year	Budget
Total Revenues	\$3,671,823	\$3,859,775	\$3,656,901	5.12%	5.55%
Total O&M	\$1,992,329	\$2,072,523	\$2,290,399	4.03%	-9.51%
YTD Period Totals					
Section 2	2016	2017	2017 Budget	% Difference	% Difference
Total Revenues	\$47,575,490	\$49,421,615	\$49,158,217	3.88%	0.54%
Total O&M	\$22,322,560	\$22,338,578	\$25,683,969	0.07%	-13.03%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2016	2017	2017 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,495,014	\$3,611,525	\$3,485,051	3.33%	3.63%
Forfeited Discounts	\$64,765	\$61,258	\$65,000	-5.41%	-5.76%
Rents Water Property	\$24,583	\$42,612	\$40,000	73.34%	6.53%
Other Water Revenue	\$17,235	\$43,080	\$25,300	149.96%	70.28%
Interest Income	\$70,091	\$91,619	\$32,000	30.71%	186.31%
Miscellaneous	\$135	\$9,681	\$9,550	7071.11%	1.37%
Total Revenues Current	\$3,671,823	\$3,859,775	\$3,656,901	5.12%	5.55%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2016	2017	2017 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$45,203,851	\$46,950,615	\$47,163,102	3.86%	-0.45%
Forfeited Discounts	\$767,972	\$745,954	\$766,625	-2.87%	-2.70%
Rents Water Property	\$444,934	\$435,523	\$470,000	-2.12%	-7.34%
Other Water Revenue	\$289,361	\$344,090	\$288,240	18.91%	19.38%
Interest Income	\$743,293	\$854,339	\$349,500	14.94%	144.45%
Miscellaneous	\$126,079	\$91,094	\$120,750	-27.75%	-24.56%
Total Revenues YTD	\$47,575,490	\$49,421,615	\$49,158,217	3.88%	0.54%



January 2018 Board Meeting November 2017 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail Current Period					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$678,162	\$695,260	\$676,540	2.52%	2.77%
Employee Pensions & Benefits	\$384,999	\$363,804	\$407,927	-5.51%	-10.82%
Taxes Other	\$46,111	\$50,236	\$50,594	8.95%	-0.71%
Purchased Power	\$171,421	\$174,339	\$170,990	1.70%	1.96%
Chemicals	\$157,148	\$197,850	\$197,163	25.90%	0.35%
Materials & Supplies	\$148,997	\$189,128	\$179,847	26.93%	5.16%
Contractual Services	\$247,301	\$249,821	\$430,331	1.02%	-41.95%
Transportation	\$43,271	\$41,222	\$34,617	-4.74%	19.08%
Insurance	\$44,992	\$44,218	\$51,669	-1.72%	-14.42%
Advertising	\$196	\$0	\$0	-100.00%	0.00%
Bad Debt Expense	\$51,463	\$34,254	\$71,750	-33.44%	-52.26%
Miscellaneous	\$8,178	\$21,715	\$8,643	165.53%	151.24%
Regulatory Commission	\$10,090	\$10,676	\$10,328	5.81%	3.37%
Total O&M Expenses Current	\$1,992,329	\$2,072,523	\$2,290,399	4.03%	-9.51%
Detailed Expenses O&M YTD					
Section 6					
Detail YTD					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$7,313,790	\$7,134,866	\$7,790,000	-2.45%	-8.41%
Employee Pensions & Benefits	\$4,069,499	\$4,167,705	\$4,446,358	2.41%	-6.27%
Taxes Other	\$511,693	\$522,748	\$600,171	2.16%	-12.90%
Purchased Power	\$2,302,917	\$2,195,377	\$2,557,361	-4.67%	-14.15%
Chemicals	\$2,153,804	\$2,198,647	\$2,562,285	2.08%	-14.19%
Materials & Supplies	\$1,760,330	\$1,742,625	\$2,039,250	-1.01%	-14.55%
Contractual Services	\$2,599,078	\$2,847,634	\$3,801,532	9.56%	-25.09%
Transportation	\$448,063	\$429,992	\$560,632	-4.03%	-23.30%
Insurance	\$495,148	\$503,896	\$581,898	1.77%	-13.40%
Advertising	\$15,402	\$12,375	\$19,079	-19.65%	54.17%
Bad Debt Expense	\$311,309	\$264,628	\$403,107	-15.00%	-34.35%
Miscellaneous	\$231,533	\$204,098	\$209,624	-11.85%	-2.64%
Regulatory Commission	\$109,994	\$113,987	\$112,672	3.63%	1.17%
Total O&M Expenses YTD	\$22,322,560	\$22,338,578	\$25,683,969	0.07%	-13.03%



**Balance Sheet
As of November 30, 2017**

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,451,641	\$18,032,657
Investments	\$675,178	\$1,188,845
Accounts Receivable		
Customers	\$4,010,220	\$3,900,818
Unbilled Customers	\$6,100,000	\$5,900,000
Other	\$221,654	\$154,917
Assessments Receivable	\$131,088	\$123,785
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,438,861	\$1,607,855
Prepaid Expenses	\$551,970	\$315,627
Total Current Assets	\$38,580,612	\$31,224,504
Restricted Assets		
Bond Proceeds Fund	\$22,179,247	\$2,581,788
Debt Service Reserve Account	\$18,542,405	\$18,882,486
Debt Service Account	\$16,814,352	\$15,970,548
Improvement, Repair, & Replacement	\$3,967,872	\$2,647,061
Total Restricted Assets	\$61,503,876	\$40,081,883
Noncurrent Assets		
Miscellaneous Deferred Charges	\$4,209,916	\$3,701,729
Capital Assets:		
Land, System, Buildings, and Equipment	\$468,145,804	\$448,592,454
Construction in Progress	\$29,139,992	\$38,367,780
Total Capital Assets before Accumulated Depreciation	\$497,285,796	\$486,960,234
Less: Accumulated Depreciation	(\$151,361,883)	(\$141,933,235)
Total Capital Assets Net of Accumulated Depreciation	\$345,923,913	\$345,026,999
Total Noncurrent Assets	\$350,133,829	\$348,728,728
Total Assets	\$450,218,317	\$420,035,115
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$2,343,773
Deferred Loss on Refundings	\$4,814,217	\$5,298,429
Total Deferred Outflows of Resources	\$8,034,701	\$7,642,202
Total Assets & Deferred Outflows of Resources	\$458,253,018	\$427,677,317



**Balance Sheet
As of November 30, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$10,239,000
Notes Payable	\$52,824	\$226,264
Accounts Payable	\$961,560	\$1,482,552
Accrued Payroll & Liabilities	\$993,499	\$1,104,797
Other Accrued Liabilities	\$117,749	\$118,658
Customer Deposits	\$1,032,919	\$1,015,410
Total Current Liabilities	\$14,479,783	\$14,186,681
Current Liabilities From Restricted Assets		
Accounts Payable	\$709,468	\$404,935
Accrued Interest Payable	\$2,527,547	\$2,440,934
Total Current Liabilities From Restricted Assets	\$3,237,015	\$2,845,869
Long Term Debt		
Arbitrage Liability	\$373,195.00	
Long Term Portion of Bonded Indebtedness	\$165,426,798	\$177,152,716
Notes Payable	\$38,637,813	\$37,684,600
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$14,819,690
Total Long Term Debt	\$247,091,960	\$229,807,006
Total Liabilities	\$264,808,758	\$246,839,556
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	
Total Liabilities and Deferred Inflows of Resources	\$265,047,802	\$246,839,556
Retained Earnings	\$193,205,216	\$180,837,761
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$458,253,018	\$427,677,317



**Income and Expense Report Summary
For the Eleven Months Ending November 30, 2017**

Current Period	November 2017	November 2016	November Budget	Variance Over (Under) %	
Total Income	\$3,859,775	\$3,671,823	\$3,656,901	5.5%	
Total O&M Expenses	\$2,072,523	\$1,992,329	\$2,290,399	-9.5%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$37,252	(\$70,506)	(\$383,498)	-109.7%	
Year to Date	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$49,421,615	\$47,575,490	\$49,158,217	0.5%	\$55,149,418
Total O&M Expenses	\$22,338,578	\$22,322,560	\$25,683,969	-13.0%	\$28,241,195
Transfer to Debt Service	\$19,250,000	\$19,250,000	\$19,250,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$7,833,037	\$6,002,930	\$4,224,248	85.4%	\$6,959,242



Income and Expenses Report-Detail
For the Eleven Months Ending November 30, 2017

	November 2017	November 2016	November Budget	Variance Over (Under)	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,611,525	\$3,495,014	\$3,485,051	3.6%	\$46,950,615	\$45,203,851	\$47,163,102	-0.5%
Forfeited Discounts	\$61,258	\$64,765	\$65,000	-5.8%	\$745,954	\$767,972	\$766,625	-2.7%
Rents from Water Property	\$42,612	\$24,583	\$40,000	6.5%	\$435,523	\$444,934	\$470,000	-7.3%
Other Water Revenues	\$43,080	\$17,235	\$25,300	70.3%	\$344,090	\$289,361	\$288,240	19.4%
Total Operating Income	\$3,758,475	\$3,601,597	\$3,615,351	4.0%	\$48,476,182	\$46,706,118	\$48,687,967	-0.4%
Non Operating Income								
Interest Income	\$91,619	\$70,091	\$32,000	186.3%	\$854,339	\$743,293	\$349,500	144.4%
Miscellaneous	\$9,681	\$135	\$9,550	1.4%	\$91,094	\$126,079	\$120,750	-24.6%
Total Non Operating Income	\$101,300	\$70,226	\$41,550	143.8%	\$945,433	\$869,372	\$470,250	101.0%
Total Income	\$3,859,775	\$3,671,823	\$3,656,901	5.5%	\$49,421,615	\$47,575,490	\$49,158,217	0.5%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$929,728	\$835,717	\$974,155	-4.6%	\$10,141,015	\$10,091,736	\$11,657,639	-13.0%
Engineering & Distribution	\$555,902	\$572,458	\$661,290	-15.9%	\$5,903,053	\$6,099,150	\$6,875,334	-14.1%
Customer Service	\$280,973	\$305,786	\$345,628	-18.7%	\$2,892,025	\$2,960,826	\$3,304,521	-12.5%
Administration	\$305,920	\$278,368	\$309,326	-1.1%	\$3,402,485	\$3,170,848	\$3,846,475	-11.5%
Total O&M Expenses	\$2,072,523	\$1,992,329	\$2,290,399	-9.5%	\$22,338,578	\$22,322,560	\$25,683,969	-13.0%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$19,250,000	\$19,250,000	\$19,250,000	0.0%
Total Expenses	\$3,822,523	\$3,742,329	\$4,040,399	-5.4%	\$41,588,578	\$41,572,560	\$44,933,969	-7.4%
Avail. to Transfer to Oper. Capital	\$37,252	(\$70,506)	(\$383,498)	0.0%	\$7,833,037	\$6,002,930	\$4,224,248	85.4%



**Expense Report By Division Actual to Budget
For the Eleven Months Ending November 30, 2017**

	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$929,728	\$974,155	-4.6%	\$10,141,015	\$11,657,639	-13.0%	\$12,733,777	
Engineering & Distribution	\$555,902	\$661,290	-15.9%	\$5,903,053	\$6,875,334	-14.1%	\$7,586,911	
Customer Service	\$280,973	\$345,628	-18.7%	\$2,892,025	\$3,304,521	-12.5%	\$3,671,813	
Administration	\$305,920	\$309,326	-1.1%	\$3,402,485	\$3,846,475	-11.5%	\$4,248,694	
Total O&M	<u>\$2,072,523</u>	<u>\$2,290,399</u>	<u>-9.5%</u>	<u>\$22,338,578</u>	<u>\$25,683,969</u>	<u>-13.0%</u>	<u>\$28,241,195</u>	



**Expense Report By Department Actual to Budget
For the Eleven Months Ending November 30, 2017**

							2017	
	November	November	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$2,471	\$2,301	7.4%	\$21,564	\$41,797	-48.4%	\$45,000	
Ohio River Pump Station #1	\$52,243	\$43,658	19.7%	\$612,580	\$630,150	-2.8%	\$681,000	
Ohio River Pump Station #2	\$1,000	\$5,375	-81.4%	\$94,958	\$73,663	28.9%	\$79,900	
Total Source of Supply	\$55,714	\$51,334	8.5%	\$729,102	\$745,610	-2.2%	\$805,900	
Water Quality								
Ft. Thomas Treatment Plant	\$401,742	\$319,481	25.7%	\$3,925,810	\$4,142,161	-5.2%	\$4,518,396	
Taylor Mill Treatment plant	\$27,410	\$94,815	-71.1%	\$360,764	\$879,982	-59.0%	\$949,401	
Memorial Pky Treatment Plant	\$71,025	\$131,699	-46.1%	\$945,687	\$1,516,698	-37.6%	\$1,656,410	
Laboratory	\$94,836	\$90,326	5.0%	\$1,005,791	\$1,131,511	-11.1%	\$1,257,178	
Instrumentation	\$53,083	\$59,176	-10.3%	\$566,631	\$601,402	-5.8%	\$676,603	
Sludge	\$18,992	\$31,666	-40.0%	\$149,206	\$296,383	-49.7%	\$312,000	
Total Water Quality	\$667,088	\$727,163	-8.3%	\$6,953,889	8,568,137.00	-18.8%	\$9,369,988	
Total Pumping & Storage	\$206,926	\$195,658	5.8%	\$2,458,024	\$2,343,892	4.9%	\$2,557,889	
Total SOS, WQ, P&S	\$929,728	\$974,155	-4.6%	\$10,141,015	\$11,657,639	-13.0%	\$12,733,777	



**Expense Report By Department Actual to Budget
For the Eleven Months Ending November 30, 2017**

	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$131,768	\$150,836	-12.6%	\$1,513,345	\$1,729,513	-12.5%	\$1,817,572	
Distribution	\$419,932	\$506,350	-17.1%	\$4,328,216	\$5,081,198	-14.8%	\$5,704,116	
Flushing	\$4,202	\$4,104	2.4%	\$61,492	\$64,623	-4.8%	\$65,223	
Total Engineering & Distr.	\$555,902	\$661,290	-15.9%	\$5,903,053	\$6,875,334	-14.1%	\$7,586,911	
Customer Service								
Field Service	\$78,445	\$74,845	4.8%	\$748,883	\$845,614	-11.4%	\$949,872	
Meter Shop	\$45,481	\$54,572	-16.7%	\$491,733	\$529,303	-7.1%	\$595,941	
Account Service	\$99,424	\$128,292	-22.5%	\$1,231,624	\$1,356,835	-9.2%	\$1,515,881	
Meter Reading	\$18,146	\$6,502	179.1%	\$81,631	\$73,774	10.7%	\$81,119	
Other	\$39,477	\$81,417	-51.5%	\$338,154	\$498,995	-32.2%	\$529,000	
Total Customer Service	\$280,973	\$345,628	-18.7%	\$2,892,025	\$3,304,521	-12.5%	\$3,671,813	



**Expense Report By Department Actual to Budget
For the Eleven Months Ending November 30, 2017**

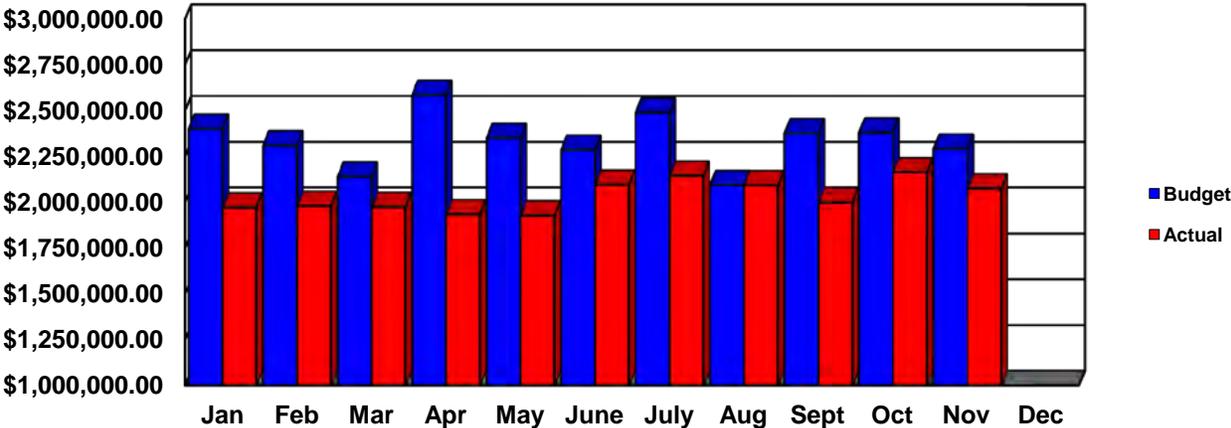
Department	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Administration								
Executive Management	\$42,157	\$37,482	12.5%	\$432,986	\$437,004	-0.9%	\$493,745	
Board of Commissioners	\$2,609	\$4,625	-43.6%	\$48,733	\$48,141	1.2%	\$50,978	
Accounting	\$46,161	\$53,722	-14.1%	\$615,571	\$598,671	2.8%	\$678,061	
H.R.-Information Systems	\$148,496	\$155,153	-4.3%	\$1,484,540	\$1,890,778	-21.5%	\$2,079,810	
Other	\$66,497	\$58,344	14.0%	\$820,655	\$871,881	-5.9%	\$946,100	
Total Administration	\$305,920	\$309,326	-1.1%	\$3,402,485	\$3,846,475	-11.5%	\$4,248,694	
Total O&M	\$2,072,523	\$2,290,399	-9.5%	\$22,338,578	\$25,683,969	-13.0%	\$28,241,195	



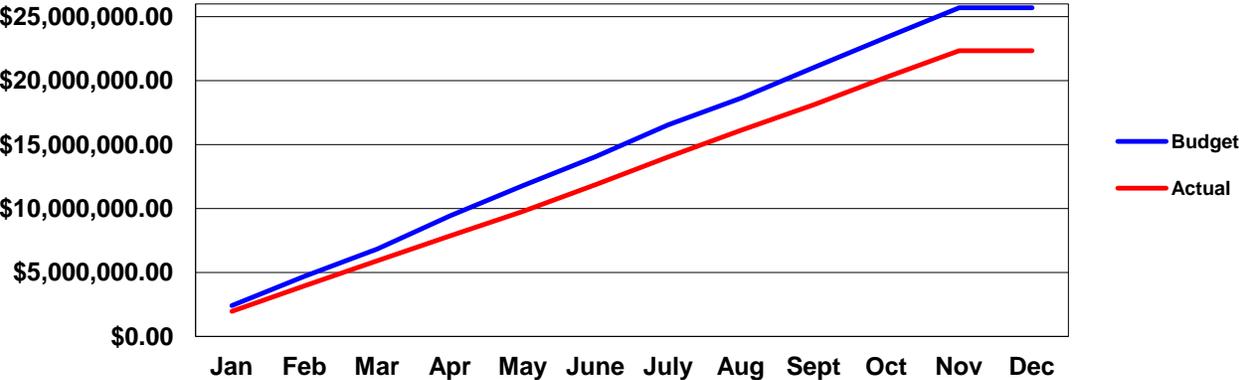
**Expense Report By Account Actual to Budget
For the Eleven Months Ending November 30, 2017**

Account	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$695,260	\$676,540	2.8%	\$7,134,866	\$7,790,000	-8.4%	
Employee Pensions & Benefits	\$363,804	\$407,927	-10.8%	\$4,167,705	\$4,446,358	-6.3%	
Taxes Other Than Income Taxes	\$50,236	\$50,594	-0.7%	\$522,748	\$600,171	-12.9%	
Purchased Power	\$174,339	\$170,990	2.0%	\$2,195,377	\$2,557,361	-14.2%	
Chemicals	\$197,850	\$197,163	0.3%	\$2,198,647	\$2,562,285	-14.2%	
Materials & Supplies	\$189,128	\$179,847	5.2%	\$1,742,625	\$2,039,250	-14.5%	
Contractual Services	\$249,821	\$430,331	-41.9%	\$2,847,634	\$3,801,532	-25.1%	
Transportation	\$41,222	\$34,617	19.1%	\$429,992	\$560,632	-23.3%	
Insurance	\$44,218	\$51,669	-14.4%	\$503,896	\$581,898	-13.4%	
Advertising	\$0	\$0	0.0%	\$12,375	\$19,079	-35.1%	
Bad Debt Expense	\$34,254	\$71,750	-52.3%	\$264,628	\$403,107	-34.4%	
Miscellaneous	\$21,715	\$8,643	151.2%	\$204,098	\$209,624	-2.6%	
Regulatory Commission Assessment	\$10,676	\$10,328	3.4%	\$113,987	\$112,672	1.2%	
Total O&M Expenses	<u>\$2,072,523</u>	<u>\$2,290,399</u>	<u>-9.5%</u>	<u>\$22,338,578</u>	<u>\$25,683,969</u>	<u>-13.0%</u>	

NKWD O&M Monthly Comparison 2017 Budget to Actual



NKWD O&M YTD Trending 2017 - Budget To Actual

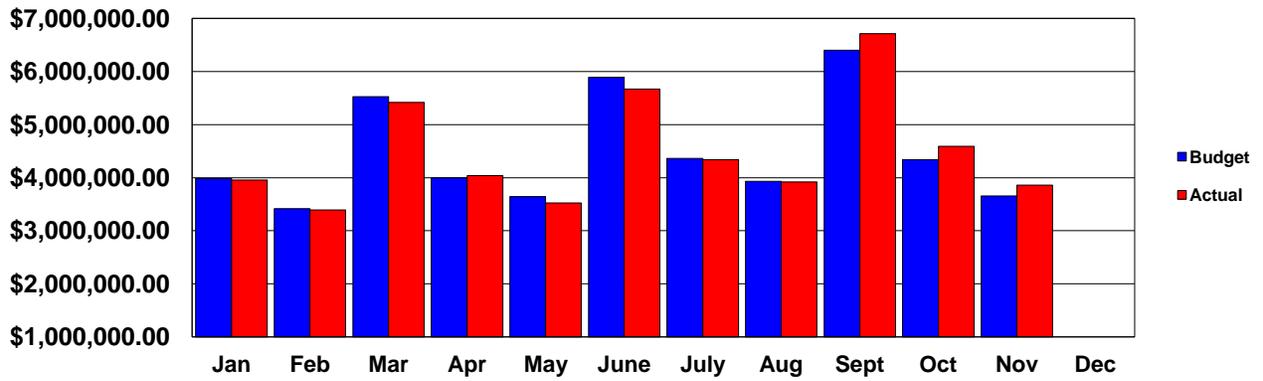




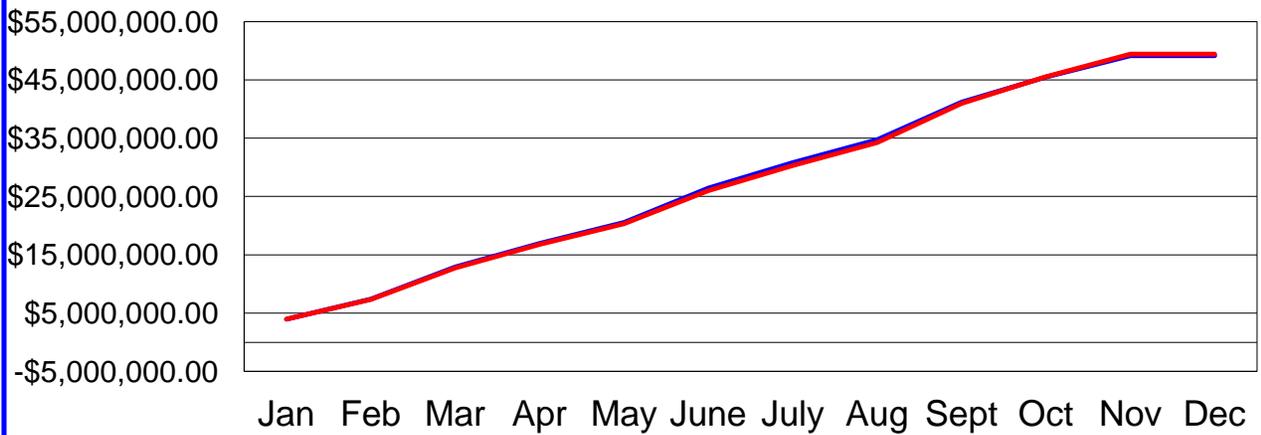
**Income Report Actual to Projected
For the Eleven Months Ending November 30, 2017**

Description	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,611,525	\$3,485,051	3.6%	\$46,950,615	\$47,163,102	-0.5%	
Forfeited Discounts	\$61,258	\$65,000	-5.8%	\$745,954	\$766,625	-2.7%	
Rents from Water Property	\$42,612	\$40,000	6.5%	\$435,523	\$470,000	-7.3%	
Other Water Revenues	\$43,080	\$25,300	70.3%	\$344,090	\$288,240	19.4%	
Total Operating Revenues	\$3,758,475	\$3,615,351	4.0%	\$48,476,182	\$48,687,967	-0.4%	
Non Operating Income							
Interest Income	\$91,619	\$32,000	186.3%	\$854,339	\$349,500	144.4%	
Miscellaneous	\$9,681	\$9,550	1.4%	\$91,094	\$120,750	-24.6%	
Total Non Operating Income	\$101,300	\$41,550	143.8%	\$945,433	\$470,250	101.0%	
Total Income	<u>\$3,859,775</u>	<u>\$3,656,901</u>	<u>5.5%</u>	<u>\$49,421,615</u>	<u>\$49,158,217</u>	<u>0.5%</u>	

NKWD
Revenue by Month 2017 - Budget to Actual



NKWD
Revenue Trending 2017 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Eleven Months Ending November 30, 2017**

Division	November 2017	November 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$929,728	\$835,717	11.2%	\$10,141,015	\$10,091,736	0.5%	
Engineering & Distribution	\$555,902	\$572,458	-2.9%	\$5,903,053	\$6,099,150	-3.2%	
Customer Service	\$280,973	\$305,786	-8.1%	\$2,892,025	\$2,960,826	-2.3%	
Administration	\$305,920	\$278,368	9.9%	\$3,402,485	\$3,170,848	7.3%	
Total O&M	<u>\$2,072,523</u>	<u>\$1,992,329</u>	<u>4.0%</u>	<u>\$22,338,578</u>	<u>\$22,322,560</u>	<u>0.1%</u>	

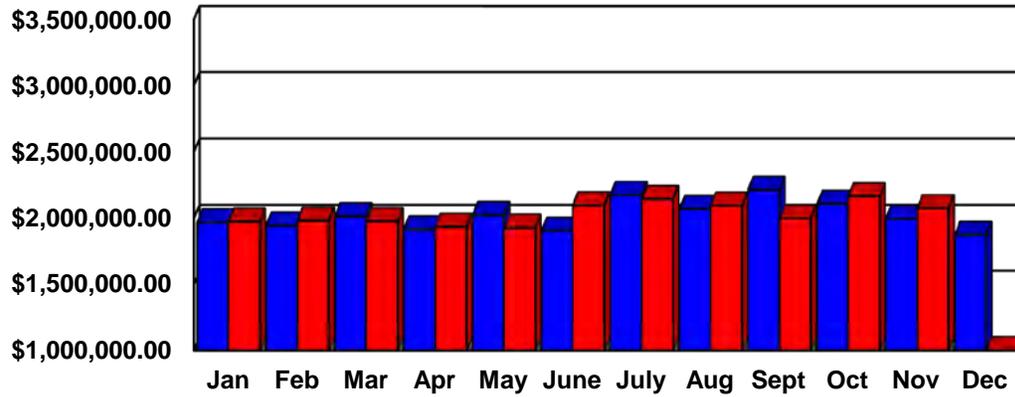


**Expense Report By Account Actual to Actual
For the Eleven Months Ending November 30, 2017**

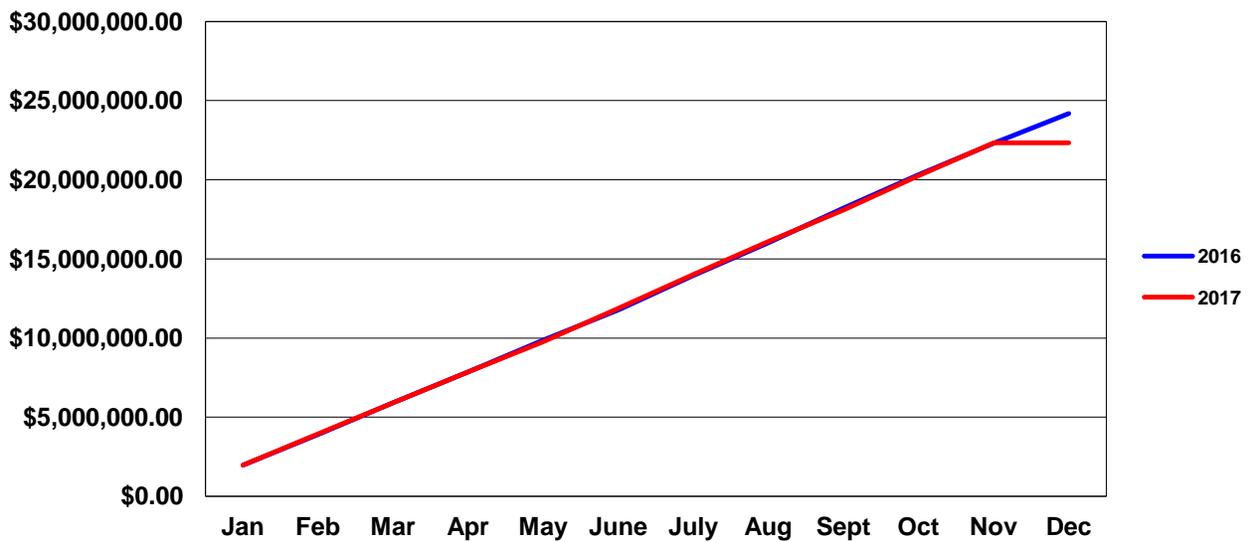
Account	November 2017	November 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$695,260	\$678,162	2.5%	\$7,134,866	\$7,313,790	-2.4%	
Employee Pensions & Benefits	\$363,804	\$384,999	-5.5%	\$4,167,705	\$4,069,499	2.4%	
Taxes Other Than Income Taxes	\$50,236	\$46,111	8.9%	\$522,748	\$511,693	2.2%	
Purchased Power	\$174,339	\$171,421	1.7%	\$2,195,377	\$2,302,917	-4.7%	
Chemicals	\$197,850	\$157,148	25.9%	\$2,198,647	\$2,153,804	2.1%	
Materials & Supplies	\$189,128	\$148,997	26.9%	\$1,742,625	\$1,760,330	-1.0%	
Contractual Services	\$249,821	\$247,301	1.0%	\$2,847,634	\$2,599,078	9.6%	
Transportation	\$41,222	\$43,271	-4.7%	\$429,992	\$448,063	-4.0%	
Insurance	\$44,218	\$44,992	-1.7%	\$503,896	\$495,148	1.8%	
Advertising	\$0	\$196	-100.0%	\$12,375	\$15,402	-19.7%	
Bad Debt Expense	\$34,254	\$51,463	-33.4%	\$264,628	\$311,309	-15.0%	
Miscellaneous	\$21,715	\$8,178	165.5%	\$204,098	\$231,533	-11.8%	
Regulatory Commission Assessment	\$10,676	\$10,090	5.8%	\$113,987	\$109,994	3.6%	
Total O&M Expenses	<u>\$2,072,523</u>	<u>\$1,992,329</u>	<u>4.0%</u>	<u>\$22,338,578</u>	<u>\$22,322,560</u>	<u>0.1%</u>	

NKWD O&M Monthly Comparison 2017 Actual to Actual

■ Actual 2016
■ Actual 2017



NKWD O&M YTD Trending 2017 - Actual to Actual

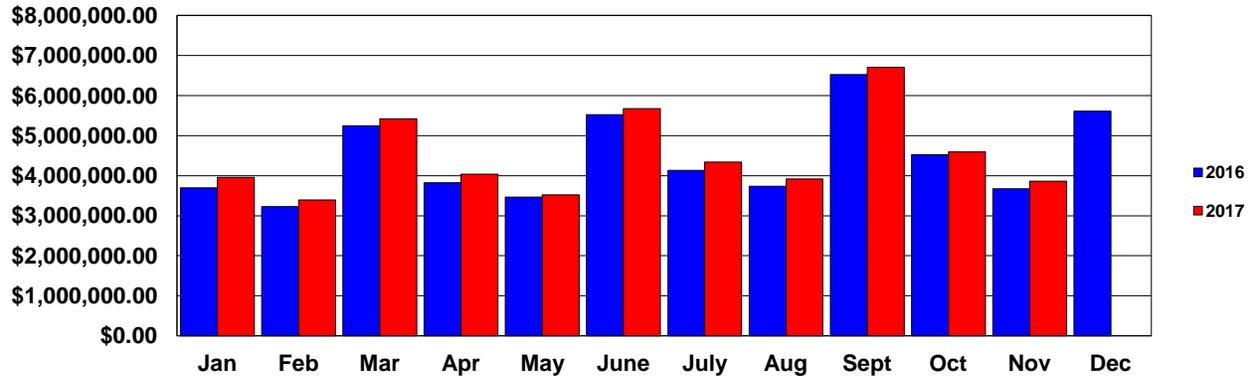




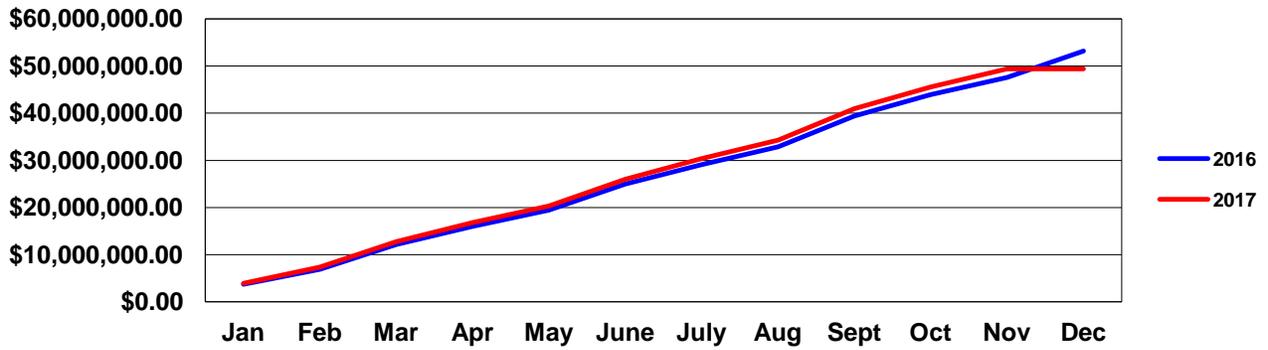
**Income Report Actual to Actual
For the Eleven Months Ending November 30, 2017**

Description	November 2017	November 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Water Sales	\$3,611,525	\$3,495,014	3.3%	\$46,950,615	\$45,203,851	3.9%	
Forfeited Discounts	\$61,258	\$64,765	-5.4%	\$745,954	\$767,972	-2.9%	
Rents from Water Property	\$42,612	\$24,583	73.3%	\$435,523	\$444,934	-2.1%	
Other Water Revenues	\$43,080	\$17,235	150.0%	\$344,090	\$289,361	18.9%	
Total Operating Revenues	\$3,758,475	\$3,601,597	4.4%	\$48,476,182	\$46,706,118	3.8%	
Non Operating Income							
Interest Income	\$91,619	\$70,091	30.7%	\$854,339	\$743,293	14.9%	
Miscellaneous	\$9,681	\$135	7071.1%	\$91,094	\$126,079	-27.7%	
Total Non Operating Income	\$101,300	\$70,226	44.2%	\$945,433	\$869,372	8.7%	
Total Income	<u>\$3,859,775</u>	<u>\$3,671,823</u>	<u>5.1%</u>	<u>\$49,421,615</u>	<u>\$47,575,490</u>	<u>3.9%</u>	

NKWD
Revenue by Month 2017 - Actual to Actual



NKWD
Revenue Trending 2017 - Actual to Actual



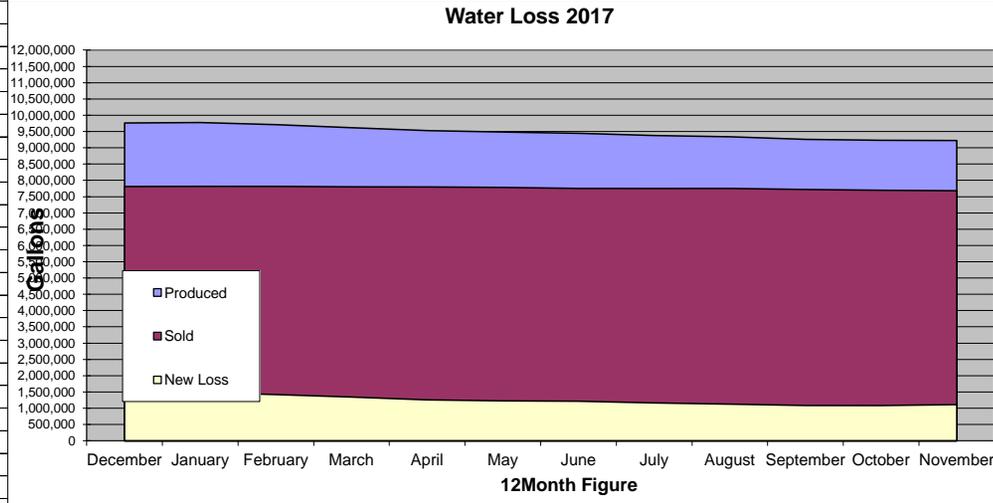
Northern Kentucky Water District											
Operational Capital Budget for 2017											
				Budget	Transferred	Date					
Cash Balance 1/1/2017 - Operating Capital				\$1,200,000.00							
Income From Operations				\$6,959,242.00							
BAN 2017 Reimbursement				\$4,495,227.00							
SRF KIA Reimbursement				\$3,750,000.00							
Total Cash Available				\$16,404,469.00							
Administration Department				\$100,000.00							
HR/Safety/Security/IT Departments				\$643,000.00							
Customer Service Department				\$942,242.00							
Distribution Department				\$946,725.00							
Engineering Department				\$8,893,799.35							
Water Q & P Department				\$3,533,529.19							
Total Request				\$15,059,295.54							
Projected Ending Cash (12/31/2017)				\$1,345,173.46							
Change from Beginning Cash (Use, Request Exceeds Income) or Addition				\$145,173.46							
Funding Source	Future BAN	Project #	*Old* Project	Cost	Project Cost	BAN + SRF	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
Self Fund	- Mary Laidey to Hands Pike 24 th Phase 1	184-0731-000		\$1,991,000.00	\$1,265,000.00		\$0.00	\$1,162,393.85	\$1,162,393.85	\$102,606.15	959
KIA	- 2012 Annual R&R/FTTP Raw Water Line - Part II Funding	184-0470-000			\$928,000.00		\$0.00	\$928,000.00	\$928,000.00	\$0.00	960
RD	- Sub District M (CDBG/KCFC)	184-0750-000			\$3,399,336.00		\$526,316.20	\$2,717,099.05	\$2,797,415.25	\$601,920.75	987
SRF - 2014	- FTTP Floor/ Sed Basins 2/3 Floc Drive/Rake	184-0477-000		\$2,100,000.00	\$2,168,773.00	\$2,784,000.00	\$3,363.56	\$2,100,000.00	\$2,103,363.56	\$65,409.44	992
Self Fund	- FTTP Floor/ Sed Basins 2/3 Floc Drive/Rake	184-0477-000		\$684,000.00	\$615,227.00			\$297,889.37	\$297,889.37	\$317,337.63	992
Self Fund	- KY 8 Four Mile to St. Ann's	184-0780-000		\$460,000.00	\$417,417.00		\$0.00	\$418,116.21	\$418,116.21	\$699.21	1001
Self Fund	- Eagle View	184-0789-000		\$170,000.00	\$128,701.00		\$0.00	\$128,701.26	\$128,701.26	\$-0.26	1004
SRF - 2014	- N. Ft. Thomas Ave	184-0799-000		\$100,000.00	\$258,768.00		\$0.00	\$100,000.00	\$100,000.00	\$158,768.00	1005
Self Fund	- N. Ft. Thomas Ave	184-0790-000		\$200,000.00	\$41,234.00		\$160.00	\$171,533.94	\$171,693.94	\$-130,459.94	1005
Self Fund	- Edgewood & Lyndale	184-0793-000			\$785,000.00		\$693,635.24	\$37,933.15	\$731,568.39	\$53,431.61	1008
Self Fund	- Harris Street & Ireland Ave Crescent Springs	184-0785-000		\$175,000.00	\$153,383.00		\$0.00	\$153,382.87	\$153,382.87	\$0.13	1014
Self Fund	- Dayton KY 8 WMR	184-0781-000			\$155,540.00		\$314,368.36	\$65,974.16	\$380,342.52	-\$224,802.52	1002
SRF - 2014	- Dayton KY 8 WMR	184-0781-000			\$344,460.00		\$0.00	\$0.00	\$0.00	\$344,460.00	1002
Self Fund	- Franklin Toni Arlington Ft Thomas	184-0792-000			\$220,000.00		\$0.00	\$214,226.11	\$214,226.11	\$5,773.89	1007
Self Fund	- Sunset & Roosmoyne	184-0794-000			\$400,000.00		\$0.00	\$365,440.54	\$365,440.54	\$34,559.46	1009
Self Fund	-Wright Court Alexandria	184-0796-000			\$220,000.00		\$0.00	\$218,250.09	\$218,250.09	\$1,749.91	1016
Self Fund	-Annual General Facility Plants Tanks Pump - Dudley Sodium Hypo	184-0485-000			\$1,060,000.00	\$1,060,000.00	\$3,063.68	\$982,343.58	\$985,407.26	\$74,592.74	1020
KIA	-TMTTP Electrical & Basin Improvements (SRF)	184-0476-000			\$3,400,000.00		\$0.00	\$3,400,000.00	\$3,400,000.00	\$0.00	991
Self Fund	-Ft Mitchell WMR - Burdsall Ave	184-0804-000			\$170,000.00			\$382,973.35	\$382,973.35	-\$212,973.35	1026
SRF - 2015	-Ft Mitchell WMR - Burdsall Ave	184-0804-000		\$500,000.00	\$587,413.20		\$448.00	\$82,484.16	\$82,932.16	\$504,481.04	1026
Self Fund	-Woodlawn WMR - Burnet, E & W Crescent	184-0816-000			\$549,786.20		\$518,858.84	\$30,927.36	\$549,786.20	\$0.00	1027
Self Fund	-Woodlawn WMR - Burnet, E & W Crescent	184-0816-000		\$99,434.00	\$99,434.00		\$103,194.13	\$0.00	\$103,194.13	-\$3,760.13	1027
Self Fund	-Washington & Vine - Bellevue/Newport	184-0815-000			\$300,000.00		\$22,639.25	\$266,025.60	\$288,664.85	\$61,335.15	1028
Self Fund	-Division St - Erlanger	184-0806-000			\$182,994.00		\$0.00	\$182,993.89	\$182,993.89	\$0.11	1029
Self Fund	-7th Ave - Dayton	184-0803-000			\$234,238.00		\$0.00	\$234,381.23	\$234,381.23	-\$143.23	1030
Self Fund	-Alhanbra & Coram - Park Hills	184-0817-000			\$125,600.00		\$0.00	\$125,599.76	\$125,599.76	\$0.24	1031
Self Fund	-Sunnymede - Ft. Mitchell	184-0814-000			\$53,709.00		\$0.00	\$53,987.58	\$53,987.58	-\$278.58	1032
Self Fund	-Russell St (cov) carry from 2014	184-0773-000			\$960,000.00		\$16,108.10	\$833,068.19	\$849,176.29	\$110,823.71	997
Self Fund	-Maple Ave WM (carry from 2014)	184-0779-000			\$280,000.00		\$0.00	\$187,071.94	\$187,071.94	\$92,928.06	1000
Self Fund	-Lakeside Park	184-0819-000			\$321,579.00		\$644.00	\$320,935.31	\$321,579.31	\$-0.31	1033
Self Fund	-Shaw & Sheridan-Alexandria	184-0818-000			\$332,388.00		\$0.00	\$332,388.25	\$332,388.25	-\$0.25	1034
Self Fund	-Replace Lumley Tank	184-0487-000		\$400,000.00	\$287,413.20	\$2,000,000.00	\$22,693.44	\$274,406.01	\$297,099.45	-\$9,686.25	1035
SRF - 2015	-Replace Lumley Tank	184-0487-000		\$1,700,000.00	\$1,712,586.80		\$17,915.74	\$1,530,901.96	\$1,548,817.70	\$163,769.10	1035
Self Fund	-Evergreen Ave WMR - Southgate	184-0821-000			\$102,026.00		\$0.00	\$102,025.50	\$102,025.50	\$0.50	1037
Self Fund	-Riddle Laycock & Mayo WMR Newport	184-0823-000		\$415,000.00	\$365,872.00		\$348,110.69	\$11,761.70	\$365,872.39	-\$0.39	1038
Self Fund	-East 32nd Frasier Rogers Gilbert WMR Covington	184-0822-000			\$325,000.00		\$302,902.74	\$11,140.30	\$314,043.04	\$10,956.96	1039
Self Fund	2015 AR&R - ORPS1-#3 Traveling Screen Replacement	184-0492-000			\$200,000.00	\$650,000.00	\$2,283.00	\$190,617.83	\$192,900.83	\$7,099.17	1040
Self Fund	-E. 17th, Easten W. 26th & Warren Covington	184-0825-000			\$590,000.00		\$3,048.00	\$502,521.64	\$505,569.64	\$84,430.36	1041
Self Fund	-Riggs Ave Phase 1-Erlanger	184-0829-000			\$240,000.00		\$145,287.32	\$0.00	\$145,287.32	\$94,712.68	1042
Self Fund	-Barrs Branch Rd-S. Campbell Co	184-0827-000			\$120,000.00		\$94,425.50	\$6,164.39	\$100,589.89	\$19,410.11	1044
Self Fund	-E. Lakeside Ave Lakeside Park	184-0828-000		\$155,000.00	\$132,592.00		\$96,380.63	\$0.00	\$96,380.63	\$36,211.37	1046
Self Fund	-Altavia Ave -Park Hills	184-0831-000			\$185,000.00		\$160,797.76	\$0.00	\$160,797.76	\$24,202.24	1047
Self Fund	-Messmer Hill Rd S. Campbell Co (was 184-0789-00 project split w/eagle view)	184-0833-000			\$275,000.00		\$228,218.74	\$0.00	\$228,218.74	\$46,781.26	1048
Self Fund	-Gaddis Dr. Ft Thomas	184-0841-000			\$240,000.00		\$151,718.17	\$0.00	\$151,718.17	\$88,281.83	1053
Self Fund	-Madison Pike from Rolling Hills Dr	184-0808-000		\$1,330,000.00	\$1,000,000.00	\$1,000,000.00	\$24,629.53	\$405,412.06	\$430,041.59	\$569,958.41	1059
Self Fund	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000			\$250,000.00		\$6,601.12	\$167,835.93	\$174,437.05	\$75,562.95	1062
Future BAN	TMTTP Back Pump Room Ventilation (650,000.00 budgeted of the 650K 250K)	184-4001-000			\$250,000.00					\$250,000.00	1064
Future BAN	Plant Metering Upgrades	184-4002-000			\$300,000.00					\$300,000.00	1066
Self Fund	2015 AR&R - Licking River Traveling Screen	184-0494-000		\$175,000.00	\$200,000.00		\$4,346.83	\$146,580.06	\$150,926.89	\$49,073.11	1065
SRF - 2015	SCADA Improvements	184-4003-000			\$2,300,000.00		\$2,624.77	\$2,624.77	\$2,624.77	\$2,297,375.23	1067
Ban 2018	Ky 16 from 1-275 to TM Swim Club 16"	184-0248-000			\$320,611.14		\$320,611.14	\$0.00	\$320,611.14	\$0.00	1086
TOTAL					\$29,604,079.54	\$7,494,000.00	\$4,135,394.48	\$19,403,488.18	\$23,538,882.66	\$6,065,196.88	
Administration/Finance											
2017				Acct #	Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Contingencies		Various	\$100,000.00	\$100,000.00	\$8,094.43	\$0.00	\$8,094.43	\$91,905.57	17-101	
Administration/Finance Sub-Total					\$100,000.00	\$100,000.00	\$8,094.43	\$0.00	\$8,094.43	\$91,905.57	
Administration/Finance Department Total					\$100,000.00	\$100,000.00	\$8,094.43	\$0.00	\$8,094.43	\$91,905.57	
HR/Security/Safety & IT											
INFO SYSTEMS											
2017				Acct #	Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Carryover		Cisco 45XX Switches for CF (quantity 2)	\$180,000.00	\$180,000.00	\$13,050.85	\$153,689.36	\$166,740.21	\$13,259.79	16-103	
2017	PC Hardware Replacement Program			\$75,000.00	\$75,000.00	\$47,476.95	\$0.00	\$47,476.95	\$27,523.05	17-102	
2017	GPS Handheld Units (quantity 1)			\$8,000.00	\$8,000.00	\$7,617.00	\$0.00	\$7,617.00	\$383.00	17-103	
2017	VDI host and licenses			\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	17-104	
2017	CIS Version 3 to 4 Upgrade for Billing Department			\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	17-105	
2017	Disaster Recovery Upgrade			\$82,000.00	\$82,000.00	\$7,949.42	\$0.00	\$7,949.42	\$74,050.58	17-106	
2017	VOIP handsets for phone system			\$40,000.00	\$40,000.00	\$31,210.16	\$0.00	\$31,210.16	\$8,789.84	17-107	
2017	Fire Protection System for Data Center			\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	17-108	
IT Sub-Total					\$613,000.00	\$613,000.00	\$107,304.38	\$153,689.36	\$260,993.74	\$352,006.26	
Safety											
2017				Acct #	Total Project Budget	2017 Budget	Paid 2017	Prior Paid	Paid YTD	Remaining Balance	Line #
2017	Utility Truck (replace vehicle 413)			\$30,000.00	\$30,000.00	\$41,384.00	\$0.00	\$41,384.00	-\$11,384.00	17-109	
Safety Sub-Total					\$30,000.00	\$30,000.00	\$41,384.00	\$0.00	\$41,384.00	-\$11,384.00	
IT/HR/SAFETY Total					\$643,000.00	\$643,000.00	\$148,688.38	\$153,689.36	\$302,377.74	\$340,622.26	
CUSTOMER SERVICE											

Account Services			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Chairs (4)		\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	17-110
Account Services Sub-Total			\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	
CS - Field Services			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	3/4 Ton 4X4 (Replace 147)	341-0001-000	\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-110
Carryover	3/4 Ton 4X4 (Replace 117 - send to flushing)	341-0001-000	\$37,921.00	\$37,921.00	\$37,921.00	\$0.00	\$38,821.00	-\$900.00	16-111
Field Services - Sub-Total			\$75,842.00	\$75,842.00	\$77,642.00	\$0.00	\$77,642.00	-\$1,800.00	
Meter Shop			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Meter Pit St.Elizabeth Ft. Thomas		\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
2017	Water Meters	151-0002-000	\$650,000.00	\$650,000.00	\$564,125.09	\$0.00	\$564,125.09	\$85,874.91	17-113
2017	Misc. Meter Pit (TBD)		\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	17-114
2017	Quickie Saws (1)	343-0001-000	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	17-115
2017	Locators (2)	343-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-116
Meter Shop Sub-Total			\$863,200.00	\$863,200.00	\$564,125.09	\$0.00	\$564,125.09	\$299,074.91	
Customer Service Department Total			\$942,242.00	\$942,242.00	\$644,378.27	\$0.00	\$644,378.27	\$297,863.73	
DISTRIBUTION									
Distribution Equipment									
2016			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Service Crew Truck F-550 (replace vehicle 265)	341-0001-000	\$75,000.00	\$75,000.00	\$76,403.00	\$0.00	\$76,403.00	-\$1,403.00	16-117
Carryover	Backhoe (replace 580M2)	341-0001-000	\$95,000.00	\$95,000.00	\$96,340.00	\$0.00	\$96,340.00	-\$1,340.00	16-118
Carryover	8500 Dump Truck (replace vehicle 281)	341-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	16-119
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 248)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-120
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 249)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-121
2017	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 250)	341-0001-000	\$32,000.00	\$32,000.00	\$34,044.00	\$0.00	\$34,044.00	-\$2,044.00	17-117
2017	20-ton drag (replace DT-3)	341-0001-000	\$21,000.00	\$21,000.00	\$21,000.00	\$0.00	\$21,000.00	\$0.00	17-118
2017	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$11,416.55	\$0.00	\$11,416.55	\$2,583.45	17-119
2017	Quickie Saws (quantity 7)	343-0001-000	\$8,400.00	\$8,400.00	\$2,330.00	\$0.00	\$2,330.00	\$6,070.00	17-120
2017	Safety/Shoring Equipment	343-0001-000	\$10,000.00	\$10,000.00	\$7,650.00	\$0.00	\$7,650.00	\$2,350.00	17-121
2017	Acoustic Leak Sounding Survey Tools for Flushing Crew (quantity 4)	343-0001-000	\$16,000.00	\$16,000.00	\$16,080.00	\$0.00	\$16,080.00	-\$80.00	17-122
2017	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	17-123
2017	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-124
2017	Portable Work Lights (quantity 3)	343-0001-000	\$2,000.00	\$2,000.00	\$2,034.00	\$0.00	\$2,034.00	-\$34.00	17-125
2017	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$2,034.00	\$0.00	\$2,034.00	\$366.00	17-126
2017	Backhoe Bucket 12" wide (quantity 1)	343-0001-000	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	17-127
2017	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	17-128
2017	Portable Generator (quantity 1)	345-0001-000	\$725.00	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00	17-129
2017	Land for Dump Site	303-0003-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
Distribution Total			\$946,725.00	\$946,725.00	\$269,331.55	\$0.00	\$269,331.55	\$677,393.45	
ENGINEERING									
Mainline Improvement									
2017			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-131
2017	City Street Projects		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-132
2017	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-133
Mainline Improvement Sub-Total			\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	
KDOT Engineering Work									
2013			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	12-120a/15-151
2017	Engineering Service for KDOT Projects (Upcoming)	Various	\$20,000.00	\$20,000.00	\$0.00	\$1,000.00	\$1,000.00	\$19,000.00	16-141
KDOT Engineering Work Sub-Total			\$73,000.00	\$22,500.00	\$0.00	\$24,016.52	\$24,016.52	\$21,500.00	
Water Main Replacement Program									
2011			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
2012			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Transferred from BAN 2007									
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$971,911.58	\$0.00	\$335,130.41	\$335,130.41	\$636,781.17	13-154A/15-157
Carryover	MPTP Building Improvements Annual R&R Plant, Tanks, etc. Additional	184-0749-000	\$262,000.00	\$0.00	-\$30,438.45	\$0.00	-\$30,438.45	\$292,438.45	993
2014			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$253,635.12	\$6,097.00	\$6,364.88	\$12,461.88	\$247,538.12	13-96B
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$237,925.85	\$0.00	\$39,792.15	\$39,792.15	\$198,133.70	994/15-165
2015			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$356,415.00	\$244.47	\$150,915.42	\$151,159.89	\$205,255.11	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$1,500,000.00	\$1,327,269.00	\$0.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$734,000.00	\$734,000.00	\$0.00	\$304,591.93	\$304,591.93	\$429,408.07	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,672,000.00	\$3,672,000.00	\$0.00	\$0.00	\$0.00	\$3,672,000.00	13-975
Water Main Replacement Sub-Total			\$9,099,415.00	\$8,435,690.60	\$1,303,172.02	\$866,991.74	\$2,170,163.76	\$6,564,088.67	
Capital Purchases									
2016			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-134
2017	Small Compact 4x2 (replace vehicle 208)	341-0001-000	\$30,000.00	\$30,000.00	\$25,124.00	\$0.00	\$25,124.00	\$4,876.00	17-135
2017	Capitalized Labor	Various	\$315,608.75	\$315,608.75	\$0.00	\$0.00	\$0.00	\$315,608.75	N/A
Capital Purchase Sub-Total			\$355,608.75	\$355,608.75	\$25,124.00	\$0.00	\$25,124.00	\$330,484.75	
Engineering Total			\$9,608,023.75	\$8,893,799.35	\$1,328,296.02	\$891,008.26	\$2,219,304.28	\$6,996,073.42	
WATER QUALITY & PRODUCTION									
OPERATIONS									
2017			Total Project	2017				Remaining	
			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	FTTP GAC Regeneration/Replacement	162-0008-000	\$808,096.08	\$808,096.08	\$0.00	\$0.00	\$0.00	\$808,096.08	N/A
2017	MPTP GAC Regeneration/Replacement	162-0008-000	\$179,466.11	\$179,466.11	\$0.00	\$0.00	\$0.00	\$179,466.11	N/A
2017	Small Pickup 4x4 (replace vehicle 405)	341-0001-000	\$28,000.00	\$28,000.00	\$27,563.00	\$0.00	\$27,563.00	\$437.00	17-136
2017	Benchtop Turbidimeters (quantity 2)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-137
2017	Chlorine Analyzers (quantity 3)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-138
2017	pH/Fluoride Meters (quantity 3)	320-0001-000	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	17-139

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016
	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665
Purchased 000's												
	8,904,247	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665
Sold 000's	7,743,341	7,751,585	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052
	1,160,906	1,146,265	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613
% of Non-Revenue Loss	13.0%	12.9%	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%
% of Water Sold	87.0%	87.1%	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%
Accounted for Loss 000's	419,632.0	419,266.4	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9
Adjusted Loss 000's	741,274.0	726,998.2	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1
	8.32%	8.17%	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%
	2016	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418
Purchased 000's												
	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418
Sold 000's	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220
	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197
% of Non-Revenue Loss	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%
% of Water Sold	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%
Accounted for Loss 000's	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1
Adjusted Loss 000's	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2
% of Water Loss	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%

Water Loss 2017





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January 2018 Board Meeting		Financial Statement Snapshot			
December 2017 Results					
Current Period Totals				% Difference	% Difference
Section 1	2016	2017	2017 Budget	Prior Year	Budget
Total Revenues	\$5,979,668	\$5,936,943	\$5,991,201	-0.71%	-0.91%
Total O&M	\$1,927,967	\$2,262,454	\$2,557,230	17.35%	-11.53%
YTD Period Totals					
Section 2	2016	2017	2017 Budget	% Difference	% Difference
Total Revenues	\$53,555,159	\$55,358,559	\$55,149,418	3.37%	0.38%
Total O&M	\$24,250,527	\$24,601,034	\$28,241,195	1.45%	-12.89%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2016	2017	2017 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$5,773,289	\$5,697,606	\$5,814,651	-1.31%	-2.01%
Forfeited Discounts	\$83,553	\$68,238	\$70,000	-18.33%	-2.52%
Rents Water Property	\$35,106	\$41,892	\$45,000	19.33%	-6.91%
Other Water Revenue	\$15,815	\$26,425	\$15,500	67.09%	70.48%
Interest Income	\$59,903	\$82,388	\$37,000	37.54%	122.67%
Miscellaneous	\$12,002	\$20,394	\$9,050	69.92%	125.35%
Total Revenues Current	\$5,979,668	\$5,936,943	\$5,991,201	-0.71%	-0.91%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2016	2017	2017 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$50,977,140	\$52,648,222	\$52,977,753	3.28%	-0.62%
Forfeited Discounts	\$851,525	\$814,193	\$836,625	-4.38%	-2.68%
Rents Water Property	\$480,041	\$477,415	\$515,000	-0.55%	-7.30%
Other Water Revenue	\$305,176	\$370,515	\$303,740	21.41%	21.98%
Interest Income	\$803,196	\$936,726	\$386,500	16.62%	142.36%
Miscellaneous	\$138,081	\$111,488	\$129,800	-19.26%	-14.11%
Total Revenues YTD	\$53,555,159	\$55,358,559	\$55,149,418	3.37%	0.38%



January 2018 Board Meeting					
December 2017 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$523,834	\$666,651	\$552,010	27.26%	20.77%
Employee Pensions & Benefits	\$358,170	\$412,989	\$758,616	15.31%	-45.56%
Taxes Other	\$45,238	\$51,202	\$62,457	13.18%	-18.02%
Purchased Power	\$196,340	\$188,758	\$207,639	-3.86%	-9.09%
Chemicals	\$154,551	\$162,486	\$182,622	5.13%	-11.03%
Materials & Supplies	\$94,126	\$224,938	\$219,950	138.98%	2.27%
Contractual Services	\$370,709	\$343,314	\$426,608	-7.39%	-19.52%
Transportation	\$54,198	\$48,694	\$37,668	-10.16%	29.27%
Insurance	\$44,992	\$49,429	\$51,739	9.86%	-4.46%
Advertising	\$1,103	\$74	\$921	-93.29%	1144.59%
Bad Debt Expense	\$42,798	\$42,054	\$21,893	-1.74%	92.09%
Miscellaneous	\$31,818	\$61,189	\$24,779	92.31%	146.94%
Regulatory Commission	\$10,090	\$10,676	\$10,328	5.81%	3.37%
Total O&M Expenses Current	\$1,927,967	\$2,262,454	\$2,557,230	17.35%	-11.53%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2016	2017	2017 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$7,837,624	\$7,801,517	\$8,342,010	-0.46%	-6.48%
Employee Pensions & Benefits	\$4,427,669	\$4,580,694	\$5,204,973	3.46%	-11.99%
Taxes Other	\$556,932	\$573,950	\$662,628	3.06%	-13.38%
Purchased Power	\$2,499,257	\$2,384,134	\$2,765,000	-4.61%	-13.77%
Chemicals	\$2,308,355	\$2,361,133	\$2,744,907	2.29%	-13.98%
Materials & Supplies	\$1,854,456	\$1,967,563	\$2,259,200	6.10%	-12.91%
Contractual Services	\$2,969,787	\$3,190,948	\$4,228,140	7.45%	-24.53%
Transportation	\$502,261	\$478,686	\$598,300	-4.69%	-19.99%
Insurance	\$540,140	\$553,325	\$633,636	2.44%	-12.67%
Advertising	\$16,504	\$12,449	\$20,000	-24.57%	60.66%
Bad Debt Expense	\$354,106	\$306,682	\$425,000	-13.39%	-27.84%
Miscellaneous	\$263,351	\$265,291	\$234,401	0.74%	13.18%
Regulatory Commission	\$120,085	\$124,662	\$123,000	3.81%	1.35%
Total O&M Expenses YTD	\$24,250,527	\$24,601,034	\$28,241,195	1.45%	-12.89%



Balance Sheet
As of December 31, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,778,249	\$18,251,052
Investments	\$667,272	\$922,030
Accounts Receivable		
Customers	\$5,674,784	\$5,214,775
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$227,634	\$174,044
Assessments Receivable	\$131,088	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,428,773	\$1,646,072
Prepaid Expenses	\$621,220	\$631,651
Total Current Assets	\$40,629,020	\$33,070,712
Restricted Assets		
Bond Proceeds Fund	\$21,053,921	\$2,337,354
Debt Service Reserve Account	\$18,562,983	\$18,934,940
Debt Service Account	\$18,524,058	\$17,670,156
Improvement, Repair, & Replacement	\$4,990,152	\$3,378,759
Total Restricted Assets	\$63,131,114	\$42,321,209
Noncurrent Assets		
Miscellaneous Deferred Charges	\$4,310,959	\$4,069,867
Capital Assets:		
Land, System, Buildings, and Equipment	\$468,342,664	\$466,130,935
Construction in Progress	\$31,036,863	\$21,175,054
Total Capital Assets before Accumulated Depreciation	\$499,379,527	\$487,305,989
Less: Accumulated Depreciation	(\$152,318,643)	(\$140,637,523)
Total Capital Assets Net of Accumulated Depreciation	\$347,060,884	\$346,668,466
Total Noncurrent Assets	\$351,371,843	\$350,738,333
Total Assets	\$455,131,977	\$426,130,254
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$3,220,484
Deferred Loss on Refundings	\$4,781,932	\$5,169,358
Total Deferred Outflows of Resources	\$8,002,416	\$8,389,842
Total Assets & Deferred Outflows of Resources	\$463,134,393	\$434,520,096



**Balance Sheet
As of December 31, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$11,409,232
Notes Payable	\$0	\$2,239,062
Accounts Payable	\$918,165	\$858,610
Accrued Payroll & Liabilities	\$998,771	\$972,604
Other Accrued Liabilities	\$262,451	\$256,243
Customer Deposits	\$1,030,740	\$1,017,157
Total Current Liabilities	\$14,531,359	\$16,752,908
Current Liabilities From Restricted Assets		
Accounts Payable	\$1,162,132	\$970,331
Accrued Interest Payable	\$3,277,450	\$2,806,894
Total Current Liabilities From Restricted Assets	\$4,439,582	\$3,777,225
Long Term Debt		
Arbitrage Liability	\$373,195	\$1,174,629
Long Term Portion of Bonded Indebtedness	\$167,039,962	\$176,271,127
Notes Payable	\$38,637,813	\$36,839,439
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$16,504,154
Total Long Term Debt	\$248,705,124	\$230,939,349
Total Liabilities	\$267,676,065	\$251,469,482
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$267,915,109	\$251,708,526
Retained Earnings	\$195,219,284	\$182,811,570
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$463,134,393	\$434,520,096



**Income and Expense Report Summary
For the Twelve Months Ending December 31, 2017**

Current Period	December 2017	December 2016	December Budget	Variance Over (Under) %	
Total Income	\$5,936,943	\$5,979,668	\$5,991,201	-0.9%	
Total O&M Expenses	\$2,262,454	\$1,927,967	\$2,557,230	-11.5%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$1,924,489	\$2,301,701	\$1,683,971	14.3%	
Year to Date	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$55,358,559	\$53,555,159	\$55,149,418	0.4%	\$55,149,418
Total O&M Expenses	\$24,601,034	\$24,250,527	\$28,241,195	-12.9%	\$28,241,195
Transfer to Debt Service	\$21,000,000	\$21,000,000	\$21,000,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$9,757,525	\$8,304,632	\$5,908,223	65.2%	\$6,959,242



Income and Expenses Report-Detail
For the Twelve Months Ending December 31, 2017

	December 2017	December 2016	December Budget	Variance Over (Under)	YTD 2017	YTD 2016	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$5,697,606	\$5,773,289	\$5,814,651	-2.0%	\$52,648,222	\$50,977,140	\$52,977,753	-0.6%
Forfeited Discounts	\$68,238	\$83,553	\$70,000	-2.5%	\$814,193	\$851,525	\$836,625	-2.7%
Rents from Water Property	\$41,892	\$35,106	\$45,000	-6.9%	\$477,415	\$480,041	\$515,000	-7.3%
Other Water Revenues	\$26,425	\$15,815	\$15,500	70.5%	\$370,515	\$305,176	\$303,740	22.0%
Total Operating Income	\$5,834,161	\$5,907,763	\$5,945,151	-1.9%	\$54,310,345	\$52,613,882	\$54,633,118	-0.6%
Non Operating Income								
Interest Income	\$82,388	\$59,903	\$37,000	122.7%	\$936,726	\$803,196	\$386,500	142.4%
Miscellaneous	\$20,394	\$12,002	\$9,050	125.3%	\$111,488	\$138,081	\$129,800	-14.1%
Total Non Operating Income	\$102,782	\$71,905	\$46,050	123.2%	\$1,048,214	\$941,277	\$516,300	103.0%
Total Income	\$5,936,943	\$5,979,668	\$5,991,201	-0.9%	\$55,358,559	\$53,555,159	\$55,149,418	0.4%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$928,471	\$878,018	\$1,076,139	-13.7%	\$11,069,486	\$10,969,754	\$12,733,777	-13.1%
Engineering & Distribution	\$634,662	\$476,770	\$711,578	-10.8%	\$6,537,714	\$6,575,920	\$7,586,911	-13.8%
Customer Service	\$295,985	\$252,695	\$367,293	-19.4%	\$3,188,012	\$3,213,521	\$3,671,813	-13.2%
Administration	\$403,336	\$320,484	\$402,220	0.3%	\$3,805,822	\$3,491,332	\$4,248,694	-10.4%
Total O&M Expenses	\$2,262,454	\$1,927,967	\$2,557,230	-11.5%	\$24,601,034	\$24,250,527	\$28,241,195	-12.9%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$21,000,000	\$21,000,000	\$21,000,000	0.0%
Total Expenses	\$4,012,454	\$3,677,967	\$4,307,230	-6.8%	\$45,601,034	\$45,250,527	\$49,241,195	-7.4%
Avail. to Transfer to Oper. Capital	\$1,924,489	\$2,301,701	\$1,683,971	14.3%	\$9,757,525	\$8,304,632	\$5,908,223	65.2%



**Expense Report By Division Actual to Budget
For the Twelve Months Ending December 31, 2017**

	December Actual	December Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$928,471	\$1,076,139	-13.7%		\$11,069,486	\$12,733,777	-13.1%	\$12,733,777	
Engineering & Distribution	\$634,662	\$711,578	-10.8%		\$6,537,714	\$7,586,911	-13.8%	\$7,586,911	
Customer Service	\$295,985	\$367,293	-19.4%		\$3,188,012	\$3,671,813	-13.2%	\$3,671,813	
Administration	\$403,336	\$402,220	0.3%		\$3,805,822	\$4,248,694	-10.4%	\$4,248,694	
Total O&M	<u>\$2,262,454</u>	<u>\$2,557,230</u>	<u>-11.5%</u>		<u>\$24,601,034</u>	<u>\$28,241,195</u>	<u>-12.9%</u>	<u>\$28,241,195</u>	



**Expense Report By Department Actual to Budget
For the Twelve Months Ending December 31, 2017**

	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$1,671	\$3,203	-47.8%	\$23,236	\$45,000	-48.4%	\$45,000	
Ohio River Pump Station #1	\$60,139	\$50,850	18.3%	\$672,719	\$681,000	-1.2%	\$681,000	
Ohio River Pump Station #2	\$852	\$6,237	-86.3%	\$95,810	\$79,900	19.9%	\$79,900	
Total Source of Supply	\$62,662	\$60,290	3.9%	\$791,765	\$805,900	-1.8%	\$805,900	
Water Quality								
Ft. Thomas Treatment Plant	\$403,355	\$376,236	7.2%	\$4,329,165	\$4,518,396	-4.2%	\$4,518,396	
Taylor Mill Treatment plant	\$28,757	\$69,419	-58.6%	\$389,521	\$949,401	-59.0%	\$949,401	
Memorial Pky Treatment Plant	\$63,390	\$139,712	-54.6%	\$1,009,077	\$1,656,410	-39.1%	\$1,656,410	
Laboratory	\$111,205	\$125,667	-11.5%	\$1,116,996	\$1,257,178	-11.2%	\$1,257,178	
Instrumentation	\$62,528	\$75,201	-16.9%	\$629,159	\$676,603	-7.0%	\$676,603	
Sludge	\$10,771	\$15,617	-31.0%	\$159,976	\$312,000	-48.7%	\$312,000	
Total Water Quality	\$680,006	\$801,852	-15.2%	\$7,633,894	9,369,988.00	-18.5%	\$9,369,988	
Total Pumping & Storage	\$206,926	\$195,658	5.8%	\$2,458,024	\$2,343,892	4.9%	\$2,557,889	
Total SOS, WQ, P&S	\$928,471	\$1,076,139	-13.7%	\$11,069,486	\$12,733,777	-13.1%	\$12,733,777	



**Expense Report By Department Actual to Budget
For the Twelve Months Ending December 31, 2017**

	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$93,017	\$88,059	5.6%	\$1,606,362	\$1,817,572	-11.6%	\$1,817,572	
Distribution	\$541,645	\$622,919	-13.0%	\$4,869,860	\$5,704,116	-14.6%	\$5,704,116	
Flushing	\$0	\$600	-100.0%	\$61,492	\$65,223	-5.7%	\$65,223	
Total Engineering & Distr.	\$634,662	\$711,578	-10.8%	\$6,537,714	\$7,586,911	-13.8%	\$7,586,911	
Customer Service								
Field Service	\$70,870	\$104,258	-32.0%	\$819,753	\$949,872	-13.7%	\$949,872	
Meter Shop	\$53,600	\$66,638	-19.6%	\$545,333	\$595,941	-8.5%	\$595,941	
Account Service	\$117,598	\$159,046	-26.1%	\$1,349,223	\$1,515,881	-11.0%	\$1,515,881	
Meter Reading	\$6,818	\$7,346	-7.2%	\$88,449	\$81,119	9.0%	\$81,119	
Other	\$47,099	\$30,005	57.0%	\$385,254	\$529,000	-27.2%	\$529,000	
Total Customer Service	\$295,985	\$367,293	-19.4%	\$3,188,012	\$3,671,813	-13.2%	\$3,671,813	



**Expense Report By Department Actual to Budget
For the Twelve Months Ending December 31, 2017**

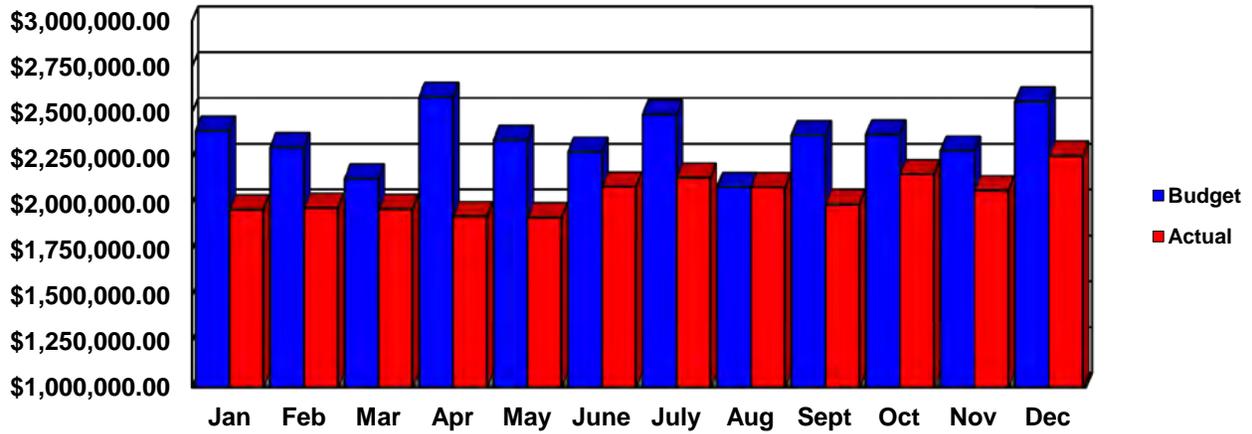
Department	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2017 Budget 12 Months	Explanation
Administration								
Executive Management	\$58,560	\$56,741	3.2%	\$491,547	\$493,745	-0.4%	\$493,745	
Board of Commissioners	\$4,203	\$2,837	48.1%	\$52,936	\$50,978	3.8%	\$50,978	
Accounting	\$39,312	\$79,391	-50.5%	\$654,883	\$678,061	-3.4%	\$678,061	
H.R.-Information Systems	\$153,997	\$189,032	-18.5%	\$1,638,537	\$2,079,810	-21.2%	\$2,079,810	
Other	\$147,264	\$74,219	98.4%	\$967,919	\$946,100	2.3%	\$946,100	
Total Administration	\$403,336	\$402,220	0.3%	\$3,805,822	\$4,248,694	-10.4%	\$4,248,694	
Total O&M	\$2,262,454	\$2,557,230	-11.5%	\$24,601,034	\$28,241,195	-12.9%	\$28,241,195	



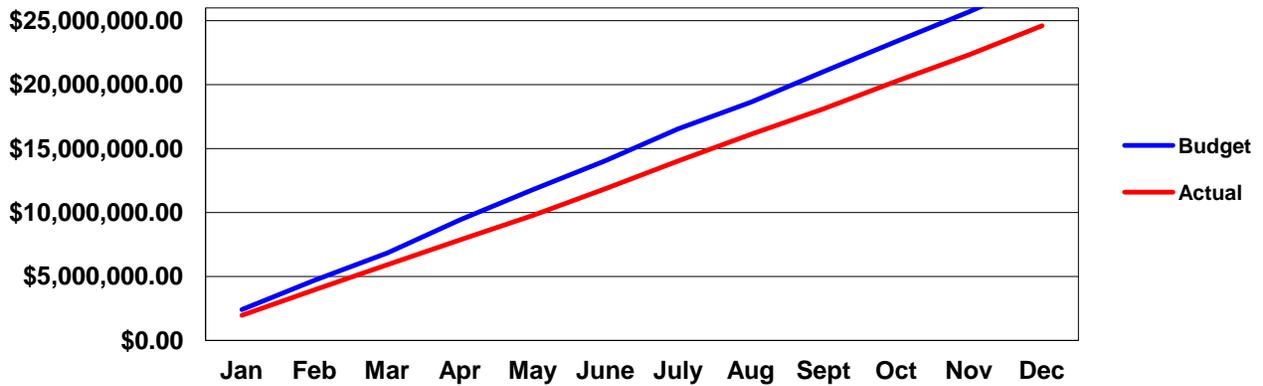
**Expense Report By Account Actual to Budget
For the Twelve Months Ending December 31, 2017**

Account	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$666,651	\$552,010	20.8%	\$7,801,517	\$8,342,010	-6.5%	
Employee Pensions & Benefits	\$412,989	\$758,616	-45.6%	\$4,580,694	\$5,204,973	-12.0%	
Taxes Other Than Income Taxes	\$51,202	\$62,457	-18.0%	\$573,950	\$662,628	-13.4%	
Purchased Power	\$188,758	\$207,639	-9.1%	\$2,384,134	\$2,765,000	-13.8%	
Chemicals	\$162,486	\$182,622	-11.0%	\$2,361,133	\$2,744,907	-14.0%	
Materials & Supplies	\$224,938	\$219,950	2.3%	\$1,967,563	\$2,259,200	-12.9%	
Contractual Services	\$343,314	\$426,608	-19.5%	\$3,190,948	\$4,228,140	-24.5%	
Transportation	\$48,694	\$37,668	29.3%	\$478,686	\$598,300	-20.0%	
Insurance	\$49,429	\$51,739	-4.5%	\$553,325	\$633,636	-12.7%	
Advertising	\$74	\$921	-92.0%	\$12,449	\$20,000	-37.8%	
Bad Debt Expense	\$42,054	\$21,893	92.1%	\$306,682	\$425,000	-27.8%	
Miscellaneous	\$61,189	\$24,779	146.9%	\$265,291	\$234,401	13.2%	
Regulatory Commission Assessment	\$10,676	\$10,328	3.4%	\$124,662	\$123,000	1.4%	
Total O&M Expenses	<u>\$2,262,454</u>	<u>\$2,557,230</u>	<u>-11.5%</u>	<u>\$24,601,034</u>	<u>\$28,241,195</u>	<u>-12.9%</u>	

NKWD O&M Monthly Comparison 2017 Budget to Actual



NKWD O&M YTD Trending 2017 - Budget To Actual

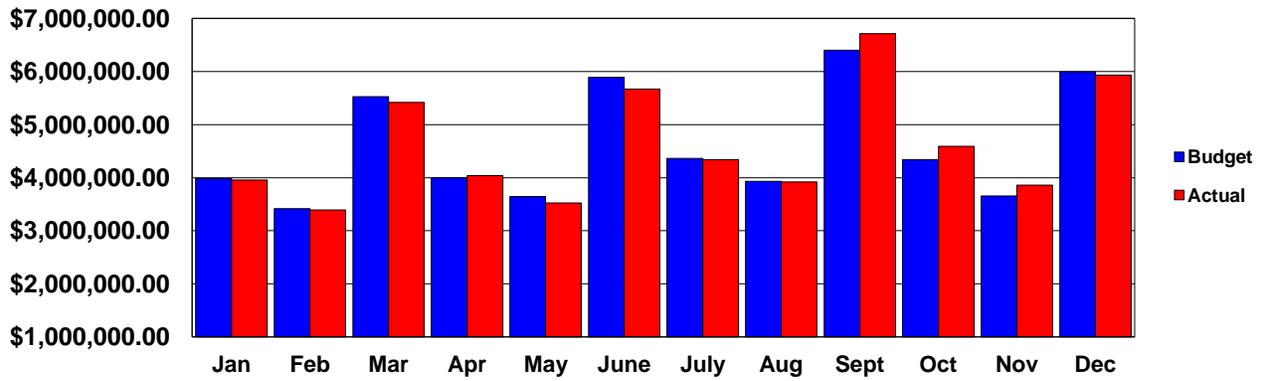




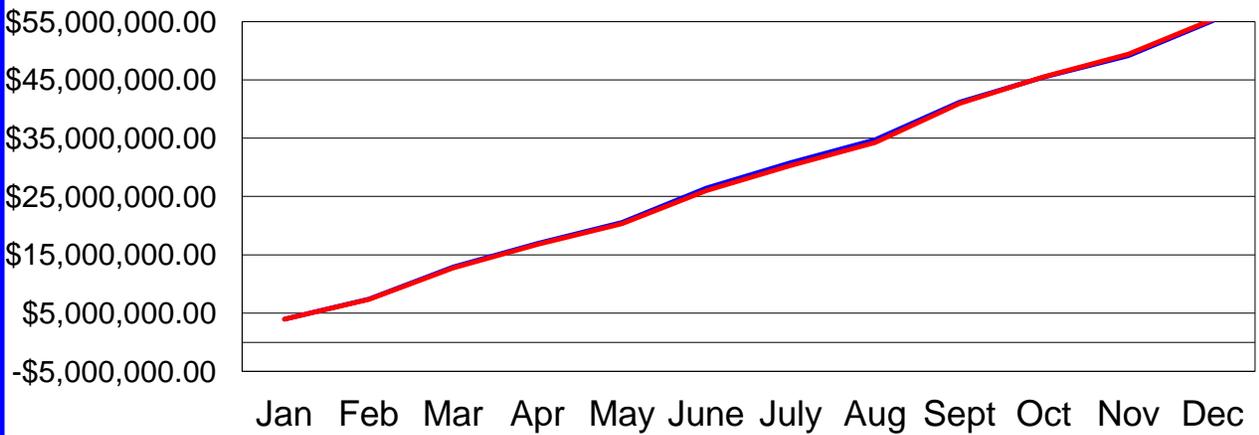
**Income Report Actual to Projected
For the Twelve Months Ending December 31, 2017**

Description	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$5,697,606	\$5,814,651	-2.0%	\$52,648,222	\$52,977,753	-0.6%	
Forfeited Discounts	\$68,238	\$70,000	-2.5%	\$814,193	\$836,625	-2.7%	
Rents from Water Property	\$41,892	\$45,000	-6.9%	\$477,415	\$515,000	-7.3%	
Other Water Revenues	\$26,425	\$15,500	70.5%	\$370,515	\$303,740	22.0%	
Total Operating Revenues	\$5,834,161	\$5,945,151	-1.9%	\$54,310,345	\$54,633,118	-0.6%	
Non Operating Income							
Interest Income	\$82,388	\$37,000	122.7%	\$936,726	\$386,500	142.4%	
Miscellaneous	\$20,394	\$9,050	125.3%	\$111,488	\$129,800	-14.1%	
Total Non Operating Income	\$102,782	\$46,050	123.2%	\$1,048,214	\$516,300	103.0%	
Total Income	<u>\$5,936,943</u>	<u>\$5,991,201</u>	<u>-0.9%</u>	<u>\$55,358,559</u>	<u>\$55,149,418</u>	<u>0.4%</u>	

NKWD
Revenue by Month 2017 - Budget to Actual



NKWD
Revenue Trending 2017 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Twelve Months Ending December 31, 2017**

Division	December 2017	December 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$928,471	\$878,018	5.7%	\$11,069,486	\$10,969,754	0.9%	
Engineering & Distribution	\$634,662	\$476,770	33.1%	\$6,537,714	\$6,575,920	-0.6%	
Customer Service	\$295,985	\$252,695	17.1%	\$3,188,012	\$3,213,521	-0.8%	
Administration	\$403,336	\$320,484	25.9%	\$3,805,822	\$3,491,332	9.0%	
Total O&M	<u>\$2,262,454</u>	<u>\$1,927,967</u>	<u>17.3%</u>	<u>\$24,601,034</u>	<u>\$24,250,527</u>	<u>1.4%</u>	

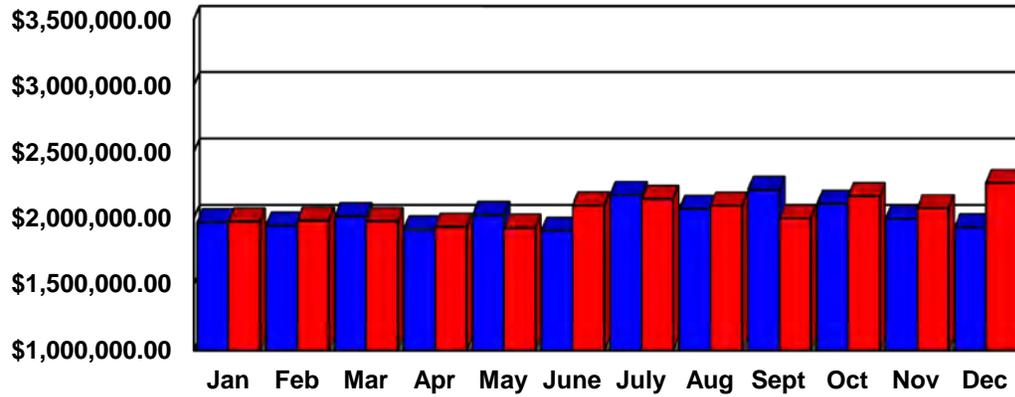


**Expense Report By Account Actual to Actual
For the Twelve Months Ending December 31, 2017**

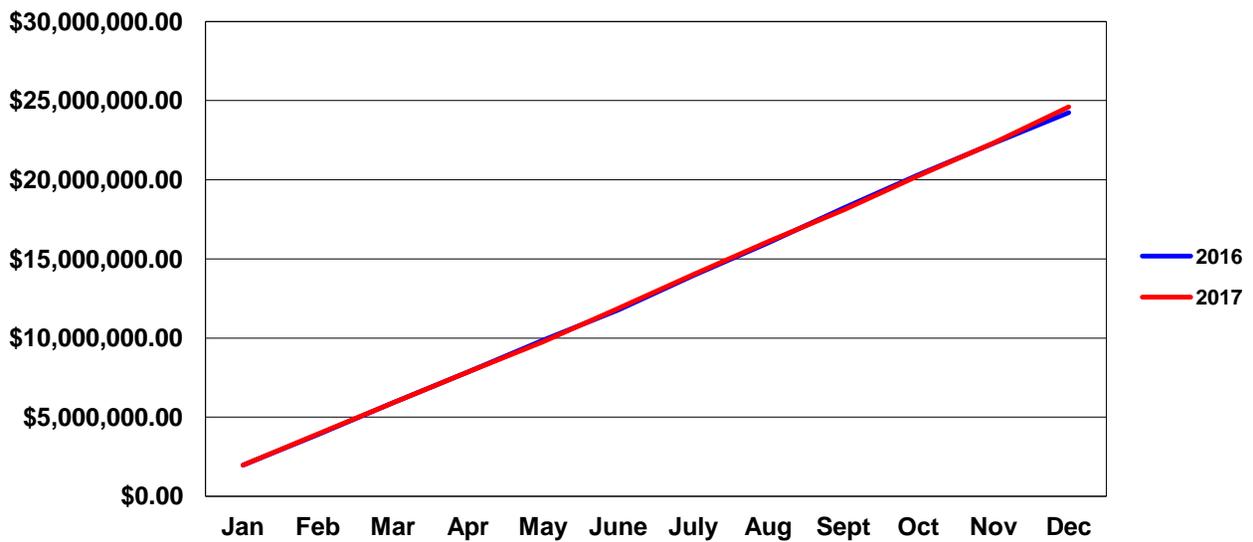
Account	December 2017	December 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$666,651	\$523,834	27.3%	\$7,801,517	\$7,837,624	-0.5%	
Employee Pensions & Benefits	\$412,989	\$358,170	15.3%	\$4,580,694	\$4,427,669	3.5%	
Taxes Other Than Income Taxes	\$51,202	\$45,238	13.2%	\$573,950	\$556,932	3.1%	
Purchased Power	\$188,758	\$196,340	-3.9%	\$2,384,134	\$2,499,257	-4.6%	
Chemicals	\$162,486	\$154,551	5.1%	\$2,361,133	\$2,308,355	2.3%	
Materials & Supplies	\$224,938	\$94,126	139.0%	\$1,967,563	\$1,854,456	6.1%	
Contractual Services	\$343,314	\$370,709	-7.4%	\$3,190,948	\$2,969,787	7.4%	
Transportation	\$48,694	\$54,198	-10.2%	\$478,686	\$502,261	-4.7%	
Insurance	\$49,429	\$44,992	9.9%	\$553,325	\$540,140	2.4%	
Advertising	\$74	\$1,103	-93.3%	\$12,449	\$16,504	-24.6%	
Bad Debt Expense	\$42,054	\$42,798	-1.7%	\$306,682	\$354,106	-13.4%	
Miscellaneous	\$61,189	\$31,818	92.3%	\$265,291	\$263,351	0.7%	
Regulatory Commission Assessment	\$10,676	\$10,090	5.8%	\$124,662	\$120,085	3.8%	
Total O&M Expenses	<u>\$2,262,454</u>	<u>\$1,927,967</u>	<u>17.3%</u>	<u>\$24,601,034</u>	<u>\$24,250,527</u>	<u>1.4%</u>	

NKWD O&M Monthly Comparison 2017 Actual to Actual

■ Actual 2016
■ Actual 2017



NKWD O&M YTD Trending 2017 - Actual to Actual

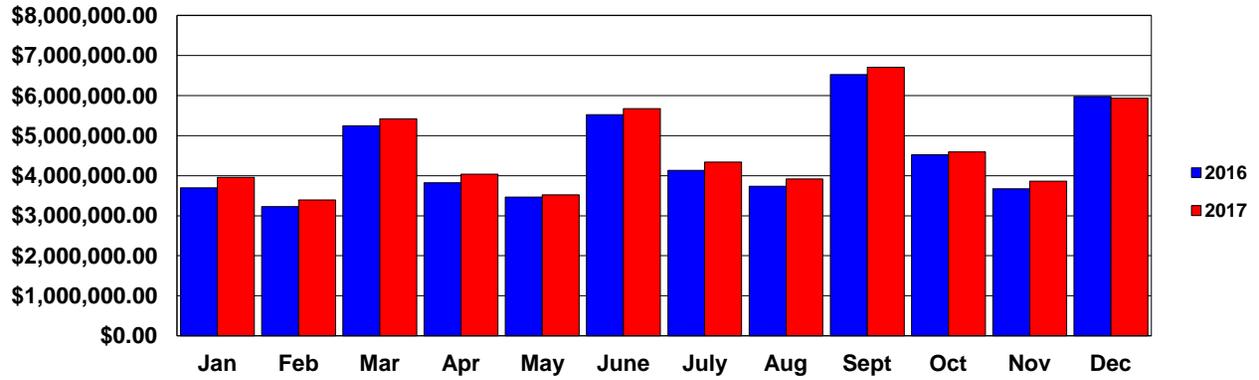




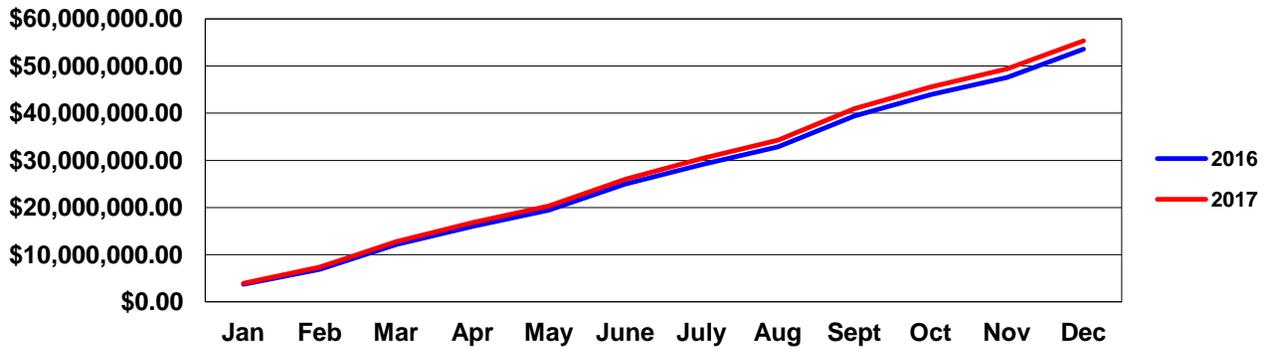
**Income Report Actual to Actual
For the Twelve Months Ending December 31, 2017**

Description	December 2017	December 2016	Variance Over (Under)	YTD 2017	YTD 2016	Variance Over (Under)	Explanation
Water Sales	\$5,697,606	\$5,773,289	-1.3%	\$52,648,222	\$50,977,140	3.3%	
Forfeited Discounts	\$68,238	\$83,553	-18.3%	\$814,193	\$851,525	-4.4%	
Rents from Water Property	\$41,892	\$35,106	19.3%	\$477,415	\$480,041	-0.5%	
Other Water Revenues	\$26,425	\$15,815	67.1%	\$370,515	\$305,176	21.4%	
Total Operating Revenues	\$5,834,161	\$5,907,763	-1.2%	\$54,310,345	\$52,613,882	3.2%	
Non Operating Income							
Interest Income	\$82,388	\$59,903	37.5%	\$936,726	\$803,196	16.6%	
Miscellaneous	\$20,394	\$12,002	69.9%	\$111,488	\$138,081	-19.3%	
Total Non Operating Income	\$102,782	\$71,905	42.9%	\$1,048,214	\$941,277	11.4%	
Total Income	<u>\$5,936,943</u>	<u>\$5,979,668</u>	<u>-0.7%</u>	<u>\$55,358,559</u>	<u>\$53,555,159</u>	<u>3.4%</u>	

NKWD
Revenue by Month 2017 - Actual to Actual



NKWD
Revenue Trending 2017 - Actual to Actual

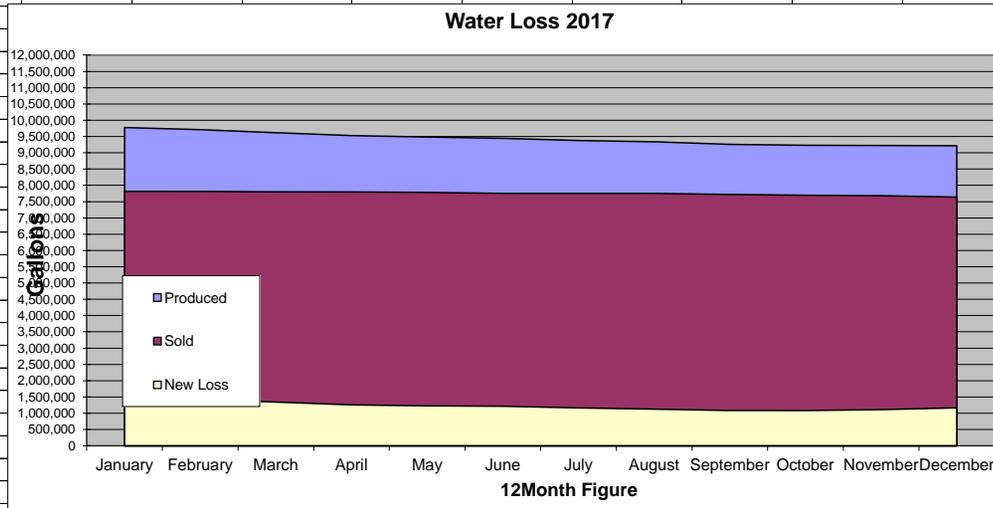


Account Services			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Chairs (4)		\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	17-110
Account Services Sub-Total			\$3,200.00	\$3,200.00	\$2,611.18	\$0.00	\$2,611.18	\$588.82	
CS - Field Services			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	3/4 Ton 4X4 (Replace 147)	341-0001-000	\$37,921.00	\$37,921.00	\$38,821.00	\$0.00	\$38,821.00	-\$900.00	16-110
Carryover	3/4 Ton 4X4 (Replace 117 - send to flushing)	341-0001-000	\$37,921.00	\$37,921.00	\$37,921.00	\$0.00	\$38,821.00	-\$900.00	16-111
Field Services - Sub-Total			\$75,842.00	\$75,842.00	\$77,642.00	\$0.00	\$77,642.00	-\$1,800.00	
Meter Shop			Total Project	2017				Remaining	
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Meter Pit St.Elizabeth Ft. Thomas		\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
2017	Water Meters	151-0002-000	\$650,000.00	\$650,000.00	\$599,720.09	\$0.00	\$599,720.09	\$50,279.91	17-113
2017	Misc. Meter Pit (TBD)		\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	17-114
2017	Quickie Saws (1)	343-0001-000	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	17-115
2017	Locators (2)	343-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	17-116
Meter Shop Sub-Total			\$863,200.00	\$863,200.00	\$599,720.09	\$0.00	\$599,720.09	\$263,479.91	
Customer Service Department Total			\$942,242.00	\$942,242.00	\$679,973.27	\$0.00	\$679,973.27	\$262,268.73	
DISTRIBUTION			Total Project	2017				Remaining	
Distribution Equipment			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2016			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Service Crew Truck F-550 (replace vehicle 265)	341-0001-000	\$75,000.00	\$75,000.00	\$76,403.00	\$0.00	\$76,403.00	-\$1,403.00	16-117
Carryover	Backhoe (replace 580M2)	341-0001-000	\$95,000.00	\$95,000.00	\$96,340.00	\$0.00	\$96,340.00	-\$1,340.00	16-118
Carryover	8500 Dump Truck (replace vehicle 281)	341-0001-000	\$95,000.00	\$95,000.00	\$109,312.00	\$0.00	\$109,312.00	-\$14,312.00	16-119
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 248)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-120
Carryover	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 249)	341-0001-000	\$30,800.00	\$30,800.00	\$0.00	\$0.00	\$0.00	\$30,800.00	16-121
2017	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 250)	341-0001-000	\$32,000.00	\$32,000.00	\$34,044.00	\$0.00	\$34,044.00	-\$2,044.00	17-117
2017	20-ton drag (replace DT-3)	341-0001-000	\$21,000.00	\$21,000.00	\$21,000.00	\$0.00	\$21,000.00	\$0.00	17-118
2017	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$11,416.55	\$0.00	\$11,416.55	\$2,583.45	17-119
2017	Quickie Saws (quantity 7)	343-0001-000	\$8,400.00	\$8,400.00	\$2,330.00	\$0.00	\$2,330.00	\$6,070.00	17-120
2017	Safety/Shoring Equipment	343-0001-000	\$10,000.00	\$10,000.00	\$7,650.00	\$0.00	\$7,650.00	\$2,350.00	17-121
2017	Acoustic Leak Sounding Survey Tools for Flushing Crew (quantity 4)	343-0001-000	\$16,000.00	\$16,000.00	\$16,080.00	\$0.00	\$16,080.00	-\$80.00	17-122
2017	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	17-123
2017	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	17-124
2017	Portable Work Lights (quantity 3)	343-0001-000	\$2,000.00	\$2,000.00	\$2,034.00	\$0.00	\$2,034.00	-\$34.00	17-125
2017	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$2,034.00	\$0.00	\$2,034.00	\$366.00	17-126
2017	Backhoe Bucket 12" wide (quantity 1)	343-0001-000	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	17-127
2017	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	17-128
2017	Portable Generator (quantity 1)	345-0001-000	\$725.00	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00	17-129
2017	Land for Dump Site	303-0003-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
Distribution Total			\$946,725.00	\$946,725.00	\$378,643.55	\$0.00	\$378,643.55	\$568,081.45	
ENGINEERING			Total Project	2017				Remaining	
Mainline Improvement			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-131
2017	City Street Projects		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	17-132
2017	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	17-133
Mainline Improvement Sub-Total			\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	
KDOT Engineering Work			Total Project	2017				Remaining	
2013			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$2,500.00	\$0.00	\$23,016.52	\$23,016.52	\$2,500.00	12-120a/15-151
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Engineering Service for KDOT Projects (Upcoming)	Various	\$20,000.00	\$20,000.00	\$0.00	\$1,000.00	\$1,000.00	\$19,000.00	16-141
KDOT Engineering Work Sub-Total			\$73,000.00	\$22,500.00	\$0.00	\$24,016.52	\$24,016.52	\$21,500.00	
Water Main Replacement Program			Total Project	2017				Remaining	
2011			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
2012			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Transferred from BAN 2007			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$971,911.58	\$0.00	\$335,130.41	\$335,130.41	\$636,781.17	13-154A/15-157
Carryover	MPTP Building Improvements Annual R&R Plant, Tanks, etc. Additional	184-0479-000	\$262,000.00	\$0.00	-\$30,438.45	\$0.00	-\$30,438.45	\$292,438.45	993
2014			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$253,635.12	\$6,097.00	\$6,364.88	\$12,461.88	\$247,538.12	13-96B
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$237,925.85	\$0.00	\$39,792.15	\$39,792.15	\$198,133.70	994/15-165
2015			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
Carryover	Latoria Lakes WMR	184-0824-000	\$356,415.00	\$356,415.00	\$244.47	\$150,915.42	\$151,159.89	\$205,255.11	15-166E
Carryover	Latoria Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$1,500,000.00	\$1,327,269.00	\$0.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$734,000.00	\$734,000.00	\$0.00	\$304,591.93	\$304,591.93	\$429,408.07	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,672,000.00	\$3,672,000.00	\$0.00	\$0.00	\$0.00	\$3,672,000.00	13-975
Water Main Replacement Sub-Total			\$9,099,415.00	\$8,435,690.60	\$1,303,172.02	\$866,991.74	\$2,170,163.76	\$6,564,088.67	
Capital Purchases			Total Project	2017				Remaining	
2016			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	17-134
2017	Small Compact 4x2 (replace vehicle 208)	341-0001-000	\$30,000.00	\$30,000.00	\$25,124.00	\$0.00	\$25,124.00	\$4,876.00	17-135
2017	Capitalized Labor	Various	\$315,608.75	\$315,608.75	\$0.00	\$0.00	\$0.00	\$315,608.75	N/A
Capital Purchase Sub-Total			\$355,608.75	\$355,608.75	\$25,124.00	\$0.00	\$25,124.00	\$330,484.75	
Engineering Total			\$9,608,023.75	\$8,893,799.35	\$1,328,296.02	\$891,008.26	\$2,219,304.28	\$6,996,073.42	
WATER QUALITY & PRODUCTION			Total Project	2017				Remaining	
OPERATIONS			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017			Budget	Budget	Paid 2017	Prior Paid	Paid YTD	Balance	Line #
2017	FTTP GAC Regeneration/Replacement	162-0008-000	\$808,096.08	\$808,096.08	\$0.00	\$0.00	\$0.00	\$808,096.08	N/A
2017	MPTP GAC Regeneration/Replacement	162-0008-000	\$179,466.11	\$179,466.11	\$0.00	\$0.00	\$0.00	\$179,466.11	N/A
2017	Small Pickup 4x4 (replace vehicle 405)	341-0001-000	\$28,000.00	\$28,000.00	\$27,563.00	\$0.00	\$27,563.00	\$437.00	17-136
2017	Benchtop Turbidimeters (quantity 2)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-137
2017	Chlorine Analyzers (quantity 3)	320-0001-000	\$8,500.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$8,500.00	17-138
2017	pH/Fluoride Meters (quantity 3)	320-0001-000	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	17-139

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016
	January	February	March	April	May	June	July	August	September	October	November	December
Produced 000's	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452
Purchased 000's												
	8,897,850	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452
Sold 000's	7,751,585	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113
	1,146,265	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339
% of Non-Revenue Loss	12.9%	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%	20.0%
% of Water Sold	87.1%	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%	80.0%
Accounted for Loss 000's	419,266.4	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8
Adjusted Loss 000's	726,998.2	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5
	8.17%	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%	15.10%
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
	January	February	March	April	May	June	July	August	September	October	November	December
Produced 000's	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626
Purchased 000's												
	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626
Sold 000's	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032
	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594
% of Non-Revenue Loss	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%
% of Water Sold	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%
Accounted for Loss 000's	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9
Adjusted Loss 000's	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0
% of Water Loss	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%

Water Loss 2017





February 2018 Board Meeting January 2018 Results					
Financial Statement Snapshot					
Current Period Totals				% Difference	% Difference
Section 1	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$3,956,119	\$4,168,652	\$3,989,457	5.37%	4.49%
Total O&M	\$1,970,140	\$2,077,074	\$2,315,844	5.43%	-10.31%
YTD Period Totals					
Section 2	2017	2018	2018 Budget	% Difference	% Difference
Total Revenues	\$3,956,119	\$4,168,652	\$3,989,457	5.37%	4.49%
Total O&M	\$1,970,140	\$2,077,074	\$2,315,844	5.43%	-10.31%
Detail					
Detailed Revenues Current			Current Period		
Section 3	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,728,396	\$3,913,185	\$3,799,607	4.96%	2.99%
Forfeited Discounts	\$70,045	\$102,399	\$71,000	46.19%	44.22%
Rents Water Property	\$36,486	\$30,901	\$39,000	-15.31%	-20.77%
Other Water Revenue	\$29,110	\$15,680	\$20,500	-46.14%	-23.51%
Interest Income	\$81,071	\$105,656	\$52,200	30.33%	102.41%
Miscellaneous	\$11,011	\$831	\$7,150	-92.45%	-88.38%
Total Revenues Current	\$3,956,119	\$4,168,652	\$3,989,457	5.37%	4.49%
YTD					
Detailed Revenues YTD			YTD		
Section 4	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,728,396	\$3,913,185	\$3,799,607	4.96%	2.99%
Forfeited Discounts	\$70,045	\$102,399	\$71,000	46.19%	44.22%
Rents Water Property	\$36,486	\$30,901	\$39,000	-15.31%	-20.77%
Other Water Revenue	\$29,110	\$15,680	\$20,500	-46.14%	-23.51%
Interest Income	\$81,071	\$105,656	\$52,200	30.33%	102.41%
Miscellaneous	\$11,011	\$831	\$7,150	-92.45%	-88.38%
Total Revenues YTD	\$3,956,119	\$4,168,652	\$3,989,457	5.37%	4.49%



February 2018 Board Meeting					
January 2018 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$688,171	\$714,016	\$812,390	3.76%	-12.11%
Employee Pensions & Benefits	\$370,394	\$380,701	\$462,761	2.78%	-17.73%
Taxes Other	\$50,987	\$52,860	\$62,369	3.67%	-15.25%
Purchased Power	\$222,798	\$173,110	\$231,180	-22.30%	-25.12%
Chemicals	\$182,997	\$193,933	\$169,975	5.98%	14.10%
Materials & Supplies	\$132,284	\$159,748	\$162,486	20.76%	-1.69%
Contractual Services	\$229,504	\$219,763	\$275,909	-4.24%	-20.35%
Transportation	\$29,179	\$53,489	\$43,021	83.31%	24.33%
Insurance	\$9,123	\$49,547	\$50,451	443.10%	-1.79%
Advertising	\$0	\$0	\$0	0.00%	0.00%
Bad Debt Expense	\$33,226	\$51,117	\$11,290	53.85%	352.76%
Miscellaneous	\$11,376	\$18,114	\$23,265	59.23%	-22.14%
Regulatory Commission	\$10,101	\$10,676	\$10,747	5.69%	-0.66%
Total O&M Expenses Current	\$1,970,140	\$2,077,074	\$2,315,844	5.43%	-10.31%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$688,171	\$714,016	\$812,390	3.76%	-12.11%
Employee Pensions & Benefits	\$370,394	\$380,701	\$462,761	2.78%	-17.73%
Taxes Other	\$50,987	\$52,860	\$62,369	3.67%	-15.25%
Purchased Power	\$222,798	\$173,110	\$231,180	-22.30%	-25.12%
Chemicals	\$182,997	\$193,933	\$169,975	5.98%	14.10%
Materials & Supplies	\$132,284	\$159,748	\$162,486	20.76%	-1.69%
Contractual Services	\$229,504	\$219,763	\$275,909	-4.24%	-20.35%
Transportation	\$29,179	\$53,489	\$43,021	83.31%	24.33%
Insurance	\$9,123	\$49,547	\$50,451	443.10%	-1.79%
Advertising	\$0	\$0	\$0	0.00%	0.00%
Bad Debt Expense	\$33,226	\$51,117	\$11,290	53.85%	352.76%
Miscellaneous	\$11,376	\$18,114	\$23,265	59.23%	-22.14%
Regulatory Commission	\$10,101	\$10,676	\$10,747	5.69%	-0.66%
Total O&M Expenses YTD	\$1,970,140	\$2,077,074	\$2,315,844	5.43%	-10.31%



Balance Sheet
As of December 31, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,778,249	\$18,251,052
Investments	\$667,272	\$922,030
Accounts Receivable		
Customers	\$5,674,784	\$5,214,775
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$227,634	\$174,044
Assessments Receivable	\$131,088	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,428,773	\$1,646,072
Prepaid Expenses	\$621,220	\$631,651
Total Current Assets	\$40,629,020	\$33,070,712
Restricted Assets		
Bond Proceeds Fund	\$21,053,921	\$2,337,354
Debt Service Reserve Account	\$18,562,983	\$18,934,940
Debt Service Account	\$18,524,058	\$17,670,156
Improvement, Repair, & Replacement	\$4,990,152	\$3,378,759
Total Restricted Assets	\$63,131,114	\$42,321,209
Noncurrent Assets		
Miscellaneous Deferred Charges	\$4,310,959	\$4,069,867
Capital Assets:		
Land, System, Buildings, and Equipment	\$468,342,664	\$466,130,935
Construction in Progress	\$31,036,863	\$21,175,054
Total Capital Assets before Accumulated Depreciation	\$499,379,527	\$487,305,989
Less: Accumulated Depreciation	(\$152,318,643)	(\$140,637,523)
Total Capital Assets Net of Accumulated Depreciation	\$347,060,884	\$346,668,466
Total Noncurrent Assets	\$351,371,843	\$350,738,333
Total Assets	\$455,131,977	\$426,130,254
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$3,220,484
Deferred Loss on Refundings	\$4,781,932	\$5,169,358
Total Deferred Outflows of Resources	\$8,002,416	\$8,389,842
Total Assets & Deferred Outflows of Resources	\$463,134,393	\$434,520,096



**Balance Sheet
As of December 31, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$11,409,232
Notes Payable	\$0	\$2,239,062
Accounts Payable	\$918,165	\$858,610
Accrued Payroll & Liabilities	\$998,771	\$972,604
Other Accrued Liabilities	\$262,451	\$256,243
Customer Deposits	\$1,030,740	\$1,017,157
Total Current Liabilities	\$14,531,359	\$16,752,908
Current Liabilities From Restricted Assets		
Accounts Payable	\$1,162,132	\$970,331
Accrued Interest Payable	\$3,277,450	\$2,806,894
Total Current Liabilities From Restricted Assets	\$4,439,582	\$3,777,225
Long Term Debt		
Arbitrage Liability	\$373,195	\$1,174,629
Long Term Portion of Bonded Indebtedness	\$167,039,962	\$176,271,127
Notes Payable	\$38,637,813	\$36,839,439
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$16,504,154
Total Long Term Debt	\$248,705,124	\$230,939,349
Total Liabilities	\$267,676,065	\$251,469,482
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$267,915,109	\$251,708,526
Retained Earnings	\$195,219,284	\$182,811,570
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$463,134,393	\$434,520,096



**Income and Expense Report Summary
For the One Month Ending January 31, 2018**

Current Period	January 2018	January 2017	January Budget	Variance Over (Under) %	
Total Income	\$4,168,652	\$3,956,119	\$3,989,457	4.5%	
Total O&M Expenses	\$2,077,074	\$1,970,140	\$2,315,844	-10.3%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$341,578	\$235,979	(\$76,387)	-547.2%	
Year to Date	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$4,168,652	\$3,956,119	\$3,989,457	4.5%	\$55,149,418
Total O&M Expenses	\$2,077,074	\$1,970,140	\$2,315,844	-10.3%	\$28,241,195
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$19,948,981
Available for Transfer to Operating Capital	\$341,578	\$235,979	(\$76,387)	-547.2%	\$6,959,242



**Income and Expenses Report-Detail
For the One Month Ending January 31, 2018**

	January 2018	January 2017	January Budget	Variance Over (Under)	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,913,185	\$3,728,396	\$3,799,607	3.0%	\$3,913,185	\$3,728,396	\$3,799,607	3.0%
Forfeited Discounts	\$102,399	\$70,045	\$71,000	44.2%	\$102,399	\$70,045	\$71,000	44.2%
Rents from Water Property	\$30,901	\$36,486	\$39,000	-20.8%	\$30,901	\$36,486	\$39,000	-20.8%
Other Water Revenues	\$15,680	\$29,110	\$20,500	-23.5%	\$15,680	\$29,110	\$20,500	-23.5%
Total Operating Income	\$4,062,165	\$3,864,037	\$3,930,107	3.4%	\$4,062,165	\$3,864,037	\$3,930,107	3.4%
Non Operating Income								
Interest Income	\$105,656	\$81,071	\$52,200	102.4%	\$105,656	\$81,071	\$52,200	102.4%
Miscellaneous	\$831	\$11,011	\$7,150	-88.4%	\$831	\$11,011	\$7,150	-88.4%
Total Non Operating Income	\$106,487	\$92,082	\$59,350	79.4%	\$106,487	\$92,082	\$59,350	79.4%
Total Income	\$4,168,652	\$3,956,119	\$3,989,457	4.5%	\$4,168,652	\$3,956,119	\$3,989,457	4.5%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$886,693	\$881,353	\$1,030,665	-14.0%	\$886,693	\$881,353	\$1,030,665	-14.0%
Engineering & Distribution	\$570,656	\$528,293	\$620,099	-8.0%	\$570,656	\$528,293	\$620,099	-8.0%
Customer Service	\$312,622	\$272,556	\$276,672	13.0%	\$312,622	\$272,556	\$276,672	13.0%
Administration	\$307,103	\$287,938	\$388,408	-20.9%	\$307,103	\$287,938	\$388,408	-20.9%
Total O&M Expenses	\$2,077,074	\$1,970,140	\$2,315,844	-10.3%	\$2,077,074	\$1,970,140	\$2,315,844	-10.3%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$1,750,000	\$1,750,000	\$1,750,000	0.0%
Total Expenses	\$3,827,074	\$3,720,140	\$4,065,844	-5.9%	\$3,827,074	\$3,720,140	\$4,065,844	-5.9%
Avail. to Transfer to Oper. Capital	\$341,578	\$235,979	(\$76,387)	0.0%	\$341,578	\$235,979	(\$76,387)	0.0%



**Expense Report By Division Actual to Budget
For the One Month Ending January 31, 2018**

	January Actual	January Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$886,693	\$1,030,665	-14.0%		\$886,693	\$1,030,665	-14.0%	\$12,431,812	
Engineering & Distribution	\$570,656	\$620,099	-8.0%		\$570,656	\$620,099	-8.0%	\$7,755,693	
Customer Service	\$312,622	\$276,672	13.0%		\$312,622	\$276,672	13.0%	\$3,605,529	
Administration	\$307,103	\$388,408	-20.9%		\$307,103	\$388,408	-20.9%	\$4,603,504	
Total O&M	<u>\$2,077,074</u>	<u>\$2,315,844</u>	<u>-10.3%</u>		<u>\$2,077,074</u>	<u>\$2,315,844</u>	<u>-10.3%</u>	<u>\$28,396,538</u>	



**Expense Report By Department Actual to Budget
For the One Month Ending January 31, 2018**

	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$1,794	\$3,615	-50.4%	\$1,794	\$3,615	-50.4%	\$40,000	
Ohio River Pump Station #1	\$23,463	\$50,438	-53.5%	\$23,463	\$50,438	-53.5%	\$626,200	
Ohio River Pump Station #2	\$838	\$8,148	-89.7%	\$838	\$8,148	-89.7%	\$105,100	
Total Source of Supply	\$26,095	\$62,201	-58.0%	\$26,095	\$62,201	-58.0%	\$771,300	
Water Quality								
Ft. Thomas Treatment Plant	\$405,061	\$369,711	9.6%	\$405,061	\$369,711	9.6%	\$4,295,210	
Taylor Mill Treatment plant	\$28,056	\$112,714	-75.1%	\$28,056	\$112,714	-75.1%	\$874,258	
Memorial Pky Treatment Plant	\$75,476	\$112,320	-32.8%	\$75,476	\$112,320	-32.8%	\$1,341,509	
Laboratory	\$95,629	\$99,239	-3.6%	\$95,629	\$99,239	-3.6%	\$1,249,518	
Instrumentation	\$45,466	\$49,924	-8.9%	\$45,466	\$49,924	-8.9%	\$696,148	
Sludge	\$344	\$11,450	-97.0%	\$344	\$11,450	-97.0%	\$350,000	
Total Water Quality	\$650,032	\$755,358	-13.9%	\$650,032	755,358.00	-13.9%	\$8,806,643	
Total Pumping & Storage	\$210,566	\$213,106	-1.2%	\$210,566	\$213,106	-1.2%	\$2,853,869	
Total SOS, WQ, P&S	\$886,693	\$1,030,665	-14.0%	\$886,693	\$1,030,665	-14.0%	\$12,431,812	



**Expense Report By Department Actual to Budget
For the One Month Ending January 31, 2018**

	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$119,029	\$125,289	-5.0%	\$119,029	\$125,289	-5.0%	\$1,924,469	
Distribution	\$451,627	\$494,505	-8.7%	\$451,627	\$494,505	-8.7%	\$5,765,980	
Flushing	\$0	\$305	-100.0%	\$0	\$305	-100.0%	\$65,244	
Total Engineering & Distr.	\$570,656	\$620,099	-8.0%	\$570,656	\$620,099	-8.0%	\$7,755,693	
Customer Service								
Field Service	\$91,953	\$79,536	15.6%	\$91,953	\$79,536	15.6%	\$899,131	
Meter Shop	\$60,723	\$56,877	6.8%	\$60,723	\$56,877	6.8%	\$632,321	
Account Service	\$96,968	\$113,447	-14.5%	\$96,968	\$113,447	-14.5%	\$1,539,772	
Meter Reading	\$6,584	\$6,849	-3.9%	\$6,584	\$6,849	-3.9%	\$80,305	
Other	\$56,394	\$19,963	182.5%	\$56,394	\$19,963	182.5%	\$454,000	
Total Customer Service	\$312,622	\$276,672	13.0%	\$312,622	\$276,672	13.0%	\$3,605,529	



**Expense Report By Department Actual to Budget
For the One Month Ending January 31, 2018**

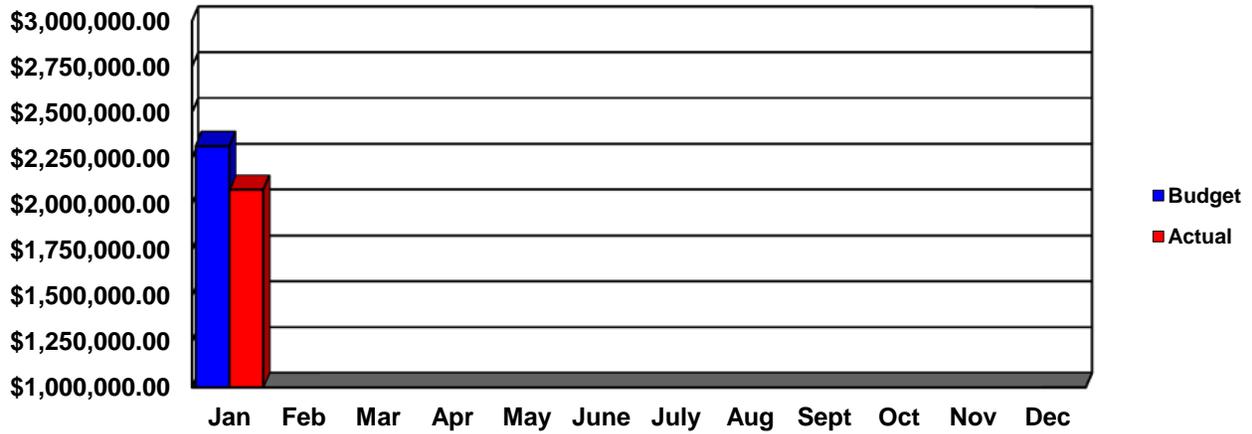
Department	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Administration								
Executive Management	\$39,889	\$52,836	-24.5%	\$39,889	\$52,836	-24.5%	\$524,616	
Board of Commissioners	\$1,369	\$3,796	-63.9%	\$1,369	\$3,796	-63.9%	\$51,278	
Accounting	\$50,107	\$69,297	-27.7%	\$50,107	\$69,297	-27.7%	\$847,086	
H.R.-Information Systems	\$130,658	\$173,291	-24.6%	\$130,658	\$173,291	-24.6%	\$2,251,624	
Other	\$85,080	\$89,188	-4.6%	\$85,080	\$89,188	-4.6%	\$928,900	
Total Administration	\$307,103	\$388,408	-20.9%	\$307,103	\$388,408	-20.9%	\$4,603,504	
Total O&M	\$2,077,074	\$2,315,844	-10.3%	\$2,077,074	\$2,315,844	-10.3%	\$28,396,538	



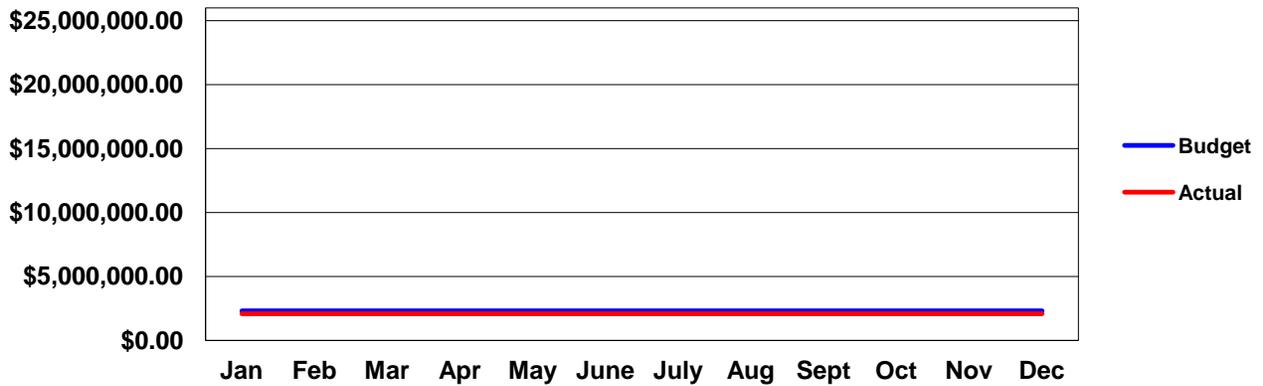
**Expense Report By Account Actual to Budget
For the One Month Ending January 31, 2018**

Account	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$714,016	\$812,390	-12.1%	\$714,016	\$812,390	-12.1%	
Employee Pensions & Benefits	\$380,701	\$462,761	-17.7%	\$380,701	\$462,761	-17.7%	
Taxes Other Than Income Taxes	\$52,860	\$62,369	-15.2%	\$52,860	\$62,369	-15.2%	
Purchased Power	\$173,110	\$231,180	-25.1%	\$173,110	\$231,180	-25.1%	
Chemicals	\$193,933	\$169,975	14.1%	\$193,933	\$169,975	14.1%	
Materials & Supplies	\$159,748	\$162,486	-1.7%	\$159,748	\$162,486	-1.7%	
Contractual Services	\$219,763	\$275,909	-20.3%	\$219,763	\$275,909	-20.3%	
Transportation	\$53,489	\$43,021	24.3%	\$53,489	\$43,021	24.3%	
Insurance	\$49,547	\$50,451	-1.8%	\$49,547	\$50,451	-1.8%	
Advertising	\$0	\$0	0.0%	\$0	\$0	0.0%	
Bad Debt Expense	\$51,117	\$11,290	352.8%	\$51,117	\$11,290	352.8%	
Miscellaneous	\$18,114	\$23,265	-22.1%	\$18,114	\$23,265	-22.1%	
Regulatory Commission Assessment	\$10,676	\$10,747	-0.7%	\$10,676	\$10,747	-0.7%	
Total O&M Expenses	<u>\$2,077,074</u>	<u>\$2,315,844</u>	<u>-10.3%</u>	<u>\$2,077,074</u>	<u>\$2,315,844</u>	<u>-10.3%</u>	

NKWD O&M Monthly Comparison 2018 Budget to Actual



NKWD O&M YTD Trending 2018 - Budget To Actual

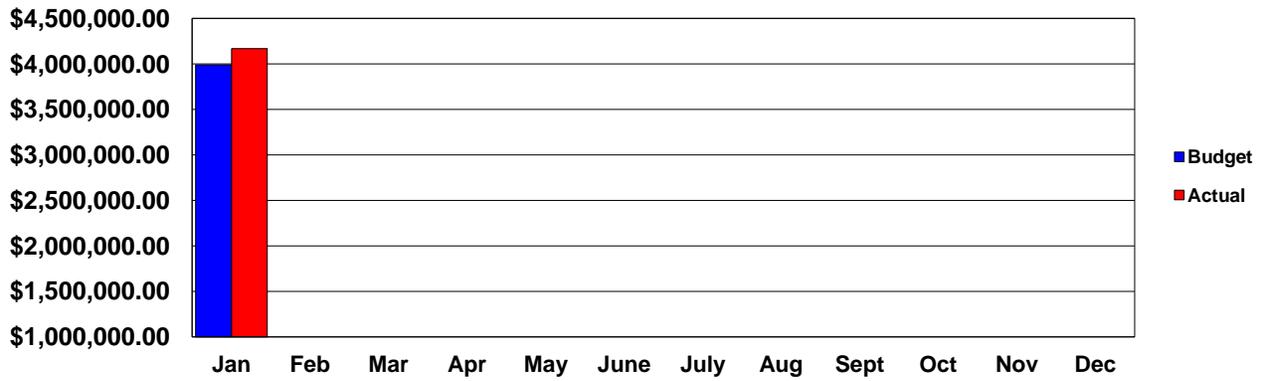




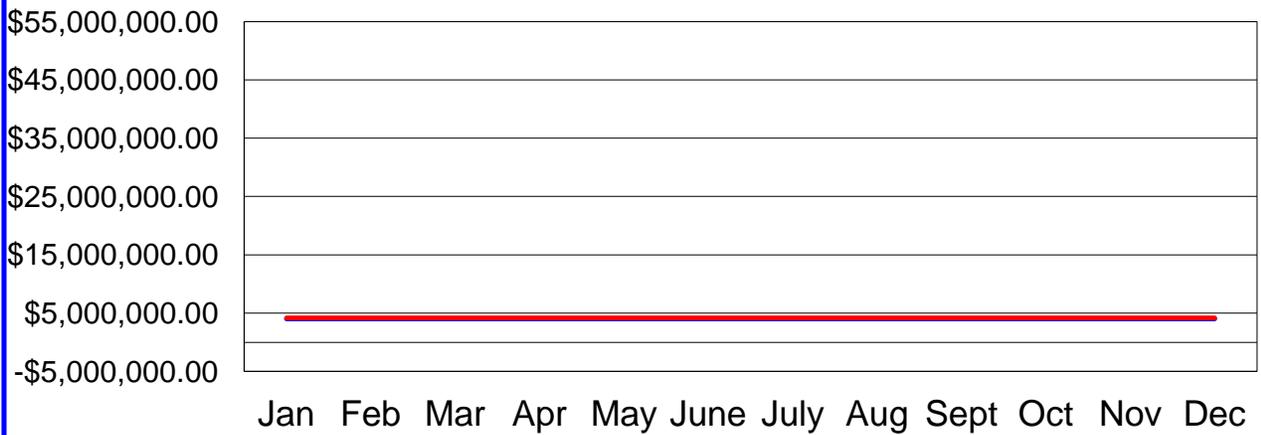
**Income Report Actual to Projected
For the One Month Ending January 31, 2018**

Description	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,913,185	\$3,799,607	3.0%	\$3,913,185	\$3,799,607	3.0%	
Forfeited Discounts	\$102,399	\$71,000	44.2%	\$102,399	\$71,000	44.2%	
Rents from Water Property	\$30,901	\$39,000	-20.8%	\$30,901	\$39,000	-20.8%	
Other Water Revenues	\$15,680	\$20,500	-23.5%	\$15,680	\$20,500	-23.5%	
Total Operating Revenues	\$4,062,165	\$3,930,107	3.4%	\$4,062,165	\$3,930,107	3.4%	
Non Operating Income							
Interest Income	\$105,656	\$52,200	102.4%	\$105,656	\$52,200	102.4%	
Miscellaneous	\$831	\$7,150	-88.4%	\$831	\$7,150	-88.4%	
Total Non Operating Income	\$106,487	\$59,350	79.4%	\$106,487	\$59,350	79.4%	
Total Income	<u>\$4,168,652</u>	<u>\$3,989,457</u>	<u>4.5%</u>	<u>\$4,168,652</u>	<u>\$3,989,457</u>	<u>4.5%</u>	

NKWD
Revenue by Month 2018 - Budget to Actual



NKWD
Revenue Trending 2018 - Budget To Actual





**Expense Report By Division Actual to Actual
For the One Month Ending January 31, 2018**

Division	January 2018	January 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$886,693	\$881,353	0.6%	\$886,693	\$881,353	0.6%	
Engineering & Distribution	\$570,656	\$528,293	8.0%	\$570,656	\$528,293	8.0%	
Customer Service	\$312,622	\$272,556	14.7%	\$312,622	\$272,556	14.7%	
Administration	\$307,103	\$287,938	6.7%	\$307,103	\$287,938	6.7%	
Total O&M	<u>\$2,077,074</u>	<u>\$1,970,140</u>	<u>5.4%</u>	<u>\$2,077,074</u>	<u>\$1,970,140</u>	<u>5.4%</u>	

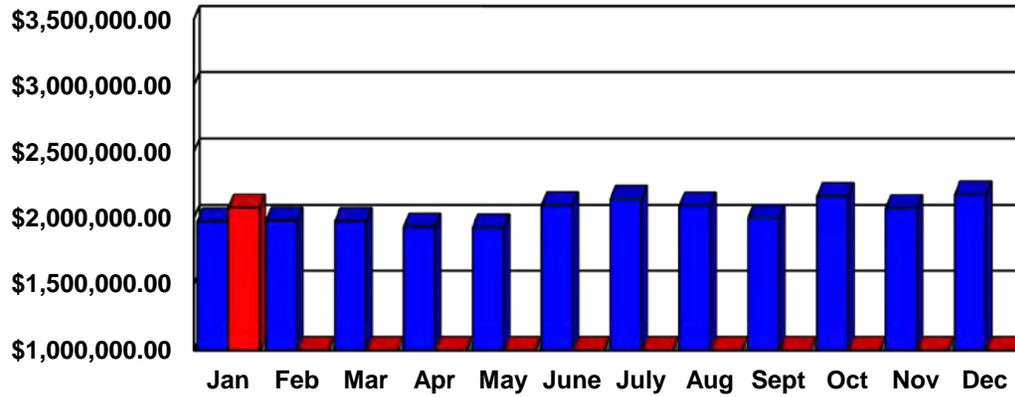


**Expense Report By Account Actual to Actual
For the One Month Ending January 31, 2018**

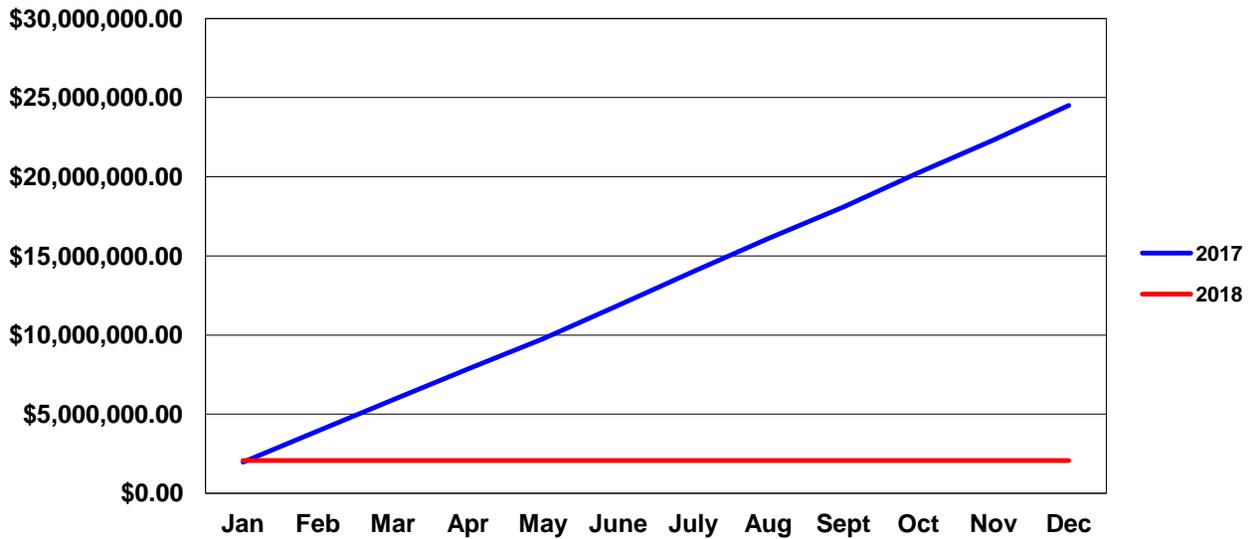
Account	January 2018	January 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$714,016	\$688,171	3.8%	\$714,016	\$688,171	3.8%	
Employee Pensions & Benefits	\$380,701	\$370,394	2.8%	\$380,701	\$370,394	2.8%	
Taxes Other Than Income Taxes	\$52,860	\$50,987	3.7%	\$52,860	\$50,987	3.7%	
Purchased Power	\$173,110	\$222,798	-22.3%	\$173,110	\$222,798	-22.3%	
Chemicals	\$193,933	\$182,997	6.0%	\$193,933	\$182,997	6.0%	
Materials & Supplies	\$159,748	\$132,284	20.8%	\$159,748	\$132,284	20.8%	
Contractual Services	\$219,763	\$229,504	-4.2%	\$219,763	\$229,504	-4.2%	
Transportation	\$53,489	\$29,179	83.3%	\$53,489	\$29,179	83.3%	
Insurance	\$49,547	\$9,123	443.1%	\$49,547	\$9,123	443.1%	
Advertising	\$0	\$0	0.0%	\$0	\$0	0.0%	
Bad Debt Expense	\$51,117	\$33,226	53.8%	\$51,117	\$33,226	53.8%	
Miscellaneous	\$18,114	\$11,376	59.2%	\$18,114	\$11,376	59.2%	
Regulatory Commission Assessment	\$10,676	\$10,101	5.7%	\$10,676	\$10,101	5.7%	
Total O&M Expenses	<u>\$2,077,074</u>	<u>\$1,970,140</u>	<u>5.4%</u>	<u>\$2,077,074</u>	<u>\$1,970,140</u>	<u>5.4%</u>	

NKWD O&M Monthly Comparison 2018 Actual to Actual

■ Actual 2017
■ Actual 2018



NKWD O&M YTD Trending 2018 - Actual to Actual

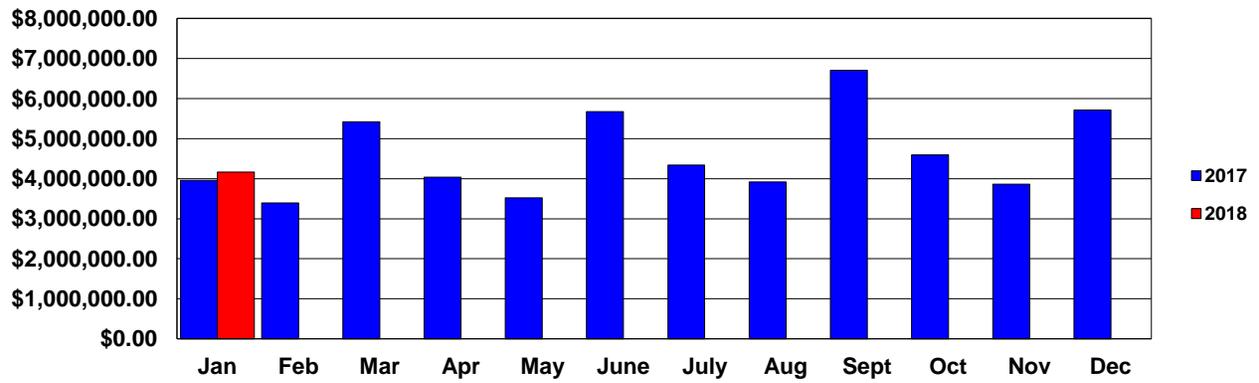




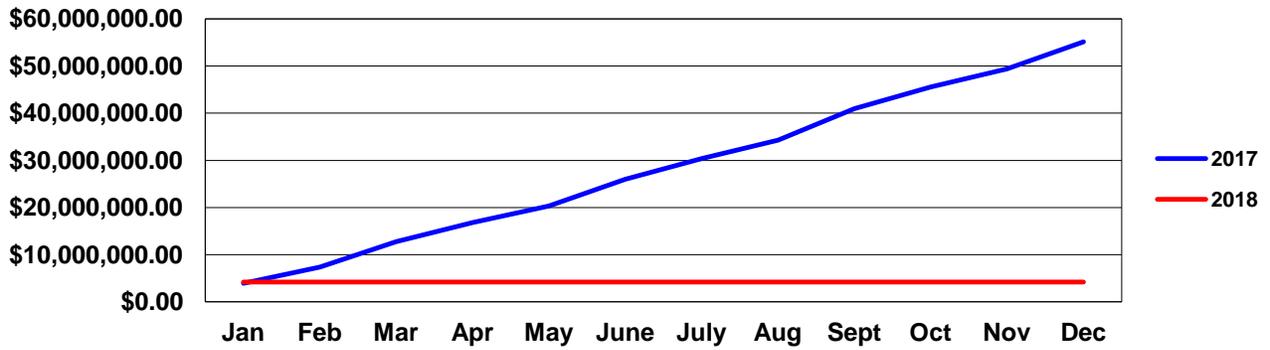
**Income Report Actual to Actual
For the One Month Ending January 31, 2018**

Description	January 2018	January 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Water Sales	\$3,913,185	\$3,728,396	5.0%	\$3,913,185	\$3,728,396	5.0%	
Forfeited Discounts	\$102,399	\$70,045	46.2%	\$102,399	\$70,045	46.2%	
Rents from Water Property	\$30,901	\$36,486	-15.3%	\$30,901	\$36,486	-15.3%	
Other Water Revenues	\$15,680	\$29,110	-46.1%	\$15,680	\$29,110	-46.1%	
Total Operating Revenues	\$4,062,165	\$3,864,037	5.1%	\$4,062,165	\$3,864,037	5.1%	
Non Operating Income							
Interest Income	\$105,656	\$81,071	30.3%	\$105,656	\$81,071	30.3%	
Miscellaneous	\$831	\$11,011	-92.5%	\$831	\$11,011	-92.5%	
Total Non Operating Income	\$106,487	\$92,082	15.6%	\$106,487	\$92,082	15.6%	
Total Income	<u>\$4,168,652</u>	<u>\$3,956,119</u>	<u>5.4%</u>	<u>\$4,168,652</u>	<u>\$3,956,119</u>	<u>5.4%</u>	

NKWD
Revenue by Month 2018 - Actual to Actual



NKWD
Revenue Trending 2018 - Actual to Actual

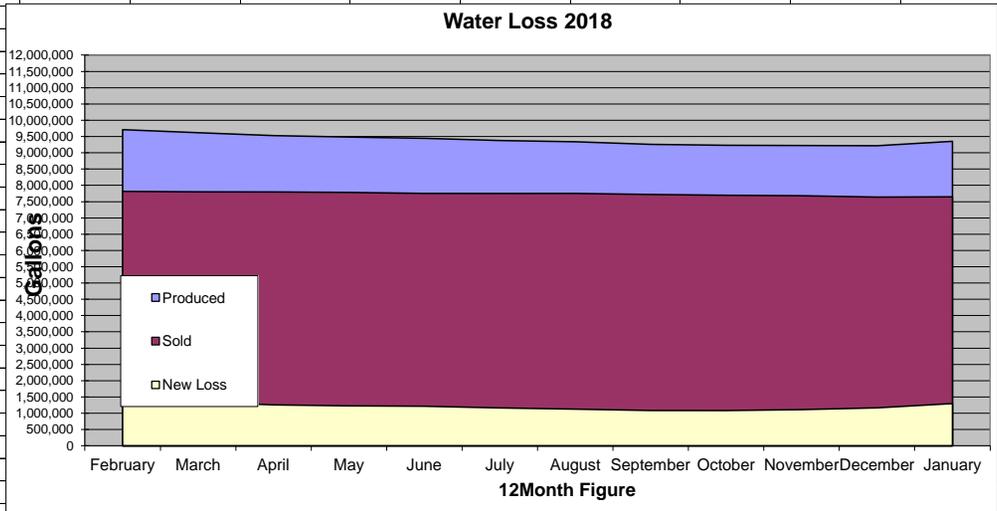


2018	20 Ton Drag (replace DT-6)	341-0001-000	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	18-114
2018	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	18-115
2018	Quickie Saws (quantity 4)	345-0001-000	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	18-116
2018	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-117
2018	Tapping Machine (quantity 1)	345-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	18-118
2018	Pipe Saw (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-119
2018	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	18-120
2018	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	18-121
2018	Hydro Pump (quantity 1)	343-0001-000	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	18-122
2018	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	18-123
2018	Line Locator (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$3,632.74	\$0.00	\$3,632.74	\$367.26	18-124
2018	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	18-125
Distribution Total			\$865,200.00	\$865,200.00	\$3,632.74	\$0.00	\$3,632.74	\$861,567.26	
ENGINEERING									
Mainline Improvement									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-126
2018	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	18-127
2018	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-128
Mainline Improvement Sub-Total			\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	
KDOT Engineering Work									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$11,900.00	\$0.00	\$41,100.00	\$41,100.00	\$11,900.00	12-120a/15-151
2018	Engineering Service for KDOT Projects (Upcoming)	184-0252-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	18-129
KDOT Engineering Work Sub-Total			\$68,000.00	\$26,900.00	\$0.00	\$41,100.00	\$41,100.00	\$26,900.00	
Water Main Replacement Program									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Carryover	- Sub District M (CDBG/KCFC) (RD portion)	184-0750-000	\$3,399,336.00	\$320,205.39	\$718.25	\$3,078,412.36	\$3,079,130.61	\$320,205.39	987
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$248,058.12	\$0.00	\$11,941.88	\$11,941.88	\$248,058.12	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$235,207.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$205,258.11	\$0.00	\$151,156.89	\$151,156.89	\$205,258.11	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$172,731.00	\$0.00	\$1,327,269.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$917,960.33	\$613,368.40	\$0.00	\$304,591.93	\$304,591.93	\$613,368.40	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,488,039.76	\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Carryover	Altavia Ave -Park Hills	184-0831-000	\$185,000.00	\$24,202.24		\$160,797.76	\$160,797.76	\$24,202.24	1047
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$964,869.59	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
2018	Newport KY 9 - Middle Section	184-0613-000	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	18-130
Water Main Replacement Sub-Total			\$12,606,751.09	\$7,166,743.51	\$718.25	\$5,439,289.33	\$5,440,007.58	\$7,166,743.51	
Capital Purchases									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	18-131
2018	Vehicle Sedan (replace 204)	341-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-132
2018	Capitalized Labor	Various	\$354,063.00	\$354,063.00	\$0.00	\$0.00	\$0.00	\$354,063.00	N/A
Capital Purchase Sub-Total			\$384,063.00	\$384,063.00	\$0.00	\$0.00	\$0.00	\$384,063.00	
Engineering Total			\$13,158,814.09	\$7,677,706.51	\$718.25	\$5,480,389.33	\$5,481,107.58	\$7,677,706.51	
WATER QUALITY & PRODUCTION									
OPERATIONS									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	FTTP GAC Regeneration/Replacement	162-0008-000	\$1,032,551.00	\$1,032,551.00	\$0.00	\$0.00	\$0.00	\$1,032,551.00	N/A
2018	MPTP GAC Regeneration/Replacement	162-0008-000	\$272,015.00	\$272,015.00	\$0.00	\$0.00	\$0.00	\$272,015.00	N/A
2018	Small Pickup 4x4 Replace 466	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-133
2018	Benchtop Turbidimeters (quantity 3)	320-0001-000	\$12,750.00	\$12,750.00	\$3,839.72	\$0.00	\$3,839.72	\$8,910.28	18-134
2018	Manganese Benchtop Analyzer	320-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-135
2018	Benchtop Charge Analyzer	320-0001-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	18-136
2018	FTTP Sludge Removal	162-0006-000	\$2,400,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$2,400,000.00	18-137
Operations Sub-total			\$3,757,316.00	\$2,557,316.00	\$11,839.72	\$0.00	\$11,839.72	\$3,745,476.28	
LABORATORY									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2018	Atomic Adsorption Spectrophotometer	344-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-138
2018	Ion Chromatograph System	344-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	18-139
2018	GC/MS Online Analyzer	344-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-140
2018	Automatic pipeter for toxin testing	344-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	18-141
Laboratory Sub-Total			\$471,000.00	\$471,000.00	\$0.00	\$0.00	\$0.00	\$471,000.00	
MAINTENANCE									
			Total Project	2018				Balance	Line #
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	ORPS1 motor starter replacement (add \$20,000 from 2017)	184.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	16-158
Carryover	Rossford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	FTTP Residuals Transfer pump and motor	311-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
Carryover	MPTP Finished Water Flowmeters (2)	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	17-165
Carryover	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000	\$250,000.00	\$75,562.95	\$0.00	\$174,437.05	\$174,437.05	\$75,562.95	1062

Carryover	Replace Lumley Tank	184-0487-000	\$287,413.20	\$13,007.19	\$0.00	\$274,406.01	\$274,406.01	\$13,007.19	1035
Carryover	Replace Lumley Tank (SRF 2015 Portion)	184-0487-000	\$1,712,586.80	\$163,001.40	\$0.00	\$1,549,585.40	\$1,549,585.40	\$163,001.40	1035
2018	Bellevue Tank Painting	162-0003-000	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	18-142
2018	Devon Tank Painting	162-0003-000	\$800,000.00	\$800,000.00	\$0.00	\$0.00	\$0.00	\$800,000.00	18-143
2018	US27 Pump Station VFD	304-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-144
2018	MPTP Actiflo gearbox/motor	304-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-145
2018	MPTP Actiflo hydrocyclone parts	304-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-146
2018	ORPS1 #4 pump control valve, convert to electric	311-0003-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-147
2018	Independence Tank Powered Exhaust Vent	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-148
2018	Vehicle Replacement - (450 to flushing) 4x4 utility truck	341-0001-000	\$39,000.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$39,000.00	18-149
2018	Vehicle Replacement - 490 4x4 utility truck	341-0001-000	\$39,000.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$39,000.00	18-150
2018	Vehicle Replacement - 427 4x4 S10	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-151
2018	Dudley 1040 Pump Station - replace 1 pump and motor	311-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-152
2018	Bromley #2 pump and motor	311-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-153
2018	Vibration meter for pumps/motors	311-0002-000	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	18-154
2018	Upgrade burglar alarms at various distribution sites	304-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-155
2018	SCADA Computer/Server Replacements/Firewall	320-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-156
2018	Security upgrades to TMTP	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-157
2018	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0002-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	18-158
2018	Valves, actuators, regulators for pump stations/tanks	311-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-159
2018	Misc Electrical, HVAC, Plumbing, Equipment Replacement	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	18-160
	Maintenance Sub-Total		\$4,532,000.00	\$2,533,571.54	\$0.00	\$1,998,428.46	\$1,998,428.46	\$2,533,571.54	
	Water Quality & Production Department Total		\$8,760,316.00	\$5,561,887.54	\$11,839.72	\$1,998,428.46	\$2,010,268.18	\$6,750,047.82	
	TOTAL of Departments		\$24,223,830.09	\$15,544,294.05	\$25,401.71	\$7,478,817.79	\$7,504,219.50	\$16,719,610.59	

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017
	February	March	April	May	June	July	August	September	October	November	December	January
Produced 000's	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787
Purchased 000's												
	9,613,317	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787
Sold 000's	8,220,872	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311
	1,392,445	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476
% of Non-Revenue Loss	14.5%	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%	20.0%	20.1%
% of Water Sold	85.5%	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%	80.0%	79.9%
Accounted for Loss 000's	443,641.2	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5
Adjusted Loss 000's	948,803.6	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5
	9.87%	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%	15.10%	15.17%
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018
	February	March	April	May	June	July	August	September	October	November	December	January
Produced 000's	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386
Purchased 000's												
	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386
Sold 000's	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032	7,647,687
	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594	1,704,699
% of Non-Revenue Loss	19.5%	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%	18.2%
% of Water Sold	80.5%	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%	81.8%
Accounted for Loss 000's	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9	407,364.5
Adjusted Loss 000's	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0	1,297,334.4
% of Water Loss	14.62%	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%	13.87%





March 2018 Board Meeting February 2018 Results					
Financial Statement Snapshot					
Current Period Totals				% Difference	% Difference
Section 1	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$3,391,500	\$3,681,012	\$3,466,666	8.54%	6.18%
Total O&M	\$1,977,982	\$1,990,863	\$2,240,263	0.65%	-11.13%
YTD Period Totals					
Section 2	2017	2018	2018 Budget	% Difference	% Difference
Total Revenues	\$7,347,619	\$7,849,664	\$7,456,124	6.83%	5.28%
Total O&M	\$3,948,121	\$4,033,430	\$4,556,106	2.16%	-11.47%
Detail					
Detailed Revenues Current			Current Period		
Section 3	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,226,569	\$3,435,977	\$3,290,696	6.49%	4.41%
Forfeited Discounts	\$59,805	\$52,703	\$58,000	-11.88%	-9.13%
Rents Water Property	\$30,345	\$25,515	\$40,000	-15.92%	-36.21%
Other Water Revenue	\$17,970	\$25,400	\$20,720	41.35%	22.59%
Interest Income	\$52,636	\$85,762	\$43,100	62.93%	98.98%
Miscellaneous	\$4,175	\$55,655	\$14,150	1233.05%	293.32%
Total Revenues Current	\$3,391,500	\$3,681,012	\$3,466,666	8.54%	6.18%
YTD					
Detailed Revenues YTD			YTD		
Section 4	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$6,954,965	\$7,349,162	\$7,090,304	5.67%	3.65%
Forfeited Discounts	\$129,850	\$155,102	\$129,000	19.45%	20.23%
Rents Water Property	\$66,831	\$56,416	\$79,000	-15.58%	-28.59%
Other Water Revenue	\$47,080	\$41,080	\$41,220	-12.74%	-0.34%
Interest Income	\$133,707	\$191,418	\$95,300	43.16%	100.86%
Miscellaneous	\$15,186	\$56,486	\$21,300	271.96%	165.19%
Total Revenues YTD	\$7,347,619	\$7,849,664	\$7,456,124	6.83%	5.28%



March 2018 Board Meeting

February 2018 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$583,597	\$591,238	\$691,190	1.31%	-14.46%
Employee Pensions & Benefits	\$373,854	\$371,597	\$455,255	-0.60%	-18.38%
Taxes Other	\$43,016	\$43,496	\$54,972	1.12%	-20.88%
Purchased Power	\$199,427	\$216,589	\$264,236	8.61%	-18.03%
Chemicals	\$178,784	\$128,845	\$170,430	-27.93%	-24.40%
Materials & Supplies	\$165,163	\$201,780	\$147,061	22.17%	37.21%
Contractual Services	\$271,931	\$285,188	\$265,591	4.88%	7.38%
Transportation	\$32,914	\$46,154	\$48,876	40.23%	-5.57%
Insurance	\$82,759	\$49,547	\$50,733	-40.13%	-2.34%
Advertising	\$507	\$2,910	\$0	473.96%	-100.00%
Bad Debt Expense	\$13,650	\$17,452	\$42,218	27.85%	-58.66%
Miscellaneous	\$22,279	\$25,391	\$38,896	13.97%	-34.72%
Regulatory Commission	\$10,101	\$10,676	\$10,805	5.69%	-1.19%
Total O&M Expenses Current	\$1,977,982	\$1,990,863	\$2,240,263	0.65%	-11.13%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$1,271,767	\$1,305,254	\$1,503,580	2.63%	-13.19%
Employee Pensions & Benefits	\$744,248	\$752,298	\$918,016	1.08%	-18.05%
Taxes Other	\$94,002	\$96,356	\$117,341	2.50%	-17.88%
Purchased Power	\$422,225	\$389,699	\$495,416	-7.70%	-21.34%
Chemicals	\$361,781	\$322,778	\$340,405	-10.78%	-5.18%
Materials & Supplies	\$297,447	\$361,529	\$309,547	21.54%	16.79%
Contractual Services	\$501,434	\$504,951	\$541,500	0.70%	-6.75%
Transportation	\$62,093	\$99,643	\$91,896	60.47%	8.43%
Insurance	\$91,882	\$99,095	\$101,185	7.85%	-2.07%
Advertising	\$507	\$2,910	\$0	473.96%	-100.00%
Bad Debt Expense	\$46,876	\$33,569	\$53,508	-28.39%	-37.26%
Miscellaneous	\$33,656	\$43,997	\$62,159	30.73%	-29.22%
Regulatory Commission	\$20,203	\$21,351	\$21,553	5.68%	-0.94%
Total O&M Expenses YTD	\$3,948,121	\$4,033,430	\$4,556,106	2.16%	-11.47%



**March 2018 Board Meeting
February 2018 Results**

Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$10,105,000	\$3,673,838	\$13,778,838
May 1 Payment	\$46,000	\$44,675	\$90,675
June 1 Payment (Includes TM)	\$1,099,947	\$306,187	\$1,406,134
August 1 Payment	\$0	\$3,458,317	\$3,458,317
November 1 Payment	\$0	\$41,025	\$41,025
December 1 Payment	<u>\$1,362,509</u>	<u>\$344,037</u>	<u>\$1,706,546</u>
Gross Debt Service			\$20,481,535
Less; Collection from Sub-Districts		(\$555,388)	(\$555,388)
Total Debt Service for 2017	<u>\$12,613,456</u>	<u>\$7,312,691</u>	<u>\$19,926,147</u>

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

	YTD 2018	2018 Annual Budget
Total Income	\$7,849,664	\$55,120,527
Total O&M	\$4,033,430	\$28,396,537
Transfer to Debt Service	\$3,500,000	\$19,872,380
Available for Operating Capital	\$316,234	\$6,851,610

Debt Service Coverage Section 10

	Projected YTD 2018	2018 Annual Budget
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Coverage Ratio Estimated	1.31	1.35
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Balance Sheet
As of December 31, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,778,249	\$18,251,052
Investments	\$667,272	\$922,030
Accounts Receivable		
Customers	\$5,674,784	\$5,214,775
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$227,634	\$174,044
Assessments Receivable	\$131,088	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,428,773	\$1,646,072
Prepaid Expenses	\$621,220	\$631,651
Total Current Assets	\$40,629,020	\$33,070,712
Restricted Assets		
Bond Proceeds Fund	\$21,053,921	\$2,337,354
Debt Service Reserve Account	\$18,562,983	\$18,934,940
Debt Service Account	\$18,524,058	\$17,670,156
Improvement, Repair, & Replacement	\$4,990,152	\$3,378,759
Total Restricted Assets	\$63,131,114	\$42,321,209
Noncurrent Assets		
Miscellaneous Deferred Charges	\$4,310,959	\$4,069,867
Capital Assets:		
Land, System, Buildings, and Equipment	\$468,342,664	\$466,130,935
Construction in Progress	\$31,036,863	\$21,175,054
Total Capital Assets before Accumulated Depreciation	\$499,379,527	\$487,305,989
Less: Accumulated Depreciation	(\$152,318,643)	(\$140,637,523)
Total Capital Assets Net of Accumulated Depreciation	\$347,060,884	\$346,668,466
Total Noncurrent Assets	\$351,371,843	\$350,738,333
Total Assets	\$455,131,977	\$426,130,254
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$3,220,484
Deferred Loss on Refundings	\$4,781,932	\$5,169,358
Total Deferred Outflows of Resources	\$8,002,416	\$8,389,842
Total Assets & Deferred Outflows of Resources	\$463,134,393	\$434,520,096



Balance Sheet
As of December 31, 2017

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$11,409,232
Notes Payable	\$0	\$2,239,062
Accounts Payable	\$918,165	\$858,610
Accrued Payroll & Liabilities	\$998,771	\$972,604
Other Accrued Liabilities	\$262,451	\$256,243
Customer Deposits	\$1,030,740	\$1,017,157
Total Current Liabilities	\$14,531,359	\$16,752,908
Current Liabilities From Restricted Assets		
Accounts Payable	\$1,162,132	\$970,331
Accrued Interest Payable	\$3,277,450	\$2,806,894
Total Current Liabilities From Restricted Assets	\$4,439,582	\$3,777,225
Long Term Debt		
Arbitrage Liability	\$373,195	\$1,174,629
Long Term Portion of Bonded Indebtedness	\$167,039,962	\$176,271,127
Notes Payable	\$38,637,813	\$36,839,439
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$16,504,154
Total Long Term Debt	\$248,705,124	\$230,939,349
Total Liabilities	\$267,676,065	\$251,469,482
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$267,915,109	\$251,708,526
Retained Earnings	\$195,219,284	\$182,811,570
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$463,134,393	\$434,520,096



**Income and Expense Report Summary
For the Two Months Ending February 28, 2018**

Current Period	February 2018	February 2017	February Budget	Variance Over (Under) %	
Total Income	\$3,681,012	\$3,391,500	\$3,466,666	6.2%	
Total O&M Expenses	\$1,990,863	\$1,977,982	\$2,240,263	-11.1%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	(\$59,851)	(\$336,482)	(\$523,597)	-88.6%	
Year to Date	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$7,849,664	\$7,347,619	\$7,456,124	5.3%	\$55,120,527
Total O&M Expenses	\$4,033,430	\$3,948,121	\$4,556,106	-11.5%	\$28,396,537
Transfer to Debt Service	\$3,500,000	\$3,500,000	\$3,500,000	0.0%	\$19,872,380
Available for Transfer to Operating Capital	\$316,234	(\$100,502)	(\$599,982)	-152.7%	\$6,851,610



Income and Expenses Report-Detail
For the Two Months Ending February 28, 2018

	February 2018	February 2017	February Budget	Variance Over (Under)	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,435,977	\$3,226,569	\$3,290,696	4.4%	\$7,349,162	\$6,954,965	\$7,090,304	3.7%
Forfeited Discounts	\$52,703	\$59,805	\$58,000	-9.1%	\$155,102	\$129,850	\$129,000	20.2%
Rents from Water Property	\$25,515	\$30,345	\$40,000	-36.2%	\$56,416	\$66,831	\$79,000	-28.6%
Other Water Revenues	\$25,400	\$17,970	\$20,720	22.6%	\$41,080	\$47,080	\$41,220	-0.3%
Total Operating Income	\$3,539,595	\$3,334,689	\$3,409,416	3.8%	\$7,601,760	\$7,198,726	\$7,339,524	3.6%
Non Operating Income								
Interest Income	\$85,762	\$52,636	\$43,100	99.0%	\$191,418	\$133,707	\$95,300	100.9%
Miscellaneous	\$55,655	\$4,175	\$14,150	293.3%	\$56,486	\$15,186	\$21,300	165.2%
Total Non Operating Income	\$141,417	\$56,811	\$57,250	147.0%	\$247,904	\$148,893	\$116,600	112.6%
Total Income	\$3,681,012	\$3,391,500	\$3,466,666	6.2%	\$7,849,664	\$7,347,619	\$7,456,124	5.3%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$827,831	\$863,715	\$981,990	-15.7%	\$1,714,525	\$1,745,068	\$2,012,655	-14.8%
Engineering & Distribution	\$546,030	\$503,870	\$567,579	-3.8%	\$1,116,686	\$1,032,162	\$1,187,679	-6.0%
Customer Service	\$275,392	\$249,118	\$327,985	-16.0%	\$553,013	\$521,674	\$604,655	-8.5%
Administration	\$341,610	\$361,279	\$362,709	-5.8%	\$649,206	\$649,217	\$751,117	-13.6%
Total O&M Expenses	\$1,990,863	\$1,977,982	\$2,240,263	-11.1%	\$4,033,430	\$3,948,121	\$4,556,106	-11.5%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$3,500,000	\$3,500,000	\$3,500,000	0.0%
Total Expenses	\$3,740,863	\$3,727,982	\$3,990,263	-6.3%	\$7,533,430	\$7,448,121	\$8,056,106	-6.5%
Avail. to Transfer to Oper. Capital	(\$59,851)	(\$336,482)	(\$523,597)	0.0%	\$316,234	(\$100,502)	(\$599,982)	0.0%



**Expense Report By Division Actual to Budget
For the Two Months Ending February 28, 2018**

	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$827,831	\$981,990	-15.7%	\$1,714,525	\$2,012,655	-14.8%	\$12,431,812	
Engineering & Distribution	\$546,030	\$567,579	-3.8%	\$1,116,686	\$1,187,679	-6.0%	\$7,755,693	
Customer Service	\$275,392	\$327,985	-16.0%	\$553,013	\$604,655	-8.5%	\$3,605,529	
Administration	\$341,610	\$362,709	-5.8%	\$649,206	\$751,117	-13.6%	\$4,603,504	
Total O&M	<u>\$1,990,863</u>	<u>\$2,240,263</u>	<u>-11.1%</u>	<u>\$4,033,430</u>	<u>\$4,556,106</u>	<u>-11.5%</u>	<u>\$28,396,538</u>	



**Expense Report By Department Actual to Budget
For the Two Months Ending February 28, 2018**

	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$1,716	\$4,514	-62.0%	\$3,510	\$8,128	-56.8%	\$40,000	
Ohio River Pump Station #1	\$56,904	\$47,570	19.6%	\$80,367	\$98,008	-18.0%	\$626,200	
Ohio River Pump Station #2	\$5,423	\$8,669	-37.4%	\$6,260	\$16,817	-62.8%	\$105,100	
Total Source of Supply	\$64,043	\$60,753	5.4%	\$90,137	\$122,953	-26.7%	\$771,300	
Water Quality								
Ft. Thomas Treatment Plant	\$313,667	\$339,511	-7.6%	\$718,728	\$709,222	1.3%	\$4,295,210	
Taylor Mill Treatment plant	\$26,779	\$70,627	-62.1%	\$54,835	\$183,341	-70.1%	\$874,258	
Memorial Pky Treatment Plant	\$86,707	\$123,973	-30.1%	\$162,184	\$236,293	-31.4%	\$1,341,509	
Laboratory	\$94,126	\$91,355	3.0%	\$189,755	\$190,594	-0.4%	\$1,249,518	
Instrumentation	\$41,604	\$52,801	-21.2%	\$87,070	\$102,725	-15.2%	\$696,148	
Sludge	\$5,313	\$13,670	-61.1%	\$5,658	\$25,120	-77.5%	\$350,000	
Total Water Quality	\$568,196	\$691,937	-17.9%	\$1,218,230	1,447,295.00	-15.8%	\$8,806,643	
Total Pumping & Storage	\$195,592	\$229,300	-14.7%	\$406,158	\$442,407	-8.2%	\$2,853,869	
Total SOS, WQ, P&S	\$827,831	\$981,990	-15.7%	\$1,714,525	\$2,012,655	-14.8%	\$12,431,812	



**Expense Report By Department Actual to Budget
For the Two Months Ending February 28, 2018**

	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$117,208	\$146,110	-19.8%	\$236,237	\$271,400	-13.0%	\$1,924,469	
Distribution	\$428,822	\$421,425	1.8%	\$880,449	\$915,930	-3.9%	\$5,765,980	
Flushing	\$0	\$44	-100.0%	\$0	\$349	-100.0%	\$65,244	
Total Engineering & Distr.	\$546,030	\$567,579	-3.8%	\$1,116,686	\$1,187,679	-6.0%	\$7,755,693	
Customer Service								
Field Service	\$71,153	\$84,099	-15.4%	\$163,106	\$163,634	-0.3%	\$899,131	
Meter Shop	\$49,583	\$52,673	-5.9%	\$110,305	\$109,550	0.7%	\$632,321	
Account Service	\$125,870	\$131,864	-4.5%	\$222,838	\$245,311	-9.2%	\$1,539,772	
Meter Reading	\$6,045	\$6,603	-8.5%	\$12,629	\$13,452	-6.1%	\$80,305	
Other	\$22,741	\$52,746	-56.9%	\$44,135	\$72,708	-39.3%	\$454,000	
Total Customer Service	\$275,392	\$327,985	-16.0%	\$553,013	\$604,655	-8.5%	\$3,605,529	



**Expense Report By Department Actual to Budget
For the Two Months Ending February 28, 2018**

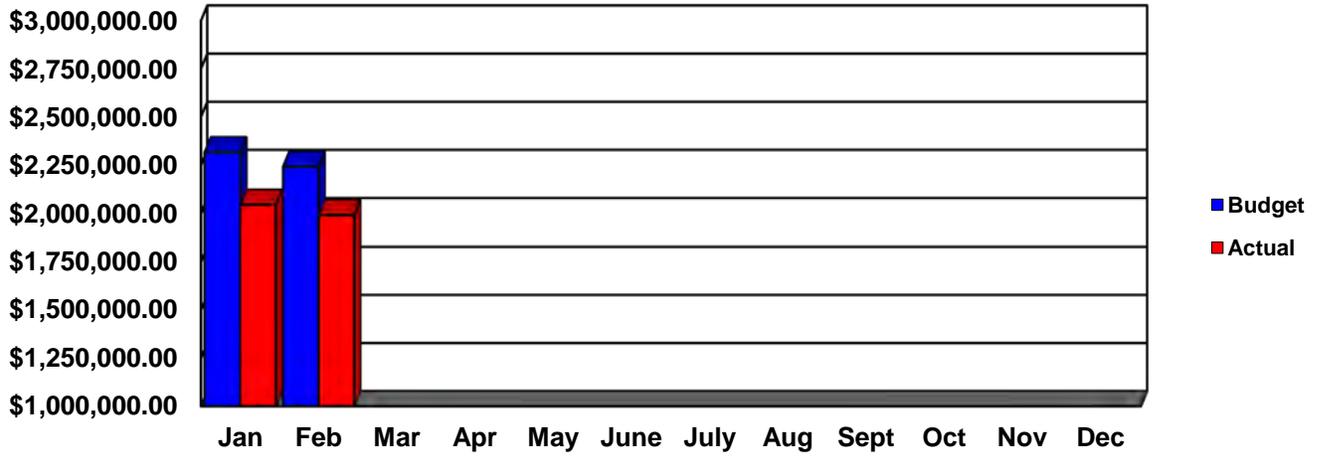
Department	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Administration								
Executive Management	\$40,018	\$43,770	-8.6%	\$79,907	\$96,606	-17.3%	\$524,616	
Board of Commissioners	\$3,846	\$4,888	-21.3%	\$5,215	\$8,684	-39.9%	\$51,278	
Accounting	\$49,324	\$83,655	-41.0%	\$99,431	\$152,952	-35.0%	\$847,086	
H.R.-Information Systems	\$145,406	\$147,243	-1.2%	\$276,065	\$320,534	-13.9%	\$2,251,624	
Other	\$103,016	\$83,153	23.9%	\$188,588	\$172,341	9.4%	\$928,900	
Total Administration	\$341,610	\$362,709	-5.8%	\$649,206	\$751,117	-13.6%	\$4,603,504	
Total O&M	\$1,990,863	\$2,240,263	-11.1%	\$4,033,430	\$4,556,106	-11.5%	\$28,396,538	



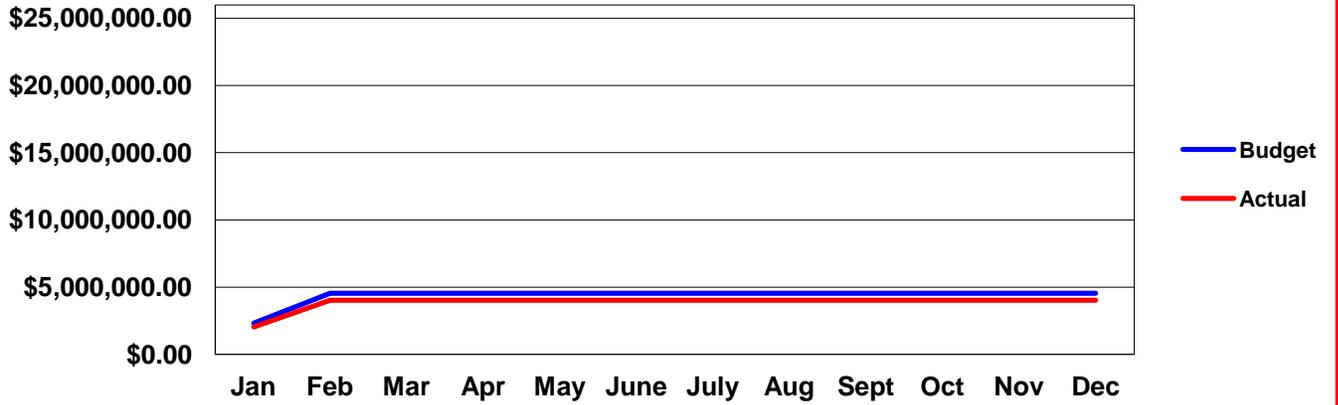
**Expense Report By Account Actual to Budget
For the Two Months Ending February 28, 2018**

Account	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$591,238	\$691,190	-14.5%	\$1,305,254	\$1,503,580	-13.2%	
Employee Pensions & Benefits	\$371,597	\$455,255	-18.4%	\$752,298	\$918,016	-18.1%	
Taxes Other Than Income Taxes	\$43,496	\$54,972	-20.9%	\$96,356	\$117,341	-17.9%	
Purchased Power	\$216,589	\$264,236	-18.0%	\$389,699	\$495,416	-21.3%	
Chemicals	\$128,845	\$170,430	-24.4%	\$322,778	\$340,405	-5.2%	
Materials & Supplies	\$201,780	\$147,061	37.2%	\$361,529	\$309,547	16.8%	
Contractual Services	\$285,188	\$265,591	7.4%	\$504,951	\$541,500	-6.7%	
Transportation	\$46,154	\$48,876	-5.6%	\$99,643	\$91,896	8.4%	
Insurance	\$49,547	\$50,733	-2.3%	\$99,095	\$101,185	-2.1%	
Advertising	\$2,910	\$0	0.0%	\$2,910	\$0	0.0%	
Bad Debt Expense	\$17,452	\$42,218	-58.7%	\$33,569	\$53,508	-37.3%	
Miscellaneous	\$25,391	\$38,896	-34.7%	\$43,997	\$62,159	-29.2%	
Regulatory Commission Assessment	\$10,676	\$10,805	-1.2%	\$21,351	\$21,553	-0.9%	
Total O&M Expenses	<u>\$1,990,863</u>	<u>\$2,240,263</u>	<u>-11.1%</u>	<u>\$4,033,430</u>	<u>\$4,556,106</u>	<u>-11.5%</u>	

NKWD O&M Monthly Comparison 2018 Budget to Actual



NKWD O&M YTD Trending 2018 - Budget To Actual

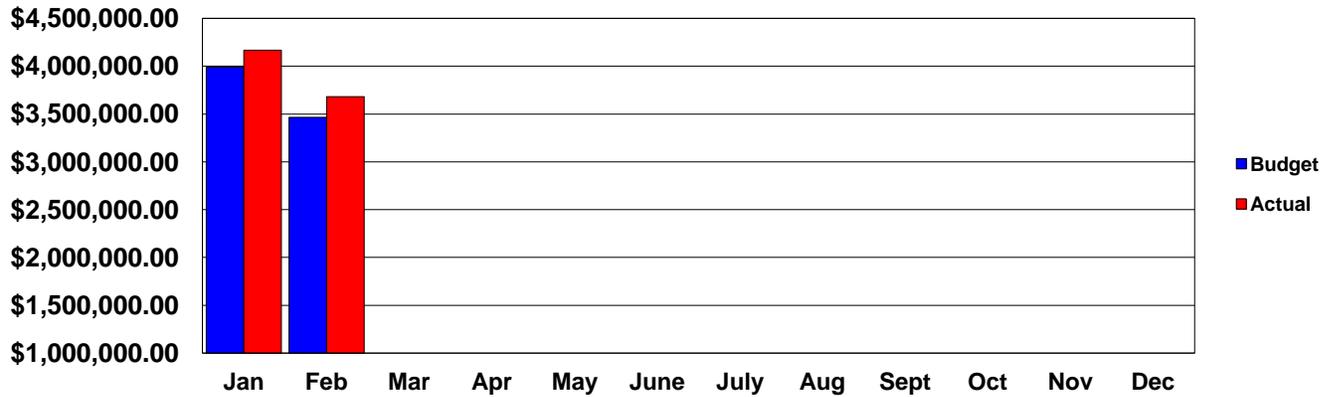




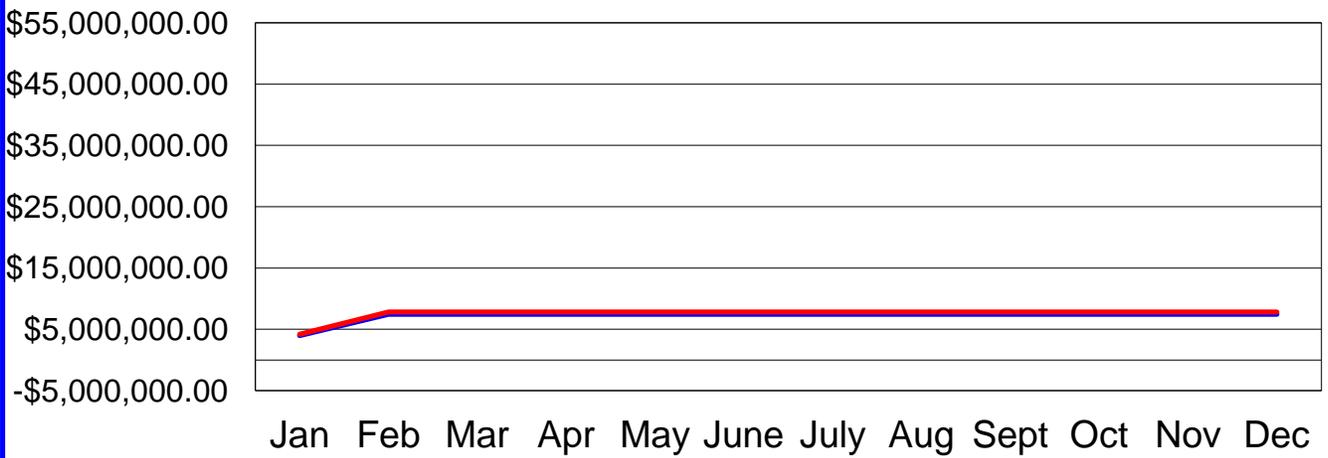
**Income Report Actual to Projected
For the Two Months Ending February 28, 2018**

Description	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,435,977	\$3,290,696	4.4%	\$7,349,162	\$7,090,304	3.7%	
Forfeited Discounts	\$52,703	\$58,000	-9.1%	\$155,102	\$129,000	20.2%	
Rents from Water Property	\$25,515	\$40,000	-36.2%	\$56,416	\$79,000	-28.6%	
Other Water Revenues	\$25,400	\$20,720	22.6%	\$41,080	\$41,220	-0.3%	
Total Operating Revenues	\$3,539,595	\$3,409,416	3.8%	\$7,601,760	\$7,339,524	3.6%	
Non Operating Income							
Interest Income	\$85,762	\$43,100	99.0%	\$191,418	\$95,300	100.9%	
Miscellaneous	\$55,655	\$14,150	293.3%	\$56,486	\$21,300	165.2%	
Total Non Operating Income	\$141,417	\$57,250	147.0%	\$247,904	\$116,600	112.6%	
Total Income	<u>\$3,681,012</u>	<u>\$3,466,666</u>	<u>6.2%</u>	<u>\$7,849,664</u>	<u>\$7,456,124</u>	<u>5.3%</u>	

NKWD
Revenue by Month 2018 - Budget to Actual



NKWD
Revenue Trending 2018 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Two Months Ending February 28, 2018**

Division	February 2018	February 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$827,831	\$863,715	-4.2%	\$1,714,525	\$1,745,068	-1.8%	
Engineering & Distribution	\$546,030	\$503,870	8.4%	\$1,116,686	\$1,032,162	8.2%	
Customer Service	\$275,392	\$249,118	10.5%	\$553,013	\$521,674	6.0%	
Administration	\$341,610	\$361,279	-5.4%	\$649,206	\$649,217	0.0%	
Total O&M	<u>\$1,990,863</u>	<u>\$1,977,982</u>	<u>0.7%</u>	<u>\$4,033,430</u>	<u>\$3,948,121</u>	<u>2.2%</u>	

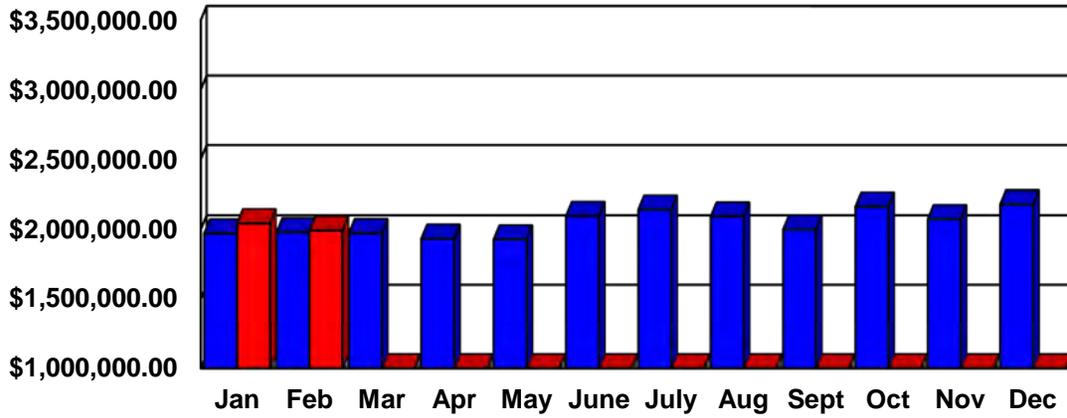


**Expense Report By Account Actual to Actual
For the Two Months Ending February 28, 2018**

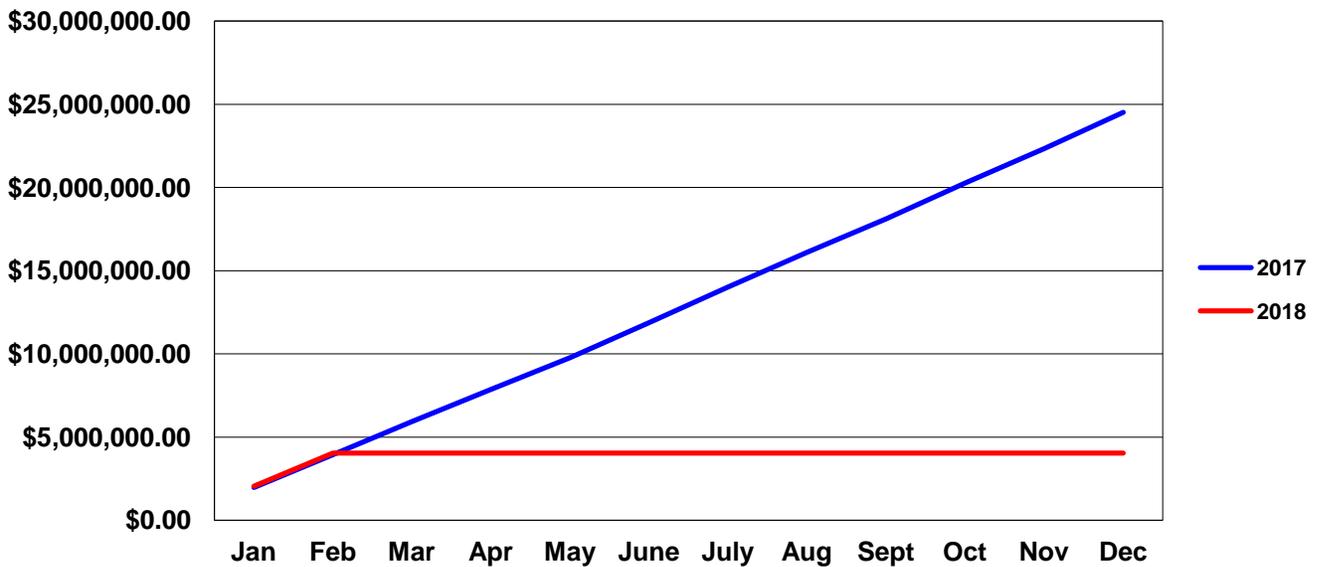
Account	February 2018	February 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$591,238	\$583,597	1.3%	\$1,305,254	\$1,271,767	2.6%	
Employee Pensions & Benefits	\$371,597	\$373,854	-0.6%	\$752,298	\$744,248	1.1%	
Taxes Other Than Income Taxes	\$43,496	\$43,016	1.1%	\$96,356	\$94,002	2.5%	
Purchased Power	\$216,589	\$199,427	8.6%	\$389,699	\$422,225	-7.7%	
Chemicals	\$128,845	\$178,784	-27.9%	\$322,778	\$361,781	-10.8%	
Materials & Supplies	\$201,780	\$165,163	22.2%	\$361,529	\$297,447	21.5%	
Contractual Services	\$285,188	\$271,931	4.9%	\$504,951	\$501,434	0.7%	
Transportation	\$46,154	\$32,914	40.2%	\$99,643	\$62,093	60.5%	
Insurance	\$49,547	\$82,759	-40.1%	\$99,095	\$91,882	7.9%	
Advertising	\$2,910	\$507	474.0%	\$2,910	\$507	474.0%	
Bad Debt Expense	\$17,452	\$13,650	27.9%	\$33,569	\$46,876	-28.4%	
Miscellaneous	\$25,391	\$22,279	14.0%	\$43,997	\$33,656	30.7%	
Regulatory Commission Assessment	\$10,676	\$10,101	5.7%	\$21,351	\$20,203	5.7%	
Total O&M Expenses	<u>\$1,990,863</u>	<u>\$1,977,982</u>	<u>0.7%</u>	<u>\$4,033,430</u>	<u>\$3,948,121</u>	<u>2.2%</u>	

NKWD O&M Monthly Comparison 2018 Actual to Actual

■ Actual 2017
■ Actual 2018



NKWD O&M YTD Trending 2018 - Actual to Actual

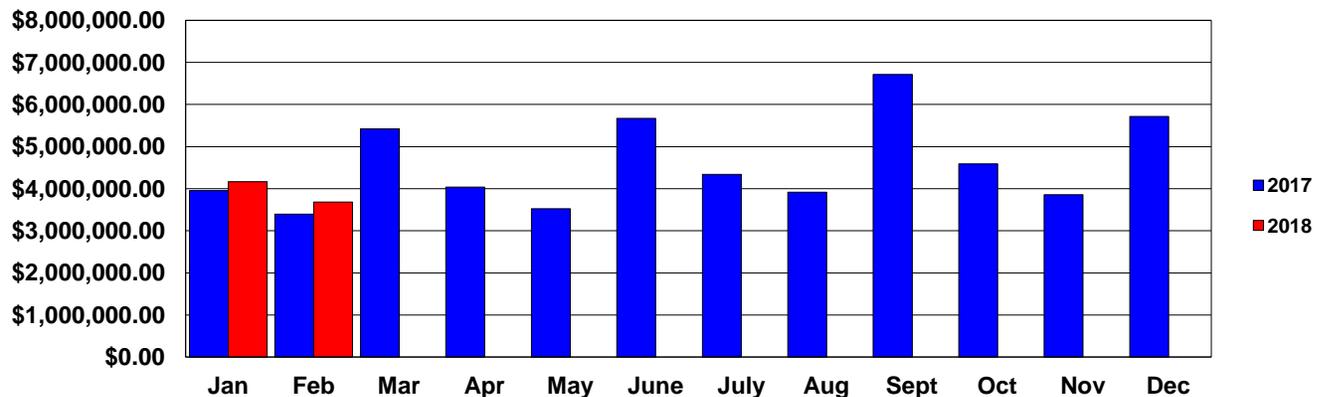




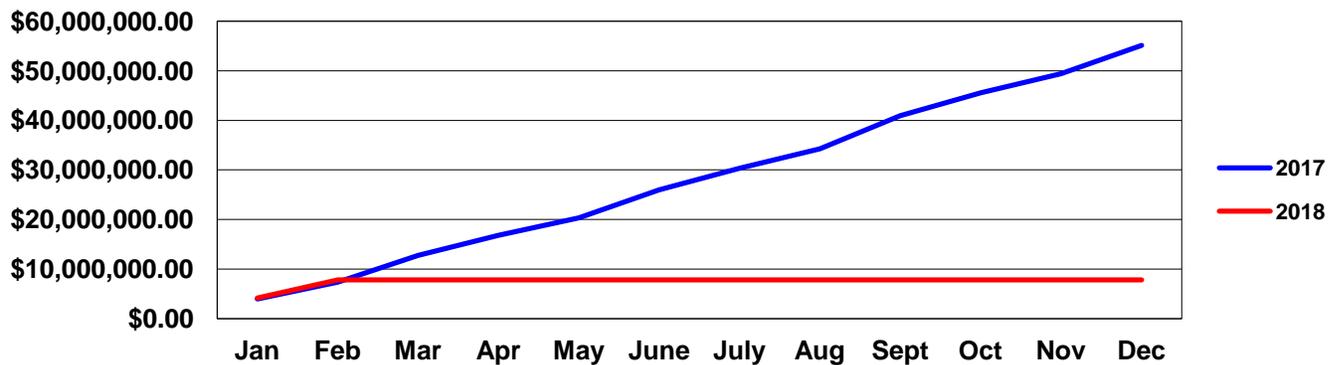
**Income Report Actual to Actual
For the Two Months Ending February 28, 2018**

Description	February 2018	February 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Water Sales	\$3,435,977	\$3,226,569	6.5%	\$7,349,162	\$6,954,965	5.7%	
Forfeited Discounts	\$52,703	\$59,805	-11.9%	\$155,102	\$129,850	19.4%	
Rents from Water Property	\$25,515	\$30,345	-15.9%	\$56,416	\$66,831	-15.6%	
Other Water Revenues	\$25,400	\$17,970	41.3%	\$41,080	\$47,080	-12.7%	
Total Operating Revenues	\$3,539,595	\$3,334,689	6.1%	\$7,601,760	\$7,198,726	5.6%	
Non Operating Income							
Interest Income	\$85,762	\$52,636	62.9%	\$191,418	\$133,707	43.2%	
Miscellaneous	\$55,655	\$4,175	1233.1%	\$56,486	\$15,186	272.0%	
Total Non Operating Income	\$141,417	\$56,811	148.9%	\$247,904	\$148,893	66.5%	
Total Income	<u>\$3,681,012</u>	<u>\$3,391,500</u>	<u>8.5%</u>	<u>\$7,849,664</u>	<u>\$7,347,619</u>	<u>6.8%</u>	

NKWD Revenue by Month 2018 - Actual to Actual



NKWD Revenue Trending 2018 - Actual to Actual



Northern Kentucky Water District									
Operational Capital Budget for 2018									
Budget									
	Cash Balance 1/1/2018 - Operating Capital			\$4,000,000.00					
	Income From Operations			\$6,851,610.00					
	SRF KIA Reimbursement			\$5,910,000.00					
	Total Cash Available			\$16,761,610.00					
	Administration Department			\$100,000.00					
	HR/Safety/Security/IT Departments			\$476,500.00					
	Customer Service Department			\$863,000.00					
	Distribution Department			\$865,200.00					
	Engineering Department			\$7,616,762.51					
	Water Q & P Department			\$5,561,887.54					
	Total Request			\$15,483,350.05					
	Projected Ending Cash (12/31/2018)			\$1,278,259.95					
	Change from Beginning Cash (Use, Request Exceeds Income) or Addition			(\$2,721,740.05)					
Funding Source	Future BAN	Project #	Project Cost	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #	
Future BAN	TMTP Back Pump Room Ventilation	184-4001-000	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	1064	
Future BAN	Plant Metering Upgrades	184-4002-000	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	1066	
Future BAN	RICE NESHAP Backup Generator Project	184-4004-000	\$33,500.00	\$21,940.00	\$0.00	\$21,940.00	\$11,560.00	1067	
	TOTAL		\$583,500.00	\$21,940.00	\$0.00	\$21,940.00	\$561,560.00		
Administration/Finance									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	Contingencies	Various	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-101
	Administration/Finance Sub-Total		\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	
	Administration/Finance Department Total		\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	
HR/Security/Safety & IT									
INFO SYSTEMS									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	VDI host and licenses	340-0001-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	17-104
Carryover	CIS Version 3 to 4 Upgrade	340-0001-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	17-105
Carryover	Disaster Recovery Upgrade	340-0001-000	\$82,000.00	\$82,000.00	\$0.00	\$0.00	\$0.00	\$82,000.00	17-106
Carryover	Fire Protection System for Data Center	340-0001-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	17-108
2018	PC Hardware Replacement Program	340-0001-000	\$75,000.00	\$75,000.00	\$33,188.12	\$0.00	\$33,188.12	\$41,811.88	18-102
2018	GPS Handheld Qty 2 @ \$10,000/ea	340-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-103
2018	Access Control for 3 Tanks - Devon, Independence, Claryville	340-0001-000	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$16,000.00	18-104
2018	Projector for Conference Room	340-0001-000	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00	18-105
	IT Sub-Total		\$436,500.00	\$436,500.00	\$33,188.12	\$0.00	\$33,188.12	\$403,311.88	
HR									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	Fire Proof Cabinets	340-0001-000	\$10,000.00	\$10,000.00	\$2,350.00	\$0.00	\$2,350.00	\$7,650.00	18-106
	Safety Sub-Total		\$10,000.00	\$10,000.00	\$2,350.00	\$0.00	\$2,350.00	\$7,650.00	
Safety									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-107
	Safety Sub-Total		\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
	IT/HR/SAFETY Total		\$476,500.00	\$476,500.00	\$35,538.12	\$0.00	\$35,538.12	\$440,961.88	
CUSTOMER SERVICE									
Account Services									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
	None		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Account Services Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CS - Field Services									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	3/4 Ton 4x4 vehicle (replace 205)	341-0001-000	\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	18-108
	Field Services - Sub-Total		\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	
Meter Shop									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Meter Pit St.Elizabeth Ft. Thomas		\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
2018	Water Meters	151-0002-000	\$650,000.00	\$650,000.00	\$354,386.17	\$0.00	\$354,386.17	\$295,613.83	18-109
	Meter Shop Sub-Total		\$825,000.00	\$825,000.00	\$354,386.17	\$0.00	\$354,386.17	\$470,613.83	
	Customer Service Department Total		\$863,000.00	\$863,000.00	\$354,386.17	\$0.00	\$354,386.17	\$508,613.83	
DISTRIBUTION									
Distribution Equipment									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Land for Dump Site	303-0003-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
2018	Service Crew Truck F-550 (replace vehicle 261)	341-0001-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-110
2018	Service Crew Truck F-550 (replace vehicle 262)	341-0001-001	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-111
2018	Service Crew Truck F-550 (replace vehicle 264)	341-0001-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-112
2018	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 239)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	18-113

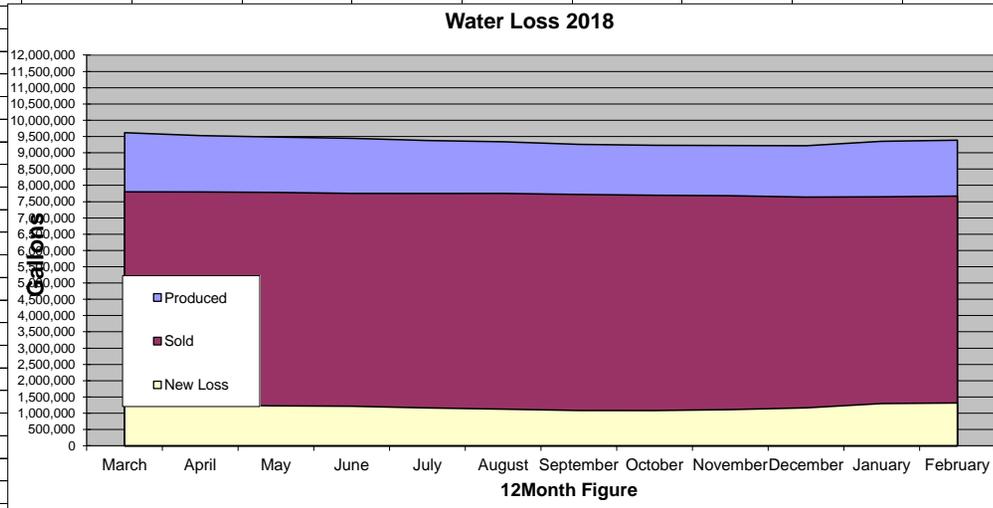
2018	20 Ton Drag (replace DT-6)	341-0001-000	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	18-114
2018	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	18-115
2018	Quickie Saws (quantity 4)	345-0001-000	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	18-116
2018	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$15,300.00	\$0.00	\$15,300.00	\$9,700.00	18-117
2018	Tapping Machine (quantity 1)	345-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	18-118
2018	Pipe Saw (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-119
2018	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	18-120
2018	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$2,843.22	\$0.00	\$2,843.22	\$656.78	18-121
2018	Hydro Pump (quantity 1)	343-0001-000	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	18-122
2018	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	18-123
2018	Line Locator (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$3,632.74	\$0.00	\$3,632.74	\$367.26	18-124
2018	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	18-125
Distribution Total			\$865,200.00	\$865,200.00	\$22,775.96	\$0.00	\$22,775.96	\$842,424.04	
ENGINEERING									
Mainline Improvement									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-126
2018	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	18-127
2018	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-128
Mainline Improvement Sub-Total			\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	
KDOT Engineering Work									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$11,900.00	\$0.00	\$41,100.00	\$41,100.00	\$11,900.00	12-120a/15-151
2018	Engineering Service for KDOT Projects (Upcoming)	184-0252-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	18-129
KDOT Engineering Work Sub-Total			\$68,000.00	\$26,900.00	\$0.00	\$41,100.00	\$41,100.00	\$26,900.00	
Water Main Replacement Program									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Carryover	- Sub District M (CDBG/KCFC) (RD portion)	184-0750-000	\$3,399,336.00	\$259,261.39	\$61,662.25	\$3,078,412.36	\$3,140,074.61	\$259,261.39	987
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$248,058.12	\$0.00	\$11,941.88	\$11,941.88	\$248,058.12	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$235,207.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$205,258.11	\$64,925.75	\$101,338.52	\$166,264.27	\$190,150.73	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$172,731.00	\$0.00	\$1,327,269.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$917,960.33	\$613,368.40	\$0.00	\$304,591.93	\$304,591.93	\$613,368.40	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,488,039.76	\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Carryover	Altavia Ave -Park Hills	184-0831-000	\$185,000.00	\$24,202.24		\$160,797.76	\$160,797.76	\$24,202.24	1047
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$964,869.59	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
2018	Newport KY 9 - Middle Section	184-0613-000	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	18-130
Water Main Replacement Sub-Total			\$12,606,751.09	\$7,105,799.51	\$126,588.00	\$5,389,470.96	\$5,516,058.96	\$7,090,692.13	
Capital Purchases									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	18-131
2018	Vehicle Sedan (replace 204)	341-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-132
2018	Capitalized Labor	Various	\$354,063.00	\$354,063.00	\$0.00	\$0.00	\$0.00	\$354,063.00	N/A
Capital Purchase Sub-Total			\$384,063.00	\$384,063.00	\$0.00	\$0.00	\$0.00	\$384,063.00	
Engineering Total			\$13,158,814.09	\$7,616,762.51	\$126,588.00	\$5,430,570.96	\$5,557,158.96	\$7,601,655.13	
WATER QUALITY & PRODUCTION									
OPERATIONS									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	FTTP GAC Regeneration/Replacement	162-0008-000	\$1,032,551.00	\$1,032,551.00	\$0.00	\$0.00	\$0.00	\$1,032,551.00	N/A
2018	MPTP GAC Regeneration/Replacement	162-0008-000	\$272,015.00	\$272,015.00	\$0.00	\$0.00	\$0.00	\$272,015.00	N/A
2018	Small Pickup 4x4 Replace 466	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-133
2018	Benchtop Turbidimeters (quantity 3)	320-0001-000	\$12,750.00	\$12,750.00	\$3,839.72	\$0.00	\$3,839.72	\$8,910.28	18-134
2018	Manganese Benchtop Analyzer	320-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-135
2018	Benchtop Charge Analyzer	320-0001-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	18-136
2018	FTTP Sludge Removal	162-0006-000	\$2,400,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$2,400,000.00	18-137
Operations Sub-total			\$3,757,316.00	\$2,557,316.00	\$11,839.72	\$0.00	\$11,839.72	\$3,745,476.28	
LABORATORY									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2018	Atomic Adsorption Spectrophotometer	344-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-138
2018	Ion Chromatograph System	344-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	18-139
2018	GC/MS Online Analyzer	344-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-140
2018	Automatic pipeter for toxin testing	344-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	18-141
Laboratory Sub-Total			\$471,000.00	\$471,000.00	\$0.00	\$0.00	\$0.00	\$471,000.00	
MAINTENANCE									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	ORPS1 motor starter replacement (add \$20,000 from 2017)	184.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	16-158
Carryover	Rossford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	FTTP Residuals Transfer pump and motor	311-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
Carryover	MPTP Finished Water Flowmeters (2)	304-0002-000	\$50,000.00	\$50,000.00	\$11,895.68	\$30,325.04	\$42,220.72	\$7,779.28	17-165
Carryover	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000	\$250,000.00	\$75,562.95	\$0.00	\$174,437.05	\$174,437.05	\$75,562.95	1062

Carryover	Replace Lumley Tank	184-0487-000	\$287,413.20	\$13,007.19	\$0.00	\$274,406.01	\$274,406.01	\$13,007.19	1035
Carryover	Replace Lumley Tank (SRF 2015 Portion)	184-0487-000	\$1,712,586.80	\$163,001.40	\$0.00	\$1,549,585.40	\$1,549,585.40	\$163,001.40	1035
2018	Bellevue Tank Painting	162-0003-000	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	18-142
2018	Devon Tank Painting	162-0003-000	\$800,000.00	\$800,000.00	\$0.00	\$0.00	\$0.00	\$800,000.00	18-143
2018	US27 Pump Station VFD	304-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-144
2018	MPTP Actiflo gearbox/motor	304-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-145
2018	MPTP Actiflo hydrocyclone parts	304-0002-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-146
2018	ORPS1 #4 pump control valve, convert to electric	311-0003-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-147
2018	Independence Tank Powered Exhaust Vent	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-148
2018	Vehicle Replacement - (450 to flushing) 4x4 utility truck	341-0001-000	\$39,000.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$39,000.00	18-149
2018	Vehicle Replacement - 490 4x4 utility truck	341-0001-000	\$39,000.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$39,000.00	18-150
2018	Vehicle Replacement - 427 4x4 S10	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-151
2018	Dudley 1040 Pump Station - replace 1 pump and motor	311-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-152
2018	Bromley #2 pump and motor	311-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-153
2018	Vibration meter for pumps/motors	311-0002-000	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	18-154
2018	Upgrade burglar alarms at various distribution sites	304-0002-000	\$25,000.00	\$25,000.00	\$4,231.96	\$0.00	\$4,231.96	\$20,768.04	18-155
2018	SCADA Computer/Server Replacements/Firewall	320-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-156
2018	Security upgrades to TMTP	304-0002-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-157
2018	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0002-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	18-158
2018	Valves, actuators, regulators for pump stations/tanks	311-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-159
2018	Misc Electrical, HVAC, Plumbing, Equipment Replacement	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	18-160
	Maintenance Sub-Total		\$4,532,000.00	\$2,533,571.54	\$16,127.64	\$2,028,753.50	\$2,044,881.14	\$2,487,118.86	
	Water Quality & Production Department Total		\$8,760,316.00	\$5,561,887.54	\$27,967.36	\$2,028,753.50	\$2,056,720.86	\$6,703,595.14	
	TOTAL of Departments		\$24,223,830.09	\$15,483,350.05	\$567,255.61	\$7,459,324.46	\$8,026,580.07	\$16,197,250.02	

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017	2017
	March	April	May	June	July	August	September	October	November	December	January	February
Produced 000's	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782
Purchased 000's												
	9,035,199	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782
Sold 000's	7,749,574	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690
	1,285,625	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092
% of Non-Revenue Loss	14.2%	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%	20.0%	20.1%	19.5%
% of Water Sold	85.8%	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%	80.0%	79.9%	80.5%
Accounted for Loss 000's	415,183.3	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6
Adjusted Loss 000's	870,441.7	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3
	9.63%	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%	15.10%	15.17%	14.62%
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018
	March	April	May	June	July	August	September	October	November	December	January	February
Produced 000's	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494
Purchased 000's												
	9,617,067	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494
Sold 000's	7,800,576	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032	7,647,687	7,669,221
	1,816,490	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594	1,704,699	1,718,273
% of Non-Revenue Loss	18.9%	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%	18.2%	18.3%
% of Water Sold	81.1%	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%	81.8%	81.7%
Accounted for Loss 000's	472,676.9	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9	407,364.5	402,591.3
Adjusted Loss 000's	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0	1,297,334.4	1,315,681.6
% of Water Loss	13.97%	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%	13.87%	14.02%

Water Loss 2018





Northern Kentucky Water District					
April 2018 Board Meeting		Financial Statement Snapshot			
March 2018 Results					
Current Period Totals				% Difference	% Difference
Section 1	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$5,419,685	\$5,604,924	\$5,495,361	3.42%	1.99%
Total O&M	\$1,972,627	\$2,065,670	\$2,356,559	4.72%	-12.34%
YTD Period Totals				% Difference	% Difference
Section 2	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$12,767,306	\$13,454,589	\$12,951,485	5.38%	3.88%
Total O&M	\$5,920,749	\$6,099,097	\$6,912,664	3.01%	-11.77%
Detail					
Detailed Revenues Current	Current Period				
Section 3				% Difference	% Difference
	2017	2018	2018 Budget	Prior Year	Budget
Water Sales	\$5,222,203	\$5,354,940	\$5,314,211	2.54%	0.77%
Forfeited Discounts	\$62,049	\$75,630	\$65,000	21.89%	16.35%
Rents Water Property	\$32,325	\$32,805	\$35,000	1.48%	-6.27%
Other Water Revenue	\$28,600	\$37,095	\$24,500	29.70%	51.41%
Interest Income	\$53,063	\$99,550	\$44,100	87.61%	125.74%
Miscellaneous	\$21,445	\$4,904	\$12,550	-77.13%	-60.92%
Total Revenues Current	\$5,419,685	\$5,604,924	\$5,495,361	3.42%	1.99%
YTD					
Detailed Revenues YTD				% Difference	% Difference
Section 4	2017	2018	2018 Budget	Prior Year	Budget
Water Sales	\$12,177,169	\$12,704,102	\$12,404,515	4.33%	2.42%
Forfeited Discounts	\$191,900	\$230,732	\$194,000	20.24%	18.93%
Rents Water Property	\$99,156	\$89,221	\$114,000	-10.02%	-21.74%
Other Water Revenue	\$75,680	\$78,175	\$65,720	3.30%	18.95%
Interest Income	\$186,770	\$290,969	\$139,400	55.79%	108.73%
Miscellaneous	\$36,631	\$61,390	\$33,850	67.59%	81.36%
Total Revenues YTD	\$12,767,306	\$13,454,589	\$12,951,485	5.38%	3.88%



April 2018 Board Meeting

March 2018 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Detail

Section 5

Current Period

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$641,945	\$658,968	\$767,675	2.65%	-14.16%
Employee Pensions & Benefits	\$389,587	\$411,521	\$470,789	5.63%	-12.59%
Taxes Other	\$47,646	\$48,748	\$60,643	2.31%	-19.61%
Purchased Power	\$222,780	\$156,841	\$237,587	-29.60%	-33.99%
Chemicals	\$160,491	\$161,442	\$194,557	0.59%	-17.02%
Materials & Supplies	\$138,064	\$189,602	\$223,084	37.33%	-15.01%
Contractual Services	\$247,657	\$287,672	\$269,739	16.16%	6.65%
Transportation	\$47,340	\$48,293	\$52,113	2.01%	-7.33%
Insurance	\$45,460	\$49,547	\$49,414	8.99%	0.27%
Advertising	\$6,283	\$3,961	\$0	-36.96%	-100.00%
Bad Debt Expense	-\$10,138	\$4,521	-\$6,310	-144.59%	-171.65%
Miscellaneous	\$25,411	\$33,878	\$26,444	33.32%	28.11%
Regulatory Commission	\$10,101	\$10,676	\$10,824	5.69%	-1.37%
Total O&M Expenses Current	\$1,972,627	\$2,065,670	\$2,356,559	4.72%	-12.34%

Detailed Expenses O&M YTD

Detail

Section 6

YTD

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$1,913,712	\$1,964,223	\$2,271,256	2.64%	-13.52%
Employee Pensions & Benefits	\$1,133,835	\$1,163,819	\$1,388,805	2.64%	-16.20%
Taxes Other	\$141,648	\$145,104	\$177,984	2.44%	-18.47%
Purchased Power	\$645,005	\$546,540	\$733,003	-15.27%	-25.44%
Chemicals	\$522,273	\$484,221	\$534,963	-7.29%	-9.49%
Materials & Supplies	\$435,511	\$551,131	\$532,630	26.55%	3.47%
Contractual Services	\$749,092	\$792,623	\$811,239	5.81%	-2.29%
Transportation	\$109,432	\$147,936	\$144,009	35.19%	2.73%
Insurance	\$137,342	\$148,642	\$150,598	8.23%	-1.30%
Advertising	\$6,790	\$6,872	\$0	1.21%	-100.00%
Bad Debt Expense	\$36,738	\$38,089	\$47,198	3.68%	-19.30%
Miscellaneous	\$59,067	\$77,870	\$88,602	31.83%	-12.11%
Regulatory Commission	\$30,304	\$32,027	\$32,377	5.69%	-1.08%
Total O&M Expenses YTD	\$5,920,749	\$6,099,097	\$6,912,664	3.01%	-11.77%



Balance Sheet
As of December 31, 2017

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,778,249	\$18,251,052
Investments	\$667,272	\$922,030
Accounts Receivable		
Customers	\$5,674,784	\$5,214,775
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$227,634	\$174,044
Assessments Receivable	\$131,088	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,428,773	\$1,646,072
Prepaid Expenses	\$621,220	\$631,651
Total Current Assets	\$40,629,020	\$33,070,712
Restricted Assets		
Bond Proceeds Fund	\$21,053,921	\$2,337,354
Debt Service Reserve Account	\$18,562,983	\$18,934,940
Debt Service Account	\$18,524,058	\$17,670,156
Improvement, Repair, & Replacement	\$4,990,152	\$3,378,759
Total Restricted Assets	\$63,131,114	\$42,321,209
Noncurrent Assets		
Miscellaneous Deferred Charges	\$4,310,959	\$4,069,867
Capital Assets:		
Land, System, Buildings, and Equipment	\$468,342,664	\$466,130,935
Construction in Progress	\$31,036,863	\$21,175,054
Total Capital Assets before Accumulated Depreciation	\$499,379,527	\$487,305,989
Less: Accumulated Depreciation	(\$152,318,643)	(\$140,637,523)
Total Capital Assets Net of Accumulated Depreciation	\$347,060,884	\$346,668,466
Total Noncurrent Assets	\$351,371,843	\$350,738,333
Total Assets	\$455,131,977	\$426,130,254
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$3,220,484
Deferred Loss on Refundings	\$4,781,932	\$5,169,358
Total Deferred Outflows of Resources	\$8,002,416	\$8,389,842
Total Assets & Deferred Outflows of Resources	\$463,134,393	\$434,520,096



**Balance Sheet
As of December 31, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$11,409,232
Notes Payable	\$0	\$2,239,062
Accounts Payable	\$918,165	\$858,610
Accrued Payroll & Liabilities	\$998,771	\$972,604
Other Accrued Liabilities	\$262,451	\$256,243
Customer Deposits	\$1,030,740	\$1,017,157
Total Current Liabilities	\$14,531,359	\$16,752,908
Current Liabilities From Restricted Assets		
Accounts Payable	\$1,162,132	\$970,331
Accrued Interest Payable	\$3,277,450	\$2,806,894
Total Current Liabilities From Restricted Assets	\$4,439,582	\$3,777,225
Long Term Debt		
Arbitrage Liability	\$373,195	\$1,174,629
Long Term Portion of Bonded Indebtedness	\$167,039,962	\$176,271,127
Notes Payable	\$38,637,813	\$36,839,439
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$16,504,154
Total Long Term Debt	\$248,705,124	\$230,939,349
Total Liabilities	\$267,676,065	\$251,469,482
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$267,915,109	\$251,708,526
Retained Earnings	\$195,219,284	\$182,811,570
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$463,134,393	\$434,520,096



**Income and Expense Report Summary
For the Three Months Ending March 31, 2018**

Current Period	March 2018	March 2017	March Budget	Variance Over (Under) %	
Total Income	\$5,604,924	\$5,419,685	\$5,495,361	2.0%	
Total O&M Expenses	\$2,065,670	\$1,972,627	\$2,356,559	-12.3%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$1,789,254	\$1,697,058	\$1,388,802	28.8%	
Year to Date	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$13,454,589	\$12,767,306	\$12,951,485	3.9%	\$55,120,527
Total O&M Expenses	\$6,099,097	\$5,920,749	\$6,912,664	-11.8%	\$28,396,537
Transfer to Debt Service	\$5,250,000	\$5,250,000	\$5,250,000	0.0%	\$19,872,380
Available for Transfer to Operating Capital	\$2,105,492	\$1,596,557	\$788,821	166.9%	\$6,851,610



Income and Expenses Report-Detail
For the Three Months Ending March 31, 2018

	March 2018	March 2017	March Budget	Variance Over (Under)	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$5,354,940	\$5,222,203	\$5,314,211	0.8%	\$12,704,102	\$12,177,169	\$12,404,515	2.4%
Forfeited Discounts	\$75,630	\$62,049	\$65,000	16.4%	\$230,732	\$191,900	\$194,000	18.9%
Rents from Water Property	\$32,805	\$32,325	\$35,000	-6.3%	\$89,221	\$99,156	\$114,000	-21.7%
Other Water Revenues	\$37,095	\$28,600	\$24,500	51.4%	\$78,175	\$75,680	\$65,720	19.0%
Total Operating Income	\$5,500,470	\$5,345,177	\$5,438,711	1.1%	\$13,102,230	\$12,543,905	\$12,778,235	2.5%
Non Operating Income								
Interest Income	\$99,550	\$53,063	\$44,100	125.7%	\$290,969	\$186,770	\$139,400	108.7%
Miscellaneous	\$4,904	\$21,445	\$12,550	-60.9%	\$61,390	\$36,631	\$33,850	81.4%
Total Non Operating Income	\$104,454	\$74,508	\$56,650	84.4%	\$352,359	\$223,401	\$173,250	103.4%
Total Income	\$5,604,924	\$5,419,685	\$5,495,361	2.0%	\$13,454,589	\$12,767,306	\$12,951,485	3.9%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$881,156	\$924,108	\$1,038,392	-15.1%	\$2,595,679	\$2,669,176	\$3,051,046	-14.9%
Engineering & Distribution	\$577,422	\$503,400	\$682,388	-15.4%	\$1,694,107	\$1,535,563	\$1,870,066	-9.4%
Customer Service	\$240,184	\$213,661	\$295,598	-18.7%	\$793,197	\$735,335	\$900,253	-11.9%
Administration	\$366,908	\$331,458	\$340,181	7.9%	\$1,016,114	\$980,675	\$1,091,299	-6.9%
Total O&M Expenses	\$2,065,670	\$1,972,627	\$2,356,559	-12.3%	\$6,099,097	\$5,920,749	\$6,912,664	-11.8%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$5,250,000	\$5,250,000	\$5,250,000	0.0%
Total Expenses	\$3,815,670	\$3,722,627	\$4,106,559	-7.1%	\$11,349,097	\$11,170,749	\$12,162,664	-6.7%
Avail. to Transfer to Oper. Capital	\$1,789,254	\$1,697,058	\$1,388,802	28.8%	\$2,105,492	\$1,596,557	\$788,821	166.9%



**Expense Report By Division Actual to Budget
For the Three Months Ending March 31, 2018**

	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$881,156	\$1,038,392	-15.1%	\$2,595,679	\$3,051,046	-14.9%	\$12,431,812	
Engineering & Distribution	\$577,422	\$682,388	-15.4%	\$1,694,107	\$1,870,066	-9.4%	\$7,755,693	
Customer Service	\$240,184	\$295,598	-18.7%	\$793,197	\$900,253	-11.9%	\$3,605,529	
Administration	\$366,908	\$340,181	7.9%	\$1,016,114	\$1,091,299	-6.9%	\$4,603,504	
Total O&M	<u>\$2,065,670</u>	<u>\$2,356,559</u>	<u>-12.3%</u>	<u>\$6,099,097</u>	<u>\$6,912,664</u>	<u>-11.8%</u>	<u>\$28,396,538</u>	



**Expense Report By Department Actual to Budget
For the Three Months Ending March 31, 2018**

							2018	
	March	March	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$1,645	\$4,012	-59.0%	\$5,154	\$12,140	-57.5%	\$40,000	
Ohio River Pump Station #1	\$4,407	\$44,456	-90.1%	\$84,774	\$142,464	-40.5%	\$626,200	
Ohio River Pump Station #2	\$7,194	\$8,095	-11.1%	\$13,454	\$24,912	-46.0%	\$105,100	
Total Source of Supply	\$13,246	\$56,563	-76.6%	\$103,382	\$179,516	-42.4%	\$771,300	
Water Quality								
Ft. Thomas Treatment Plant	\$369,137	\$339,325	8.8%	\$1,087,865	\$1,048,546	3.7%	\$4,295,210	
Taylor Mill Treatment plant	\$26,689	\$76,368	-65.1%	\$81,523	\$259,709	-68.6%	\$874,258	
Memorial Pky Treatment Plant	\$77,365	\$153,790	-49.7%	\$239,548	\$390,083	-38.6%	\$1,341,509	
Laboratory	\$97,648	\$94,325	3.5%	\$287,403	\$284,919	0.9%	\$1,249,518	
Instrumentation	\$49,750	\$56,591	-12.1%	\$136,821	\$159,317	-14.1%	\$696,148	
Sludge	\$11,992	\$20,001	-40.0%	\$17,649	\$45,121	-60.9%	\$350,000	
Total Water Quality	\$632,581	\$740,400	-14.6%	\$1,850,809	2,187,695.00	-15.4%	\$8,806,643	
Total Pumping & Storage	\$235,329	\$241,429	-2.5%	\$641,488	\$683,835	-6.2%	\$2,853,869	
Total SOS, WQ, P&S	\$881,156	\$1,038,392	-15.1%	\$2,595,679	\$3,051,046	-14.9%	\$12,431,812	



**Expense Report By Department Actual to Budget
For the Three Months Ending March 31, 2018**

	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$124,197	\$151,962	-18.3%	\$360,433	\$423,361	-14.9%	\$1,924,469	
Distribution	\$451,670	\$527,458	-14.4%	\$1,332,119	\$1,443,388	-7.7%	\$5,765,980	
Flushing	\$1,555	\$2,968	-47.6%	\$1,555	\$3,317	-53.1%	\$65,244	
Total Engineering & Distr.	\$577,422	\$682,388	-15.4%	\$1,694,107	\$1,870,066	-9.4%	\$7,755,693	
Customer Service								
Field Service	\$71,961	\$80,574	-10.7%	\$235,067	\$244,209	-3.7%	\$899,131	
Meter Shop	\$55,047	\$50,975	8.0%	\$165,352	\$160,525	3.0%	\$632,321	
Account Service	\$96,881	\$154,230	-37.2%	\$319,719	\$399,540	-20.0%	\$1,539,772	
Meter Reading	\$6,602	\$6,927	-4.7%	\$19,232	\$20,379	-5.6%	\$80,305	
Other	\$9,693	\$2,892	235.2%	\$53,827	\$75,600	-28.8%	\$454,000	
Total Customer Service	\$240,184	\$295,598	-18.7%	\$793,197	\$900,253	-11.9%	\$3,605,529	



**Expense Report By Department Actual to Budget
For the Three Months Ending March 31, 2018**

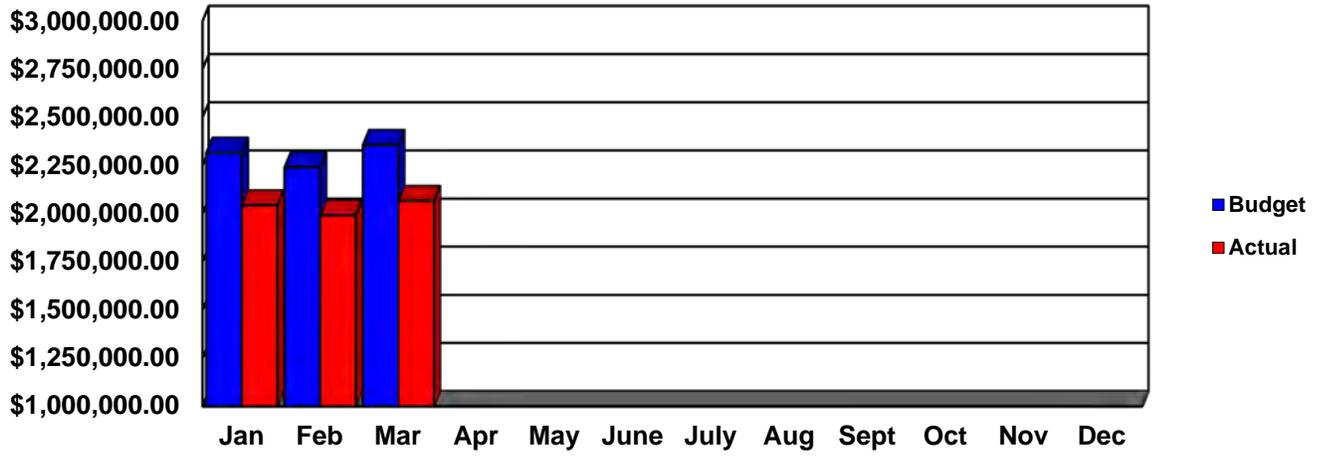
Department	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Administration								
Executive Management	\$42,561	\$42,749	-0.4%	\$122,468	\$139,355	-12.1%	\$524,616	
Board of Commissioners	\$1,742	\$5,162	-66.3%	\$6,957	\$13,847	-49.8%	\$51,278	
Accounting	\$72,876	\$76,703	-5.0%	\$172,307	\$229,655	-25.0%	\$847,086	
H.R.-Information Systems	\$162,817	\$145,483	11.9%	\$438,881	\$466,017	-5.8%	\$2,251,624	
Other	\$86,912	\$70,084	24.0%	\$275,501	\$242,425	13.6%	\$928,900	
Total Administration	\$366,908	\$340,181	7.9%	\$1,016,114	\$1,091,299	-6.9%	\$4,603,504	
Total O&M	\$2,065,670	\$2,356,559	-12.3%	\$6,099,097	\$6,912,664	-11.8%	\$28,396,538	



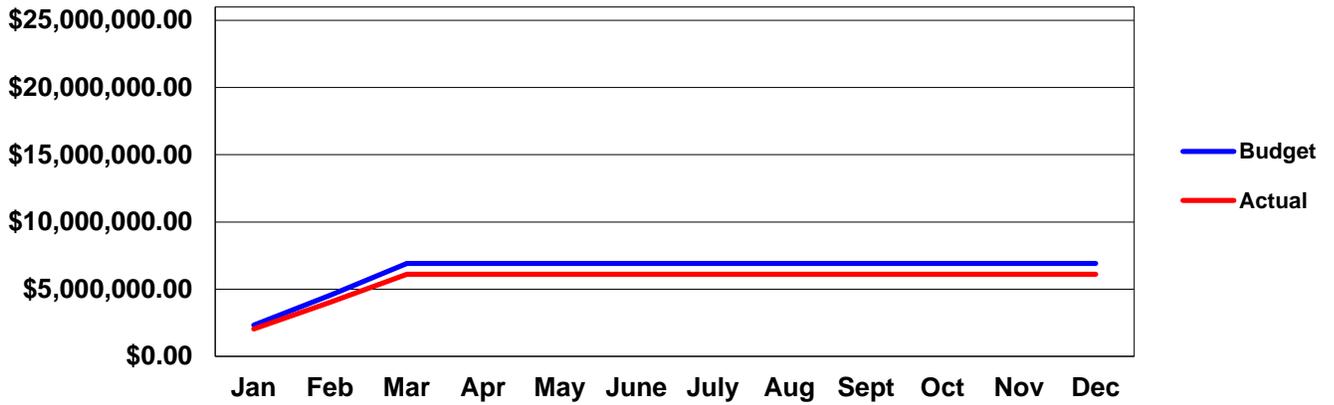
**Expense Report By Account Actual to Budget
For the Three Months Ending March 31, 2018**

Account	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$658,968	\$767,675	-14.2%	\$1,964,223	\$2,271,256	-13.5%	
Employee Pensions & Benefits	\$411,521	\$470,789	-12.6%	\$1,163,819	\$1,388,805	-16.2%	
Taxes Other Than Income Taxes	\$48,748	\$60,643	-19.6%	\$145,104	\$177,984	-18.5%	
Purchased Power	\$156,841	\$237,587	-34.0%	\$546,540	\$733,003	-25.4%	
Chemicals	\$161,442	\$194,557	-17.0%	\$484,221	\$534,963	-9.5%	
Materials & Supplies	\$189,602	\$223,084	-15.0%	\$551,131	\$532,630	3.5%	
Contractual Services	\$287,672	\$269,739	6.6%	\$792,623	\$811,239	-2.3%	
Transportation	\$48,293	\$52,113	-7.3%	\$147,936	\$144,009	2.7%	
Insurance	\$49,547	\$49,414	0.3%	\$148,642	\$150,598	-1.3%	
Advertising	\$3,961	\$0	0.0%	\$6,872	\$0	0.0%	
Bad Debt Expense	\$4,521	(\$6,310)	-171.6%	\$38,089	\$47,198	-19.3%	
Miscellaneous	\$33,878	\$26,444	28.1%	\$77,870	\$88,602	-12.1%	
Regulatory Commission Assessment	\$10,676	\$10,824	-1.4%	\$32,027	\$32,377	-1.1%	
Total O&M Expenses	<u>\$2,065,670</u>	<u>\$2,356,559</u>	<u>-12.3%</u>	<u>\$6,099,097</u>	<u>\$6,912,664</u>	<u>-11.8%</u>	

NKWD O&M Monthly Comparison 2018 Budget to Actual



NKWD O&M YTD Trending 2018 - Budget To Actual

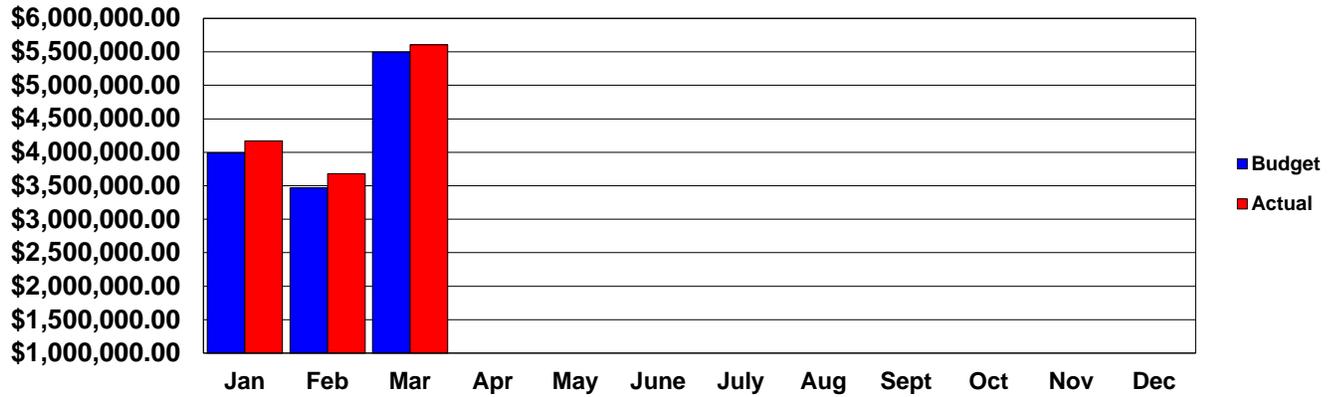




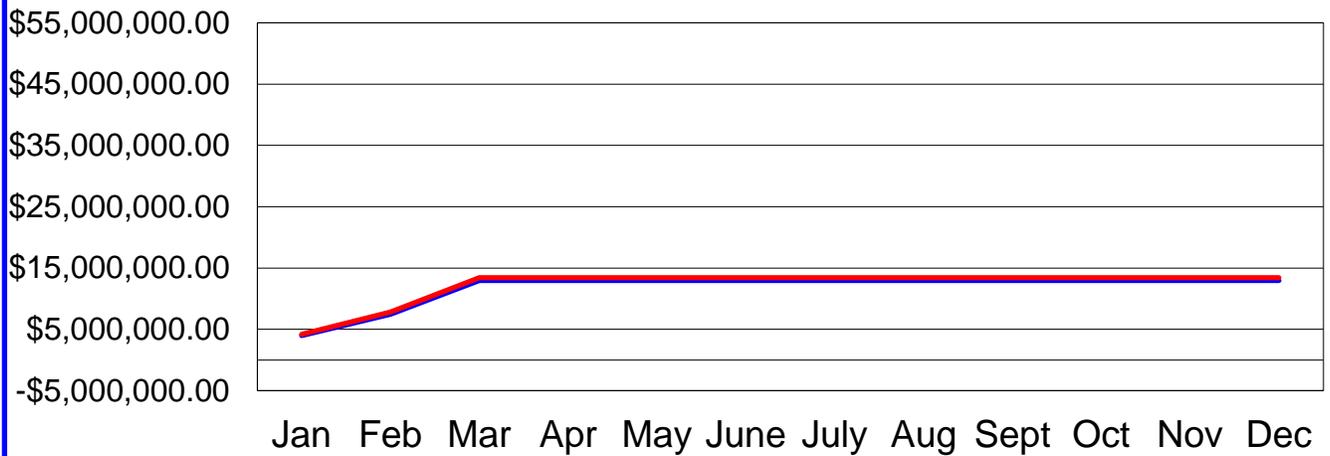
**Income Report Actual to Projected
For the Three Months Ending March 31, 2018**

Description	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$5,354,940	\$5,314,211	0.8%	\$12,704,102	\$12,404,515	2.4%	
Forfeited Discounts	\$75,630	\$65,000	16.4%	\$230,732	\$194,000	18.9%	
Rents from Water Property	\$32,805	\$35,000	-6.3%	\$89,221	\$114,000	-21.7%	
Other Water Revenues	\$37,095	\$24,500	51.4%	\$78,175	\$65,720	19.0%	
Total Operating Revenues	\$5,500,470	\$5,438,711	1.1%	\$13,102,230	\$12,778,235	2.5%	
Non Operating Income							
Interest Income	\$99,550	\$44,100	125.7%	\$290,969	\$139,400	108.7%	
Miscellaneous	\$4,904	\$12,550	-60.9%	\$61,390	\$33,850	81.4%	
Total Non Operating Income	\$104,454	\$56,650	84.4%	\$352,359	\$173,250	103.4%	
Total Income	<u>\$5,604,924</u>	<u>\$5,495,361</u>	<u>2.0%</u>	<u>\$13,454,589</u>	<u>\$12,951,485</u>	<u>3.9%</u>	

NKWD
Revenue by Month 2018 - Budget to Actual



NKWD
Revenue Trending 2018 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Three Months Ending March 31, 2018**

Division	March 2018	March 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$881,156	\$924,108	-4.6%	\$2,595,679	\$2,669,176	-2.8%	
Engineering & Distribution	\$577,422	\$503,400	14.7%	\$1,694,107	\$1,535,563	10.3%	
Customer Service	\$240,184	\$213,661	12.4%	\$793,197	\$735,335	7.9%	
Administration	\$366,908	\$331,458	10.7%	\$1,016,114	\$980,675	3.6%	
Total O&M	<u>\$2,065,670</u>	<u>\$1,972,627</u>	<u>4.7%</u>	<u>\$6,099,097</u>	<u>\$5,920,749</u>	<u>3.0%</u>	

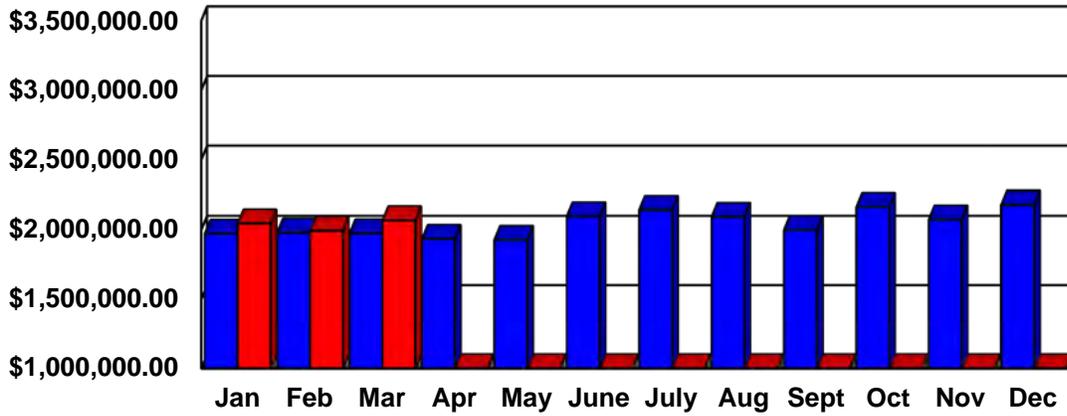


**Expense Report By Account Actual to Actual
For the Three Months Ending March 31, 2018**

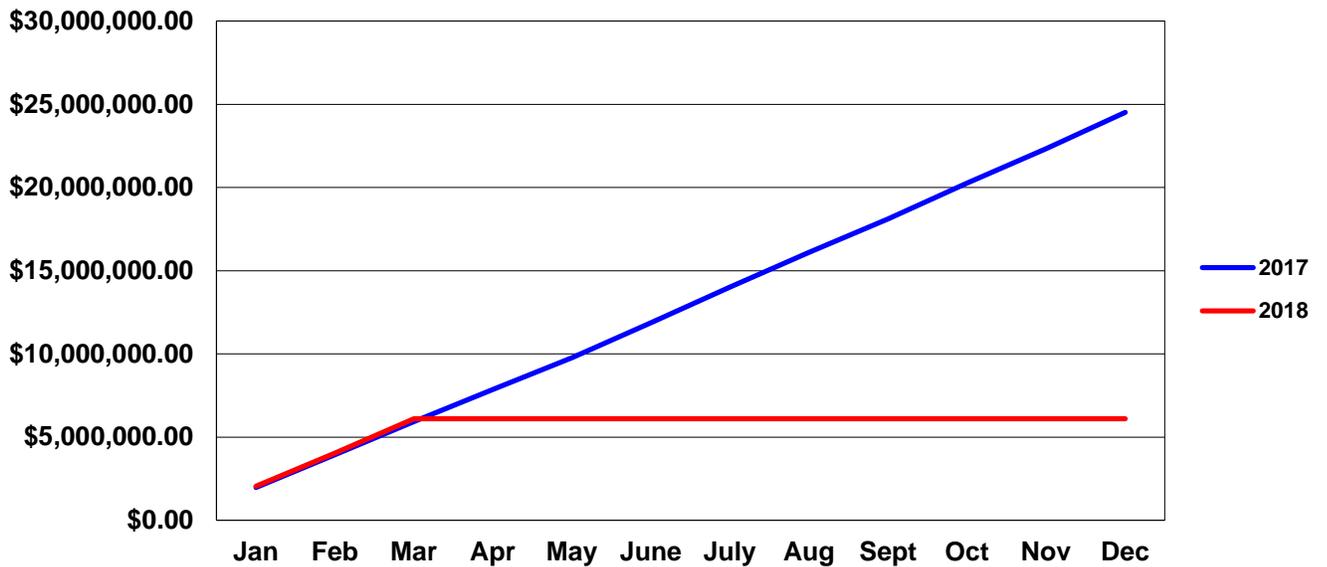
Account	March 2018	March 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$658,968	\$641,945	2.7%	\$1,964,223	\$1,913,712	2.6%	
Employee Pensions & Benefits	\$411,521	\$389,587	5.6%	\$1,163,819	\$1,133,835	2.6%	
Taxes Other Than Income Taxes	\$48,748	\$47,646	2.3%	\$145,104	\$141,648	2.4%	
Purchased Power	\$156,841	\$222,780	-29.6%	\$546,540	\$645,005	-15.3%	
Chemicals	\$161,442	\$160,491	0.6%	\$484,221	\$522,273	-7.3%	
Materials & Supplies	\$189,602	\$138,064	37.3%	\$551,131	\$435,511	26.5%	
Contractual Services	\$287,672	\$247,657	16.2%	\$792,623	\$749,092	5.8%	
Transportation	\$48,293	\$47,340	2.0%	\$147,936	\$109,432	35.2%	
Insurance	\$49,547	\$45,460	9.0%	\$148,642	\$137,342	8.2%	
Advertising	\$3,961	\$6,283	-37.0%	\$6,872	\$6,790	1.2%	
Bad Debt Expense	\$4,521	(\$10,138)	-144.6%	\$38,089	\$36,738	3.7%	
Miscellaneous	\$33,878	\$25,411	33.3%	\$77,870	\$59,067	31.8%	
Regulatory Commission Assessment	\$10,676	\$10,101	5.7%	\$32,027	\$30,304	5.7%	
Total O&M Expenses	<u>\$2,065,670</u>	<u>\$1,972,627</u>	<u>4.7%</u>	<u>\$6,099,097</u>	<u>\$5,920,749</u>	<u>3.0%</u>	

NKWD O&M Monthly Comparison 2018 Actual to Actual

■ Actual 2017
■ Actual 2018



NKWD O&M YTD Trending 2018 - Actual to Actual

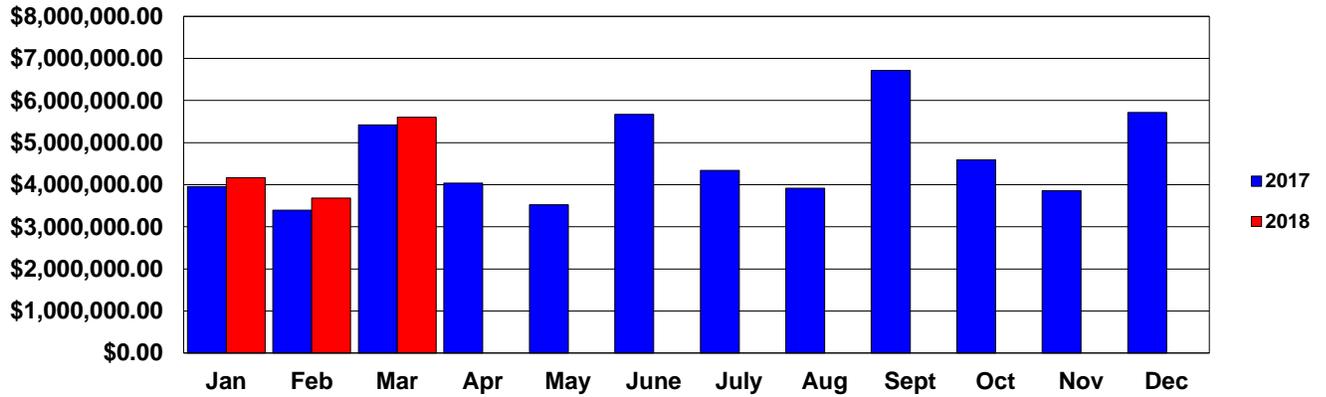




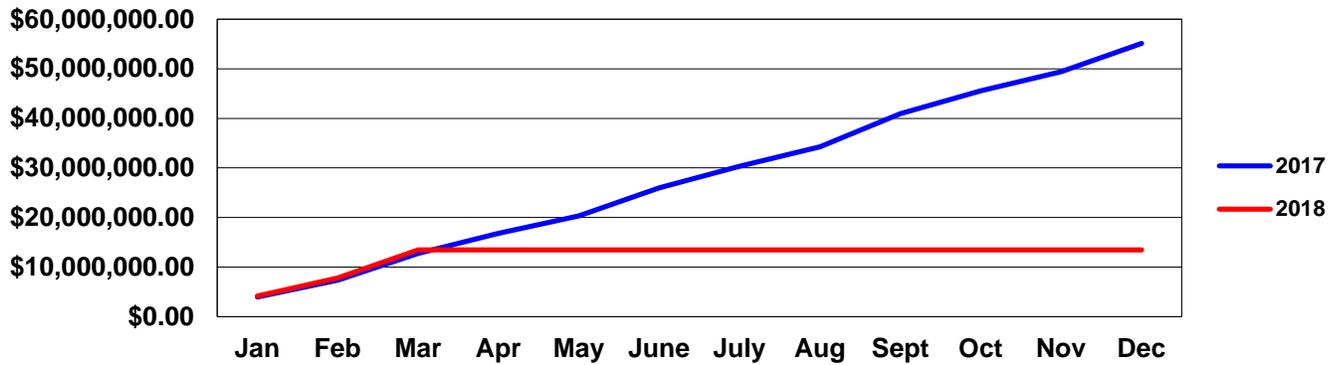
**Income Report Actual to Actual
For the Three Months Ending March 31, 2018**

Description	March 2018	March 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Water Sales	\$5,354,940	\$5,222,203	2.5%	\$12,704,102	\$12,177,169	4.3%	
Forfeited Discounts	\$75,630	\$62,049	21.9%	\$230,732	\$191,900	20.2%	
Rents from Water Property	\$32,805	\$32,325	1.5%	\$89,221	\$99,156	-10.0%	
Other Water Revenues	\$37,095	\$28,600	29.7%	\$78,175	\$75,680	3.3%	
Total Operating Revenues	\$5,500,470	\$5,345,177	2.9%	\$13,102,230	\$12,543,905	4.5%	
Non Operating Income							
Interest Income	\$99,550	\$53,063	87.6%	\$290,969	\$186,770	55.8%	
Miscellaneous	\$4,904	\$21,445	-77.1%	\$61,390	\$36,631	67.6%	
Total Non Operating Income	\$104,454	\$74,508	40.2%	\$352,359	\$223,401	57.7%	
Total Income	<u>\$5,604,924</u>	<u>\$5,419,685</u>	<u>3.4%</u>	<u>\$13,454,589</u>	<u>\$12,767,306</u>	<u>5.4%</u>	

NKWD
Revenue by Month 2018 - Actual to Actual



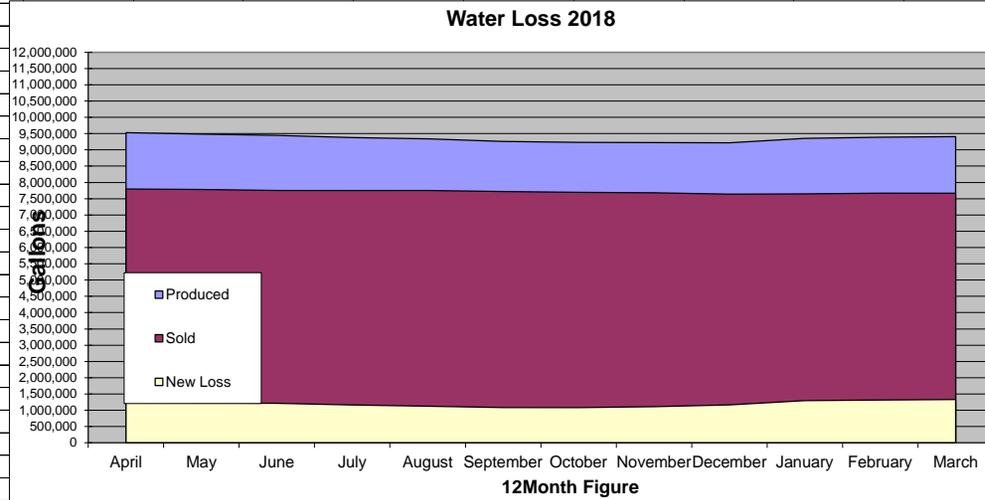
NKWD
Revenue Trending 2018 - Actual to Actual



2018	20 Ton Drag (replace DT-6)	341-0001-000	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	18-114
2018	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	18-115
2018	Quickie Saws (quantity 4)	345-0001-000	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	18-116
2018	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$15,300.00	\$0.00	\$15,300.00	\$9,700.00	18-117
2018	Tapping Machine (quantity 1)	345-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	18-118
2018	Pipe Saw (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-119
2018	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	18-120
2018	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$2,843.22	\$0.00	\$2,843.22	\$656.78	18-121
2018	Hydro Pump (quantity 1)	343-0001-000	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	18-122
2018	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	18-123
2018	Line Locator (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$3,632.74	\$0.00	\$3,632.74	\$367.26	18-124
2018	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	18-125
Distribution Total			\$865,200.00	\$865,200.00	\$22,775.96	\$0.00	\$22,775.96	\$842,424.04	
ENGINEERING									
Mainline Improvement									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-126
2018	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	18-127
2018	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-128
Mainline Improvement Sub-Total			\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	
KDOT Engineering Work									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$11,900.00	\$0.00	\$41,100.00	\$41,100.00	\$11,900.00	12-120a/15-151
2018	Engineering Service for KDOT Projects (Upcoming)	184-0252-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	18-129
KDOT Engineering Work Sub-Total			\$68,000.00	\$26,900.00	\$0.00	\$41,100.00	\$41,100.00	\$26,900.00	
Water Main Replacement Program									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Carryover	- Sub District M (CDBG/KCFC) (RD portion)	184-0750-000	\$3,399,336.00	\$259,261.39	\$61,662.25	\$3,078,412.36	\$3,140,074.61	\$259,261.39	987
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$248,058.12	\$0.00	\$11,941.88	\$11,941.88	\$248,058.12	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$235,207.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$205,258.11	\$64,925.75	\$101,338.52	\$166,264.27	\$190,150.73	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$172,731.00	\$0.00	\$1,327,269.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$917,960.33	\$613,368.40	\$0.00	\$304,591.93	\$304,591.93	\$613,368.40	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,488,039.76	\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Carryover	Altavia Ave -Park Hills	184-0831-000	\$185,000.00	\$24,202.24		\$160,797.76	\$160,797.76	\$24,202.24	1047
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$964,869.59	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
2018	Newport KY 9 - Middle Section	184-0613-000	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	18-130
Water Main Replacement Sub-Total			\$12,606,751.09	\$7,105,799.51	\$126,588.00	\$5,389,470.96	\$5,516,058.96	\$7,090,692.13	
Capital Purchases									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	18-131
2018	Vehicle Sedan (replace 204)	341-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-132
2018	Capitalized Labor	Various	\$354,063.00	\$354,063.00	\$0.00	\$0.00	\$0.00	\$354,063.00	N/A
Capital Purchase Sub-Total			\$384,063.00	\$384,063.00	\$0.00	\$0.00	\$0.00	\$384,063.00	
Engineering Total			\$13,158,814.09	\$7,616,762.51	\$126,588.00	\$5,430,570.96	\$5,557,158.96	\$7,601,655.13	
WATER QUALITY & PRODUCTION									
OPERATIONS									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	FTTP GAC Regeneration/Replacement	162-0008-000	\$1,032,551.00	\$1,032,551.00	\$0.00	\$0.00	\$0.00	\$1,032,551.00	N/A
2018	MPTP GAC Regeneration/Replacement	162-0008-000	\$272,015.00	\$272,015.00	\$0.00	\$0.00	\$0.00	\$272,015.00	N/A
2018	Small Pickup 4x4 Replace 466	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-133
2018	Benchtop Turbidimeters (quantity 3)	320-0001-000	\$12,750.00	\$12,750.00	\$9,853.50	\$0.00	\$9,853.50	\$2,896.50	18-134
2018	Manganese Benchtop Analyzer	320-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-135
2018	Benchtop Charge Analyzer	320-0001-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	18-136
2018	FTTP Sludge Removal	162-0006-000	\$2,400,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$2,400,000.00	18-137
Operations Sub-total			\$3,757,316.00	\$2,557,316.00	\$17,853.50	\$0.00	\$17,853.50	\$3,739,462.50	
LABORATORY									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2018	Atomic Adsorption Spectrophotometer	344-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-138
2018	Ion Chromatograph System	344-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	18-139
2018	GC/MS Online Analyzer	344-0001-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-140
2018	Automatic pipeter for toxin testing	344-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	18-141
Laboratory Sub-Total			\$471,000.00	\$471,000.00	\$0.00	\$0.00	\$0.00	\$471,000.00	
MAINTENANCE									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	ORPS1 motor starter replacement (add \$20,000 from 2017)	184-0498-000	\$80,000.00	\$80,000.00	\$923.36	\$8,710.09	\$9,633.45	\$70,366.55	16-158
Carryover	Rossford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	FTTP Residuals Transfer pump and motor	311-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
Carryover	MPTP Finished Water Flowmeters (2)	304-0002-000	\$50,000.00	\$50,000.00	\$11,895.68	\$30,325.04	\$42,220.72	\$7,779.28	17-165
Carryover	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000	\$250,000.00	\$75,562.95	\$0.00	\$174,437.05	\$174,437.05	\$75,562.95	1062

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017	2017	2017
	April	May	June	July	August	September	October	November	December	January	February	March
Produced 000's	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067
Purchased 000's												
	9,139,032	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067
Sold 000's	7,757,929	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576
	1,381,103	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490
% of Non-Revenue Loss	15.1%	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%	20.0%	20.1%	19.5%	18.9%
% of Water Sold	84.9%	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%	80.0%	79.9%	80.5%	81.1%
Accounted for Loss 000's	414,839.0	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9
Adjusted Loss 000's	966,264.0	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5
	10.57%	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%	15.10%	15.17%	14.62%	13.97%
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018
	April	May	June	July	August	September	October	November	December	January	February	March
Produced 000's	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214
Purchased 000's												
	9,528,114	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214
Sold 000's	7,797,166	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032	7,647,687	7,669,221	7,667,384
	1,730,947	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594	1,704,699	1,718,273	1,738,830
% of Non-Revenue Loss	18.2%	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%	18.2%	18.3%	18.5%
% of Water Sold	81.8%	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%	81.8%	81.7%	81.5%
Accounted for Loss 000's	474,078.9	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9	407,364.5	402,591.3	407,007.2
Adjusted Loss 000's	1,256,868.6	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0	1,297,334.4	1,315,681.6	1,331,822.5
% of Water Loss	13.19%	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%	13.87%	14.02%	14.16%





Northern Kentucky Water District					
May 2018 Board Meeting		Financial Statement Snapshot			
April 2018 Results					
Current Period Totals				% Difference	% Difference
Section 1	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$4,038,652	\$4,181,139	\$4,134,821	3.53%	1.12%
Total O&M	\$1,931,961	\$1,978,025	\$2,231,640	2.38%	-11.36%
YTD Period Totals				% Difference	% Difference
Section 2	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$16,805,957	\$17,635,728	\$17,086,306	4.94%	3.22%
Total O&M	\$7,852,710	\$8,077,124	\$9,144,300	2.86%	-11.67%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,838,827	\$3,756,779	\$3,941,171	-2.14%	-4.68%
Forfeited Discounts	\$71,819	\$67,647	\$72,000	-5.81%	-6.05%
Rents Water Property	\$27,241	\$24,375	\$30,000	-10.52%	-18.75%
Other Water Revenue	\$45,465	\$57,610	\$36,000	26.71%	60.03%
Interest Income	\$55,382	\$117,478	\$46,600	112.12%	152.10%
Miscellaneous	-\$82	\$157,250	\$9,050	-191868.29%	1637.57%
Total Revenues Current	\$4,038,652	\$4,181,139	\$4,134,821	3.53%	1.12%
YTD					
Detailed Revenues YTD				% Difference	% Difference
Section 4	2017	2018	2018 Budget	Prior Year	Budget
Water Sales	\$16,015,996	\$16,460,881	\$16,345,686	2.78%	0.70%
Forfeited Discounts	\$263,718	\$298,379	\$266,000	13.14%	12.17%
Rents Water Property	\$126,397	\$113,596	\$144,000	-10.13%	-21.11%
Other Water Revenue	\$121,145	\$135,785	\$101,720	12.08%	33.49%
Interest Income	\$242,152	\$408,447	\$186,000	68.67%	119.60%
Miscellaneous	\$36,549	\$218,640	\$42,900	498.21%	409.65%
Total Revenues YTD	\$16,805,957	\$17,635,728	\$17,086,306	4.94%	3.22%



May 2018 Board Meeting

April 2018 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$632,616	\$634,136	\$688,353	0.24%	-7.88%
Employee Pensions & Benefits	\$381,927	\$400,504	\$475,643	4.86%	-15.80%
Taxes Other	\$47,097	\$46,956	\$56,750	-0.30%	-17.26%
Purchased Power	\$178,257	\$200,131	\$216,514	12.27%	-7.57%
Chemicals	\$162,087	\$134,522	\$151,117	-17.01%	-10.98%
Materials & Supplies	\$158,116	\$160,358	\$200,599	1.42%	-20.06%
Contractual Services	\$242,846	\$274,856	\$311,149	13.18%	-11.66%
Transportation	\$33,743	\$36,538	\$42,091	8.28%	-13.19%
Insurance	\$45,460	\$47,440	\$51,004	4.36%	-6.99%
Advertising	\$893	\$1,758	\$10,266	96.86%	483.96%
Bad Debt Expense	\$20,994	\$13,011	\$14,551	-38.03%	-10.58%
Miscellaneous	\$17,824	\$17,139	\$2,779	-3.84%	516.73%
Regulatory Commission	\$10,101	\$10,676	\$10,824	5.69%	-1.37%
Total O&M Expenses Current	\$1,931,961	\$1,978,025	\$2,231,640	2.38%	-11.36%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$2,546,328	\$2,598,358	\$2,959,609	2.04%	-12.21%
Employee Pensions & Benefits	\$1,515,762	\$1,564,323	\$1,864,448	3.20%	-16.10%
Taxes Other	\$188,745	\$192,059	\$234,734	1.76%	-18.18%
Purchased Power	\$823,263	\$746,671	\$949,517	-9.30%	-21.36%
Chemicals	\$684,359	\$618,743	\$686,080	-9.59%	-9.81%
Materials & Supplies	\$593,626	\$711,489	\$733,229	19.85%	-2.96%
Contractual Services	\$991,938	\$1,067,479	\$1,122,389	7.62%	-4.89%
Transportation	\$143,175	\$184,474	\$186,100	28.85%	-0.87%
Insurance	\$182,802	\$196,082	\$201,602	7.26%	-2.74%
Advertising	\$7,683	\$8,629	\$10,266	12.31%	18.97%
Bad Debt Expense	\$57,732	\$51,100	\$61,749	-11.49%	-17.25%
Miscellaneous	\$76,891	\$95,015	\$91,376	23.57%	3.98%
Regulatory Commission	\$40,406	\$42,702	\$43,201	5.68%	-1.16%
Total O&M Expenses YTD	\$7,852,710	\$8,077,124	\$9,144,300	2.86%	-11.67%



**Balance Sheet
As of December 31, 2017**

Assets	2017	2016
Current Assets		
Cash and Cash Equivalents	\$25,778,249	\$18,251,052
Investments	\$667,272	\$922,030
Accounts Receivable		
Customers	\$5,674,784	\$5,214,775
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$227,634	\$174,044
Assessments Receivable	\$131,088	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,428,773	\$1,646,072
Prepaid Expenses	\$621,220	\$631,651
Total Current Assets	\$40,629,020	\$33,070,712
Restricted Assets		
Bond Proceeds Fund	\$21,053,921	\$2,337,354
Debt Service Reserve Account	\$18,562,983	\$18,934,940
Debt Service Account	\$18,524,058	\$17,670,156
Improvement, Repair, & Replacement	\$4,990,152	\$3,378,759
Total Restricted Assets	\$63,131,114	\$42,321,209
Noncurrent Assets		
Miscellaneous Deferred Charges	\$4,310,959	\$4,069,867
Capital Assets:		
Land, System, Buildings, and Equipment	\$468,342,664	\$466,130,935
Construction in Progress	\$31,036,863	\$21,175,054
Total Capital Assets before Accumulated Depreciation	\$499,379,527	\$487,305,989
Less: Accumulated Depreciation	(\$152,318,643)	(\$140,637,523)
Total Capital Assets Net of Accumulated Depreciation	\$347,060,884	\$346,668,466
Total Noncurrent Assets	\$351,371,843	\$350,738,333
Total Assets	\$455,131,977	\$426,130,254
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$3,220,484	\$3,220,484
Deferred Loss on Refundings	\$4,781,932	\$5,169,358
Total Deferred Outflows of Resources	\$8,002,416	\$8,389,842
Total Assets & Deferred Outflows of Resources	\$463,134,393	\$434,520,096



**Balance Sheet
As of December 31, 2017**

Liabilities and Net Position	2017	2016
Current Liabilities		
Bond Indebtedness	\$11,321,232	\$11,409,232
Notes Payable	\$0	\$2,239,062
Accounts Payable	\$918,165	\$858,610
Accrued Payroll & Liabilities	\$998,771	\$972,604
Other Accrued Liabilities	\$262,451	\$256,243
Customer Deposits	\$1,030,740	\$1,017,157
Total Current Liabilities	\$14,531,359	\$16,752,908
Current Liabilities From Restricted Assets		
Accounts Payable	\$1,162,132	\$970,331
Accrued Interest Payable	\$3,277,450	\$2,806,894
Total Current Liabilities From Restricted Assets	\$4,439,582	\$3,777,225
Long Term Debt		
Arbitrage Liability	\$373,195	\$1,174,629
Long Term Portion of Bonded Indebtedness	\$167,039,962	\$176,271,127
Notes Payable	\$38,637,813	\$36,839,439
Bond Anticipation Notes Payable	\$26,000,000.00	
Note Payable-Taylor Mill Purchase	\$50,000	\$50,000
Deferred Note Payable	\$100,000	\$100,000
Net Pension Liability	\$16,504,154	\$16,504,154
Total Long Term Debt	\$248,705,124	\$230,939,349
Total Liabilities	\$267,676,065	\$251,469,482
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$239,044	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$267,915,109	\$251,708,526
Retained Earnings	\$195,219,284	\$182,811,570
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$463,134,393	\$434,520,096



**Income and Expense Report Summary
For the Four Months Ending April 30, 2018**

Current Period	April 2018	April 2017	April Budget	Variance Over (Under) %	
Total Income	\$4,181,139	\$4,038,652	\$4,134,821	1.1%	
Total O&M Expenses	\$1,978,025	\$1,931,961	\$2,231,640	-11.4%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$453,114	\$356,691	\$153,181	195.8%	
Year to Date	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$17,635,728	\$16,805,957	\$17,086,306	3.2%	\$55,120,527
Total O&M Expenses	\$8,077,124	\$7,852,710	\$9,144,300	-11.7%	\$28,396,537
Transfer to Debt Service	\$7,000,000	\$7,000,000	\$7,000,000	0.0%	\$19,872,380
Available for Transfer to Operating Capital	\$2,558,604	\$1,953,247	\$942,006	171.6%	\$6,851,610



**Income and Expenses Report-Detail
For the Four Months Ending April 30, 2018**

	April 2018	April 2017	April Budget	Variance Over (Under)	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,756,779	\$3,838,827	\$3,941,171	-4.7%	\$16,460,881	\$16,015,996	\$16,345,686	0.7%
Forfeited Discounts	\$67,647	\$71,819	\$72,000	-6.0%	\$298,379	\$263,718	\$266,000	12.2%
Rents from Water Property	\$24,375	\$27,241	\$30,000	-18.8%	\$113,596	\$126,397	\$144,000	-21.1%
Other Water Revenues	\$57,610	\$45,465	\$36,000	60.0%	\$135,785	\$121,145	\$101,720	33.5%
Total Operating Income	\$3,906,411	\$3,983,352	\$4,079,171	-4.2%	\$17,008,641	\$16,527,256	\$16,857,406	0.9%
Non Operating Income								
Interest Income	\$117,478	\$55,382	\$46,600	152.1%	\$408,447	\$242,152	\$186,000	119.6%
Miscellaneous	\$157,250	(\$82)	\$9,050	1637.6%	\$218,640	\$36,549	\$42,900	409.7%
Total Non Operating Income	\$274,728	\$55,300	\$55,650	393.7%	\$627,087	\$278,701	\$228,900	174.0%
Total Income	\$4,181,139	\$4,038,652	\$4,134,821	1.1%	\$17,635,728	\$16,805,957	\$17,086,306	3.2%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$834,984	\$849,198	\$950,581	-12.2%	\$3,430,664	\$3,518,374	\$4,001,626	-14.3%
Engineering & Distribution	\$519,068	\$494,717	\$606,152	-14.4%	\$2,213,175	\$2,030,280	\$2,476,217	-10.6%
Customer Service	\$272,167	\$268,966	\$256,934	5.9%	\$1,065,365	\$1,004,301	\$1,157,187	-7.9%
Administration	\$351,806	\$319,080	\$417,973	-15.8%	\$1,367,920	\$1,299,755	\$1,509,270	-9.4%
Total O&M Expenses	\$1,978,025	\$1,931,961	\$2,231,640	-11.4%	\$8,077,124	\$7,852,710	\$9,144,300	-11.7%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$7,000,000	\$7,000,000	\$7,000,000	0.0%
Total Expenses	\$3,728,025	\$3,681,961	\$3,981,640	-6.4%	\$15,077,124	\$14,852,710	\$16,144,300	-6.6%
Avail. to Transfer to Oper. Capital	\$453,114	\$356,691	\$153,181	195.8%	\$2,558,604	\$1,953,247	\$942,006	171.6%



**Expense Report By Division Actual to Budget
For the Four Months Ending April 30, 2018**

	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$834,984	\$950,581	-12.2%	\$3,430,664	\$4,001,626	-14.3%	\$12,431,812	
Engineering & Distribution	\$519,068	\$606,152	-14.4%	\$2,213,175	\$2,476,217	-10.6%	\$7,755,693	
Customer Service	\$272,167	\$256,934	5.9%	\$1,065,365	\$1,157,187	-7.9%	\$3,605,529	
Administration	\$351,806	\$417,973	-15.8%	\$1,367,920	\$1,509,270	-9.4%	\$4,603,504	
Total O&M	<u>\$1,978,025</u>	<u>\$2,231,640</u>	<u>-11.4%</u>	<u>\$8,077,124</u>	<u>\$9,144,300</u>	<u>-11.7%</u>	<u>\$28,396,538</u>	



**Expense Report By Department Actual to Budget
For the Four Months Ending April 30, 2018**

							2018	
	April	April	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$1,641	\$5,432	-69.8%	\$6,795	\$17,572	-61.3%	\$40,000	
Ohio River Pump Station #1	\$45,294	\$38,661	17.2%	\$130,068	\$181,125	-28.2%	\$626,200	
Ohio River Pump Station #2	\$7,989	\$7,767	2.9%	\$21,443	\$32,679	-34.4%	\$105,100	
Total Source of Supply	\$54,924	\$51,860	5.9%	\$158,306	\$231,376	-31.6%	\$771,300	
Water Quality								
Ft. Thomas Treatment Plant	\$326,307	\$314,722	3.7%	\$1,414,172	\$1,363,268	3.7%	\$4,295,210	
Taylor Mill Treatment plant	\$29,393	\$71,206	-58.7%	\$110,917	\$330,914	-66.5%	\$874,258	
Memorial Pky Treatment Plant	\$69,469	\$80,057	-13.2%	\$309,018	\$470,140	-34.3%	\$1,341,509	
Laboratory	\$85,549	\$103,141	-17.1%	\$372,952	\$388,060	-3.9%	\$1,249,518	
Instrumentation	\$43,794	\$64,252	-31.8%	\$180,615	\$223,569	-19.2%	\$696,148	
Sludge	\$5,782	\$28,307	-79.6%	\$23,431	\$73,428	-68.1%	\$350,000	
Total Water Quality	\$560,294	\$661,685	-15.3%	\$2,411,105	2,849,379.00	-15.4%	\$8,806,643	
Total Pumping & Storage	\$219,766	\$237,036	-7.3%	\$861,253	\$920,871	-6.5%	\$2,853,869	
Total SOS, WQ, P&S	\$834,984	\$950,581	-12.2%	\$3,430,664	\$4,001,626	-14.3%	\$12,431,812	



**Expense Report By Department Actual to Budget
For the Four Months Ending April 30, 2018**

	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$116,386	\$147,306	-21.0%	\$476,819	\$570,667	-16.4%	\$1,924,469	
Distribution	\$398,868	\$452,398	-11.8%	\$1,730,987	\$1,895,786	-8.7%	\$5,765,980	
Flushing	\$3,814	\$6,448	-40.8%	\$5,369	\$9,764	-45.0%	\$65,244	
Total Engineering & Distr.	\$519,068	\$606,152	-14.4%	\$2,213,175	\$2,476,217	-10.6%	\$7,755,693	
Customer Service								
Field Service	\$66,177	\$71,952	-8.0%	\$301,244	\$316,161	-4.7%	\$899,131	
Meter Shop	\$48,648	\$47,524	2.4%	\$214,001	\$208,049	2.9%	\$632,321	
Account Service	\$132,345	\$109,874	20.5%	\$452,064	\$509,414	-11.3%	\$1,539,772	
Meter Reading	\$6,093	\$6,595	-7.6%	\$25,325	\$26,974	-6.1%	\$80,305	
Other	\$18,904	\$20,989	-9.9%	\$72,731	\$96,589	-24.7%	\$454,000	
Total Customer Service	\$272,167	\$256,934	5.9%	\$1,065,365	\$1,157,187	-7.9%	\$3,605,529	



**Expense Report By Department Actual to Budget
For the Four Months Ending April 30, 2018**

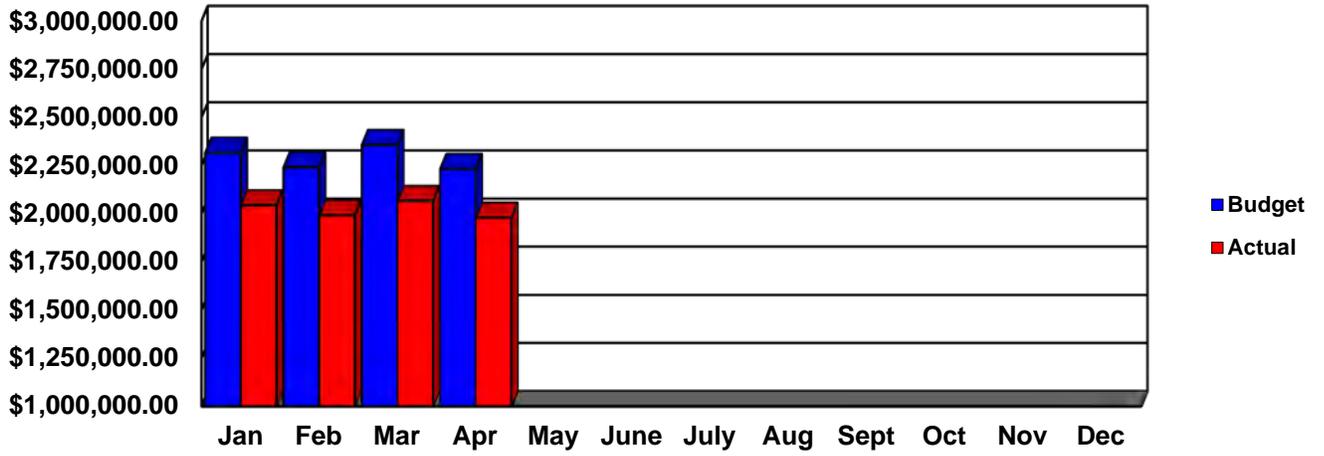
Department	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Administration								
Executive Management	\$40,721	\$43,982	-7.4%	\$163,188	\$183,336	-11.0%	\$524,616	
Board of Commissioners	\$4,209	\$4,008	5.0%	\$11,167	\$17,854	-37.5%	\$51,278	
Accounting	\$55,216	\$68,086	-18.9%	\$227,523	\$297,741	-23.6%	\$847,086	
H.R.-Information Systems	\$172,641	\$237,787	-27.4%	\$611,523	\$703,804	-13.1%	\$2,251,624	
Other	\$79,019	\$64,110	23.3%	\$354,519	\$306,535	15.7%	\$928,900	
Total Administration	\$351,806	\$417,973	-15.8%	\$1,367,920	\$1,509,270	-9.4%	\$4,603,504	
Total O&M	\$1,978,025	\$2,231,640	-11.4%	\$8,077,124	\$9,144,300	-11.7%	\$28,396,538	



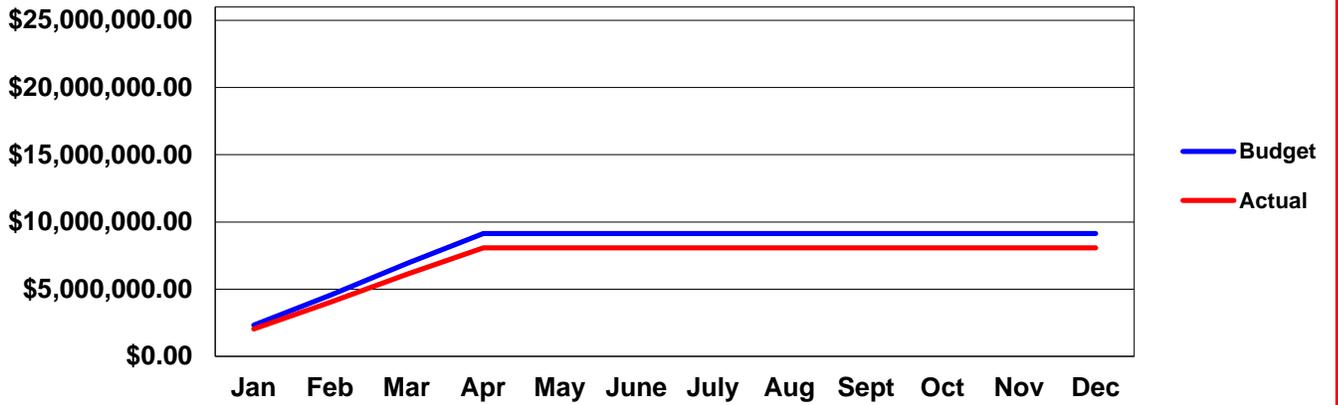
**Expense Report By Account Actual to Budget
For the Four Months Ending April 30, 2018**

Account	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$634,136	\$688,353	-7.9%	\$2,598,358	\$2,959,609	-12.2%	
Employee Pensions & Benefits	\$400,504	\$475,643	-15.8%	\$1,564,323	\$1,864,448	-16.1%	
Taxes Other Than Income Taxes	\$46,956	\$56,750	-17.3%	\$192,059	\$234,734	-18.2%	
Purchased Power	\$200,131	\$216,514	-7.6%	\$746,671	\$949,517	-21.4%	
Chemicals	\$134,522	\$151,117	-11.0%	\$618,743	\$686,080	-9.8%	
Materials & Supplies	\$160,358	\$200,599	-20.1%	\$711,489	\$733,229	-3.0%	
Contractual Services	\$274,856	\$311,149	-11.7%	\$1,067,479	\$1,122,389	-4.9%	
Transportation	\$36,538	\$42,091	-13.2%	\$184,474	\$186,100	-0.9%	
Insurance	\$47,440	\$51,004	-7.0%	\$196,082	\$201,602	-2.7%	
Advertising	\$1,758	\$10,266	-82.9%	\$8,629	\$10,266	-15.9%	
Bad Debt Expense	\$13,011	\$14,551	-10.6%	\$51,100	\$61,749	-17.2%	
Miscellaneous	\$17,139	\$2,779	516.7%	\$95,015	\$91,376	4.0%	
Regulatory Commission Assessment	\$10,676	\$10,824	-1.4%	\$42,702	\$43,201	-1.2%	
Total O&M Expenses	<u>\$1,978,025</u>	<u>\$2,231,640</u>	<u>-11.4%</u>	<u>\$8,077,124</u>	<u>\$9,144,300</u>	<u>-11.7%</u>	

NKWD O&M Monthly Comparison 2018 Budget to Actual



NKWD O&M YTD Trending 2018 - Budget To Actual

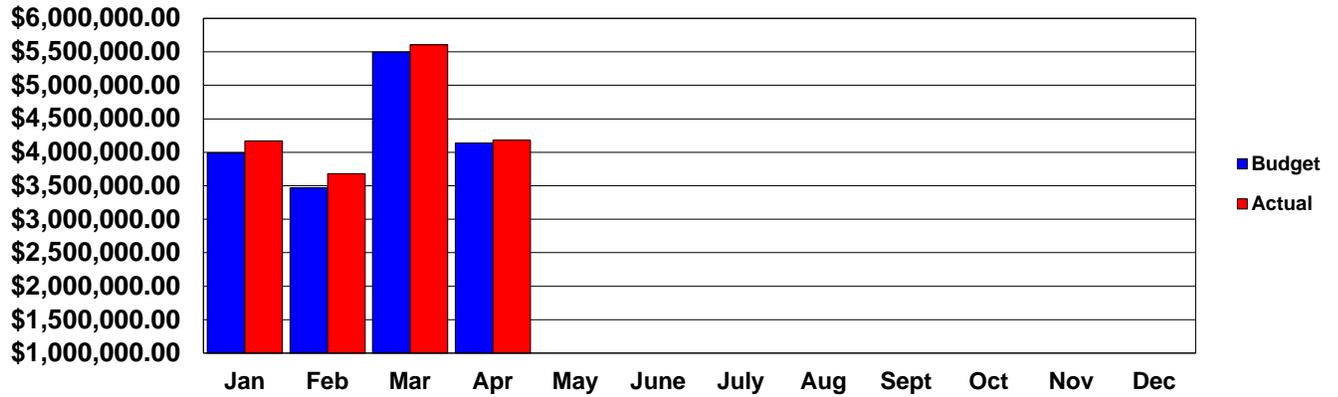




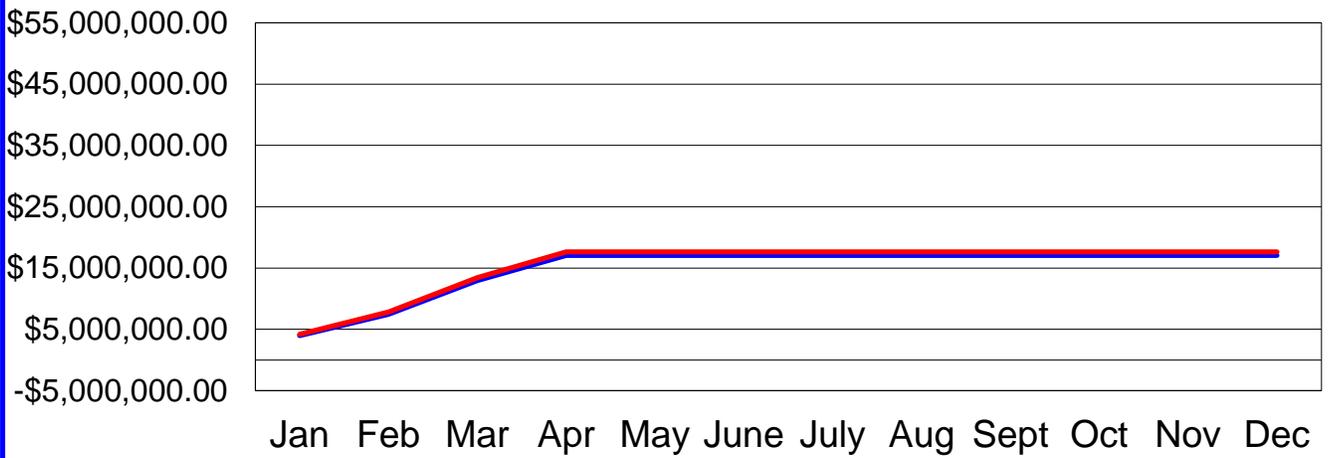
**Income Report Actual to Projected
For the Four Months Ending April 30, 2018**

Description	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,756,779	\$3,941,171	-4.7%	\$16,460,881	\$16,345,686	0.7%	
Forfeited Discounts	\$67,647	\$72,000	-6.0%	\$298,379	\$266,000	12.2%	
Rents from Water Property	\$24,375	\$30,000	-18.8%	\$113,596	\$144,000	-21.1%	
Other Water Revenues	\$57,610	\$36,000	60.0%	\$135,785	\$101,720	33.5%	
Total Operating Revenues	\$3,906,411	\$4,079,171	-4.2%	\$17,008,641	\$16,857,406	0.9%	
Non Operating Income							
Interest Income	\$117,478	\$46,600	152.1%	\$408,447	\$186,000	119.6%	
Miscellaneous	\$157,250	\$9,050	1637.6%	\$218,640	\$42,900	409.7%	
Total Non Operating Income	\$274,728	\$55,650	393.7%	\$627,087	\$228,900	174.0%	
Total Income	<u>\$4,181,139</u>	<u>\$4,134,821</u>	<u>1.1%</u>	<u>\$17,635,728</u>	<u>\$17,086,306</u>	<u>3.2%</u>	

NKWD
Revenue by Month 2018 - Budget to Actual



NKWD
Revenue Trending 2018 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Four Months Ending April 30, 2018**

Division	April 2018	April 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$834,984	\$849,198	-1.7%	\$3,430,664	\$3,518,374	-2.5%	
Engineering & Distribution	\$519,068	\$494,717	4.9%	\$2,213,175	\$2,030,280	9.0%	
Customer Service	\$272,167	\$268,966	1.2%	\$1,065,365	\$1,004,301	6.1%	
Administration	\$351,806	\$319,080	10.3%	\$1,367,920	\$1,299,755	5.2%	
Total O&M	<u>\$1,978,025</u>	<u>\$1,931,961</u>	<u>2.4%</u>	<u>\$8,077,124</u>	<u>\$7,852,710</u>	<u>2.9%</u>	

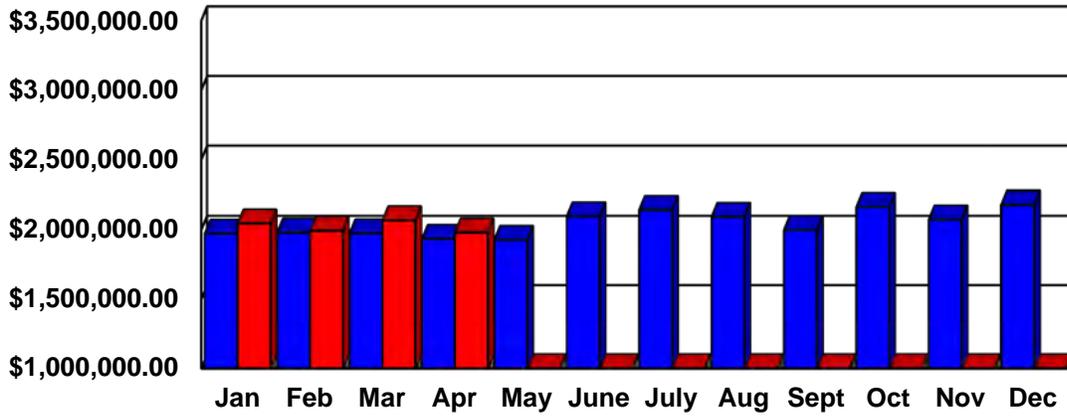


**Expense Report By Account Actual to Actual
For the Four Months Ending April 30, 2018**

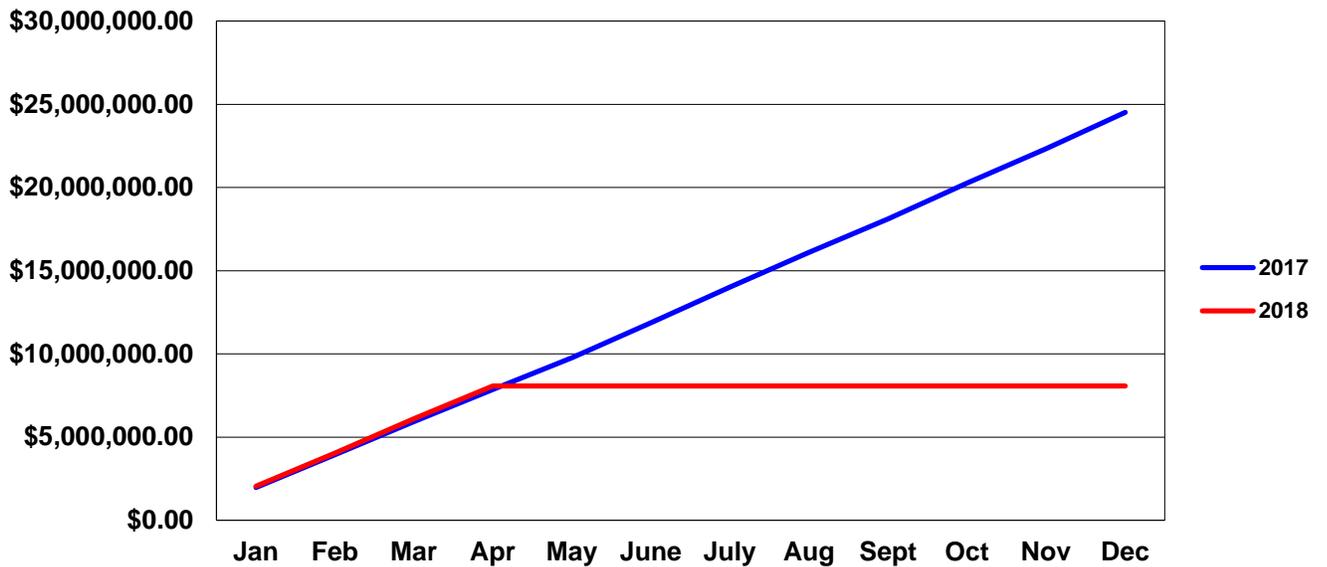
Account	April 2018	April 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$634,136	\$632,616	0.2%	\$2,598,358	\$2,546,328	2.0%	
Employee Pensions & Benefits	\$400,504	\$381,927	4.9%	\$1,564,323	\$1,515,762	3.2%	
Taxes Other Than Income Taxes	\$46,956	\$47,097	-0.3%	\$192,059	\$188,745	1.8%	
Purchased Power	\$200,131	\$178,257	12.3%	\$746,671	\$823,263	-9.3%	
Chemicals	\$134,522	\$162,087	-17.0%	\$618,743	\$684,359	-9.6%	
Materials & Supplies	\$160,358	\$158,116	1.4%	\$711,489	\$593,626	19.9%	
Contractual Services	\$274,856	\$242,846	13.2%	\$1,067,479	\$991,938	7.6%	
Transportation	\$36,538	\$33,743	8.3%	\$184,474	\$143,175	28.8%	
Insurance	\$47,440	\$45,460	4.4%	\$196,082	\$182,802	7.3%	
Advertising	\$1,758	\$893	96.9%	\$8,629	\$7,683	12.3%	
Bad Debt Expense	\$13,011	\$20,994	-38.0%	\$51,100	\$57,732	-11.5%	
Miscellaneous	\$17,139	\$17,824	-3.8%	\$95,015	\$76,891	23.6%	
Regulatory Commission Assessment	\$10,676	\$10,101	5.7%	\$42,702	\$40,406	5.7%	
Total O&M Expenses	<u>\$1,978,025</u>	<u>\$1,931,961</u>	<u>2.4%</u>	<u>\$8,077,124</u>	<u>\$7,852,710</u>	<u>2.9%</u>	

NKWD O&M Monthly Comparison 2018 Actual to Actual

■ Actual 2017
■ Actual 2018



NKWD O&M YTD Trending 2018 - Actual to Actual

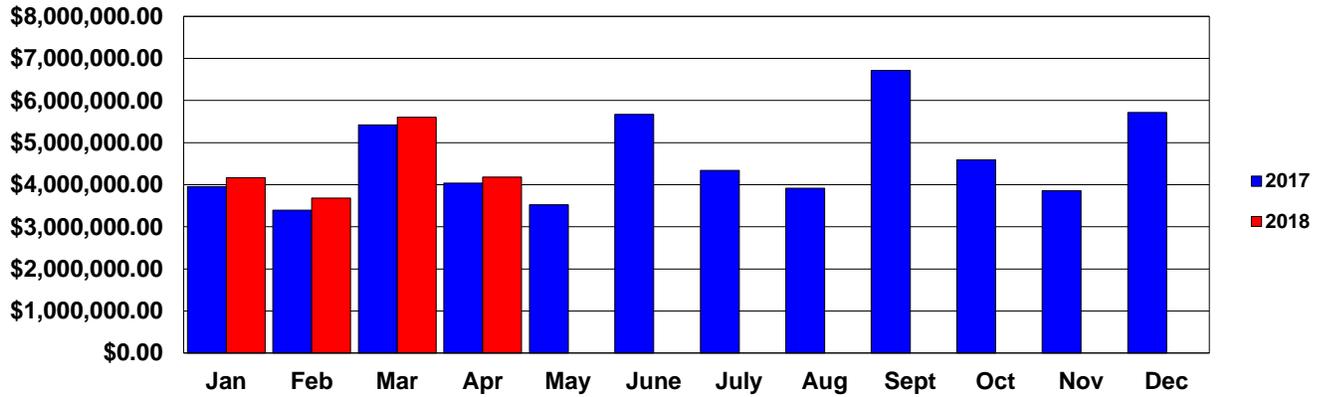




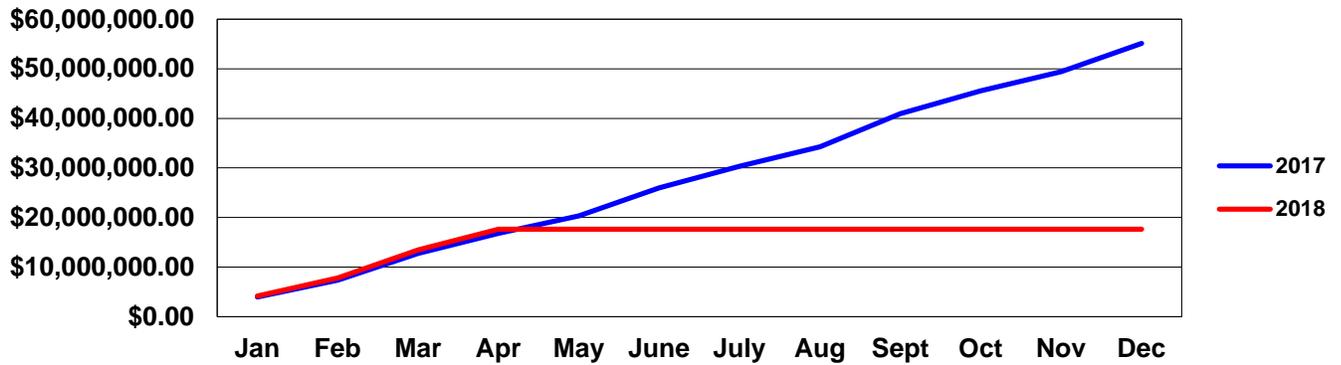
**Income Report Actual to Actual
For the Four Months Ending April 30, 2018**

Description	April 2018	April 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Water Sales	\$3,756,779	\$3,838,827	-2.1%	\$16,460,881	\$16,015,996	2.8%	
Forfeited Discounts	\$67,647	\$71,819	-5.8%	\$298,379	\$263,718	13.1%	
Rents from Water Property	\$24,375	\$27,241	-10.5%	\$113,596	\$126,397	-10.1%	
Other Water Revenues	\$57,610	\$45,465	26.7%	\$135,785	\$121,145	12.1%	
Total Operating Revenues	\$3,906,411	\$3,983,352	-1.9%	\$17,008,641	\$16,527,256	2.9%	
Non Operating Income							
Interest Income	\$117,478	\$55,382	112.1%	\$408,447	\$242,152	68.7%	
Miscellaneous	\$157,250	(\$82)	-191868.3%	\$218,640	\$36,549	498.2%	
Total Non Operating Income	\$274,728	\$55,300	396.8%	\$627,087	\$278,701	125.0%	
Total Income	<u>\$4,181,139</u>	<u>\$4,038,652</u>	<u>3.5%</u>	<u>\$17,635,728</u>	<u>\$16,805,957</u>	<u>4.9%</u>	

NKWD
Revenue by Month 2018 - Actual to Actual



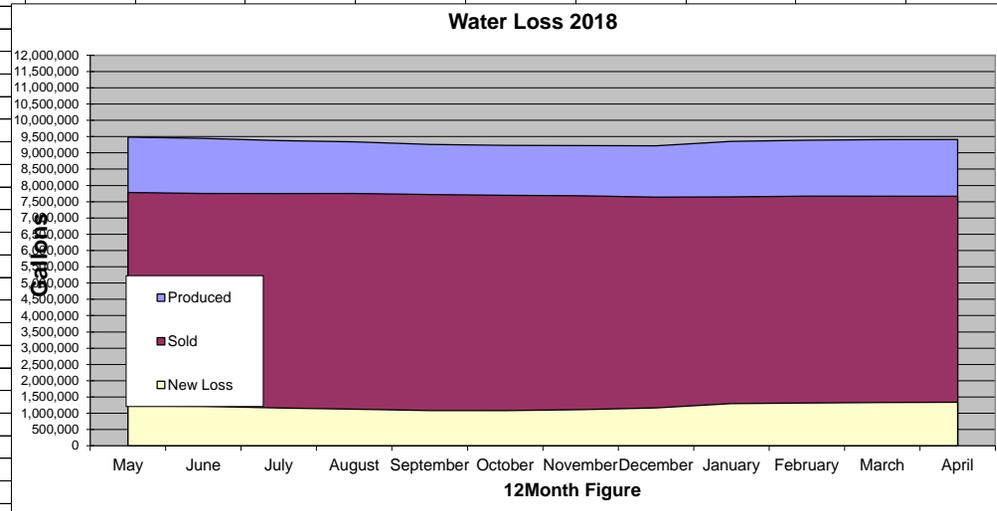
NKWD
Revenue Trending 2018 - Actual to Actual



2018	20 Ton Drag (replace DT-6)	341-0001-000	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	18-114
2018	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	18-115
2018	Quickie Saws (quantity 4)	345-0001-000	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	18-116
2018	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$15,300.00	\$0.00	\$15,300.00	\$9,700.00	18-117
2018	Tapping Machine (quantity 1)	345-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	18-118
2018	Pipe Saw (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-119
2018	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	18-120
2018	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$2,843.22	\$0.00	\$2,843.22	\$656.78	18-121
2018	Hydro Pump (quantity 1)	343-0001-000	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	18-122
2018	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	18-123
2018	Line Locator (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$3,632.74	\$0.00	\$3,632.74	\$367.26	18-124
2018	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	18-125
Distribution Total			\$865,200.00	\$865,200.00	\$22,775.96	\$0.00	\$22,775.96	\$842,424.04	
ENGINEERING									
Mainline Improvement									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-126
2018	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	18-127
2018	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-128
Mainline Improvement Sub-Total			\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	
KDOT Engineering Work									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$11,900.00	\$0.00	\$41,100.00	\$41,100.00	\$11,900.00	12-120a/15-151
2018	Engineering Service for KDOT Projects (Upcoming)	184-0252-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	18-129
KDOT Engineering Work Sub-Total			\$68,000.00	\$26,900.00	\$0.00	\$41,100.00	\$41,100.00	\$26,900.00	
Water Main Replacement Program									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Carryover	- Sub District M (CDBG/KCFC) (RD portion)	184-0750-000	\$3,399,336.00	\$102,215.39	\$218,708.25	\$3,078,412.36	\$3,297,120.61	\$102,215.39	987
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$248,058.12	\$0.00	\$11,941.88	\$11,941.88	\$248,058.12	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$235,207.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$205,258.11	\$64,925.75	\$101,338.52	\$166,264.27	\$190,150.73	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$172,731.00	\$0.00	\$1,327,269.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$917,960.33	\$613,368.40	\$0.00	\$304,591.93	\$304,591.93	\$613,368.40	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,488,039.76	\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Carryover	Altavia Ave -Park Hills	184-0831-000	\$185,000.00	\$24,202.24	\$0.00	\$160,797.76	\$160,797.76	\$24,202.24	1047
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$964,869.59	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
2018	Newport KY 9 - Middle Section	184-0613-000	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	18-130
Water Main Replacement Sub-Total			\$12,606,751.09	\$6,948,753.51	\$283,634.00	\$5,389,470.96	\$5,673,104.96	\$6,933,646.13	
Capital Purchases									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	18-131
2018	Vehicle Sedan (replace 204)	341-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-132
2018	Capitalized Labor	Various	\$354,063.00	\$354,063.00	\$0.00	\$0.00	\$0.00	\$354,063.00	N/A
Capital Purchase Sub-Total			\$384,063.00	\$384,063.00	\$0.00	\$0.00	\$0.00	\$384,063.00	
Engineering Total			\$13,158,814.09	\$7,459,716.51	\$283,634.00	\$5,430,570.96	\$5,714,204.96	\$7,444,609.13	
WATER QUALITY & PRODUCTION									
OPERATIONS									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	FTTP GAC Regeneration/Replacement	162-0008-000	\$1,032,551.00	\$1,032,551.00	\$0.00	\$0.00	\$0.00	\$1,032,551.00	N/A
2018	MPTP GAC Regeneration/Replacement	162-0008-000	\$272,015.00	\$272,015.00	\$0.00	\$0.00	\$0.00	\$272,015.00	N/A
2018	Small Pickup 4x4 Replace vehicle 466	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-133
2018	Benchtop Turbidimeters (quantity 3)	320-0001-000	\$12,750.00	\$12,750.00	\$9,853.50	\$0.00	\$9,853.50	\$2,896.50	18-134
2018	Manganese Benchtop Analyzer	320-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-135
2018	Benchtop Charge Analyzer	320-0001-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	18-136
2018	FTTP Sludge Removal	184-4007-000	\$2,400,000.00	\$1,200,000.00	\$6,712.42	\$0.00	\$6,712.42	\$2,393,287.58	18-137
Operations Sub-total			\$3,757,316.00	\$2,557,316.00	\$24,565.92	\$0.00	\$24,565.92	\$3,732,750.08	
LABORATORY									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2018	Atomic Adsorption Spectrophotometer	344-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-138
2018	Ion Chromatograph System	344-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	18-139
2018	GC/MS Online Analyzer	344-0001-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-140
2018	Automatic pipeter for toxin testing	344-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	18-141
Laboratory Sub-Total			\$471,000.00	\$471,000.00	\$0.00	\$0.00	\$0.00	\$471,000.00	
MAINTENANCE									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	ORPS1 motor starter replacement (add \$20,000 from 2017)	184-0498-000	\$80,000.00	\$80,000.00	\$923.36	\$8,710.09	\$9,633.45	\$70,366.55	16-158
Carryover	Rossford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	FTTP Residuals Transfer pump and motor	311-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
Carryover	MPTP Finished Water Flowmeters (2)	304-0002-000	\$50,000.00	\$50,000.00	\$11,895.68	\$30,325.04	\$42,220.72	\$7,779.28	17-165
Carryover	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000	\$250,000.00	\$75,562.95	\$0.00	\$174,437.05	\$174,437.05	\$75,562.95	1062

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017	2017	2017	2017
	May	June	July	August	September	October	November	December	January	February	March	April	
Produced 000's	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	
Purchased 000's													
	9,136,615	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	
Sold 000's	7,761,064	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	
	1,375,551	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	
% of Non-Revenue Loss	15.1%	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%	20.0%	20.1%	19.5%	18.9%	18.2%	
% of Water Sold	84.9%	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%	80.0%	79.9%	80.5%	81.1%	81.8%	
Accounted for Loss 000's	407,901.7	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	
Adjusted Loss 000's	967,648.9	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	
	10.59%	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%	15.10%	15.17%	14.62%	13.97%	13.19%	
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	2018
	May	June	July	August	September	October	November	December	January	February	March	April	
Produced 000's	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214	9,409,898	
Purchased 000's													
	9,483,717	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214	9,409,898	
Sold 000's	7,782,620	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032	7,647,687	7,669,221	7,667,384	7,665,365	
	1,701,097	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594	1,704,699	1,718,273	1,738,830	1,744,533	
% of Non-Revenue Loss	17.9%	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%	18.2%	18.3%	18.5%	18.5%	
% of Water Sold	82.1%	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%	81.8%	81.7%	81.5%	81.5%	
Accounted for Loss 000's	474,407.1	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9	407,364.5	402,591.3	407,007.2	405,318.5	
Adjusted Loss 000's	1,226,690.1	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0	1,297,334.4	1,315,681.6	1,331,822.5	1,339,214.7	
% of Water Loss	12.93%	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%	13.87%	14.02%	14.16%	14.23%	





Northern Kentucky Water District					
June 2018 Board Meeting		Financial Statement Snapshot			
May 2018 Results					
Current Period Totals				% Difference	% Difference
Section 1	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$3,521,450	\$3,550,813	\$3,595,981	0.83%	-1.26%
Total O&M	\$1,926,157	\$2,071,939	\$2,382,503	7.57%	-13.04%
YTD Period Totals				% Difference	% Difference
Section 2	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$20,327,406	\$21,194,468	\$20,682,287	4.27%	2.48%
Total O&M	\$9,778,866	\$10,149,061	\$11,526,804	3.79%	-11.95%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,313,116	\$3,296,423	\$3,399,831	-0.50%	-3.04%
Forfeited Discounts	\$56,137	\$53,904	\$65,000	-3.98%	-17.07%
Rents Water Property	\$50,215	\$44,536	\$47,000	-11.31%	-5.24%
Other Water Revenue	\$19,205	\$13,720	\$20,500	-28.56%	-33.07%
Interest Income	\$76,235	\$124,654	\$54,600	63.51%	128.30%
Miscellaneous	\$6,542	\$17,576	\$9,050	168.66%	94.21%
Total Revenues Current	\$3,521,450	\$3,550,813	\$3,595,981	0.83%	-1.26%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$19,329,113	\$19,757,304	\$19,745,517	2.22%	0.06%
Forfeited Discounts	\$319,855	\$352,283	\$331,000	10.14%	6.43%
Rents Water Property	\$176,612	\$158,132	\$191,000	-10.46%	-17.21%
Other Water Revenue	\$140,350	\$149,505	\$122,220	6.52%	22.32%
Interest Income	\$318,386	\$541,028	\$240,600	69.93%	124.87%
Miscellaneous	\$43,090	\$236,216	\$51,950	448.19%	354.70%
Total Revenues YTD	\$20,327,406	\$21,194,468	\$20,682,287	4.27%	2.48%



June 2018 Board Meeting

May 2018 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$657,706	\$653,130	\$721,990	-0.70%	-9.54%
Employee Pensions & Benefits	\$384,357	\$404,506	\$479,718	5.24%	-15.68%
Taxes Other	\$49,040	\$48,234	\$58,932	-1.64%	-18.15%
Purchased Power	\$171,744	\$205,514	\$193,739	19.66%	6.08%
Chemicals	\$161,479	\$151,391	\$169,615	-6.25%	-10.74%
Materials & Supplies	\$131,108	\$168,623	\$181,921	28.61%	-7.31%
Contractual Services	\$234,111	\$322,084	\$396,935	37.58%	-18.86%
Transportation	\$26,962	\$30,577	\$61,800	13.41%	-50.52%
Insurance	\$45,727	\$45,614	\$50,612	-0.25%	-9.88%
Advertising	\$0	\$2,010	\$3,960	0.00%	97.01%
Bad Debt Expense	\$36,737	\$16,844	\$28,605	-54.15%	-41.12%
Miscellaneous	\$17,085	\$12,736	\$23,799	-25.46%	-46.49%
Regulatory Commission	\$10,101	\$10,676	\$10,877	5.69%	-1.85%
Total O&M Expenses Current	\$1,926,157	\$2,071,939	\$2,382,503	7.57%	-13.04%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$3,204,034	\$3,251,489	\$3,681,599	1.48%	-11.68%
Employee Pensions & Benefits	\$1,900,119	\$1,968,829	\$2,344,166	3.62%	-16.01%
Taxes Other	\$237,785	\$240,293	\$293,666	1.05%	-18.17%
Purchased Power	\$995,007	\$952,184	\$1,143,256	-4.30%	-16.71%
Chemicals	\$845,838	\$770,134	\$855,695	-8.95%	-10.00%
Materials & Supplies	\$724,734	\$880,112	\$915,150	21.44%	-3.83%
Contractual Services	\$1,226,049	\$1,389,563	\$1,519,323	13.34%	-8.54%
Transportation	\$170,137	\$215,051	\$247,899	26.40%	-13.25%
Insurance	\$228,529	\$241,697	\$252,214	5.76%	-4.17%
Advertising	\$7,683	\$10,640	\$14,226	38.49%	33.70%
Bad Debt Expense	\$94,469	\$67,944	\$90,354	-28.08%	-24.80%
Miscellaneous	\$93,975	\$107,747	\$115,177	14.65%	-6.45%
Regulatory Commission	\$50,507	\$53,378	\$54,079	5.68%	-1.30%
Total O&M Expenses YTD	\$9,778,866	\$10,149,061	\$11,526,804	3.79%	-11.95%



**Balance Sheet
As of May 31, 2018**

Assets and Deferred Outflows of Resources	2018	2017
Current Assets		
Cash and Cash Equivalents	\$28,798,161	\$19,587,451
Investments	\$895,155	\$671,569
Accounts Receivable		
Customers, Net	\$3,246,554	\$3,426,426
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$237,576	\$223,618
Assessments Receivable	\$138,842	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,692,294	\$1,548,649
Prepaid Items	\$580,206	\$574,886
Restricted Assets - Cash and Cash Equivalents		
Debt Service Account	\$2,442,850	\$2,514,547
Improvement, Repair & Replacement	\$59,445	\$806,266
Total Current Assets	\$44,191,083	\$35,584,500
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Anticipation Note	\$15,059,041	\$22,451,271
Bond Proceeds Fund	\$2,727,660	\$3,466,948
Debt Service Account	\$9,584,154	\$8,911,430
Improvement, Repair & Replacement	\$4,446,114	\$3,581,495
Customer Deposits Fund	\$1,015,383	\$1,013,432
Restricted Assets - Investments		
Debt Service Reserve Account	\$18,696,791	\$19,117,402
Miscellaneous Deferred Charges	\$3,718,958	\$3,892,595
Capital Assets		
Land, System, Buildings, and Equipment	\$480,077,590	\$466,817,614
Construction in Progress	\$22,180,317	\$25,171,324
Total Capital Assets before Accumulated Depreciation	\$502,257,907	\$491,988,938
Less: Accumulated Depreciation	(\$156,288,178)	(\$145,621,323)
Total Capital Assets, Net of Accumulated Depreciation	\$345,969,729	\$346,367,615
Total Noncurrent Assets	\$401,217,830	\$408,802,188
Total Assets	\$445,408,913	\$444,386,688
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$5,586,334	\$3,220,484
Deferred Loss on Refundings	\$4,620,504	\$5,007,930
Total Deferred Outflows of Resources	\$10,206,838	\$8,228,414
Total Assets & Deferred Outflows of Resources	\$455,615,751	\$452,615,102



**Balance Sheet
As of May 31, 2018**

Liabilities and Deferred Inflows of Resources	2018	2017
Current Liabilities		
Bond Indebtedness	\$12,068,964	\$11,321,232
Notes Payable	\$1,165,711	\$1,264,992
Accounts Payable	\$714,055	\$557,419
Accrued Payroll & Taxes	\$285,894	\$400,812
Other Accrued Liabilities	\$125,480	\$130,765
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,442,850	\$2,514,547
Accounts Payable	\$328,153	\$1,026,203
Total Current Liabilities	\$17,131,107	\$17,215,970
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$338,004	\$331,261
Customer Deposits	\$1,015,383	\$1,013,432
Compensated Absences	\$604,437	\$642,882
Arbitrage Liability	\$485,129	\$1,174,629
Bond Anticipation Notes Payable	\$26,000,000	\$26,000,000
Bond Indebtedness	\$155,572,982.00	\$166,145,814.00
Notes Payable	\$36,564,025	\$37,460,544
Net Pension Liability	\$18,765,118	\$16,504,154
Total Long-Term Liabilities	\$239,345,078	\$249,272,716
Total Liabilities	\$256,476,185	\$266,488,686
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$2,292,472	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$258,768,657	\$266,727,730
Retained Earnings	\$196,847,094	\$185,887,372
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$455,615,751	\$452,615,102



**Income and Expense Report Summary
For the Five Months Ending May 31, 2018**

Current Period	May 2018	May 2017	May Budget	Variance Over (Under) %	
Total Income	\$3,550,813	\$3,521,450	\$3,595,981	-1.3%	
Total O&M Expenses	\$2,071,939	\$1,926,157	\$2,382,503	-13.0%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	(\$271,126)	(\$154,707)	(\$536,522)	-49.5%	
Year to Date	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$21,194,468	\$20,327,406	\$20,682,287	2.5%	\$55,120,527
Total O&M Expenses	\$10,149,061	\$9,778,866	\$11,526,804	-12.0%	\$28,396,537
Transfer to Debt Service	\$8,750,000	\$8,750,000	\$8,750,000	0.0%	\$19,872,380
Available for Transfer to Operating Capital	\$2,295,407	\$1,798,540	\$405,483	466.1%	\$6,851,610



**Income and Expenses Report-Detail
For the Five Months Ending May 31, 2018**

	May 2018	May 2017	May Budget	Variance Over (Under)	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,296,423	\$3,313,116	\$3,399,831	-3.0%	\$19,757,304	\$19,329,113	\$19,745,517	0.1%
Forfeited Discounts	\$53,904	\$56,137	\$65,000	-17.1%	\$352,283	\$319,855	\$331,000	6.4%
Rents from Water Property	\$44,536	\$50,215	\$47,000	-5.2%	\$158,132	\$176,612	\$191,000	-17.2%
Other Water Revenues	\$13,720	\$19,205	\$20,500	-33.1%	\$149,505	\$140,350	\$122,220	22.3%
Total Operating Income	\$3,408,583	\$3,438,673	\$3,532,331	-3.5%	\$20,417,224	\$19,965,930	\$20,389,737	0.1%
Non Operating Income								
Interest Income	\$124,654	\$76,235	\$54,600	128.3%	\$541,028	\$318,386	\$240,600	124.9%
Miscellaneous	\$17,576	\$6,542	\$9,050	94.2%	\$236,216	\$43,090	\$51,950	354.7%
Total Non Operating Income	\$142,230	\$82,777	\$63,650	123.5%	\$777,244	\$361,476	\$292,550	165.7%
Total Income	\$3,550,813	\$3,521,450	\$3,595,981	-1.3%	\$21,194,468	\$20,327,406	\$20,682,287	2.5%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$877,716	\$848,722	\$1,084,074	-19.0%	\$4,308,380	\$4,367,096	\$5,085,699	-15.3%
Engineering & Distribution	\$591,183	\$514,512	\$585,966	0.9%	\$2,804,358	\$2,544,792	\$3,062,183	-8.4%
Customer Service	\$260,523	\$262,165	\$336,723	-22.6%	\$1,325,886	\$1,266,466	\$1,493,910	-11.2%
Administration	\$342,517	\$300,758	\$375,740	-8.8%	\$1,710,437	\$1,600,512	\$1,885,012	-9.3%
Total O&M Expenses	\$2,071,939	\$1,926,157	\$2,382,503	-13.0%	\$10,149,061	\$9,778,866	\$11,526,804	-12.0%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$8,750,000	\$8,750,000	\$8,750,000	0.0%
Total Expenses	\$3,821,939	\$3,676,157	\$4,132,503	-7.5%	\$18,899,061	\$18,528,866	\$20,276,804	-6.8%
Avail. to Transfer to Oper. Capital	(\$271,126)	(\$154,707)	(\$536,522)	0.0%	\$2,295,407	\$1,798,540	\$405,483	466.1%



**Expense Report By Division Actual to Budget
For the Five Months Ending May 31, 2018**

	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$877,716	\$1,084,074	-19.0%	\$4,308,380	\$5,085,699	-15.3%	\$12,431,812	
Engineering & Distribution	\$591,183	\$585,966	0.9%	\$2,804,358	\$3,062,183	-8.4%	\$7,755,693	
Customer Service	\$260,523	\$336,723	-22.6%	\$1,325,886	\$1,493,910	-11.2%	\$3,605,529	
Administration	\$342,517	\$375,740	-8.8%	\$1,710,437	\$1,885,012	-9.3%	\$4,603,504	
Total O&M	<u>\$2,071,939</u>	<u>\$2,382,503</u>	<u>-13.0%</u>	<u>\$10,149,061</u>	<u>\$11,526,804</u>	<u>-12.0%</u>	<u>\$28,396,538</u>	



**Expense Report By Department Actual to Budget
For the Five Months Ending May 31, 2018**

	May	May	Variance	YTD	YTD	Variance	2018	
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	Budget	Explanation
Source of Supply							12 Months	
Licking River Pump Station	\$1,074	\$4,249	-74.7%	\$7,869	\$21,821	-63.9%	\$40,000	
Ohio River Pump Station #1	\$51,918	\$40,236	29.0%	\$181,986	\$221,361	-17.8%	\$626,200	
Ohio River Pump Station #2	\$8,559	\$8,240	3.9%	\$30,003	\$40,918	-26.7%	\$105,100	
Total Source of Supply	\$61,551	\$52,725	16.7%	\$219,858	\$284,100	-22.6%	\$771,300	
Water Quality								
Ft. Thomas Treatment Plant	\$323,430	\$304,033	6.4%	\$1,737,602	\$1,667,302	4.2%	\$4,295,210	
Taylor Mill Treatment plant	\$24,512	\$92,298	-73.4%	\$135,429	\$423,212	-68.0%	\$874,258	
Memorial Pky Treatment Plant	\$84,927	\$116,350	-27.0%	\$393,944	\$586,489	-32.8%	\$1,341,509	
Laboratory	\$105,719	\$110,453	-4.3%	\$478,671	\$498,513	-4.0%	\$1,249,518	
Instrumentation	\$55,411	\$76,217	-27.3%	\$236,025	\$299,786	-21.3%	\$696,148	
Sludge	\$12,023	\$18,217	-34.0%	\$35,454	\$91,645	-61.3%	\$350,000	
Total Water Quality	\$606,022	\$717,568	-15.5%	\$3,017,125	3,566,947.00	-15.4%	\$8,806,643	
Total Pumping & Storage	\$210,143	\$313,781	-33.0%	\$1,071,397	\$1,234,652	-13.2%	\$2,853,869	
Total SOS, WQ, P&S	\$877,716	\$1,084,074	-19.0%	\$4,308,380	\$5,085,699	-15.3%	\$12,431,812	



**Expense Report By Department Actual to Budget
For the Five Months Ending May 31, 2018**

	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$127,977	\$147,798	-13.4%	\$604,796	\$718,465	-15.8%	\$1,924,469	
Distribution	\$460,156	\$430,749	6.8%	\$2,191,143	\$2,326,535	-5.8%	\$5,765,980	
Flushing	\$3,050	\$7,419	-58.9%	\$8,419	\$17,183	-51.0%	\$65,244	
Total Engineering & Distr.	\$591,183	\$585,966	0.9%	\$2,804,358	\$3,062,183	-8.4%	\$7,755,693	
Customer Service								
Field Service	\$67,819	\$85,016	-20.2%	\$369,062	\$401,177	-8.0%	\$899,131	
Meter Shop	\$53,721	\$54,575	-1.6%	\$267,721	\$262,624	1.9%	\$632,321	
Account Service	\$111,555	\$155,448	-28.2%	\$563,619	\$664,862	-15.2%	\$1,539,772	
Meter Reading	\$6,300	\$6,485	-2.9%	\$31,625	\$33,459	-5.5%	\$80,305	
Other	\$21,128	\$35,199	-40.0%	\$93,859	\$131,788	-28.8%	\$454,000	
Total Customer Service	\$260,523	\$336,723	-22.6%	\$1,325,886	\$1,493,910	-11.2%	\$3,605,529	



**Expense Report By Department Actual to Budget
For the Five Months Ending May 31, 2018**

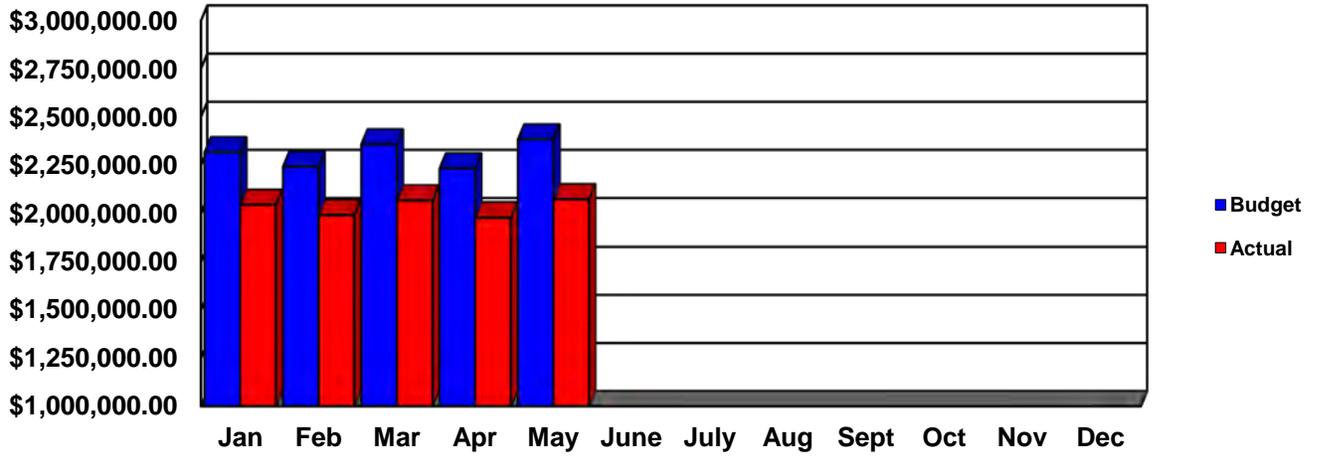
Department	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Administration								
Executive Management	\$41,572	\$41,830	-0.6%	\$204,760	\$225,167	-9.1%	\$524,616	
Board of Commissioners	\$6,538	\$5,114	27.8%	\$17,705	\$22,969	-22.9%	\$51,278	
Accounting	\$61,388	\$64,786	-5.2%	\$288,911	\$362,527	-20.3%	\$847,086	
H.R.-Information Systems	\$162,147	\$192,176	-15.6%	\$773,670	\$895,980	-13.7%	\$2,251,624	
Other	\$70,872	\$71,834	-1.3%	\$425,391	\$378,369	12.4%	\$928,900	
Total Administration	\$342,517	\$375,740	-8.8%	\$1,710,437	\$1,885,012	-9.3%	\$4,603,504	
Total O&M	\$2,071,939	\$2,382,503	-13.0%	\$10,149,061	\$11,526,804	-12.0%	\$28,396,538	



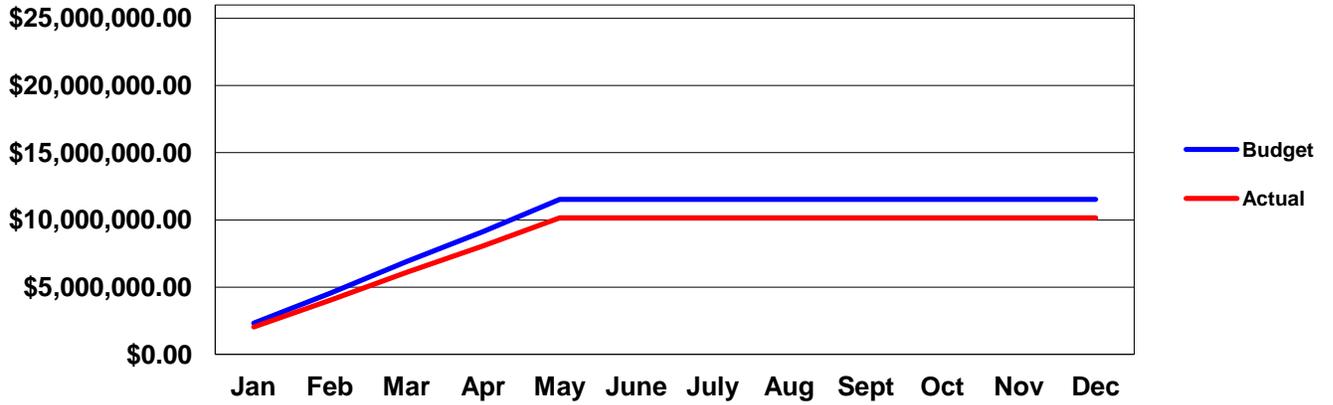
**Expense Report By Account Actual to Budget
For the Five Months Ending May 31, 2018**

Account	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$653,130	\$721,990	-9.5%	\$3,251,489	\$3,681,599	-11.7%	
Employee Pensions & Benefits	\$404,506	\$479,718	-15.7%	\$1,968,829	\$2,344,166	-16.0%	
Taxes Other Than Income Taxes	\$48,234	\$58,932	-18.2%	\$240,293	\$293,666	-18.2%	
Purchased Power	\$205,514	\$193,739	6.1%	\$952,184	\$1,143,256	-16.7%	
Chemicals	\$151,391	\$169,615	-10.7%	\$770,134	\$855,695	-10.0%	
Materials & Supplies	\$168,623	\$181,921	-7.3%	\$880,112	\$915,150	-3.8%	
Contractual Services	\$322,084	\$396,935	-18.9%	\$1,389,563	\$1,519,323	-8.5%	
Transportation	\$30,577	\$61,800	-50.5%	\$215,051	\$247,899	-13.3%	
Insurance	\$45,614	\$50,612	-9.9%	\$241,697	\$252,214	-4.2%	
Advertising	\$2,010	\$3,960	-49.2%	\$10,640	\$14,226	-25.2%	
Bad Debt Expense	\$16,844	\$28,605	-41.1%	\$67,944	\$90,354	-24.8%	
Miscellaneous	\$12,736	\$23,799	-46.5%	\$107,747	\$115,177	-6.5%	
Regulatory Commission Assessment	\$10,676	\$10,877	-1.8%	\$53,378	\$54,079	-1.3%	
Total O&M Expenses	<u>\$2,071,939</u>	<u>\$2,382,503</u>	<u>-13.0%</u>	<u>\$10,149,061</u>	<u>\$11,526,804</u>	<u>-12.0%</u>	

NKWD O&M Monthly Comparison 2018 Budget to Actual



NKWD O&M YTD Trending 2018 - Budget To Actual

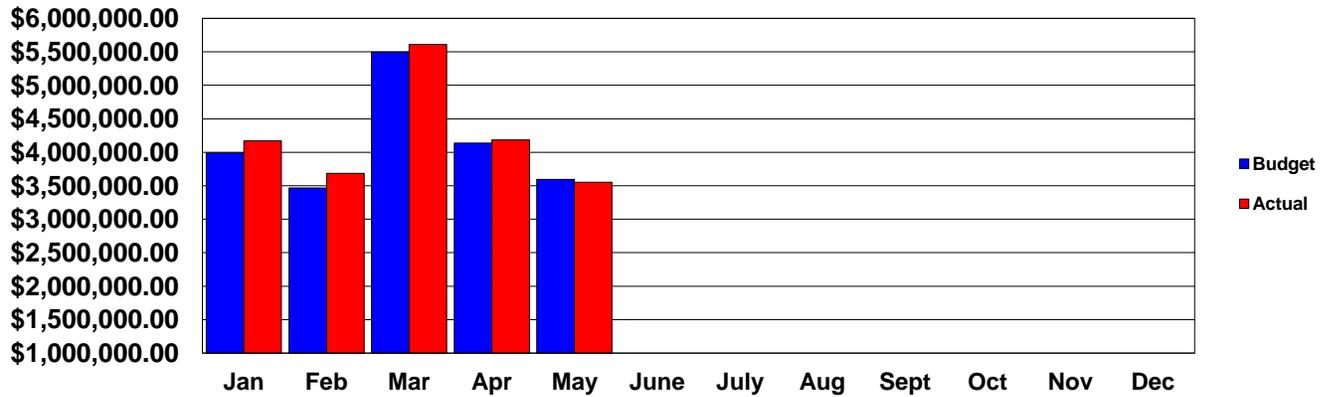




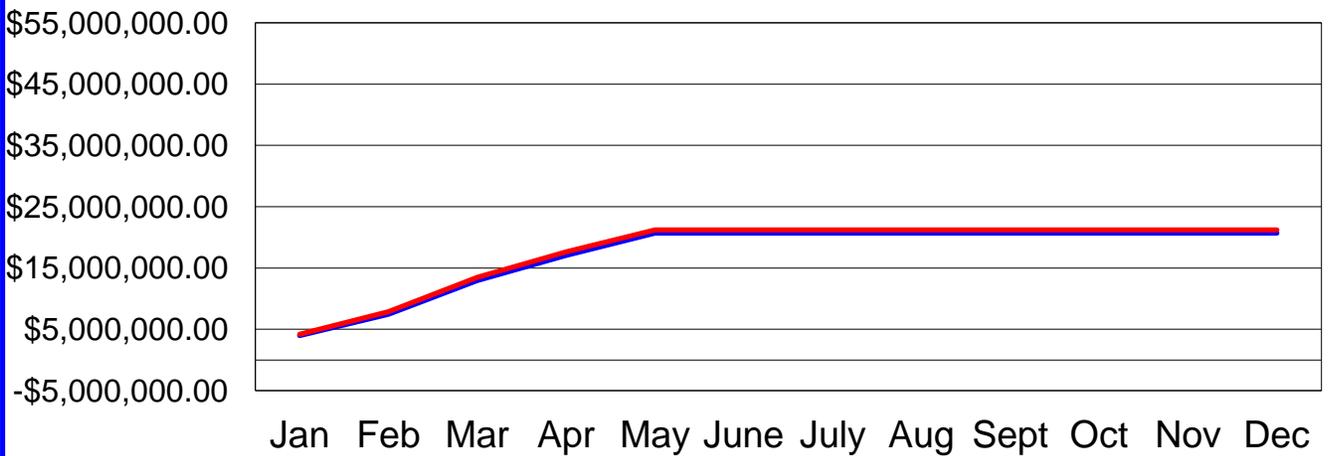
**Income Report Actual to Projected
For the Five Months Ending May 31, 2018**

Description	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,296,423	\$3,399,831	-3.0%	\$19,757,304	\$19,745,517	0.1%	
Forfeited Discounts	\$53,904	\$65,000	-17.1%	\$352,283	\$331,000	6.4%	
Rents from Water Property	\$44,536	\$47,000	-5.2%	\$158,132	\$191,000	-17.2%	
Other Water Revenues	\$13,720	\$20,500	-33.1%	\$149,505	\$122,220	22.3%	
Total Operating Revenues	\$3,408,583	\$3,532,331	-3.5%	\$20,417,224	\$20,389,737	0.1%	
Non Operating Income							
Interest Income	\$124,654	\$54,600	128.3%	\$541,028	\$240,600	124.9%	
Miscellaneous	\$17,576	\$9,050	94.2%	\$236,216	\$51,950	354.7%	
Total Non Operating Income	\$142,230	\$63,650	123.5%	\$777,244	\$292,550	165.7%	
Total Income	<u>\$3,550,813</u>	<u>\$3,595,981</u>	<u>-1.3%</u>	<u>\$21,194,468</u>	<u>\$20,682,287</u>	<u>2.5%</u>	

NKWD Revenue by Month 2018 - Budget to Actual



NKWD Revenue Trending 2018 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Five Months Ending May 31, 2018**

Division	May 2018	May 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$877,716	\$848,722	3.4%	\$4,308,380	\$4,367,096	-1.3%	
Engineering & Distribution	\$591,183	\$514,512	14.9%	\$2,804,358	\$2,544,792	10.2%	
Customer Service	\$260,523	\$262,165	-0.6%	\$1,325,886	\$1,266,466	4.7%	
Administration	\$342,517	\$300,758	13.9%	\$1,710,437	\$1,600,512	6.9%	
Total O&M	<u>\$2,071,939</u>	<u>\$1,926,157</u>	<u>7.6%</u>	<u>\$10,149,061</u>	<u>\$9,778,866</u>	<u>3.8%</u>	

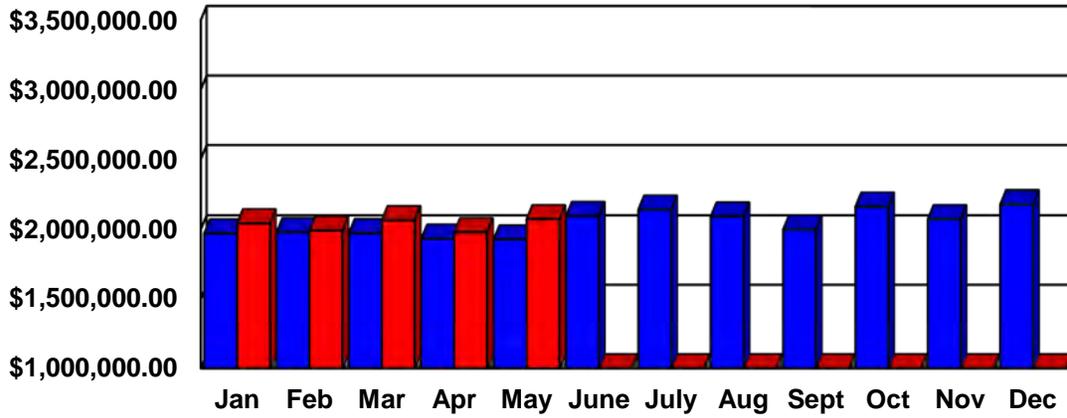


**Expense Report By Account Actual to Actual
For the Five Months Ending May 31, 2018**

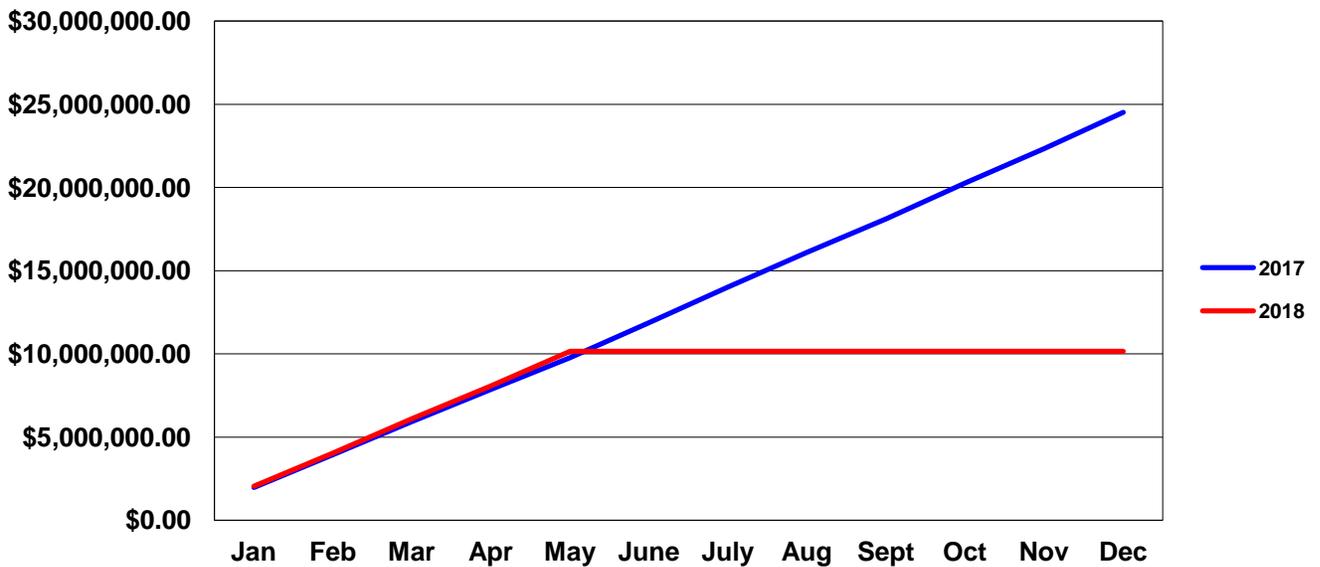
Account	May 2018	May 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$653,130	\$657,706	-0.7%	\$3,251,489	\$3,204,034	1.5%	
Employee Pensions & Benefits	\$404,506	\$384,357	5.2%	\$1,968,829	\$1,900,119	3.6%	
Taxes Other Than Income Taxes	\$48,234	\$49,040	-1.6%	\$240,293	\$237,785	1.1%	
Purchased Power	\$205,514	\$171,744	19.7%	\$952,184	\$995,007	-4.3%	
Chemicals	\$151,391	\$161,479	-6.2%	\$770,134	\$845,838	-9.0%	
Materials & Supplies	\$168,623	\$131,108	28.6%	\$880,112	\$724,734	21.4%	
Contractual Services	\$322,084	\$234,111	37.6%	\$1,389,563	\$1,226,049	13.3%	
Transportation	\$30,577	\$26,962	13.4%	\$215,051	\$170,137	26.4%	
Insurance	\$45,614	\$45,727	-0.2%	\$241,697	\$228,529	5.8%	
Advertising	\$2,010	\$0	0.0%	\$10,640	\$7,683	38.5%	
Bad Debt Expense	\$16,844	\$36,737	-54.1%	\$67,944	\$94,469	-28.1%	
Miscellaneous	\$12,736	\$17,085	-25.5%	\$107,747	\$93,975	14.7%	
Regulatory Commission Assessment	\$10,676	\$10,101	5.7%	\$53,378	\$50,507	5.7%	
Total O&M Expenses	<u>\$2,071,939</u>	<u>\$1,926,157</u>	<u>7.6%</u>	<u>\$10,149,061</u>	<u>\$9,778,866</u>	<u>3.8%</u>	

NKWD O&M Monthly Comparison 2018 Actual to Actual

■ Actual 2017
■ Actual 2018



NKWD O&M YTD Trending 2018 - Actual to Actual

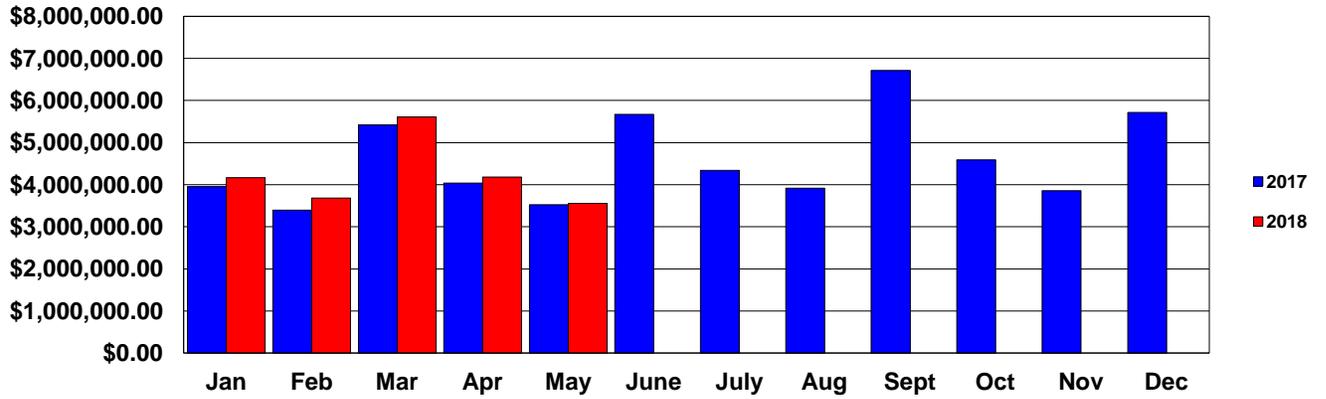




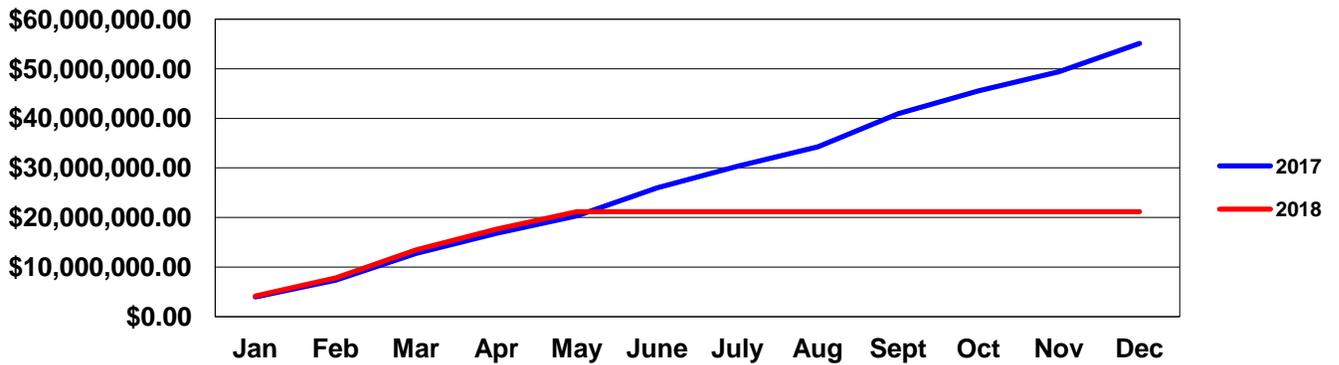
**Income Report Actual to Actual
For the Five Months Ending May 31, 2018**

Description	May 2018	May 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Water Sales	\$3,296,423	\$3,313,116	-0.5%	\$19,757,304	\$19,329,113	2.2%	
Forfeited Discounts	\$53,904	\$56,137	-4.0%	\$352,283	\$319,855	10.1%	
Rents from Water Property	\$44,536	\$50,215	-11.3%	\$158,132	\$176,612	-10.5%	
Other Water Revenues	\$13,720	\$19,205	-28.6%	\$149,505	\$140,350	6.5%	
Total Operating Revenues	\$3,408,583	\$3,438,673	-0.9%	\$20,417,224	\$19,965,930	2.3%	
Non Operating Income							
Interest Income	\$124,654	\$76,235	63.5%	\$541,028	\$318,386	69.9%	
Miscellaneous	\$17,576	\$6,542	168.7%	\$236,216	\$43,090	448.2%	
Total Non Operating Income	\$142,230	\$82,777	71.8%	\$777,244	\$361,476	115.0%	
Total Income	<u>\$3,550,813</u>	<u>\$3,521,450</u>	<u>0.8%</u>	<u>\$21,194,468</u>	<u>\$20,327,406</u>	<u>4.3%</u>	

NKWD
Revenue by Month 2018 - Actual to Actual

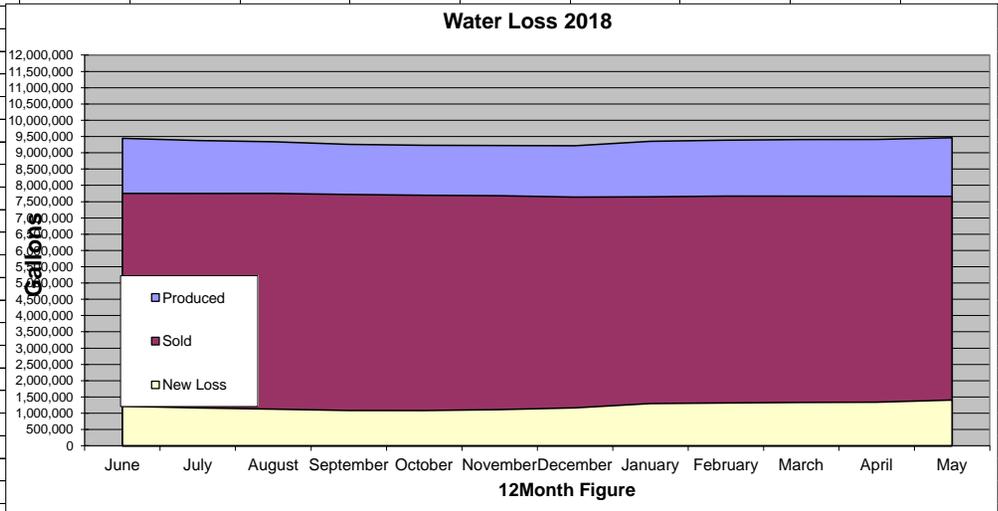


NKWD
Revenue Trending 2018 - Actual to Actual



2018	20 Ton Drag (replace DT-6)	341-0001-000	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	18-114
2018	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	18-115
2018	Quickie Saws (quantity 4)	345-0001-000	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	18-116
2018	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$15,300.00	\$0.00	\$15,300.00	\$9,700.00	18-117
2018	Tapping Machine (quantity 1)	345-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	18-118
2018	Pipe Saw (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-119
2018	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	18-120
2018	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$2,843.22	\$0.00	\$2,843.22	\$656.78	18-121
2018	Hydro Pump (quantity 1)	343-0001-000	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	18-122
2018	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	18-123
2018	Line Locator (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$3,632.74	\$0.00	\$3,632.74	\$367.26	18-124
2018	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	18-125
Distribution Total			\$865,200.00	\$865,200.00	\$22,775.96	\$0.00	\$22,775.96	\$842,424.04	
ENGINEERING									
Mainline Improvement									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-126
2018	City Street Projects		\$45,000.00	\$45,000.00	\$43,933.88	\$0.00	\$43,933.88	\$1,066.12	18-127
2018	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-128
Mainline Improvement Sub-Total			\$100,000.00	\$100,000.00	\$43,933.88	\$0.00	\$43,933.88	\$56,066.12	
KDOT Engineering Work									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$11,900.00	\$0.00	\$41,100.00	\$41,100.00	\$11,900.00	12-120a/15-151
2018	Engineering Service for KDOT Projects (Upcoming)	184-0252-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	18-129
KDOT Engineering Work Sub-Total			\$68,000.00	\$26,900.00	\$0.00	\$41,100.00	\$41,100.00	\$26,900.00	
Water Main Replacement Program									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Carryover	- Sub District M (CDBG/KCFC) (RD portion)	184-0750-000	\$3,399,336.00	\$102,215.39	\$218,708.25	\$3,078,412.36	\$3,297,120.61	\$102,215.39	987
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$248,058.12	\$773.92	\$12,461.88	\$13,235.80	\$246,764.20	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$235,207.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$205,258.11	\$64,925.75	\$101,338.52	\$166,264.27	\$190,150.73	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$172,731.00	\$0.00	\$1,327,269.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$917,960.33	\$613,368.40	\$0.00	\$304,591.93	\$304,591.93	\$613,368.40	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,488,039.76	\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Carryover	Altavia Ave -Park Hills	184-0831-000	\$185,000.00	\$24,202.24		\$160,797.76	\$160,797.76	\$24,202.24	1047
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$964,869.59	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
2018	Newport KY 9 - Middle Section	184-0613-000	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	18-130
Water Main Replacement Sub-Total			\$12,606,751.09	\$6,948,753.51	\$284,407.92	\$5,389,990.96	\$5,674,398.88	\$6,932,352.21	
Capital Purchases									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	18-131
2018	Vehicle Sedan (replace 204)	341-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-132
2018	Capitalized Labor	Various	\$354,063.00	\$354,063.00	\$0.00	\$0.00	\$0.00	\$354,063.00	N/A
Capital Purchase Sub-Total			\$384,063.00	\$384,063.00	\$0.00	\$0.00	\$0.00	\$384,063.00	
Engineering Total			\$13,158,814.09	\$7,459,716.51	\$328,341.80	\$5,431,090.96	\$5,759,432.76	\$7,399,381.33	
WATER QUALITY & PRODUCTION									
OPERATIONS									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	FTTP GAC Regeneration/Replacement	162-0008-000	\$1,032,551.00	\$1,032,551.00	\$0.00	\$0.00	\$0.00	\$1,032,551.00	N/A
2018	MPTP GAC Regeneration/Replacement	162-0008-000	\$272,015.00	\$272,015.00	\$0.00	\$0.00	\$0.00	\$272,015.00	N/A
2018	Small Pickup 4x4 Replace vehicle 466	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-133
2018	Benchtop Turbidimeters (quantity 3)	320-0001-000	\$12,750.00	\$12,750.00	\$9,950.25	\$0.00	\$9,950.25	\$2,799.75	18-134
2018	Manganese Benchtop Analyzer	320-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-135
2018	Benchtop Charge Analyzer	320-0001-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	18-136
2018	FTTP Sludge Removal	184-4007-000	\$2,400,000.00	\$1,200,000.00	\$26,604.92	\$0.00	\$26,604.92	\$2,373,395.08	18-137
Operations Sub-total			\$3,757,316.00	\$2,557,316.00	\$44,555.17	\$0.00	\$44,555.17	\$3,712,760.83	
LABORATORY									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2018	Atomic Adsorption Spectrophotometer	344-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-138
2018	Ion Chromatograph System	344-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	18-139
2018	GC/MS Online Analyzer	344-0001-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-140
2018	Automatic pipeter for toxin testing	344-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	18-141
Laboratory Sub-Total			\$471,000.00	\$471,000.00	\$0.00	\$0.00	\$0.00	\$471,000.00	
MAINTENANCE									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	ORPS1 motor starter replacement (add \$20,000 from 2017)	184-0498-000	\$80,000.00	\$80,000.00	\$923.36	\$8,710.09	\$9,633.45	\$70,366.55	16-158
Carryover	Rossford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	FTTP Residuals Transfer pump and motor	311-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
Carryover	MPTP Finished Water Flowmeters (2)	304-0002-000	\$50,000.00	\$50,000.00	\$11,895.68	\$30,325.04	\$42,220.72	\$7,779.28	17-165
Carryover	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000	\$250,000.00	\$75,562.95	\$0.00	\$174,437.05	\$174,437.05	\$75,562.95	1062

NKWD NKWD DESCRIPTION Water Loss Report (PSC FORMAT)												
	2016	2016	2016	2016	2016	2016	2016	2017	2017	2017	2017	2017
	June	July	August	September	October	November	December	January	February	March	April	May
Produced 000's	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717
Purchased 000's												
	9,217,981	9,367,319	9,448,253	9,529,989	9,625,922	10,349,665	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717
Sold 000's	7,610,557	7,609,607	7,623,774	7,656,928	7,675,792	8,209,052	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620
	1,607,424	1,757,712	1,824,480	1,873,061	1,950,130	2,140,613	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097
% of Non-Revenue Loss	17.4%	18.8%	19.3%	19.7%	20.3%	20.7%	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%
% of Water Sold	82.6%	81.2%	80.7%	80.3%	79.7%	79.3%	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%
Accounted for Loss 000's	414,141.6	427,241.7	438,083.1	445,350.8	443,092.3	486,215.9	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1
Adjusted Loss 000's	1,193,282.7	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,654,397.1	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1
	12.95%	14.20%	14.67%	14.98%	15.66%	15.99%	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%
	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	2018	2018
	June	July	August	September	October	November	December	January	February	March	April	May
Produced 000's	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214	9,409,898	9,464,183
Purchased 000's												
	9,444,669	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214	9,409,898	9,464,183
Sold 000's	7,752,023	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032	7,647,687	7,669,221	7,667,384	7,665,365	7,662,977
	1,692,646	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594	1,704,699	1,718,273	1,738,830	1,744,533	1,801,206
% of Non-Revenue Loss	17.9%	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%	18.2%	18.3%	18.5%	18.5%	19.0%
% of Water Sold	82.1%	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%	81.8%	81.7%	81.5%	81.5%	81.0%
Accounted for Loss 000's	477,257.1	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9	407,364.5	402,591.3	407,007.2	405,318.5	395,709.4
Adjusted Loss 000's	1,215,389.3	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0	1,297,334.4	1,315,681.6	1,331,822.5	1,339,214.7	1,405,496.4
% of Water Loss	12.87%	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%	13.87%	14.02%	14.16%	14.23%	14.85%





Northern Kentucky Water District					
July 2018 Board Meeting			Financial Statement Snapshot		
June 2018 Results					
Current Period Totals				% Difference	% Difference
Section 1	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$5,672,959	\$5,810,219	\$5,762,367	2.42%	0.83%
Total O&M	\$2,094,902	\$2,249,200	\$2,239,703	7.37%	0.42%
YTD Period Totals				% Difference	% Difference
Section 2	2017	2018	2018 Budget	Prior Year	Budget
Total Revenues	\$26,000,366	\$27,002,388	\$26,444,654	3.85%	2.11%
Total O&M	\$11,873,770	\$12,398,262	\$13,766,502	4.42%	-9.94%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$5,431,158	\$5,512,298	\$5,556,617	1.49%	-0.80%
Forfeited Discounts	\$78,977	\$72,392	\$73,000	-8.34%	-0.83%
Rents Water Property	\$46,861	\$33,566	\$40,000	-28.37%	-16.09%
Other Water Revenue	\$29,630	\$45,010	\$25,500	51.91%	76.51%
Interest Income	\$82,262	\$140,612	\$56,700	70.93%	147.99%
Miscellaneous	\$4,071	\$6,341	\$10,550	55.76%	-39.90%
Total Revenues Current	\$5,672,959	\$5,810,219	\$5,762,367	2.42%	0.83%
YTD					
Detailed Revenues YTD	YTD				
Section 4	2017	2018	2018 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$24,760,270	\$25,269,601	\$25,302,134	2.06%	-0.13%
Forfeited Discounts	\$398,833	\$424,675	\$404,000	6.48%	5.12%
Rents Water Property	\$223,472	\$189,400	\$231,000	-15.25%	-18.01%
Other Water Revenue	\$169,980	\$194,515	\$147,720	14.43%	31.68%
Interest Income	\$400,649	\$681,640	\$297,300	70.13%	129.28%
Miscellaneous	\$47,162	\$242,557	\$62,500	414.31%	288.09%
Total Revenues YTD	\$26,000,366	\$27,002,388	\$26,444,654	3.85%	2.11%



Financial Statement Snapshot					
Detailed Expenses O&M Current Section 5					
Detail Current Period					
	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$624,252	\$679,665	\$555,398	8.88%	22.37%
Employee Pensions & Benefits	\$390,459	\$401,259	\$434,405	2.77%	-7.63%
Taxes Other	\$45,369	\$45,770	\$42,178	0.88%	8.52%
Purchased Power	\$227,015	\$277,823	\$234,439	22.38%	18.51%
Chemicals	\$231,547	\$158,268	\$242,121	-31.65%	-34.63%
Materials & Supplies	\$158,882	\$189,841	\$190,539	19.49%	-0.37%
Contractual Services	\$259,533	\$333,022	\$369,452	28.32%	-9.86%
Transportation	\$44,558	\$42,037	\$55,644	-5.66%	-24.45%
Insurance	\$51,931	\$45,494	\$50,467	-12.40%	-9.85%
Advertising	\$3,261	\$0	\$120	-100.00%	0.00%
Bad Debt Expense	\$22,748	\$44,596	\$44,618	96.04%	-0.05%
Miscellaneous	\$25,245	\$20,749	\$9,445	-17.81%	119.68%
Regulatory Commission	\$10,102	\$10,676	\$10,877	5.68%	-1.85%
Total O&M Expenses Current	\$2,094,902	\$2,249,200	\$2,239,703	7.37%	0.42%
Detailed Expenses O&M YTD Section 6					
Detail YTD					
	2017	2018	2018 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$3,828,286	\$3,931,154	\$4,236,997	2.69%	-7.22%
Employee Pensions & Benefits	\$2,290,577	\$2,370,088	\$2,778,571	3.47%	-14.70%
Taxes Other	\$283,154	\$286,064	\$335,844	1.03%	-14.82%
Purchased Power	\$1,222,022	\$1,230,007	\$1,377,695	0.65%	-10.72%
Chemicals	\$1,077,385	\$928,401	\$1,097,816	-13.83%	-15.43%
Materials & Supplies	\$883,616	\$1,069,953	\$1,105,689	21.09%	-3.23%
Contractual Services	\$1,485,582	\$1,722,585	\$1,888,775	15.95%	-8.80%
Transportation	\$214,695	\$257,087	\$303,543	19.75%	-15.30%
Insurance	\$280,460	\$287,191	\$302,681	2.40%	-5.12%
Advertising	\$10,944	\$10,640	\$14,345	-2.78%	-25.83%
Bad Debt Expense	\$117,217	\$112,540	\$134,972	-3.99%	-16.62%
Miscellaneous	\$119,223	\$128,499	\$124,618	7.78%	3.11%
Regulatory Commission	\$60,609	\$64,053	\$64,956	5.68%	-1.39%
Total O&M Expenses YTD	\$11,873,770	\$12,398,262	\$13,766,502	4.42%	-9.94%



**Balance Sheet
As of June 30, 2018**

Assets and Deferred Outflows of Resources	2018	2017
Current Assets		
Cash and Cash Equivalents	\$28,966,392	\$19,726,570
Investments	\$896,198	\$675,058
Accounts Receivable		
Customers, Net	\$4,845,767	\$4,859,066
Unbilled Customers	\$6,100,000	\$6,100,000
Other	\$253,630	\$202,426
Assessments Receivable	\$142,896	\$131,088
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,631,339	\$1,434,330
Prepaid Items	\$509,505	\$548,282
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	-	\$3,449
Debt Service Account	\$3,156,156	\$3,257,641
Improvement, Repair & Replacement	-	\$38,481
Total Current Assets	\$46,501,883	\$36,976,391
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$16,822,313	\$25,268,572
Debt Service Account	\$10,579,890	\$9,869,881
Improvement, Repair & Replacement	\$5,274,498	\$5,162,517
Customer Deposits Fund	\$1,016,665	\$1,015,206
Restricted Assets - Investments		
Bond Proceeds Fund	-	-
Debt Service Reserve Account	\$18,746,720	\$19,151,332
Miscellaneous Deferred Charges	\$3,862,892	\$4,012,200
Capital Assets		
Land, System, Buildings, and Equipment	\$479,993,801	\$467,002,665
Construction in Progress	\$22,945,986	\$25,430,091
Total Capital Assets before Accumulated Depreciation	\$502,939,787	\$492,432,756
Less: Accumulated Depreciation	(\$156,934,878)	(\$146,578,083)
Total Capital Assets, Net of Accumulated Depreciation	\$346,004,909	\$345,854,673
Total Noncurrent Assets	\$402,307,887	\$410,334,381
Total Assets	\$448,809,770	\$447,310,772
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$5,586,334	\$3,220,484
Deferred Loss on Refundings	\$4,588,218	\$4,975,645
Total Deferred Outflows of Resources	\$10,174,552	\$8,196,129
Total Assets & Deferred Outflows of Resources	\$458,984,322	\$455,506,901



**Balance Sheet
As of June 30, 2018**

Liabilities and Deferred Inflows of Resources	2018	2017
Current Liabilities		
Bond Indebtedness	\$11,844,689	\$11,321,232
Bond Anticipation Note	\$267,800	-
Notes Payable	\$3,198,565	\$1,037,954
Accounts Payable	\$909,988	\$612,584
Accrued Payroll & Taxes	\$158,416	\$314,328
Other Accrued Liabilities	\$262,147	\$257,581
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$3,156,156	\$3,257,641
Accounts Payable	-	\$41,930
Total Current Liabilities	\$19,797,761	\$16,843,250
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$229,542	\$379,254
Customer Deposits	\$1,016,665	\$1,015,206
Compensated Absences	\$708,261	\$642,882
Arbitrage Liability	\$536,447	\$1,174,629
Bond Indebtedness	\$155,454,255	\$165,535,011
Bond Anticipation Notes Payable	\$25,955,367	\$26,490,967
Notes Payable	\$35,393,607	\$38,787,813
Net Pension Liability	\$18,765,118	\$16,504,154
Total Long-Term Liabilities	\$238,059,262	\$250,529,916
Total Liabilities	\$257,857,023	\$267,373,166
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$2,292,472	\$239,044
Total Liabilities and Deferred Inflows of Resources	\$260,149,495	\$267,612,210
Retained Earnings	\$198,834,827	\$187,894,691
Total Liabilities, Deferred Inflows of Resources, and Retained Earnings	\$458,984,322	\$455,506,901



**Income and Expense Report Summary
For the Six Months Ending June 30, 2018**

Current Period	June 2018	June 2017	June Budget	Variance Over (Under) %	
Total Income	\$5,810,219	\$5,672,959	\$5,762,367	0.8%	
Total O&M Expenses	\$2,249,200	\$2,094,902	\$2,239,703	0.4%	
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	
Available for Transfer to Operating Capital	\$1,811,019	\$1,828,057	\$1,772,664	2.2%	
Year to Date	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under) %	2017 Annual Budget
Total Income	\$27,002,388	\$26,000,366	\$26,444,654	2.1%	\$55,120,527
Total O&M Expenses	\$12,398,262	\$11,873,770	\$13,766,502	-9.9%	\$28,396,537
Transfer to Debt Service	\$10,500,000	\$10,500,000	\$10,500,000	0.0%	\$19,872,380
Available for Transfer to Operating Capital	\$4,104,126	\$3,626,596	\$2,178,152	88.4%	\$6,851,610



**Income and Expenses Report-Detail
For the Six Months Ending June 30, 2018**

	June 2018	June 2017	June Budget	Variance Over (Under)	YTD 2018	YTD 2017	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$5,512,298	\$5,431,158	\$5,556,617	-0.8%	\$25,269,601	\$24,760,270	\$25,302,134	-0.1%
Forfeited Discounts	\$72,392	\$78,977	\$73,000	-0.8%	\$424,675	\$398,833	\$404,000	5.1%
Rents from Water Property	\$33,566	\$46,861	\$40,000	-16.1%	\$189,400	\$223,472	\$231,000	-18.0%
Other Water Revenues	\$45,010	\$29,630	\$25,500	76.5%	\$194,515	\$169,980	\$147,720	31.7%
Total Operating Income	\$5,663,266	\$5,586,626	\$5,695,117	-0.6%	\$26,078,191	\$25,552,555	\$26,084,854	0.0%
Non Operating Income								
Interest Income	\$140,612	\$82,262	\$56,700	148.0%	\$681,640	\$400,649	\$297,300	129.3%
Miscellaneous	\$6,341	\$4,071	\$10,550	-39.9%	\$242,557	\$47,162	\$62,500	288.1%
Total Non Operating Income	\$146,953	\$86,333	\$67,250	118.5%	\$924,197	\$447,811	\$359,800	156.9%
Total Income	\$5,810,219	\$5,672,959	\$5,762,367	0.8%	\$27,002,388	\$26,000,366	\$26,444,654	2.1%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,028,892	\$1,003,359	\$1,055,811	-2.5%	\$5,337,274	\$5,370,456	\$6,141,507	-13.1%
Engineering & Distribution	\$558,298	\$543,997	\$574,525	-2.8%	\$3,362,656	\$3,088,789	\$3,636,707	-7.5%
Customer Service	\$309,255	\$260,611	\$275,858	12.1%	\$1,635,140	\$1,527,077	\$1,769,768	-7.6%
Administration	\$352,755	\$286,935	\$333,509	5.8%	\$2,063,192	\$1,887,448	\$2,218,520	-7.0%
Total O&M Expenses	\$2,249,200	\$2,094,902	\$2,239,703	0.4%	\$12,398,262	\$11,873,770	\$13,766,502	-9.9%
Transfer to Debt Service	\$1,750,000	\$1,750,000	\$1,750,000	0.0%	\$10,500,000	\$10,500,000	\$10,500,000	0.0%
Total Expenses	\$3,999,200	\$3,844,902	\$3,989,703	0.2%	\$22,898,262	\$22,373,770	\$24,266,502	-5.6%
Avail. to Transfer to Oper. Capital	\$1,811,019	\$1,828,057	\$1,772,664	2.2%	\$4,104,126	\$3,626,596	\$2,178,152	88.4%



**Expense Report By Division Actual to Budget
For the Six Months Ending June 30, 2018**

	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,028,892	\$1,055,811	-2.5%	\$5,337,274	\$6,141,507	-13.1%	\$12,431,812	
Engineering & Distribution	\$558,298	\$574,525	-2.8%	\$3,362,656	\$3,636,707	-7.5%	\$7,755,693	
Customer Service	\$309,255	\$275,858	12.1%	\$1,635,140	\$1,769,768	-7.6%	\$3,605,529	
Administration	\$352,755	\$333,509	5.8%	\$2,063,192	\$2,218,520	-7.0%	\$4,603,504	
Total O&M	<u>\$2,249,200</u>	<u>\$2,239,703</u>	<u>0.4%</u>	<u>\$12,398,262</u>	<u>\$13,766,502</u>	<u>-9.9%</u>	<u>\$28,396,538</u>	



**Expense Report By Department Actual to Budget
For the Six Months Ending June 30, 2018**

	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$1,711	\$2,253	-24.1%	\$9,581	\$24,073	-60.2%	\$40,000	
Ohio River Pump Station #1	\$105,094	\$56,174	87.1%	\$287,079	\$277,535	3.4%	\$626,200	
Ohio River Pump Station #2	\$17,345	\$9,546	81.7%	\$47,349	\$50,464	-6.2%	\$105,100	
Total Source of Supply	\$124,150	\$67,973	82.6%	\$344,009	\$352,072	-2.3%	\$771,300	
Water Quality								
Ft. Thomas Treatment Plant	\$380,945	\$414,740	-8.1%	\$2,118,547	\$2,082,042	1.8%	\$4,295,210	
Taylor Mill Treatment plant	\$44,355	\$84,784	-47.7%	\$179,784	\$507,997	-64.6%	\$874,258	
Memorial Pky Treatment Plant	\$67,153	\$101,127	-33.6%	\$461,097	\$687,616	-32.9%	\$1,341,509	
Laboratory	\$104,975	\$86,540	21.3%	\$583,646	\$585,053	-0.2%	\$1,249,518	
Instrumentation	\$45,382	\$47,351	-4.2%	\$281,408	\$347,136	-18.9%	\$696,148	
Sludge	\$3,961	\$20,708	-80.9%	\$39,415	\$112,352	-64.9%	\$350,000	
Total Water Quality	\$646,771	\$755,250	-14.4%	\$3,663,897	4,322,196.00	-15.2%	\$8,806,643	
Total Pumping & Storage	\$257,971	\$232,588	10.9%	\$1,329,368	\$1,467,239	-9.4%	\$2,853,869	
Total SOS, WQ, P&S	\$1,028,892	\$1,055,811	-2.5%	\$5,337,274	\$6,141,507	-13.1%	\$12,431,812	



**Expense Report By Department Actual to Budget
For the Six Months Ending June 30, 2018**

	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$65,488	\$127,104	-48.5%	\$670,284	\$845,569	-20.7%	\$1,924,469	
Distribution	\$489,072	\$440,331	11.1%	\$2,680,215	\$2,766,865	-3.1%	\$5,765,980	
Flushing	\$3,738	\$7,090	-47.3%	\$12,157	\$24,273	-49.9%	\$65,244	
Total Engineering & Distr.	\$558,298	\$574,525	-2.8%	\$3,362,656	\$3,636,707	-7.5%	\$7,755,693	
Customer Service								
Field Service	\$80,621	\$70,905	13.7%	\$449,683	\$472,082	-4.7%	\$899,131	
Meter Shop	\$47,032	\$43,716	7.6%	\$314,753	\$306,340	2.7%	\$632,321	
Account Service	\$124,267	\$103,067	20.6%	\$687,886	\$767,929	-10.4%	\$1,539,772	
Meter Reading	\$8,452	\$5,445	55.2%	\$40,076	\$38,904	3.0%	\$80,305	
Other	\$48,883	\$52,725	-7.3%	\$142,742	\$184,513	-22.6%	\$454,000	
Total Customer Service	\$309,255	\$275,858	12.1%	\$1,635,140	\$1,769,768	-7.6%	\$3,605,529	



**Expense Report By Department Actual to Budget
For the Six Months Ending June 30, 2018**

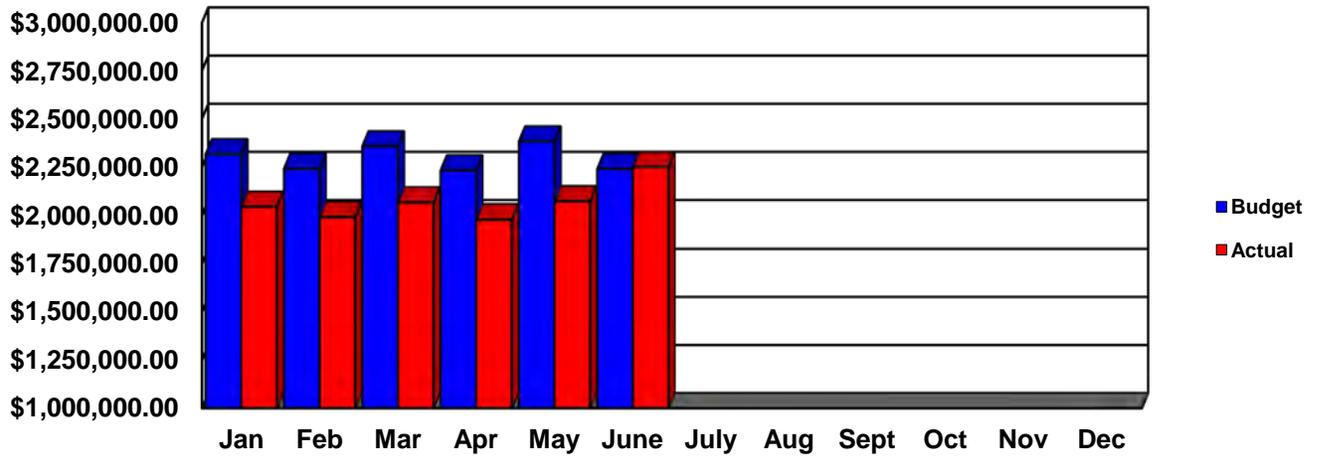
Department	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2018 Budget 12 Months	Explanation
Administration								
Executive Management	\$42,199	\$31,164	35.4%	\$246,959	\$256,331	-3.7%	\$524,616	
Board of Commissioners	\$2,576	\$2,152	19.7%	\$20,281	\$25,121	-19.3%	\$51,278	
Accounting	\$67,377	\$50,754	32.8%	\$356,288	\$413,280	-13.8%	\$847,086	
H.R.-Information Systems	\$160,663	\$169,212	-5.1%	\$934,333	\$1,065,192	-12.3%	\$2,251,624	
Other	\$79,940	\$80,227	-0.4%	\$505,331	\$458,596	10.2%	\$928,900	
Total Administration	\$352,755	\$333,509	5.8%	\$2,063,192	\$2,218,520	-7.0%	\$4,603,504	
Total O&M	\$2,249,200	\$2,239,703	0.4%	\$12,398,262	\$13,766,502	-9.9%	\$28,396,538	



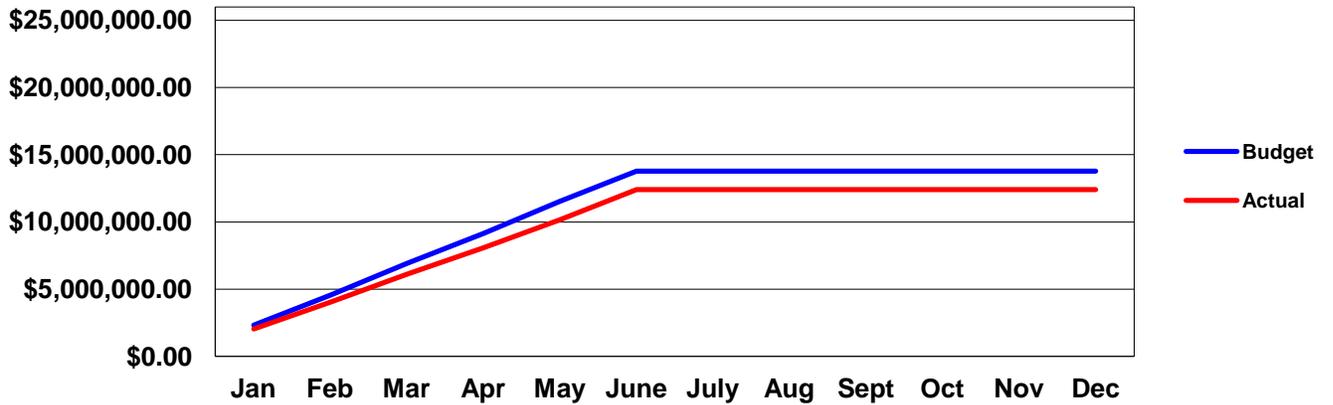
**Expense Report By Account Actual to Budget
For the Six Months Ending June 30, 2018**

Account	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$679,665	\$555,398	22.4%	\$3,931,154	\$4,236,997	-7.2%	
Employee Pensions & Benefits	\$401,259	\$434,405	-7.6%	\$2,370,088	\$2,778,571	-14.7%	
Taxes Other Than Income Taxes	\$45,770	\$42,178	8.5%	\$286,064	\$335,844	-14.8%	
Purchased Power	\$277,823	\$234,439	18.5%	\$1,230,007	\$1,377,695	-10.7%	
Chemicals	\$158,268	\$242,121	-34.6%	\$928,401	\$1,097,816	-15.4%	
Materials & Supplies	\$189,841	\$190,539	-0.4%	\$1,069,953	\$1,105,689	-3.2%	
Contractual Services	\$333,022	\$369,452	-9.9%	\$1,722,585	\$1,888,775	-8.8%	
Transportation	\$42,037	\$55,644	-24.5%	\$257,087	\$303,543	-15.3%	
Insurance	\$45,494	\$50,467	-9.9%	\$287,191	\$302,681	-5.1%	
Advertising	\$0	\$120	-100.0%	\$10,640	\$14,345	-25.8%	
Bad Debt Expense	\$44,596	\$44,618	0.0%	\$112,540	\$134,972	-16.6%	
Miscellaneous	\$20,749	\$9,445	119.7%	\$128,499	\$124,618	3.1%	
Regulatory Commission Assessment	\$10,676	\$10,877	-1.8%	\$64,053	\$64,956	-1.4%	
Total O&M Expenses	<u>\$2,249,200</u>	<u>\$2,239,703</u>	<u>0.4%</u>	<u>\$12,398,262</u>	<u>\$13,766,502</u>	<u>-9.9%</u>	

NKWD O&M Monthly Comparison 2018 Budget to Actual



NKWD O&M YTD Trending 2018 - Budget To Actual

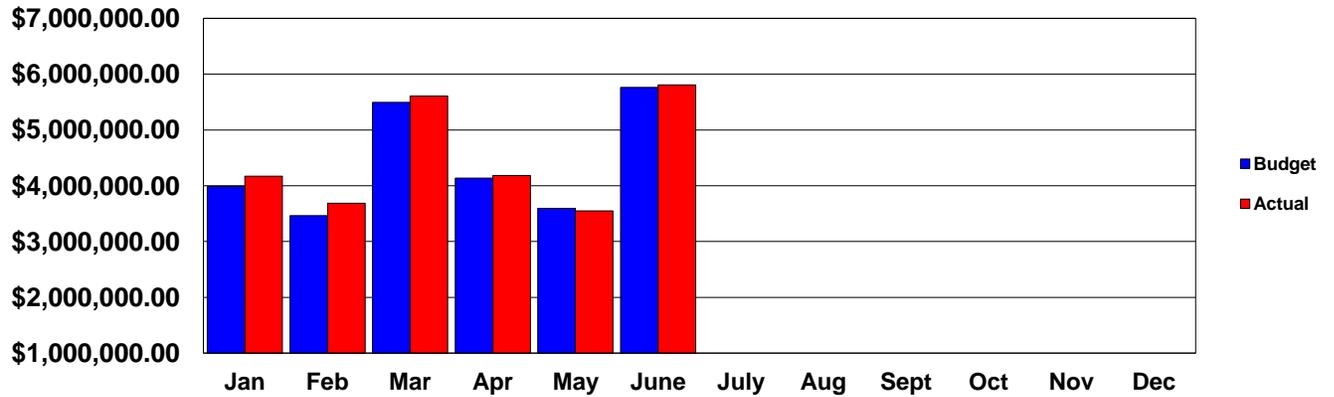




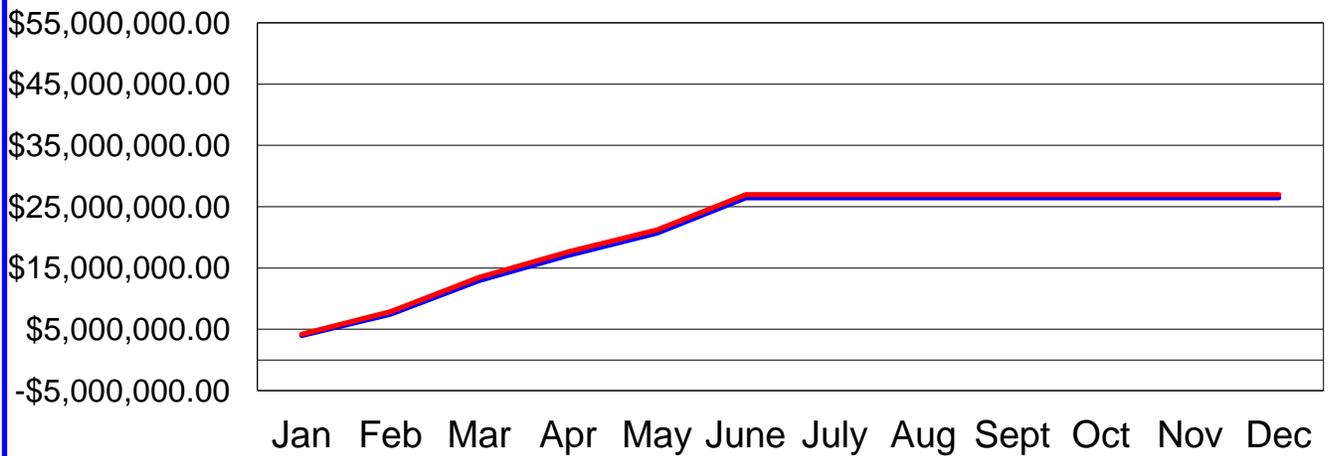
**Income Report Actual to Projected
For the Six Months Ending June 30, 2018**

Description	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$5,512,298	\$5,556,617	-0.8%	\$25,269,601	\$25,302,134	-0.1%	
Forfeited Discounts	\$72,392	\$73,000	-0.8%	\$424,675	\$404,000	5.1%	
Rents from Water Property	\$33,566	\$40,000	-16.1%	\$189,400	\$231,000	-18.0%	
Other Water Revenues	\$45,010	\$25,500	76.5%	\$194,515	\$147,720	31.7%	
Total Operating Revenues	\$5,663,266	\$5,695,117	-0.6%	\$26,078,191	\$26,084,854	0.0%	
Non Operating Income							
Interest Income	\$140,612	\$56,700	148.0%	\$681,640	\$297,300	129.3%	
Miscellaneous	\$6,341	\$10,550	-39.9%	\$242,557	\$62,500	288.1%	
Total Non Operating Income	\$146,953	\$67,250	118.5%	\$924,197	\$359,800	156.9%	
Total Income	<u>\$5,810,219</u>	<u>\$5,762,367</u>	<u>0.8%</u>	<u>\$27,002,388</u>	<u>\$26,444,654</u>	<u>2.1%</u>	

NKWD
Revenue by Month 2018 - Budget to Actual



NKWD
Revenue Trending 2018 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Six Months Ending June 30, 2018**

Division	June 2018	June 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,028,892	\$1,003,359	2.5%	\$5,337,274	\$5,370,456	-0.6%	
Engineering & Distribution	\$558,298	\$543,997	2.6%	\$3,362,656	\$3,088,789	8.9%	
Customer Service	\$309,255	\$260,611	18.7%	\$1,635,140	\$1,527,077	7.1%	
Administration	\$352,755	\$286,935	22.9%	\$2,063,192	\$1,887,448	9.3%	
Total O&M	<u>\$2,249,200</u>	<u>\$2,094,902</u>	<u>7.4%</u>	<u>\$12,398,262</u>	<u>\$11,873,770</u>	<u>4.4%</u>	

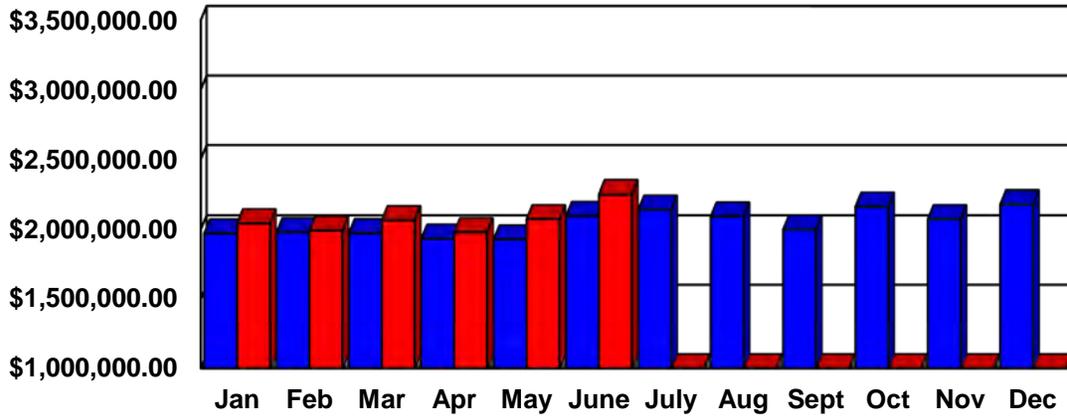


**Expense Report By Account Actual to Actual
For the Six Months Ending June 30, 2018**

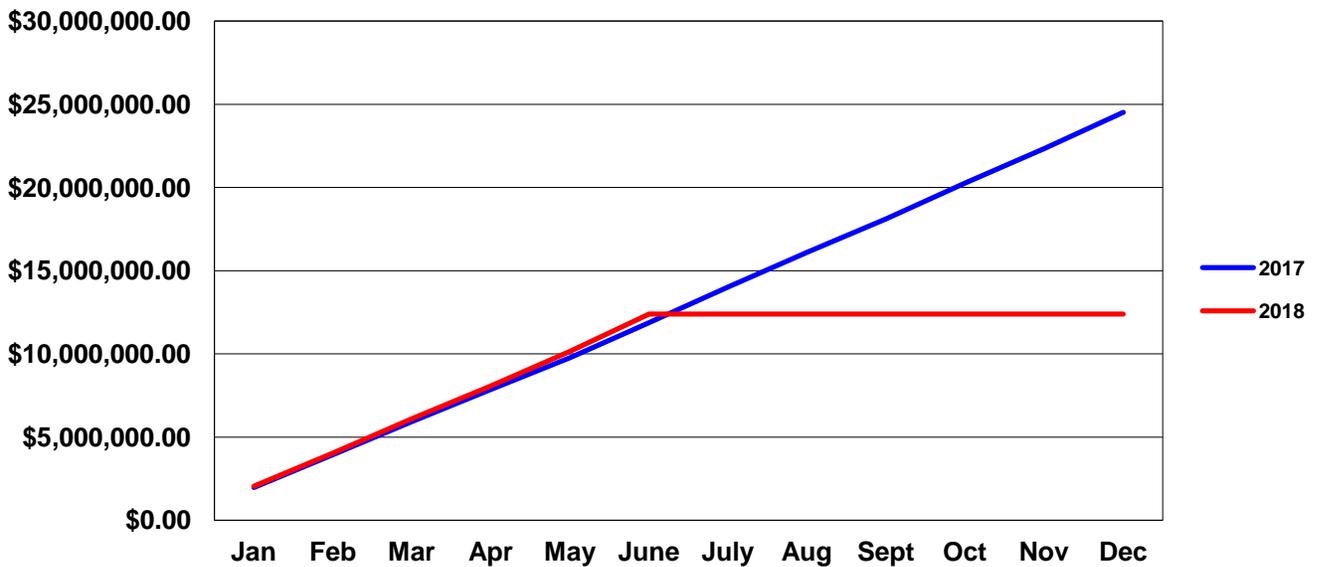
Account	June 2018	June 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$679,665	\$624,252	8.9%	\$3,931,154	\$3,828,286	2.7%	
Employee Pensions & Benefits	\$401,259	\$390,459	2.8%	\$2,370,088	\$2,290,577	3.5%	
Taxes Other Than Income Taxes	\$45,770	\$45,369	0.9%	\$286,064	\$283,154	1.0%	
Purchased Power	\$277,823	\$227,015	22.4%	\$1,230,007	\$1,222,022	0.7%	
Chemicals	\$158,268	\$231,547	-31.6%	\$928,401	\$1,077,385	-13.8%	
Materials & Supplies	\$189,841	\$158,882	19.5%	\$1,069,953	\$883,616	21.1%	
Contractual Services	\$333,022	\$259,533	28.3%	\$1,722,585	\$1,485,582	16.0%	
Transportation	\$42,037	\$44,558	-5.7%	\$257,087	\$214,695	19.7%	
Insurance	\$45,494	\$51,931	-12.4%	\$287,191	\$280,460	2.4%	
Advertising	\$0	\$3,261	-100.0%	\$10,640	\$10,944	-2.8%	
Bad Debt Expense	\$44,596	\$22,748	96.0%	\$112,540	\$117,217	-4.0%	
Miscellaneous	\$20,749	\$25,245	-17.8%	\$128,499	\$119,223	7.8%	
Regulatory Commission Assessment	\$10,676	\$10,102	5.7%	\$64,053	\$60,609	5.7%	
Total O&M Expenses	<u>\$2,249,200</u>	<u>\$2,094,902</u>	<u>7.4%</u>	<u>\$12,398,262</u>	<u>\$11,873,770</u>	<u>4.4%</u>	

NKWD O&M Monthly Comparison 2018 Actual to Actual

■ Actual 2017
■ Actual 2018



NKWD O&M YTD Trending 2018 - Actual to Actual

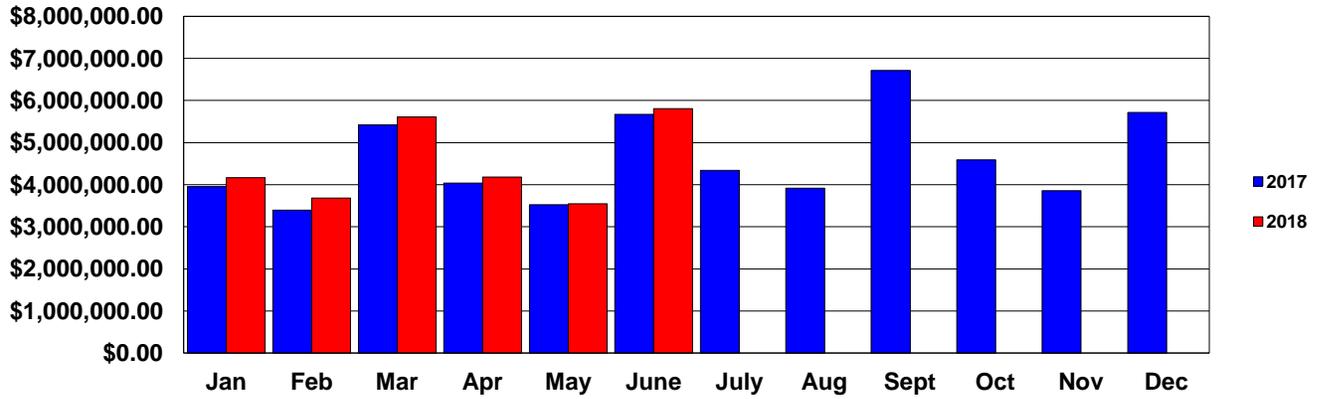




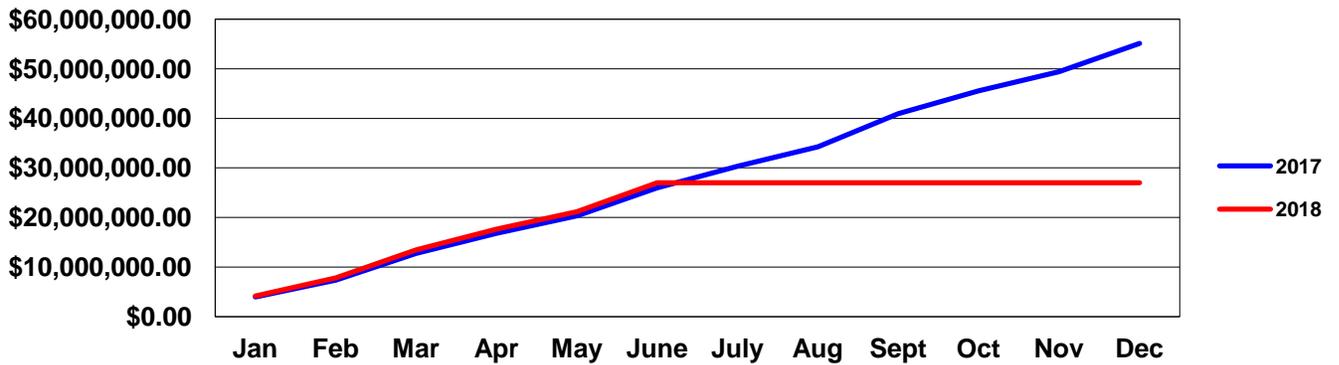
**Income Report Actual to Actual
For the Six Months Ending June 30, 2018**

Description	June 2018	June 2017	Variance Over (Under)	YTD 2018	YTD 2017	Variance Over (Under)	Explanation
Water Sales	\$5,512,298	\$5,431,158	1.5%	\$25,269,601	\$24,760,270	2.1%	
Forfeited Discounts	\$72,392	\$78,977	-8.3%	\$424,675	\$398,833	6.5%	
Rents from Water Property	\$33,566	\$46,861	-28.4%	\$189,400	\$223,472	-15.2%	
Other Water Revenues	\$45,010	\$29,630	51.9%	\$194,515	\$169,980	14.4%	
Total Operating Revenues	\$5,663,266	\$5,586,626	1.4%	\$26,078,191	\$25,552,555	2.1%	
Non Operating Income							
Interest Income	\$140,612	\$82,262	70.9%	\$681,640	\$400,649	70.1%	
Miscellaneous	\$6,341	\$4,071	55.8%	\$242,557	\$47,162	414.3%	
Total Non Operating Income	\$146,953	\$86,333	70.2%	\$924,197	\$447,811	106.4%	
Total Income	<u>\$5,810,219</u>	<u>\$5,672,959</u>	<u>2.4%</u>	<u>\$27,002,388</u>	<u>\$26,000,366</u>	<u>3.9%</u>	

NKWD
Revenue by Month 2018 - Actual to Actual



NKWD
Revenue Trending 2018 - Actual to Actual



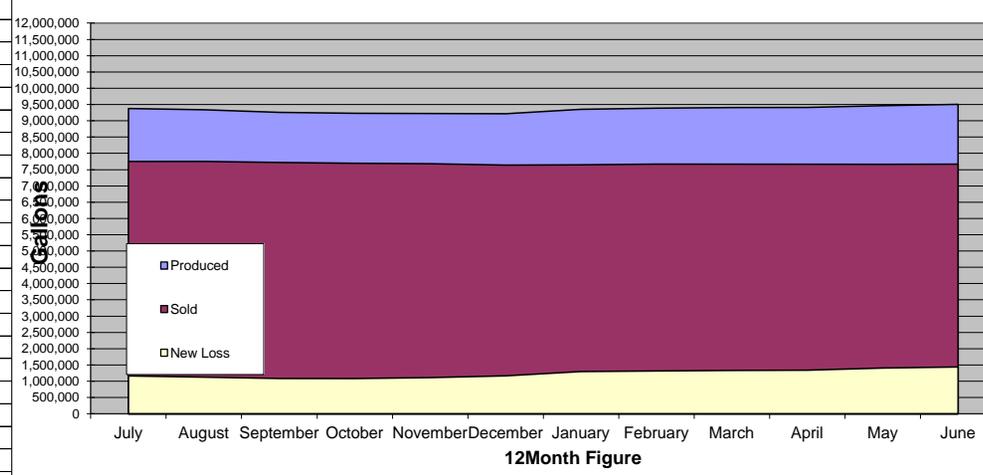
Northern Kentucky Water District									
Operational Capital Budget for 2018									
Budget									
	Cash Balance 1/1/2018 - Operating Capital			\$4,000,000.00					
	Income From Operations			\$6,851,610.00					
	SRF KIA Reimbursement			\$5,910,000.00					
	Total Cash Available			\$16,761,610.00					
	Administration Department			\$100,000.00					
	HR/Safety/Security/IT Departments			\$476,500.00					
	Customer Service Department			\$863,000.00					
	Distribution Department			\$865,200.00					
	Engineering Department			\$7,459,716.51					
	Water Q & P Department			\$5,385,878.84					
	Total Request			\$15,150,295.35					
	Projected Ending Cash (12/31/2018)			\$1,611,314.65					
	Change from Beginning Cash (Use, Request Exceeds Income) or Addition			(\$2,388,685.35)					
Funding Source	Future BAN	Project #	Project Cost	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #	
Future BAN	TMTP Back Pump Room Ventilation	184-4001-000	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	1064	
Future BAN	Plant Metering Upgrades	184-4002-000	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	1066	
Future BAN	RICE NESHAP Backup Generator Project	184-4004-000	\$33,500.00	\$21,940.00	\$0.00	\$21,940.00	\$11,560.00	1067	
	TOTAL		\$583,500.00	\$21,940.00	\$0.00	\$21,940.00	\$561,560.00		
Administration/Finance									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	Contingencies	Various	\$100,000.00	\$100,000.00	\$5,345.80	\$0.00	\$5,345.80	\$94,654.20	18-101
	Administration/Finance Sub-Total		\$100,000.00	\$100,000.00	\$5,345.80	\$0.00	\$5,345.80	\$94,654.20	
	Administration/Finance Department Total		\$100,000.00	\$100,000.00	\$5,345.80	\$0.00	\$5,345.80	\$94,654.20	
HR/Security/Safety & IT									
INFO SYSTEMS									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	VDI host and licenses	340-0001-000	\$18,000.00	\$18,000.00	\$11,405.71	\$0.00	\$11,405.71	\$6,594.29	17-104
Carryover	CIS Version 3 to 4 Upgrade	340-0001-000	\$150,000.00	\$150,000.00	\$22,500.00	\$0.00	\$22,500.00	\$127,500.00	17-105
Carryover	Disaster Recovery Upgrade	340-0001-000	\$82,000.00	\$82,000.00	\$0.00	\$0.00	\$0.00	\$82,000.00	17-106
Carryover	Fire Protection System for Data Center	340-0001-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	17-108
2018	PC Hardware Replacement Program	340-0001-000	\$75,000.00	\$75,000.00	\$45,540.14	\$0.00	\$45,540.14	\$29,459.86	18-102
2018	GPS Handheld Qty 2 @ \$10,000/ea	340-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-103
2018	Access Control for 3 Tanks - Devon, Independence, Claryville	340-0001-000	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$16,000.00	18-104
2018	Projector for Conference Room	340-0001-000	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$5,500.00	18-105
	IT Sub-Total		\$436,500.00	\$436,500.00	\$79,445.85	\$0.00	\$79,445.85	\$357,054.15	
HR									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	Fire Proof Cabinets	340-0001-000	\$10,000.00	\$10,000.00	\$4,700.00	\$0.00	\$4,700.00	\$5,300.00	18-106
	Safety Sub-Total		\$10,000.00	\$10,000.00	\$4,700.00	\$0.00	\$4,700.00	\$5,300.00	
Safety									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-107
	Safety Sub-Total		\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
	IT/HR/SAFETY Total		\$476,500.00	\$476,500.00	\$84,145.85	\$0.00	\$84,145.85	\$392,354.15	
CUSTOMER SERVICE									
Account Services									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
	None		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	Account Services Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CS - Field Services									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
2018	3/4 Ton 4x4 vehicle (replace 205)	341-0001-000	\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	18-108
	Field Services - Sub-Total		\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	
Meter Shop									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Meter Pit St.Elizabeth Ft. Thomas		\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	17-112
2018	Water Meters	151-0002-000	\$650,000.00	\$650,000.00	\$476,597.72	\$0.00	\$476,597.72	\$173,402.28	18-109
	Meter Shop Sub-Total		\$825,000.00	\$825,000.00	\$476,597.72	\$0.00	\$476,597.72	\$348,402.28	
	Customer Service Department Total		\$863,000.00	\$863,000.00	\$476,597.72	\$0.00	\$476,597.72	\$386,402.28	
DISTRIBUTION									
Distribution Equipment									
	2018	Acct #	Total Project Budget	2018 Budget	Paid 2018	Prior Paid	Paid YTD	Remaining Balance	Line #
Carryover	Land for Dump Site	303-0003-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	17-130
2018	Service Crew Truck F-550 (replace vehicle 261)	341-0001-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-110
2018	Service Crew Truck F-550 (replace vehicle 262)	341-0001-001	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-111
2018	Service Crew Truck F-550 (replace vehicle 264)	341-0001-000	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	18-112
2018	Crew Leader Pickup Truck 3/4 Ton 4x4 (replace vehicle 239)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	18-113

2018	20 Ton Drag (replace DT-6)	341-0001-000	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$21,000.00	18-114
2018	Automatic Flushing Hydrants (quantity 5)	343-0001-000	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	18-115
2018	Quickie Saws (quantity 4)	345-0001-000	\$4,800.00	\$4,800.00	\$0.00	\$0.00	\$0.00	\$4,800.00	18-116
2018	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$15,300.00	\$0.00	\$15,300.00	\$9,700.00	18-117
2018	Tapping Machine (quantity 1)	345-0001-000	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	18-118
2018	Pipe Saw (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-119
2018	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	18-120
2018	Rock Drill (quantity 1)	343-0001-000	\$3,500.00	\$3,500.00	\$2,843.22	\$0.00	\$2,843.22	\$656.78	18-121
2018	Hydro Pump (quantity 1)	343-0001-000	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	18-122
2018	Metal Locator (quantity 3)	343-0001-000	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	18-123
2018	Line Locator (quantity 1)	343-0001-000	\$4,000.00	\$4,000.00	\$3,632.74	\$0.00	\$3,632.74	\$367.26	18-124
2018	Clay Spade (quantity 1)	345-0001-000	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	18-125
Distribution Total			\$865,200.00	\$865,200.00	\$22,775.96	\$0.00	\$22,775.96	\$842,424.04	
ENGINEERING									
Mainline Improvement									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	18-126
2018	City Street Projects		\$45,000.00	\$45,000.00	\$43,933.88	\$0.00	\$43,933.88	\$1,066.12	18-127
2018	Interconnects to eliminate dead-end water mains	331-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	18-128
Mainline Improvement Sub-Total			\$100,000.00	\$100,000.00	\$43,933.88	\$0.00	\$43,933.88	\$56,066.12	
KDOT Engineering Work									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Johns Hill/Three Mile Road WMR	184-0247-000	\$53,000.00	\$11,900.00	\$0.00	\$41,100.00	\$41,100.00	\$11,900.00	12-120a/15-151
2018	Engineering Service for KDOT Projects (Upcoming)	184-0252-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	18-129
KDOT Engineering Work Sub-Total			\$68,000.00	\$26,900.00	\$0.00	\$41,100.00	\$41,100.00	\$26,900.00	
Water Main Replacement Program									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Donaldson Hwy. 24" Corrosion Protection Retrofit	184-0723-000	\$500,000.00	\$476,660.00	\$0.00	\$23,340.00	\$23,340.00	\$476,660.00	11-130
Carryover	St. Joseph Lane WMR	184-0721-000	\$240,000.00	\$233,143.05	\$0.00	\$6,856.95	\$6,856.95	\$233,143.05	12-153
Carryover	- Sub District M (CDBG/KCFC) (RD portion)	184-0750-000	\$3,399,336.00	\$102,215.39	\$218,708.25	\$3,078,412.36	\$3,297,120.61	\$102,215.39	987
Carryover	Church St & Faye Dr WMR - Taylor Mill	184-0742-000	\$260,000.00	\$248,058.12	\$47,009.92	\$12,461.88	\$59,471.80	\$200,528.20	13-968
Carryover	Wesley Drive & Three Mile Road Cross County (CRI 2013)	184-0767-000	\$275,000.00	\$235,207.85	\$0.00	\$39,792.15	\$39,792.15	\$235,207.85	994/15-165
Carryover	Latonia Lakes WMR	184-0824-000	\$356,415.00	\$205,258.11	\$64,925.75	\$101,338.52	\$166,264.27	\$190,150.73	15-166E
Carryover	Latonia Lakes (SRF Fund B Loan)	184-0824-000	\$1,500,000.00	\$172,731.00	\$0.00	\$1,327,269.00	\$1,327,269.00	\$172,731.00	15-166E
Carryover	Licking River Crossing (Non SRF portion)	184-0749-000	\$917,960.33	\$613,368.40	\$0.00	\$304,591.93	\$304,591.93	\$613,368.40	13-975
Carryover	Licking River Crossing (SRF portion)	184-0749-000	\$3,488,039.76	\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Carryover	Altavia Ave -Park Hills	184-0831-000	\$185,000.00	\$24,202.24		\$160,797.76	\$160,797.76	\$24,202.24	1047
Carryover	Oliver/Cox Road WMR (Part B)	184-0613-000	\$1,300,000.00	\$964,869.59	\$0.00	\$335,130.41	\$335,130.41	\$964,869.59	13-154A/15-157
2018	Newport KY 9 - Middle Section	184-0613-000	\$185,000.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	18-130
Water Main Replacement Sub-Total			\$12,606,751.09	\$6,948,753.51	\$330,643.92	\$5,389,990.96	\$5,720,634.88	\$6,886,116.21	
Capital Purchases									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	18-131
2018	Vehicle Sedan (replace 204)	341-0001-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	18-132
2018	Capitalized Labor	Various	\$354,063.00	\$354,063.00	\$0.00	\$0.00	\$0.00	\$354,063.00	N/A
Capital Purchase Sub-Total			\$384,063.00	\$384,063.00	\$0.00	\$0.00	\$0.00	\$384,063.00	
Engineering Total			\$13,158,814.09	\$7,459,716.51	\$374,577.80	\$5,431,090.96	\$5,805,668.76	\$7,353,145.33	
WATER QUALITY & PRODUCTION									
OPERATIONS									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
2018	FTTP GAC Regeneration/Replacement	162-0008-000	\$1,032,551.00	\$1,032,551.00	\$0.00	\$0.00	\$0.00	\$1,032,551.00	N/A
2018	MPTP GAC Regeneration/Replacement	162-0008-000	\$272,015.00	\$272,015.00	\$0.00	\$0.00	\$0.00	\$272,015.00	N/A
2018	Small Pickup 4x4 Replace vehicle 466	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	18-133
2018	Benchtop Turbidimeters (quantity 3)	320-0001-000	\$12,750.00	\$12,750.00	\$9,950.25	\$0.00	\$9,950.25	\$2,799.75	18-134
2018	Manganese Benchtop Analyzer	320-0001-000	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	18-135
2018	Benchtop Charge Analyzer	320-0001-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	18-136
2018	FTTP Sludge Removal	184-4007-000	\$2,400,000.00	\$1,200,000.00	\$30,915.55	\$0.00	\$30,915.55	\$1,169,084.45	18-137
Operations Sub-total			\$3,757,316.00	\$2,557,316.00	\$48,865.80	\$0.00	\$48,865.80	\$2,508,450.20	
LABORATORY									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	Gas Chromatograph Mass Spectrophotometer for Method 524.3	344-0001-000	\$141,000.00	\$141,000.00	\$0.00	\$0.00	\$0.00	\$141,000.00	17-140
2018	Atomic Adsorption Spectrophotometer	344-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	18-138
2018	Ion Chromatograph System	344-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	18-139
2018	GC/MS Online Analyzer	344-0002-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	18-140
2018	Automatic pipeter for toxin testing	344-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	18-141
Laboratory Sub-Total			\$471,000.00	\$471,000.00	\$0.00	\$0.00	\$0.00	\$471,000.00	
MAINTENANCE									
			Total Project	2018				Remaining	
			Budget	Budget	Paid 2018	Prior Paid	Paid YTD	Balance	Line #
Carryover	ORPS1 motor starter replacement (add \$20,000 from 2017)	184-0498-000	\$80,000.00	\$80,000.00	\$923.36	\$8,710.09	\$9,633.45	\$70,366.55	16-158
Carryover	Rossford Tank Painting	162-0003-000	\$360,000.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$360,000.00	17-148
Carryover	FTTP Residuals Transfer pump and motor	311-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	17-162
Carryover	MPTP Finished Water Flowmeters (2)	304-0002-000	\$50,000.00	\$50,000.00	\$17,134.68	\$30,325.04	\$47,459.72	\$2,540.28	17-165
Carryover	2015 AR&R - Ripple Creek & Richardson Rd Pump Replacement	184-0493-000	\$250,000.00	\$75,562.95	\$0.00	\$174,437.05	\$174,437.05	\$75,562.95	1062

NKWD
 NKWD DESCRIPTION
 Water Loss Report (PSC FORMAT)

	2016	2016	2016	2016	2016	2016	2017	2017	2017	2017	2017	2017
	July	August	September	October	November	December	January	February	March	April	May	June
Produced 000's	9,367,319	9,448,253	9,529,989	9,625,922	9,696,923	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669
Purchased 000's												
	9,367,319	9,448,253	9,529,989	9,625,922	9,696,923	9,761,452	9,775,787	9,710,782	9,617,067	9,528,114	9,483,717	9,444,669
Sold 000's	7,609,607	7,623,774	7,656,928	7,675,792	7,680,752	7,810,113	7,815,311	7,814,690	7,800,576	7,797,166	7,782,620	7,752,023
	1,757,712	1,824,480	1,873,061	1,950,130	2,016,171	1,951,339	1,960,476	1,896,092	1,816,490	1,730,947	1,701,097	1,692,646
% of Non-Revenue Loss	18.8%	19.3%	19.7%	20.3%	20.8%	20.0%	20.1%	19.5%	18.9%	18.2%	17.9%	17.9%
% of Water Sold	81.2%	80.7%	80.3%	79.7%	79.2%	80.0%	79.9%	80.5%	81.1%	81.8%	82.1%	82.1%
Accounted for Loss 000's	427,241.7	438,083.1	445,350.8	443,092.3	458,704.3	477,818.8	477,288.5	476,253.6	472,676.9	474,078.9	474,407.1	477,257.1
Adjusted Loss 000's	1,330,470.3	1,386,396.5	1,427,710.3	1,507,037.4	1,557,466.8	1,473,520.5	1,483,187.5	1,419,838.3	1,343,813.5	1,256,868.6	1,226,690.1	1,215,389.3
	14.20%	14.67%	14.98%	15.66%	16.06%	15.10%	15.17%	14.62%	13.97%	13.19%	12.93%	12.87%
	2017	2017	2017	2017	2017	2017	2018	2018	2018	2018	2018	2018
	July	August	September	October	November	December	January	February	March	April	May	June
Produced 000's	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214	9,409,898	9,464,183	9,505,173
Purchased 000's												
	9,377,046	9,338,711	9,258,771	9,230,389	9,223,418	9,216,626	9,352,386	9,387,494	9,406,214	9,409,898	9,464,183	9,505,173
Sold 000's	7,750,056	7,751,804	7,719,679	7,695,104	7,681,220	7,639,032	7,647,687	7,669,221	7,667,384	7,665,365	7,662,977	7,668,178
	1,626,989	1,586,906	1,539,091	1,535,284	1,542,197	1,577,594	1,704,699	1,718,273	1,738,830	1,744,533	1,801,206	1,836,995
% of Non-Revenue Loss	17.4%	17.0%	16.6%	16.6%	16.7%	17.1%	18.2%	18.3%	18.5%	18.5%	19.0%	19.3%
% of Water Sold	82.6%	83.0%	83.4%	83.4%	83.3%	82.9%	81.8%	81.7%	81.5%	81.5%	81.0%	80.7%
Accounted for Loss 000's	463,448.0	460,933.3	454,625.0	452,555.6	430,704.1	411,615.9	407,364.5	402,591.3	407,007.2	405,318.5	395,709.4	398,452.9
Adjusted Loss 000's	1,163,541.4	1,125,973.0	1,084,466.5	1,082,728.9	1,111,493.2	1,165,978.0	1,297,334.4	1,315,681.6	1,331,822.5	1,339,214.7	1,405,496.4	1,438,541.8
% of Water Loss	12.41%	12.06%	11.71%	11.73%	12.05%	12.65%	13.87%	14.02%	14.16%	14.23%	14.85%	15.13%

Water Loss 2018



NORTHERN KENTUCKY WATER DISTRICT

December 31, 2017

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'
REPORT INCLUDING SUPPLEMENTARY INFORMATION*

**NORTHERN KENTUCKY WATER DISTRICT
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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Northern Kentucky Water District
Erlanger, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Northern Kentucky Water District (the District) as of and for the years ended December 31, 2017 and 2016 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Northern Kentucky Water District as of December 31, 2017 and 2016 and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, and schedule of the District's contributions on pages 1 - 5, and 38 - 40, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Northern Kentucky Water District's basic financial statements. The other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated June 28, 2018, on our consideration of the Northern Kentucky Water District internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Northern Kentucky Water District's internal control over financial reporting and compliance.

VonLehman & Company Inc.

NORTHERN KENTUCKY WATER DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of Northern Kentucky Water District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2017. This information is presented in conjunction with the audited financial statements that follow this section.

Financial Highlights

The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows at the close of the most recent year by \$193,276,189 (net position). This was an increase of \$10,464,609 in comparison to the prior year.

- Operating revenues increased \$1,471,332 or 2.8% from 2016.
- The debt coverage ratio increased from 1.71 in 2016 to 1.78 in 2017.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the District as prescribed by Governmental Accounting Standards. The District's basic financial statements include the statement of net position, statement of revenues, expenses and changes in net position and statement of cash flows and the notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Basis of Accounting

The District's financial statements are prepared using the accrual basis of accounting.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position

In the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position, we report the District's activities:

- The District charges rates on water consumption to customers to help it cover all or most of the cost of certain services it provides.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

Overview of Annual Financial Report

Table 1 provides a summary of the District's net position for 2017 compared to 2016.

**Table 1
Net Position**

	December 31,	
	2017	2016
Assets		
Current Assets	\$ 43,951,684	\$ 35,487,870
Restricted Assets Noncurrent	59,963,164	39,904,057
Miscellaneous Deferred Charges	4,310,958	4,069,868
Capital Assets	<u>347,347,973</u>	<u>346,668,468</u>
Total Assets	<u>455,573,779</u>	<u>426,130,263</u>
Deferred Outflows of Resources	<u>10,368,265</u>	<u>8,389,842</u>
Liabilities		
Current Liabilities	19,896,761	18,680,239
Restricted Liabilities Noncurrent	1,380,528	1,360,070
Other Noncurrent Liabilities	<u>249,096,094</u>	<u>231,429,172</u>
Total Liabilities	<u>270,373,383</u>	<u>251,469,481</u>
Deferred Inflows of Resources	<u>2,292,472</u>	<u>239,044</u>
Net Position		
Net Investment in Capital Assets	108,980,897	124,928,967
Restricted	58,582,636	38,543,987
Unrestricted	<u>25,712,656</u>	<u>19,338,626</u>
Total Net Position	<u>\$ 193,276,189</u>	<u>\$ 182,811,580</u>

The District's net position for 2017 increased 5.7% to \$193,276,189 compared to \$182,811,580 for 2016. The increase was mainly attributable to additional capital assets acquired from new construction as well as an increase in operating revenues.

A portion of the District's net position (30.3%) is considered to be restricted. This amount represents resources that are subject to external restrictions on how they may be used.

An additional portion of the District's net position (56.4%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, machinery and equipment); less any related debt used to acquire those assets still outstanding. The District uses these capital assets to provide services to its customers. Consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

The unrestricted net position (13.3%) may be used to meet the District's ongoing obligations to customers and creditors.

Table 2 shows the changes in net assets for 2017, as well as revenue and expense comparisons to 2016.

**Table 2
Changes in Net Position**

	Years Ended December 31,	
	2017	2016
Operating Revenues		
Water Sales	\$ 52,459,216	\$ 50,977,140
Forfeited Discounts	814,193	851,525
Rents From Property	448,465	480,041
Other Water Revenues	363,340	305,176
Total Operating Revenues	<u>54,085,214</u>	<u>52,613,882</u>
Operating Expenses		
Operating and Maintenance Expense	24,467,676	24,250,515
Depreciation Expense	11,846,075	11,490,107
Total Operating Expenses	<u>36,313,751</u>	<u>35,740,622</u>
Net Operating Income	<u>17,771,463</u>	<u>16,873,260</u>
Non-Operating Income (Expense)		
Investment Income	944,480	803,196
Miscellaneous Non-Operating Income	354,118	138,082
Loss on Abandonment of Mains	(514,633)	(708,452)
Interest on Long-Term Debt	(8,135,812)	(7,896,934)
Amortization of Debt Discount and Bond Issuance Costs	895,431	496,128
Pension Expense	(1,948,542)	(1,046,797)
Arbitrage Expense	(111,934)	(318,638)
Gain on Sale of Capital Assets	24,224	842,199
Total Non-Operating Expenses	<u>(8,492,668)</u>	<u>(7,691,216)</u>
Change in Net Position Before Capital Contributions	9,278,795	9,182,044
Capital Contributions	<u>1,185,814</u>	<u>1,671,668</u>
Change in Net Position	<u>\$ 10,464,609</u>	<u>\$ 10,853,712</u>

The basic financial statements of the District are included in this report. Operations are accounted for in such a manner as to show change in net assets and the District is intended to be entirely or predominantly self-supported from water user charges.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

In reviewing income before capital contributions, the financial statements showed net income for the year of \$9,278,795. Operating revenues increased 2.8% due to the second step of the 2015 rate increase phase-in. Operating expenses (including depreciation) increased 1.6% due mainly to an increase in materials and services needed for the efficient operation of the District, including personnel related expenses. Capital contributions decreased by \$485,854 (29.1%) primarily due to the decrease of mains constructed by other entities and contributed to the District.

The District budgeted for \$54,633,118 in operating revenues. Actual revenue were \$54,085,214, a difference of \$547,904. The largest difference was due to water sales being under budget by \$518,537. Operation, maintenance, and administration expenses were budgeted at \$28,241,195. Actual expenses were \$24,467,676, a difference of \$3,773,519. The largest difference was in contractual services being budgeted at \$4,403,140 and actual expenses were only \$3,233,211.

Debt and Capital Asset Administration

Table 3 summarizes the District's outstanding debt at the end of 2017 as compared to 2016.

**Table 3
Outstanding Debt at Year End**

	December 31,	
	2017	2016
Bond Indebtedness	\$ 178,004,127	\$ 187,680,358
Bond Anticipation Notes	26,357,067	-
Notes Payable	38,787,813	39,228,501
	\$ 243,149,007	\$ 226,908,859

At year-end, the District had \$243,149,007 in outstanding notes and bonds compared to \$226,908,859 last year. That is an increase of 7.2% as shown in Table 3. The largest portion of this increase was the issuance of the Revenue Bond Anticipation Notes, Series 2017 in the amount of \$26,000,000 in April, 2017.

Capital Assets

At December 31, 2017, the capital assets reported were \$347,347,973 including land, buildings, water systems, equipment, and vehicles. This represents a net increase of \$679,505, or 0.2%, over last year due to the District's investment in distribution and treatment projects, vehicles and equipment during the fiscal year.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

**Table 4
Capital Assets, Net of Depreciation**

	December 31,	
	2017	2016
Not Being Depreciated		
Land	\$ 3,291,127	\$ 3,291,127
Construction in Progress	19,220,094	21,175,056
Plant Acquisition Adjustment	5,516,136	5,516,136
Other Capital Assets		
Utility Plants		
Transmission and Distribution, Source of Supply, Pumping System, Power Generation, Water Treatment, and General Plant and Equipment	470,734,994	457,323,671
Subtotal	498,762,351	487,305,990
Less Accumulated Depreciation	151,414,378	140,637,522
Totals	\$ 347,347,973	\$ 346,668,468

Economic Factors and Next Year's Budget

The District's budget for 2018 projects a nominal decrease in water revenue due to the deferment of a rate adjustment filing. A modest increase is anticipated for operating expenses as a result of rising cost of direct and indirect expenses.

Contacting the District's Financial Management

This report is designed to provide our customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Administrative Office at 2835 Crescent Springs Road, Erlanger, KY, 41018

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF NET POSITION**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	December 31,	
	2017	2016
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and Cash Equivalents	\$ 24,740,059	\$ 17,233,895
Investments	667,273	922,031
Accounts Receivable		
Customers, Net	5,451,334	5,214,775
Unbilled Customers	6,100,000	6,100,000
Others	473,208	174,044
Assessments Receivable	138,842	131,088
Inventory Supplies for New Installation and Maintenance, at Cost	1,553,609	1,646,072
Prepaid Items	621,220	631,652
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	720,497	-
Debt Service Account	3,336,574	2,806,894
Improvement, Repair & Replacement	149,068	627,419
	<u>43,951,684</u>	<u>35,487,870</u>
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	20,333,425	2,337,355
Debt Service Account	15,187,484	14,863,262
Improvement, Repair and Replacement	4,841,083	2,751,340
Customer Deposits Fund	1,038,190	1,017,158
Restricted Assets - Investments		
Debt Service Reserve Account	18,562,982	18,934,942
Miscellaneous Deferred Charges	4,310,958	4,069,868
Capital Assets		
Land, System, Buildings and Equipment	479,542,257	466,130,934
Construction in Progress	19,220,094	21,175,056
	<u>498,762,351</u>	<u>487,305,990</u>
Less Accumulated Depreciation	151,414,378	140,637,522
	<u>347,347,973</u>	<u>346,668,468</u>
Total Capital Assets, Net of Accumulated Depreciation		
	<u>411,622,095</u>	<u>390,642,393</u>
Total Noncurrent Assets		
	<u>455,573,779</u>	<u>426,130,263</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pension	5,586,334	3,220,484
Deferred Loss on Refundings	4,781,931	5,169,358
	<u>10,368,265</u>	<u>8,389,842</u>
Total Deferred Outflows of Resources		
	<u>10,368,265</u>	<u>8,389,842</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 465,942,044</u>	<u>\$ 434,520,105</u>

See accompanying notes.

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

	December 31,	
	2017	2016
Liabilities and Deferred Inflows of Resources		
Current Liabilities		
Bonded Indebtedness	\$ 11,321,232	\$ 11,409,228
Bond Anticipation Note	267,800	-
Notes Payable	2,162,038	2,239,062
Accounts Payable	1,120,443	858,610
Accrued Payroll and Taxes	399,145	329,723
Compensated Absences	156,527	153,062
Other Accrued Liabilities	263,437	256,241
Liabilities Payable-Restricted Assets		
Accrued Interest Payable	3,336,574	2,806,894
Accounts Payable	869,565	627,419
Total Current Liabilities	19,896,761	18,680,239
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable-Restricted Assets		
Accounts Payable	342,338	342,912
Customer Deposits	1,038,190	1,017,158
Compensated Absences	447,910	489,820
Arbitrage Liability	485,129	1,174,629
Bond Indebtedness	166,682,895	176,271,130
Bond Anticipation Note	26,089,267	-
Notes Payable	36,625,775	36,989,439
Net Pension Liability	18,765,118	16,504,154
Total Long-Term Liabilities	250,476,622	232,789,242
Total Liabilities	270,373,383	251,469,481
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	2,292,472	239,044
Total Liabilities and Deferred Inflows of Resources	272,665,855	251,708,525
Net Position		
Net Investment in Capital Assets	108,980,897	124,928,967
Restricted For		
Debt Service Funds	33,750,466	33,798,204
Capital Improvement Projects	24,832,170	4,745,783
Unrestricted	25,712,656	19,338,626
Total Net Position	193,276,189	182,811,580
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 465,942,044	\$ 434,520,105

NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Years Ended December 31,	
	2017	2016
Operating Revenues		
Water Sales	\$ 52,459,216	\$ 50,977,140
Forfeited Discounts	814,193	851,525
Rents From Property	448,465	480,041
Other Water Revenues	363,340	305,176
	<u>54,085,214</u>	<u>52,613,882</u>
Operating Expenses		
Operating and Maintenance Expense	24,467,676	24,250,515
Depreciation Expense	11,846,075	11,490,107
	<u>36,313,751</u>	<u>35,740,622</u>
Net Operating Income	<u>17,771,463</u>	<u>16,873,260</u>
Non-Operating Income (Expense)		
Investment Income	944,480	803,196
Miscellaneous Non-Operating Income	354,118	138,082
Loss on Abandonment of Mains	(514,633)	(708,452)
Interest on Long-Term Debt	(8,135,812)	(7,896,934)
Amortization of Debt Premiums and Bond Issuance Costs	895,431	496,128
Pension Expense	(1,948,542)	(1,046,797)
Arbitrage Expense	(111,934)	(318,638)
Gain on Sale of Capital Assets	24,224	842,199
	<u>(8,492,668)</u>	<u>(7,691,216)</u>
Change in Net Position Before Capital Contributions	9,278,795	9,182,044
Capital Contributions	<u>1,185,814</u>	<u>1,671,668</u>
Change in Net Position	10,464,609	10,853,712
Net Position - Beginning of Year	<u>182,811,580</u>	<u>171,957,868</u>
Net Position - End of Year	<u>\$ 193,276,189</u>	<u>\$ 182,811,580</u>

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS**

	Years Ended December 31,	
	2017	2016
Cash Flows From Operating Activities		
Received from Customers	\$ 53,562,769	\$ 52,053,778
Paid to Suppliers for Goods and Services	(11,800,562)	(12,907,534)
Paid to or on Behalf of Employees for Services	(12,263,731)	(12,942,462)
	<u>29,498,476</u>	<u>26,203,782</u>
Cash Flows From Investing Activities		
Purchase of Investments	(32,831,611)	(2,773,444)
Proceeds from Sale of Investments	33,041,347	1,675,979
Investment Income	1,029,722	803,196
	<u>1,239,458</u>	<u>(294,269)</u>
Cash Flows From Capital and Related Financing Activities		
Principal Paid on Debt	(12,478,062)	(11,434,256)
Debt Proceeds	29,531,374	5,796,297
Interest Paid on Bonds and Notes, Net of Capitalized Interest	(7,606,132)	(8,438,994)
Acquisition and Construction of Capital Assets	(11,854,399)	(14,001,146)
Gain on Sale of Capital Assets	24,224	842,199
Miscellaneous Non-Operating Income	354,118	138,080
	<u>(2,028,877)</u>	<u>(27,097,820)</u>
Net Cash Used by Capital and Related Financing Activities		
	<u>28,709,057</u>	<u>(1,188,307)</u>
Cash and Cash Equivalents Beginning of Year	<u>41,637,323</u>	<u>42,825,630</u>
Cash and Cash Equivalents End of Year	<u>\$ 70,346,380</u>	<u>\$ 41,637,323</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Net Operating Income	\$ 17,771,463	\$ 16,873,260
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities		
Depreciation	11,846,075	11,490,107
Change in Assets and Liabilities		
Accounts Receivable, Net	(535,723)	(615,691)
Assessments Receivable	(7,754)	(7,303)
Inventory Supplies	92,463	(62,038)
Prepaid Expenses	10,432	52,269
Miscellaneous Deferred Charges	(241,090)	(687,040)
Accounts Payable	503,405	(230,496)
Accrued Payroll and Taxes	69,422	(637,079)
Accrued Compensated Absences	(38,445)	(40,085)
Other Accrued Liabilities	7,196	4,988
Customer Deposits	21,032	62,890
	<u>29,498,476</u>	<u>26,203,782</u>
Net Cash Provided by Operating Activities	<u>\$ 29,498,476</u>	<u>\$ 26,203,782</u>

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS
(Continued)**

	Years Ended December 31,	
	2017	2016
Supplemental Schedule of Noncash Capital and Related Financing Activities		
Change in Fair Value of Investments	\$ <u>(40,312)</u>	\$ <u>803,196</u>
Contributions of Capital Assets	\$ <u>1,185,814</u>	\$ <u>1,671,668</u>
Capitalized Interest and Labor	\$ <u>166,593</u>	\$ <u>250,834</u>
Pension Expense	\$ <u>(1,948,542)</u>	\$ <u>(1,046,797)</u>
Amortization Expense	\$ <u>(961,337)</u>	\$ <u>(609,960)</u>
Current Refunding of Series 2006A Revenue Bonds	\$ <u>-</u>	\$ <u>21,021,252</u>
Advance Refunding of Series 2009 Revenue Bonds	\$ <u>-</u>	\$ <u>22,994,198</u>
Accrued Interest on Refunding	\$ <u>-</u>	\$ <u>307,254</u>
Bond Issuance Costs on Refunding	\$ <u>-</u>	\$ <u>113,827</u>
Deferred Loss on Refunding	\$ <u>-</u>	\$ <u>2,629,474</u>
Reconciliations of Cash and Cash Equivalents to the Statement of Net Position		
Cash and Cash Equivalents - Current	\$ 24,740,059	\$ 17,233,895
Cash and Cash Equivalents - Restricted	<u>45,606,321</u>	<u>24,403,428</u>
Cash and Cash Equivalents December 31, 2017	\$ <u>70,346,380</u>	\$ <u>41,637,323</u>

See accompanying notes.

NORTHERN KENTUCKY WATER DISTRICT NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies followed in the preparation of these financial statements.

Reporting Entity

The Northern Kentucky Water District (the District) was established August 28, 1996 and became operational January 1, 1997 as a result of a merger agreement executed by the Kenton County Water District No. 1 and the Campbell County Kentucky Water District. The District was organized and operates under the provisions of Kentucky Revised Statutes (Chapter 74). The District owns and operates water production and distribution facilities which are used to furnish water supplies within their service area as approved by the Commonwealth of Kentucky Public Service Commission.

Basis of Accounting and Presentation

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) for state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles for state and local governments in the United States of America.

The District's operations are presented as a single enterprise fund. All assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses are accounted for through a single enterprise fund with revenues recorded when earned and expenses recorded at the time liabilities are incurred.

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

Operating Revenues and Expenses

Enterprise funds distinguish operating revenues and expenses from non-operating items in accordance with the flow of economic resources measurement focus and the accrual basis of accounting. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues from water sales, forfeited discounts, rents from property, and other water revenues are reported as operating revenues. Operating expenses for enterprise funds includes the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For purposes of the statements of cash flows, the District considers all highly liquid unrestricted debt instruments purchased with a maturity of three months or less to be cash equivalents.

The District is authorized by bond resolution to invest in direct obligations of the United States, or obligations guaranteed by the United States, obligations of certain federal agencies and instrumentalities, including U.S. dollar-denominated deposits in commercial banks which are insured by the Federal Deposit Insurance Corporation or fully collateralized by the foregoing, and public housing bonds or project notes issued by public housing authorities annual contribution contracts with the United States or by requisition or payment agreement with the United States.

Investments

Investments are reported at fair value based on quoted market prices.

Accounts Receivable - Customers

The District follows a quarterly cycle billing procedure with approximately one-third of the meter readings billed each month. When meter readings are delayed, bills are rendered based on estimated meter readings to promote consistency of water revenue. In order to accomplish a proper matching of revenues with expenses and to fairly state assets, an analysis is prepared of the final quarterly billings in the year to determine the estimated amount of water delivered but unbilled at year end.

Accounts receivable are stated at their contractual outstanding balances, net of any allowance for doubtful accounts. Accounts are considered past due if any portion of an account has not been paid in full within the contractual terms of the account. The District begins to assess its ability to collect receivables that are over 90 days past due and provides for an adequate allowance for doubtful accounts based on the District's collection history, the financial stability and recent payment history of the customer, and other pertinent factors. Receivables are written off as uncollectible after the District has used reasonable collection efforts and deems them uncollectible. Based on these criteria, the District has estimated an allowance for doubtful accounts of \$35,000 and \$-0- at December 31, 2017 and 2016, respectively.

Assessments Receivable

Direct assessments from property owners are recorded as a receivable by the District at the time the improvement project is completed.

Inventory

Inventory is valued at the lower of cost, using the moving average method, or market. Inventories consist of expendable supplies held for new water line installations and maintenance and are charged to expenditures on an "as used" basis.

Deferred Inflows and Outflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period, and is therefore deferred until that time. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and the reacquisition price. The District also recognizes deferred inflows of resources related to pensions.

Deferred outflows of resources represent a consumption of net positions that applies to a future period, and therefore deferred until that time. A deferred loss on refunding results from the difference in the carrying value of the refunded debt and the reacquisition price. The District also recognizes deferred outflows of resources related to pensions.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Prior to 1978, capital assets were recorded as expenditures at the time of purchase and capitalized to the Plant Fund. No depreciation was provided on capital assets and continuing property records were not maintained.

The District obtained an independent appraisal which includes a detailed listing of District buildings, structures and contents. The appraisal serves as the basis for detailed property records that is updated on a continuous basis.

Capital assets are stated at cost or appraised value and depreciated over the estimated useful lives of the related assets. Interest related to the financing of projects under construction is capitalized as part of the projects' basis in connection with the various construction projects in progress. The cost of current repairs and maintenance is charged to expense, while the cost of replacements or betterments is capitalized.

Depreciation of the capital assets is computed on the straight-line method over the estimated the following useful lives of the assets:

Structures and Improvements	35 - 40 Years
Supply Mains	35 - 45 Years
Pumping and Water Treatment Equipment	20 - 40 Years
Distribution Reservoirs and Mains	30 - 75 Years
Services, Meters, Hydrants	35 - 75 Years
Office Furniture and Equipment	5 - 25 Years
Other Equipment	7 - 20 Years

Construction in Progress

Capitalizable costs incurred on projects which are not in use or ready for use are held in construction in progress. When the asset is ready for use, related costs are transferred to the appropriate capital asset account.

Capital Contributions

These contributions represent assessments/reimbursements to recover the costs of new services and extensions of the distribution system. The District does not include the amount of costs incurred and contributed by outside contractors for installation of distribution systems which the District absorbs and provides for their operations and maintenance.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employees Retirement System (CERS) and additions to/deductions from CERS' fiduciary net position have been determined on the same basis as they are reported by CERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences

Employees of the District are entitled to paid vacation and sick depending on length of service and other factors. The amounts recorded for accumulated vacation and sick for the years ended December 31, 2017 and 2016 were \$604,437 and \$642,882, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Net Position**

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is classified as net investment in capital assets, restricted, and unrestricted. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Outstanding debt which has not been spent is included in the same net position component as the unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments. All other net position that does not meet the definition of “restricted” or “net investment in capital assets” is considered unrestricted.

Bond Premiums, Discounts, and Issue Costs

Bonds payable are reported net of any premium and discounts, which are amortized over the life of the applicable bonds using the straight-line method, which approximates the effective interest method. Issuance costs are recognized as an expense in the year incurred.

Reclassifications

Certain amounts in the prior period financial statements have been reclassified for comparative purposes to conform with the presentation in current year financial statements.

NOTE 2 – DEPOSITS AND INVESTMENTS**Investment Policy***General Policy*

It is the policy of the District to invest public funds in a manner that will provide the highest investment return with the maximum security of principal while meeting the daily cash flow demands of the District and conforming to all state statutes and District regulations governing the investments of public funds.

Authorized Investment Instruments

1. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, provided that delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian.
2. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency.
3. Obligations of any corporation of the United States government.
4. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations permitted by Section 41.240(4) of the Kentucky Revised Statutes.

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Limitations of Investment Transactions

With regard to the investments authorized, the following limitations shall apply:

No investment shall be purchased for the District on a margin basis or through the use of any similar leveraging technique.

Deposits and Investments

The District had investments in certificates of deposit as of December 31, 2017 and 2016 in the amounts of \$667,273 and \$922,031, respectively.

Custodial Credit Risk – Deposits. For deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned. The District maintains deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). As allowed by law, the depository bank should pledge securities along with FDIC insurance at least equal to the amount on deposit at all times. As of December 31, 2017 and 2016, the District’s deposits are entirely insured and/or collateralized with securities held by the financial institutions on the District’s behalf and the FDIC insurance.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District had no custodial credit risk at December 31, 2017 and 2016.

Credit Risk – Investments. The District’s investments are subject to minimal credit risk because they are invested in Federal Agency securities which are generally considered free of default risk due to the perceived stability of the U.S. Government.

NOTE 3 – RESTRICTED ASSETS

Restricted assets consist of monies and other resources which are restricted legally as described below:

Bond Proceeds Fund – These assets contain the bond proceeds plus investment interest earned that are available for paying the cost of construction and acquisition contracts relating to the water system as provided in the various bond ordinances.

Debt Service Reserve Account – These assets hold an amount that will equal the aggregate debt service reserve requirement (defined as the maximum annual debt service requirement in any succeeding bond fiscal year). The account assets are:

	December 31	
	2017	2016
Cash and Cash Equivalents	\$ 11,791,611	\$ 7,137,909
Purchase and Resale Agreements	2,569,827	4,339,546
FAMC and FHLB Discount Notes	4,129,628	7,337,047
Accrued Interest Receivable and CD Market Change	71,916	120,440
	<u>\$ 18,562,982</u>	<u>\$ 18,934,942</u>

NOTE 3 – RESTRICTED ASSETS (Continued)

Debt Service Account – These assets accumulate monies for the purpose of paying interest on the bonds when due and payable and paying the principal of the bonds when due and payable. The account assets are:

	December 31	
	2017	2016
Cash and Cash Equivalents	\$ <u>18,524,058</u>	\$ <u>17,670,156</u>

Improvement, Repair, and Replacement – These assets are available to make major repairs and replacements and to pay the cost of construction of additions, extensions and improvements to the water system. The account assets are:

Cash and Cash Equivalents	\$ <u>4,990,151</u>	\$ <u>3,378,759</u>
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Customer Deposits – These assets are available to security deposits paid by customers to receive water services. When services are terminated, the deposit is applied to any unpaid bills or refunded to the customer if all billings have been paid. The account assets are:

Cash and Cash Equivalents	\$ <u>1,038,190</u>	\$ <u>1,017,158</u>
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NOTE 4 – ACCOUNTS RECEIVABLE

	December 31	
	2017	2016
Accounts Receivable Arising From Billings of Metered Water Sales	\$ 5,451,334	\$ 5,214,774
Accrual for Estimated Unbilled Water Revenue	6,100,000	6,100,000
Other	<u>473,208</u>	<u>174,044</u>
Total	<u>\$ 12,024,542</u>	<u>\$ 11,488,818</u>

NOTE 5 – FAIR VALUE MEASUREMENT

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the markets for the security type and the inputs used to determine their fair value, as follows:

LEVEL 1 – Unadjusted price quotations in active markets/exchanges for identical assets or liabilities that the District has the ability to access.

LEVEL 2 – Other observable inputs (included but no limited to, quotes process for similar assets or liabilities in the markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets and liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks, and default rates) or other market- corroborated inputs)..

LEVEL 3 – Unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Restricted assets are classified in Level 2 and are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor.

The following table sets forth by level, within the fair value hierarchy, the District's assets at fair value at December 31, 2017:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Restricted Assets				
Purchase and Resale Agreements	\$ -	\$ 2,569,827	\$ -	\$ 2,569,827
FAMC and FHLB Discount Notes	-	4,129,628	-	4,129,628
Total Restricted Assets at Fair Value	\$ -	\$ 6,699,455	\$ -	\$ 6,699,455

The following table sets forth by level, within the fair value hierarchy, the District's assets at fair value at December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Restricted Assets				
Purchase and Resale Agreements	\$ -	\$ 4,339,546	\$ -	\$ 4,339,546
FAMC and FHLB Discount Notes	-	7,337,047	-	7,337,047
Total Restricted Assets at Fair Value	\$ -	\$ 11,676,593	\$ -	\$ 11,676,593

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the District for the year ended December 31, 2017, was as follows:

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
Land, System, Buildings and Equipment				
Land and Land Rights	\$ 3,291,127	\$ -	\$ -	\$ 3,291,127
Structures and Improvements	122,845,728	289,272	-	123,135,000
Lake River and Other Intakes	1,463,171	-	-	1,463,171
Supply Mains	2,865,693	-	-	2,865,693
Power Generation Plant	3,491,523	-	-	3,491,523
Pumping Equipment	11,693,537	120,475	-	11,814,012
Water Treatment Equipment	29,972,697	66,227	-	30,038,924
Distribution Reservoirs and Standpipes	9,567,871	-	-	9,567,871
Transmissions and Distribution Mains	197,458,360	10,635,939	(925,594)	207,168,705
Services	29,758,213	1,556,907	(279,747)	31,035,373
Meters and Meter Installations Hydrants	18,820,689 9,398,103	758,070 752,755	(222,912) (42,128)	19,355,847 10,108,730
Other Plant and Miscellaneous Equipment	3,419,128	-	-	3,419,128
Office Furniture and Equipment	3,789,387	127,930	-	3,917,317
Transportation Equipment	3,413,023	570,036	(109,671)	3,873,388
Tools, Shop, and Garage Equipment	709,216	33,928	(3,800)	739,344
Laboratory Equipment	558,274	68,714	-	626,988
Power Operated Equipment	1,236,503	9,079	-	1,245,582
Communication Equipment	6,281,431	5,843	-	6,287,274
Miscellaneous Equipment	581,124	-	-	581,124
Utility Plant Acquisition Adjustment	545,925	-	-	545,925
Acquisition Adjustment - Newport	4,970,211	-	-	4,970,211
 Total Land, System, Buildings and Equipment	 466,130,934	 14,995,175	 (1,583,852)	 479,542,257
Construction in Progress	21,175,056	10,028,401	(11,983,363)	19,220,094
 Total Capital Assets	 487,305,990	 25,023,576	 (13,567,215)	 498,762,351
 Less Accumulated Depreciation	 140,637,522	 11,846,075	 (1,069,219)	 151,414,378
 Capital Assets - Net	 \$ 346,668,468	 \$ 13,177,501	 \$ (12,497,996)	 \$ 347,347,973

NOTE 7 – ARBITRAGE

The Tax Reform Act of 1986 (Act) substantially revised the treatment to be afforded to earnings on the proceeds of tax-exempt debt, and requires the District to calculate and remit rebatable arbitrage earnings to the Internal Revenue Service. Certain of the District's debt and interest earned on the proceeds thereof are subject to the requirements of the Act. The District has accrued a liability for estimated rebatable arbitrage earnings and has set aside such earnings as restricted cash. At December 31, 2017 and 2016, the arbitrage rebate liability was \$485,129 and \$1,174,629, respectively.

Rebate calculations are prepared annually. However, any liability due is only required to be paid every 5 years from the original date of the bond. In the upcoming year, only the rebate for the Water District Refunding Revenue Bonds, Series 2013 B will become due of which \$74,877 is accrued.

NOTE 8 – LONG-TERM DEBT

Revenue Bonds

Water District Revenue Bonds, Series 2011

In May 2011, the District sold \$30,830,000 of its Revenue Bonds in order to fund various construction projects. The bonds maturing on or after February 1, 2021 are subject to redemption, in whole or in part, beginning February 1, 2021.

The Water District Revenue Bonds, Series 2011 are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	3.00%	\$ 985,000	\$ 1,088,987	\$ 2,073,987
2019	3.00%	1,015,000	1,058,987	2,073,987
2020	4.00%	1,055,000	1,022,662	2,077,662
2021	4.00%	1,095,000	979,662	2,074,662
2022	4.00%	1,140,000	934,962	2,074,962
2023-2027	4.00-4.25%	6,440,000	3,933,555	10,373,555
2028-2032	4.25-5.00%	7,975,000	2,407,125	10,382,125
2033-2035	5.00%	<u>5,785,000</u>	<u>443,375</u>	<u>6,228,375</u>
Total		<u>\$ 25,490,000</u>	<u>\$ 11,869,315</u>	<u>\$ 37,359,315</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Water District Refunding Revenue Bonds, Series 2012

In June 2012, the District issued \$54,840,000 of Refunding Revenue Bonds, Series 2012 for the purpose of refunding in advance of maturity the District's outstanding Revenue Bonds Series 1997, 1998, 2001A and 2002A-REF in the principal amount of \$63,350,000. The bonds were sold at a premium of \$9,620,827, for total source of funds of \$64,460,827. The 2012 bonds maturing on or after February 2022 are subject to redemption after 2022 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2012 are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	5.00%	\$ 3,475,000	\$ 2,160,625	\$ 5,635,625
2019	5.00%	3,650,000	1,982,500	5,632,500
2020	5.00%	4,150,000	1,787,500	5,937,500
2021	5.00%	4,365,000	1,574,625	5,939,625
2022	5.00%	4,590,000	1,350,750	5,940,750
2023-2027	5.00%	<u>24,720,000</u>	<u>3,075,750</u>	<u>27,795,750</u>
Total		<u>\$ 44,950,000</u>	<u>\$ 11,931,750</u>	<u>\$ 56,881,750</u>

Water District Revenue Bonds, Series 2013A

In June 2013, the District sold \$26,400,000 of its Revenue Bonds in order to fund various construction projects. The 2013 bonds maturing on or after February 2023 are subject to redemption after 2023 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2013A are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	4.00%	\$ 685,000	\$ 1,039,726	\$ 1,724,726
2019	5.00%	720,000	1,008,026	1,728,026
2020	5.00%	755,000	971,151	1,726,151
2021	5.00%	795,000	932,401	1,727,401
2022	5.00%	835,000	891,651	1,726,651
2023-2027	4.00-5.00%	4,865,000	3,774,855	8,639,855
2028-2032	4.00-4.13%	6,035,000	2,602,000	8,637,000
2033-2037	4.13-4.50%	7,465,000	1,169,098	8,634,098
2038	4.25%	<u>1,690,000</u>	<u>35,913</u>	<u>1,725,913</u>
Total		<u>\$ 23,845,000</u>	<u>\$ 12,424,821</u>	<u>\$ 36,269,821</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Water District Refunding Revenue Bonds, Series 2013B

In September 2013, the District issued \$24,120,000 of Refunding Revenue Bonds, Series 2013B for the purpose of refunding advance of maturity the District's outstanding Revenue Bonds Series 2002B, 2003A, and 2003B in the principal amount \$25,685,000. The bonds were sold at a premium of \$1,789,625, for a total source of funds of \$25,909,625. The 2013 bonds maturing on or after February 2023 are subject to redemption after 2023 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$364,880. This amount is netted against the new debt and amortized over the remaining life of the new debt. The refunding reduces its total debt service over 18 years by \$1,302,804 and obtains an economic gain (difference between the present values of the old and new debt service) of \$1,081,327.

The Water District Refunding Revenue Bonds, Series 2013B are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	5.00%	\$ 1,170,000	\$ 748,450	\$ 1,918,450
2019	5.00%	1,230,000	688,450	1,918,450
2020	5.00%	1,295,000	625,325	1,920,325
2021	5.00%	1,355,000	559,075	1,914,075
2022	5.00%	1,430,000	489,450	1,919,450
2023-2027	4.00-5.00%	8,185,000	1,401,200	9,586,200
2028	5.00%	<u>1,870,000</u>	<u>46,750</u>	<u>1,916,750</u>
Total		\$ <u>16,535,000</u>	\$ <u>4,558,700</u>	\$ <u>21,093,700</u>

Water District Refunding Revenue Bonds, Series 2014B

In December 2014, the District issued \$15,805,000 of Refunding Revenue Bonds, Series 2014B for the purpose of refunding advance of maturity the District's outstanding Revenue Bonds Series 2003C and 2004 in the principal amount \$16,715,000. The bonds were sold at a premium of \$1,263,374, for a total source of funds of \$17,068,374. The 2014 bonds maturing on or after August 2023 are subject to redemption after 2023 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$290,040. This amount is netted against the new debt and amortized over the remaining life of the new debt. The refunding reduces its total debt service over 15 years by \$1,678,190 and obtains an economic gain (difference between the present values of the old and new debt service) of \$1,469,689.

NOTE 8 – LONG-TERM DEBT (Continued)

The Water District Refunding Revenue Bonds, Series 2014B are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	5.00%	\$ 1,880,000	\$ 390,138	\$ 2,270,138
2019	5.00%	1,980,000	293,638	2,273,638
2020	5.00%	1,505,000	206,513	1,711,513
2021	5.00%	440,000	157,888	597,888
2022	5.00%	465,000	135,263	600,263
2023-2027	3.00-5.00%	2,585,000	408,590	2,993,590
2028-2029	3.00-3.13%	1,160,000	36,207	1,196,207
Total		\$ <u>10,015,000</u>	\$ <u>1,628,237</u>	\$ <u>11,643,237</u>

Water District Refunding Revenue Bonds, Series 2016A

In November 2016, the District issued \$41,905,000 of Refunding Revenue Bonds, Series 2016A for the purpose of refunding advance of maturity the District's outstanding Revenue Bonds Series 2009 and for the current refunding of the outstanding Revenue Bond Series 2006 in the principal amount \$44,340,000. The bonds were sold at a premium of \$5,161,005, for a total source of funds of \$47,066,005. The 2016 bonds maturing on or after August 2026 are subject to redemption after 2026 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$2,629,474. This amount is netted against the new debt and amortized over the remaining life of the new debt. The refunding reduces its total debt service over 15 years by \$1,678,190 and obtains an economic gain (difference between the present values of the old and new debt service) of \$7,844,962.

The Water District Refunding Revenue Bonds, Series 2016A are scheduled to mature as follows:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	5.00%	\$ 1,910,000	\$ 1,680,400	\$ 3,590,400
2019	5.00%	2,005,000	1,582,525	3,587,525
2020	5.00%	2,380,000	1,472,900	3,852,900
2021	5.00%	2,325,000	1,355,275	3,680,275
2022	5.00%	2,450,000	1,235,900	3,685,900
2023-2027	5.00%	14,450,000	4,130,500	18,580,500
2028-2031	3.00-4.00%	13,930,000	905,175	14,835,175
Total		\$ <u>39,450,000</u>	\$ <u>12,362,675</u>	\$ <u>51,812,675</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Rural Development Loan 91-02

In August 2000, the District closed on a loan agreement with the Department of Agriculture for the Sub District C Construction project. The amount of the loan was \$2,287,000 with an annual interest rate of 5.00%. The repayment of the loan is on a 40 year amortization schedule.

The following is a schedule of future debt service requirements to maturity:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	\$ 46,000	\$ 88,200	\$ 134,200
2019	49,000	85,825	134,825
2020	51,000	83,325	134,325
2021	54,000	80,700	134,700
2022	56,000	77,950	133,950
2023-2027	326,000	343,600	669,600
2028-2032	416,000	251,350	667,350
2033-2037	535,000	133,075	668,075
2038-2039	254,000	12,850	266,850
Total	\$ <u>1,787,000</u>	\$ <u>1,156,875</u>	\$ <u>2,943,875</u>

Rural Development Loan 91-03

In December, 2017, the District closed on a loan agreement with the Department of Agriculture for the purpose of making certain improvements to the Water System. The amount of the loan was \$1,733,000 with an annual interest rate of 2.75%. The repayment of the loan is on a 40 year amortization schedule.

The following is a schedule of future debt service requirements to maturity:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	\$ -	\$ 30,619	\$ 30,619
2019	-	47,658	47,658
2020	26,500	47,293	73,793
2021	27,000	46,558	73,558
2022	28,000	45,801	73,801
2023-2027	151,500	216,899	368,399
2028-2032	173,000	194,603	367,603
2033-2037	198,500	169,132	367,632
2038-2042	227,000	139,907	366,907
2043-2047	260,500	106,433	366,933
2048-2052	298,000	68,091	366,091
2053-2057	343,000	24,173	367,173
Total	\$ <u>1,733,000</u>	\$ <u>1,137,167</u>	\$ <u>2,870,167</u>

NOTE 8 – LONG-TERM DEBT (Continued)

The District is in compliance with Section 726-subsection (iii) of the 1985 General Bond Resolution (as amended November 17, 1987) which requires that the net annual income and revenues, as adjusted, be equal to at least one and twenty hundredths (1.20) times the maximum annual debt service requirement coming due in any future twelve (12) month period beginning February 1, and ending January 31, on all Bonds outstanding payable from pledged receipts.

Revenue Bond Anticipation Note

In April 2017, the District issued \$26,000,000 of Revenue Bond Anticipation Notes, Series 2017 in order to fund various construction projects. The bonds were sold at a premium of \$535,600, for a total source of funds of \$26,535,600.

The following is a schedule of future debt service requirements to maturity:

<u>Years</u>	<u>Interest Rates</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2018	3.00%	\$ -	\$ 741,000	\$ 741,000
2019	3.00%	<u>26,000,000</u>	<u>780,000</u>	<u>26,780,000</u>
Total		<u>\$ 26,000,000</u>	<u>\$ 1,521,000</u>	<u>\$ 27,521,000</u>

Fiscal Court of Kenton County, Kentucky

The Kenton County Water District received a \$100,000 deferred payment loan at 3.0%. This loan was required as a local match to qualify for a \$750,000 Community Development Block Grant for Phase 1 of a water project in southern Kenton County. This loan will become due and payable only after sufficient customers in southern Kenton County are obtained in order to reduce the user rates, including surcharges, to approximately \$26 per month.

Taylor Mill Purchase Financing

In March 2004, the Water District purchased the assets of the Taylor Mill Water System for \$3,000,000. The purchase price will be paid over 14 years without interest. Payment is due as follows:

<u>Year</u>	<u>Principal Amount</u>
2018	<u>\$ 50,000</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Kentucky Infrastructure Authority Loan F06-03

In January, 2007, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 3.0%, maturing in June, 2028. As of December 31, 2010, all funds have been received.

The Kentucky Infrastructure Authority Loan F06-03 is scheduled to mature as follows:

Years	Principal Amount	Interest Amount	Total Debt Service
2018	\$ 197,627	\$ 76,406	\$ 274,033
2019	203,600	69,956	273,556
2020	209,754	63,268	273,022
2021	216,094	56,401	272,495
2022	222,625	49,325	271,950
2023-2027	1,218,219	132,776	1,350,995
2028	132,097	2,146	134,243
Total	<u>\$ 2,400,016</u>	<u>\$ 450,278</u>	<u>\$ 2,850,294</u>

Kentucky Infrastructure Authority Loan C08-01

In January, 2009, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$6,000,000 at an interest rate of 3.0%. As of December 31, 2010, all funds have been received.

The Kentucky Infrastructure Authority Loan C08-01 is scheduled to mature as follows:

Years	Principal Amount	Interest Amount	Total Debt Service
2018	\$ 644,281	\$ 54,323	\$ 698,604
2019	663,879	33,450	697,329
2020	684,070	11,912	695,982
Total	<u>\$ 1,992,230</u>	<u>\$ 99,685</u>	<u>\$ 2,091,915</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Kentucky Infrastructure Authority Loan F08-07

In November, 2008, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 1.0%. As of December 31, 2013, all funds have been received.

The Kentucky Infrastructure Authority Loan F08-07 is scheduled to mature as follows:

Years	Principal Amount	Interest Amount	Total Debt Service
2018	\$ 190,905	\$ 37,825	\$ 228,730
2019	192,819	35,431	228,250
2020	194,752	33,015	227,767
2021	196,704	30,575	227,279
2022	198,676	28,110	226,786
2023-2027	1,023,660	102,702	1,126,362
2028-2032	1,076,008	37,265	1,113,273
Total	<u>\$ 3,073,524</u>	<u>\$ 304,923</u>	<u>\$ 3,378,447</u>

Kentucky Infrastructure Authority Loan F09-02

In October, 2010, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$8,000,000 at an interest rate of 2.0%. As of December 31, 2013, all funds have been received.

The Kentucky Infrastructure Authority Loan F09-02 is scheduled to mature as follows:

Years	Principal Amount	Interest Amount	Total Debt Service
2018	\$ 1,079,225	\$ 430,475	\$ 1,509,700
2019	1,100,917	406,071	1,506,988
2020	1,123,045	381,176	1,504,221
2021	1,145,619	355,782	1,501,401
2022	1,168,646	329,876	1,498,522
2023-2027	6,205,162	1,242,206	7,447,368
2028-2032	6,854,359	511,859	7,366,218
2033	723,695	8,141	731,836
Total	<u>\$ 19,400,668</u>	<u>\$ 3,665,586</u>	<u>\$ 23,066,254</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Kentucky Infrastructure Authority Loan F13-012

In May, 2013, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$8,000,000 at an interest rate of 2.0%. As of December 31, 2017, \$4,523,000 has been received. Payments will not begin until one year after the initiation of operation of the project, and therefore a maturity date has not been determined.

Kentucky Infrastructure Authority Loan F14-015

In December, 2013, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 2.0%. As of December 31, 2017, \$3,287,143 has been received. Payments will not begin until one year after the initiation of operation of the project, and therefore a maturity date has not been determined.

Kentucky Infrastructure Authority Loan F15-011

In November, 2014, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$4,000,000 at an interest rate of 2.0%. As of December 31, 2017, \$2,633,963 has been received. Payments will not begin until one year after the initiation of operation of the project, and therefore a maturity date has not been determined.

Kentucky Infrastructure Authority Loan B15-003

In July, 2016, the District entered into an agreement with the Kentucky Infrastructure Authority (KIA) for a reimbursement loan for the cost of constructing various projects to the District's water system. The full amount of allowable funds is \$1,500,000 at an interest rate of 0.75%. As of December 31, 2017, \$1,327,269 has been received. Payments will not begin until one year after the initiation of operation of the project, and therefore a maturity date has not been determined.

NORTHERN KENTUCKY WATER DISTRICT

NOTE 8 – LONG-TERM DEBT (Continued)

Changes in long-term debt are as follows:

<u>Governmental Activities</u>	<u>Debt Outstanding December 31, 2016</u>	<u>Additions of New Debt</u>	<u>Retirements and Repayments</u>	<u>Debt Outstanding December 31, 2017</u>	<u>Amounts Due Within 1 Year</u>
Bond Indebtedness					
Rural Development Loan 91-02	\$ 1,831,000	\$ -	\$ 44,000	\$ 1,787,000	\$ 46,000
Rural Development Loan 91-03	-	1,733,000	-	1,733,000	-
Series 2011	26,450,000	-	960,000	25,490,000	985,000
Series 2011 Bond Premium	190,361	-	9,804	180,557	9,804
Series 2012	47,480,000	-	2,530,000	44,950,000	3,475,000
Series 2012 Bond Premium	6,469,807	-	562,591	5,907,216	562,592
Series 2013 A	24,510,000	-	665,000	23,845,000	685,000
Series 2013 A Bond Premium	1,080,061	-	50,235	1,029,826	50,235
Series 2013 B	18,180,000	-	1,645,000	16,535,000	1,170,000
Series 2013 B Bond Premium	1,401,873	-	119,309	1,282,564	119,309
Series 2014 B	11,955,000	-	1,940,000	10,015,000	1,880,000
Series 2014 B Bond Premium	1,094,924	-	84,225	1,010,699	84,225
Series 2016	41,905,000	-	2,455,000	39,450,000	1,910,000
Series 2016 Bond Premium	5,132,332	-	344,067	4,788,265	344,067
Total Bond Indebtedness	187,680,358	1,733,000	11,409,231	178,004,127	11,321,232
Bond Anticipation Notes					
Series 2017	-	26,000,000	-	26,000,000	-
Series 2017 BAN Premium	-	535,600	178,533	357,067	267,800
Total Bond Anticipation Notes	-	26,535,600	178,533	26,357,067	267,800
Notes Payable					
KIA SRF Loan F06-03	2,591,845	-	191,829	2,400,016	197,627
KIA Loan C08-01	2,617,493	-	625,263	1,992,230	644,281
KIA Loan F08-07	3,262,534	-	189,010	3,073,524	190,905
KIA Loan F09-02	20,458,628	-	1,057,960	19,400,668	1,079,225
KIA Loan F13-012	4,523,000	-	-	4,523,000	-
KIA Loan F14-015	3,287,143	-	-	3,287,143	-
KIA Loan F15-011	2,162,858	471,105	-	2,633,963	-
KIA Loan B15-003	-	1,327,269	-	1,327,269	-
City of Taylor Mill, KY	225,000	-	175,000	50,000	50,000
Kenton County Fiscal Court	100,000	-	-	100,000	-
Total Notes Payable	39,228,501	1,798,374	2,239,062	38,787,813	2,162,038
Compensated Absences	642,882	125,011	163,456	604,437	156,527
Total Long-Term Debt	\$ 227,551,741	\$ 30,191,985	\$ 13,990,282	\$ 243,753,444	\$ 13,907,597

NOTE 9 – PENSION PLAN

General Information about the Pension Plan

Plan description: County Employees Retirement System consists of two plans, Non-hazardous and Hazardous. Each plan is a cost-sharing multiple-employer defined benefit pension plan administered by the Kentucky Retirement Systems (KRS) under the provision of Kentucky Revised Statute 61.645. The plan covers all regular full-time members employed in non-hazardous and hazardous duty positions of each participating county, city, and any additional eligible local agencies electing to participate in CERS. The District participates in the non-hazardous plan.

Benefits provided: The non-hazardous system provides for retirement, disability, and death benefits to system members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

Tier 1: Retirement Eligibility for Members Whose Participation Began Before 09/01/2008

Age	Years of Service	Allowance Reduction
65	4	None
Any	27	None
55	5	6.5% per year for first five years, and 4.5% for next five years before age 65 or 27 years of service.
Any	25	6.5% per year for first five years, and 4.5% for next five years before age 65 or 27 years of service.

Tier 2: Retirement Eligibility for Members Whose Participation Began On or After 09/01/2008 but before 01/01/2014

Age	Years of Service	Allowance Reduction
65	5	None
57	Rule of 87	None
60	10	6.5% per year for first five years, and 4.5% for next five years before age 65 or Rule of 87 (age plus years of service).

Tier 3: Retirement Eligibility for Members Whose Participation Began On or After 01/01/2014

Age	Years of Service	Allowance Reduction
65	5	None
57	Rule of 87	None

NOTE 9 – PENSION PLAN (Continued)

Benefit Formula for Tiers 1

Final Compensation	X	Benefit Factor	X	Years of Service
Average of the five highest if participation began before 09/01/2008.		2.20% if: Member begins participating prior to 08/01/2004.		Includes earned service, purchased service, prior service, and sick leave service (if the member's employer participates in an approved sick leave program).

Benefit Formula for Tiers 2

Final Compensation	X	Benefit Factor	X	Years of Service
Average of the last complete five if participation began on or after 09/01/2008 but before 01/01/2014.		2.00% if: Member begins participating on or after 08/01/2004 and before 09/01/2008.		Includes earned service, purchased service, prior service, and sick leave service (if the member's employer participates in an approved sick leave program).
		Increasing percent based on service at retirement* plus 2.00% for each year of service over 30 if: Member begins participating on or after 09/01/2008.		

* **Service (and Benefit Factor): 10 years or less (1.10%); 10 - 20 years (1.30%); 20 - 26 years (1.50%); 26 - 30 years (1.75%)**

Benefit Formula for Tiers 3

(A-B) = C X 75% = D then B+D = Interest					
A	B	C	D	Interest Rate Earned (4% + Upside)	Total Interest Credited to Members' Accounts
5 Year Geometric Average Return	Less Guarantee Rate	Upside Sharing Interest	Interest Rate Earned		
7.85%	4.00%	3.85%	2.89%	6.89%	\$ 2,565,000

For post-retirement death benefits, if the member is receiving a monthly benefit based on at least four (4) years of creditable service, the retirement system will pay a \$5,000 death benefit payment to the beneficiary named by the member specifically for this benefit.

For disability benefits, members participating before August 1, 2004 may retire on account of disability provided the member has at least 60 months of service credit and is not eligible for an unreduced benefit. Additional service credit may be added for computation of benefits under the benefit formula. Members participating on or after August 1, 2004 but before January 1, 2014 may retire on account of disability provided the member has at least 60 months of service credit. Benefits are computed as the higher of 20% for non-hazardous of Final Rate of Pay or the amount calculated under the Benefit Formula based upon actual service. Members participating on or after January 1, 2014 may retire on account of disability provided the member has at least 60 months of service credit. The account which includes member contributions, employer contributions, and interest credits can be withdrawn from the System as a lump sum or an annuity equal to the larger of 20% of the member's monthly final rate of pay or the annuitized hypothetical account into a single life annuity option. Members disabled as a result of a single duty-related injury or act of violence related to their job may be eligible for special benefits.

NOTE 9 – PENSION PLAN (Continued)

For pre-retirement death benefits, the beneficiary of a deceased active member will be eligible for a monthly benefit if the member was: (1) eligible for retirement at the time of death or, (2) under the age of 55 with at least 60 months of service credit and currently working for a participating agency at the time of death or (3) no longer working for a participating agency but at the time of death had at least 144 months of service credit. If the beneficiary of a deceased active member is not eligible for a monthly benefit, the beneficiary will receive a lump sum payment of the member's contributions and any accumulated interest.

The Kentucky General Assembly has the authority to increase, suspend, or reduce Cost of Living Adjustments. Senate Bill 2 of 2013 eliminated all future COLAs unless the State Legislature so authorizes on a biennial basis and either (1) the system is over 100.00% funded or (2) the Legislature appropriates sufficient funds to pay the increased liability for the COLA.

Contributions:

For the fiscal years ended June 30, 2017 and 2016, plan members who began participating prior to September 1, 2008, were required to contribute 5% non-hazardous of their annual creditable compensation. These members were classified in the Tier 1 structure of benefits.

Tier 2 members were required to contribute a total of 6% for non-hazardous of their annual creditable compensation while 1% was deposited to an account created for the payment of health insurance benefits under 26 USC Section 401(h) in the Pension Fund. These members were classified in the Tier 2 structure of benefits. Interest is paid each June 30 on members' accounts at a rate of 2.50%. If a member terminates employment and applies to take a refund, the member is entitled to a full refund of contributions and interest; however, the 1% contribution to the 401(h) account is non-refundable and is forfeited.

Tier 3 members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Members contribute 5% non-hazardous of their annual creditable compensation and 1% to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a 4% non-hazardous employer pay credit. The employer pay credit represents a portion of the employer contribution.

Participating employers were required to contribute at an actuarially determined rate for CERS pensions. Per Kentucky Revised Statute Section CERS 78.545 (33), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last preceding July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial bases adopted by the Board. For the fiscal year ended June 30, 2018 and 2017, participating employers contributed 19.18% (14.48% pension fund and 4.70% insurance fund) and 18.68% (13.95% pension fund and 4.73% insurance fund), respectively, for the non-hazardous system of each employee's creditable compensation. The actuarially determined rates set by the Board for the fiscal years was a percentage of each employee's creditable compensation. Contributions to the pension fund (excluding the insurance portion) from the District were \$1,099,103 and \$1,045,628 for the years ended December 31, 2017 and 2016, respectively.

NOTE 9 – PENSION PLAN (Continued)

Plan Information for December 31, 2017 Financial Statements

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the District reported a liability of \$18,765,118 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 and was rolled-forward from the valuation date to June 30, 2017, using generally accepted actuarial principles. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the District's proportion for the nonhazardous system was 0.320590%.

For the year ended December 31, 2017, the District recognized pension expense of \$1,948,542. At December 31, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 1,486,175	\$ 1,254,072
Difference between expected and actual experience	23,275	476,339
Changes of assumptions	3,462,673	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	55,160	562,061
Contributions after measurement date	<u>559,051</u>	<u>-</u>
Total	<u>\$ 5,586,334</u>	<u>\$ 2,292,472</u>

The \$559,051 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ending December 31,</u>	
2018	\$ 1,221,393
2019	1,209,314
2020	545,058
2021	<u>(240,954)</u>
Total	<u>\$ 2,734,811</u>

NOTE 9 – PENSION PLAN (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll
Remaining Amortization Period	28 years
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	3.25%
Salary Increase	4.00%, Average
Investment Rate of Return	7.50% Net of pension plan investment expense, including inflation

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females).

The long-term expected return on plan assets was determined by using a building-block method in which best-estimate ranges of expected future real rate of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Nominal Return</u>
US Equity	17.50 %	5.97 %
International Equity	17.50	7.85
Global Bonds	4.00	2.63
Global Credit	2.00	3.63
High Yield	7.00	5.75
Emerging Market Debt	5.00	5.50
Private Equity	10.00	8.75
Real Estate	5.00	7.63
Absolute Return	10.00	5.63
Real Return	10.00	6.13
Private Equity	10.00	8.25
Cash	2.00	1.88
Total	<u>100.00 %</u>	

NOTE 9 – PENSION PLAN (Continued)

Discount rate: The discount rate used to measure the total pension liability was 6.25%. The single discount rate was based on the expected rate of return on pension plan investments for the system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan member. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability for the system. The projection of cash flows used to determine the single discount rate assumes that the participating employers in the system contributes the actuarially determined contribution rate in all future years.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate: The following presents the District's proportionate share of the net pension liability using the discount rate of 6.25%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current rate:

	<u>1% Decrease (5.25%)</u>	<u>Current Discount Rate (6.25%)</u>	<u>1% Increase (7.25%)</u>
Nonhazardous	\$ 23,666,870	\$ 18,765,118	\$ 14,664,840

Plan Information for December 31, 2016 Financial Statements

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the District reported a liability of \$16,504,154 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the District's proportion for the nonhazardous system was 0.335204%.

Change of Benefit Terms: The following changes were made by the Kentucky Legislature and reflected in the valuation performed as of June 30, 2016 are listed below:

2009: A new benefit tier for members who first participate on or after September 1, 2008 was introduced which included the following changes:

- 1) Tiered structure for benefit accrual rates
- 2) New retirement eligibility requirements
- 3) Different rules for the computation of final average compensation

2014: A cash balance plan was introduced for members whose participation date is on or after January 1, 2014.

NOTE 9 – PENSION PLAN (Continued)

For the year ended December 31, 2016, the District recognized pension expense of \$1,046,797. At December 31, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 1,551,559	\$ -
Difference between expected and actual experience	72,053	-
Changes of assumptions	874,302	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	163,318	239,044
Contributions after measurement date	<u>559,252</u>	<u>-</u>
Total	<u>\$ 3,220,484</u>	<u>\$ 239,044</u>

The \$559,252 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ending December 31,</u>	
2018	\$ 749,147
2019	749,147
2020	536,005
2021	<u>387,889</u>
Total	<u>\$ 2,422,188</u>

Actuarial assumptions: The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	27 years
Asset Valuation Method	5-year Smoothed market
Inflation	3.25%
Salary Increase	4.00%, Average, including inflation
Investment Rate of Return	7.50% Net of pension plan investment expense, including inflation

NOTE 9 – PENSION PLAN (Continued)

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For health retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back 1 year for females). For disabled members, the RP-2000 combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.

The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for the System. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report dated April 30, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, at a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense, and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Nominal Return</u>
Combined Equity	44.00 %	5.40 %
Combined Fixed Income	19.00	1.50
Real Return (Diversified		
Inflation Strategies	10.00	3.50
Real Estate	5.00	4.50
Absolute Return (Diversified		
Hedge Funds)	10.00	4.25
Private Equity	10.00	8.50
Cash Equivalent	<u>2.00</u>	(0.25)
Total	<u>100.00 %</u>	

Discount rate: The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 27 year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period. The discount rate determination does not use a municipal bond rate. The periods of projected benefit payments for all current plan members were projected through 2117.

NOTE 9 – PENSION PLAN (Continued)

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate: The following presents the District's proportionate share of the net pension liability using the discount rate of 7.50%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Nonhazardous	\$ 20,566,862	\$ 16,504,154	\$ 13,021,625

Payable to the Pension Plan

At December 31, 2017 and 2016, the District reported a payable of \$143,731 and \$133,273 for the outstanding amount of contributions to the pension plan required for the years ended December 31, 2017 and 2016, respectively.

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued Kentucky Retirement Systems Comprehensive Annual Financial Report on the KRS website at www.kyret.ky.gov.

401(k) Plan and 457 Plan

The District also permits employees to participate in a voluntary 401(k) or 457 plan. There is no employer match.

NOTE 10 – OPERATING LEASES

The District is obligated under certain non-cancelable leases for equipment. The leases expire at various dates through April, 2019. Lease expense for the years ended December 31, 2017 and 2016 were \$16,835 and \$15,981, respectively.

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year are:

<u>Years Ending December 31,</u>	
2018	\$ 35,718
2019	<u>9,210</u>
	<u>\$ 44,928</u>

NOTE 11 – ECONOMIC DEPENDENCY

The District receives the majority of its operating revenues from customers in Kenton, Campbell, Boone, and Pendleton counties of Kentucky.

NOTE 12 – CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of certain of these lawsuits is not presently determinable, in the opinion of the District's Management the resolution of these matters will not result in a material uninsured liability to the District.

REQUIRED SUPPLEMENTARY INFORMATION

NORTHERN KENTUCKY WATER DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2017

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance (Unfavorable) Favorable</u>
Operating Revenues			
Water Sales	\$ 52,977,753	\$ 52,459,216	\$ (518,537)
Forfeited Discounts	836,625	814,193	(22,432)
Rents From Property	515,000	448,465	(66,535)
Other Water Revenues	<u>303,740</u>	<u>363,340</u>	<u>59,600</u>
Total Operating Revenues	<u>54,633,118</u>	<u>54,085,214</u>	<u>(547,904)</u>
Operating Expenses			
Operation and Maintenance Expense	28,241,195	24,467,676	3,773,519
Depreciation Expense	<u>-</u>	<u>11,846,075</u>	<u>(11,846,075)</u>
Total Operating Expenses	<u>28,241,195</u>	<u>36,313,751</u>	<u>(8,072,556)</u>
Net Operating Income	<u>26,391,923</u>	<u>17,771,463</u>	<u>(8,620,460)</u>
Non-Operating Income (Expense)			
Investment Income	386,500	944,480	557,980
Miscellaneous Non-Operating Income	129,800	354,118	224,318
Loss on Abandonment of Mains	-	(514,633)	(514,633)
Interest on Long-Term Debt	(8,071,975)	(8,135,812)	(63,837)
Amortization of Debt Discount and Expense	-	895,431	895,431
Pension Expense	-	(1,948,542)	(1,948,542)
Arbitrage Expense	-	(111,934)	(111,934)
Gain on Sale of Capital Assets	<u>-</u>	<u>24,224</u>	<u>24,224</u>
Total Non-Operating Expense	<u>(7,555,675)</u>	<u>(8,492,668)</u>	<u>(936,993)</u>
Change in Net Position Before Capital Contributions	18,836,248	9,278,795	(9,557,453)
Capital Contributions	<u>-</u>	<u>1,185,814</u>	<u>1,185,814</u>
Change in Net Position	<u>\$ 18,836,248</u>	<u>\$ 10,464,609</u>	<u>\$ (8,371,639)</u>

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
DECEMBER 31, 2017**

County Employees Retirement System

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Pension Liability (Asset) - Non Hazardous	0.32059%	0.33520%	0.34412%	0.33360%
Total District's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 18,765,118</u>	<u>\$ 16,504,154</u>	<u>\$ 14,819,690</u>	<u>\$ 11,002,199</u>
District's Covered - Employee Payroll	<u>\$ 7,880,340</u>	<u>\$ 7,925,067</u>	<u>\$ 7,972,340</u>	<u>\$ 7,931,952</u>
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered-Employee Payroll	238.13%	208.25%	185.89%	138.71%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability - Non Hazardous	53.30%	55.50%	59.97%	66.80%

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
DECEMBER 31, 2017**

**County Employees Retirement System
Last 3 Fiscal Years**

<u>Nonhazardous</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 1,099,103	\$ 1,045,628	\$ 1,429,517	\$ 1,483,609
Contributions in Relation to the Contractually Required Contribution	<u>(1,099,103)</u>	<u>(1,045,628)</u>	<u>(1,429,517)</u>	<u>(1,483,609)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	\$ 7,732,260	\$ 7,925,067	\$ 7,972,340	\$ 7,931,952
Contributions as a Percentage of Covered-Employee Payroll	14.21%	13.19%	17.93%	18.70%

OTHER SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF WATER OPERATING REVENUE**

	<u>Years Ended December 31,</u>	
	<u>2017</u>	<u>2016</u>
Operating Revenues		
Metered Sales		
Sales to Residential Customers	\$ 32,144,608	\$ 31,146,733
Sales to Commercial Customers	7,468,981	7,246,450
Sales to Industrial Customers	4,013,168	3,966,911
Sales to Public Authorities	2,347,033	2,461,814
Sales to Multiple Family Dwellings	4,718,024	4,413,247
Sales Through Bulk Loading Stations	<u>62,273</u>	<u>73,067</u>
Total Metered Sales	50,754,087	49,308,222
Fire Protection Revenue	52,125	64,879
Sales For Resale	<u>1,653,004</u>	<u>1,604,039</u>
Total Sales of Water	52,459,216	50,977,140
Other Revenue	<u>1,625,998</u>	<u>1,636,742</u>
Total Operating Revenues	<u><u>\$ 54,085,214</u></u>	<u><u>\$ 52,613,882</u></u>

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF COMBINED OPERATION AND MAINTENANCE EXPENSES**

	Years Ended December 31,	
	2017	2016
Operating and Maintenance Expenses		
Salaries and Wages	\$ 7,710,935	\$ 7,837,625
Employee Pensions and Benefits	4,583,773	4,427,673
Taxes Other Than Income Taxes	580,024	556,931
Purchased Power	2,384,132	2,499,258
Chemicals	2,361,135	2,308,355
Materials and Supplies	1,866,605	1,854,457
Contractual Services	3,233,211	2,969,792
Transportation Expenses	478,853	502,261
Insurance	553,326	540,144
Bad Debt Expense	341,682	354,106
Miscellaneous Expense	249,337	279,829
Regulatory Commission Assessment	124,663	120,084
	<u>24,467,676</u>	<u>24,250,515</u>
Total Operating and Maintenance Expenses	\$ <u>24,467,676</u>	\$ <u>24,250,515</u>

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF INSURANCE COVERAGES
December 31, 2017**

Company	Policy Number	Description of Coverage	Amount of Coverage	Effective Period	
				From	To
Travelers Insurance	ZLP14T8065317	General Liability	\$ 1,000,000	1/1/2017	1/1/2018
	ZUP14T8066517	Umbrella	19,000,000		
	ZLP14T8065317	Public Officials	1,000,000		
	H8102721X112COF17	Automobile Liability	1,000,000		
	H6302721X112TIL17	Property - Including Equipment Equipment Breakdown	259,331,338		
	H6302721X112TIL17	Employee Dishonesty	500,000		
	ZPL14P0759917	Cyber Liability	2,000,000		
Kentucky Employers Mutual Insurance	WC 338786	Worker's Compensation	1,000,000	7/1/2016	7/1/2017
	WC 338786	Worker's Compensation	1,000,000	7/1/2017	7/1/2018
Cincinnati Insurance	8877071	Fidelity Bond	Per Application	8/20/2016	12/31/2017
Great American Insurance	PEL1093742	Pollution Liability	15,000,000	1/1/2016	1/1/2019

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF RATES, RULES AND REGULATIONS
DECEMBER 31, 2017**

RETAIL WATER RATES

1. Monthly Service Rate

First	1,500 Cubic Feet	\$4.53 per 100 Cubic Feet
Next	163,500 Cubic Feet	\$3.94 per 100 Cubic Feet
Over	165,000 Cubic Feet	\$2.88 per 100 Cubic Feet

Sub District A shall be assessed a monthly surcharge in the amount of \$0.00
 Sub District B shall be assessed a monthly surcharge in the amount of \$13.12
 Sub District C shall be assessed a monthly surcharge in the amount of \$11.85
 Sub District D shall be assessed a monthly surcharge in the amount of \$30.00
 Sub District E shall be assessed a monthly surcharge in the amount of \$30.00
 Sub District F shall be assessed a monthly surcharge in the amount of \$19.22
 Sub District G shall be assessed a monthly surcharge in the amount of \$23.47
 Sub District H shall be assessed a monthly surcharge in the amount of \$30.00
 Sub District I shall be assessed a monthly surcharge in the amount of \$30.00
 Sub District K shall be assessed a monthly surcharge in the amount of \$7.41
 Sub District M shall be assessed a monthly surcharge in the amount of \$30.00
 Sub District R shall be assessed a monthly surcharge in the amount of \$19.62
 Sub District RF shall be assessed a monthly surcharge in the amount of \$23.77
 Sub District RL shall be assessed a monthly surcharge in the amount of \$24.84

2. Quarterly Rates

First	4,500 Cubic Feet	\$4.53 per 100 Cubic Feet
Next	490,500 Cubic Feet	\$3.94 per 100 Cubic Feet
Next	495,000 Cubic Feet	\$2.88 per 100 Cubic Feet

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly</u>	<u>Quarterly</u>
5/8"	\$ 16.40	\$ 32.80
3/4"	16.85	34.40
1"	18.45	39.50
1½"	20.75	46.70
2"	26.20	65.50
3"	63.20	203.90
4"	79.30	255.50
6"	117.40	377.60
8"	158.50	516.00
10" and Larger	210.80	673.70

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF RATES, RULES AND REGULATIONS
DECEMBER 31, 2017
(CONTINUED)**

WHOLESALE WATER RATES

Bullock Pen Water District	\$3.57 per 1,000 Gallons (or) \$2.67 per 100 Cubic Feet
City of Walton	\$3.57 per 1,000 Gallons (or) \$2.67 per 100 Cubic Feet
Pendleton County	\$3.57 per 1,000 Gallons (or) \$2.67 per 100 Cubic Feet

MISCELLANEOUS SERVICE FEES

Service Area Non-Recurring Charges

Returned Check Charge	\$20.00
Water Hauling Station	\$ 6.06 per 1,000 Gallons
Reconnection Fee	\$25.00
Overtime Charge	\$60.00

**NORTHERN KENTUCKY WATER DISTRICT
MEMBERS OF THE COMMISSION AND ADMINISTRATIVE STAFF
DECEMBER 31, 2017**

COMMISSIONERS

TERM EXPIRES

Clyde Cunningham, Chair	August 28, 2019
Douglas C Wagner, CDT, Vice-Chair	August 26, 2021
Joseph J. Koester, Treasurer	July 31, 2020
Dr. Patricia Sommercamp, Secretary	August 28, 2021
David M. Spaulding, Esq.	August 28, 2019
Fred A. Macke, Jr.	August 26, 2020

ADMINISTRATIVE STAFF

C. Ronald Lovan, PE, President/CEO

Lindsey Rehtin, CPA, Vice President of Finance and Support Services

Amy Kramer, PE, Vice President of Engineering, Production, and Distribution

REQUIRED REGULATORY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Environmental Protection Agency				
<i>Passed Through Kentucky Infrastructure Authority Kenton and Campbell County Water Main Projects</i>				
Capitalization Grants for Drinking Water State Revolving Funds (ARRA)	66.468	F15-001	\$ -	\$ 719,856
Department of Agriculture				
U.S. Department of Agriculture, Rural Utilities Service	10.760		-	716,394
Total Expenditures of Federal Awards			\$ -	\$ 1,436,250

See accompanying notes to the schedule of federal awards.

**NORTHERN KENTUCKY WATER DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards (the Schedule) include the federal award activity of the Northern Kentucky Water District under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Northern Kentucky Water District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northern Kentucky Water District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Northern Kentucky Water District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – LOANS

The Water and Waste Disposal System for Rural Communities (CFDA 10.760) includes a loan administered by the District. Balances and transactions relating to these programs are included in the District's basic financial statements. Current year expenditures are included in the Federal expenditures presented in the schedule as the loan was awarded prior to the Uniform Guidance. The balance of the loan outstanding as of December 31, 2017 is \$1,733,000.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Northern Kentucky Water District
Erlanger, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Northern Kentucky Water District (the District) as of and for the year ended December 31, 2017 and the related notes to the financial statements, which collectively comprise the Northern Kentucky Water District's basic financial statements, and have issued our report thereon dated June 28, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control in financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VonLehman & Company Inc.

Fort Wright, Kentucky
June 28, 2018

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners
Northern Kentucky Water District
Erlanger, Kentucky

Report on Compliance for Each Major Federal Program

We have audited the Northern Kentucky Water District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control over Compliance

Management of the District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

VonLehman & Company Inc.

Fort Wright, Kentucky
June 28, 2018

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2017**

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS	
Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
FEDERAL AWARDS	
Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs: CFDA Number(s)	Water and Waste Disposal Systems for Rural Communities [CFDA 10.760]
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters to be reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters to be reported.

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016**

PRIOR YEAR – FINANCIAL STATEMENT FINDINGS

No matters were reported.

PRIOR YEAR – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

NORTHERN KENTUCKY WATER DISTRICT

June 30, 2018

*PRO FORMA FINANCIAL STATEMENT AND INDEPENDENT
ACCOUNTANTS' COMPILATION REPORT*

**NORTHERN KENTUCKY WATER DISTRICT
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Independent Accountants' Compilation Report

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To the Board of Commissioners
Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018

Management is responsible for the accompanying pro forma statement of net position of the Northern Kentucky Water District (the District) as of June 30, 2018, and the related pro forma statement of revenues, expenses, and changes in net position for the year then ended (pro forma financial information), based on the criteria in the Summary of Significant Assumptions Underlying the Pro Forma note. The historical condensed financial statements are derived from the financial statements of the Northern Kentucky Water District, on which we performed a compilation engagement. The pro forma adjustments are based on management's assumptions described in the Summary of Significant Assumptions Underlying the Pro Forma note. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the pro forma financial information nor were we required to perform any procedures to verify the accuracy of completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on the pro forma financial information.

The objective of this pro forma financial information is to show what the significant effects on the historical financial information might have been had the underlying transaction (or event) occurred at an earlier date. However, the pro forma condensed financial statements are not necessarily indicative of the results of operations or related effects on financial position that would have been attained had the above-mentioned transaction (or event) actually occurred at such earlier date.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that a liability for other postemployment benefits and the related deferred outflows and inflows be recorded. The District has not recorded such a liability for other postemployment benefits and the related deferred outflows and inflows in the accompanying financial statements. Management has not determined the effect of this departure on the financial statements.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic pro forma financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

VonLehman & Company Inc.

Fort Wright, Kentucky
September 12, 2018

**NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF NET POSITION**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	Actual June 30, 2018	Application of Adjustments	Pro Forma June 30, 2018
Current Assets			
Cash and Cash Equivalents	\$ 28,963,750	\$ (11,924,148)	\$ 17,039,602
Investments	896,197	-	896,197
Accounts Receivable			
Customers, Net	4,845,767	-	4,845,767
Unbilled Customers	6,100,000	-	6,100,000
Others	253,630	-	253,630
Assessments Receivable	142,896	-	142,896
Inventory Supplies for New Installation and Maintenance, at Cost	1,631,339	-	1,631,339
Prepaid Items	509,505	-	509,505
Restricted Assets - Cash and Cash Equivalents			
Debt Service Account	3,156,156	(502,935)	2,653,221
Total Current Assets	46,499,240	(12,427,083)	34,072,157
Noncurrent Assets			
Restricted Assets - Cash and Cash Equivalents			
Bond Proceeds Fund	16,822,313	(8,404,945)	8,417,368
Debt Service Account	10,579,890	9,711,713	20,291,603
Improvement, Repair and Replacement	5,274,498	-	5,274,498
Customer Deposits Fund	1,019,308	-	1,019,308
Restricted Assets - Investments			
Debt Service Reserve Account	18,746,722	1,248,090	19,994,812
Miscellaneous Deferred Charges	3,862,892	2,501,018	6,363,910
Capital Assets			
Land, System, Buildings and Equipment	482,569,856	-	482,569,856
Construction in Progress	20,470,452	329,229	20,799,681
Total Capital Assets	503,040,308	329,229	503,369,537
Less Accumulated Depreciation	156,979,996	-	156,979,996
Total Capital Assets, Net of Accumulated Depreciation	346,060,312	329,229	346,389,541
Total Noncurrent Assets	402,365,935	5,385,105	407,751,040
Total Assets	448,865,175	(7,041,978)	441,823,197
Deferred Outflows of Resources			
Deferred Outflows Related to Pension	5,586,334	-	5,586,334
Deferred Loss on Refundings	4,588,218	-	4,588,218
Total Deferred Outflows of Resources	10,174,552	-	10,174,552
Total Assets and Deferred Outflows of Resources	\$ 459,039,727	\$ (7,041,978)	\$ 451,997,749

**NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF NET POSITION**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

	Actual June 30, 2018	Application of Adjustments	Pro Forma June 30, 2018
Liabilities and Deferred Inflows of Resources			
Current Liabilities			
Bonded Indebtedness	\$ 11,813,757	\$ -	\$ 11,813,757
Bond Anticipation Note	26,223,167	(26,223,167)	-
Notes Payable	3,260,548	(1,278,701)	1,981,847
Accounts Payable	909,987	-	909,987
Accrued Payroll and Taxes	158,336	-	158,336
Other Accrued Liabilities	262,394	-	262,394
Liabilities Payable-Restricted Assets			
Accrued Interest Payable	3,156,156	(502,935)	2,653,221
Accounts Payable	-	-	-
	<u>45,784,345</u>	<u>(28,004,803)</u>	<u>17,779,542</u>
Total Current Liabilities			
Long-Term Liabilities (Net of Current Portion)			
Liabilities Payable-Restricted Assets			
Accounts Payable	229,542	-	229,542
Customer Deposits	1,019,308	-	1,019,308
Compensated Absences	708,261	-	708,261
Arbitrage Liability	536,447	-	536,447
Bond Indebtedness	155,454,255	19,600,000	175,054,255
Notes Payable	35,362,558	(2,695,739)	32,666,819
Net Pension Liability	18,765,118	-	18,765,118
	<u>212,075,489</u>	<u>16,904,261</u>	<u>228,979,750</u>
Total Long-Term Liabilities			
Total Liabilities	257,859,834	(11,100,542)	246,759,292
Deferred Inflows of Resources			
Deferred Inflows Related to Pension	2,292,472	-	2,292,472
	<u>260,152,306</u>	<u>(11,100,542)</u>	<u>249,051,764</u>
Total Liabilities and Deferred Inflows of Resources			
Net Position			
Net Investment in Capital Assets	118,534,245	10,926,836	129,461,081
Restricted For			
Debt Service Funds	29,326,612	10,959,803	40,286,415
Capital Improvement Projects	21,867,269	(8,404,945)	13,462,324
Unrestricted	29,159,295	(9,423,130)	19,736,165
	<u>198,887,421</u>	<u>4,058,564</u>	<u>202,945,985</u>
Total Net Position			
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 459,039,727</u>	<u>\$ (7,041,978)</u>	<u>\$ 451,997,749</u>

**NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2018**

	<u>Actual</u>	<u>Application of Adjustments</u>	<u>Pro Forma</u>
Operating Revenues			
Water Sales	\$ 52,957,881	\$ 6,978,892	\$ 59,936,773
Forfeited Discounts	840,036	-	840,036
Rents From Property	414,392	-	414,392
Other Water Revenues	387,875	-	387,875
	<u>54,600,184</u>	<u>6,978,892</u>	<u>61,579,076</u>
Operating Expenses			
Operating and Maintenance Expense	24,990,998	2,408,328	27,399,326
Depreciation Expense	11,747,133	-	11,747,133
	<u>36,738,131</u>	<u>2,408,328</u>	<u>39,146,459</u>
Net Operating Income	<u>17,862,053</u>	<u>4,570,564</u>	<u>22,432,617</u>
Non-Operating Income (Expense)			
Investment Income	1,225,471	-	1,225,471
Miscellaneous Non-Operating Income	544,381	-	544,381
Loss on Abandonment of Mains	(697,743)	-	(697,743)
Interest on Long-Term Debt	(8,281,802)	-	(8,281,802)
Amortization of Debt Premiums and Bond Issuance Cost	1,041,456	(512,000)	529,456
Pension Expense	(1,948,542)	-	(1,948,542)
Arbitrage Expense	(163,252)	-	(163,252)
Gain on Sale of Capital Assets	24,224	-	24,224
	<u>(8,255,807)</u>	<u>(512,000)</u>	<u>(8,767,807)</u>
Change in Net Position Before Capital Contributions	9,606,246	4,058,564	13,664,810
Capital Contributions	<u>1,450,546</u>	<u>-</u>	<u>1,450,546</u>
Change in Net Position	11,056,792	4,058,564	15,115,356
Net Position - Beginning of Year	<u>187,830,629</u>	<u>-</u>	<u>187,830,629</u>
Net Position - End of Year	<u>\$ 198,887,421</u>	<u>\$ 4,058,564</u>	<u>\$ 202,945,985</u>

**NORTHERN KENTUCKY WATER DISTRICT
NOTES TO THE PRO FORMA FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ASSUMPTIONS UNDERLYING THE PRO FORMA

The June 30, 2018 pro forma financial information is based upon actual revenue and expenses for the year ended June 30, 2018 and financial information based on below, stated on a pro forma basis.

The following amounts were adjusted for the year ended June 30, 2018:

	<u>Increase (Decrease)</u>
Balance Sheet Adjustments	
Cash - Operating and Maintenance	\$ <u>(11,924,148)</u>
Cash - Bond Proceeds Fund	\$ <u>(8,404,945)</u>
Cash - Debt Service Account	\$ <u>9,208,778</u>
Investments - Debt Service Reserve Account	\$ <u>1,248,090</u>
Regulatory Asset	\$ 2,782,979
Less: Amortization	<u>(281,961)</u>
Net Regulatory Adjustments	<u>\$ 2,501,018</u>
Construction in Progress	\$ <u>329,229</u>
Bond Anticipation Note	\$ <u>(26,223,167)</u>
Notes Payable	\$ <u>(3,974,440)</u>
Accrued Interest Payable	\$ <u>(502,935)</u>
Bond Indebtedness	\$ <u>19,600,000</u>
Revenue Adjustments	
Total Water Sales	\$ <u>6,978,892</u>
Operating & Maintenance Expense Adjustments	
Salaries	\$ 1,556,280
Less: Capitalized	(329,229)
Employee Insurance	128,884
Pension	498,495
Chemical	149,888
Contractual Services - Reservoir Cleaning	<u>281,961</u>
Total Operating and Maintenance Expense Adjustments	<u>\$ 2,286,279</u>
Taxes Other Than Income Adjustments	
FICA	\$ <u>122,049</u>
Non-Operating Adjustments	
Amortization Expense	\$ <u>512,000</u>

**NORTHERN KENTUCKY WATER DISTRICT
NOTES TO THE PRO FORMA FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ASSUMPTIONS UNDERLYING THE PRO FORMA
(Continued)**

The pro forma adjustments are based on the District's preliminary estimates and assumptions that are subject to change. The following adjustments have been reflected in the pro forma financial statements.

Adjustments to the pro forma balance sheet:

- The 2017 BAN will come due April 1, 2019 for \$26.0 million. A new BAN will be issued (2019 BAN) on April 2, 2019 in the amount of \$17.6 million and the difference between the amount due and issued will be paid off in cash (\$8.675 million).
- A bond is expected to be issued August 1, 2019 for \$19.6 million to pay off the \$17.6 million 2019 BAN.
- Two KIA loans are anticipated to be paid off in November, 2018 (C08-01 and C06-03).

Adjustments to the pro forma income statement:

- The pro forma revenues have been adjusted using a three year normalization.
- All payroll related items (wages, capitalization of labor, health, pension, and FICA) are expected to be effective January 1, 2019.
- The pro forma chemical expense is adjusted to the three year average (July 1, 2015 through June 30, 2018) of chemical expenses.
- The reservoir cleaning expense is expected to be fully paid for and in service no later than June 30, 2019. One year of the expense will be amortized.

SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
 INCOME STATEMENT SUMMARY PER COST OF SERVICE STUDY
 YEAR ENDED JUNE 30, 2018**

	<u>Pro Forma Operations</u>
Revenues	
Revenues Water Sales	\$ 59,889,611
Other Operating/Non-Operating Revenue	<u>3,609,595</u>
Total Revenues	<u>63,499,206</u>
 Operating Expenses	
Operation and Maintenance	26,307,371
Depreciation	11,546,013
Utility Plant Acquisition Adjustment	201,120
Amortization of Sludge Removal	281,961
Taxes Other Than Income	<u>810,001</u>
Total Operating Expenses	<u>39,146,466</u>
Net Income Available for Operations	<u><u>\$ 24,352,740</u></u>

**NORTHERN KENTUCKY WATER DISTRICT
REVENUE REQUIREMENT COMPARISON
YEAR ENDED JUNE 30, 2018**

	Pro Forma Operations
Average Debt Service	\$ 20,291,603
Multiplied by: Debt Service Coverage	0.2
Coverage	4,058,321
Average Debt Service	20,291,603
Pro Forma Operating Expenses	26,307,371
Depreciation	11,546,013
Amortization of Acquisition Adjustment	201,120
Amortization of Sludge Removal	281,961
Taxes Other Than Income	810,001
Total Revenue Requirement	63,496,390
Less: Other Operating/Non-Operating Revenues	3,609,595
Revenue Requirement - Water Sales	59,886,795
Less: Normalized Revenues - Water Sales	53,672,433
Requested/Recommended Increase	6,214,362
Rounding	2,816
Actual Increase	\$ 6,217,178
Percentage Increase	11.6%

**NORTHERN KENTUCKY WATER DISTRICT
RECONCILIATION OF INCOME STATEMENT SUMMARY PER
COST OF SERVICE STUDY TO PRO FORMA STATEMENTS
YEAR ENDED JUNE 30, 2018**

Reconciliation of Revenues	
Revenues Water Sales - Cost of Service	\$ 59,889,611
Fire Protection Revenue	47,162
Revenues Water Sales - Pro Forma	<u>(59,936,773)</u>
Difference	<u><u>\$ -</u></u>
Other Operating/Non-Operating Revenue - Cost of Service	\$ 3,609,595
Forfeited Discounts - Pro Forma	(840,036)
Rents From Property - Pro Forma	(414,392)
Other Water Revenues - Pro Forma	(387,875)
Surcharge Revenue	(558,094)
Dividend & Interest Income	\$ (1,245,942) (1,245,942)
Unrealized Gain/Loss	20,471
Sub-Total: Interest Earnings - Pro Forma	<u><u>\$ (1,225,471)</u></u>
Miscellaneous	<u>(163,256)</u>
Difference	<u><u>\$ -</u></u>
Reconciliation of Operating Expenses	
Operation and Maintenance - Cost of Service	\$ 26,307,371
Taxes Other Than Income - Cost of Service	810,001
Amortization of Sludge Removal - Cost of Service	281,961
Operating and Maintenance Expenses - Pro Forma	(27,399,326)
Rounding	<u>(7)</u>
Difference	<u><u>\$ -</u></u>
Depreciation - Cost of Service	\$ 11,546,013
Utility Plant Acquisition Adjustment - Cost of Service	201,120
Depreciation - Pro Forma	<u>(11,747,133)</u>
Difference	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY WATER DISTRICT
NOTICE TO CUSTOMERS
WATER RATE ADJUSTMENT**

On or about September 28, 2018, Northern Kentucky Water District will file an application with the Kentucky Public Service Commission for authority to adjust its rates for water service in two phases. Northern Kentucky Water District proposes to place the Phase I rates into effect on but no sooner than October 28, 2018 or a date determined by the Public Service Commission, and the Phase II rates into effect on but no sooner than October 28, 2019 or a date determined by the Public Service Commission. The proposed rates will produce total additional annual revenues of \$6,217,178. The Phase I rates will produce additional annual revenues of \$3,118,991. The Phase II rates will produce additional annual revenues of \$3,098,187. The percentage of increase will be an overall increase of 11.6% to Northern Kentucky Water District. The percentage increase is 5.8% on current revenues upon the Phase I rates becoming effective, and an increase of 5.8% on current revenues upon the Phase II rates becoming effective. The average residential* customer bill will be adjusted approximately 6 cents per day, or \$1.92 per month from \$34.94 to \$36.86, or \$5.76 per quarter from \$104.82 per quarter to \$110.58 per quarter upon the Phase I rates becoming effective. The average residential customer bill will be adjusted approximately 6 cents per day, or \$1.92 per month from \$36.86 to \$38.78 or \$5.76 per quarter from \$110.58 to \$116.34 upon Phase II rates becoming effective. Also proposed is an increase in special charges for service connection fees, adding a fee for credit card payments based on the actual fee charged by the issuing bank and other tariff conditions of service.

The amount of increase per customer class for Northern Kentucky Water District is:

Class	Total Increase		Phase I Increase		Phase II Increase	
	\$	%	\$	%	\$	%
Residential	\$3,722,648	11.2%	\$1,863,208	5.6%	\$1,859,440	5.6%
Commercial	\$925,903	12.3%	\$464,028	6.2%	\$461,875	6.1%
Multi-Family	\$570,378	11.7%	\$285,208	5.9%	\$285,170	5.8%
Industrial	\$512,901	12.8%	\$259,784	6.5%	\$253,117	6.3%
Public Authority	\$301,362	12.8%	\$151,872	6.4%	\$149,490	6.4%
Wholesale	\$180,647	11.6%	\$93,222	6.0%	\$87,425	5.6%
Bulk Water Sales	\$3,339	5.3%	\$1,669	2.6%	\$1,670	2.7%

The effect upon the average monthly bill for each customer class on which the proposed rate adjustment will apply is an increase of:

Class	Average Monthly Usage (ccf)	Bill at Current Rates (\$)	Phase I Rates			Phase II Rates			Overall Change**	
			Bill (\$)	Change		Bill (\$)	Change		\$	%
				\$	%		\$	%		
Residential*	5.3 ccf	34.94	36.86	1.92	5.5%	38.78	1.92	5.2%	3.84	11.0%
Commercial	33.3 ccf	150.99	158.64	7.65	5.1%	166.30	7.66	4.8%	15.31	10.1%
Multi-Family	51 ccf	220.72	232.81	12.09	5.5%	244.89	12.08	5.2%	24.17	11.0%
Industrial	740.3 ccf	2,947.47	3,133.16	185.69	6.3%	3,318.85	185.69	5.9%	371.38	12.6%
Public Authority	73 ccf	307.40	324.99	17.59	5.7%	342.57	17.58	5.4%	35.17	11.4%
Wholesale	8,053 ccf	21,580.81	22,874.39	1,293.58	6.0%	24,087.44	1,213.05	5.3%	2,506.63	11.6%

*Average residential customer consuming 4,000 gallons per month (5.3 ccf) billed on a quarterly basis using the 5/8-inch Meter Size Quarterly Service Charge. Commercial average bill based on 5/8-inch Meter Size Quarterly Service Charge; Multi-Family based on 5/8-inch Meter Size Quarterly Service Charge; Industrial based on 2-inch Meter Size Quarterly Service Charge; Public Authority based on 5/8-inch Meter Size Quarterly Service Charge; Wholesale based on 4-inch Meter Size Monthly Service Charge.

**The Overall Change % column is calculated using Bill at Phase II Rates subtracting Bill at Current Rates, and then dividing by Bill at Current Rates.

Phase I Rates. Northern Kentucky Water District's proposed Phase I Rates are:

Service Charge (Monthly)

Meter Size	Current	Proposed	Increase (\$)	Increase (%)
5/8-inch	\$16.40	\$ 17.50	\$1.10	6.7%
3/4-inch	\$16.85	\$17.90	\$1.05	6.2%
1-inch	\$18.45	\$19.60	\$1.15	6.2%
1 1/2-inch	\$20.75	\$22.10	\$1.35	6.5%
2-inch	\$26.20	\$27.90	\$1.70	6.5%
3-inch	\$63.20	\$67.30	\$4.10	6.5%
4-inch	\$79.30	\$84.40	\$5.10	6.4%
6-inch	\$117.40	\$124.90	\$7.50	6.4%
8-inch	\$158.50	\$168.70	\$10.20	6.4%
10-inch and larger	\$210.80	\$224.30	\$13.50	6.4%

Commodity Charge (Monthly Billings)

	Current	Proposed	Increase (\$)	Increase (%)
First 1,500 cubic ft*	\$4.53 per 100 cubic ft	\$4.65 per 100 cubic ft	\$0.12 per 100 cubic ft	2.7%
Next 163,500 cubic ft	\$3.94 per 100 cubic ft	\$4.19 per 100 cubic ft	\$0.25 per 100 cubic ft	6.4%
Over 165,000 cubic ft	\$2.88 per 100 cubic ft	\$3.07 per 100 cubic ft	\$0.19 per 100 cubic ft	6.6%

Service Charge (Quarterly Billings)

Meter Size	Current	Proposed	Increase (\$)	Increase (%)
5/8-inch	\$ 32.80	\$36.65	\$3.85	11.7%
3/4-inch	\$ 34.40	\$38.45	\$4.05	11.8%
1-inch	\$ 39.50	\$44.15	\$4.65	11.8%
1 1/2-inch	\$ 46.70	\$52.20	\$5.50	11.8%
2-inch	\$ 65.50	\$73.20	\$7.70	11.8%
3-inch	\$ 203.90	\$227.85	\$23.95	11.8%
4-inch	\$ 255.50	\$285.50	\$30.00	11.7%
6-inch	\$ 377.60	\$421.90	\$44.30	11.7%
8-inch	\$ 516.00	\$576.55	\$60.55	11.7%
10-inch and larger	\$ 673.70	\$752.80	\$79.10	11.7%

Commodity Charge (Quarterly Billings)

	Current	Proposed	Increase (\$)	Increase (%)
First 4,500 cubic ft	\$4.53 per 100 cubic ft	\$4.65 per 100 cubic ft	\$0.12 per 100 cubic ft	2.7%
Next 490,500 cubic ft	\$3.94 per 100 cubic ft	\$4.19 per 100 cubic ft	\$0.25 per 100 cubic ft	6.4%
Over 495,000 cubic ft	\$2.88 per 100 cubic ft	\$3.07 per 100 cubic ft	\$0.19 per 100 cubic ft	6.6%

Wholesale and Bulk Rates

	Current	Proposed	Increase (\$)	Increase (%)
Wholesale Rate	\$2.67 per 100 cubic ft	\$2.83 per 100 cubic ft	\$0.16 per 100 cubic ft	6.0%
Bulk Rate	\$6.06 per 1,000 gals	\$6.22 per 1,000 gals	\$0.16 per 1,000 gals	2.6%

Phase II Rates. Northern Kentucky Water District's proposed Phase II Rates are:

Service Charge (Monthly)

Meter Size	Phase I	Phase II	Increase (\$)	Increase (%)
5/8-inch	\$ 17.50	\$18.50	\$1.00	5.7%
3/4-inch	\$17.90	\$19.00	\$1.10	6.1%
1-inch	\$19.60	\$20.80	\$1.20	6.1%
1 ½-inch	\$22.10	\$23.40	\$1.30	5.9%
2-inch	\$27.90	\$29.60	\$1.70	6.1%
3-inch	\$67.30	\$71.30	\$4.00	5.9%
4-inch	\$84.40	\$89.50	\$5.10	6.0%
6-inch	\$124.90	\$132.40	\$7.50	6.0%
8-inch	\$168.70	\$178.80	\$10.10	6.0%
10-inch and larger	\$224.30	\$237.80	\$13.50	6.0%

Commodity Charge (Monthly Billings)

	Phase I	Phase II	Increase (\$)	Increase (%)
First 1,500 cubic ft	\$4.65 per 100 cubic ft	\$4.77 per 100 cubic ft	\$0.12 per 100 cubic ft	2.6%
Next 163,500 cubic ft	\$4.19 per 100 cubic ft	\$4.44 per 100 cubic ft	\$0.25 per 100 cubic ft	6.0%
Over 165,000 cubic ft	\$3.07 per 100 cubic ft	\$3.25 per 100 cubic ft	\$0.18 per 100 cubic ft	5.9%

Service Charge (Quarterly Billings)

Meter Size	Phase I	Phase II	Increase (\$)	Increase (%)
5/8-inch	\$36.65	\$40.50	\$3.85	10.5%
3/4-inch	\$38.45	\$42.50	\$4.05	10.5%
1-inch	\$44.15	\$48.80	\$4.65	10.5%
1 ½-inch	\$52.20	\$57.70	\$5.50	10.5%
2-inch	\$73.20	\$80.90	\$7.70	10.5%
3-inch	\$227.85	\$251.80	\$23.95	10.5%
4-inch	\$285.50	\$315.50	\$30.00	10.5%
6-inch	\$421.90	\$466.20	\$44.30	10.5%
8-inch	\$576.55	\$637.10	\$60.55	10.5%
10-inch and larger	\$752.80	\$831.90	\$79.10	10.5%

Commodity Charge (Quarterly Billings)

	Phase I	Phase II	Increase (\$)	Increase (%)
First 4,500 cubic ft	\$4.65 per 100 cubic ft	\$4.77 per 100 cubic ft	\$0.12 per 100 cubic ft	2.6%
Next 490,500 cubic ft	\$4.19 per 100 cubic ft	\$4.44 per 100 cubic ft	\$0.25 per 100 cubic ft	6.0%
Over 495,000 cubic ft	\$3.07 per 100 cubic ft	\$3.25 per 100 cubic ft	\$0.18 per 100 cubic ft	5.9%

Wholesale and Bulk Rates

	Phase I	Phase II	Increase (\$)	Increase (%)
Wholesale Rate	\$2.83 per 100 cubic ft	\$2.98 per 100 cubic ft	\$0.15 per 100 cubic ft	5.3%
Bulk Rate	\$6.22 per 1,000 gals	\$6.38 per 1,000 gals	\$0.16 per 1,000 gals	2.6%

Overall Rate Adjustment. A comparison of the current rates and the proposed rates upon the Phase II rates becoming effective appears below:

Service Charge (Monthly)

Meter Size	Current	Phase II	Increase (\$)	Increase (%)
5/8-inch	\$ 16.40	\$18.50	\$2.10	12.8%
3/4-inch	\$ 16.85	\$19.00	\$2.15	12.8%
1-inch	\$ 18.45	\$20.80	\$2.35	12.7%
1 ½-inch	\$ 20.75	\$23.40	\$2.65	12.8%
2-inch	\$ 26.20	\$29.60	\$3.40	13.0%
3-inch	\$ 63.20	\$71.30	\$8.10	12.8%
4-inch	\$ 79.30	\$89.50	\$10.20	12.9%
6-inch	\$ 117.40	\$132.40	\$15.00	12.8%
8-inch	\$ 158.50	\$178.80	\$20.30	12.8%
10-inch and larger	\$ 210.80	\$237.80	\$27.00	12.8%

Commodity Charge (Monthly Billings)

	Current	Phase II	Increase (\$)	Increase (%)
First 1,500 cubic ft	\$4.53 per 100 cubic ft	\$4.77 per 100 cubic ft	\$0.24 per 100 cubic ft	5.3%
Next 163,500 cubic ft	\$3.94 per 100 cubic ft	\$4.44 per 100 cubic ft	\$0.50 per 100 cubic ft	12.7%
Over 165,000 cubic ft	\$2.88 per 100 cubic ft	\$3.25 per 100 cubic ft	\$0.37 per 100 cubic ft	12.9%

Service Charge (Quarterly Billings)

Meter Size	Current	Phase II	Increase (\$)	Increase (%)
5/8-inch	\$ 32.80	\$40.50	\$7.70	23.5%
3/4-inch	\$ 34.40	\$42.50	\$8.10	23.6%
1-inch	\$ 39.50	\$48.80	\$9.30	23.5%
1 ½-inch	\$ 46.70	\$57.70	\$11.00	23.6%
2-inch	\$ 65.50	\$80.90	\$15.40	23.5%
3-inch	\$ 203.90	\$251.80	\$47.90	23.5%
4-inch	\$ 255.50	\$315.50	\$60.00	23.5%
6-inch	\$ 377.60	\$466.20	\$88.60	23.5%
8-inch	\$ 516.00	\$637.10	\$121.10	23.5%
10-inch and larger	\$ 673.70	\$831.90	\$158.20	23.5%

Commodity Charge (Quarterly Billings)

	Current	Phase II	Increase (\$)	Increase (%)
First 4,500 cubic ft	\$4.53 per 100 cubic ft	\$4.77 per 100 cubic ft	\$0.24 per 100 cubic ft	5.3%
Next 490,500 cubic ft	\$3.94 per 100 cubic ft	\$4.44 per 100 cubic ft	\$0.50 per 100 cubic ft	12.7%
Over 495,000 cubic ft	\$2.88 per 100 cubic ft	\$3.25 per 100 cubic ft	\$0.37 per 100 cubic ft	12.9%

Wholesale and Bulk Rates

	Current	Phase II	Increase (\$)	Increase (%)
Wholesale Rate	\$2.67 per 100 cubic ft	\$2.98 per 100 cubic ft	\$0.31 per 100 cubic ft	11.6%
Bulk Rate	\$6.06 per 1,000 gals	\$6.38 per 1,000 gals	\$0.32 per 1,000 gals	5.3%

Special Charges:

<u>Service connection fee</u>	<u>Current</u>	<u>Proposed</u>	<u>\$ Increase</u>	<u>% Increase</u>
5/8" connection	\$ 750.00	\$1,000.00	\$250.00	33.3%
1" connection	\$ 1,100.00	\$1,500.00	\$400.00	36.4%
Credit card fee	\$ 0	Actual Bank charged fee		

Northern Kentucky Water District's application for rate adjustment is available for examination at Northern Kentucky Water District's offices at 2835 Crescent Springs Road, Erlanger, Kentucky, Monday through Friday, 8:00 a.m. to 5:00 p.m., or through the District's website at <http://www.nkywater.org>. A person may also examine Northern Kentucky Water District's application at the Public Service Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

The rates contained in this notice are Northern Kentucky Water District's proposed rates. The Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice. Such action may result in rates that are higher or lower than those proposed by Northern Kentucky Water District.

A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of initial publication of this Notice, it may take final action on Northern Kentucky Water District's application.

***Conversion Factor:** 1 cubic foot (cf) = 7.48 gallons
100 cubic foot (ccf) = 748 gallons

Lindsey Rehtin
Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
(859) 578-9898
lrehtin@nkywater.org
www.nkywater.org

First Published: **September 27, 2018**

Exhibit L

Statement of compliance with 807 KAR 5:001(17):

Northern Kentucky Water District is publishing the attached notice of this rate application in newspapers of general circulation in its service area beginning before or on the date of the filing of the application. A copy of the notice has been posted at its office and will be posted on its website within 5 days of the filing of the application including a hyperlink to the PSC website.



Lindsey Rehtin, Vice President Finance and
Support Services

PSC KY. NO. 04

CANCELLING PSC KY. NO. 04

Northern Kentucky Water District

(UTILITY NAME)

2835 Crescent Springs Road

OF

(ADDRESS)

(CITY - STATE - ZIP)

Erlanger, Kentucky 41018

RATES - CHARGES - RULES - REGULATIONS

FOR FURNISHING

(TYPE OF SERVICE)

AT
WATER

(AREA SERVED)

Campbell County, Kenton County, and Parts of Boone County

FILED WITH THE

PUBLIC SERVICE COMMISSION

OF

KENTUCKY

DATE OF ISSUE 06/29/2012
Month / Date / Year

DATE EFFECTIVE 01/01/2013 & 01/01/2014
Month / Date / Year

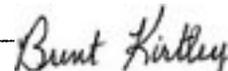
ISSUED BY 
(Signature of Officer)

TITLE Vice-President - Finance & Services

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH



EFFECTIVE

1/1/2014

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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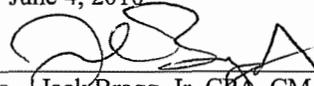
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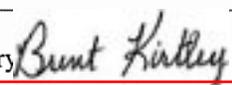
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Date of Issue: June 4, 2010

Date Effective: January

Issued by: 
Officer & Title Jack Bragg, Jr. **CRA, CMA**
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DERBORN EXECUTIVE DIRECTOR
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EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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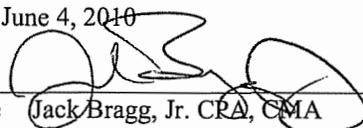
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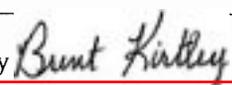
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Date of Issue: June 4, 2010

Issued by: 
Officer & Title **Jack Bragg, Jr. CRA, CMA**
Vice President - Finance

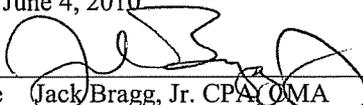
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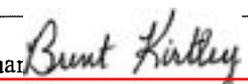
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JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION I – GENERAL PROVISIONS

1. Water will be turned on and off only by an authorized employee of the Water District.
2. No application for water service will be approved and no water shall be supplied to any applicant or customer where the applicant or customer is delinquent or indebted to the Water District. This section will apply whether the delinquency or indebtedness is incurred at the premises for which application is made or at any other premises or property.
3. No connection into more than one building shall be made from any one tap unless the District has given its approval in writing.
4. No attachment shall be made to any service connection or to any pipe or other fixture which has been shut off without written permission from the District. Similarly, no water will be taken from any service connection, which has not been used, without written permission.
5. The original purchase and installation of a meter shall be made by the District at the applicant's expense. The District shall retain possession of and maintain all meters to the customer with the exception that if a meter should be destroyed or damaged through negligence of the customer, the replacement or repair shall be charged to the customer. Failure to pay this charge will result in the discontinuance of water service.
6. It shall not be permitted for any customer of the District to have the piping within a structure cross connected to any other source of water supply.
7. Authorized employees of the District shall have the right at reasonable times to enter any premises where a meter is installed for the purpose of reading, examining, changing, inspecting or testing the meter. Should access not be provided, the District may require the customer to pay for all costs associated with moving the meter to an outside setting. Should two or more services originate from one tap, the cost associated with separation to provide individual taps will be the responsibility of the customer involved not providing access to the District.
8. No person shall waste water by leaving open a fire hydrant or other device connected to the waterworks system.
9. No person other than one authorized by the District may use any property or make attachments to any water pipes belonging to the District.
10. Except for fire departments, no person other than an employee of the Water District may use any fire hydrant on the water system without first having secured a permit, a regulation fire hydrant spanner wrench and a fire hydrant meter from the Water District.
11. No person other than an authorized employee of the District shall remove a meter without permission from the District. When a meter has been removed by the District, it shall be illegal to use water supplied by the service branch to which the meter was attached. If it is discovered by the District that a meter has been illegally removed and an unauthorized device is located in the meter setting to which the meter was attached the service will be immediately disconnected, the unauthorized device confiscated and the proper legal authority notified for theft of service. Water service will not be restored until payment for water used, any damages to distribution equipment, and service charge as outlined in Section IV has been received. In

Date of Issue: June 4, 2010

Issued by: 
 Officer & Title Jack Bragg, Jr. CPA/CMA
 Vice President - Finance

Date Effective: January 
 2835 Crescent Springs Road, Erlanger, KY 41018

KENTUCKY
PUBLIC SERVICE COMMISSION
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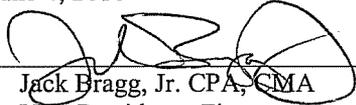
SECTION I – GENERAL PROVISIONS – Cont’d

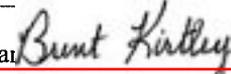
those instances where there is no way to determine actual water usage, an amount equal to the cost of 18,000 gallons, the District’s average quarterly bill will be charged at the current rate schedule. In the event that the service was historically a monthly billed account then a water amount equal to 6,000 gallons, the District’s average monthly bill will be charged at the current rate schedule.

- 12. The normal billing cycle for NKWD is a quarterly basis, except for Subdistrict accounts. If a customer wishes to change from quarterly to monthly cycle the following criteria must be met:
 - a. Submit a written request along with an explanation of why the billing change is needed. This will be reviewed by the District on a case-by-case basis.
 - b. The average quarterly consumption must be a minimum of 2000 Hundred Cubic Feet per quarter.

- 13. No person, firm, or corporation shall use or make a connection to use water from a service connection or any other available source of water unless authorized by the District. Any connections, hoses, wrenches, or appurtenances attached to any connection without permission by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permission was granted and there is no way to determine actual water usage, an estimated bill will be calculated based on an amount equal to one month average usage based on the previous 12 month consumption using the current District rate structure. The estimated bill along with a service charge would need to be paid in order to have the water service reinstated. For the unauthorized connection and water usage from a District Fire Hydrant refer to SECTION XX, “Charges for Estimated Usage when not having a Permit or Not using Metering devices”.

Date of Issue: June 4, 2010

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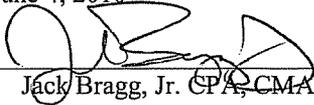
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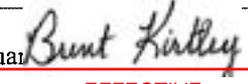
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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION IA – DEFINITIONS

1. "Distribution main" means a line from which service connections with customers are taken at frequent intervals.
2. "Meter" means any device used for the purpose of measuring the quantity of water delivered by a utility to a customer.
3. "Point of service" means the outlet of a customer's water meter, or valve if no meter is placed, unless the meter is located inside a building and that meter was installed by the District prior to July 18, 2008 or was installed by a municipal utility and acquired by the District. In those situations, the point of service is the curb stop or the delineation of the utility easement/right-of-way if the curb stop cannot be located.
4. "Service connection" means the line from the main to the customer's point of service and shall include the pipe fittings and valves necessary to make the connection.
5. "Service line" means the water line from the point of service to the place of consumption.
6. "Service Charge" is applied to help recover the operation and maintenance costs incurred when creating and carrying out a work-order resulting from the following circumstance: a disconnect work-order for a non-payment of bill; a disconnect work-order for a returned (bad) check; a disconnect work-order due to a theft of service; or for failure to comply with the District's Rates, Rules and Regulations.
7. "Customer" shall mean any owner, legal occupant or lessee who is to be the occupant or party responsible for payment for the water service of existing premises who shall file application for water service to such premises.

Date of Issue: June 4, 2010

Issued by: 
 Officer & Title Jack Bragg, Jr. CPA, CMA
 Vice President - Finance

Date Effective: January 
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TARIFF BRANCH
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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION II – RETAIL WATER RATES

Northern Kentucky Water District Service Area

1. Monthly Service Rate (Phase 2 – Effective for service rendered on and after January 15, 2017)

First	1,500 cubic feet	\$4.53 per 100 cubic feet
Next	163,500 cubic feet	\$3.94 per 100 cubic feet
Over	165,000 cubic feet	\$2.88 per 100 cubic feet

Customers in Subdistrict A **shall be assessed a monthly surcharge in the amount of	\$0.00	(D)
Customers in Subdistrict B *shall be assessed a monthly surcharge in the amount of	\$12.69	(R)
Customers in Subdistrict C *shall be assessed a monthly surcharge in the amount of	\$11.54	(R)
Customers in Subdistrict D *shall be assessed a monthly surcharge in the amount of	\$29.81	(R)
Customers in Subdistrict E *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict F *shall be assessed a monthly surcharge in the amount of	\$17.97	(R)
Customers in Subdistrict G *shall be assessed a monthly surcharge in the amount of	\$22.27	(R)
Customers in Subdistrict H *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict I *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict K *shall be assessed a monthly surcharge in the amount of	\$7.03	(R)
Customers in Subdistrict M *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict R *shall be assessed a monthly surcharge in the amount of	\$19.18	(R)
Customers in Subdistrict RF *shall be assessed a monthly surcharge in the amount of	\$23.77	
Customers in Subdistrict RL *shall be assessed a monthly surcharge in the amount of	\$24.56	(R)

- *These surcharges were not approved in Case No. 2015-00143 and are not a part of the Phase-in of rates.
- *Subdistrict charges are reviewed annually.
- *Detailed street listing within each Subdistrict can be found under Appendix A.
- *Service connections on extensions or laterals from a subdistrict street will be assessed the appropriate Subdistrict charge.
- **Subdistrict A surcharge ends May 2017. (D)

2. Quarterly Rates (Phase 2 – Effective for service rendered on and after January 15, 2017)

First	4,500 cubic feet	\$4.53 per 100 cubic feet
Next	490,500 cubic feet	\$3.94 per 100 cubic feet
Over	495,000 cubic feet	\$2.88 per 100 cubic feet

DATE OF ISSUE: 1/30/2018
 DATE EFFECTIVE: 1/1/2018
 ISSUED BY: *Sandra Ketcher*
 TITLE: Vice President of Finance & Support Services
 ISSUED BY AUTHORITY OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2015-00143, DATED 1/15/2016

KENTUCKY
PUBLIC SERVICE COMMISSION

Gwen R. Pinson
Executive Director

Gwen R. Pinson

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1/1/2018
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION II – RETAIL WATER RATES – Cont’d

3. Fixed Service Charge (Phase 2 – Effective for service rendered on and after January 15, 2017)

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>
5/8"	\$16.40	\$32.80
3/4"	\$16.85	\$34.40
1"	\$18.45	\$39.50
1 1/2"	\$20.75	\$46.70
2"	\$26.20	\$65.50
3"	\$63.20	\$203.90
4"	\$79.30	\$255.50
6"	\$117.40	\$377.60
8"	\$158.50	\$516.00
10" and Larger	\$210.80	\$673.70

SECTION III – WHOLESALE WATER SALES

(Phase 2 – Effective for service rendered on and after January 15, 2017)

Bullock Pen Water District	\$3.57 per 1,000 gallons (or) \$2.67 per 100 cubic feet
City of Walton	\$3.57 per 1,000 gallons (or) \$2.67 per 100 cubic feet
Pendleton County	\$3.57 per 1,000 gallons (or) \$2.67 per 100 cubic feet

SECTION IV – MISCELLANEOUS SERVICE FEES

(Phase 2 – Effective for service rendered on and after January 15, 2017)

Returned Check Charge	\$20.00
Water Hauling Station	\$6.06 per 1,000 gallons
Service Charge	\$25.00 (See Definitions in Section I-A)
Overtime Charge	\$60.00 (To be applied to Customer account for Request for water turned On or Off outside normal business hours.)

DATE OF ISSUE: 1/30/2018
 DATE EFFECTIVE: 1/15/2016
 ISSUED BY: *Andrew Reckten*
 TITLE: Vice President of Finance & Support Services
 ISSUED BY AUTHORITY OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2015-00143, DATED 1/15/2016

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Gwen R. Pinson
Executive Director

Gwen R. Pinson

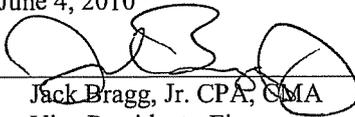
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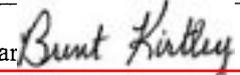
SECTION V – CUSTOMER BILL OF RIGHTS

As a residential customer of a regulated public utility in Kentucky, you are guaranteed the following rights subject to the Kentucky Revised Statutes and the provisions of the Kentucky Administrative Regulations:

1. You have the right to service, provided you (or a member of your household whose debt was accumulated at your address) are not indebted to the utility.
2. You have the right to inspect and review the utility’s rates and tariff operating procedures during the utility’s normal office hours. (8:00 AM to 5:00 PM, Monday through Friday).
3. You have the right to be present at any routine utility inspection of your service conditions.
4. You must be provided a separate, distinct disconnect notice alerting you to a possible disconnection of your service if payment is not received.
5. You have the right to dispute the reasons for any announced termination of your service.
6. You have the right to negotiate a partial payment plan when your service is threatened by disconnection for non-payment. If the outstanding arrears are less than \$150.00, you may apply for a payment plan not to exceed 30 days from the original cut-off date. If your arrears are over \$150.00, a payment plan for longer than 30 days can be arranged, but not to exceed 180 days in length. In both cases, the customer must apply for the payment agreement prior to termination, and 1/3 of the bill must be paid at the time arrangements are made.
7. You have the right to maintain your utility service for up to thirty (30) days upon presentation of a medical certificate issued by a health official.
8. You have the right to prompt (within 24 hours) restoration of your service when the cause for discontinuance of the service has been corrected.
9. You have the right to contact the Public Service Commission regarding any dispute that you have been unable to resolve with your utility. CALL TOLL FREE 1-800-772-4636.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION VI – MONITORING OF CUSTOMER USAGE

At least once annually, the District will attempt to monitor the usage of each customer according to the following procedure:

1. The customer’s quarterly usage for the most recent quarter will be compared with the average quarterly usage for the four quarters immediately preceding that period.
2. If the quarterly usage for the previous period is substantially the same as the average or if any difference is known to be attributed to unique circumstances, such as unusual weather conditions, common to all customers, no further review will be done.
3. If the quarterly usage differs from the average and is flagged by the billing system and the difference cannot be attributed to a readily identified cause, the District will send a Field Service Representative to reread the meter and investigate the potential cause of the increase in usage.
4. In addition to the quarterly monitoring, the District will immediately investigate usage deviations brought to its attention as a result of customer inquiry.
5. A reading must be obtained on all meters by a District employee, or an authorized person of the District, at least once during an annual basis. If access to the meter is not received, the District will notify the customer and service will be disconnected until access can be made to read the meter.

SECTION VII – PAYMENT PLAN AGREEMENTS

The District offers the following payment plan agreements for customers who may have their service terminated for non-payment.

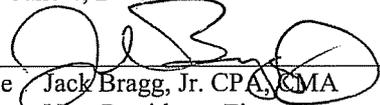
1. If the total arrears prior to termination are less than \$150.00, the customer may apply for up to a 30-day extension. The customer must pay 1/3 of the bill at the time of application.
2. If the total arrears prior to termination are greater than \$150.00, the customer must pay 1/3 of the bill and apply for a payment plan for longer than 30 days, but not to exceed 180 days. All new billing after the payment agreement and all payment agreement amounts must be paid on time.
3. Once a payment arrangement has been established, a letter is mailed to the customer outlining the payment arrangement date(s) and the payment arrangement amount(s). A copy of this letter is documented on the customer account.

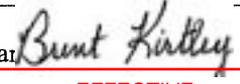
If a customer is on a payment plan agreement and fails to make any one payment, the service will be terminated without notice and will not be reconnected until payment is made in full for all outstanding arrears.

The customer must apply for a payment plan agreement in advance of the termination date. Once the service has been terminated, a payment plan will not be offered.

Sample of Payment Plan letter is shown in Section XXIV – Examples of Forms.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

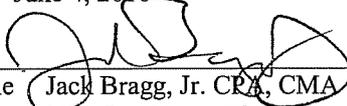
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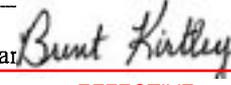
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION VIII – PAYMENT OF BILLS

1. Water bills (quarterly) shall become delinquent on the date indicated on the bill, thirty (30) days after the billing date. Once considered delinquent, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
2. If the bill is not paid within 45 days after the billing date, a fifteen (15) day cut-off notice will then be issued.
3. Payment of monthly bills: Water bills shall become delinquent on the date indicated on the bill, which is 15 days after billing date. At that time, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
4. For water users on a monthly billing schedule, if the bill is not paid within 16 days after the billing date, a ten (10) day cut-off notice will then be issued.
5. A deposit shall be required if one or more of the following conditions exist for the applicant (hereinafter referred to as “Customer”).
 - a. The customer has unpaid balance from a previous NKWD account regardless of location.
 - b. The customer has on any previous or current NKWD account had service disconnected for non-payment within the previous 2 years.
 - c. The customer has on any previous or existing NKWD account has two or more checks returned by the bank.
 - d. The customer has in the previous seven (7) years or during the course of their NKWD service filed for Chapter 7, 11, 12, or 13 Bankruptcy.
 - e. Any customer that cannot provide a satisfactory credit rating, payment history with this or another utility may be required to pay a deposit to ensure outstanding bills will be paid.
6. Deposit Calculation: A deposit will be the equivalent of 1/12 the estimated annual bill where the bills are rendered monthly or the equivalent of ¼ the estimated annual bill where the bill is rendered quarterly. The District will pay interest on deposits in accordance with KRS 278.460 at the rate the District receives (as determined on January 1 of each year) but not to exceed six percent (6%) annually. Deposit refunds are made two (2) years from the date of the deposit provided the customer has a satisfactory payment record for that period. The deposit will be refunded with interest as a credit to the customers account. The deposit and accrued interest thereon will be applied to any unpaid final bill of such customer. Interest will not be paid after the discontinuance of service to the customer if NKWD has made reasonable effort to return the deposit to the customer. Reasonable effort can be defined as having mailed the deposit to the customer at his last known address.
7. In the event that the water service is disconnected for nonpayment of bills or failure to comply with the District’s Rates, Rules, and Regulations, a service charge will be added to the bill and the customer will be required to pay the full amount due plus the service charge before the water service can be restored to said customer.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title Jack Bragg, Jr. CRA, CMA
Vice President - Finance

Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION IX – ADJUSTMENT OF WATER BILLS

The District will allow for two types of leak adjustments.

Type 1 – Underground leaks

In cases where it shall be found after an investigation that a leak is underground and not subject to detection by ordinary methods and where the customer is free from negligence in causing or failing to report the leak, the District will make an adjustment on the customer’s bill for this type of leak.

The customer is required to submit in writing a request for this type of adjustment. The written request must include the location of the leak and the date the leak was repaired.

This adjustment will be calculated on the billing period(s) that would be effected by the leak not to exceed two billings periods. The leak will be based on the customer’s average bill plus one half of the lost water due to the leak.

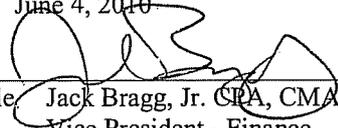
Accounts are eligible for an underground leak adjustment of one per year with a limit of three leaks total. Proof must be submitted verifying the service line has been replaced before a fourth adjustment will be approved.

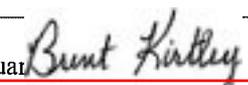
Type 2 – Unknown Leaks Resulting in a High Consumption

An account can be eligible for a courtesy adjustment for an unknown leak and/or unknown plumbing malfunction.

1. Accounts are eligible for this type of courtesy adjustment once every five years. Total adjustment will not exceed \$1,500.00 per occurrence.
2. The customer is required to submit a letter in writing requesting an adjustment for an unknown leak resulting in high consumption. The letter should also state that the customer has done due diligence at investigating the property for any possible leaks, has found no evidence that would cause an escalation in consumption that was recorded on the meter for the account.
3. The adjustment will be calculated for one billing period and will be based on the customer’s average bill plus one half of the lost water.
4. A customer is eligible for a leak adjustment only if the consumption is in excess of 200% of the average consumption.
5. This type of adjustment transfers with the customer to different locations.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title: Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

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SECTION X – METER LOCATION AND REQUIREMENTS

1. Where a meter is located within a building, it shall be the responsibility of the customer to maintain appropriate conditions to prevent physical or freezing damage to the meter. Meters shall be accessible to the District during normal business hours. If normal access to the meter is refused, the District shall require the meter be moved outside and all cost incurred shall be borne by the customer. If the customer fails to provide access to move the meter outside after 30 days written notice from the District, water service shall be disconnected for failure to allow access as required by the District’s Rules and Regulations and not turned on until the meter is moved outside. Should the meter be damaged, the District will replace the meter at a charge of the cost of the meter and time and material, and the customer will be billed per the District’s Invoice Billing Policy. If the customer fails to pay the invoice by the stated date, water service will be discontinued until payment is received. The customer will also be required to pay the service charge as outlined in Section IV.
2. Where the meter is located within a building, the District’s responsibility is the meter and meter connection nut only, and at no time will the District be responsible for any piping making connection to the meter.

SECTION XI – METER TEST

1. All District meters will be tested at least every ten years as required by the Public Service Commission.
2. The meter testing procedure and equipment will conform and be in accordance with all regulations set by the Public Service Commission.
3. Meters will be removed and tested for accuracy when requested by any customer provided that the customer or a representative of the customer accompanies the meter to the District testing location to witness the test or the customer fills out the form stating they do not want to witness the test. This form must be submitted to the office before the test is done. If the meter is within the allowable + or – 2% accuracy, the customer will be charged for the cost of the test. For a 1" meter or smaller, the charge is \$30.00 per test. For meters larger than 1", the charge is the actual cost to the District for the test. In the event the meter accuracy varies more than two percent, the cost of the testing shall be borne by the District and a new or reconditioned meter will be installed at no cost to the customer. If the meter is more than two percent fast, a refund shall be computed on the basis of the percentage fast that the meter tested for a period not exceeding the previous 12 months.

Date of Issue: June 4, 2010

Issued by: 
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 Vice President - Finance

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 2835 Crescent Springs Road, Erlanger, KY 41018

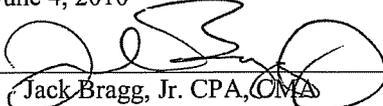
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TARIFF BRANCH
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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION XII – INVOICE BILLING POLICY

Work performed by District crews, equipment utilized and/or material supplied, will be invoiced and calculated as follows:

1. Actual labor cost plus 40% of labor cost to cover labor overhead.
2. Material cost plus 15% of material cost, plus sales tax when applicable.
3. Equipment cost at 28% of labor cost before (40% is added).
4. Overhead cost at 10% of labor cost before (40% is added).
5. Any other cost incurred by the District, including sub-contractor cost for the job being invoiced.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title: Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: January

2835 Crescent Springs Road, Erlanger, KY 41018

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**KENTUCKY
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EXECUTIVE DIRECTOR**

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SECTION XIII – SERVICE CONNECTION INSTALLATIONS

1. Any prospective water customer desiring water service and the installation of a service connection, should apply at the District office. The prospective customer shall, in signing a water service connection contract, agrees to be bound by all the provisions of these Rates, Rules and Regulations as they may be amended from time to time. No service connection shall be installed to serve property which does not abut the street or road on which the distribution main is located, without specific approval of the District. No service connection shall be tapped off a pre-stressed concrete distribution main, any distribution main 20" or larger or any cross-county distribution main without the approval of the District. Every structure wherein water is used shall have a separate service connection and meter provided; however, a variation in this respect may be authorized by the District. The District reserves the right to specify the size of the service connection for each installation. When application for a service connection installation is made; a service connection fee shall be paid according to the following schedule:

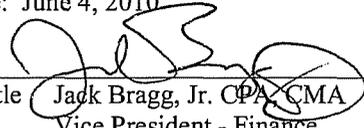
5/8" connection	\$750.00
1" connection	\$1,100.00

1 1/2" and 2" service connection fees will be billed per Invoice Billing Policy.

No service connection fees will be required for water service connections that are not installed by the District (e.g., large meter pits, fire lines, etc.). The only fees to the applicant will be the cost of the meter and meter appurtenances utilizing the District's Invoice Billing Policy.

2. Upon request from a customer for an enlargement of a service connection, the cost to enlarge the service shall not exceed the cost of a new service connection installation for the applicable enlarged service size. In situations where the District is already planning to replace the customer's existing service connection through a main replacement project or through a maintenance work order, the customer may notify the District of their desire to enlarge the service connection that serves their property and will only have to pay the enlargement cost between the replacement cost the District was planning to incur and the cost necessary to enlarge the service connection.
3. After the tapping fee has been paid, the District shall tap the distribution main and install the service connection from the distribution main to a meter setting and point of service, which will be located behind the curb or an area determined by the District to be placed in a manner that is safe to perform maintenance on such meter setting.
4. The service line from the point of service to the building shall be installed and maintained by the customer at no cost to the District. All service lines may be subject to inspection or approval by the District and/or Kentucky State Plumbing Inspectors before water service will be turned on for use.
5. In cases where the customer desires a water pressure other than that pressure provided by the District's distribution mains in the surrounding area, it shall be the responsibility of the customer to install the necessary devices to provide the desired pressure.
6. In cases where the meter has been installed, the customer shall pay rates specified herein

Date of Issue: June 4, 2010

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Vice President - Finance

Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

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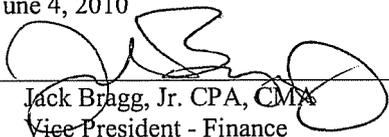
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SECTION XIII-A – SERVICE CONNECTION MAINTENANCE

1. The District shall retain possession of and be responsible for the service connection from the distribution main to the point of service (curb stop), if applicable, or any piping material within the meter vault.
2. Where a curb stop is applicable and the District determines that a leak is on the customer’s service line beyond the point of service by shutting the curb stop off, the cost to repair such leak will be the responsibility of the customer.
 - a. For service connections installed by a non-jurisdictional utility, which have been acquired by the District and for service connections installed by the District or its predecessors through July 18, 2008 for which the point of service is other than the curb stop or is inside a building, the customer shall be responsible for the costs of repair or replacement of the customer’s service line from the meter inside the building or other location to the curb stop.
 - b. For any service connection installed by the District after July 18, 2008, which requires the customer’s meter to be placed inside a building, the District shall be responsible for any maintenance or replacement of the service line from the distribution main to the customer’s meter, unless the District has received a deviation from 807 KAR 5:066 section 12(1)(a).
3. Where a meter vault is applicable and the leak appears to be inside the meter vault, the District will be responsible to repair the leak. Where the leak appears to be beyond the point of service, the responsibility to repair the leak will be with the customer.
4. The District shall have the right to maintain its service connection to customer’s point of service. In the event the service connection needs to be repaired or replaced, the District will reconnect to the customer’s point of service. If the District is unable to reconnect to the customer’s service line at the point of service, due to its condition, the District will notify the customer. The District will allow the customer reasonable time to make repairs to the service line, which will enable the District to reconnect its portion of the service connection. The District will make a temporary connection to the customer’s service branch provided leaking water does not cause damage to personal or public properties and in no way causes a health or safety problem. If the customer does not make the repairs within seven (7) calendar days of notification, the water is subject to be shut off.
5. If a customer notifies the District that they are replacing their service line from the point of service to the structure, the District may elect to replace its service connection, if it is lead or galvanized steel, from the distribution main to the service point at no cost to the customer.

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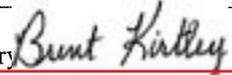
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**SECTION XIV-A – DISTRIBUTION MAIN EXTENSION POLICY
OTHER THAN CONTRACTORS, DEVELOPERS, DISTRICT INITIATED
DISTRIBUTION MAIN EXTENSIONS & SUBDISTRICTS**

1. The District shall determine the total cost for a proposed distribution main extension (exclusive of the service connections) and the total length of the extension. The District shall pay that portion of the cost of the distribution main extension equal to 50 feet for each applicant for service. The part of the cost not covered by the District's portion shall be contributed equally by those applicants desiring a service connection on the distribution main extension. Each applicant will also be required to pay the District's approved service connection fee for a service connection to the distribution main extension.
2. For a period of five years after the original construction (distribution main placed in-service) of the distribution main extension, each additional customer that has a service connection to the extension, and not to laterals and extensions there from, will be required to contribute to the cost of the extension based on a re-computation of both the District's portion of the total cost and each customer's contribution as described above. Each year the District will refund to those customers that previously contributed to the cost of each distribution main extension that amount necessary to reduce their contribution to the currently calculated amount for each customer connected to the extension. All customers that have a service connection to the distribution main extension for a five-year period after it is placed in service are to contribute equally to the cost of construction of the extension.
3. In addition, each customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customers applying for a service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the "change of address" form provided by the District of the customer's current address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid to the District.

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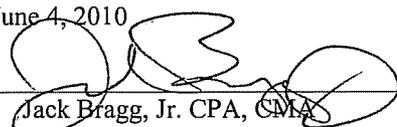
Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

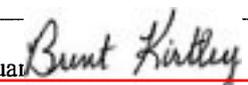
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**SECTION XIV-B – DISTRIBUTION MAIN EXTENSION POLICY
CONTRACTORS AND DEVELOPERS**

1. A contractor or developer desiring a distribution main extension to a proposed real estate subdivision will be required to pay the entire cost of the extension. It is the contractor or developer’s responsibility to notify the District prior to the start of construction so a cost for the extension can be determined and approved by the District. Each year for a refund period of five (5) years after the distribution main is placed in-service, the District shall refund to the contractor or developer who paid for the extension a sum equal to the cost of fifty feet of the extension for each new customer connecting to the distribution main and not to extensions or laterals there from. It shall be the responsibility of the contractor or developer who paid for the extension to notify the District on the form provided with the original application papers of its current address. Refunds will be sent to the address on record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid by the applicant.
2. No refund shall be made to the contractor or developer after the refund period ends. There is no refund to the contractor or developer for customers within the real estate subdivision itself.
3. Each new customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customer applying for a service connection on a distribution main extension must be connected for the amount of the approved service connection fee only.

Date of Issue: June 4, 2010

Issued by: 
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Date Effective: January 
 2835 Crescent Springs Road, Erlanger, KY 41018

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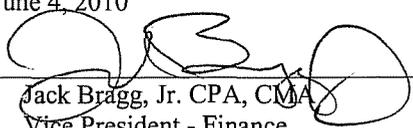
**SECTION XIV-C – DISTRIBUTION MAIN EXTENSION POLICY
FOR DISTRIBUTION MAIN EXTENSIONS INITIATED BY THE DISTRICT**

1. Where the District determines that a distribution main extension is feasible and desirable under established criteria, the District shall determine if sufficient interest among the property owners along the proposed distribution main extension exist to use Section XIV-A. If there is insufficient interest among the property owners to use Section XIV-A, the District shall use the following method. Each prospective customer desiring a service connection from the proposed distribution main extension shall pay for the cost equal to 100 feet of the proposed distribution main extension.

2. For a period of five (5) years after the water main is placed in-service, each additional customer requesting a service connection to the extension, and not to laterals and extensions thereto, will be required to contribute the cost of 100 feet of the water line extension (“required contribution amount”). The required contribution amount will exclude the District’s cost to upsize the water main beyond the minimum size required to meet the District’s standards. If during this period the required contribution amount exceeds that required were the extension made pursuant to Section XIV-A, then the District will calculate the required contribution amount in accordance with Section XIV-A and will make refunds to all contributors in accordance with Section XIV-A. Five (5) years after the distribution main is placed in-service, no further contributions will be required and no refunds will be made.

3. In addition, each customer must pay the approved service connection fee applicable at the time of their application. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year period expires, any additional customer applying for service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the “change-of-address” form provided with the original application paperwork of the customer’s up-to-date address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address.

Date of Issue: June 4, 2010

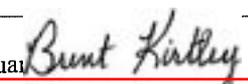
Issued by: 
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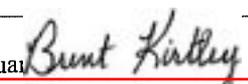
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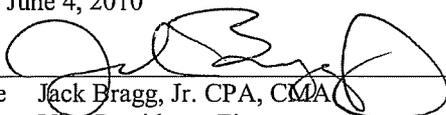
SECTION XIV-D – DISTRIBUTION MAIN EXTENSION POLICY FOR SUBDISTRICTS

1. Pursuant to 807 KAR 5:066 Section 11(4), when the District determines that the cost of a main extension using any other main extension tariff creates an unreasonable financial hardship on potential customers or that an alternative extension method will benefit the public interest by allowing the extension of water facilities into unserved areas that would otherwise be uneconomical to serve or would benefit the District, the District may use a subdistrict and rate surcharge as an alternative to other extension procedures.
2. The use of a subdistrict, including the imposition of a rate surcharge for the customers within the subdistrict, is subject to the following criteria:
 - a. There must be a demand for the extension of the service sufficient to make the extension hydraulically and financially feasible as determined by the District.
 - b. There must be funds available to the District from third party sources, such as governmental loans and grants, customer contributions or other non-rate based revenue to supplement the District’s financial contribution to the extension to make the extension financially feasible in the discretion of the District.
 - c. The demand for service must be within an area or areas in which the potential customers share common geographic characteristics or can be served through common utility plant and facilities. The area of the proposed subdistrict may include non-contiguous locations of potential customers.
 - d. Common geographic characteristics include but are not limited to greater customer population density when compared to other unserved areas within the District’s service area. In areas where customer density may be lower than other potentially served areas, factors such as location of customers along the route needed to connect higher density areas, hydraulic improvements to the District’s system, geotechnical factors, location of existing distribution facilities, adequate customer participation in the project, financial contributions by a customer or group of customers to fund the extension, availability of sewer service in an area or other similar factors may be used by the District in assessing the feasibility of the subdistrict.
3. Customers served from any extension of facilities installed to serve a subdistrict shall become customers of that subdistrict and subject to the currently effective surcharge.
4. If any funds remain after completion of the subdistrict facilities, those remaining funds may be used to complete additional extensions or improvements and any new customers served shall become customers of that subdistrict.
5. The subdistrict and collection of its rate surcharge shall continue until the debt associated with the extension has been recovered through the surcharge.

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PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Date of Issue: June 4, 2010

Date Effective: January 

Issued by: 
 Officer & Title Jack Bragg, Jr. CPA, CMA
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

SECTION XV – SPECIAL CONTRACTS

The District reserves the right to provide special services for a user on a contract basis.

SECTION XVI – LINE LOCATION POLICY

The District requires that all water main location requests be made in accordance with KRS 367.4901 to 367.4917. The District does not belong to a one call center and handles all locate requests in-house. The District’s normal hours for calling in locations are Monday through Friday 8:00 AM to 4:30 PM. If an emergency request is required after hours, the District provides an after-hours number that should be contacted.

**SECTION XVII – ABANDONED DISTRIBUTION
MAINS/SERVICE CONNECTIONS**

In cases where the distribution main to which the customer’s service connection and point of service is tapped is replaced or abandoned due to obsolescence, age or deterioration, the District shall install a new service connection and point of service to another distribution main which abuts the customer’s premises. The location of the point of service will be located behind the curb or an area determined by the District as to be placed in a manner that is safe to perform maintenance to District said responsibilities. It may be the customer’s responsibility to install a service line from the point of service to the place of consumption.

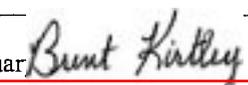
An abandoned service connection is to apply to a service connection that is disconnected from the main line or when no water is available at the point of service. If no point of service is located, it will be assumed that the service connection is abandoned. The District may abandon any inactive service that has been inactive for a period of three (3) or more years.

In cases where the service connection has been requested in writing to be abandoned at the distribution main, the service connection will be abandoned at no cost to the customer.

If the customer requests that an abandoned service connection be reconnected, the customer will pay the reconnection charges per the District’s Invoice Billing Policy, not to exceed the cost of a new service connection installation, for the District to bring the service up to current District standards.

Date of Issue: June 4, 2010

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Officer & Title Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: Januar 
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SECTION XVII-A – UPGRADING INACTIVE SERVICE CONNECTION

An inactive service connection is defined as a service connection that is still connected to the distribution main and a point of service is located, but no meter is present. Inactive service connection status will apply to a service connection after a period of one (1) year after the meter has been requested to be turned off.

If the customer requests that a meter be set in an inactive service connection, the District will activate the service at no cost to the customer.

The District may upgrade an inactive service connection at no cost to the customer at its sole discretion if the service connection condition warrants an upgrade as determined by the District

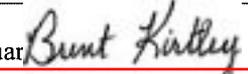
SECTION XVIII – INDIVIDUAL PUBLIC FIRE HYDRANT INSTALLATION POLICY

The District will install public fire hydrants to existing distribution mains within the District’s service area where the Public Service Commission installation requirements for fire hydrants are met as follows:

1. A written request must be submitted to the District by the applicant(s) desiring the fire hydrant installation.
2. Submitting applicant(s) must pay for all material per the District’s Invoice Billing Policy prior to hydrant installation.
3. The District will contribute the labor for the hydrant installation.
4. Fire hydrant location will be determined by the District and the local fire department.
5. Material to be paid for by the applicant(s) is limited to: 8"X 8" X 6" Anchoring Tee, 6" Gate Valve, 6"X 12" Anchoring Coupling, 5 ¼" Main Valve Opening X 4'-0" Bury Fire Hydrant, 8" Solid Sleeve Coupling, and Valve Box; all other material cost will be at the District’s expense.

Date of Issue: June 4, 2010

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 Vice President - Finance

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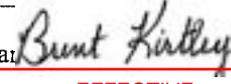
**SECTION XVIII-A – POLICY FOR INSTALLATION OF PUBLIC
FIRE HYDRANTS ON UPGRADED AND NEW DISTRIBUTION MAINS**

For distribution main replacement projects, which involve replacement of existing distribution mains that currently do not have any fire hydrants or have a limited number of fire hydrants, the following procedures shall be used:

1. Existing fire hydrants will be replaced in the approximate same location, unless the local fire department or city requests relocation and the adjacent property owners to the existing fire hydrant agree, in writing, to the relocation.
2. Anchoring tees and valves may be installed along the water main project at approximately 450' – 500' intervals for future fire hydrant installations.
3. New fire hydrants may be installed at the District's expense for flushing purposes and at high points in the main for air releases, depending on hydrant spacing and as determined by the District.
4. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080 may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

Date of Issue: June 4, 2010

Issued by: 
 Officer & Title Jack Bragg, Jr. CPA, CMA
 Vice President - Finance

Date Effective: January 
 2835 Crescent Springs Road, Erlanger, KY 41018

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION XIX – FIRE HYDRANT MAINTENANCE POLICY

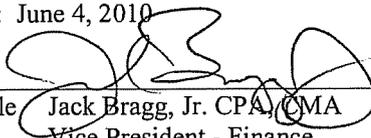
1. The local fire departments and cities are responsible for:

- a. Notification to the District of:
 - i. Any discrepancies or problems with a fire hydrant by submitting the proper “Fire Hydrant Inspection Reports” to the District.
 - ii. The amount of water used for flow testing and flushing fire hydrants, training drills using fire hydrants, refilling fire engine tanks, fire emergencies, and any other use for fire hydrants in accordance with 807 KAR 5:095. These figures only need to be an estimated amount.
 - iii. Any event in which a fire hydrant is utilized for any purpose other than an emergency. This includes: flow testing and flushing fire hydrants, training drills using fire hydrants (night or day), refilling fire engine tanks on a non-emergency basis, and any other non-emergency use for fire hydrants.
 - iv. Any event in which a fire hydrant is utilized for an emergency purpose. The District shall be notified as soon as practical.
- b. Coordinated Inspection of the working condition and accessibility of each public fire hydrant located in their jurisdiction including:
 - i. Inspection, operation and flow testing of all fire hydrants must coordinate with the District and should be conducted in the spring and fall only. Summer flow testing and inspection should be avoided due to increased demand on the system.
 - ii. Notification of any discrepancies or problems with the fire hydrant.
- c. Winterization (pumping them dry if they do not self drain) of all the hydrants in their area to avoid freezing (except as noted in Section XIX 2.d).
- d. Maintenance of the following items for public fire hydrants:
 - i. Lubricating the threads of the discharge nozzles and the operating nut of the fire hydrant.
 - ii. Maintaining accessibility and visibility.
 - iii. Replacing nozzle cap gaskets when they are missing or damaged beyond their usefulness.
 - iv. Painting the entire fire hydrant, “red” for high pressure zones and “yellow” for all other zones. The only exception to this is, if the fire department elects to color code the hydrants as to the flows available. Only the color of the dome can then be changed.

2. The Northern Kentucky Water District is responsible for:

- a. Repairing all public fire hydrants within a reasonable time, subject to the District’s work load, after the District receives proper written notification from the fire departments or city with the exception of items listed under fire department and city responsibilities. The District will notify the local fire department or city when repairs are made.
- b. Supplying paint, lubricant and nozzle cap gaskets to any fire department or city in the District’s service area.
- c. Notification to the local fire department when any fire hydrant in their service area is going to be out of service due to scheduled shut downs, main breaks, maintenance, etc. In cases of an emergency shut down, notification will be made as soon as practical.
- d. Winterization (pumping them dry if they do not self drain) of all the hydrants used by the District for system operation and maintenance to prevent them from freezing between November 15 March 30.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title: Jack Bragg, Jr. CPA, CMA
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Date Effective: January

2835 Crescent Springs Road, Erlanger, KY 41018

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN
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Brent Kirtley

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1/7/2011

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**SECTION XIX-A – POLICY FOR INSTALLATION
OF PUBLIC FIRE HYDRANTS**

1. District Initiated Distribution Main Projects Under SECTION XIV-C of the District’s Tariff (“100’ Extension Rule”)

For new distribution main projects initiated by the District which fall under the 100’ Extension Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Anchoring tees and valves may be installed along the water main project at approximately 450’ – 500’ intervals for future fire hydrant installation.
- b. New fire hydrants may be installed, at the District’s expense, for flushing purposes and at high points in the main for air releases depending on hydrant spacing and as determined by the District.
- c. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080, may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

2. Water Main Extensions made per SECTION XIV-A of the District’s Tariff (50’ Participation by the District)

For new distribution main projects that fall under the 50’ Participation Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants will be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The cost of the fire hydrant installation will be built into the project cost and paid by the property owners requesting the distribution main extension.

3. Subdistrict Type Projects

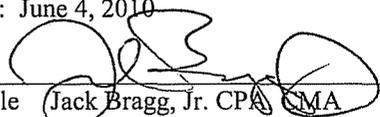
For projects that are funded through a surcharge on the water bill, the following procedure shall be used for the installation of fire hydrants:

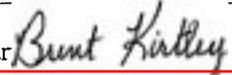
- a. Fire hydrants may be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the Northern Kentucky Area Planning Commission and the local fire department. The cost of the fire hydrant installation will be built into the project and paid for by the surcharge on the water bill.
- b. In rural areas, fire hydrants may be installed at 1,000’ intervals; tees and valves may be installed between these hydrants for future fire hydrant installation. Anchoring tee and valve locations will be approved by local fire department(s).

4. New Subdivisions

For new subdivisions where the distribution main is to be extended by a contractor(s) or developer(s), the following procedure shall be used for the installation of fire hydrants:

Date of Issue: June 4, 2010

Issued by: 
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Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

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JEFF R. DEROUEN EXECUTIVE DIRECTOR
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EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**SECTION XIX-A – POLICY FOR INSTALLATION
OF PUBLIC FIRE HYDRANTS – Cont'd**

- a. Fire hydrants will be installed throughout the subdivision at approximately 450' – 500' intervals as recommended by the local planning commission and/or the local fire department. The contractor or developer will be responsible for the cost of the fire hydrant installation.

5. General Fire Hydrant Installation Requirements

New fire hydrant installation shall only be permitted on distribution mains which can provide a minimum fire flow of 250gpm and the water system supporting this flow has the capability of providing this flow for a period of not less than two (2) hours plus consumption at the maximum daily rate. A minimum of 30 psi must be available on the discharge side of all meters. Fire hydrants shall be connected only to distribution mains adequately sized to carry fire flows and in no case to lines smaller than six (6) inches. Fire hydrant spacing shall be as recommended by the Northern Kentucky Area Planning Commission and the local fire department, normally every 450' – 500'. Fire hydrants shall be located on or as close to side property lot lines as possible when feasible. If the hydraulic system cannot support the installation of fire hydrants, anchoring tees and valves shall be installed to allow for future fire hydrant installation when adequate water is available.

6. Existing Fire Hydrants Installed Prior to 1992 and Fire Hydrants Acquired from Other Water Systems

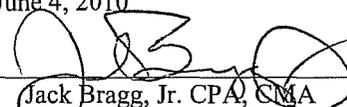
Fire hydrants installed prior to 1992 and fire hydrants acquired from other water systems may not meet the requirements of 807 KAR 5:066. These fire hydrants may be installed on water mains smaller than six (6) inches or have flows less than PSC requirements. Those hydrants that do not meet these requirements are considered flushing type devices for the maintenance of the water system. Fire hydrants installed prior to 1992 or fire hydrants acquired from other water systems may not meet the requirement of 807 KAR 5:066.

**SECTION XIX-B – RELOCATION OF
EXISTING PUBLIC FIRE HYDRANTS**

Existing public fire hydrants are defined as hydrants that are over one-year-old from the installation/maintenance period. Person(s), local fire department, and/or cities requesting a fire hydrant to be moved shall make written request to the District stating the reasons for the relocation. The District will inspect the hydrant in question and verify whether the problem with the location of the existing fire hydrant is a safety or other justifiable problem. If the District determines that there is a need to relocate the fire hydrant, the entity that made the request, will be charged for the material only, to make said relocation per District's Billing Policy. The District will supply the labor cost for said relocation. If the District determines that the location is suitable and does not warrant relocating and the customer or entity still request relocation, 100% of the cost to relocate the fire hydrant, with no cap, will be paid by the customer or entity. The fire hydrant will be relocated to a location that is reasonable and most cost effective. If the District chooses to upgrade the hydrant as part of the relocation, the cost for the upgrade materials shall be borne by the District entirely. This policy shall not be used for upgrading an existing fire hydrant.

Date of Issue: June 4, 2010

Date Effective: January

Issued by: 
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JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH

EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**SECTION XX – FIRE HYDRANT USE PERMITS
FOR PRIVATE OR PUBLIC FIRE HYDRANTS**

Temporary water service may be made available from fire hydrants in the District’s service area upon proper application and approval by the District. Fire hydrant permits are available at the District’s offices and are approved based on available water, location of fire hydrants, and size of meter required.

Fire hydrant permits are normally issued by the District for only the following reasons (limited to duration of the need, but in no case longer than 30 days, as stated at issuance of permit):

1. Filling swimming pools.
2. Instances which are non-recurring in a given area, such as:
 - a. sewer flushing
 - b. mud jacking of streets
 - c. paving projects
 - d. demolition dust control
 - e. street cleaning
 - f. street cutting
3. Street sweepers which use designated hydrants.
4. Other purposes as deemed necessary by the District.

All fire hydrant permit connections shall be properly metered and shall have proper backflow protection. Metering devices and backflow prevention devices shall be furnished by the District and obtained at the issuance of permit.

No Fire Hydrant Permit shall be issued for a period of more than 30 days without renewal.

No Fire Hydrant Permit shall be issued for construction purposes where a permanent service will be required at a future date.

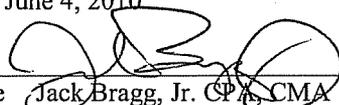
Contractors performing road projects for which the time of construction is longer than 90 calendar days, who desire water service for any reason shall determine a central location, approved by the District, and shall cause to be constructed a service connection to meet their needs as per the Rates, Rules and Regulations of the District.

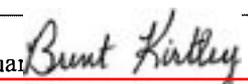
DEPOSITS, FEES and CHARGES:

Hydrant Usage Deposit – A refundable deposit shall be placed with the District, from which any charges shall be deducted for damages and unbilled water, and the balance returned to the holder of the permit.

Deposit Charges are as follows:
1 to 5 days = \$250.00
5 to 30 days = \$1,000.00

Date of Issue: June 4, 2010

Issued by: 
Officer & Title Jack Bragg, Jr. CPA, CMA
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Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

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EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**SECTION XX – FIRE HYDRANT USE PERMITS
FOR PRIVATE OR PUBLIC FIRE HYDRANTS – Cont’d**

Each Fire Hydrant Permit will require a daily fee. The daily fee is as follows:

- 1" meter assembly with 5/8" outlet = \$15.00 per business day
- 3" meter assembly with 2 1/2" outlet = \$30.00 per business day

The deposit for cities, counties, agencies, and other groups approved by the District shall be waived. Water consumption shall be billed at the normal rates of the District. The holder of a Fire Hydrant Permit shall be responsible for any damage (including freezing), loss, or theft of the meter assembly and for any damage to the fire hydrant, and will be charged for repairs at the District's Invoice Billing Policy. If there is any leakage between the fire hydrant and the connection to the permit holder's hose connection, the fire hydrant shall be immediately shut off and the District notified.

CHARGES FOR ESTIMATED USAGE WHEN NOT HAVING A PERMIT OR NOT USING METERING DEVICES:

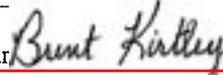
No person, firm, or corporation shall use or make a connection to use water from a fire hydrant or other available source of water unless a properly authorized Fire Hydrant Permit is issued by the District. Any connections, hoses, wrenches, or appurtenances attached to a fire hydrant without a permit issued by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permit was issued and there is no way to determine actual water usage, an estimated amount equal to the cost of the water flowed for four (4) hours @ 250gpm plus any damages to distribution system will be charged.

PERMANENT INSTALLATION OF METER & BACKFLOW PREVENTER:

Cities, county agencies, and other groups approved by the District requesting permits for instances which are non-recurring in a given area, may install a meter (purchased from the District), an approved backflow prevention device or method, and appurtenances for permanent mounting on their equipment. The installation must be approved by the District. A Fire Hydrant Permit shall still be required for a specific hydrant(s). The meter must be delivered to District's office on or before the day of Fire Hydrant Permit expiration. At this time, the meter shall be read and billed to the permit holder. If permitted, the meter shall be re-issued for an additional time period. On a yearly basis, the meter must be tested by the Meter Service Department and the approved backflow preventer shall be tested by a Certified Backflow Technician acceptable to the District.

Date of Issue: June 4, 2010

Issued by: 
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Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

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EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION XXI – WATER SERVICE FOR FIRE DEPARTMENTS

FIRE DEPARTMENTS:

Any city, county, urban-county, charter county, or fire protection district (“User”) may withdraw water from the utility’s water distribution system for the purpose of fighting fires and or training firefighters at no charge on the condition that it maintains estimates of the amount of water used for fighting fires and/or training during the calendar month and reports the amount of this water usage to the utility no later than the 15th day of the following calendar month. *The District is not responsible for any damages to fire equipment or construction equipment as a result of the use of the hydrant. Any user of fire hydrant water is responsible for protecting their equipment from any sediment or debris flowing through the Fire Hydrant.* (N)

Any city, county, urban-county, charter county, or fire protection district that withdraws water from the utility’s water distribution system for fighting fires and or training purposes and fails to submit the required report on water usage within 60 days of the report calendar month shall be assessed the cost of the water.

A non-reporting user’s report shall be presumed to be 0.3 percent of the utility’s total water sales for the calendar month. The utility should consider this evidence and may adjust the presumed usage amount accordingly.

The non-reporting user shall be billed for this usage at the lowest usage block rate regardless of customer classification and the utility charges.

A non-reporting user shall also be assessed a penalty of \$25.00 for each failure to submit a report within 60 days of the report calendar month.

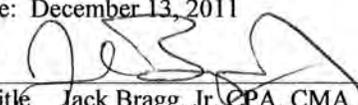
SECTION XXII – PRIVATE FIRE PROTECTION SERVICE

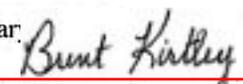
Connections from the public water distribution system for new private fire protection service will be constructed per District’s Standard Drawings on water mains which can support these types of installations. All private fire protection services shall comply with the requirements of 807 KAR5:095.

The property owner will be responsible for all installation and maintenance costs of the private fire protection service. No private fire service lines, hydrants or systems shall be installed without written approval from the District. It shall be the responsibility of the property owner to request approval from the District for any proposed alterations to the piping or equipment of any fire service line. There shall be no alteration without prior written approval of the District.

It shall be the responsibility of the property owner to limit the use of the private fire protection service to fire fighting or necessary testing only. Where a fire service line has outlets, such as fire hydrants or hose outlets, the District may seal each outlet. Such seal shall not be broken, except when necessary for fire fighting purposes. This tariff supercedes any existing special contract for the provision of private fire protection services. A private fire service line from the District’s main shall not be used for other than fire protection purposes, except when a dual service has been approved by the District in writing. The District may order a fire service line metered and converted to a commercial account to be billed at the current rate schedule for any of the following reasons:

- Continued use of water from the service line for other than fire fighting purposes after notification by the District. (Flushing debris, clean up or flushing of spillage, watering of dumps and other dry areas, shall not be considered as fire fighting purposes.)

Date of Issue: December 13, 2011
Issued by: 
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Date Effective: January 
2835 Crescent Springs Road, Frankfort, KY 41018

**KENTUCKY
PUBLIC SERVICE COMMISSION**
JEFF R. DEROUEN
EXECUTIVE DIRECTOR

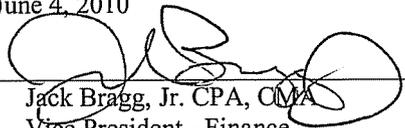
TARIFF BRANCH

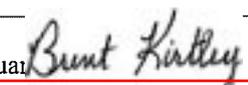
1/13/2012
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION XXII – PRIVATE FIRE PROTECTION SERVICE – Cont'd

2. Failure to repair a leak or leaks on the fire service branch or fire protection system.
3. Use of water from the fire service line to control or extinguish fires intentionally set by property owner.
4. Unauthorized breaking of a seal or seals on outlets of a fire service line which was placed by the District.
5. Failure to meet reporting requirements established in 807 KAR5:095.

Date of Issue: June 4, 2010

Issued by: 
Officer & Title Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: January 
2835 Crescent Springs Road, Erlanger, KY 41018

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
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EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

SECTION XXIII – CROSS CONNECTION CONTROL POLICY

All cross connections are prohibited and shall be eliminated in conformity with the laws and regulations of the Division of Water, the Division of Plumbing and the Public Service Commission

D

GENERAL:

In accordance to Kentucky Division of Water Regulations, 401 KAR 8:020, Section 2, Para. 2, all cross connections are prohibited. The use of automatic devices such as reduced pressure zone backflow preventers and vacuum breakers, may be approved by the Natural Resources and Environmental Protection Cabinet in lieu of proper air gap separation. A combination of air gap separation and automatic devices shall be required where determined by the Cabinet to be necessary due to the degree of hazard to public health.

The Kentucky Division of Water 401 KAR 8:010, Section 1, Item 28, has defined cross connections as a physical connection or arrangement between two (2) otherwise separate systems, one (1) of which contains potable water and the other being either water of unknown or questionable safety, or steam, gas or chemicals, whereby there may be flow from one (1) system to another, the direction of flow depending on the pressure differential between the (2) systems.

The District is required to comply with 401 KAR 8:020, Section 2, Para. 2, as well as other rules and regulations for public water systems, which pertain to cross connections, auxiliary intakes, bypasses, and inter connections, and to establish an effective on-going program to control these undesirable water uses.

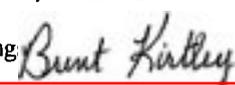
The following requirements apply to all customers of the District:

1. All new commercial, industrial, multi-family, and governmental accounts will be required to meet the District standards for cross connection control upon notification from the District. Water service for new commercial and industrial accounts will not be turned on until the Water District requirements are met.
2. All existing commercial, industrial, multi-family, and governmental accounts will be required to meet the District standards for cross connection control upon notification from the District. Existing accounts will be prioritized by the largest meter size and consumption for that meter size. Inspection will start with the largest meters and consumption. Existing accounts will have six (6) months upon notification from the District to meet District standards unless an additional time extension is approved by the District.
3. Severe high hazard accounts will be required to meet the District standards for cross connection control upon notification from the District. A severe high hazard customer creates a real or potential threat of contamination or pollution of a physical or toxic nature to the health and well-being of the public water supply. These customers continuously have hazardous cross connections or the potential hazards are so great that these premises need to be prioritized. Existing accounts will be prioritized by the largest meter size and consumption for that meter size. Inspection will start with the largest meters and consumption. Existing accounts will have six (6) months upon notification from the District to meet District standards unless an additional time extension is granted by the District.

Date of Issue: May 20, 2011

Issued by: 
Officer & Title: Jack Bragg, Jr. CPA, CMA
Vice President - Finance

Date Effective: June 20, 2011

2835 Crescent Spring  41018

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

EFFECTIVE

6/20/2011

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

~~SECTION XXIII - CROSS CONNECTION CONTROL POLICY - Cont'd~~

~~No person shall cause a cross connection, auxiliary intake, bypass, or inter-connection to be made, or allow one to exist for any purpose whatsoever, unless the construction and operation of same meets the District standards for cross connection control.~~

INSPECTION:

~~The District shall inspect all commercial and industrial properties served by the public water system where cross connections with the public water system are deemed possible. Authorized representatives from the District shall have the right to enter at a reasonable time any property served by a connection to the public water system for the purpose of inspecting the piping system or systems thereof for cross connections, auxiliary intakes, bypasses or inter-connections. On request, the owner, lessee, or occupant of any property so served shall furnish to the inspection agency any pertinent information regarding the piping system or systems on such property. The refusal of such information or refusal of access, when requested, shall cause the District to classify the account as a severe high-hazard account and the owner shall meet all District requirements for that classification.~~

REQUIREMENTS:

~~The District shall require the use of an approved protective device on the service line serving the premises to assure that any contamination that may originate in the customer's premises is contained therein. The type of protective devices to be installed shall correspond to the degree of hazard as determined by the District. All protective devices shall be listed and approved by the Foundation for Cross-Connection Control Research, University of Southern California and the District.~~

~~The methods of installation of backflow protective devices shall be approved by the District prior to installation and shall comply with the criteria set forth by the District's standard specifications and drawings for the installation of backflow prevention devices. Any and all cost incurred with the installation and maintenance of cross-connection control devices and appurtenances shall be borne by the customer.~~

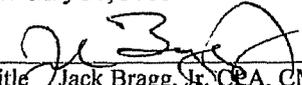
~~Any person who now has cross connections, auxiliary intakes, bypasses, or inter-connections in violation of this policy shall be allowed a reasonable time to comply with the provisions of this policy. They will have six (6) months upon notification from the District to meet District standards unless an additional time extension is granted by the District.~~

~~The failure to correct conditions threatening the safety of the public water system as required by this policy within the District approved time frame shall be grounds for termination of the water service.~~

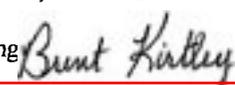
~~Where cross-connection, inter-connections, auxiliary intakes, or bypasses are found that constitute an extreme hazard of immediate concern of contaminating the public water system, the District shall require that immediate corrective action be taken to eliminate the threat to the public water system. Immediate steps shall be taken to disconnect the public water supply from the on-site piping system unless the hazard(s) is corrected immediately.~~

~~All approved backflow prevention devices shall be tested and certified that they work properly by a District approved certified backflow tester directly after system activation and every year thereafter according to the manufacturer's recommendations.~~

Date of Issue: May 20, 2011

Issued by: 
Officer & Title: Jack Bragg, Jr., CPA, CMA
Vice President - Finance

Date Effective: June 20, 2011

2835 Crescent Spring  41018

KENTUCKY PUBLIC SERVICE COMMISSION
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DAVID R. BRANCH
EFFECTIVE 6/20/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

~~SECTION XXIII - CROSS CONNECTION CONTROL POLICY - Cont'd~~

~~Test notices will be sent out by the District prior to the due date, giving the customer 30 calendar days to get the device tested and proper paperwork returned to the District. If, after the first 30 days, no action is taken, a second notice will be sent to the customer giving them an additional 30 days to comply. If, after this time, no action is taken, a third notice will be sent, giving them 10 working days to comply or water service will be discontinued at the end of 10 days.~~

~~The failure to maintain backflow prevention devices in proper working order shall be grounds for discontinuing water service to a premise. Likewise, the removal, bypassing or altering of a protective device or the installation thereof, so as to render the device ineffective, shall constitute grounds for discontinuance of water service. Water service to such premises shall not be restored until the customer has corrected or eliminated such conditions or defects to the satisfaction of the District.~~

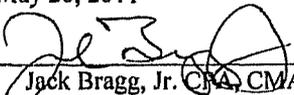
~~The requirements contained herein shall apply to all premises served by the District regardless of political subdivision boundaries and shall constitute a part of the conditions required to be met to provide water service to any premises. Such action, being essential for the protection of the water distribution system against the entrance of contamination, may render the water non-potable.~~

ENFORCEMENT:

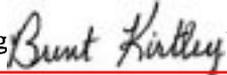
~~Whenever any person neglects or refuses to comply with any of the provisions of this policy, the District shall discontinue water service until such cross connection, auxiliary intake, bypass or inter-connection has been corrected.~~

SECTION XXIV - EXAMPLES OF FORMS (next page)

Date of Issue: May 20, 2011

Issued by: 
Officer & Title: Jack Bragg, Jr. CMA, CMA
Vice President - Finance

Date Effective: June 20, 2011

2835 Crescent Spring  41018

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
JEFF BRANCH
EFFECTIVE 6/20/2011 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

NORTHERN KENTUCKY WATER DISTRICT

FOR NKWD Area Served
 PSC No. 4
 Sheet No. 34
 Canceling PSC No. 3
 Canceling Sheet No.



Service Address: 999 Any St
 Customer Number: 9999999999
 Account Number: 9999999999

Account Summary

Prior Balance	Payments	Bal. Forward	Adjustments	New Charges	Total Amount Due
\$60.92	\$0.00	\$60.92	\$0.00	\$55.17	\$30.48

Office:
 2835 Crescent Springs Rd
 Erlanger, KY 41018-1324

Billing Date: May 18, 2010
 Payment Due ON or BEFORE: June 21, 2010
 Payment Due After Due Date: \$33.36

Mailing Address:
 PO Box 18640
 Erlanger, KY 41018-0640

Meter Reading Data

Meter #	Meter Size	Previous Read Date	Current Read Date	Days	Read Type	Previous Reading	Current Reading	Usage	Units
99999999	5/8"	02/17/10	05/17/10	89	Final Rd	269	280	11	HCF

Any Questions?
 Please call us at 859.578.9898
 Monday - Friday
 8:00 AM - 5:00 PM

Next Reading Date: August 2010
 Total Usage Billed: 2 HCF
 Current Charges Detail Service Period: February 1, 2010 to May 17, 2010

NOW AVAILABLE - View your account, receive eBills and pay your bill 24/7 using our new Infinity.Link account management portal. Visit our web site at www.nkywater.org and click "PAY YOUR BILL".

Balance Forward.....\$0.00
 Current Charges
 Fixed Service Charge.....22.13
 Consumption - Tier 1: 2.00 HCF @ \$3.31 per HCF.....6.62
 Sales Taxes - Kentucky.....1.73
 Total Charges for: 524 7TH AVE.....\$30.48

Amount Due ON or BEFORE June 21, 2010.....\$30.48

Usage History

Read Date	Days	Usage
02/01/10	55	3 HCF

Due date is for CURRENT bill only.
 Any account with a previous amount due is subject to disconnection.

Return this portion with your payment. Make check or money order made payable to NKWD



PO Box 188190
 Erlanger, KY 41018-8190
 Address Service Requested

Customer Number: 9999999999
 Account Number: 9999999999
 Service Address: 999 Any St

ON or BEFORE Pay this amount: 06/21/10 \$30.48
 AFTER Pay this Amount: 06/21/10 \$33.36

If address has changed, please check here, complete the information on the reverse side and mail back to NKWD
 To pay by credit card, please check here, complete the information on the reverse side and mail back to NKWD

1 Sample Customer
 999 ANY ST
 Ft Wright KY 41011-3742



Northern Kentucky Water District
 PO Box 188190
 Erlanger, KY 41018-8190



10000336189731111834290000030486000003

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN
 EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE

1/7/2011

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Issued by: *[Signature]*
 Officer & Title: Jack Bragg, Jr. CPA, CMA
 Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

WAYS TO PAY YOUR WATER BILL:
 Make checks payable to: NKWD

- BY MAIL** When mailing your payment, please allow sufficient time for the payment to reach our office by the due date to avoid late charges.
- DROP BOX** Drop boxes are located at the following locations: 5225 Taylor Mill Road, 2835 Crescent Springs Road, Aqua Drive and at the Sanitation District office at 1045 Eaton Drive. Bills must be dropped off two (2) days prior to due date.
- PRE-AUTHORIZED PAYMENT** Pay your water bill automatically from your checking or saving account or applied to your Visa, MasterCard or Discover. Contact our office for more information.
- AT SOME BANKS** Bills may be payable at your local banking facility, please check with your individual bank for acceptance. Bills must be paid five (5) days prior to due date.
- OVER PHONE** We accept Visa, MasterCard or Discover payments over the phone.
- WALK-IN/DRIVE UP WINDOW** When paying in person, at 2835 Crescent Springs Road or at one of the drop boxes, make check payable to NKWD.

This bill may be paid at the following locations:

Walk-In/Drive Up Window
 2835 Crescent Springs Road
 Erlanger, Kentucky 41018
Office Hours
 8:00 am - 5:00 pm
 Monday - Friday

Drop Box Locations
 2835 Crescent Springs Road
 Erlanger, Kentucky 41018
 Aqua Drive
 Cold Spring, Kentucky 41076
 1045 Eaton Drive
 Ft. Wright, Kentucky 41017
 5225 Taylor Mill Road
 Taylor Mill, KY 41015

Mail
Mail Payments to:
 PO Box 188190
 Erlanger, Kentucky 41018
Mail Correspondence to:
 PO Box 18640
 Erlanger, Kentucky 41018

BILLING INFORMATION

- Penalty** A penalty is added to all accounts not paid on or before the due date. Failure to receive bill does not excuse payment of penalty.
- Payment Plans** Payment arrangements can be made by contacting our customer service department PRIOR to the disconnection date.
- Moving** All requests for disconnection of service must be made one business day in advance. You will be held responsible for all charges until such notice is received and a final reading is obtained by the District.
- Fixed Service Charge** The fixed amount required based on the size of the meter to all active accounts. This charge helps to recover the costs associated with meter reading, testing and maintenance.
- Returned Check** A returned check fee will be charged on any returned checks.
- Service Charge** Delinquent accounts that have had a service order issued for disconnect will require a service charge.
- Conversion Factor** 1 Cubic foot x 7.48 = gallons
- Bill Abbreviations** HCF = Hundreds of Cubic Feet
 HGL = Hundreds of Gallons
 CR = Credit

GENERAL INFORMATION

Rate schedule is available upon request.
 Visit us on the web at: www.nkywater.org
 The Public Service Commission of Kentucky regulates this utility.

USEFUL PHONE NUMBERS:

Billing questions/service turned on or off:	859-578-9898	Tour and speaker requests:	859-441-0482
After hours emergency shut-off:	513-244-9016	Public Service Commission:	1-800-772-4636
Water quality questions/concerns:	859-441-0482	TDD	859-578-4893
Questions on your sewer or storm water bill contact Sanitation District #1	859-578-7450		

Print new address or telephone number here:
 Please circle one: Mailing Address or Service Address

Address _____
 City _____
 State _____ Zip Code _____
 Home Phone _____

Credit Card Payment Option:

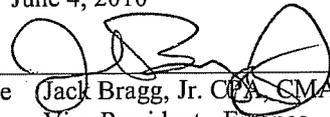
VISA MASTERCARD DISCOVER

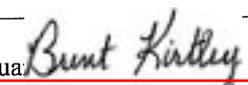
Credit Card Number _____

Expiration Date _____ / _____ Amount Paid _____
 Authorized Signature _____
 X

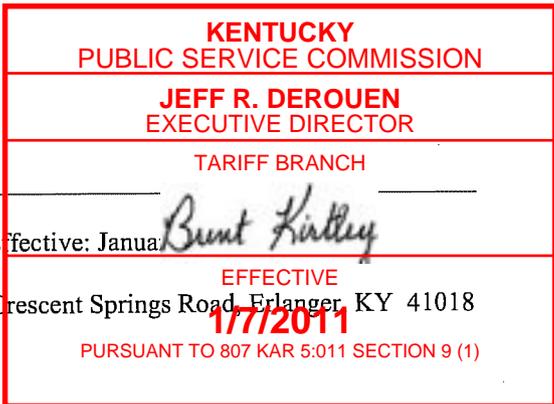
BS-01

Date of Issue: June 4, 2010

Issued by: 
 Officer & Title: Jack Bragg, Jr. CPA, CMA
 Vice President - Finance

Date Effective: January 
 2835 Crescent Springs Road, Erlanger, KY 41018

EFFECTIVE
1/7/2011
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)





Service Address 9999 ANY ST Customer Number 9999999999 Account Number 9999999999

Date of Notice May 17, 2010 Disconnection Date June 01, 2010 Total Amount Due \$2874.62

Office: 2835 Crescent Springs Rd Erlanger, KY 41018-1324

Mailing Address: PO Box 18640 Erlanger, KY 41018-0640

Any Questions? Please call us at 859.578.9898 Monday - Friday 8:00 AM - 5:00 PM

Disconnection Notice

Dear Customer,

We understand that payment of bills can be sometimes overlooked. As of May 17, 2010 our records do not indicate receiving your payment in full by the due date or indicate receiving a partial payment

Please check your records and if payment has been made, please contact our office to verify that the payment was received.

If full payment (including possible late penalty charges) has not been made, please make this payment immediately. If payment is not received in our office by the close of business on May 31, 2010 we will be forced to disconnect your water services. If a representative is dispatched or if water is disconnected a service charge will be required in addition to the past due amounts.

DELINQUENT ACCOUNTS THAT HAVE HAD A SERVICE ORDER ISSUED FOR DISCONNECT WILL REQUIRE A DEPOSIT IN AN AMOUNT EQUAL TO 1/12 OF THE CUSTOMER'S ANNUAL BILL WHERE BILLS ARE RENDERED MONTHLY OR 1/4 OF THE ANNUAL BILL WHERE BILLS ARE RENDERED QUARTERLY.

For information on making arrangements or question concerning your account, contact our customer service department at 859-578-9898 before June 01, 2010.

Thank you in advance for your quick response to this notice.

Northern Kentucky Water District PO Box 188190 Erlanger, KY 41018-8190 Address Service Requested

Return this portion with your payment. Make check or money order made payable to NKWD

Service Address 9999 ANY ST Customer Number 9999999999 Disconnection Date June 01, 2010 Pay This Amount \$2874.62

Account Number 9999999999

- If address has changed, please check here, complete the information on the reverse side and mail back to NKWD
- To pay by credit card, please check here, complete the information on the reverse side and mail back to NKWD

1 Sample Company 9999 Any St Ft Mitchell KY 41017

Northern Kentucky Water District PO Box 188190 Erlanger, KY 41018-8190

1000034416704471755746000244616900026

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

ERLANGER BRANCH

Brent Kirtley

EFFECTIVE

17/7/2011

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Issued by: Jack Bragg, Jr. CPA/CMA Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018



February 28, 2005

N KY WATER DISTRICT
C/O MARK LOFLAND
PO BOX 17010
COVINGTON KY 41017-0010

Account Number: 3147691726
Customer Number: 0053660999

Dear N KY WATER DISTRICT ,

Thank you for contacting our office to make payment arrangements on your account. The arrangement is to be paid in 1 installments. Your payment schedule is as follows:

\$25.00 due on 4/1/2005

If scheduled payment is not kept current, the water service will be discontinued without further notice. In addition, all future bills must be kept current and paid on time or the water service will be disconnected on the scheduled shut off date.

If you have any questions or feel this notice is not accurate, please feel free to contact one of our customer service representatives at (859) 578-9898.

Sincerely,

Northern Kentucky Water District
Customer Service Department

Northern Kentucky Water District 3049 Dixie Highway P.O. Box 17010
Covington, Kentucky 41017
859-578-9898 859-578-5456 Fax

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE 1/7/2011
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Date of Issue: June 4, 2010

Date Effective: Januar

Issued by:
Officer & Title Jack Bragg, Jr. CPA, CMA
Vice President - Finance

2835 Crescent Springs Road, Erlanger, KY 41018

This list will be updated annually, and additional streets added between annual tariff updates will be posted on the District web page www.nkywater.org within thirty (30) days of the completion of an extension or lateral from an existing Subdistrict street.

APPENDIX A – SUBDISTRICT STREET NAMES

Customers in Subdistrict A

- Ashford Village Court (off of Mills Road) – Donegal Court, Desmond Court
- Ashford Village Subdivision (off of Mills Road) – Ashford Road, Celtic Court, Galway Court, Kildare Court, Limerick Circle, Waterford Court
- Bowman Road – KY 16 to end of road
- Dorman Drive – Hickory Grove to end of road
- Gretchen Drive (Ryland Estates Subdivision) – Stewart to end of road
- Hickory Grove Drive – KY 16 to end of road
- KY 177 (Decoursey Pike) – Porter Road to Pruett Road
- Manor Hill Subdivision (off of Marshall Road) – Briarcrest Lane, Burbridge Trail, Cotswold Way, Foxbourne Lane, Manor Hill Drive, Sussex Court, Tennyson Court, Willowhurst Trace, Windermere Hill
- Manor Lake Drive – KY 16 to end of road
- Marshall Road – KY 16 to Stewart Road
- Mills Road – Marshall Road to 3549 Taylor Mill
- Pruett Road – KY 177 to Petty Road
- Riggs Road – KY 16 to end of road
- Ryland Trace Drive – KY 177 to end of road
- Staffordsburg Road – Marshall Road to Maverick
- Stewart Road – Marshall to KY 177
- Teegarden Lane – Bowman to end of road

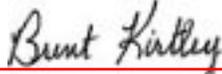
Customers in Subdistrict B

- Bird Road – KY 17 to Wynewood
- Farmview Drive – Moffett Road to end of road
- Gleason – 1 service tapped off Madison
- KY 17 (Madison Pike) – #12363 to #14158, 1,200' North of Callant Road to Gleason
- Martin Road – Moffett Road to 3,650'
- Moffett Road – KY 17 to George Bach Road
- Rector Road – Moffett Road to #3612 Rector Road
- Rosehawk Lane – Moffett to end of road

Customers in Subdistrict C

- Banklick Road – Bristow to Maher Road
- Callant – KY 17 for the first 0.6 miles
- Camin Lane – Green Road to end of road
- Cheval Drive – Green Road to end of road
- Dixon Drive – 2 services tapped on KY 17, 1 service tapped on Rich Road
- Gardnersville Road – KY 17 for the first 0.8 miles

DATE OF ISSUE: 1/30/2016
 DATE EFFECTIVE: 1/1/2016
 ISSUED BY: *Anthony Rechten*
 TITLE: Acting Vice President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

KENTUCKY PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 1/15/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

APPENDIX A – SUBDISTRICT STREET NAMES – Cont’d

Customers in Subdistrict C – Cont’d

- Glenhurst Subdivision – Chinkapin Circle, Berlander Drive (stops at 684 Berlander Drive), Glenhurst Drive (stops at intersection of Glenhurst Drive and Berlander Drive off of Maher Road.), Lyonia Drive, Colton Ct., Hornbean Drive (Off of Maher Road)
- Graven Road – Maher Road 4,400' towards Wright Road
- Green Road – KY 16 to US 25
- Hempfling Road – First 2.1 miles
- Independence – Shaw to Maher Road, Maher Road 2700' towards Banklick
- KY 17 (Madison Pike) – #14192 to #15960, Gleason to Pendleton County Line
- Maher Road – Banklick Road to Kenton/Boone County Line, Independence Road to Banklick
- Maher Subdivision – Meadows, Parker Drive, Stanley Lane Anna Lane, Brian Ln.
- Martin Road – Subdistrict B to Staffordsburg Road
- Mulberry Lane (Rolling Greene Subdivision off of Green Road)
- Paxton Road – KY 17 for first 0.65 miles
- Percival Road
- Rector Road – Subdistrict B to Kenton Station Road
- Rich Road – KY 17 for first 2.1 miles
- South Fork Estates Subdivision – South Fork Drive, Thoroughbred Lane, Stablegate
- Spillman Road – KY 17 to end of road
- Staffordsburg Road – KY 16 to Martin Road
- Stephenson Road – Green Road to first 0.5 miles
- Symbo – Green Road to first 0.6 miles
- Tupelo Drive – Glenhurst Subdivision (Off of Maher Road)
- US 25 – Walton City Limits to KY 14
- Visalia Road – Klein Road to the school, Staffordsburg Road for 2 miles
- York Road – US 25 to first 0.4 miles

Customer in Subdistrict D

- 4 Mile Pike from Uhl Road to Providence Trace
- California Cross Road – Saint Peter and Paul to Washington Trace Road
- KY Route 8 to McDonald Lane off Blangey Road
- Licking Pike & Steffen Road – Route 10 to KY 936, KY 936 before Poplar Thicket
- Persimmon Grove Pike – Burns Road to California Cross Road, Shaw to Burns Road, Stevens Branch to Shaw Hess
- Providence Trace off of 4 Mile
- Wagner Road – first 0.6 miles
- Winters Lane – County

Customers in Subdistrict E

- Bethel Grove
- Brandy Lane
- Bromley Crescent Springs Road
- Fiskburg Road – KY 17 to Goshorn Road
- Ishmael Road – KY 177 to 1200'

DATE OF ISSUE: 1/30/2016
 DATE EFFECTIVE: 1/1/2016
 ISSUED BY: *Jacobus Rechten*
 TITLE: Acting Vice President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

KENTUCKY PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 1/15/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

APPENDIX A – SUBDISTRICT STREET NAMES – Cont’d

Customers in Subdistrict E – Cont’d

- Kenton Station – Rector Road to KY 177
- KY 177 – North of Kenton Station 7100', North of Vises Trail 4250', South of Kenton Station 5400', South of Vises Trail 2850'
- Licking Station
- McDonald Avenue
- Oliver Road
- St. Johns Road
- Vises Trail – KY 177 to 1150' south of Visalia Road
- Whitaker

Customers in Subdistrict F

- Amy Lou
- Flagg Springs
- Flatwood Road
- Grandview
- Heck Road
- Licking Pike – Existing 8-inch Water Main to Ripple Creek, Rifle Range to Subdistrict, Trapp Road to Rifle Range
- Siry Road
- Steffen Road
- West Main Street

Customers in Subdistrict G

- Banlick – Maher Road to Walton Nicholson Road
- Bramlage Road – Wilson to Banklick
- Bullock Pen Road – Old Madison to end of road
- Cody Road – #5372 to Upton Drive, Flaggstone to #5372
- Estate Lane – Visalia to end of road
- Flower Creek Road – #5346 to Cox/Oliver
- Fowler Creek Road – Senour to #5282
- Hollyhock – Wolf to #641
- Independence Road – #1068 to Banklick Road
- Klein Road – Visalia to end of road
- Lieberman
- Misty Lane – All of street
- Petty Road – Marshall to #3927 Pruett Road
- Pleasure Isle Drive – #305-A to #400
- Sugar Camp – #2760 to Flower Creek
- Upton Drive – Cody Road to end of road
- Webster Road – #251 to #270
- Wolf – Valley View to KY 177

DATE OF ISSUE: 1/30/2016
 DATE EFFECTIVE: 1/1/2016
 ISSUED BY: *Andrew Rechter*
 TITLE: Acting Vice President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

KENTUCKY PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 1/15/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

APPENDIX A – SUBDISTRICT STREET NAMES – Cont’d

Customers in Subdistrict H

- Bars Branch – End of line to #9677
- Cory Drive
- Creektrace Road – Licking Pike to John Miller Road, John Miller Road to Indian Trace, Indian Trace to Pond Creek
- Daniels Road – Schababerle Hill Road to #3185
- Enzweiler Road
- Indian Trace Road – Creek Trace to JoAnn Lane, JoAnn Lane to end of road
- JoAnn Lane
- John Miller Road – Creektrace to #9807
- Lauren Lane
- Low Gap Road – #954 to #878
- Maddox Road – End of line to end of road
- Mystic Rose – Nine Mile to end of road
- Orlando Drive
- Pleasant Ridge Road – End of line to #11138
- Pond Creek Road – Bridge to #10365
- Rifle Range Road – Licking Pike to the Bridge
- Schababerle Hill Road – Wesley Chapel to Daniels Road
- Washington Trace – #10998 to #11236
- Wesley Chapel – California Cross Roads to Schababerle Hill Road, Schababerle Hill Road to #12635

Customers in Subdistrict I

- Bird Road – Wyne Wood Trail to #1684
- Dixon Drive – Rich Road to #14361
- Jones Road – American Legion to end of road
- Taylor Mill Road – #4868 to Grand Avenue

Customers in Subdistrict K

- Klette Road
- Rice Road
- Saylor Court
- Tamber Ridge Drive

Customers in Subdistrict M

- Camp Road
- Fontana Road
- Graven Road – 11156 Graven Road to Wright Road (N)
- Harbil Road
- Hempfling Road – 2576 Hempfling Road to 3110 Hempfling Road (N)
- KY 177 – #14669 to #15112
- Lakeview Drive
- Little Cruises Creek Road
- Northcutt Road – Jones Road to 14214 Northcutt Road

DATE OF ISSUE: 1/30/2018
 DATE EFFECTIVE: 1/1/2018
 ISSUED BY: *Andrew Reddick*
 TITLE: Vice President of Finance & Support Services (T)
 ISSUED BY AUTHORITY OF THE PUBLIC SERVICE COMMISSION

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director
<i>Gwen R. Pinson</i>
EFFECTIVE 1/1/2018 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

APPENDIX A – SUBDISTRICT STREET NAMES – Cont’d

Customers in Subdistrict M – Cont’d

- Rich Road – Little Cruises Creek to Rouse Road
- Rouse Road
- Wright Road – 314 Wright Road to 544 Wright Road (N)

Customers in Subdistrict R

- Coleman Road – KY 177 to end of road
- Feiser Road – Porter Road to Locust Pike
- KY 177 – 500' North of Wards to 2900' South of Wards, Porter Road to 800' North, Pruett Road to Ryland Lakes Drive
- Locust Pike – 650' West of Whites Road to end of road, Feiser Road to Wards Lane
- Porter Road – KY 177 to 7,500'
- Redrow – Locust Pike to end of road
- Spanton Road – Locust Pike to 1,300'
- Wards Lane – Locust Pike to KY 177
- Whites Road – KY 177 to Locust Pike

Customers in Subdistrict RF

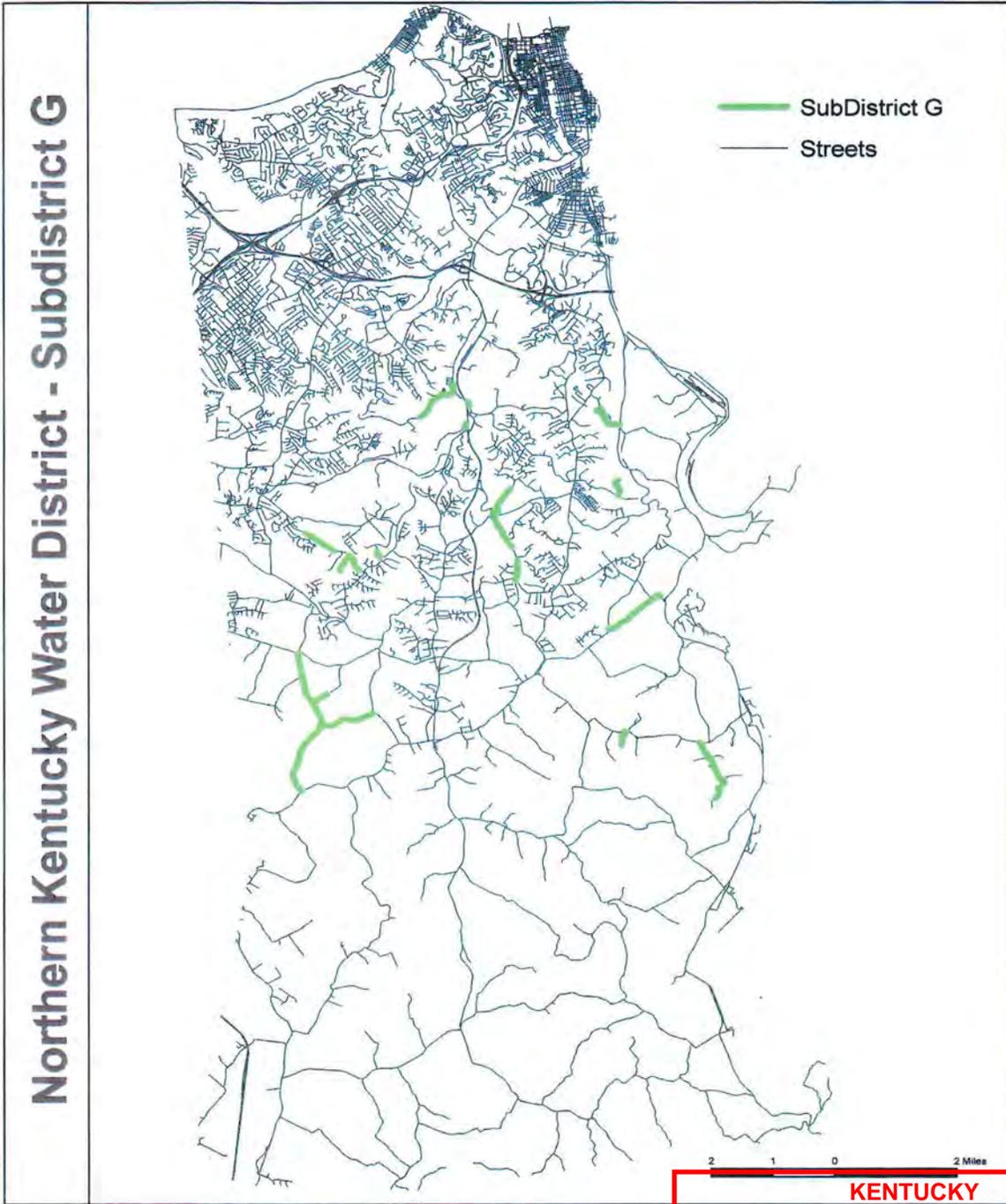
- KY 177 – Subdistrict R to short Marshall
- Porter Road – Tecumseh approximately 500'
- Short Marshall – KY 177 East 500'
- Tecumseh

Customers in Subdistrict RL

- Crystal Court
- Crystal Drive
- Crystal Lane
- Ernst Bridge Road
- Hillside Drive
- Maplewood Drive
- Meadow Lane
- Mirror Court
- Northall Court
- Orchard Lane
- Redbud Lane
- Ryland Lakes Drive
- Sylvan Lake Drive
- Wild Lake Drive

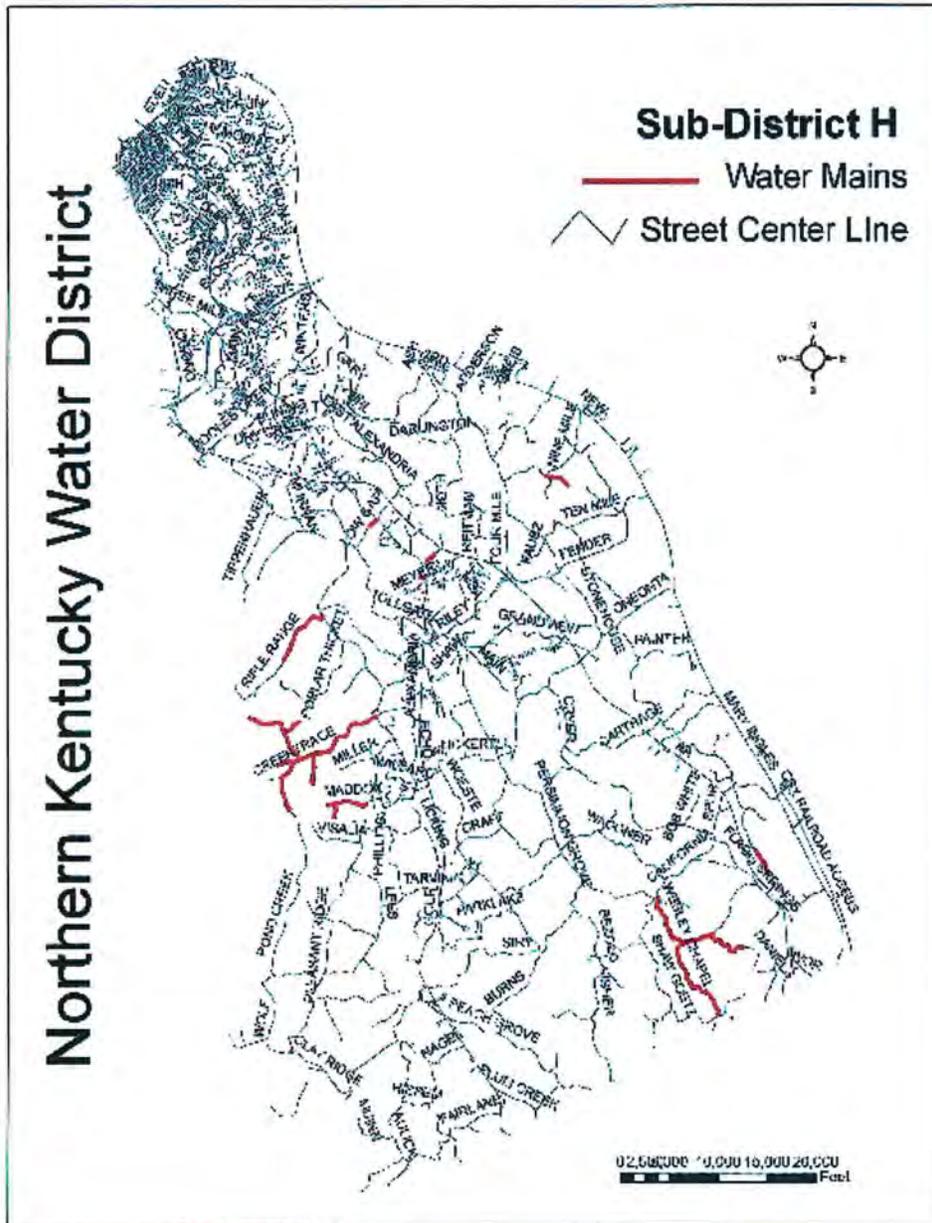
DATE OF ISSUE: 1/30/2018
 DATE EFFECTIVE: 1/1/2018
 ISSUED BY: *Juday Reiter*
 TITLE: Vice President of Finance & Support Services (T)
 ISSUED BY AUTHORITY OF THE PUBLIC SERVICE COMMISSION

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director
<i>Gwen R. Pinson</i>
EFFECTIVE 1/1/2018 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



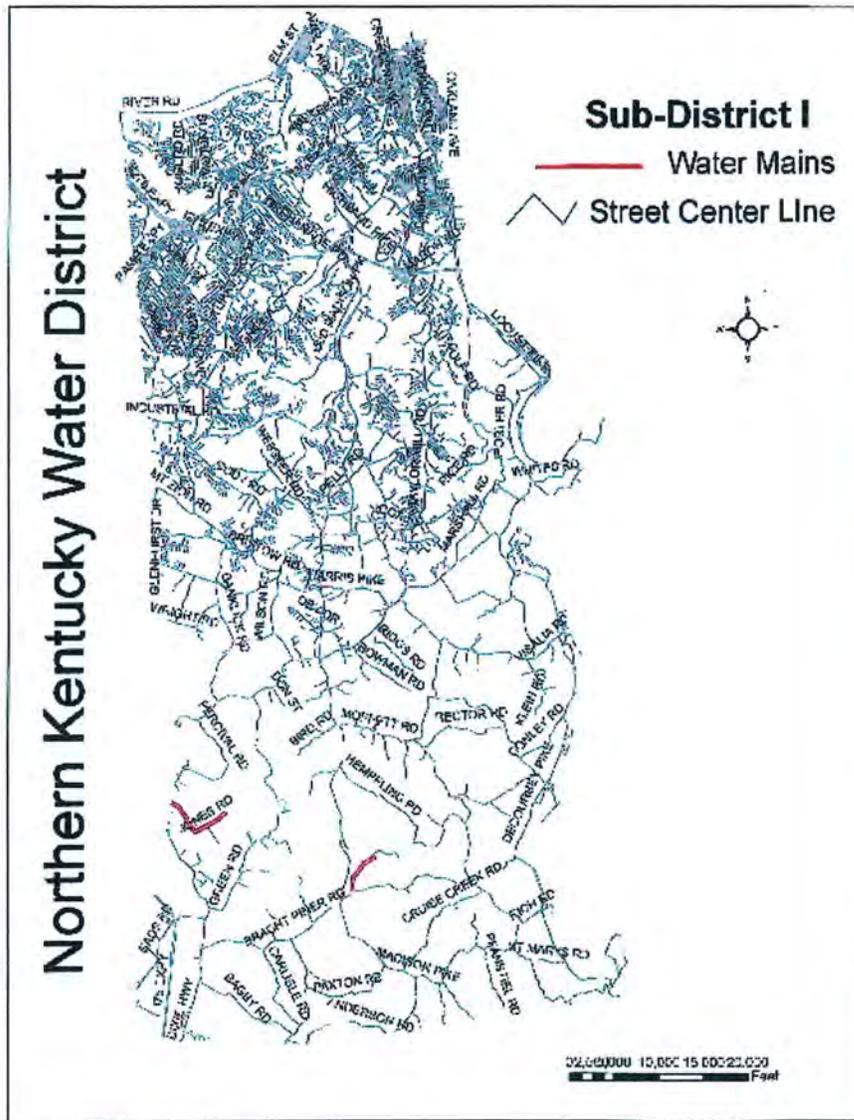
DATE OF ISSUE: 1/30/2016
DATE EFFECTIVE: 1/1/2016
ISSUED BY: *Judsey Rechter*
TITLE: Acting Vice President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

KENTUCKY
PUBLIC SERVICE COMMISSION
James W. Gardner
ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH
Brent Kirtley
EFFECTIVE
1/15/2016
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



DATE OF ISSUE: 1/30/2016
 DATE EFFECTIVE: 1/1/2016
 ISSUED BY: *Judrey Rechter*
 TITLE: Acting Vice President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

KENTUCKY PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 1/15/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



DATE OF ISSUE: 1/30/2016
 DATE EFFECTIVE: 1/1/2016
 ISSUED BY: *[Signature]*
 TITLE: Acting Vice President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

KENTUCKY
 PUBLIC SERVICE COMMISSION

James W. Gardner
 ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

[Signature: Brent Kirtley]

EFFECTIVE
1/15/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



Application for Water Service (Commercial)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A")

A. Applicant Information

Account Number: _____

Property Address: _____

Applicant's Name: _____

(Provide the name of the person or entity who is contracting for water service. DO NOT list the name of the agent, property management group, or officer/employee of applicant who is acting on applicant's behalf. If Applicant operates under an assumed name, provide Applicant's name.)

Applicant's Mailing Address (if different than property address): _____

Local Contact Person: _____

Title: _____

Relationship to or Position with Applicant: _____

Mailing Address (if differs from Applicant's address): _____

Primary Phone: _____ Alternate Phone: _____

(Primary number should be a number at which Applicant can be normally be contacted, including in the event of an emergency)

Email: _____

Does Applicant consent to receive all notices by e-mail in lieu of notice by mail or newspaper publication?

Yes ___ No ___

Type of Entity: (Check applicable type)

Corporation ___ Partnership ___ LLC ___
Sole Proprietorship ___ Trust ___ Estate ___
Other (State Type) _____

Tax Exempt: Yes ___ No ___

(If Applicant has tax exempt status, provide a certificate of exemption.)

State of Organization/Incorporation: _____

Does or has the Applicant operated under an assumed name? Yes ___ No ___

If yes, list each assumed name that Applicant has operated under in the past two years: _____

State name, address, telephone number and any applicable email address for the controlling owner(s) (e.g., general partners, controlling manager / member / shareholder, or trustee) if Applicant is an entity:

Is Applicant's equity traded publicly on the NYSE or NASDAQ stock exchanges? Yes ___ No ___

(If Applicant's equity is not traded on NYSE or NASDAQ stock exchanges, see Section C.)

Applicant's Address Before Property Subject to this Service Request _____

Does Applicant own property? Yes ___ No ___



If Applicant does not own property, provide the Property Owner's

Name: _____

Mailing Address: _____

Telephone Number: _____

Email Address (if available): _____

If Applicant does not own the property, include a copy of the signed rental agreement or a written acknowledgement of the property owner that Applicant is authorized to obtain water service at the service location address designated.

Does Applicant currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes ___ No ___

Has Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years? Yes ___ No ___

Have Applicant had two or more checks returned by its bank for insufficient funds on any prior account with the District? Yes ___ No ___

Has Applicant filed for bankruptcy within the last 7 years? Yes ___ No ___

Has the Applicant made a general assignment for the benefit of creditors? Yes ___ No ___

Has a receiver been appointed to take possession of all, or substantially all of Applicant's assets? Yes ___ No ___

Has Applicant's assets been attached or subject to judicial seizure? Yes ___ No ___

Has Applicant admitted in writing that it is unable to pay its debts as they come due? Yes ___ No ___

Is the service location the residence of the individual signing on behalf of Applicant? Yes ___ No ___

B. Agreements

The undersigned Applicant hereby applies for water service and agrees to purchase water from Northern Kentucky Water District ("the District"), subject to the following terms and conditions:

(a) Applicant represents and warrants to the District, that the information provided on this Application is true, correct, and complete in all material respects. Applicant acknowledges that any false or deliberately misleading information provided on this Application will be considered as an attempt to obtain water service through fraudulent means and may constitute grounds for discontinuance of Applicant's service at the service location address designated above.

(b) No application for water service will be approved and no water shall be supplied to any applicant or customer if the applicant or the customer is delinquent or indebted to the District. This applies whether the delinquency or indebtedness is incurred at the property address for which this application is made or at any other premises or property. In addition, the District will not furnish or continue to furnish water service at the premises where the applicant is a partnership, corporation, limited liability company, or trust whose general partner, controlling stockholder, controlling manager/member, or trustee (as applicable) is a present or former customer who is indebted to the District for service previously supplied at the same premises until payment of such indebtedness has been made. If Applicant fails to disclose to the District the Applicant's prior indebtedness and the District provides water service, the District may discontinue water service after providing the Applicant with notice of the discovery of the indebtedness and providing Applicant a reasonable period of time to pay the outstanding

(c) Applicant will purchase water from the District to be supplied to the service location address designated above, subject to all terms and conditions set out in the District's rules, regulations, and tariffs now in force or hereafter

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEBOUEN
EXECUTIVE DIRECTOR
TARIFF BRANCH

Brent Kirkley

EFFECTIVE
3/24/2014
PURSUANT TO 807 KAR 5.011 SECTION 9 (1)

supplemented or amended. Applicant shall make timely payment of all amounts and charges due on or before their due dates. Applicant understands and agrees that if Applicant's water account becomes delinquent for failure to make timely payment of all amounts and charges due on or before their due dates, the District may discontinue water service.

(d) Applicant agrees to reimburse the District for all reasonable attorney's fees, collection agency fees, and court costs incurred by the District to enforce the terms and conditions of this agreement and to recover any delinquent amounts or other indebtedness if (i) Applicant fails to comply with the terms and conditions of this agreement and (ii) the District commences legal action to enforce the terms and conditions of this agreement and obtains a judgment against Applicant. The court rendering the judgment shall determine the amount of the attorney's fees, collection fees, and court costs to which the District is entitled.

(e) Applicant agrees to maintain all water pipes and plumbing in or on the property in compliance with all plumbing specifications as required by the Commonwealth of Kentucky and/or any state, local, or municipal building or plumbing codes.

(f) Applicant agrees to comply with and be bound by all of the provisions of this agreement, and such rules, regulations, and tariffs now in force or hereafter supplemented or amended.

(g) By signing this agreement, the Applicant acknowledges that the terms of this agreement constitute a binding contract between the District and the Applicant, and the terms and provisions of this agreement are legally enforceable against the Applicant in accordance with its terms.

(h) Applicant acknowledges that, if Applicant has checked "Yes" to receiving all notices by e-mail in lieu of notice by mail or newspaper publication, Applicant consents to the District providing notice of rate adjustments and other matters that require public notice by e-mail to the stated address in lieu of notice by mail or publication and further agrees that, should applicant's e-mail address change, it is Applicant's responsibility to inform the District of the change in e-mail address.

(i) Applicant has full right, power and authority and is duly authorized to enter into this agreement, to perform each of the covenants on its part to be performed hereunder and to execute and deliver, and to perform its obligations under all documents required to be executed and delivered by it pursuant to this Agreement. The person signing this agreement on behalf of the Applicant represents and warrants in his/her individual capacity that he/she is duly authorized to do so, and has all due power and authority to legally bind the Company to this agreement.

(j) Applicant acknowledges that as a utility customer in the Commonwealth of Kentucky, Applicant has certain rights and obligations. Applicant further acknowledges that a copy of the District's tariff setting forth such rights and obligations, including the Customer Bill of Rights, can be obtained from the District's website at www.nkywater.org or from the Kentucky Public Service Commission's website at psc.ky.gov.

Date: _____, 20____

Signature

Witness

If the Applicant is not an individual:

Print: Signer's Name

Print: Title/Position or Relationship with Applicant

Print: Mailing Address of Signer (if different from service address)

Print: Phone Number of Signer



C. Owner Guaranty (Optional-Not Required)

The undersigned, as an owner of the Applicant, hereby agree(s) to be deemed in his/her individual capacity, a Co-Applicant and customer and bound by all of the terms and conditions contained in this Agreement, and agrees to pay to the District all rates, charges, and fees incurred for all water supplied to the property and any other indebtedness incurred to the District under this Agreement. The equity owner signing below pursuant to this Agreement hereby agree(s) to be jointly and severally liable. An owner of Applicant is not required to complete Section C for the Applicant to obtain service.

Owner/Guarantor Signature

Print Name Here

Mailing Address (if different from service address)

Phone Number

Email

Please mail this Application to NKWD, 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax this Application to (859) 578-3668 or email to custserv@nkywater.org.

SUBMIT A COPY OF A FORM OF PICTURE IDENTIFICATION FOR EACH OF THE SIGNING PARTY/PARTIES WITH THIS APPLICATION

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 3/24/2014 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



Application for Water Service (Residential)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A")

A. Applicant Information

Account Number: _____

Service Location Address: _____

Applicant's Name: _____

Applicant's DOB: _____ Applicant's Photo ID#: _____

Primary Phone: _____ Alternate Phone: _____

(Primary number should be a number at which Applicant can be normally be contacted, including in the event of an emergency)

Email Address (Optional): _____

If Email address provided, does Applicant consent to receive all notices by e-mail in lieu of notice by mail or newspaper publication? Yes ___ No ___

Applicant's Employer (if applicable): _____

Names of Adults Residing at Service Location: _____

Address of Applicant's Last Residence: _____

Length of Time Applicant Resided at Last Residence: _____

Applicant's Marital Status: Married ___ Single ___

If Married, Name of Spouse: _____

Spouse's Phone (if different from Applicant's Phone): _____

Spouse's Employer (if applicable): _____

Does Applicant own property? Yes ___ No ___

If Applicant does not own property, provide the Property Owner's

Name: _____

Mailing Address: _____

Telephone Number: _____

Email Address (if available): _____

If Applicant does not own the property, include a copy of the signed rental agreement or a written acknowledgement of the property owner that Applicant is authorized to obtain water service at the location address designated.

Do any adult members of Applicant's Household wish to be a co-applicant on this application?

Yes ___ No ___ (If yes is checked, Co-Applicants should complete information in Section 2)

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFE BRANCH <i>Brent Kirtley</i> rvice
EFFECTIVE 3/24/2014
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Does Applicant or any Adult member of Applicant's household currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes ___ No ___

Has Applicant/Co-Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years? Yes ___ No ___

Have Applicant/Co-Applicant had two or more checks returned by his/her bank for insufficient funds on any prior account with the District? Yes ___ No ___

Has Applicant/Co-Applicant filed for bankruptcy within the last 7 years? Yes ___ No ___

Is the service location your residence? Yes ___ No ___

PROVIDE WITH THIS APPLICATION A COPY OF A FORM OF PICTURE IDENTIFICATION FOR EACH APPLICANT/CO-APPLICANT.

B. Agreements

The undersigned Applicant/Co-Applicants ("Applicant") hereby applies for water service and agrees to purchase water from Northern Kentucky Water District ("the District"), subject to the following terms and conditions:

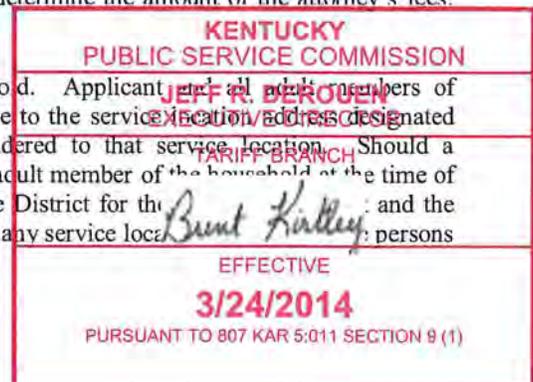
(a) Applicant represents and warrants to the District, that the information provided on this Application is true, correct, and complete in all material respects. Applicant acknowledges that any false or deliberately misleading information provided on this Application will be considered as an attempt to obtain water service through fraudulent means and may constitute grounds for discontinuance of Applicant's service at the service location address designated above.

(b) No application for water service will be approved and no water shall be supplied to any applicant or customer if the applicant or the customer is delinquent or indebted to the District or if any member of an applicant's household is indebted to the District and such indebtedness was incurred while that person and the Applicant were members of the same household. This applies whether the delinquency or indebtedness is incurred at the property address for which this application is made or at any other premises or property. If Applicant fails to disclose to the District Applicant's prior indebtedness or the indebtedness of a member of Applicant's household and the District provides water service, the District may discontinue water service after providing the Applicant with notice of the discovery of the indebtedness and providing Applicant a reasonable period of time to pay the outstanding debt.

(c) Applicant will purchase water from the District to be supplied to the service location address designated above, subject to all terms and conditions set out in the District's rules, regulations, and tariffs now in force or hereafter supplemented or amended. Applicant shall make timely payment of all amounts and charges due on or before their due dates. Applicant understands and agrees that if Applicant's water account becomes delinquent for failure to make timely payment of all amounts and charges due on or before their due dates, the District may discontinue water service.

(d) Applicant agrees to reimburse the District for all reasonable attorney's fees, collection agency fees, and court costs incurred by the District to enforce the terms and conditions of this agreement and to recover any delinquent amounts or other indebtedness if (i) Applicant fails to comply with the terms and conditions of this agreement and (ii) the District commences legal action to enforce the terms and conditions of this agreement and obtains a judgment against Applicant. The court rendering the judgment shall determine the amount of the attorney's fees, collection fees, and court costs to which the District is entitled.

(e) The District is providing water service to Applicant's household. Applicant and all adult members of Applicant's household who benefit from the provision of water service to the service location address designated above are jointly and severally liable for payment of services rendered to that service location. Should a delinquency in payment for service to the service location occur, each adult member of the household at the time of the delinquency is responsible for the delinquency and indebted to the District for the amount of the delinquency and the District may deny any future application or request for water service to any service location until the indebtedness is paid.



(f) Any Co-Applicant who vacates the service location and desires to avoid liability for future amounts under this Agreement, shall notify the District in his or her action. The Co-Applicant shall not be liable for charges for service rendered to the service location after the District's receipt of the Co-Applicant's notice. If notice is provided by telephone, the burden of proof shall be on the Co-Applicant to prove that notice was given if a dispute arises.

(g) Applicant agrees to maintain all water pipes and plumbing in or on the property in compliance with all plumbing specifications as required by the Commonwealth of Kentucky and/or any state, local, or municipal building or plumbing codes.

(h) Applicant agrees to comply with and be bound by all of the provisions of this agreement, and such rules, regulations, and tariffs now in force or hereafter supplemented or amended.

(i) By signing this agreement, the Applicant acknowledges that the terms of this agreement constitute a binding contract between the District and the Applicant, and the terms and provisions of this agreement are legally enforceable against the Applicant in accordance with its terms.

(j) Applicant acknowledges that, if Applicant has checked "Yes" to receiving all notices by e-mail in lieu of notice by mail or newspaper publication, Applicant consents to the District providing notice of rate adjustments and other matters that require public notice by e-mail to the stated address in lieu of notice by mail or publication and further agrees that, should applicant's e-mail address change, it is his or her responsibility to inform the District of the change in e-mail address.

(k) Applicant acknowledges that as a utility customer in the Commonwealth of Kentucky, Applicant has certain rights and obligations. Applicant further acknowledges that a copy of the District's tariff setting forth such rights and obligations, including the Customer Bill of Rights, can be obtained from the District's website at www.nkywater.org or from the Kentucky Public Service Commission's website at psc.ky.gov.

SIGN HERE:

Applicant Signature

Print Name Here

Date: _____

C. Co-Applicants

The undersigned hereby agrees to be deemed a Co-Applicant and customer and bound by all of the terms and conditions contained in this Agreement.

Co-Applicant Signature

Print Name Here

Phone Number

Mailing Address (if different from service address)

E-mail

Co-Applicant Signature

Print Name Here

Phone Number

Mailing Address (if different from service address)

E-mail

Please mail this Application, along with a copy of a form of picture identification of each Applicant, to the District at 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax this Application to (859) 578-1658, or email to custserv@nkywater.org.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i> <WD> JEFF R. DEROUEN
3/24/2014
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

PSC KY NO. _____ 5 _____

CANCELS PSC KY NO. _____ 4 _____

NORTHERN KENTUCKY WATER DISTRICT

2835 CRESCENT SPRINGS ROAD
ERLANGER, KENTUCKY 41018

RATES & CHARGES
AND
RULES & REGULATIONS
FOR FURNISHING
WATER SERVICE

IN

CAMPBELL COUNTY, KENTON COUNTY, AND PARTS OF BOONE COUNTY
KENTUCKY

FILED WITH THE
PUBLIC SERVICE COMMISSION
OF
KENTUCKY

DATE OF ISSUE 9/28/2018
Month / Date / Year

DATE EFFECTIVE 10/28/2018
Month / Date / Year

ISSUED BY *Andsey Rechten*
(Signature of Officer)

TITLE Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291 DATED M/DD/YYYY

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DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Sydney Ketchum*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

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DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Andrew Rechten*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION I – GENERAL PROVISIONS

1. Water will be turned on and off only by an authorized employee of the Water District. For Water Turn-On Release form, see Appendix B. (N)
2. No application for water service will be approved and no water shall be supplied to any applicant, co-applicant, or customer where the applicant, co-applicant, or customer is delinquent or indebted to the Water District. This section will apply whether the delinquency or indebtedness is incurred at the premises for which application is made or at any other premises or property. (N)
3. No connection into more than one building shall be made from any one tap unless the District has given its approval in writing.
4. No attachment shall be made to any service connection or to any pipe or other fixture which has been shut off without written permission from the District. Similarly, no water will be taken from any service connection, which has not been used, without written permission.
5. The original purchase and installation of a meter shall be made by the District at the applicant’s expense. The District shall retain possession of and maintain all meters to the customer with the exception that if a meter should be destroyed or damaged through negligence of the customer, the replacement or repair shall be charged to the customer. Failure to pay this charge will result in the discontinuance of water service.
6. It shall not be permitted for any customer of the District to have the piping within a structure cross connected to any other source of water supply. (N)
7. Authorized employees of the District shall have the right at reasonable times to enter any premises where a meter is installed for the purpose of reading, examining, changing, inspecting or testing the meter. Should access not be provided, the District may require the customer to pay for all costs associated with moving the meter to an outside setting. Should two or more services originate from one tap, the cost associated with separation to provide individual taps will be the responsibility of the customer involved not providing access to the District.
8. No person shall waste water by leaving open a fire hydrant or other device connected to the waterworks system.
9. No person other than one authorized by the District may use any property or make attachments to any water pipes belonging to the District.
10. Except for fire departments, no person other than an employee of the Water District may use any fire hydrant on the water system without first having secured a permit, a regulation fire hydrant spanner wrench and a fire hydrant meter from the Water District.

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Lyndsey Ketchum*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION I – GENERAL PROVISIONS – Cont’d

- 11. No person other than an authorized employee of the District shall remove a meter without permission from the District. When a meter has been removed by the District, it shall be illegal to use water supplied by the service branch to which the meter was attached. If it is discovered by the District that a meter has been illegally removed and an unauthorized device is located in the meter-setting to which the meter was attached the service will be immediately disconnected, the unauthorized device confiscated and the proper legal authority notified for theft of service. Water service will not be restored until payment for water used, any damages to distribution equipment, and service charge as outlined in Section IV has been received. In those instances where there is no way to determine actual water usage, an amount equal to the cost of 12,000 gallons, the District’s average quarterly bill will be charged at the current rate schedule. In the event that the service was historically a monthly billed account then a water amount equal to 4,000 gallons, the District’s average monthly bill will be charged at the current rate schedule. (T)
- 12. The normal billing and reading cycle for NKWD is a quarterly basis, except for Subdistrict accounts. If a customer wishes to change from quarterly to monthly cycle the following criteria must be met: (N)
 - a. Submit a written request along with an explanation of why the billing change is needed. This will be reviewed by the District on a case-by-case basis.
 - b. The average quarterly consumption must be a minimum of 2000 Hundred Cubic Feet per quarter.

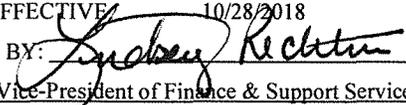
In the event a customer would like to remain on quarterly billing but obtain more frequent readings, the customer may: (N)

 - a. Submit a written request along with an explanation of why the more frequent readings are needed. This will be reviewed by the District on a case-by-case basis. (N)
 - b. Upgrade the meter transmitter to a version compatible with the District’s meter reading software, if needed, and install any associated software that may be applicable at the time of installation. The customer will be responsible for the cost of the new transmitter unit and any additional monthly fees passed from the vendor to the District that may be associated with the more frequent readings. (N)
- 13. No person, firm, or corporation shall use or make a connection to use water from a service connection or any other available source of water unless authorized by the District. Any connections, hoses, wrenches, or appurtenances attached to any connection without permission by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In addition, where no permission was granted and there is no way to determine actual water usage, an estimated bill will be calculated based on an amount equal to one month average usage based on the previous 12 month consumption using the current District rate structure. The estimated bill along with a service charge would need to be paid in order to have the water service reinstated. For the unauthorized connection and water usage from a District Fire Hydrant refer to SECTION XX, “Charges for Estimated Usage when not having a Permit or Not using Metering devices”.
- 14. Fees for water testing will be billed per the District’s Invoice Billing Policy – see SECTION XII. (N)

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: Andrew Rechten
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION I-A – DEFINITIONS

1. "Distribution main" means a line from which service connections with customers are taken at frequent intervals.
2. "Meter" means any device used for the purpose of measuring the quantity of water delivered by a utility to a customer.
3. "Point of service" means the outlet of a customer's water meter, or valve if no meter is placed, unless the meter is located inside a building and that meter was installed by the District prior to July 18, 2008 or was installed by a municipal utility and acquired by the District. In those situations, the point of service is the curb stop or the delineation of the utility easement/right-of-way if the curb stop cannot be located.
4. "Service connection" means the line from the main to the customer's point of service and shall include the pipe fittings and valves necessary to make the connection.
5. "Service line" means the water line from the point of service to the place of consumption.
6. "Service Charge" is applied to help recover the operation and maintenance costs incurred when creating and carrying out a work-order resulting from the following circumstance: a disconnect work-order for a non-payment of bill; a disconnect work-order for a returned (bad) check; a disconnect work-order due to a theft of service; or for failure to comply with the District's Rates, Rules and Regulations.
7. "Customer" shall mean any owner, legal occupant or lessee who is to be the occupant or party responsible for payment for the water service of existing premises who shall file application for water service to such premises.
8. "Residential" means sales to a single residential premise or unit. Sprinkler services added to existing premises coded as residential would also be coded as residential. For premises served through a single meter with multiple owners, where usage is primarily for residential purposes, and the water is billed to a homeowner association such as a condominium complex they will be classified as residential and charged the residential rate. For Application for Water Service (Residential), see Appendix A. "Residential" does not include a premise where a landlord pays for water service on behalf of a tenant. (N)
(N)
(N)
(N)
(N)
(N)
(N)
9. "Commercial" means sales to multiple premises residences served through a single meter or battery of meters. This would include two (or more) family houses and apartment houses. Sales to private schools, colleges, hospitals, churches and other private educational, cultural, social or religious organizations. Sales to business or manufacturing establishments where the water is not used principally in manufacturing or processing function. This would include commercial offices of public utilities. Examples under this category are: stores, laundries, cleaners, shoe repair and other service establishments, garages, and service stations, office buildings, sales offices of manufacturing or processing establishments, retail florists, theaters, bowling alleys, swim clubs, golf courses, manufacturing or processing establishment where water is used principally for sanitary purposes, barber shops. Water used for irrigation for agricultural purposes would normally be coded as commercial. Sprinkler services added to existing premises coded as commercial or industrial would also be coded as commercial. For Application for Water Service (Commercial), see Appendix A. (N)
(N)

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: 
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION II – RETAIL WATER RATES

Northern Kentucky Water District Service Area

1. Monthly Service Rate *(Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 1 rates effective April 1, 2019 or upon PSC approval) (N)

First	1,500 cubic feet	\$4.53 <u>\$4.65</u> per 100 cubic feet	(I)
Next	163,500 cubic feet	\$3.94 <u>\$4.19</u> per 100 cubic feet	(I)
Over	165,000 cubic feet	\$2.88 <u>\$3.07</u> per 100 cubic feet	(I)

Customers in Subdistrict B *shall be assessed a monthly surcharge in the amount of	\$12.69	(R)
Customers in Subdistrict C *shall be assessed a monthly surcharge in the amount of	\$11.54	(R)
Customers in Subdistrict D *shall be assessed a monthly surcharge in the amount of	\$29.81	(R)
Customers in Subdistrict E *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict F *shall be assessed a monthly surcharge in the amount of	\$17.97	(R)
Customers in Subdistrict G *shall be assessed a monthly surcharge in the amount of	\$22.27	(R)
Customers in Subdistrict H *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict I *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict K *shall be assessed a monthly surcharge in the amount of	\$7.03	(R)
Customers in Subdistrict M *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict R *shall be assessed a monthly surcharge in the amount of	\$19.18	(R)
Customers in Subdistrict RF *shall be assessed a monthly surcharge in the amount of	\$23.77	
Customers in Subdistrict RL *shall be assessed a monthly surcharge in the amount of	\$24.56	(R)

*These surcharges were not approved in Case No. ~~2015-00143~~ 2018-00291 and are not a part of the Phase-in of rates. (T)

*Subdistrict charges are reviewed annually.

*Detailed street listing within each Subdistrict can be found under ~~Appendix A~~ Section XXIV. (T)

*Service connections on extensions or laterals from a subdistrict street will be assessed the appropriate Subdistrict charge.

2. Quarterly Rates *(Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 1 rates effective April 1, 2019 or upon PSC approval) (N)

First	4,500 cubic feet	\$4.53 <u>\$4.65</u> per 100 cubic feet	(I)
Next	490,500 cubic feet	\$3.94 <u>\$4.19</u> per 100 cubic feet	(I)
Over	495,000 cubic feet	\$2.88 <u>\$3.07</u> per 100 cubic feet	(I)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Judrey Rechten*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION II – RETAIL WATER RATES

Northern Kentucky Water District Service Area

1. **Monthly Service Rate** *(Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 2 rates effective April 1, 2020 or upon PSC approval) (N)

First	1,500 cubic feet	\$4.65 <u>\$4.77</u> per 100 cubic feet	(I)
Next	163,500 cubic feet	\$4.19 <u>\$4.44</u> per 100 cubic feet	(I)
Over	165,000 cubic feet	\$3.07 <u>\$3.25</u> per 100 cubic feet	(I)

Customers in Subdistrict B *shall be assessed a monthly surcharge in the amount of	\$12.69	(R)
Customers in Subdistrict C *shall be assessed a monthly surcharge in the amount of	\$11.54	(R)
Customers in Subdistrict D *shall be assessed a monthly surcharge in the amount of	\$29.81	(R)
Customers in Subdistrict E *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict F *shall be assessed a monthly surcharge in the amount of	\$17.97	(R)
Customers in Subdistrict G *shall be assessed a monthly surcharge in the amount of	\$22.27	(R)
Customers in Subdistrict H *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict I *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict K *shall be assessed a monthly surcharge in the amount of	\$7.03	(R)
Customers in Subdistrict M *shall be assessed a monthly surcharge in the amount of	\$30.00	
Customers in Subdistrict R *shall be assessed a monthly surcharge in the amount of	\$19.18	(R)
Customers in Subdistrict RF *shall be assessed a monthly surcharge in the amount of	\$23.77	
Customers in Subdistrict RL *shall be assessed a monthly surcharge in the amount of	\$24.56	(R)

*These surcharges were not approved in Case No. ~~2015-00143~~ 2018-00291 and are not a part of the Phase-in of rates. (T)

*Subdistrict charges are reviewed annually.

*Detailed street listing within each Subdistrict can be found under ~~Appendix A~~ Section XXIV. (T)

*Service connections on extensions or laterals from a subdistrict street will be assessed the appropriate Subdistrict charge.

2. **Quarterly Rates** *(Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 2 rates effective April 1, 2020 or upon PSC approval) (N)

First	4,500 cubic feet	\$4.65 <u>\$4.77</u> per 100 cubic feet	(I)
Next	490,500 cubic feet	\$4.19 <u>\$4.44</u> per 100 cubic feet	(I)
Over	495,000 cubic feet	\$3.07 <u>\$3.25</u> per 100 cubic feet	(I)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Lindsey Rechten*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION II – RETAIL WATER RATES – Cont’d

3. Fixed Service Charge *(Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 1 rates effective April 1, 2019 or upon PSC approval) (N)

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>	
5/8"	\$16.40 <u>\$17.50</u>	\$32.80 <u>\$36.65</u>	(I)
¾"	\$16.85 <u>\$17.90</u>	\$34.40 <u>\$38.45</u>	(I)
1"	\$18.45 <u>\$19.60</u>	\$39.50 <u>\$44.15</u>	(I)
1 ½"	\$20.75 <u>\$22.10</u>	\$46.70 <u>\$52.20</u>	(I)
2"	\$26.20 <u>\$27.90</u>	\$65.50 <u>\$73.20</u>	(I)
3"	\$63.20 <u>\$67.30</u>	\$203.90 <u>\$227.85</u>	(I)
4"	\$79.30 <u>\$84.40</u>	\$255.50 <u>\$285.50</u>	(I)
6"	\$117.40 <u>\$124.90</u>	\$377.60 <u>\$421.90</u>	(I)
8"	\$158.50 <u>\$168.70</u>	\$516.00 <u>\$576.55</u>	(I)
10" and Larger	\$210.80 <u>\$224.30</u>	\$673.70 <u>\$752.80</u>	(I)

SECTION III – WHOLESALE WATER SALES

- (Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 1 rates effective April 1, 2019 or upon PSC approval) (N)

Bullock Pen Water District	\$3.57 <u>\$3.78</u> per 1,000 gallons (or) \$2.67 <u>\$2.83</u> per 100 cubic feet	(I)
City of Walton	\$3.57 <u>\$3.78</u> per 1,000 gallons (or) \$2.67 <u>\$2.83</u> per 100 cubic feet	(I)
Pendleton County	\$3.57 <u>\$3.78</u> per 1,000 gallons (or) \$2.67 <u>\$2.83</u> per 100 cubic feet	(I)

SECTION IV – MISCELLANEOUS SERVICE FEES

- (Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 1 rates effective April 1, 2019 or upon PSC approval) (N)

Returned Check Charge	\$20.00	
Water Hauling Station	\$6.06 <u>\$6.22</u> per 1,000 gallons	(I)
Service Charge	\$25.00 (See Definitions in Section I-A)	
Overtime Charge	\$60.00 (To be applied to Customer account for Request for water turned On or Off outside normal business hours.)	

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Judrey Keston

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION II – RETAIL WATER RATES – Cont’d

3. Fixed Service Charge *(Phase 2—Effective for service rendered on and after January 15, 2017)* (D)
(Phase 2 rates effective April 1, 2020 or upon PSC approval) (N)

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>	
5/8"	\$17.50 <u>\$18.50</u>	\$36.65 <u>\$40.50</u>	(I)
3/4"	\$17.90 <u>\$19.00</u>	\$38.45 <u>\$42.50</u>	(I)
1"	\$19.60 <u>\$20.80</u>	\$44.15 <u>\$48.80</u>	(I)
1 1/2"	\$22.10 <u>\$23.40</u>	\$52.20 <u>\$57.70</u>	(I)
2"	\$27.90 <u>\$29.60</u>	\$73.20 <u>\$80.90</u>	(I)
3"	\$67.30 <u>\$71.30</u>	\$227.85 <u>\$251.80</u>	(I)
4"	\$84.40 <u>\$89.50</u>	\$285.50 <u>\$315.50</u>	(I)
6"	\$124.90 <u>\$132.40</u>	\$421.90 <u>\$466.20</u>	(I)
8"	\$168.70 <u>\$178.80</u>	\$576.55 <u>\$637.10</u>	(I)
10" and Larger	\$224.30 <u>\$237.80</u>	\$752.80 <u>\$831.90</u>	(I)

SECTION III – WHOLESALE WATER SALES

(Phase 2—Effective for service rendered on and after January 15, 2017) (D)
(Phase 2 rates effective April 1, 2020 or upon PSC approval) (N)

Bullock Pen Water District	\$3.78 <u>\$3.98</u> per 1,000 gallons (or) \$2.83 <u>\$2.98</u> per 100 cubic feet	(I)
City of Walton	\$3.78 <u>\$3.98</u> per 1,000 gallons (or) \$2.83 <u>\$2.98</u> per 100 cubic feet	(I)
Pendleton County	\$3.78 <u>\$3.98</u> per 1,000 gallons (or) \$2.83 <u>\$2.98</u> per 100 cubic feet	(I)

SECTION IV – MISCELLANEOUS SERVICE FEES

(Phase 2—Effective for service rendered on and after January 15, 2017) (D)
(Phase 2 rates effective April 1, 2020 or upon PSC approval) (N)

Returned Check Charge	\$20.00	
Water Hauling Station	\$6.22 <u>\$6.38</u> per 1,000 gallons	(I)
Service Charge	\$25.00 (See Definitions in Section I-A)	
Overtime Charge	\$60.00 (To be applied to Customer account for Request for water turned On or Off outside normal business hours.)	

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Andrew Rechten

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION VI – MONITORING OF CUSTOMER USAGE

At least once annually, the District will attempt to monitor the usage of each customer according to the following procedure:

1. The customer’s quarterly usage for the most recent quarter will be compared with the average quarterly usage for the four quarters immediately preceding that period.
2. If the quarterly usage for the previous period is substantially the same as the average or if any difference is known to be attributed to unique circumstances, such as unusual weather conditions, common to all customers, no further review will be done.
3. If the quarterly usage differs from the average and is flagged by the billing system and the difference cannot be attributed to a readily identified cause, the District will send a Field Service Representative to reread the meter and investigate the potential cause of the increase in usage.
4. In addition to the quarterly monitoring, the District will immediately investigate usage deviations brought to its attention as a result of customer inquiry.
5. A reading must be obtained on all meters by a District employee, or an authorized person of the District, at least once during an annual basis. If access to the meter is not received, the District will notify the customer and service will be disconnected until access can be made to read the meter.

SECTION VII – PAYMENT PLAN AGREEMENTS

The District offers the following payment plan agreements for customers who may have their service terminated for non-payment.

1. If the total arrears prior to termination are less than \$150.00, the customer may apply for up to a 30-day extension. The customer must pay 1/3 of the bill at the time of application.
2. If the total arrears prior to termination are greater than \$150.00, the customer must pay 1/3 of the bill and apply for a payment plan for longer than 30 days, but not to exceed 180 days. All new billing after the payment agreement and all payment agreement amounts must be paid on time.
3. Once a payment arrangement has been established, a letter is mailed to the customer outlining the payment arrangement date(s) and the payment arrangement amount(s). A copy of this letter is documented on the customer account.

If a customer is on a payment plan agreement and fails to make any one payment, the service will be terminated without notice and will not be reconnected until payment is made in full for all outstanding arrears.

The customer must apply for a payment plan agreement in advance of the termination date. Once the service has been terminated, a payment plan will not be offered.

Sample of *Payment Plan* letter is shown in ~~Section XXIV – Examples of Forms~~ Appendix G.

(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Judney Richman*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION VIII – PAYMENT OF BILLS

1. Water bills (quarterly) shall become delinquent on the date indicated on the bill, thirty (30) days after the billing date. Once considered delinquent, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.” For Sample Customer Bill, see Appendix E. (N)
(N)
2. If the bill is not paid within 45 days after the billing date, a fifteen (15) day cut-off notice will then be issued.
3. Payment of monthly bills: Water bills shall become delinquent on the date indicated on the bill, which is 15 days after billing date. At that time, a 10 percent late penalty charge will be included and shown on the bill as the gross amount or “pay this amount after the due date.”
4. For water users on a monthly billing schedule, if the bill is not paid within 16 days after the billing date, a ten (10) day cut-off notice will then be issued.
5. A deposit shall be required if one or more of the following conditions exist for the applicant (hereinafter referred to as “Customer”).
 - a. The customer has unpaid balance from a previous NKWD account regardless of location.
 - b. The customer has on any previous or current NKWD account had service disconnected for non-payment within the previous 2 years.
 - c. The customer has on any previous or existing NKWD account has two or more checks returned by the bank.
 - d. The customer has in the previous seven (7) years or during the course of their NKWD service filed for Chapter 7, 11, 12, or 13 Bankruptcy.
 - e. Any customer that cannot provide a satisfactory credit rating, payment history with this or another utility may be required to pay a deposit to ensure outstanding bills will be paid.
6. Deposit Calculation: A deposit will be the equivalent of 1/12 the estimated annual bill where the bills are rendered monthly or the equivalent of ¼ the estimated annual bill where the bill is rendered quarterly. The District will pay interest on deposits in accordance with KRS 278.460 at the rate the District receives (as determined on January 1 of each year) but not to exceed six percent (6%) annually. Deposit refunds are made two (2) years from the date of the deposit provided the customer has a satisfactory payment record for that period. The deposit will be refunded with interest as a credit to the customer’s account. The deposit and accrued interest thereon will be applied to any unpaid final bill of such customer. Interest will not be paid after the discontinuance of service to the customer if NKWD has made reasonable effort to return the deposit to the customer. Reasonable effort can be defined as having mailed the deposit to the customer at his last known address.
7. In the event that the water service is disconnected for nonpayment of bills or failure to comply with the District’s Rates, Rules, and Regulations, a service charge will be added to the bill and the customer will be required to pay the full amount due plus the service charge before the water service can be restored to said customer.

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: Andrew Rechten
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION VIII – PAYMENT OF BILLS – Cont'd

(T)

- 8. Customers may use a credit or debit card as a method of payment when paying their water bill. If, on the bill due date, an attempt to pay with a credit card or debit card is made and the card is declined for any reason, payment is still due in full on that date and will be considered late after that date. All late charges and penalties will be applied. If a customer is paying on the disconnect date and the card is denied, the same rules apply in addition to being disconnected. When a customer makes a payment by credit card, the District will assess a fee equal to that charged to the District by the credit card or debit card processing company to process the transaction. This fee is generally calculated using a formula applied to the balance of the amount charged to the debit or credit account, but may be a flat fee per transaction. Prior to processing the transaction, the customer will be informed of the fee amount, and upon request by the customer, the formula employed to arrive at the fee amount. (N)
(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Andrey Kechatur*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION IX – ADJUSTMENT OF WATER BILLS

The District will allow for two types of leak adjustments.

Type 1 – Underground leaks

In cases where it shall be found after an investigation that a leak is underground and not subject to detection by ordinary methods and where the customer is free from negligence in causing or failing to report the leak, the District will make an adjustment on the customer’s bill for this type of leak. Leaks occurring within a customer’s structure are not eligible for adjustments. (N)

The customer is required to submit in writing a request for this type of adjustment. The written request must include the location of the leak and the date the leak was repaired, including receipts of the repairs. (N)

This adjustment will be calculated on the billing period(s) that would be effected by the leak not to exceed two billings periods. The leak will be based on the customer’s average bill plus one half of the lost water due to the leak.

Accounts Customers are eligible for an underground leak adjustment of one per year with a limit of three leaks total. (T)
Proof must be submitted verifying the service line has been replaced before a fourth adjustment will be approved.

Type 2 – Unknown Leaks Resulting in a High Consumption

~~An Account~~ A customer can be eligible for a courtesy adjustment for an unknown leak and/or unknown plumbing malfunction. (T)

1. Accounts Customers are eligible for this type of courtesy adjustment once every five years. Total adjustment will not exceed \$1,500.00 per occurrence. (T)
2. The customer is required to submit a letter in writing requesting an adjustment for an unknown leak resulting in high consumption. The letter should also state that the customer has done due diligence at investigating the property for any possible leaks, has found no evidence that would cause an escalation in consumption that was recorded on the meter for the account.
3. The adjustment will be calculated for one billing period and will be based on the customer’s average bill plus one half of the lost water.
4. A customer is eligible for a leak adjustment only if the consumption is in excess of 200% of the average consumption.
5. This type of adjustment transfers with the customer to different locations.

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Sandberg Ketchum*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION X – METER LOCATION AND REQUIREMENTS

1. Where a meter is located within a building, it shall be the responsibility of the customer to maintain appropriate conditions to prevent physical or freezing damage to the meter. Meters shall be accessible to the District during normal business hours. If normal access to the meter is refused, the District shall require the meter be moved outside and all cost incurred shall be borne by the customer. If the customer fails to provide access to move the meter outside after 30 days written notice from the District, water service shall be disconnected for failure to allow access as required by the District’s Rules and Regulations and not turned on until the meter is moved outside. Should the meter be damaged, the District will replace the meter at a charge of the cost of the meter and time and material, and the customer will be billed per the District’s Invoice Billing Policy. If the customer fails to pay the invoice by the stated date, water service will be discontinued until payment is received. The customer will also be required to pay the service charge as outlined in Section IV.
2. In the event that an outside meter is blocked by a parked vehicle or other object, including but not limited to a car, truck, trailer or boat, the District has the right to have the object moved or towed. The District may require the customer to pay for all costs associated with moving the object. (N)
(N)
(N)
3. Where the meter is located within a building, the District’s responsibility is the meter and meter connection nut only, and at no time will the District be responsible for any piping making connection to the meter.

SECTION XI – METER TEST

1. All District meters will be tested at least every ten years as required by the Public Service Commission.
2. The meter testing procedure and equipment will conform and be in accordance with all regulations set by the Public Service Commission.
3. Meters will be removed and tested for accuracy when requested by any customer provided that the customer or a representative of the customer accompanies the meter to the District testing location to witness the test or the customer fills out the form stating they do not want to witness the test. This form must be submitted to the office before the test is done. If the meter is within the allowable + or – 2% accuracy, the customer will be charged for the cost of the test. For a 1" meter or smaller, the charge is \$30.00 per test. For meters larger than 1", the charge is the actual cost to the District for the test. In the event the meter accuracy varies more than two percent, the cost of the testing shall be borne by the District and a new or reconditioned meter will be installed at no cost to the customer. If the meter is more than two percent fast, a refund shall be computed on the basis of the percentage fast that the meter tested for a period not exceeding the previous 12 months.

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Andrew Keckler*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

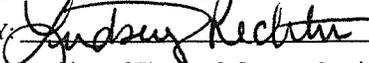
SECTION XII – INVOICE BILLING POLICY

Services and work performed by the District crews, equipment utilized and/or material supplied, will be invoiced (T) and calculated as follows:

1. Actual labor cost plus 40% of labor cost to cover labor overhead.
2. Material cost plus 15% of material cost, plus sales tax when applicable.
3. Equipment cost at 28% of labor cost before (40% is added).
4. Overhead cost at 10% of labor cost before (40% is added).
5. Any other cost incurred by the District, including sub-contractor cost for the job being invoiced.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XIII – SERVICE CONNECTION INSTALLATIONS

- 1. Any prospective water customer desiring water service and the installation of a service connection, should apply at the District's office. The prospective customer shall, in signing a water service connection contract, agrees to be bound by all the provisions of these Rates, Rules and Regulations as they may be amended from time to time. For Water Service Contract, see Appendix C. No service connection shall be installed to serve property which does not ~~about~~ abut the street or road on which the distribution main is located, without specific approval of the District. No service connection shall be tapped off a pre-stressed concrete distribution main, any distribution main 20" or larger or any cross-county distribution main, without the approval of the District. Every structure wherein water is used shall have a separate service connection and meter provided; however, a variation in this respect may be authorized by the District. The District reserves the right to specify the size and location of the service connection for each installation. When application for a service connection installation is made; a service connection fee shall be paid according to the following schedule: (T)

5/8" connection	\$750.00	\$1,000	(I)
1" connection	\$1,100.00	\$1,500	(I)

1 1/2" and 2" service connection fees require a deposit of \$1,500 for 1 1/2" and \$2,000 for 2" and the customer will be billed per Invoice Billing Policy. For 1 1/2" and 2" services, the District will bill the full amount of the cost of the service less the deposit amount or refund the difference if the actual cost is less than the deposit. For Agreement form, see Appendix D. (N)

No service connection fees will be required for water service connections that are not installed by the District (e.g., large meter pits, fire lines, etc.). The only fees to the applicant will be the cost of the meter and meter appurtenances utilizing the District's Invoice Billing Policy.

- 2. Upon request from a customer for an enlargement of a service connection, the customer should apply for the new service at the District's office and pay for the cost to enlarge of the new service, shall not exceed the cost of a new service connection installation for the applicable enlarged service size. In situations where the District is already planning to replace the customer's existing service connection through a main replacement project or through a maintenance work order, the customer may notify the District of their desire to enlarge the service connection that serves their property and will only have to pay the enlargement cost between the replacement cost the District was planning to incur and the cost necessary to enlarge the service connection. (N)
- 3. After the tapping fee has been paid, the District shall tap the distribution main and install the service connection from the distribution main to a meter setting and point of service, which will be located behind the curb or an area determined by the District to be placed in a manner that is safe to perform maintenance on such meter setting. (T)
- 4. The service line from the point of service to the building shall be installed and maintained by the customer at no cost to the District. All service lines may be subject to inspection or approval by the District and/or Kentucky State Plumbing Inspectors before water service will be turned on for use. (T)
- 5. In cases where the customer desires a water pressure other than that pressure provided by the District's distribution mains in the surrounding area, it shall be the responsibility of the customer to install the necessary devices to provide the desired pressure.
- 6. In cases where the meter has been installed, the customer shall pay rates specified herein.

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: Gwendolyn Rechten
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XIII-A – SERVICE CONNECTION MAINTENANCE

1. The District shall retain possession of and be responsible for the service connection from the distribution main to the point of service (curb stop), if applicable, or any piping material within the meter vault.
2. Where a curb stop is applicable and the District determines that a leak is on the customer’s service line beyond the point of service by shutting the curb stop off, the cost to repair such leak will be the responsibility of the customer.
 - a. For service connections installed by a non-jurisdictional utility, which have been acquired by the District and for service connections installed by the District or its predecessors through July 18, 2008 for which the point of service is other than the curb stop or is inside a building, the customer shall be responsible for the costs of repair or replacement of the customer’s service line from the meter inside the building or other location to the curb stop.
 - b. For any service connection installed by the District after July 18, 2008, which requires the customer’s meter to be placed inside a building, the District shall be responsible for any maintenance or replacement of the service line from the distribution main to the customer’s meter, unless the District has received a deviation from 807 KAR 5:066 section 12(1)(a).
3. Where a meter vault is applicable and the leak appears to be inside the meter vault, the District will be responsible to repair the leak. Where the leak appears to be beyond the point of service, the responsibility to repair the leak will be with the customer.
4. The District shall have the right to maintain its service connection to customer’s point of service. In the event the service connection needs to be repaired or replaced, the District will reconnect to the customer’s point of service. If the District is unable to reconnect to the customer’s service line at the point of service, due to its condition, the District will notify the customer. The District will allow the customer reasonable time to make repairs to the service line, which will enable the District to reconnect its portion of the service connection. The District will make a temporary connection to the customer’s service branch provided leaking water does not cause damage to personal or public properties and in no way causes a health or safety problem. If the customer does not make the repairs within seven (7) calendar days of notification, the water is subject to be shut off.
5. If a customer notifies the District that they are replacing their service line from the point of service to the structure, the District may elect to replace its service connection, if it is lead or galvanized steel, from the distribution main to the service point at no cost to the customer.
6. A customer requesting an existing water service to be moved shall make written request to the District stating the reasons for the relocation. The District will inspect the service in question and determine the most reasonable and cost effective location and the entity that made the request will be charged the cost of a new service connection for the applicable service size. If the customer or entity requests relocation to a location that differs from the District’s recommended location and it is feasible to install the service in the location desired by the customer, 100% of the cost to relocate the service, with no cap, will be paid by the customer or entity. (N)
(N)
(N)
(N)
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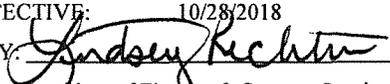
DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: *Andrew Richter*
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XIV-A – DISTRIBUTION MAIN EXTENSION POLICY
OTHER THAN CONTRACTORS, DEVELOPERS, DISTRICT INITIATED
DISTRIBUTION MAIN EXTENSIONS & SUBDISTRICTS**

1. The District shall determine the total cost for a proposed distribution main extension (exclusive of the service connections) and the total length of the extension. The District shall pay that portion of the cost of the distribution main extension equal to 50 feet for each applicant for service. The part of the cost not covered by the District's portion shall be contributed equally by those applicants desiring a service connection on the distribution main extension. Each applicant will also be required to pay the District's approved service connection fee for a service connection to the distribution main extension.
2. For a period of five years after the original construction (distribution main placed in-service) of the distribution main extension, each additional customer that has a service connection to the extension, and not to laterals and extensions there from, will be required to contribute to the cost of the extension based on a re-computation of both the District's portion of the total cost and each customer's contribution as described above. Each year the District will refund to those customers that previously contributed to the cost of each distribution main extension that amount necessary to reduce their contribution to the currently calculated amount for each customer connected to the extension. All customers that have a service connection to the distribution main extension for a five-year period after it is placed in service are to contribute equally to the cost of construction of the extension.
3. In addition, each customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customers applying for a service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the "change of address" form provided by the District of the customer's current address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid to the District.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XIV-B – DISTRIBUTION MAIN EXTENSION POLICY
CONTRACTORS AND DEVELOPERS**

1. A contractor or developer desiring a distribution main extension to a proposed real estate subdivision will be required to pay the entire cost of the extension. It is the contractor or developer's responsibility to notify the District prior to the start of construction so a cost for the extension can be determined and approved by the District. Each year for a refund period of five (5) years after the distribution main is placed in-service, the District shall refund to the contractor or developer who paid for the extension a sum equal to the cost of fifty feet of the extension for each new customer connecting to the distribution main and not to extensions or laterals there from. It shall be the responsibility of the contractor or developer who paid for the extension to notify the District on the form provided with the original application papers of its current address. Refunds will be sent to the address on record and if returned will be kept by the District until the District is notified of a current address. The total amount refunded shall not exceed the amount paid by the applicant.
2. No refund shall be made to the contractor or developer after the refund period ends. There is no refund to the contractor or developer for customers within the real estate subdivision itself.
3. Each new customer must pay the approved service connection fee applicable at the time of their application for the service connection. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year refund period expires, any additional customer applying for a service connection on a distribution main extension must be connected for the amount of the approved service connection fee only.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Andrew Reckman*
TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XIV-C – DISTRIBUTION MAIN EXTENSION POLICY FOR
DISTRIBUTION MAIN EXTENSIONS INITIATED BY THE DISTRICT**

1. Where the District determines that a distribution main extension is feasible and desirable under established criteria, the District shall determine if sufficient interest among the property owners along the proposed distribution main extension exist to use Section XIV-A. If there is insufficient interest among the property owners to use Section XIV-A, the District shall use the following method. Each prospective customer desiring a service connection from the proposed distribution main extension shall pay for the cost equal to 100 feet of the proposed distribution main extension.
2. For a period of five (5) years after the water main is placed in-service, each additional customer requesting a service connection to the extension, and not to laterals and extensions thereto, will be required to contribute the cost of 100 feet of the water line extension (“required contribution amount”). The required contribution amount will exclude the District’s cost to upsize the water main beyond the minimum size required to meet the District’s standards. If during this period the required contribution amount exceeds that required were the extension made pursuant to Section XIV-A, then the District will calculate the required contribution amount in accordance with Section XIV-A and will make refunds to all contributors in accordance with Section XIV-A. Five (5) years after the distribution main is placed in-service, no further contributions will be required and no refunds will be made.
3. In addition, each customer must pay the approved service connection fee applicable at the time of their application. The service connection fee is not part of the refundable cost of the extension and may be changed during the refund period. After the five-year period expires, any additional customer applying for service connection on each distribution main extension must be connected for the amount of the approved service connection fee only. It shall be the responsibility of the customers that have contributed to the distribution main extension, which may be entitled to a refund, to notify the District on the “change-of-address” form provided with the original application paperwork of the customer’s up-to-date address. Refunds will be sent to the address of record and if returned will be kept by the District until the District is notified of a current address.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Andrew Keckler*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XIV-D – DISTRIBUTION MAIN EXTENSION POLICY
FOR DISTRIBUTION SUBDISTRICTS**

(T)

1. Pursuant to 807 KAR 5:066 Section 11(4), when the District determines that the cost of a main extension using any other main extension tariff creates an unreasonable financial hardship on potential customers or that an alternative extension method will benefit the public interest by allowing the extension of water facilities into unserved areas that would otherwise be uneconomical to serve or would benefit the District, the District may use a subdistrict and rate surcharge as an alternative to other extension procedures.
2. The use of a subdistrict, including the imposition of a rate surcharge for the customers within the subdistrict, is subject to the following criteria:
 - a. There must be a demand for the extension of the service sufficient to make the extension hydraulically and financially feasible as determined by the District.
 - b. There must be funds available to the District from third party sources, such as governmental loans and grants, customer contributions or other non-rate based revenue to supplement the District's financial contribution to the extension to make the extension financially feasible in the discretion of the District.
 - c. The demand for service must be within an area or areas in which the potential customers share common geographic characteristics or can be served through common utility plant and facilities. The area of the proposed subdistrict may include non-contiguous locations of potential customers.
 - d. Common geographic characteristics include but are not limited to greater customer population density when compared to other unserved areas within the District's service area. In areas where customer density may be lower than other potentially served areas, factors such as location of customers along the route needed to connect higher density areas, hydraulic improvements to the District's system, geotechnical factors, location of existing distribution facilities, adequate customer participation in the project, financial contributions by a customer or group of customers to fund the extension, availability of sewer service in an area or other similar factors may be used by the District in assessing the feasibility of the subdistrict.
3. Customers served from any extension of facilities installed to serve a subdistrict shall become customers of that subdistrict and subject to the currently effective surcharge.
4. If any funds remain after completion of the subdistrict facilities, those remaining funds may be used to complete additional extensions or improvements and any new customers served shall become customers of that subdistrict.
5. The subdistrict and collection of its rate surcharge shall continue until the debt associated with the extension has been recovered through the surcharge.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY:

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XV – SPECIAL CONTRACTS

The District reserves the right to provide special services for a user on a contract basis.

SECTION XVI – LINE LOCATION POLICY

The District requires that all water main location requests be made in accordance with KRS 367.4901 to 367.4917. The District does not belong to a one call center and handles all locate requests in-house. The District’s normal hours for calling in locations are Monday through Friday 8:00 AM to 4:30 PM. If an emergency request is required after hours, the District provides an after-hours number that should be contacted.

SECTION XVII – ABANDONED DISTRIBUTION MAINS/SERVICE CONNECTIONS

In cases where the distribution main to which the customer’s service connection and point of service is tapped is replaced or abandoned due to obsolescence, age or deterioration, the District shall install a new service connection and point of service to another distribution main which abuts the customer’s premises. The location of the point of service will be located behind the curb or an area determined by the District as to be placed in a manner that is safe to perform maintenance to District said responsibilities. It may be the customer’s responsibility to install a service line from the point of service to the place of consumption.

An abandoned service connection is to apply to a service connection that is disconnected from the main line or when no water is available at the point of service. If no point of service is located, it will be assumed that the service connection is abandoned. The District may abandon any inactive service that has been inactive for a period of three (3) or more years.

In cases where the service connection has been requested in writing to be abandoned at the distribution main, the service connection will be abandoned at no cost to the customer.

If the customer requests that an abandoned service connection be reconnected, the customer will pay the reconnection charges per the District’s Invoice Billing Policy, not to exceed the cost of a new service connection installation, for the District to bring the service up to current District standards.

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Judsey Keckler*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XVII-A – UPGRADING INACTIVE SERVICE CONNECTION

An inactive service connection is defined as a service connection that is still connected to the distribution main and a point of service is located, but no meter is present. Inactive service connection status will apply to a service connection after a period of one (1) year after the meter has been requested to be turned off.

If the customer requests that a meter be set in an inactive service connection, the District will activate the service at no cost to the customer.

The District may upgrade an inactive service connection at no cost to the customer at its sole discretion if the service connection condition warrants an upgrade as determined by the District

SECTION XVIII – INDIVIDUAL PUBLIC FIRE HYDRANT INSTALLATION POLICY

The District will install public fire hydrants to existing distribution mains within the District's service area where the Public Service Commission installation requirements for fire hydrants are met as follows:

1. A written request must be submitted to the District by the applicant(s) desiring the fire hydrant installation.
2. Submitting applicant(s) must pay for all material per the District's Invoice Billing Policy prior to hydrant installation.
3. The District will contribute the labor for the hydrant installation.
4. Fire hydrant location will be determined by the District and the local fire department.
5. Material to be paid for by the applicant(s) is limited to: 8"X 8" X 6" Anchoring Tee, 6" Gate Valve, 6"X 12" Anchoring Coupling, 5 1/4" Main Valve Opening X 4'-0" Bury Fire Hydrant, 8" Solid Sleeve Coupling, and Valve Box; all other material cost will be at the District's expense.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Andsey Kechter

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

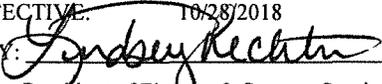
**SECTION XVIII-A – POLICY FOR INSTALLATION OF PUBLIC
FIRE HYDRANTS ON UPGRADED AND NEW DISTRIBUTION MAINS**

For distribution main replacement projects, which involve replacement of existing distribution mains that currently do not have any fire hydrants or have a limited number of fire hydrants, the following procedures shall be used:

1. Existing fire hydrants will be replaced in the approximate same location, unless the local fire department or city requests relocation and the adjacent property owners to the existing fire hydrant agree, in writing, to the relocation.
2. Anchoring tees and valves may be installed along the water main project at approximately 450' – 500' intervals for future fire hydrant installations.
3. New fire hydrants may be installed at the District's expense for flushing purposes and at high points in the main for air releases, depending on hydrant spacing and as determined by the District.
4. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080 may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: ~~Vice-President~~ of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XIX – FIRE HYDRANT MAINTENANCE POLICY

1. The local fire departments and cities are responsible for:
 - a. Notification to the District of:
 - i. Any discrepancies or problems with a fire hydrant by submitting the proper “Fire Hydrant Inspection Reports” to the District.
 - ii. The amount of water used for flow testing and flushing fire hydrants, training drills using fire hydrants, refilling fire engine tanks, fire emergencies, and any other use for fire hydrants in accordance with 807 KAR 5:095. These figures only need to be an estimated amount.
 - iii. Any event in which a fire hydrant is utilized for any purpose other than an emergency. This includes: flow testing and flushing fire hydrants, training drills using fire hydrants (night or day), refilling fire engine tanks on a non-emergency basis, and any other non-emergency use for fire hydrants.
 - iv. Any event in which a fire hydrant is utilized for an emergency purpose. The District shall be notified as soon as practical.
 - b. Coordinated Inspection of the working condition and accessibility of each public fire hydrant located in their jurisdiction including:
 - i. Inspection, operation and flow testing of all fire hydrants must coordinate with the District and should be conducted in the spring and fall only. Summer flow testing and inspection should be avoided due to increased demand on the system.
 - ii. Notification of any discrepancies or problems with the fire hydrant.
 - c. Winterization (pumping them dry if they do not self drain) of all the hydrants in their area to avoid freezing (except as noted in Section XIX 2.d).
 - d. Maintenance of the following items for public fire hydrants:
 - i. Lubricating the threads of the discharge nozzles and the operating nut of the fire hydrant.
 - ii. Maintaining accessibility and visibility.
 - iii. Replacing nozzle cap gaskets when they are missing or damaged beyond their usefulness.
 - iv. Painting the entire fire hydrant, “red” for high pressure zones and “yellow” for all other zones. The only exception to this is, if the fire department elects to color code the hydrants as to the flows available. Only the color of the dome can then be changed.
2. The Northern Kentucky Water District is responsible for:
 - a. Repairing all public fire hydrants within a reasonable time, subject to the District’s work load, after the District receives proper written notification from the fire departments or city with the exception of items listed under fire department and city responsibilities. The District will notify the local fire department or city when repairs are made.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Lindsey Reckman*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION – FIRE HYDRANT MAINTENANCE POLICY – Con't

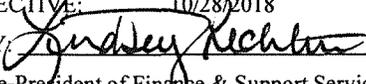
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- b. Supplying paint, lubricant and nozzle cap gaskets to any fire department or city in the District's service area.
- c. Notification to the local fire department when any fire hydrant in their service area is going to be out of service due to scheduled shut downs, main breaks, maintenance, etc. In cases of an emergency shutdown, notification will be made as soon as practical.
- d. Winterization (pumping them dry if they do not self drain) of all the hydrants used by the District for system operation and maintenance to prevent them from freezing between November 15 – March 30.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY:



TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XIX-A – POLICY FOR INSTALLATION OF PUBLIC FIRE HYDRANTS

1. District Initiated Distribution Main Projects Under SECTION XIV-C of the District’s Tariff (“100’ Extension Rule”)

For new distribution main projects initiated by the District which fall under the 100’ Extension Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Anchoring tees and valves may be installed along the water main project at approximately 450’ – 500’ intervals for future fire hydrant installation.
- b. New fire hydrants may be installed, at the District’s expense, for flushing purposes and at high points in the main for air releases depending on hydrant spacing and as determined by the District.
- c. Additional fire hydrants may be installed if the property owners, local fire departments and/or cities wish to pay the cost of such hydrants. (Fire protection districts, under KRS 75.080, may install fire hydrants and apportion the costs of the installation against the owners of the property fronting the public ways in which the fire hydrants are installed.)

2. Water Main Extensions made per SECTION XIV-A of the District’s Tariff (50’ Participation by the District)

For new distribution main projects that fall under the 50’ Participation Rule, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants will be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The cost of the fire hydrant installation will be built into the project cost and paid by the property owners requesting the distribution main extension.

3. Subdistrict Type Projects

For projects that are funded through a surcharge on the water bill, the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants may be installed along the distribution main project at approximately 450’ – 500’ intervals as recommended by the ~~Northern Kentucky Area Planning Commission~~ local planning commission and/or the local fire department. The cost of the fire hydrant installation will be built into the project and paid for by the surcharge on the water bill. (T)
- b. In rural areas, fire hydrants may be installed at 1,000’ intervals; tees and valves may be installed between these hydrants for future fire hydrant installation. Anchoring tee and valve locations will be approved by local fire department(s). (T)

4. New Subdivisions

For new subdivisions where the distribution main is to be extended by a contractor(s) or developer(s), the following procedure shall be used for the installation of fire hydrants:

- a. Fire hydrants will be installed throughout the subdivision at approximately 450’ – 500’ intervals as recommended by the local planning commission and/or the local fire department. The contractor or developer will be responsible for the cost of the fire hydrant installation.

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Judsey Keckler*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XIX-A – POLICY FOR INSTALLATION OF PUBLIC
FIRE HYDRANTS – Cont’d**

5. General Fire Hydrant Installation Requirements

New fire hydrant installation shall only be permitted on distribution mains which can provide a minimum fire flow of 250gpm and the water system supporting this flow has the capability of providing this flow for a period of not less than two (2) hours plus consumption at the maximum daily rate. A minimum of 30 psi must be available on the discharge side of all meters. Fire hydrants shall be connected only to distribution mains adequately sized to carry fire flows and in no case to lines smaller than six (6) inches. Fire hydrant spacing shall be as recommended by the ~~Northern Kentucky Area Planning Commission~~ local planning commission (T) and/or the local fire department, normally every 450’ – 500’. Fire hydrants shall be located on or as close to side property lot lines as possible when feasible. If the hydraulic system cannot support the installation of fire hydrants, anchoring tees and valves shall be installed to allow for future fire hydrant installation when adequate water is available. (T)

6. Existing Fire Hydrants Installed Prior to 1992 and Fire Hydrants Acquired from Other Water Systems

Fire hydrants installed prior to 1992 and fire hydrants acquired from other water systems may not meet the requirements of 807 KAR 5:066. These fire hydrants may be installed on water mains smaller than six (6) inches or have flows less than PSC requirements. Those hydrants that do not meet these requirements are considered flushing type devices for the maintenance of the water system. Fire hydrant installed prior to 1992 or fire hydrants acquired from other water systems may not meet the requirement of 807 KAR 5:066.

SECTION XIX-B – RELOCATION OF EXISTING PUBLIC FIRE HYDRANTS

Existing public fire hydrants are defined as hydrants that are over one-year-old from the installation/maintenance period. Person(s), local fire department, and/or cities requesting a fire hydrant to be moved shall make written request to the District stating the reasons for the relocation. The District will inspect the hydrant in question and verify whether the problem with the location of the existing fire hydrant is a safety or other justifiable problem. If the District determines that there is a need to relocate the fire hydrant, the entity that made the request, will be charged for the material only, to make said relocation per District’s Billing Policy. The District will supply the labor cost for said relocation. If the District determines that the location is suitable and does not warrant relocating and the customer or entity still request relocation, 100% of the cost to relocate the fire hydrant, with no cap, will be paid by the customer or entity. The fire hydrant will be relocated to a location that is reasonable and most cost effective. If the District chooses to upgrade the hydrant as part of the relocation, the cost for the upgrade materials shall be borne by the District entirely. This policy shall not be used for upgrading an existing fire hydrant.

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Andrew Rechten
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XX – FIRE HYDRANT USE PERMITS FOR PRIVATE
OR PUBLIC FIRE HYDRANTS**

Temporary water service may be made available from fire hydrants in the District’s service area upon proper application and approval by the District. Fire hydrant permits are available at the District’s offices and are approved based on available water, location of fire hydrants, and size of meter required. For Fire Hydrant Usage Permit, see Appendix H. (N)
(N)

Fire hydrant permits are normally issued by the District for only the following reasons (limited to duration of the need, but in no case longer than 30 days, as stated at issuance of permit):

1. Filling swimming pools.
2. Instances which are non-recurring in a given area, such as:
 - a. sewer flushing
 - b. mud jacking of streets
 - c. paving projects
 - d. demolition dust control
 - e. street cleaning
 - f. street cutting
3. Street sweepers which use designated hydrants.
4. Other purposes as deemed necessary by the District.

All fire hydrant permit connections shall be properly metered and shall have proper backflow protection. Metering devices and backflow prevention devices shall be furnished by the District and obtained at the issuance of permit.

No Fire Hydrant Permit shall be issued for a period of more than 30 days without renewal.

No Fire Hydrant Permit shall be issued for construction purposes where a permanent service will be required at a future date.

Contractors performing road projects for which the time of construction is longer than 90 calendar days, who desire water service for any reason shall determine a central location, approved by the District, and shall cause to be constructed a service connection to meet their needs as per the Rates, Rules and Regulations of the District.

DEPOSITS, FEES and CHARGES:

Hydrant Usage Deposit – A refundable deposit shall be placed with the District, from which any charges shall be deducted for damages and unbilled water, and the balance returned to the holder of the permit.

Deposit Charges are as follows:

- 1 to 5 days = \$250.00
- 5 to 30 days = \$1,000.00

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: *Jandrey Richter*
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

**SECTION XX – FIRE HYDRANT USE PERMITS FOR PRIVATE
OR PUBLIC FIRE HYDRANTS – Cont’d**

Each Fire Hydrant Permit will require a daily fee. The daily fee is as follows:

1" meter assembly with 5/8" outlet = \$15.00 per business day

3" meter assembly with 2 1/2" outlet = \$30.00 per business day

The deposit for cities, counties, agencies, and other groups approved by the District shall be waived. Water consumption shall be billed at the normal rates of the District. The holder of a Fire Hydrant Permit shall be responsible for any damage (including freezing), loss, or theft of the meter assembly and for any damage to the fire hydrant, and will be charged for repairs at the District’s Invoice Billing Policy. If there is any leakage between the fire hydrant and the connection to the permit holder’s hose connection, the fire hydrant shall be immediately shut off and the District notified.

Charges for Estimated Usage When Not Having a Permit or Not Using Metering Devices:

No person, firm, or corporation shall use or make a connection to use water from a fire hydrant or other available source of water unless a properly authorized Fire Hydrant Permit is issued by the District. Any connections, hoses, wrenches, or appurtenances attached to a fire hydrant without a permit issued by the District shall be immediately confiscated by any employee of the District and the proper legal authority will be notified for the theft of service. In

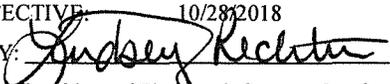
addition, where no permit was issued and there is no way to determine actual water usage, an estimated amount equal to the cost of the water flowed for four (4) hours @ 250gpm plus any damages to distribution system will be charged.

Permanent Installation of Meter & Backflow Preventer:

Cities, county agencies, and other groups approved by the District requesting permits for instances which are non-recurring in a given area, may install a meter (purchased from the District), an approved backflow prevention device or method, and appurtenances for permanent mounting on their equipment. The installation must be approved by the District. A Fire Hydrant Permit shall still be required for a specific hydrant(s). The meter must be delivered to District’s office on or before the day of Fire Hydrant Permit expiration. At this time, the meter shall be read and billed to the permit holder. If permitted, the meter shall be re-issued for an additional time period. On a yearly basis, the meter must be tested by the Meter Service Department and the approved backflow preventer shall be tested by a Certified Backflow Technician acceptable to the District.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXI – WATER SERVICE FOR FIRE DEPARTMENTS

Fire Departments:

Any city, county, urban-county, charter county, or fire protection district (“User”) may withdraw water from the utility’s water distribution system for the purpose of fighting fires and or training firefighters at no charge on the condition that it maintains estimates of the amount of water used for fighting fires and/or training during the calendar month and reports the amount of this water usage to the utility no later than the 15th day of the following calendar month. The District is not responsible for any damages to fire equipment or construction equipment as a result of the use of the hydrant. Any user of fire hydrant water is responsible for protecting their equipment from any sediment or debris through the Fire Hydrant.

Any city, county, urban-county, charter county, or fire protection district that withdraws water from the utility’s water distribution system for fighting fires and or training purposes and fails to submit the required report on water usage within 60 days of the report calendar month shall be assessed the cost of the water.

A non-reporting user’s report shall be presumed to be 0.3 percent of the utility’s total water sales for the calendar month. The utility should consider this evidence and may adjust the presumed usage amount accordingly.

The non-reporting user shall be billed for this usage at the lowest usage block rate regardless of customer classification and the utility charges.

A non-reporting user shall also be assessed a penalty of \$25.00 for each failure to submit a report within 60 days of the report calendar month.

SECTION XXII – PRIVATE FIRE PROTECTION SERVICE

Connections from the public water distribution system for new private fire protection service will be constructed per District’s Standard Drawings on water mains which can support these types of installations. All private fire protection services shall comply with the requirements of 807 KAR5:095.

The property owner will be responsible for all installation and maintenance costs of the private fire protection service. No private fire service lines, hydrants or systems shall be installed without written approval from the District. It shall be the responsibility of the property owner to request approval from the District for any proposed alterations to the piping or equipment of any fire service line. There shall be no alteration without prior written approval of the District.

It shall be the responsibility of the property owner to limit the use of the private fire protection service to fire fighting or necessary testing only. Where a fire service line has outlets, such as fire hydrants or hose outlets, the District may seal each outlet. Such seal shall not be broken, except when necessary for firefighting purposes. This tariff supersedes any existing special contract for the provision of private fire protection services. A private fire service line from the District’s main shall not be used for other than fire protection purposes, except when a dual service has been approved by the District in writing. The District may order a fire service line metered and converted to a commercial account to be billed at the current rate schedule for any of the following reasons:

1. Continued use of water from the service line for other than fire fighting purposes after notification by the District. (Flushing debris, clean up or flushing of spillage, watering of dumps and other dry areas, shall not be considered as fire fighting purposes.)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Jandrey Recliter

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXII – PRIVATE FIRE PROTECTION SERVICE – Cont'd

2. Failure to repair a leak or leaks on the fire service branch or fire protection system.
3. Use of water from the fire service line to control or extinguish fires intentionally set by property owner.
4. Unauthorized breaking of a seal or seals on outlets of a fire service line which was placed by the District.
5. Failure to meet reporting requirements established in 807 KAR5:095.

SECTION XXIII – CROSS CONNECTION CONTROL POLICY

All cross connections are prohibited and shall be eliminated in conformity with the laws and regulations of the Division of Water, the Division of Plumbing and the Public Service Commission.

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Jordan Ketchum*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXIV – SUBDISTRICT STREET NAMES AND MAPS

(T)

This list will be updated annually, and additional streets added between annual tariff updates will be posted on the District web page www.nkywater.org within thirty (30) days of the completion of an extension or lateral from an existing Subdistrict street.

Customers in Subdistrict A

- ~~— Ashford Village Court (off of Mills Road) — Donegal Court, Desmond Court~~ (D)
- ~~— Ashford Village Subdivision (off of Mills Road) — Ashford Road, Celtic Court, Galway Court, Kildare Court, Limerick Circle, Waterford Court~~ (D)
- ~~— Bowman Road — KY 16 to end of road~~ (D)
- ~~— Dorman Drive — Hickory Grove to end of road~~ (D)
- ~~— Gretchen Drive (Ryland Estates Subdivision) — Stewart to end of road~~ (D)
- ~~— Hickory Grove Drive — KY 16 to end of road~~ (D)
- ~~— KY 177 (Decoursey Pike) — Porter Road to Pruett Road~~ (D)
- ~~— Manor Hill Subdivision (off of Marshall Road) — Briarcrest Lane, Burbridge Trail, Cotswold Way, Foxbourne Lane, Manor Hill Drive, Sussex Court, Tennyson Court, Willowhurst Trace, Windermere Hill~~ (D)
- ~~— Manor Lake Drive — KY 16 to end of road~~ (D)
- ~~— Marshall Road — KY 16 to Stewart Road~~ (D)
- ~~— Mills Road — Marshall Road to 3549 Taylor Mill~~ (D)
- ~~— Pruett Road — KY 177 to Petty Road~~ (D)
- ~~— Riggs Road — KY 16 to end of road~~ (D)
- ~~— Ryland Trace Drive — KY 177 to end of road~~ (D)
- ~~— Staffordsburg Road — Marshall Road to Maverick~~ (D)
- ~~— Stewart Road — Marshall to KY 177~~ (D)
- ~~— Teegarden Lane — Bowman to end of road~~ (D)

Customers in Subdistrict B

- Bird Road – KY 17 to Wynewood
- Farmview Drive – Moffett Road to end of road
- Gleason – 1 service tapped off Madison
- KY 17 (Madison Pike) – #12363 to #14158, 1,200' North of Callant Road to Gleason
- Martin Road – Moffett Road to 3,650'
- Moffett Road – KY 17 to George Bach Road
- Rector Road – Moffett Road to #3612 Rector Road
- Rosehawk Lane – Moffett to end of road

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Jandrey Rechten
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXIV – SUBDISTRICT STREET NAMES AND MAPS – Cont’d

(T)

Customers in Subdistrict C

- Banklick Road – Bristow to Maher Road
- Callant – KY 17 for the first 0.6 miles
- Camin Lane – Green Road to end of road
- Cheval Drive – Green Road to end of road
- Dixon Drive – 2 services tapped on KY 17, 1 service tapped on Rich Road
- Gardnersville Road – KY 17 for the first 0.8 miles
- Glenhurst Subdivision – Chinkapin Circle, Berlander Drive (stops at 684 Berlander Drive), Glenhurst Drive (stops at intersection of Glenhurst Drive and Berlander Drive off of Maher Road.), Lyonia Drive, Colton Ct., Hornbean Drive (Off of Maher Road)
- Graven Road – Maher Road 4,400' towards Wright Road
- Green Road – KY 16 to US 25
- Hempfling Road – First 2.1 miles
- Independence – Shaw to Maher Road, Maher Road 2700' towards Banklick
- KY 17 (Madison Pike) – #14192 to #15960, Gleason to Pendleton County Line
- Maher Road – Banklick Road to Kenton/Boone County Line, Independence Road to Banklick
- Maher Subdivision – Meadows, Parker Drive, Stanley Lane Anna Lane, Brian Ln.
- Martin Road – Subdistrict B to Staffordsburg Road
- Mulberry Lane (Rolling Greene Subdivision off of Green Road)
- Paxton Road – KY 17 for first 0.65 miles
- Percival Road
- Rector Road – Subdistrict B to Kenton Station Road
- Rich Road – KY 17 for first 2.1 miles
- South Fork Estates Subdivision – South Fork Drive, Thoroughbred Lane, Stablegate
- Spillman Road – KY 17 to end of road
- Staffordsburg Road – KY 16 to Martin Road
- Stephenson Road – Green Road to first 0.5 miles
- Symbo – Green Road to first 0.6 miles
- Tupelo Drive – Glenhurst Subdivision (Off of Maher Road)
- US 25 – Walton City Limits to KY 14
- Visalia Road – Klein Road to the school, Staffordsburg Road for 2 miles
- York Road – US 25 to first 0.4 miles

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Lindsay Rechten*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXIV – SUBDISTRICT STREET NAMES AND MAPS – Cont’d

(T)

Customer in Subdistrict D

- 4 Mile Pike from Uhl Road to Providence Trace
- California Cross Road – Saint Peter and Paul to Washington Trace Road
- KY Route 8 to McDonald Lane off Blangey Road
- Licking Pike & Steffen Road – Route 10 to KY 936, KY 936 before Poplar Thicket
- Persimmon Grove Pike – Burns Road to California Cross Road, Shaw to Burns Road, Stevens Branch to Shaw Hess
- Providence Trace off of 4 Mile
- Wagner Road – first 0.6 miles
- Winters Lane – County

Customers in Subdistrict E

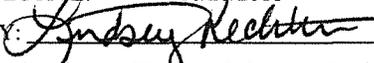
- Bethel Grove
- Brandy Lane
- Bromley Crescent Springs Road
- Fiskburg Road – KY 17 to Goshorn Road
- Ishmael Road – KY 177 to 1200'
- Kenton Station – Rector Road to KY 177
- KY 177 – North of Kenton Station 7100', North of Vises Trail 4250', South of Kenton Station 5400', South of Vises Trail 2850'
- Licking Station
- McDonald Avenue
- Oliver Road
- St. Johns Road
- Vises Trail – KY 177 to 1150' south of Visalia Road
- Whitaker

Customers in Subdistrict F

- Amy Lou
- Flagg Springs
- Flatwood Road
- Grandview
- Heck Road
- Licking Pike – Existing 8-inch Water Main to Ripple Creek, Rifle Range to Subdistrict, Trapp Road to Rifle Range
- Siry Road
- Steffen Road
- West Main Street

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXIV – SUBDISTRICT STREET NAMES AND MAPS – Cont’d (T)

Customers in Subdistrict G

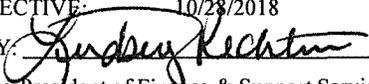
- Banlick – Maher Road to Walton Nicholson Road
- Bramlage Road – Wilson to Banklick
- Bullock Pen Road – Old Madison to end of road
- Cody Road – #5372 to Upton Drive, Flaggstone to #5372
- Estate Lane – Visalia to end of road
- Flower Creek Road – #5346 to Cox/Oliver
- Fowler Creek Road – Senour to #5282
- Hollyhock – Wolf to #641
- Independence Road – #1068 to Banklick Road
- Klein Road – Visalia to end of road
- Lieberman
- Misty Lane – All of street
- Petty Road – Marshall to #3927 Pruett Road
- Pleasure Isle Drive – #305-A to #400
- Sugar Camp – #2760 to Flower Creek
- Upton Drive – Cody Road to end of road
- Webster Road – #251 to #270
- Wolf – Valley View to KY 177

Customers in Subdistrict H

- Bars Branch – End of line to #9677
- Cory Drive
- Creektrace Road – Licking Pike to John Miller Road, John Miller Road to Indian Trace, Indian Trace to Pond Creek
- Daniels Road – Schababerle Hill Road to #3185
- Enzweiler Road
- Indian Trace Road – Creek Trace to JoAnn Lane, JoAnn Lane to end of road
- JoAnn Lane
- John Miller Road – Creektrace to #9807
- Lauren Lane
- Low Gap Road – #954 to #878
- Maddox Road – End of line to end of road
- Mystic Rose – Nine Mile to end of road
- Orlando Drive
- Pleasant Ridge Road – End of line to #11138

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXIV – SUBDISTRICT STREET NAMES AND MAPS – Cont’d (T)

Customers in Subdistrict H – Con’t

- Pond Creek Road – Bridge to #10365
- Rifle Range Road – Licking Pike to the Bridge
- Schababerle Hill Road – Wesley Chapel to Daniels Road
- Washington Trace – #10998 to #11236
- Wesley Chapel – California Cross Roads to Schababerle Hill Road, Schababerle Hill Road to #12635

Customers in Subdistrict I

- Bird Road – Wyne Wood Trail to #1684
- Dixon Drive – Rich Road to #14361
- Jones Road – American Legion to end of road
- Taylor Mill Road – #4868 to Grand Avenue

Customers in Subdistrict K

- Klette Road
- Rice Road
- Saylor Court
- Tamber Ridge Drive

Customers in Subdistrict M

- Camp Road
- Fontana Road
- Graven Road – 11156 Graven Road to Wright Road (N)
- Harbil Road
- Hempfling Road – 2576 Hempfling Road to 3110 Hempfling Road (N)
- KY 177 – #14669 to #15112
- Lakeview Drive
- Little Cruises Creek Road
- Northcutt Road – Jones Road to 14214 Northcutt Road
- Rich Road – Little Cruises Creek to Rouse Road (N)
- Rouse Road
- Wright Road – 314 Wright Road to 544 Wright Road

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Gundsey Rechten*

TITLE: Vice President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

SECTION XXIV – SUBDISTRICT STREET NAMES AND MAPS – Cont'd (T)

Customers in Subdistrict R

- Coleman Road – KY 177 to end of road
- Feiser Road – Porter Road to Locust Pike
- KY 177 – 500' North of Wards to 2900' South of Wards, Porter Road to 800' North, Pruett Road to Ryland Lakes Drive
- Locust Pike – 650' West of Whites Road to end of road, Feiser Road to Wards Lane
- Porter Road – KY 177 to 7,500'
- Redrow – Locust Pike to end of road
- Spanton Road – Locust Pike to 1,300'
- Wards Lane – Locust Pike to KY 177
- Whites Road – KY 177 to Locust Pike

Customers in Subdistrict RF

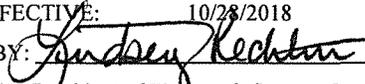
- KY 177 – Subdistrict R to short Marshall
- Porter Road – Tecumseh approximately 500'
- Short Marshall – KY 177 East 500'
- Tecumseh

Customers in Subdistrict RL

- Crystal Court
- Crystal Drive
- Crystal Lane
- Ernst Bridge Road
- Hillside Drive
- Maplewood Drive
- Meadow Lane
- Mirror Court
- Northall Court
- Orchard Lane
- Redbud Lane
- Ryland Lakes Drive
- Sylvan Lake Drive
- Wild Lake Drive

DATE OF ISSUE: 9/28/2018

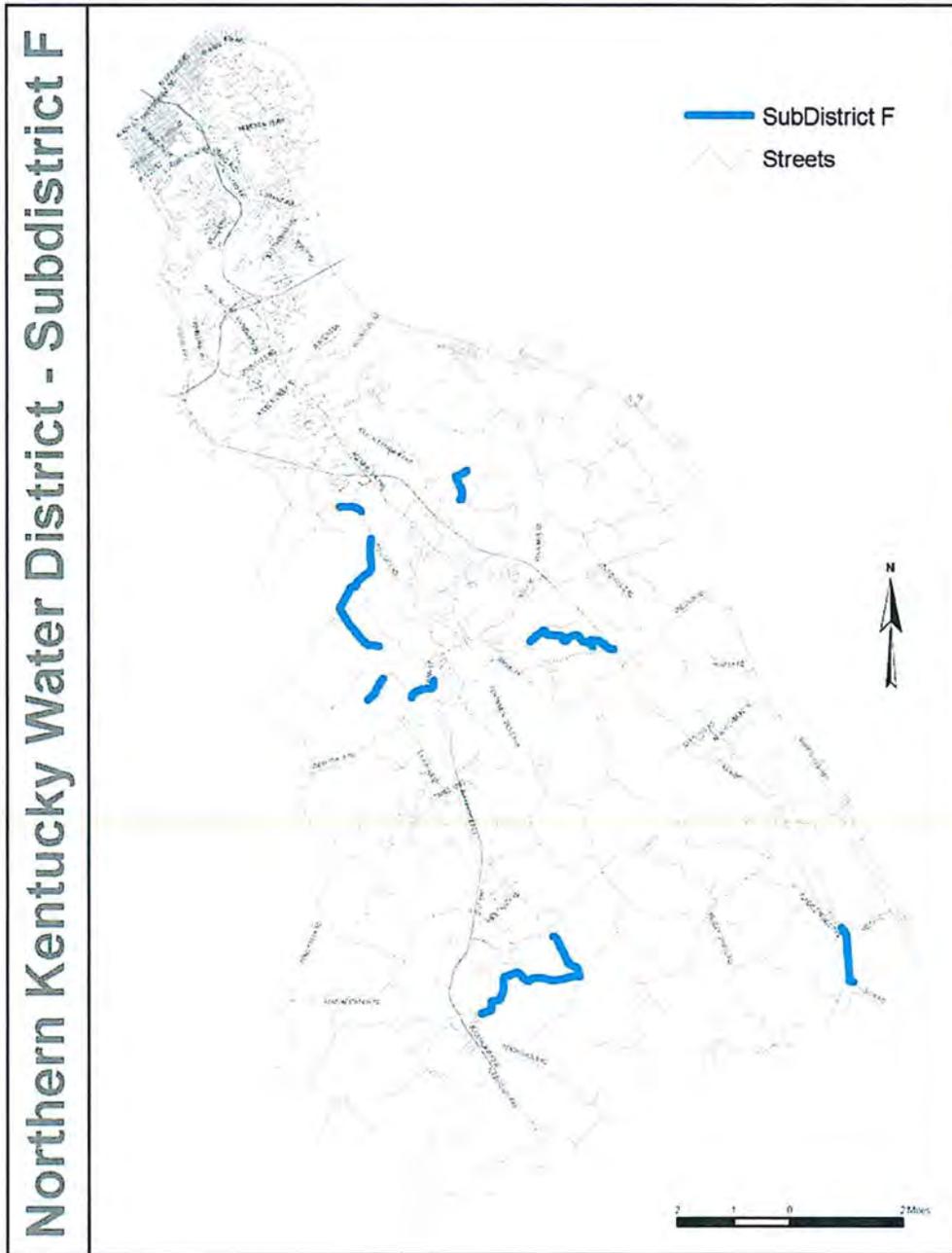
DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

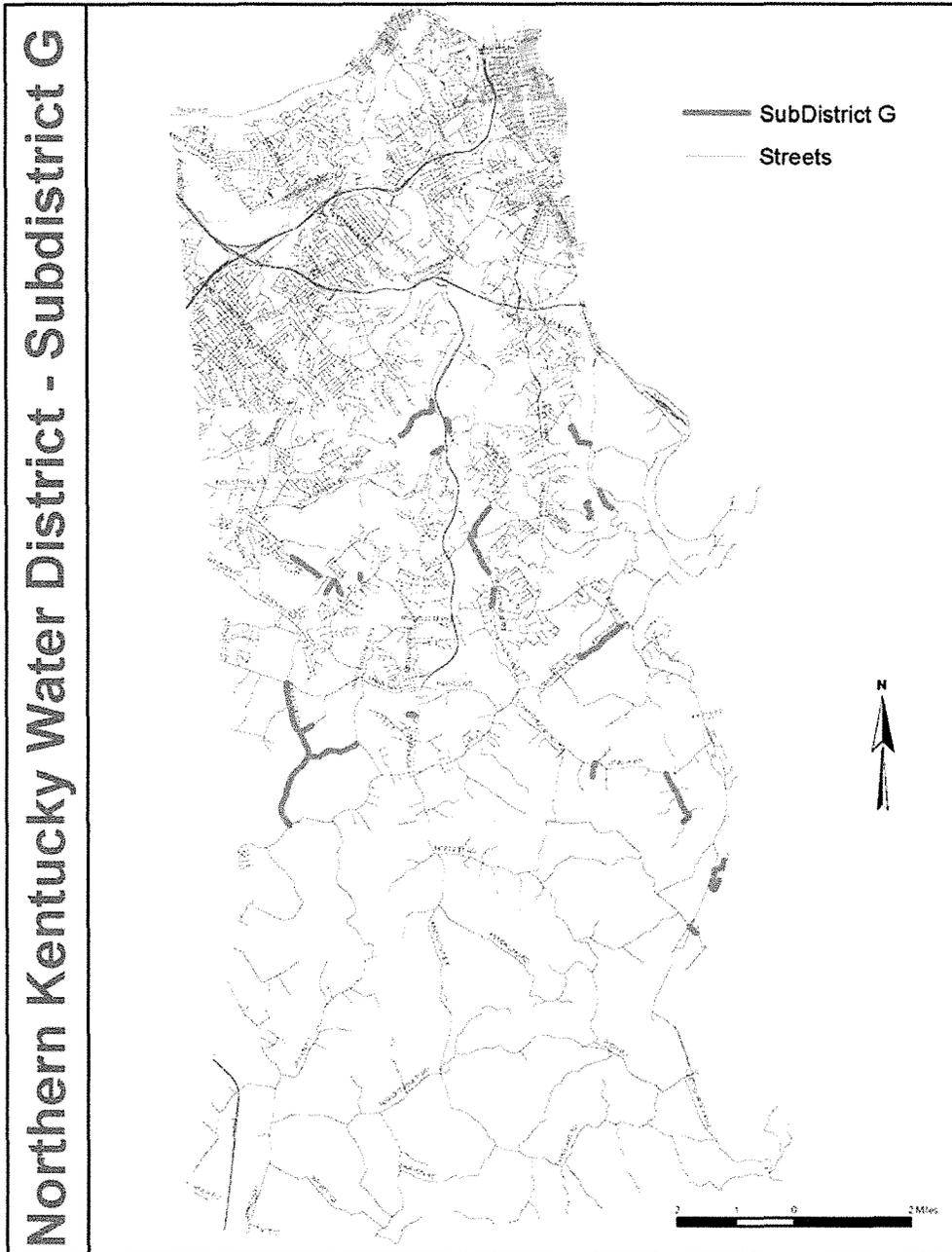
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY



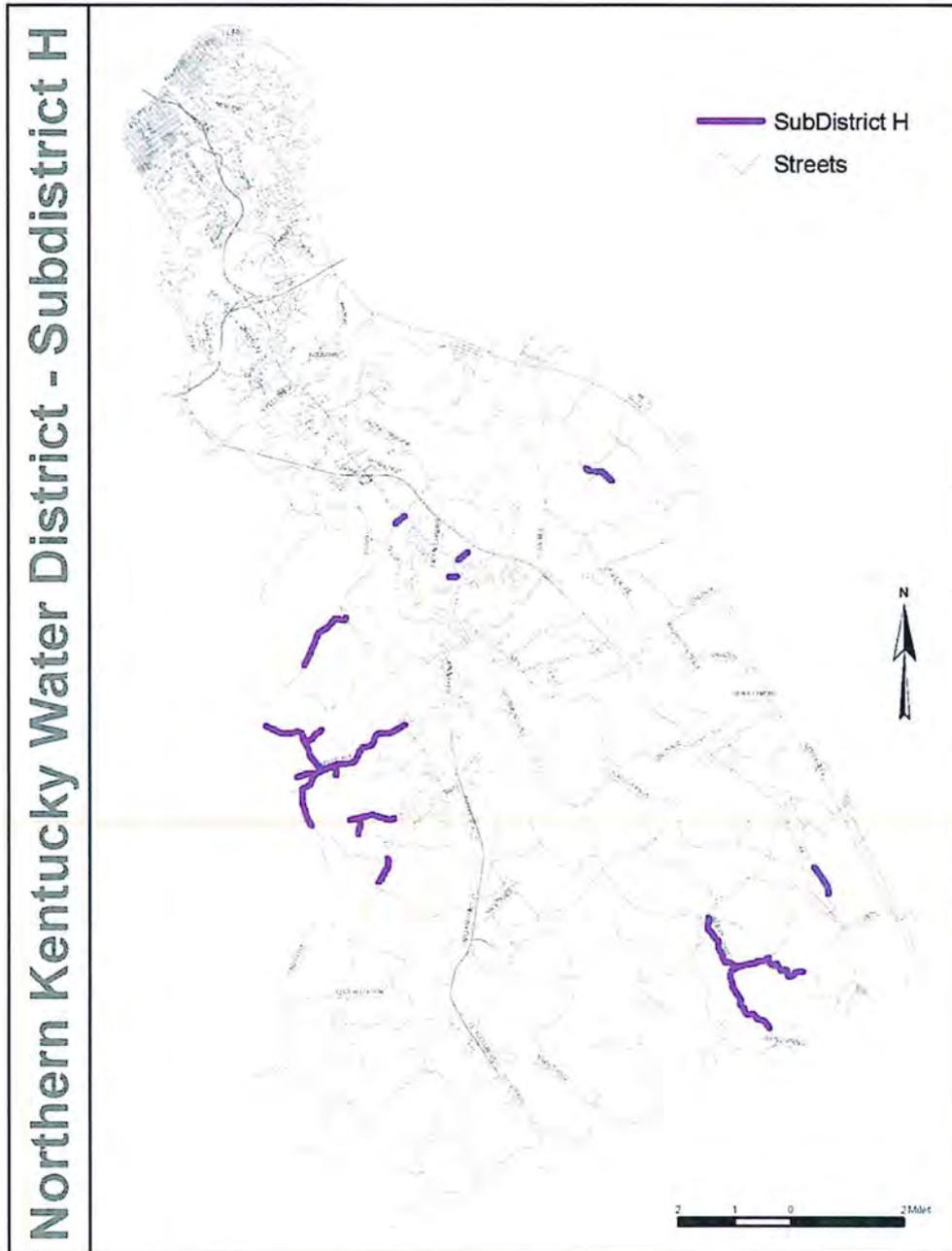
(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Jandrey Richter*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

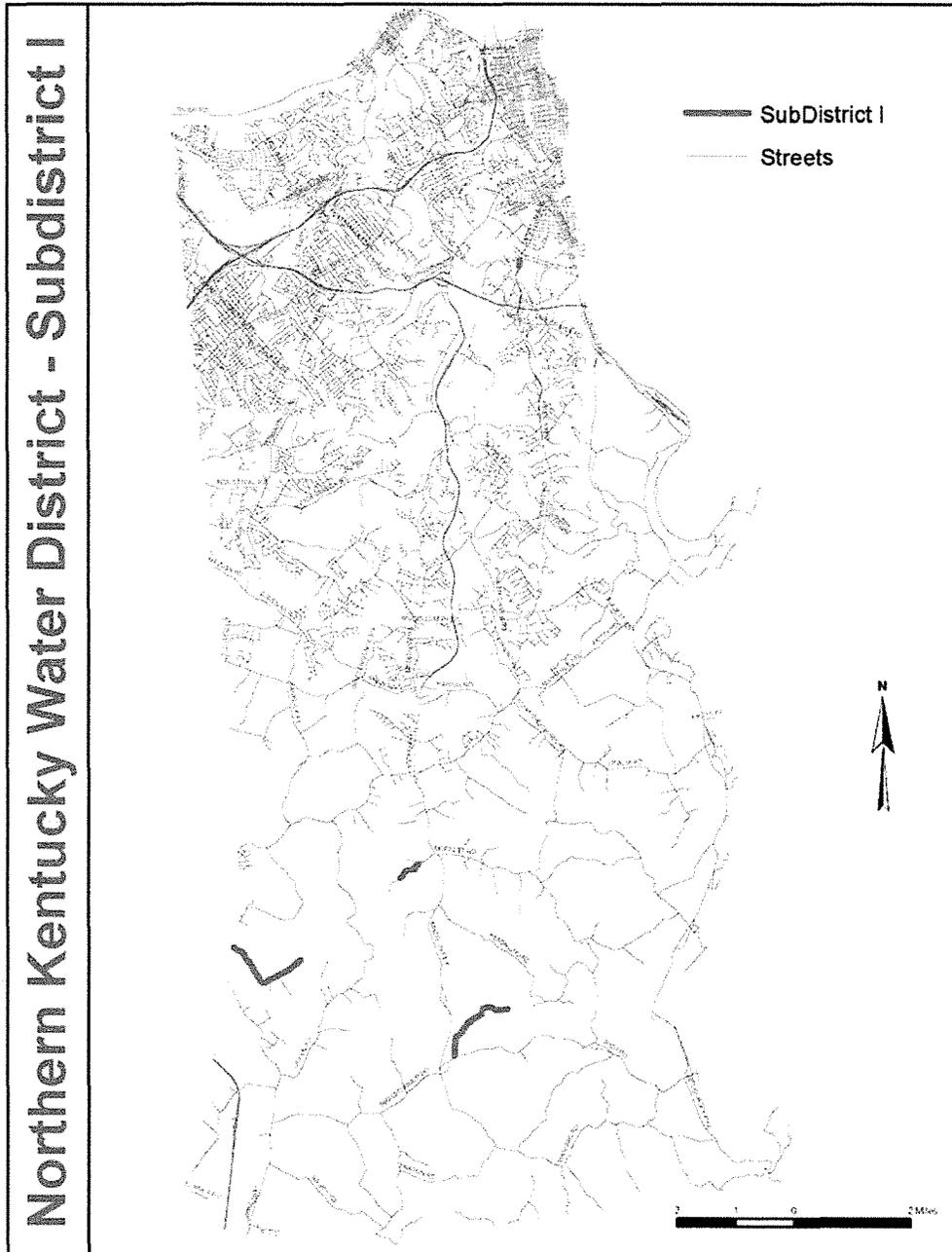


(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Andrew Rechten
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

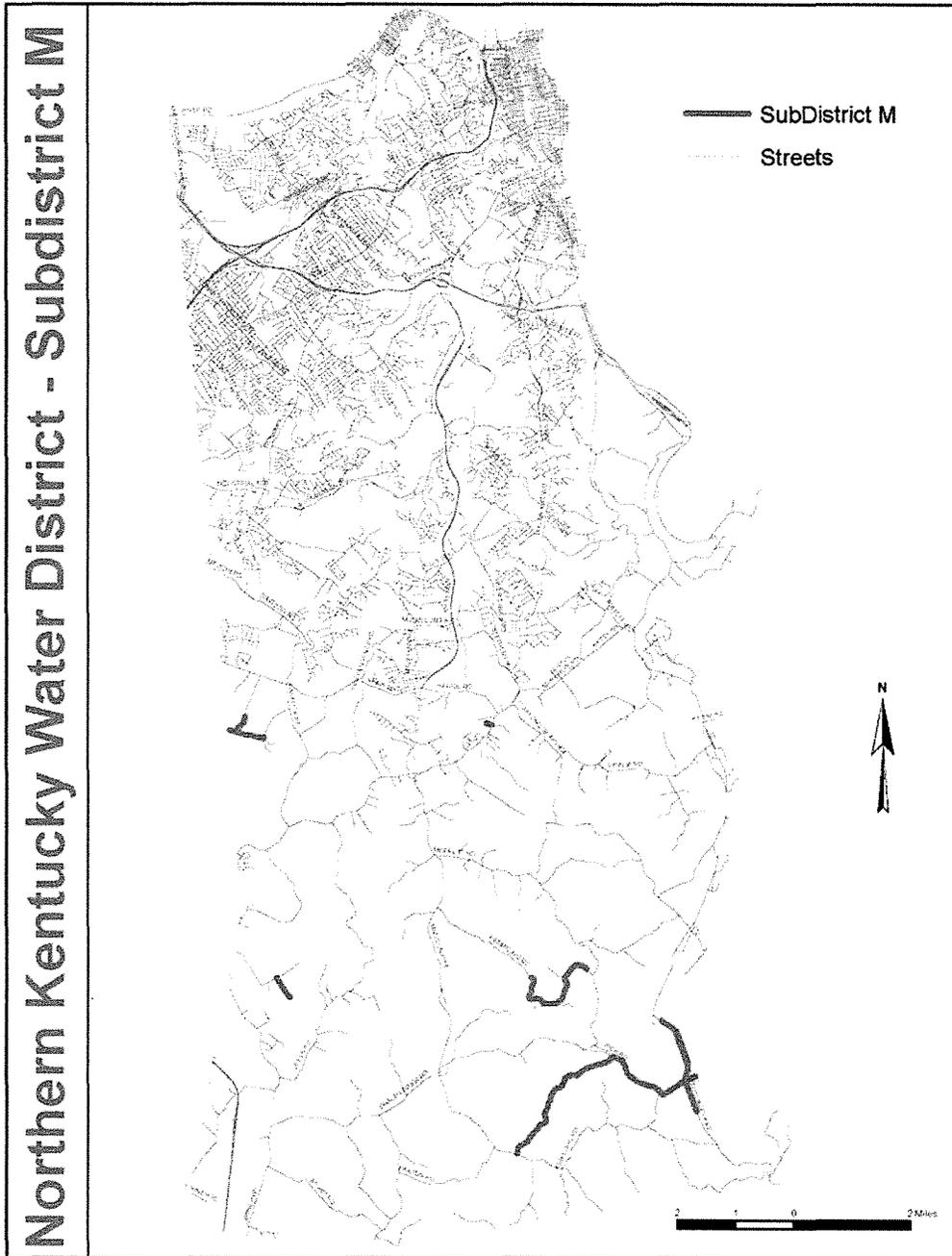


DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Jandsey Reckman
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY



(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Judsey Richter
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY



(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Judsey Keckin*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS

**Northern Kentucky
Water District**

Application for Water Service (Residential)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A")

Please mail this Application, along with a copy of a form of picture identification of each Applicant/Co-Applicant to: NKWD, 2633 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax to (859) 578-3668, or email to customers@nkwater.org

A. Applicant Information

Today's Date: ___/___/___ Start Date: ___/___/___

Account Number: _____ Applicant's Name: _____
(For District use only)

Applicant's DOB: ___/___/___ Driver's License #: _____ SS# (optional): _____

Service Location Address: _____ City: _____ State: ___ Zip: _____

Mailing Address (if different than service address): _____ City: _____

State: ___ Zip: _____ Primary Phone: (____)____-____ Alternate Phone: (____)____-____
(Primary number should be a number at which Applicant can be normally contacted, including in the event of an emergency.)

Email Address (optional): _____ If Email address is provided, does Applicant consent to receive all notices by email in lieu of notice by mail or newspaper publication? Yes No

Applicant's Employer (if applicable): _____

Names of Adults residing at Service Location: _____

Address of Applicant's Last Residence: _____ City: _____ State: _____

Zip: _____ Do you want to discontinue service at this address? Yes No

Applicant's Marital Status: Married Single If married, Name of Spouse: _____

Spouse's Phone (if different from Applicant's): (____)____-____ Spouse's Employer: _____

Does Applicant reside on the premise? Yes No Does Applicant own property? Yes No

If Applicant does not own property, provide the Property Owner's:

Name: _____ Phone Number: (____)____-____

Mailing Address: _____ City: _____ State: ___ Zip: _____

Email Address (if available): _____

(If Applicant does not own the property, include a copy of the signed, non-rental agreement or a written acknowledgment of the property owner that Applicant is authorized to obtain water service at the service location address designated.)

Do any adult members of Applicant's Household wish to be a co-applicant on this application? Yes No
(If "Yes" is checked, Co-Applicants should complete information in Section C.)

Does Applicant or any Adult member of Applicant's household currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes No

Has Applicant/Co-Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years? Yes No

Have Applicant/Co-Applicant had two or more checks returned by his/her bank for insufficient funds on any prior account with the District? Yes No

Has Applicant/Co-Applicant filed for bankruptcy within the last 7 years? Yes No

NKWD - Application for Water Service (Residential) Page 1 of 4

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: *Judrey Keelster*

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS – Cont'd



**Northern Kentucky Water District
Water Turn-On Release Form**

I represent and warrant to the Northern Kentucky Water District (the "District") that I am the owner or lawful tenant of the premises located at _____ (hereinafter the "Premises"). I acknowledge that the District's normal policy is to not turn on water service unless I am at the Premises at the time of turn-on. I acknowledge that this policy can avoid such damages as those caused when faucets, valves, or other uses of water in a premises are left on or faulty and the water runs while not properly supervised. Notwithstanding the foregoing, for my convenience I hereby request and authorize the District to turn on water service, both for initial service and turn-ons following a disconnection, even if there is no one at the Premises. I understand that I should turn off all faucets and valves, and confirm the proper operating condition of same, or turn off the main shut-off valve, and take other precautions necessary to avoid water damage when the water is turned on when no one is at the Premises.

For and in consideration of having the District turning on the water service to the Premises when I am not present at the Premises, which is for my convenience, I hereby provide the following release and indemnity:

1. For myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity release and forever discharge the District and the District's commissioners, officers, employees and agents from any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.
2. Further, for myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity agree to defend, protect, hold harmless and indemnify the District and the District's commissioners, officers, employees and agents from and against any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

I provide the above release and indemnity on the date written below.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668

(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Judrey Kechter*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS – Cont'd



**Consent for Northern Kentucky Water District and Sanitation District No. 1
to Contact Concerning Water, Sanitary Sewer and Stormwater Service**

Check Preferred Option:
(Check One Only)

_____ I authorize Northern Kentucky Water District (on its own behalf and on behalf of Sanitation District No. 1) and Sanitation District No. 1, as well as their respective successors and assigns (collectively, the "Districts"), to contact me at the phone number indicated below for any issues pertaining to water, sanitary sewer, and/or stormwater service provided by either of the Districts (collectively, the "Services") at:

Service Location Address:

_____ City: _____ State: _____ Zip: _____

I authorize the Districts to contact me, including, without limitation, via auto dialer, recorded message and text, regarding any of the services at the following number, which is my primary point of phone contact:

Phone Number: (____) _____ - _____ Check one: _____ Cell _____ Land Line

Specifically, I understand that this number may be utilized at each District's discretion to notify me of emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services, although the Districts do not guarantee that I will be notified in this manner.

_____ I choose not to be contacted by the Districts for issues pertaining to my Services via telephone communication.

I understand that this may delay notification for emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Judith Reichen

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS – Cont'd

**Northern Kentucky
Water District**

Application for Water Service (Commercial)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A")

Please mail this Application, along with a copy of a form of picture identification of each Applicant/Co-Applicant to: NKWD, 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax to (859) 578-3669, or email to customers@nkwater.org

A. Applicant Information

Today's Date: ____/____/____ Start Date: ____/____/____

Federal ID#: _____ Applicant's Name: _____
(Provide the name of the person or entity who is contracting for water service. DO NOT list the name of the agent, property management group, or officer/employee of applicant who is acting on Applicant's behalf. If Applicant operates under an assumed name, provide Applicant's name.)

Property Address: _____ City: _____ State: _____ Zip: _____

Applicant's Mailing Address (if different than property address): _____
City: _____ State: _____ Zip: _____

Local Contact Person: _____ Title: _____

Relationship to or Position with Applicant: _____

Mailing Address (if different from Applicant's address): _____
City: _____ State: _____ Zip: _____

Primary Phone: (____) _____ Alternate Phone: (____) _____
(Primary number should be a number at which Applicant can be normally contacted, including in the event of an emergency.)

Email Address: _____

Does Applicant consent to receive all notices by email in lieu of notice by mail or newspaper publication? Yes No

Type of Entity: Corporation Partnership LLC Sole Proprietorship Trust Estate
(Check applicable type) Other (State type): _____

Tax Exempt? Yes No State of Organization/Incorporation: _____
(If Applicant has tax exempt status, provide a certificate of exemption.)

Does or has the Applicant operated under an assumed name? Yes No If "Yes", list each assumed name that Applicant has operated under in the past two years: _____

State name, address, phone number and any applicable email address for the controlling owner(s) (e.g., general partners, controlling manager/member/shareholder, or trustee) if Applicant is an entity: _____

Is Applicant's equity traded publicly on the NYSE or NASDAQ stock exchanges? Yes No If "No", see Section C.

Applicant's Address Before Property Subject to this Service Request: _____
City: _____ State: _____ Zip: _____ Does Applicant own property? Yes No

If Applicant does not own property, provide the Property Owner's:

Name: _____ Phone Number: (____) _____
Mailing Address: _____ City: _____ State: _____ Zip: _____
Email Address (if available): _____
(If Applicant does not own the property, include a copy of the signed, notarized rental agreement or a written acknowledgment of the property owner that Applicant is authorized to obtain water service at the service location address designated.)

NKWD – Application for Water Service (Commercial) Page 1 of 5

(N)

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: Judsey Rechten
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS – Cont'd



- Does Applicant currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes No
- Has Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years?
 Yes No
- Has Applicant had two or more checks returned by its bank for insufficient funds on any prior account with the District? Yes No
- Has Applicant filed for bankruptcy within the last 7 years? Yes No
- Has the Applicant made a general assignment for the benefit of creditors? Yes No
- Has a receiver been appointed to take possession of all, or substantially all of Applicant's assets? Yes No
- Has Applicant's assets been attached or subject to judicial seizure? Yes No
- Has Applicant admitted in writing that it is unable to pay its debts as they come due? Yes No
- Is the service location the residence of the individual signing on behalf of Applicant? Yes No

B. Agreements

The undersigned Applicant ("Applicant") hereby applies for water service and agrees to purchase water from Northern Kentucky Water District ("the District"), subject to the following terms and conditions:

- a) Applicant represents and warrants to the District, that the information provided on this Application is true, correct, and complete in all material respects. Applicant acknowledges that any false or deliberately misleading information provided on this Application will be considered as an attempt to obtain water service through fraudulent means and may constitute grounds for discontinuance of Applicant's service at the service location address designated above.
- b) No application for water service will be approved and no water shall be applied to any applicant or customer if the applicant or the customer is delinquent or indebted to the District or if any member of an applicant's household is indebted to the District and such indebtedness was incurred while that person and the Applicant were members of the same household. This applies whether the delinquency or indebtedness is incurred at the property address for which this application is made or at any other premises or property. If Applicant fails to disclose to the District Applicant's prior indebtedness or the indebtedness of a member of Applicant's household and the District provides water service, the District may discontinue water service after providing the Applicant with notice of the discovery of the indebtedness and providing Applicant a reasonable period of time to pay the outstanding debt.
- c) Applicant will purchase water from the District to be applied to the service location address designated above, subject to all terms and conditions set out in the District's rules, regulations, and tariffs now in force or hereafter supplemented or amended. Applicant shall make timely payment of all amounts and charges due on or before their due dates. Applicant understands and agrees that if Applicant's water account becomes delinquent for failure to make timely payment of all amounts and charges due on or before their due dates, the District may discontinue water service.
- d) Applicant agrees to reimburse the District for all reasonable attorney's fees, collection agency fees, and court costs incurred by the District to enforce the terms and conditions of this agreement and to recover any delinquent amounts or other indebtedness if (i) Applicant fails to comply with the terms and conditions of this agreement and (ii) the District commences legal action to enforce the terms and conditions of this agreement and obtains a judgment against Applicant. The court rendering the judgment shall determine the amount of the attorney's fees, collection fees, and court costs to which the District is entitled.
- e) Applicant agrees to maintain all water pipes and plumbing in or on the property in compliance with all plumbing specifications as required by the Commonwealth of Kentucky and/or any state, local, or municipal building or plumbing codes.
- f) Applicant agrees to comply with and be bound by all of the provisions of this agreement, and such rules, regulations, and tariffs now in force or hereafter supplemented or amended.
- g) By signing this agreement, the Applicant acknowledges that the terms of this agreement constitute a binding contract between the District and the Applicant, and the terms and provisions of this agreement are legally enforceable against the Applicant in accordance with its terms.
- h) Applicant acknowledges that, if Applicant has checked "Yes" to receiving all notices by email in lieu of notice by mail or newspaper publication, Applicant consents to the District providing notice of rate adjustments and other matters that require public notice by email to the stated address in lieu of notice by mail or publication and further agrees that, should applicant's email address change, it is his or her responsibility to inform the District of the change in email address.
- i) Applicant has full right, power and authority and is duly authorized to enter into this agreement, to perform each of the covenants on its part to be performed hereunder and to execute and deliver, and to perform its obligations under all documents required to be executed and delivered by it pursuant to this Agreement. The person signing this agreement on behalf of the Applicant represents and warrants in his/her individual capacity that he/she is duly authorized to do so, and has all due power and authority to legally bind the Company to this agreement.
- j) Applicant acknowledges that as a utility customer in the Commonwealth of Kentucky, Applicant has certain rights and obligations. Applicant further acknowledges that a copy of the District's tariff setting forth such rights and obligations, including the Customer Bill of Rights, can be obtained from the District's website at www.nkwater.org or from the Kentucky Public Service Commission's website at <http://psc.ky.gov/>.
- k) Any applicant affirming that he/she is exempt from the Kentucky state sales tax hereby agrees to indemnify and hold the District harmless from any subsequent claims for sales taxes due or resulting penalties if the person or entity is deemed to owe sales tax for water service or any other service provided by the District. Further, if the District is required to remit tax payments on behalf of the applicant/account holder, he/she/it agrees to reimburse the District for any sales tax, penalties, attorney's fees, or any related cost, which may be deducted from any deposit or refund applicable to the account holder held by the District.

(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Judsey Rechten
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS – Cont'd



**Northern Kentucky Water District
Water Turn-On Release Form**

I represent and warrant to the Northern Kentucky Water District (the "District") that I am the owner or lawful tenant of the premises located at _____ (hereinafter the "Premises"). I acknowledge that the District's normal policy is to not turn on water service unless I am at the Premises at the time of turn-on. I acknowledge that this policy can avoid such damages as those caused when faucets, valves, or other uses of water in a premises are left on or faulty and the water runs while not properly supervised. Notwithstanding the foregoing, for my convenience I hereby request and authorize the District to turn on water service, both for initial service and turn-ons following a disconnection, even if there is no one at the Premises. I understand that I should turn off all faucets and valves, and confirm the proper operating condition of same, or turn off the main shut-off valve, and take other precautions necessary to avoid water damage when the water is turned on when no one is at the Premises.

For and in consideration of having the District turning on the water service to the Premises when I am not present at the Premises, which is for my convenience, I hereby provide the following release and indemnity:

1. For myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity release and forever discharge the District and the District's commissioners, officers, employees and agents from any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.
2. Further, for myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity agree to defend, protect, hold harmless and indemnify the District and the District's commissioners, officers, employees and agents from and against any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

I provide the above release and indemnity on the date written below.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668

(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Jordana Richter*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX A. – NEW SERVICE APPLICATION FORMS – Cont'd



**Consent for Northern Kentucky Water District and Sanitation District No. 1
to Contact Concerning Water, Sanitary Sewer and Stormwater Service**

Check Preferred Option:
(Check One Only)

_____ I authorize Northern Kentucky Water District (on its own behalf and on behalf of Sanitation District No. 1) and Sanitation District No. 1, as well as their respective successors and assigns (collectively, the "Districts"), to contact me at the phone number indicated below for any issues pertaining to water, sanitary sewer, and/or stormwater service provided by either of the Districts (collectively, the "Services") at:

Service Location Address:

_____ City: _____ State: _____ Zip: _____

I authorize the Districts to contact me, including, without limitation, via auto dialer, recorded message and text, regarding any of the services at the following number, which is my primary point of phone contact:

Phone Number: (____) _____ - _____ Check one: Cell Land Line

Specifically, I understand that this number may be utilized at each District's discretion to notify me of emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services, although the Districts do not guarantee that I will be notified in this manner.

_____ I choose not to be contacted by the Districts for issues pertaining to my Services via telephone communication.

I understand that this may delay notification for emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Andrey Kecher

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX B. – WATER TURN-ON RELEASE FORM



**Northern Kentucky Water District
Water Turn-On Release Form**

I represent and warrant to the Northern Kentucky Water District (the "District") that I am the owner or lawful tenant of the premises located at _____ (hereinafter the "Premises"). I acknowledge that the District's normal policy is to not turn on water service unless I am at the Premises at the time of turn-on. I acknowledge that this policy can avoid such damages as those caused when faucets, valves, or other uses of water in a premises are left on or faulty and the water runs while not properly supervised. Notwithstanding the foregoing, for my convenience I hereby request and authorize the District to turn on water service, both for initial service and turn-ons following a disconnection, even if there is no one at the Premises. I understand that I should turn off all faucets and valves, and confirm the proper operating condition of same, or turn off the main shut-off valve, and take other precautions necessary to avoid water damage when the water is turned on when no one is at the Premises.

For and in consideration of having the District turning on the water service to the Premises when I am not present at the Premises, which is for my convenience, I hereby provide the following release and indemnity:

1. For myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity release and forever discharge the District and the District's commissioners, officers, employees and agents from any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.
2. Further, for myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity agree to defend, protect, hold harmless and indemnify the District and the District's commissioners, officers, employees and agents from and against any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

I provide the above release and indemnity on the date written below.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668

(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: *Judrey Kichata*
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX C. – WATER SERVICE CONTRACT

CISTERN

Contract No 000000

NORTHERN KENTUCKY WATER DISTRICT

2835 Crescent Springs Road – P.O. Box 41018-0640 – Erlanger, KY 41018 – Phone (859)578-9898

WATER SERVICE CONTRACT

In consideration of the payment of \$ _____ to the Northern Kentucky Water District (hereinafter the "District"), the receipt of which is hereby acknowledged, and the agreement by the undersigned owner of the premises described below (hereinafter "Owner") to purchase water from the District, the District agrees to furnish Owner with water at the premises described below in accordance with the District's Rates, Rules and Regulations. **The District's commitment and obligation to furnish water at the premises described below is conditioned on the premises being eligible and located in an area of fully served property. The District reserves the right to void contract if premise is not eligible for water service.**

The District will establish the point of service by locating the meter at a location on or near the street right of way or the property line most accessible to the District from its distribution system. Owner may indicate his or her preferred location for meter by marking the location with a blue stake or other visible marker. The District will consider Owner's preferred location but will determine the actual location as described above. Any change in the location of the meter, once established, shall be at the expense of the Owner.

Owner understands and agrees that Owner will be liable and billed for water service (based on the minimum charge or actual consumption and surcharge if applicable) commencing with the setting of the point of service and meter, regardless of when Owner actually begins accepting water. Owner further understands and agrees that the District's only liability to Owner for any failure to supply water to Owner at the premises described below shall be for the return of Owner's payment of \$ _____.

Subdivision Name _____ Type of Service _____

Size of Service _____ (1-1/2" or 2"- require a deposit and will be billed at actual cost)

Subdistrict _____

Name _____ Tax District _____

Street _____ Lot No. _____

City _____ State _____ Zip _____

Phone No. _____ Email _____

IN TESTIMONY WHEREOF AND ACCEPTED, witness the signature of the undersigned this _____ day of _____

(Applicant's Signature)

(Please Print Name)

Mailing Address:

Name _____

Street _____

City _____ State _____ Zip _____

NKWD Rep: _____

Mail _____ Check No. _____ Visa _____ MC _____ Disc _____ Auth No. _____

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Jandsey Rechten

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX D. – AGREEMENT

Northern Kentucky Water District

AGREEMENT

I, the undersigned, understand that the 1-1/2" and 2" (inch) water services installed by the Northern Kentucky Water District will be charged actual material cost plus actual payroll and equipment costs (times 1.15 to cover handling and overhead).

The following deposit is required at the time of application:

1-1/2" Service = \$1,500.00 Deposit
2" Service = \$2,000.00 Deposit

I further understand that after the service installation, the Northern Kentucky Water District will bill me for the full amount of the cost of the service less the deposit amount or refund me the difference between the actual installation cost and the deposit amount if the actual cost is less than the deposit amount.

*****FOR INFORMATION ONLY*****

The Northern Kentucky Water District has based the required deposit on the average cost of similar sized installation. The Northern Kentucky Water District has had actual 1-1/2" and 2" service installation cost exceeding over \$5,000.

Full Name (Please Print)

Full Name (Signature)

Date

(N)

DATE OF ISSUE: 9/28/2018
DATE EFFECTIVE: 10/28/2018
ISSUED BY: Judsey Keckin
TITLE: Vice-President of Finance & Support Services
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX E. – CUSTOMER BILL – Cont'd

WATER BILL PAYMENT OPTIONS:
 Make checks payable to NKWD

BY MAIL / DROP BOX - Check payable to NKWD, PO Box 16640, Evansville, KY 40316. Please allow 7-10 business days for processing. **AUTO PAY** - Payment can be made through your bank's automatic bill payment service. **ONLINE PAYMENTS THROUGH YOUR BANK** - Payment can be made through your bank's website. **MOBILE APP** - Payment can be made through the NKWD mobile app.

Mail - Mail Payments to PO Box 16640, Evansville, Kentucky 40316
Bank Correspondence - PO Box 16640, Evansville, Kentucky 40316

BILLING INFORMATION

Penalty - A penalty is added to all accounts not paid before the due date. Failure to receive a bill does not excuse payment of penalty.
Final Notice Charge - The final amount required based on the work of the meter in all active accounts. This charge helps to recover the costs associated with meter reading, testing and maintenance.

Payment Plans - Payment arrangements can be made by contacting our customer service department PRIOR to the disconnection date.
Returned Check - A returned check fee will be charged on any returned checks.

Misread - All requests for disconnection of service must be made and a service tag in advance. You will be held responsible for all charges until such notice is received and a final reading is obtained by the District.
Service Charge - Delinquent accounts that have had a service order issued for disconnection will require a service charge.

Bill Administration - HCF is function of Curb Feet CR = Curb Feet
Default - Accounts may be subject to default.
New Service / Reconnection - Allowance for new service or reconnection is available upon application. The fees are \$1.00 per foot and \$1.00 per inch. The \$1.00 per inch fee is for the first 100 feet. The \$1.00 per inch fee is for the remaining 100 feet.

Right of Easement - All new service requires
Conversion Factor - 1 Cubic foot = 7.48 gallons

GENERAL INFORMATION

For more information, please contact: 502-426-1111 or visit our website: www.nkwd.com
 The Public Service Commission of Kentucky regulates this utility.
 Visit us on the web at: www.nkwd.com

NORTHERN KENTUCKY WATER DISTRICT
 2935 Chestnut Springs Road
 Evansville, Kentucky 40316

OFFICE HOURS
 8:00 am - 5:00 pm
 Monday - Friday

USEFUL NUMBERS

Customer Service Center	502-426-1111	Water Quality Laboratory	502-426-1111
After Hours Emergency Contact	502-244-1111	Water Quality Laboratory	502-426-1111
Fire Department	911	Water Quality Laboratory	502-426-1111
Northern Kentucky Regional	502-426-1111	Water Quality Laboratory	502-426-1111

Print new address or telephone number here:
 Please indicate Mailing Address or Service Address

Address _____
 City _____
 State _____ Zip Code _____

(N)

DATE OF ISSUE: 9/28/2018
 DATE EFFECTIVE: 10/28/2018
 ISSUED BY: Andrew Rechten
 TITLE: Vice-President of Finance & Support Services
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
 IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX G. – PAYMENT ARRANGEMENT NOTICE



July 25, 20XX

BILLING DEPARTMENT
2835 CRESCENT SPRINGS RD
ERLANGER, KY 41018-1324

Re: Account #: 0000000000
Customer #: 0000000000

Dear BILLING DEPARTMENT,

Thank you for contacting our office to make payment arrangements on your account. The arrangement is to be paid in 1 installment(s). Your payment schedule is as follows:

08/24/20XX \$123.40

Any balance due after the due date on the bill will be assessed a one-time late penalty charge of 10%. All future bills must be kept current and paid on time.

If the scheduled payment is not kept current, the water service will be discontinued without further notice. *In addition, a deposit may be required in order to restore service.*

If you have any questions or feel this notice is not accurate, please feel free to contact one of our Customer Account Representatives at (859) 578-9898.

Sincerely,

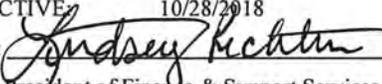
Customer Service Department
Northern Kentucky Water District

Northern Kentucky Water District • 2835 Crescent Springs Road, P.O. Box 18640 • Erlanger, Kentucky 41018
859-578-9898 • 859-578-5456 Fax

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: 

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX H. – FIRE HYDRANT USAGE PERMIT



2835 Crescent Springs Road • P.O. Box 18640 • Erlanger, KY 41018 • (859) 578-9898

FIRE HYDRANT USAGE PERMIT

To whom it may concern:

This is to certify that _____
Print Name of Applicant and Company

Address _____
City, State, Zip

has the approval of the Northern Kentucky Water District to use a fire hydrant in the service area of the District for the following purpose:

at the following location: _____
Address City, State, Zip

From: _____ To: _____
Date Date

PLEASE READ BEFORE SIGNING

- Failure to abide by the following rules shall be cause for revocation of this permit:
 - Permit must be in the possession of the person actually using the fire hydrant. Permits shall be available for inspection by Water District personnel. The meter must be hooked to the hydrant when in use.
 - Temporary water is to be used solely from the source, for the purpose, on the date, and location specified on this permit.
 - Permit applicants should be aware that high volume demands on waterlines through the hydrants could cause discoloration, clear before usage.
 - Proper fire hydrant wrench shall be used when operating fire hydrant.
 - Cross-connections are prohibited unless protected by an approved device or method.
- Applicant assumes all responsibility for any damages to fire hydrant, properties and other equipment and said equipment is used at Applicant's sole risk. Must protect from freezing and drain all hydrants from October 1 - March 31. Applicants must pay for any and all damages.
- Applicant will indemnify and hold the N.K.W.D. harmless from any and all liability, claims, cost and expenses arising out of applicant's use of the hydrant and/or equipment.
- Applicant understands that permit is issued for a maximum of 30 days and must be returned at that time. If not returned additional charges will be applied. Daily rental fees will be charged for each day N.K.W.D. working days (excludes Saturday, Sunday, and Holidays.)
- Non Potable water. Do not use for drinking purposes.
- Please return equipment to our facility located at 2835 Crescent Springs Road between 8:00 a.m. and 4:00 p.m. Monday through Friday excluding Holidays.

*NKWD reserves the right to transfer a customer's unpaid fire hydrant fee to the customer's water account if an account exists.

By signing this permit I agree to follow and abide by all the Rules and Regulations of the Northern Kentucky Water District.

Signature _____	Company phone # _____	Date _____
FOR OFFICE USE ONLY	Type of Credit Card _____	Start _____ Finish _____
Credit Card # _____	Exp. Date _____	Date: _____
Deposit Amount: _____	<small>(Deposit refund takes 4-6 weeks)</small>	
Deposit #: _____	Reading: _____	Time: _____
Daily Meter Fee: _____	Meter Number: _____	
Customer Service Rep: _____	Hydrant Wrench: <input type="checkbox"/> Yes <input type="checkbox"/> No	

WHITE COPY - NKWD YELLOW COPY - METER SHOP PINK COPY - CUSTOMER

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Judith Hechtman

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX I. – CONSENT FOR CLEANUP



CONSENT FOR CLEANUP

- The Northern Kentucky Water District (NKWD) will assist its customers in reasonable cleanup efforts related to a water main break. This is usually limited to assisting with removal of water from a residence or business and providing limited drying equipment (through an NKWD contractor).
- The cleanup assistance offered by NKWD is an accommodation to the homeowner, tenant, or business. These actions should not be construed as an admission of liability by NKWD for any damage, or an agreement to pay for any damage repair costs or replacement of damaged items.
- The homeowner/tenant/business owner has the right to refuse these complimentary services.
- The homeowner/tenant/business understands that NKWD will specify what cleanup services are offered at NKWD's cost.
- The homeowner/tenant/business may contract with the NKWD's cleanup contractor for additional services at his/her/its own cost.

In consideration for the services outlined above, I agree to the above terms and conditions, consent to the cleanup work to be performed, and understand that such cleanup efforts by NKWD should not be seen as an admission of liability for damage or any other claims. Further, I understand that I am not required to sign this agreement; however, cleanup services will not be provided by NKWD at its cost without the execution of this document.

Signature of Homeowner/Tenant/Business Owner

____/____/____
Date

Print Name

Address (where cleanup services are performed)

City

State

Zip

(____)____-____
Phone Number

Email Address

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Andrew Keckler

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

APPENDIX J. – CUSTOMER LEAD SERVICE LINE
NOTIFICATION FORM



CUSTOMER LEAD SERVICE LINE
NOTIFICATION FORM

I have received information from the Northern Kentucky Water District (the "District") regarding the water service line work that was done at the following address:

(Herein after the "Premises"). I acknowledge that I received notice that my private service line appears to be made of lead, that educational materials on lead in drinking water were provided by the District, and that I will follow the flushing recommendations given by the District.

Signature: _____

Printed Name: _____

Date: ____/____/____

I am the Owner / Tenant (please circle one)

I would like a copy of this form mailed to me.

Signature of District Representative: _____

2835 Crescent Springs Road
P.O. Box 18640
Erlanger, KY 41018
www.nkywater.org

(N)

DATE OF ISSUE: 9/28/2018

DATE EFFECTIVE: 10/28/2018

ISSUED BY: Andrey Kechin

TITLE: Vice-President of Finance & Support Services

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2018-00291, DATED M/DD/YYYY

NORTHERN KENTUCKY WATER DISTRICT
ERLANGER, KENTUCKY

COST OF SERVICE ALLOCATION STUDY

AS OF JUNE 30, 2018

AND

PROPOSED CUSTOMER RATES

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Valley Forge, Pennsylvania



*Excellence Delivered **As Promised***

September 19, 2018

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, KY 41018

Ladies and Gentlemen:

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended June 30, 2018, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A on page 5 presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "C. Heppenstall", written over a faint circular stamp.

CONSTANCE E. HEPPENSTALL
Project Manager, Rate Studies

CEH/mle

062516.000

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 80794 • Valley Forge, PA 19484-0794 | 1010 Adams Avenue • Audubon, PA 19403-2402

t: 610.650.8101 • f: 610.650.8190

www.gfvrc.com

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PART I. INTRODUCTION

NORTHERN KENTUCKY WATER DISTRICT
COST OF SERVICE ALLOCATION STUDY
AS OF JUNE 30, 2018
AND PROPOSED CUSTOMER RATES

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of June 30, 2018, prepared for the Northern Kentucky Water District (Company). Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the bases for the allocations. Part III, Proposed Customer Rates, sets forth the proposed rate structure.

BASIS OF THE STUDY

The purpose of the study was to allocate costs to several customer classifications based on considerations of quantity of water consumed, variability of rate of flow, and costs associated with metering, billing and customer accounting. The allocation study was based on recognized procedures for allocating the several categories of costs to customer classifications in proportion to each classification's use of the facilities, commodities and services which entail the total cost of providing water service.

ALLOCATION PROCEDURES

The allocation study was based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2017 and prior editions

of the Water Rates Manual, published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer and fire protection costs. The following discussions present a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage. (Extra capacity costs related to fire protection are allocated directly to the fire protection classifications.)

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the relative cost of meters and services, the number of meter readings and the number of bills.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Operating and capital costs for hydrants were also assigned directly to Fire Protection.

RESULTS OF STUDY

The data summarized in Schedule A, "Comparison of Cost of Service with Revenues Under Present and Proposed Rates - Step 2 for the Test Year Ended June 30, 2018," constitute the principal results of the allocation study.

The cost of service by customer classification, shown in column 2 of Schedule A, is developed in Schedule B, "Cost of Service for the Twelve Months Ended June 30, 2018, Allocated to Customer Classifications". The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 3 to the cost of service by account in column 4. The bases of the allocation factors are presented in Schedule C. Schedule D sets forth the experienced average day and maximum day system sendout and maximum day ratios from 1998 to 2018.

DESIGN OF PROPOSED RATES

The results of the cost of service allocation study were discussed with Company management in order that it be afforded the opportunity of performing its role in the oversight of designing rates that are consistent with the cost of providing service to each customer class. Using class cost of service as the guideline, the proposed rate design moves each class to its relative cost of service.

The proposed rate structure, as presented in Part III. Proposed Customer Rates, Schedule F, Comparative Schedule of Present and Proposed Rates - Step 2 consists of service charges and volumetric rates. The revenues resulting from the proposed rate structure are shown in columns 6 and 7 of Schedule A, and the increase and percentage increase in columns 8 and 9.

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2
FOR THE TEST YEAR ENDED JUNE 30, 2018

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Step 2 Rates		Step 2 Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 36,627,836	61.2%	\$ 33,270,968	62.0%	\$ 36,993,616	61.8%	\$ 3,722,648	11.2%
Commercial/Multi-Family	13,978,222	23.4%	12,413,183	23.2%	13,909,465	23.3%	1,496,282	12.1%
Industrial	4,747,060	7.9%	4,012,843	7.5%	4,525,744	7.6%	512,901	12.8%
Public Authority	2,690,820	4.5%	2,357,052	4.4%	2,658,414	4.4%	301,362	12.8%
Wholesale	1,776,293	3.0%	1,555,163	2.9%	1,735,810	2.9%	180,647	11.6%
Total Sales	59,820,232	100.0%	53,609,209	100.0%	59,823,048	100.0%	6,213,839	11.6%
Bulk Water Sales	66,563		63,224		66,563		3,339	5.3%
Total Sales with Bulk Water	59,886,794		53,672,433		59,889,611		\$ 6,217,178	11.6%
Other Revenues	3,609,595		3,609,595		3,609,595		-	0.0%
Total	\$ 63,496,389		\$ 57,218,804		\$ 63,499,206		\$ 6,217,178	10.9%

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, 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)
OPERATION AND MAINTENANCE EXPENSES									
Source of Supply Operations									
615.1	Purchased Power	1	722,570	352,108	198,418	83,168	43,354	40,897	4,624
620.1	General Expense	2	0	-	-	-	-	-	-
635.1	Contractual Service	2	2,692	1,376	717	292	152	144	11
	Total Operations		<u>725,262</u>	<u>353,485</u>	<u>199,134</u>	<u>83,460</u>	<u>43,507</u>	<u>41,041</u>	<u>4,635</u>
Maintenance									
620.2	Materials and Supplies	2	0	-	-	-	-	-	-
635.2	Contractual Service	2	0	-	-	-	-	-	-
	Total Maintenance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Source of Supply		<u>725,262</u>	<u>353,485</u>	<u>199,134</u>	<u>83,460</u>	<u>43,507</u>	<u>41,041</u>	<u>4,635</u>
Water Treatment Operations									
601.3	Labor	2	998,231	510,395	265,729	108,308	56,500	53,306	3,993
601.3	Labor - Lab	2	564,416	288,586	150,248	61,239	31,946	30,140	2,258
615.3	Purchased Power	1	424,845	207,027	116,662	48,900	25,491	24,046	2,719
616.3	Gas	1	74,607	36,356	20,487	8,587	4,476	4,223	477
618.3	Chemicals	1	2,362,037	1,151,020	648,615	271,870	141,722	133,691	15,117
620.3	Materials and Supplies	2	252,161	128,930	67,125	27,359	14,272	13,465	1,009
631.3	Contractual Services - Engineering	2	0	-	-	-	-	-	-
633.3	Contractual Services	2	0	-	-	-	-	-	-
635.3	Contractual Services - Sludge	1	92,680	45,163	25,450	10,667	5,561	5,246	593
635.3	Contractual Services - Laboratory	2	101,513	51,904	27,023	11,014	5,746	5,421	406
635.3	Contractual Services - Other	2	151,233	77,325	40,258	16,409	8,560	8,076	605
650.3	Transportation Expense	2	44,151	22,574	11,753	4,790	2,499	2,358	177
	Total Operations		<u>5,065,873</u>	<u>2,519,281</u>	<u>1,373,350</u>	<u>569,145</u>	<u>296,773</u>	<u>279,971</u>	<u>27,353</u>
Maintenance									
601.4	Labor	2	777,876	397,728	207,071	84,400	44,028	41,539	3,112
620.4	Materials and Supplies	2	185,119	94,651	49,279	20,085	10,478	9,885	740
635.4	Contractual Services - Other	2	275,473	140,849	73,331	29,889	15,592	14,710	1,102
650.4	Transportation Expense	2	0	-	-	-	-	-	-
	Total Maintenance		<u>1,238,468</u>	<u>633,229</u>	<u>329,680</u>	<u>134,374</u>	<u>70,097</u>	<u>66,134</u>	<u>4,954</u>
	Total Water Treatment		<u>6,304,341</u>	<u>3,152,510</u>	<u>1,703,031</u>	<u>703,519</u>	<u>366,870</u>	<u>346,105</u>	<u>32,307</u>
Transmission and Distribution Operations									
601.5	Labor	6	1,218,217	543,569	264,597	95,021	49,581	14,131	251,318
615.5	Purchased Power	1	1,061,310	517,176	291,436	122,157	63,679	60,070	6,792
616.5	Gas	6	3,545	1,582	770	277	144	41	731
620.5	Materials and Supplies	6	140,444	62,666	30,504	10,955	5,716	1,629	28,974

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, 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	6,125	2,733	1,330	478	249	71	1,264
633.5	Contractual Services	6	14,919	6,657	3,240	1,164	607	173	3,078
635.5	Contractual Services - Other	6	68,415	30,527	14,860	5,336	2,784	794	14,114
650.5	Transportation Expense	6	34,681	15,475	7,533	2,705	1,412	402	7,155
	Total Operations		2,547,656	1,180,384	614,270	238,092	124,173	77,312	313,426
	Maintenance								
601.6	Labor	11	699,490	323,095	134,792	45,047	24,552	8,534	163,471
601.6	Labor - Mains	6	1,714,103	764,833	372,303	133,700	69,764	19,884	353,619
601.6	Labor - Services	9	63,050	53,668	7,969	347	1,034	32	-
601.6	Labor - Hydrants	7	35,015	-	-	-	-	-	35,015
620.6	Materials and Supplies - Mains	6	599,185	267,356	130,143	46,736	24,387	6,951	123,612
620.6	Materials and Supplies - Services	9	283,512	241,325	35,836	1,559	4,650	142	-
620.6	Materials and Supplies - Meters	8	0	-	-	-	-	-	-
620.6	Materials and Supplies - Hydrants	7	170,194	-	-	-	-	-	170,194
620.6	Materials and Supplies - Storage Facilities	5	0	-	-	-	-	-	-
620.6	Materials and Supplies	11	55,053	25,429	10,609	3,545	1,932	672	12,866
631.6	Contractual Services - Engineering	11	2,895	1,337	558	186	102	35	677
635.6	Contractual Services - Other	11	227,296	104,988	43,800	14,638	7,978	2,773	53,119
635.6	Water Tower Painting Write-off	5	452,732	181,862	86,336	29,382	15,348	14,442	125,361
635.6	Contractual Services - Water Towers	5	5,116	2,055	976	332	173	163	1,417
635.6	Contractual Services - Mains	6	492,793	219,884	107,035	38,438	20,057	5,716	101,663
635.6	Contractual Services - Services	9	82,613	70,320	10,442	454	1,355	41	-
642.6	Rental	11	8,031	3,710	1,548	517	282	98	1,877
650.6	Transportation Expense	11	334,826	154,656	64,521	21,563	11,752	4,085	78,249
	Total Maintenance		5,225,904	2,414,519	1,006,867	336,446	183,365	63,567	1,221,140
	Total Transmission and Distribution		7,773,560	3,594,903	1,621,137	574,538	307,538	140,879	1,534,565
	Customer Accounting								
601.7	Labor - Meter Reading	12	47,718	44,216	3,160	60	273	9	-
601.7	Labor - Meter Shop	8	301,182	246,397	45,629	2,620	6,234	301	-
601.7	Labor Field Service	8	521,933	426,993	79,073	4,541	10,804	522	-
601.7	Labor - Account Service	12	583,018	540,230	38,613	729	3,335	111	-
620.7	Materials and Supplies	12	114,959	106,522	7,614	144	658	22	-
620.7	Postage	12	162,668	150,730	10,774	203	930	31	-
633.7	Contractual Services - Customer Service	12	0	-	-	-	-	-	-
633.7	Legal Fees	12	4,337	4,019	287	5	25	1	-
635.7	Contractual Services - Meter Reading	12	16,168	14,981	1,071	20	92	3	-
635.7	Contractual Services - Bill Printing/Mailing	12	30,783	28,524	2,039	38	176	6	-
635.7	Contractual Services - Collections	12	22,840	21,164	1,513	29	131	4	-
635.7	Contractual Services - Credit Card Processing	12	216,065	200,208	14,310	270	1,236	41	-
635.7	Contractual Services - Lock Box Processing	12	40,830	37,833	2,704	51	234	8	-
635.7	Contractual Services - Other	12	66,538	61,655	4,407	83	381	13	-
650.7	Transportation Expense	12	103,028	95,467	6,824	129	589	20	-
	Total Customer Accounting		2,232,067	1,978,939	218,017	8,922	25,098	1,091	0

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, 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	1,516,605	835,195	300,895	101,764	56,569	32,152	190,031
604.0	Employee Benefits	16	5,290,880	2,912,101	1,094,154	373,007	207,403	117,458	586,759
615.8	Utilities	14	105,242	57,957	20,880	7,062	3,926	2,231	13,187
620.8	Materials and Supplies	14	89,649	49,370	17,786	6,015	3,344	1,901	11,233
631.8	Contractual Services - Engineering	14	0	-	-	-	-	-	-
632.8	Contract Service Accounting/Audit	14	19,200	10,573	3,809	1,288	716	407	2,406
633.8	Legal Fees	14	163,594	90,091	32,457	10,977	6,102	3,468	20,498
634.8	Contractual Fees	14	5,470	3,012	1,085	367	204	116	685
635.8	Contractual Services - HR/Infor Systems	16	268,617	147,847	55,550	18,937	10,530	5,963	29,790
635.8	Contractual Services	14	789,513	434,785	156,639	52,976	29,449	16,738	98,926
642.8	Rental Expense	14	0	-	-	-	-	-	-
650.8	Transportation Expense	14	4,559	2,511	905	306	170	97	571
656.0	Vehicle Insurance	14	56,669	31,208	11,243	3,802	2,114	1,201	7,101
657.0	General Liability Insurance	14	396,543	218,376	78,674	26,608	14,791	8,407	49,687
658.0	Workers Comp Insurance	16	57,158	31,460	11,820	4,030	2,241	1,269	6,339
659.0	Other Insurance	14	49,688	27,363	9,858	3,334	1,853	1,053	6,226
660.0	Advertising Expense	14	12,718	7,004	2,523	853	474	270	1,594
667.0	PSC Expense- Rate Case Expense	19	23,090	12,021	4,981	1,796	979	679	2,635
670.0	Bad Debt Expense	12	331,191	306,885	21,935	414	1,894	63	-
	Deposit Interest Expense	12	14,475	13,413	959	18	83	3	-
675.0	Miscellaneous Expense	14	77,279	42,558	15,332	5,185	2,883	1,638	9,683
Total Administrative and General			9,272,141	5,233,727	1,841,485	618,742	345,724	195,113	1,037,349
Total Operation & Maintenance Expenses			26,307,371	14,313,564	5,582,804	1,989,181	1,088,737	724,229	2,608,857

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, 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	448,692	229,416	119,442	48,683	25,396	23,960	1,795
304.2	Water Treatment Plant	2	2,241,564	1,146,112	596,704	243,210	126,873	119,700	8,966
304.3	Pumping Structures	3	293,442	127,295	66,318	27,055	14,085	13,293	45,396
304.4	Office Buildings	14	216,174	119,047	42,889	14,505	8,063	4,583	27,087
304.5	Other Structures	14	1,461	805	290	98	54	31	183
304.6	Structures - Water Treatment	2	151,565	77,495	40,346	16,445	8,579	8,094	606
306.0	Lake, River and Other Intakes	2	25,212	12,891	6,711	2,735	1,427	1,346	101
309.0	Supply Mains	2	58,466	29,893	15,564	6,344	3,309	3,122	234
310.1	Back Up Generator ORPS	3	73,914	32,064	16,705	6,815	3,548	3,348	11,435
310.0	Power Generation Equipment	3	65,747	28,521	14,859	6,062	3,156	2,978	10,171
311.1	Pumping Equipment	3	187,070	81,151	42,278	17,248	8,979	8,474	28,940
311.2	Pumping Equipment	3	28,610	12,411	6,466	2,638	1,373	1,296	4,426
311.3	Pumping Equipment	3	145,278	63,022	32,833	13,395	6,973	6,581	22,475
320.1	Purification System	2	948,799	485,121	252,570	102,945	53,702	50,666	3,795
320.2	Purification System - Equipment	2	10,865	5,555	2,892	1,179	615	580	43
330.1	Distribution Reservoirs and Standpipes	5	302,513	121,519	57,689	19,633	10,255	9,650	83,766
330.3	Distribution Reservoirs and Standpipes - Taylor Mill	5	2,069	831	395	134	70	66	573
331.1	Mains and Accessories - 10" and larger	3	1,557,062	675,454	351,896	143,561	74,739	70,535	240,878
331.1	Mains and Accessories - Less than 10"	4	1,838,189	828,104	393,556	134,372	70,219	-	411,938
331.2	Mains and Accessories - 10" and larger	3	49,035	21,271	11,082	4,521	2,354	2,221	7,586
331.2	Mains and Accessories - Less than 10"	4	57,888	26,078	12,394	4,232	2,211	-	12,973
331.3	Mains and Accessories - 10" and larger	3	18,630	8,082	4,210	1,718	894	844	2,882
331.3	Mains and Accessories - Less than 10"	4	21,993	9,908	4,709	1,608	840	-	4,929
333.1	Services	9	773,112	658,073	97,721	4,252	12,679	387	-
333.2	Services - Taylor Mill	9	9,750	8,299	1,232	54	160	5	-
334.1	Meters	8	780,673	638,668	118,272	6,792	16,160	781	-
334.2	Meters	8	162	133	25	1	3	0	-
335.1	Fire Hydrants	7	242,803	-	-	-	-	-	242,803
335.3	Fire Hydrants - Taylor Mill	7	4,167	-	-	-	-	-	4,167
339.1	Miscellaneous Equipment	14	21,411	11,791	4,248	1,437	799	454	2,683
339.2	Miscellaneous Equipment	14	0	-	-	-	-	-	-
340.1	Office Furniture and Equipment	14	218,345	120,242	43,320	14,651	8,144	4,629	27,359
340.2	Office Furniture and Equipment	14	1,027	566	204	69	38	22	129
341.1	Transportation Equipment	14	340,266	187,384	67,509	22,832	12,692	7,214	42,635
343.1	Tools, Shop and Garage Equipment	14	21,638	11,916	4,293	1,452	807	459	2,711
344.1	Laboratory Equipment	2	35,625	18,215	9,483	3,865	2,016	1,902	143
345.1	Power Operated Equipment	14	35,157	19,361	6,975	2,359	1,311	745	4,405
346.1	Communication Equipment	14	317,409	174,797	62,974	21,298	11,839	6,729	39,771
346.2	Communication Equipment	14	0	-	-	-	-	-	-
347.1	Miscellaneous Equipment	14	234	129	46	16	9	5	29
Total Depreciation Expense			11,546,013	5,991,620	2,509,099	898,211	494,374	354,700	1,298,010

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Wholesale Customers	Fire Protection
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Amort of Acq. Adj.	18	201,120	99,595	44,025	16,150	8,729	6,235	26,387
	Amortization of Sludge Removal	1	281,961	137,399	77,426	32,454	16,918	15,959	1,805
	Debt Service	18	20,291,603	10,048,402	4,441,832	1,629,416	880,656	629,040	2,662,258
	Debt Service Coverage	18	4,058,321	2,009,680	888,366	325,883	176,131	125,808	532,452
	Total Debt Service Requirements		24,349,923	12,058,082	5,330,198	1,955,299	1,056,787	754,848	3,194,710
	Taxes Other Than Income								
	Utility Reg Assessment Fee	19	105,017	54,672	22,652	8,170	4,453	3,087	11,982
	Employment Taxes	16	704,984	388,023	145,791	49,701	27,635	15,651	78,183
	Total Taxes, Other Than Income		810,001	442,695	168,443	57,872	32,088	18,738	90,165
	Total Cost of Service		63,496,389	33,042,954	13,711,996	4,949,166	2,697,631	1,874,708	7,219,933
	Less: Other Water Revenues								
	Penalties	19	840,036	437,323	181,196	65,355	35,618	24,697	95,848
	Surcharge Revenues	18	558,094	276,368	122,167	44,815	24,221	17,301	73,222
	Turn On Fees	8	375,205	306,955	56,844	3,264	7,767	375	-
	Rent	19	414,392	215,732	89,384	32,240	17,570	12,183	47,282
	Lab Test Fees	2	31,929	16,325	8,499	3,464	1,807	1,705	128
	Material Sold	14	81,410	44,832	16,152	5,463	3,037	1,726	10,201
	Bulk Water Sales	19	66,563	34,652	14,358	5,179	2,822	1,957	7,595
	Interest Earnings	19	1,245,942	648,637	268,750	96,934	52,828	36,631	142,162
	Miscellaneous Revenue	19	62,587	32,583	13,500	4,869	2,654	1,840	7,141
	Total Other Water Revenues		3,676,157	2,013,409	770,849	261,583	148,323	98,415	383,578
	Total Cost of Service Related to Sales of Water		\$ 59,820,232	\$ 31,029,546	\$ 12,941,147	\$ 4,687,583	\$ 2,549,308	\$ 1,776,293	\$ 6,836,355
	Reallocation of Fire Protection	20		5,598,291	1,037,075	59,476	141,513	0	(6,836,355)
	Total		\$ 59,820,232	\$ 36,627,836	\$ 13,978,222	\$ 4,747,060	\$ 2,690,820	\$ 1,776,293	\$ -

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, CCF	Allocation Factor
(1)	(2)	(3)
Residential	13,688	0.4873
Commercial/Multi-Family	7,713	0.2746
Industrial	3,233	0.1151
Other Public Authority	1,686	0.0600
Wholesale Customers	1,589	0.0566
Fire Protection	179	0.0064
Total	28,088	1.0000

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6250	(4)	(5)=(4)x 0.3750	(6)=(3)+(5)
Residential	0.4873	0.3046	0.5512	0.2067	0.5113
Commercial/Multi-Family	0.2746	0.1716	0.2523	0.0946	0.2662
Industrial	0.1151	0.0719	0.0976	0.0366	0.1085
Other Public Authority	0.0600	0.0375	0.0509	0.0191	0.0566
Wholesale Customers	0.0566	0.0354	0.0480	0.0180	0.0534
Fire Protection	0.0064	0.0040			0.0040
Total	1.0000	0.6250	1.0000	0.3750	1.0000

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, CCF	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, CCF Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	13,688	0.80	10,950	0.5512
Commercial/Multi-Family	7,713	0.65	5,013	0.2523
Industrial	3,233	0.60	1,940	0.0976
Other Public Authority	1,686	0.60	1,012	0.0509
Wholesale Customers	1,589	0.60	953	0.0480
Total	27,909		19,868	1.0000

The weighting of the factors is based on the maximum day ratio of 1.60, based on a review of maximum day ratios experienced during the period 1998 through 2016 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6250
Maximum Day Extra Capacity	0.60	0.3750
Total	1.60	1.0000

* Ratio of maximum day to average day minus 1.0.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.5305		0.3182		0.1513	
Residential	0.4873	0.2585	0.5512	0.1753			0.4338
Commercial	0.2746	0.1457	0.2523	0.0803			0.2260
Industrial	0.1151	0.0611	0.0976	0.0311			0.0922
Other Public Authority	0.0600	0.0318	0.0509	0.0162			0.0480
Sales for Resale	0.0566	0.0300	0.0480	0.0153			0.0453
Fire Protection	0.0064	0.0034			1.0000	0.1513	0.1547
Total	1.0000	0.5305	1.0000	0.3182	1.0000	0.1513	1.0000

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.60 and the average daily system sendout for 2017 of 25.3 MGD. The system demand for fire protection is 12,000 Gallons per minute for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	25,251,030	0.5305
Maximum Day Extra Capacity	<u>0.60</u>	<u>15,150,618</u>	<u>0.3182</u>
Subtotal	<u><u>1.60</u></u>	40,401,648	0.8487
Fire Protection		<u>7,200,000</u>	<u>0.1513</u>
Total		<u><u>47,601,648</u></u>	<u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	CCF	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3242	(5)	(6)=(5) X 0.4539	(7)	(8)=(7) X 0.2219	(9)=(4)+(6)+(8)
Residential	570.3	0.5164	0.1673	0.6240	0.2832			0.4505
Commercial/Multi-Family	321.4	0.2911	0.0944	0.2638	0.1197			0.2141
Industrial	134.7	0.1220	0.0396	0.0737	0.0335			0.0731
Other Public Authority	70.3	0.0637	0.0207	0.0385	0.0175			0.0382
Wholesale Customers	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Fire Protection	7.5	0.0068	0.0022			1.0000	0.2219	0.2241
Total	1,104.2	1.0000	0.3242	1.0000	0.4539	1.0000	0.2219	1.0000

The maximum hour extra capacity factors in column 5 are determined on the next page.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.4 and the average daily system sendout for 2017 of 25.3 MGD. The system demand for fire protection is 12,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	17,535	0.3242
Maximum Hour Extra Capacity	<u>1.40</u>	<u>24,549</u>	<u>0.4539</u>
Subtotal	<u><u>2.40</u></u>	42,084	0.7781
Fire Protection		<u>12,000</u>	<u>0.2219</u>
Total		<u><u>54,084</u></u>	<u><u>1.0000</u></u>

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption CCF	Maximum Hour Extra Capacity		
		Factor*	CCF Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	570.3	2.0	1,140.6	0.6240
Commercial/Multi-Family	321.4	1.5	482.1	0.2638
Industrial	134.7	1.0	134.7	0.0737
Other Public Authority	70.3	1.0	70.3	0.0385
Wholesale Customers	<u>0.0</u>	1.0	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>1,096.7</u></u>		<u><u>1,827.7</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	CCF	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3021	(5)	(6)=(5) X 0.4229	(7)	(8)=(7) X 0.2750	(9)=(4)+(6)+(8)
Residential	570.3	0.4872	0.1471	0.6022	0.2546			0.4017
Commercial/Multi-Family	321.4	0.2746	0.0830	0.2546	0.1077			0.1907
Industrial	134.7	0.1151	0.0348	0.0711	0.0301			0.0649
Other Public Authority	70.3	0.0601	0.0182	0.0371	0.0157			0.0339
Wholesale Customers	66.2	0.0566	0.0171	0.0350	0.0148			0.0319
Fire Protection	7.5	0.0064	0.0019			1.0000	0.2750	0.2769
Total	1,170.4	1.0000	0.3021	1.0000	0.4229	1.0000	0.2750	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{12,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{26,179,000 \text{ Gallons}} = 0.2750$$

$$\text{General Service Weight} = 1.0000 - 0.2750 = 0.7250$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	41.67	0.3021
Extra Capacity Maximum Hour	<u>1.40</u>	<u>58.33</u>	<u>0.4229</u>
Total	<u><u>2.40</u></u>	<u><u>100.00</u></u>	<u><u>0.7250</u></u>

Customer Classification	Average Hourly Consumption CCF	Maximum Hour Extra Capacity		
		Factor*	CCF Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	570.3	2.0	1,140.6	0.6022
Commercial/Multi-Family	321.4	1.5	482.1	0.2546
Industrial	134.7	1.0	134.7	0.0711
Other Public Authority	70.3	1.0	70.3	0.0371
Wholesale Customers	<u>66.2</u>	1.0	<u>66.2</u>	<u>0.0350</u>
Total	<u><u>1,162.9</u></u>		<u><u>1,893.9</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(1)	(2)	(3)=(2)X	(4)		(5)=(4)X	(6)=(3)+(5)
		0.2566		0.7434	
Residential	0.4338	0.1113	0.4505	0.3349	0.4462
Commercial/Multi-Family	0.2260	0.0580	0.2141	0.1592	0.2172
Industrial	0.0922	0.0237	0.0731	0.0543	0.0780
Other Public Authority	0.0480	0.0123	0.0382	0.0284	0.0407
Wholesale Customers	0.0453	0.0116	0.0000	0.0000	0.0116
Fire Protection	0.1547	0.0397	0.2241	0.1666	0.2063
Total	<u>1.0000</u>	<u>0.2566</u>	<u>1.0000</u>	<u>0.7434</u>	<u>1.0000</u>

The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

	Total Footage of Mains	Weight
Mains 10" and Larger	1,775,579	0.2566
Mains Smaller than 10"	<u>5,144,402</u>	<u>0.7434</u>
Total	<u>6,919,981</u>	1.0000

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
Fire Protection	<u>1.0000</u>
Total	<u><u>1.0000</u></u>

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	81,150	0.8181
Commercial/Multi-Family	15,031	0.1515
Industrial	862	0.0087
Other Public Authority	2,049	0.0207
Wholesale Customers	<u>104</u>	<u>0.0010</u>
Total	<u><u>99,196</u></u>	<u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial/Multi-Family		Industrial		Other Public Authority		Wholesale Customers		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	79,605	79,605	3,178	3,178	14	14	171	171		0	82,968	82,968
3/4	1.4	0	0	0	0	0	0	0	0		0	0	0
1	1.9	720	1,368	1,022	1,942	8	15	77	146		0	1,827	3,471
1-1/2	3.9	34	133	811	3,163	13	51	49	191		0	907	3,538
2	4.0	11	44	730	2,920	39	156	142	568		0	922	3,688
3	8.6		0	88	757	17	146	44	378		0	149	1,281
4	12.0		0	52	624	15	180	21	252	3	36	91	1,092
6	22.5		0	51	1,148	3	68	7	158	3	68	64	1,442
8	46.4		0	28	1,299	3	139	3	139		0	34	1,577
10	46.4		0	0	0	2	93	1	46			3	139
Total		<u>80,370</u>	<u>81,150</u>	<u>5,960</u>	<u>15,031</u>	<u>114</u>	<u>862</u>	<u>515</u>	<u>2,049</u>	<u>6</u>	<u>104</u>	<u>86,965</u>	<u>99,196</u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	80,873	0.8512
Commercial/Multi-Family	12,008	0.1264
Industrial	518	0.0055
Other Public Authority	1,554	0.0164
Wholesale Customers	<u>43</u>	<u>0.0005</u>
 Total	 <u><u>94,996</u></u>	 <u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial/Multi-Family		Industrial		Other Public Authority		Wholesale Customers		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(15)	(16)
3/4	1.00	79,605	79,605	3,178	3,178	14	14	171	171	0	0	82,968	82,968
1	1.55	720	1,113	1,022	1,580	8	12	77	119	0	0	1,827	2,824
1-1/2	3.12	34	106	811	2,532	13	41	49	153	0	0	907	2,832
2	4.43	11	49	730	3,237	39	173	142	630	0	0	922	4,089
3	5.54	0	0	88	488	17	94	44	244	0	0	149	826
4	6.57	0	0	52	342	15	99	21	138	3	20	91	599
6	7.51	0	0	51	383	3	23	7	53	3	23	64	482
8	9.58	0	0	28	268	3	29	3	29	0	0	34	326
10	16.72	0	0	0	0	2	33	1	17	0	0	3	50
Total		<u>80,370</u>	<u>80,873</u>	<u>5,960</u>	<u>12,008</u>	<u>114</u>	<u>518</u>	<u>515</u>	<u>1,554</u>	<u>6</u>	<u>43</u>	<u>86,965</u>	<u>94,996</u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. NOT USED IN THE ALLOCATION.

FACTOR 11. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING, STRUCTURES AND IMPROVEMENTS, AND OTHER EXPENSES.

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 1,801,304	0.4619
Commercial/Multi-Family	751,040	0.1927
Industrial	250,949	0.0644
Other Public Authority	136,767	0.0351
Wholesale Customers	47,370	0.0122
Fire Protection	<u>910,882</u>	<u>0.2337</u>
Total	<u><u>\$3,898,313</u></u>	<u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF BILLING AND COLLECTING COSTS AND METER READING

Factors are based on the total number of bills.

<u>Customer Classification</u> (1)	<u>Total Bills</u> (2)	<u>Allocation Factor</u> (3)
Residential	347,128	0.92661
Commercial/Multi-Family	24,811	0.06623
Industrial	468	0.00125
Other Public Authority	2,142	0.00572
Wholesale Customers	<u>72</u>	<u>0.00019</u>
 Total	 <u><u>374,621</u></u>	 <u><u>1.00000</u></u>

FACTOR 13. NOT USED IN THE ALLOCATION

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$6,770,985	0.5507
Commercial/Multi-Family	2,440,251	0.1984
Industrial	825,089	0.0671
Other Public Authority	458,730	0.0373
Wholesale Customers	260,942	0.0212
Fire Protection	<u>1,541,185</u>	<u>0.1253</u>
 Total	 <u><u>\$12,297,182</u></u>	 <u><u>1.0000</u></u>

FACTOR 15. NOT USED IN THE ALLOCATION

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$4,974,904	0.5504
Commercial/Multi-Family	1,870,078	0.2068
Industrial	637,775	0.0705
Other Public Authority	354,621	0.0392
Wholesale Customers	200,659	0.0222
Fire Protection	<u>1,002,816</u>	<u>0.1109</u>
Total	<u>\$9,040,854</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,
MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$159,879,466	0.4936
Commercial/Multi-Family	70,780,566	0.2186
Industrial	25,809,044	0.0797
Other Public Authority	13,946,587	0.0431
Wholesale Customers	9,157,025	0.0283
Fire Protection	<u>44,262,578</u>	<u>0.1367</u>
Total	<u>\$323,835,267</u>	<u>1.0000</u>

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF DEBT SERVICE AND ACQUISITION ADJUSTMENT

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

<u>Customer Classification</u> (1)	<u>Original Cost Measure of Value</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$158,385,565	0.4952
Commercial/Multi-Family	70,018,373	0.2189
Industrial	25,690,113	0.0803
Other Public Authority	13,896,712	0.0434
Wholesale Customers	9,909,483	0.0310
Fire Protection	<u>41,983,769</u>	<u>0.1312</u>
Total	<u><u>\$319,884,015</u></u>	<u><u>1.0000</u></u>

FACTOR 19. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

<u>Customer Classification</u> (1)	<u>Total Cost of Service</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$32,739,268	0.5206
Commercial/Multi-Family	13,562,912	0.2157
Industrial	4,890,596	0.0778
Other Public Authority	2,666,553	0.0424
Wholesale Customers	1,848,748	0.0294
Fire Protection	<u>7,177,125</u>	<u>0.1141</u>
Total	<u><u>\$62,885,201</u></u>	<u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, 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)
RATE BASE									
303.1	Land - Intake	2	29,200	14,930	7,773	3,168	1,653	1,559	117
303.2	Land - Treatment Plant	2	368,719	188,526	98,153	40,006	20,870	19,690	1,475
303.3	Land - Pump Station and Transmission	3	293,659	127,389	66,367	27,075	14,096	13,303	45,429
303.4	Land - CC	2	2,599,548	1,329,149	692,000	282,051	147,134	138,816	10,398
304.1	Power and Pumping Structures - Intake	2	9,180,376	4,693,926	2,443,816	996,071	519,609	490,232	36,722
304.2	Water Treatment Plant	2	53,780,307	27,497,871	14,316,318	5,835,163	3,043,965	2,871,868	215,121
304.3	Pumping Structures	3	4,522,674	1,961,936	1,022,124	416,991	217,088	204,877	699,658
304.4	Office Buildings	14	6,303,496	3,471,335	1,250,614	422,965	235,120	133,634	789,828
304.5	Other Structures	14	13,496	7,432	2,678	906	503	286	1,691
304.6	Structures - Water Treatment	2	2,791,503	1,427,296	743,098	302,878	157,999	149,066	11,166
306.0	Lake, River and Other Intakes	2	373,780	191,114	99,500	40,555	21,156	19,960	1,495
309.0	Supply Mains	2	1,838,658	940,106	489,451	199,494	104,068	98,184	7,355
310.1	Back Up Generator ORPS	3	1,244,221	539,743	281,194	114,717	59,723	56,363	192,481
310.3	Power Generation Equipment	3	1,072,580	465,285	242,403	98,892	51,484	48,588	165,928
311.1	Pumping Equipment	3	1,003,139	435,162	226,709	92,489	48,151	45,442	155,186
311.2	Pumping Equipment	3	268,957	116,674	60,784	24,798	12,910	12,184	41,608
311.3	Pumping Equipment	3	973,373	422,249	219,982	89,745	46,722	44,094	150,581
320.1	Purification System	2	18,630,466	9,525,757	4,959,430	2,021,406	1,054,484	994,867	74,522
320.2	Purification System - Equipment	2	183,067	93,602	48,732	19,863	10,362	9,776	732
330.1	Distribution Reservoirs and Standpipes	5	3,412,087	1,370,636	650,685	221,444	115,670	108,846	944,807
330.3	Distribution Reservoirs and Standpipes - Taylor Mill	5	34,526	13,869	6,584	2,241	1,170	1,101	9,560
331.1	Mains and Accessories - 10" and larger	3	75,041,020	32,552,795	16,959,271	6,918,782	3,601,969	3,399,358	11,608,846
331.1	Mains and Accessories - Less than 10"	4	88,589,639	39,909,632	18,967,042	6,475,903	3,384,124	0	19,852,938
331.2	Mains and Accessories - 10" and larger	3	2,142,850	929,569	484,284	197,571	102,857	97,071	331,499
331.2	Mains and Accessories - Less than 10"	4	2,529,741	1,139,648	541,618	184,924	96,636	0	566,915
331.3	Mains and Accessories - 10" and larger	3	843,985	366,121	190,741	77,815	40,511	38,233	130,564
331.3	Mains and Accessories - Less than 10"	4	996,366	448,863	213,322	72,834	38,061	0	223,286
333.1	Services	9	19,206,546	16,348,612	2,427,707	105,636	314,987	9,603	0
333.2	Services - Taylor Mill	9	251,063	213,704	31,734	1,381	4,117	126	0
334.1	Meters	8	12,028,610	9,840,605	1,822,334	104,649	248,992	12,029	0
334.2	Meters	8	355	290	54	3	7	0	0
335.1	Fire Hydrants	7	7,184,464	0	0	0	0	0	7,184,464
335.3	Fire Hydrants - Taylor Mill	7	95,000	0	0	0	0	0	95,000
339.1	Miscellaneous Equipment	14	67,240	37,029	13,340	4,512	2,508	1,425	8,425
339.2	Miscellaneous Equipment	14	0	0	0	0	0	0	0
340.1	Office Furniture and Equipment	14	484,308	266,709	96,087	32,497	18,065	10,267	60,684
340.2	Office Furniture and Equipment	14	408	225	81	27	15	9	51
341.1	Transportation Equipment	14	825,550	454,631	163,789	55,394	30,793	17,502	103,441
341.2	Transportation Equipment	14	0	0	0	0	0	0	0

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2018, 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)
342.1	Stores Equipment	14	0	0	0	0	0	0	0
343.1	Tools, Shop and Garage Equipment	14	241,675	133,091	47,948	16,216	9,014	5,124	30,282
344.1	Laboratory Equipment	2	326,210	166,791	86,837	35,394	18,464	17,420	1,305
345.1	Power Operated Equipment	14	236,321	130,142	46,886	15,857	8,815	5,010	29,611
346.1	Communication Equipment	14	3,822,598	2,105,105	758,403	256,496	142,583	81,039	478,972
346.2	Communication Equipment	14	0	0	0	0	0	0	0
347.1	Miscellaneous Equipment	14	3,485	1,919	691	234	130	74	437
	Total Utility Plant in Service		323,835,267	159,879,466	70,780,566	25,809,044	13,946,587	9,157,025	44,262,578
	Construction Work In Progress								
	Mains and Accessories - 10" and larger	3	3,414,602	1,481,254	771,700	314,826	163,901	154,681	528,239
	Mains and Accessories - Less than 10"	4	8,381,951	3,776,069	1,794,576	612,721	320,191	0	1,878,395
	Pumping Equipment	3	1,938,131	840,761	438,018	178,696	93,030	87,797	299,829
	Water Treatment Plant	2	3,594,911	1,838,078	956,965	390,048	203,472	191,968	14,380
	Distribution Reservoirs and Standpipes	5	2,887,681	1,159,981	550,681	187,410	97,892	92,117	799,599
	Meters	8	52,182	42,690	7,906	454	1,080	52	0
	General	14	200,995	110,688	39,877	13,487	7,497	4,261	25,185
	Total Construction Work in Progress		20,470,452	9,249,522	4,559,722	1,697,642	887,063	530,877	3,545,626
	Contributions in Aid of Construction	4	(32,162,326)	(14,489,128)	(6,885,954)	(2,351,066)	(1,228,601)	0	(7,207,577)
	Other Rate Base Items								
	Add:								
	Other Utility Plant Acquisitions/Adjustments	17	1,754,591	866,066	383,554	139,841	75,623	49,655	239,853
	Materials and Supplies	14	1,263,348	695,726	250,648	84,771	47,123	26,783	158,297
	Inventory - Meters	8	367,991	301,054	55,751	3,202	7,617	368	0
	Prepayments	14	509,505	280,584	101,086	34,188	19,005	10,801	63,841
	Prepayments - Tank Cleaning/Painting	5	3,124,077	1,254,942	595,761	202,753	105,906	99,658	865,057
	Prepayments - Reservoir Cleaning	5	194,979	78,323	37,183	12,654	6,610	6,220	53,990
	Prepayments - Chemicals GAC	2	526,131	269,011	140,056	57,085	29,779	28,095	2,105
	Total Other Rate Base Elements		7,740,622	3,745,705	1,564,038	534,493	291,663	221,581	1,383,142
	Total Original Cost Measure of Value		\$ 319,884,015	\$ 158,385,565	\$ 70,018,373	\$ 25,690,113	\$ 13,896,712	\$ 9,909,483	\$ 41,983,769

NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. REALLOCATION OF FIRE PROTECTION

Factors are based on the relative cost of meters by size and customer classification.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	81,150	0.8189
Commercial/Multi-Family	15,031	0.1517
Industrial	862	0.0087
Other Public Authority	<u>2,049</u>	<u>0.0207</u>
Total	<u><u>99,092</u></u>	<u><u>1.0000</u></u>

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF AVERAGE DAILY SEND OUT AND MAXIMUM DAILY USAGE
FOR THE YEARS 1998-2016

Year (1)	Average Daily Send out (MGD) (2)	Maximum Daily Use		
		MGD (3)	Ratio to Average (4)	Highest Use Day (5)
1998	32.1	46.6	1.45	9/13/1998
1999	34.7	51.2	1.48	7/26/1999
2000	33.0	48.5	1.47	6/13/2000
2001	33.3	47.1	1.41	6/28/2001
2002	36.4	57.3	1.57	9/13/2002
2003	26.8	38.4	1.43	8/2/2002
2004	27.9	36.9	1.32	7/6/2004
2005	29.2	44.5	1.52	8/4/2005
2006	27.7	40.3	1.45	8/23/2006
2007	31.1	48.8	1.57	9/3/2007
2008	29.0	42.0	1.45	8/4/2008
2009	27.2	36.2	1.33	9/2/2009
2010	28.7	42.2	1.47	8/30/2010
2011	27.4	41.1	1.50	7/28/2011
2012	29.9	46.2	1.55	6/28/2012
2013	25.7	34.3	1.33	8/30/2013
2014	26.4	34.8	1.32	6/13/2014
2015	24.4	33.9	1.39	6/12/2015
2016	26.7	38.0	1.42	7/25/2016
2017	25.3	34.2	1.36	7/26/2016

NORTHERN KENTUCKY WATER DISTRICT

CALCULATION OF CUSTOMER CHARGE

		<u>Monthly</u>	<u>Quarterly</u>
(1) Cost Related to Meters	\$ 9,873,653		
(2) Meter Equivalents X 12	1,190,352		
(3) Cost per Bill - Meter related		\$ 8.29	24.87
(4) Cost Related to Services	\$ 3,097,663		
(5) Service Equivalents X 12	1,139,952		
(6) Cost per Bill - Services related		\$ 2.72	8.16
(7) Cost Related to Billing and Collecting	\$ 2,822,205		
(8) Number of Bills	374,621		
(9) Cost per Bill - Billing and Collecting		<u>\$ 7.53</u>	<u>7.53</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 18.54	\$ 40.56

PART III. PROPOSED CUSTOMER RATES

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"	\$ 16.40		\$ 18.50		12.80%
3/4"	16.85		19.00		12.76%
1"	18.45		20.80		12.74%
1 1/2"	20.75		23.40		12.77%
2"	26.20		29.60		12.98%
3"	63.20		71.30		12.82%
4"	79.30		89.50		12.86%
6"	117.40		132.40		12.78%
8"	158.50		178.80		12.81%
10" and Larger	210.80		237.80		12.81%
<u>Consumption Charge</u>					
First 1,500 CF	\$ 4.53	Per 100 CF	4.77	Per 100 CF	5.30%
Next 163,500 CF	3.94	Per 100 CF	4.44	Per 100 CF	12.69%
Over 165,000 CF	2.88	Per 100 CF	3.25	Per 100 CF	12.85%
<u>Quarterly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 32.80		\$ 40.50		23.48%
3/4"	34.40		42.50		23.55%
1"	39.50		48.80		23.54%
1 1/2"	46.70		57.70		23.55%
2"	65.50		80.90		23.51%
3"	203.90		251.80		23.49%
4"	255.50		315.50		23.48%
6"	377.60		466.20		23.46%
8"	516.00		637.10		23.47%
10" and Larger	673.70		831.90		23.48%
<u>Consumption Charge</u>					
First 4,500 CF	\$ 4.53	Per 100 CF	4.77	Per 100 CF	5.30%
Next 490,500 CF	3.94	Per 100 CF	4.44	Per 100 CF	12.69%
Over 495,000 CF	2.88	Per 100 CF	3.25	Per 100 CF	12.85%
Wholesale Customers					
Consumption Charge	\$ 2.67	Per 100 CF	\$ 2.98	Per 100 CF	11.61%
Bulk Loading Customers					
	6.06	per 1000 gallons	6.38	per 1000 gallons	5.28%

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 2 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8	305,785	0	\$ 32.80	\$ 10,029,748	\$ 40.50	\$ 12,384,293
3/4	0	0	34.40	0	42.50	0
1	2,710	0	39.50	107,045	48.80	132,248
1 1/2	120	0	46.70	5,604	57.70	6,924
2	39	0	65.50	2,555	80.90	3,155
3	0	0	203.90	0	251.80	0
Subtotal	308,654	0		10,144,952		12,526,620
First 45	0	4,565,620	4.53	20,682,256	4.77	21,778,005
Next 4,905	0	218,336	3.94	860,242	4.44	969,410
Over 4,950	0	0	2.88	0	3.25	0
Subtotal	0	4,783,955		21,542,499		22,747,415
Total	308,654	4,783,955		31,687,451		35,274,035
<u>Residential - Monthly</u>						
Customer Charge						
5/8	37,910	0	16.40	\$ 621,724	\$ 18.50	\$ 701,335
1	504	0	18.45	9,299	20.80	10,483
1 1/2	48	0	20.75	996	23.40	1,123
2	12	0	26.20	314	29.60	355
Subtotal	38,474	0		632,333		713,297
First 15	0	195,921	4.53	887,522	4.77	934,543
Next 1,635	0	16,158	3.94	63,663	4.44	71,742
Over 1,650	0	0	2.88	0	3.25	0
Subtotal	0	212,079		951,185		1,006,285
Total	38,474	212,079		1,583,518		1,719,581
Total Residential	347,128	4,996,034		33,270,968		36,993,616

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 2 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Commercial - Quarterly</u>						
Customer Charge						
5/8	9,775	0	32.80	\$ 320,620	\$ 40.50	\$ 395,888
1	2,732	0	39.50	107,914	48.80	133,322
1 1/2	1,418	0	46.70	66,221	57.70	81,819
2	2,045	0	65.50	133,948	80.90	165,441
3	260	0	203.90	53,014	251.80	65,468
4	140	0	255.50	35,770	315.50	44,170
6	72	0	377.60	27,187	466.20	33,566
8	70	0	516.00	36,120	637.10	44,597
10	0	0	673.70	0	831.90	0
Subtotal	16,512	0		780,794		964,270
First 45	0	338,085	4.530	1,531,525	4.770	1,612,665
Next 4,905	0	1,107,406	3.940	4,363,180	4.440	4,916,883
Over 4,950	0	208,756	2.880	601,217	3.250	678,457
Subtotal	0	1,654,247		6,495,922		7,208,005
Total	16,512	1,654,247		7,276,716		8,172,275
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	668	0	16.40	\$ 10,955	\$ 18.50	\$ 12,358
1	84	0	18.45	1,550	20.80	1,747
1 1/2	24	0	20.75	498	23.40	562
2	125	0	26.20	3,275	29.60	3,700
3	12	0	63.20	758	71.30	856
4	48	0	79.30	3,806	89.50	4,296
6	24	0	117.40	2,818	132.40	3,178
10	0	0	210.80	0	178.80	0
Subtotal	985	0		23,660		26,696
First 15	0	5,665	4.530	25,662	4.7700	27,022
Next 1,635	0	51,897	3.940	204,474	4.4400	230,423
Over 1,650	0	0	2.880	0	3.2500	0
Subtotal	0	57,562		230,136		257,445
Total	985	57,562		253,796		284,141
Total Commercial	17,497	1,711,809		7,530,512		8,456,415

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 2 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Multi-Family - Quarterly</u>						
Customer Charge						
5/8	2,709	0	32.80	\$ 88,855	\$ 40.50	\$ 109,715
1	1,326	0	39.50	52,377	48.80	64,709
1 1/2	1,744	0	46.70	81,445	57.70	100,629
2	756	0	65.50	49,518	80.90	61,160
3	82	0	203.90	16,720	251.80	20,648
4	53	0	255.50	13,542	315.50	16,722
6	118	0	377.60	44,557	466.20	55,012
8	41	0	516.00	21,156	637.10	26,121
Subtotal	6,829	0		368,170		454,716
First 45	0	258,871	4.5300	1,172,686	4.7700	1,234,815
Next 4,905	0	784,039	3.9400	3,089,114	4.4400	3,481,133
Over 4,950	0	2,425	2.8800	6,984	3.2500	7,881
Subtotal	0	1,045,335		4,268,784		4,723,829
Total	6,829	1,045,335		4,636,954		5,178,545
<u>Multi-Family - Monthly</u>						
Customer Charge						
5/8	14	0	\$ 16.40	\$ 230	\$ 18.50	\$ 259
1 1/2	216	0	20.75	4,482	23.40	5,054
2	231	0	26.20	6,052	29.60	6,838
3	12	0	63.20	758	71.30	856
6	12	0	117.40	1,409	132.40	1,589
Subtotal	485	0		12,931		14,596
First 15	0	7,224	4.5300	32,725	4.7700	34,458
Next 1,635	0	50,777	3.9400	200,061	4.4400	225,450
Over 1,650	0	0	2.8800	0	3.2500	0
Subtotal	0	58,001		232,786		259,908
Total	485	58,001		245,717		274,504
Total Multi-Family	7,314	1,103,336		4,882,671		5,453,049
Total Commercial/Multi-Family	24,811	2,815,145		12,413,183		13,909,465

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 2 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Industrial - Quarterly</u>						
Customer Charge						
5/8	54	0	32.80	\$ 1,771	\$ 40.50	\$ 2,187
1	32	0	39.50	1,264	48.80	1,562
1 1/2	50	0	46.70	2,335	57.70	2,885
2	156	0	65.50	10,218	80.90	12,620
3	69	0	203.90	14,069	251.80	17,374
4	59	0	255.50	15,075	315.50	18,615
6	12	0	377.60	4,531	466.20	5,594
8	12	0	516.00	6,192	637.10	7,645
Subtotal	444	0		55,455		68,482
First 45	0	15,614	4.5300	70,731	4.7700	74,479
Next 4,905	0	458,464	3.9400	1,806,348	4.4400	2,035,580
Over 4,950	0	511,990	2.8800	1,474,531	3.2500	1,663,968
Subtotal	0	986,068		3,351,610		3,774,026
Total	444	986,068		3,407,065		3,842,508
<u>Industrial - Monthly</u>						
Customer Charge						
6	0	0	117.40	\$ -	\$ 132.40	\$ -
10	24	0	210.80	5,059	237.80	5,707
Subtotal	24	0		5,059		5,707
First 15	0	360	4.5300	1,631	4.7700	1,717
Next 1,635	0	39,240	3.9400	154,606	4.4400	174,226
Over 1,650	0	154,334	2.8800	444,482	3.2500	501,586
Subtotal	0	193,934		600,719		677,528
Total	24	193,934		605,778		683,235
Total Industrial	468	1,180,002		4,012,843		4,525,744

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 2 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Public - Quarterly</u>						
Customer Charge						
5/8	669	0	32.80	\$ 21,943	\$ 40.50	\$ 27,095
1	304	0	39.50	12,008	48.80	14,835
1 1/2	192	0	46.70	8,966	57.70	11,078
2	559	0	65.50	36,615	80.90	45,223
3	176	0	203.90	35,886	251.80	44,317
4	77	0	255.50	19,674	315.50	24,294
6	26	0	377.60	9,818	466.20	12,121
8	13	0	516.00	6,708	637.10	8,282
10	0	0	673.70	0	831.90	0
Subtotal	2,016	0		151,618		187,245
First 45	0	44,393	4.5300	201,100	4.7700	211,755
Next 4,905	0	307,247	3.9400	1,210,553	4.4400	1,364,177
Over 4,950	0	89,684	2.8800	258,290	3.2500	291,473
Subtotal	0	441,324		1,669,943		1,867,404
Total	2,016	441,324		1,821,561		2,054,649
<u>Public - Monthly</u>						
Customer Charge						
5/8	45	0	\$ 16.40	\$ 738	\$ 18.50	\$ 833
1	12	0	18.45	221	20.80	250
1 1/2	9	0	20.75	187	23.40	211
2	24	0	26.20	629	29.60	710
3	0	0	63.20	0	71.30	0
4	24	0	79.30	1,903	89.50	2,148
6	0	0	117.40	0	132.40	0
8	0	0	158.50	0	178.80	0
10	12	0	210.80	2,530	237.80	2,854
Subtotal	126	0		6,208		7,006
First 15	0	1,073	4.5300	4,861	4.7700	5,118
Next 1,635	0	25,102	3.9400	98,902	4.4400	111,453
Over 1,650	0	147,750	2.8800	425,520	3.2500	480,188
Subtotal	0	173,925		529,283		596,759
Total	126	173,925		535,491		603,765
Total Public	2,142	615,249		2,357,052		2,658,414

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF (1)	Number Of Bills (2)	Total CCF Consumption (3)	Present Rate (4)	Revenue (5)	Step 2 Rate (6)	Proposed Revenue (7)
<u>Wholesale - Monthly</u>						
Customer Charge						
4	36	0	79.30	\$ 2,855	\$ 89.50	\$ 3,222
6	36	0	117.40	4,226	132.40	4,766
Subtotal	72	0		7,081		7,988
First Block	0	579,806	2.6700	1,548,082	2.9800	1,727,822
Subtotal	0	579,806		1,548,082		1,727,822
Total Sales for Resale	72	579,806		1,555,163		1,735,810
Total	374,621	10,186,236		53,609,209		59,823,048

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Monthly Bills - Step 2
5/8" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 16.40	\$ 18.50	\$ 2.10	12.8%
100	20.93	23.27	2.34	11.2%
200	25.46	28.04	2.58	10.1%
300	29.99	32.81	2.82	9.4%
400	34.52	37.58	3.06	8.9%
500	39.05	42.35	3.30	8.5%
600	43.58	47.12	3.54	8.1%
700	48.11	51.89	3.78	7.9%
800	52.64	56.66	4.02	7.6%
900	57.17	61.43	4.26	7.5%
1,000	61.70	66.20	4.50	7.3%
1,100	66.23	70.97	4.74	7.2%
1,200	70.76	75.74	4.98	7.0%
1,300	75.29	80.51	5.22	6.9%
1,400	79.82	85.28	5.46	6.8%
1,500	84.35	90.05	5.70	6.8%
1,600	88.29	94.49	6.20	7.0%
1,700	92.23	98.93	6.70	7.3%
1,800	96.17	103.37	7.20	7.5%
1,900	100.11	107.81	7.70	7.7%
2,000	104.05	112.25	8.20	7.9%
2,500	123.75	134.45	10.70	8.6%

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Quarterly Bills - Step 2
5/8" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 32.80	\$ 40.50	\$ 7.70	23.5%
300	46.39	54.81	8.42	18.2%
600	59.98	69.12	9.14	15.2%
800	69.04	78.66	9.62	13.9%
900	73.57	83.43	9.86	13.4%
1,200	87.16	97.74	10.58	12.1%
1,500	100.75	112.05	11.30	11.2%
1,800	114.34	126.36	12.02	10.5%
2,100	127.93	140.67	12.74	10.0%
2,400	141.52	154.98	13.46	9.5%
2,700	155.11	169.29	14.18	9.1%
3,000	168.70	183.60	14.90	8.8%
3,300	182.29	197.91	15.62	8.6%
3,600	195.88	212.22	16.34	8.3%
3,900	209.47	226.53	17.06	8.1%
4,200	223.06	240.84	17.78	8.0%
4,500	236.65	255.15	18.50	7.8%
4,800	248.47	268.47	20.00	8.0%
5,100	260.29	281.79	21.50	8.3%
5,400	272.11	295.11	23.00	8.5%
5,700	283.93	308.43	24.50	8.6%
6,000	295.75	321.75	26.00	8.8%
7,500	354.85	388.35	33.50	9.4%

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Industrial/Public Authority Monthly - Step 2
10" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 210.80	\$ 237.80	\$ 27.00	12.8%
1,000	256.10	285.50	29.40	11.5%
2,000	298.45	331.55	33.10	11.1%
3,000	337.85	375.95	38.10	11.3%
4,000	377.25	420.35	43.10	11.4%
5,000	416.65	464.75	48.10	11.5%
6,000	456.05	509.15	53.10	11.6%
7,000	495.45	553.55	58.10	11.7%
8,000	534.85	597.95	63.10	11.8%
9,000	574.25	642.35	68.10	11.9%
10,000	613.65	686.75	73.10	11.9%
50,000	2,189.65	2,462.75	273.10	12.5%
100,000	4,159.65	4,682.75	523.10	12.6%
200,000	7,728.65	8,706.25	977.60	12.6%
500,000	16,368.65	18,456.25	2,087.60	12.8%
750,000	23,568.65	26,581.25	3,012.60	12.8%
1,000,000	30,768.65	34,706.25	3,937.60	12.8%
1,100,000	33,648.65	37,956.25	4,307.60	12.8%
1,200,000	36,528.65	41,206.25	4,677.60	12.8%
1,300,000	39,408.67	44,456.27	5,047.60	12.8%
1,400,000	42,288.68	47,706.28	5,417.60	12.8%
1,500,000	45,168.70	50,956.30	5,787.60	12.8%
1,600,000	48,048.72	54,206.31	6,157.59	12.8%
1,700,000	50,928.73	57,456.33	6,527.59	12.8%
1,800,000	53,808.75	60,706.34	6,897.59	12.8%
1,900,000	56,688.77	63,956.36	7,267.59	12.8%
2,000,000	59,568.78	67,206.37	7,637.59	12.8%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PRESENT AND PROPOSED RATES - STEP 1

	<u>Present Rates</u>		<u>Step 1 Rates</u>		<u>Percentage Increase</u>
<u>Monthly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 16.40		\$ 17.50		6.71%
3/4"	16.85		17.90		6.23%
1"	18.45		19.60		6.23%
1 1/2"	20.75		22.10		6.51%
2"	26.20		27.90		6.49%
3"	63.20		67.30		6.49%
4"	79.30		84.40		6.43%
6"	117.40		124.90		6.39%
8"	158.50		168.70		6.44%
10" and Larger	210.80		224.30		6.40%
<u>Consumption Charge</u>					
First 1,500 CF	\$ 4.53 Per 100 CF		4.650 Per 100 CF		2.65%
Next 163,500 CF	3.94 Per 100 CF		4.190 Per 100 CF		6.35%
Over 165,000 CF	2.88 Per 100 CF		3.070 Per 100 CF		6.60%
<u>Quarterly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 32.80		36.65		11.74%
3/4"	34.40		38.45		11.77%
1"	39.50		44.15		11.77%
1 1/2"	46.70		52.20		11.78%
2"	65.50		73.20		11.76%
3"	203.90		227.85		11.75%
4"	255.50		285.50		11.74%
6"	377.60		421.90		11.73%
8"	516.00		576.55		11.73%
10" and Larger	673.70		752.80		11.74%
<u>Consumption Charge</u>					
First 4,500 CF	\$ 4.53 Per 100 CF		\$ 4.650 Per 100 CF		2.65%
Next 490,500 CF	\$ 3.94 Per 100 CF		\$ 4.190 Per 100 CF		6.35%
Over 495,000 CF	\$ 2.88 Per 100 CF		\$ 3.070 Per 100 CF		6.60%
<u>Wholesale Customers</u>					
Consumption Charge	\$ 2.67 Per 100 CF		\$ 2.83 Per 100 CF		5.99%
Bulk Loading Customers	6.060 per 1000 gallons		6.220 per 1000 gallons		2.64%

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8	305,785	0	\$ 32.80	\$ 10,029,748	\$ 36.65	\$ 11,207,020
3/4	0	0	34.40	-	38.45	-
1	2,710	0	39.50	107,045	44.15	119,647
1 1/2	120	0	46.70	5,604	52.20	6,264
2	39	0	65.50	2,555	73.20	2,855
3		0	203.90	0	227.85	0
Subtotal	308,654	0		10,144,952		11,335,786
First 45	0	4,565,620	4.53	20,682,256	4.65	21,230,131
Next 4,905	0	218,336	3.94	860,242	4.19	914,826
Over 4,950	0	0	2.88	0	3.07	0
Subtotal	0	4,783,955		21,542,499		22,144,957
Total	308,654	4,783,955		31,687,451		33,480,743
<u>Residential - Monthly</u>						
Customer Charge						
5/8	37,910	0	16.40	\$ 621,724	\$ 17.50	\$ 663,425
1	504	0	18.45	9,299	19.60	9,878
1 1/2	48	0	20.75	996	22.10	1,061
2	12	0	26.20	314	27.90	335
Subtotal	38,474	0		632,333		674,699
First 15	0	195,921	4.53	887,522	4.65	911,033
Next 1,635	0	16,158	3.94	63,663	4.19	67,702
Over 1,650	0	0	2.88	0	3.07	0
Subtotal	0	212,079		951,185		978,735
Total	38,474	212,079		1,583,518		1,653,434
Total Residential	347,128	4,996,034		33,270,968		35,134,176

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Commercial - Quarterly</u>						
Customer Charge						
5/8	9,775	0	32.80	\$ 320,620	\$ 36.65	\$ 358,254
1	2,732	0	39.50	107,914	44.15	120,618
1 1/2	1,418	0	46.70	66,221	52.20	74,020
2	2,045	0	65.50	133,948	73.20	149,694
3	260	0	203.90	53,014	227.85	59,241
4	140	0	255.50	35,770	285.50	39,970
6	72	0	377.60	27,187	421.90	30,377
8	70	0	516.00	36,120	576.55	40,359
10	0	0	673.70	0	752.80	0
Subtotal	16,512	0		780,794		872,531
First 45	0	338,085	4.530	1,531,525	4.650	1,572,095
Next 4,905	0	1,107,406	3.940	4,363,180	4.190	4,640,031
Over 4,950	0	208,756	2.880	601,217	3.070	640,881
Subtotal	0	1,654,247		6,495,922		6,853,007
Total	16,512	1,654,247		7,276,716		7,725,539
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	668	0	16.40	\$ 10,955	\$ 17.50	\$ 11,690
1	84	0	18.45	1,550	19.60	1,646
1 1/2	24	0	20.75	498	22.10	530
2	125	0	26.20	3,275	27.90	3,488
3	12	0	63.20	758	67.30	808
4	48	0	79.30	3,806	84.40	4,051
6	24	0	117.40	2,818	124.90	2,998
10	0	0	210.80	0	224.30	0
Subtotal	985	0		23,660		25,211
First 15	0	5,665	4.530	25,662	4.6500	26,342
Next 1,635	0	51,897	3.940	204,474	4.1900	217,448
Over 1,650	0	0	2.880	0	3.0700	0
Subtotal	0	57,562		230,136		243,791
Total	985	57,562		253,796		269,001
Total Commercial	17,497	1,711,809		7,530,512		7,994,540

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Multi-Family - Quarterly</u>						
Customer Charge						
5/8	2,709	0	32.80	\$ 88,855	\$ 36.65	\$ 99,285
1	1,326	0	39.50	52,377	44.15	58,543
1 1/2	1,744	0	46.70	81,445	52.20	91,037
2	756	0	65.50	49,518	73.20	55,339
3	82	0	203.90	16,720	227.85	18,684
4	53	0	255.50	13,542	285.50	15,132
6	118	0	377.60	44,557	421.90	49,784
8	41	0	516.00	21,156	576.55	23,639
Subtotal	6,829	0		368,170		411,443
First 45	0	258,871	4.5300	1,172,686	4.6500	1,203,750
Next 4,905	0	784,039	3.9400	3,089,114	4.1900	3,285,123
Over 4,950	0	2,425	2.8800	6,984	3.0700	7,445
Subtotal	0	1,045,335		4,268,784		4,496,318
Total	6,829	1,045,335		4,636,954		4,907,761
<u>Multi-Family - Monthly</u>						
Customer Charge						
5/8	14	0	16.40	\$ 230	\$ 17.50	\$ 245
1 1/2	216	0	20.75	4,482	22.10	4,774
2	231	0	26.20	6,052	27.90	6,445
3	12	0	63.20	758	67.30	808
6	12	0	117.40	1,409	124.90	1,499
Subtotal	485	0		12,931		13,771
First 15	0	7,224	4.5300	32,725	4.6500	33,592
Next 1,635	0	50,777	3.9400	200,061	4.1900	212,756
Over 1,650	0	0	2.8800	0	3.0700	0
Subtotal	0	58,001		232,786		246,347
Total	485	58,001		245,717		260,118
Total Multi-Family	7,314	1,103,336		4,882,671		5,167,880
Total Commercial/Multi-Family	24,811	2,815,145		12,413,183		13,162,420

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Industrial - Quarterly</u>						
Customer Charge						
5/8	54	0	32.80	\$ 1,771	\$ 36.65	\$ 1,979
1	32	0	39.50	1,264	44.15	1,413
1 1/2	50	0	46.70	2,335	52.20	2,610
2	156	0	65.50	10,218	73.20	11,419
3	69	0	203.90	14,069	227.85	15,722
4	59	0	255.50	15,075	285.50	16,845
6	12	0	377.60	4,531	421.90	5,063
8	12	0	516.00	6,192	576.55	6,919
Subtotal	444	0		55,455		61,970
First 45	0	15,614	4.5300	70,731	4.6500	72,605
Next 4,905	0	458,464	3.9400	1,806,348	4.1900	1,920,964
Over 4,950	0	511,990	2.8800	1,474,531	3.0700	1,571,809
Subtotal	0	986,068		3,351,610		3,565,379
Total	444	986,068		3,407,065		3,627,349
<u>Industrial - Monthly</u>						
Customer Charge						
6	0	0	117.40	\$ -	\$ 124.90	\$ -
10	24	0	210.80	5,059	224.30	5,383
Subtotal	24	0		5,059		5,383
First 15	0	360	4.5300	1,631	4.6500	1,674
Next 1,635	0	39,240	3.9400	154,606	4.1900	164,416
Over 1,650	0	154,334	2.8800	444,482	3.0700	473,805
Subtotal	0	193,934		600,719		639,895
Total	24	193,934		605,778		645,278
Total Industrial	468	1,180,002		4,012,843		4,272,627

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Public - Quarterly</u>						
Customer Charge						
5/8	669	0	32.80	\$ 21,943	\$ 36.65	\$ 24,519
1	304	0	39.50	12,008	44.15	13,422
1 1/2	192	0	46.70	8,966	52.20	10,022
2	559	0	65.50	36,615	73.20	40,919
3	176	0	203.90	35,886	227.85	40,102
4	77	0	255.50	19,674	285.50	21,984
6	26	0	377.60	9,818	421.90	10,969
8	13	0	516.00	6,708	576.55	7,495
10	0	0	673.70	0	752.80	0
Subtotal	2,016	0		151,618		169,432
First 45	0	44,393	4.5300	201,100	4.6500	206,427
Next 4,905	0	307,247	3.9400	1,210,553	4.1900	1,287,365
Over 4,950	0	89,684	2.8800	258,290	3.0700	275,330
Subtotal	0	441,324		1,669,943		1,769,122
Total	2,016	441,324		1,821,561		1,938,554
<u>Public - Monthly</u>						
Customer Charge						
5/8	45	0	\$ 16.40	\$ 738	\$ 17.50	\$ 788
1	12	0	18.45	221	19.60	235
1 1/2	9	0	20.75	187	22.10	199
2	24	0	26.20	629	27.90	670
3	0	0	63.20	0	67.30	0
4	24	0	79.30	1,903	84.40	2,026
6	0	0	117.40	0	124.90	0
8	0	0	158.50	0	168.70	0
10	12	0	210.80	2,530	224.30	2,692
Subtotal	126	0		6,208		6,610
First 15	0	1,073	4.5300	4,861	4.6500	4,989
Next 1,635	0	25,102	3.9400	98,902	4.1900	105,177
Over 1,650	0	147,750	2.8800	425,520	3.0700	453,593
Subtotal	0	173,925		529,283		563,759
Total	126	173,925		535,491		570,369
Total Public	2,142	615,249		2,357,052		2,508,924

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED JUNE 30, 2018

Rate Block CCF (1)	Number Of Bills (2)	Total CCF Consumption (3)	Present Rate (4)	Revenue (5)	Step 1 Rate (6)	Proposed Revenue (7)
<u>Wholesale - Monthly</u>						
Customer Charge						
4	36	0	79.30	\$ 2,855	\$ 84.40	\$ 3,038
6	36	0	117.40	4,226	124.90	4,496
Subtotal	72	0		7,081		7,534
First Block	0	579,806	2.6700	1,548,082	2.8300	1,640,851
Subtotal	0	579,806		1,548,082		1,640,851
Total Sales for Resale	72	579,806		1,555,163		1,648,385
Total	374,621	10,186,236		\$53,609,209		\$ 56,726,531

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Monthly Bills - Step 1
5/8" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 16.40	\$ 17.50	\$ 1.10	6.7%
100	20.93	22.15	1.22	5.8%
200	25.46	26.80	1.34	5.3%
300	29.99	31.45	1.46	4.9%
400	34.52	36.10	1.58	4.6%
500	39.05	40.75	1.70	4.4%
600	43.58	45.40	1.82	4.2%
700	48.11	50.05	1.94	4.0%
800	52.64	54.70	2.06	3.9%
900	57.17	59.35	2.18	3.8%
1,000	61.70	64.00	2.30	3.7%
1,100	66.23	68.65	2.42	3.7%
1,200	70.76	73.30	2.54	3.6%
1,300	75.29	77.95	2.66	3.5%
1,400	79.82	82.60	2.78	3.5%
1,500	84.35	87.25	2.90	3.4%
1,600	88.29	91.44	3.15	3.6%
1,700	92.23	95.63	3.40	3.7%
1,800	96.17	99.82	3.65	3.8%
1,900	100.11	104.01	3.90	3.9%
2,000	104.05	108.20	4.15	4.0%
2,500	123.75	129.15	5.40	4.4%

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Residential/Commercial Quarterly Bills - Step 1
5/8" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 32.80	\$ 36.65	\$ 3.85	11.7%
300	46.39	50.60	4.21	9.1%
600	59.98	64.55	4.57	7.6%
800	69.04	73.85	4.81	7.0%
900	73.57	78.50	4.93	6.7%
1,200	87.16	92.45	5.29	6.1%
1,500	100.75	106.40	5.65	5.6%
1,800	114.34	120.35	6.01	5.3%
2,100	127.93	134.30	6.37	5.0%
2,400	141.52	148.25	6.73	4.8%
2,700	155.11	162.20	7.09	4.6%
3,000	168.70	176.15	7.45	4.4%
3,300	182.29	190.10	7.81	4.3%
3,600	195.88	204.05	8.17	4.2%
3,900	209.47	218.00	8.53	4.1%
4,200	223.06	231.95	8.89	4.0%
4,500	236.65	245.90	9.25	3.9%
4,800	248.47	258.47	10.00	4.0%
5,100	260.29	271.04	10.75	4.1%
5,400	272.11	283.61	11.50	4.2%
5,700	283.93	296.18	12.25	4.3%
6,000	295.75	308.75	13.00	4.4%
7,500	354.85	371.60	16.75	4.7%

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Industrial/Public Authority Monthly - Step 1
10" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 210.80	\$ 224.30	\$ 13.50	6.4%
1,000	256.10	270.80	14.70	5.7%
2,000	298.45	315.00	16.55	5.5%
3,000	337.85	356.90	19.05	5.6%
4,000	377.25	398.80	21.55	5.7%
5,000	416.65	440.70	24.05	5.8%
6,000	456.05	482.60	26.55	5.8%
7,000	495.45	524.50	29.05	5.9%
8,000	534.85	566.40	31.55	5.9%
9,000	574.25	608.30	34.05	5.9%
10,000	613.65	650.20	36.55	6.0%
50,000	2,189.65	2,326.20	136.55	6.2%
100,000	4,159.65	4,421.20	261.55	6.3%
200,000	7,728.65	8,219.20	490.55	6.3%
500,000	16,368.65	17,429.20	1,060.55	6.5%
750,000	23,568.65	25,104.20	1,535.55	6.5%
1,000,000	30,768.65	32,779.20	2,010.55	6.5%
1,100,000	33,648.65	35,849.20	2,200.55	6.5%
1,200,000	36,528.65	38,919.20	2,390.55	6.5%
1,300,000	39,408.67	41,989.22	2,580.55	6.5%
1,400,000	42,288.68	45,059.23	2,770.55	6.6%
1,500,000	45,168.70	48,129.25	2,960.55	6.6%
1,600,000	48,048.72	51,199.26	3,150.55	6.6%
1,700,000	50,928.73	54,269.28	3,340.55	6.6%
1,800,000	53,808.75	57,339.29	3,530.55	6.6%
1,900,000	56,688.77	60,409.31	3,720.55	6.6%
2,000,000	59,568.78	63,479.33	3,910.54	6.6%

Exhibit O

PSC 2018 Rate Case Project List

Page No.	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF/RD Loan	Total Cost 2018 Rate Case	FUNDING	Certificate of Need
1	186	184-0488			\$1,075,000	BAN 2017	PSC Case #2017-00147
2	242	184-0486			\$1,694,299	BAN 2017	PSC Case #2016-00303
3	238	184-4012			\$373,000	BAN 2017	Ord. Course of Bus.
3	238	184-4005			\$55,000	BAN 2017	Ord. Course of Bus.
4	178	184-0795			\$1,350,000	BAN 2017	PSC Case #2017-00265
5	217	184-0830			\$320,741	BAN 2017	Ord. Course of Bus.
	217	184-0826			\$1,028,008	BAN 2017	Ord. Course of Bus.
	217	184-0835			\$229,248	BAN 2017	Ord. Course of Bus.
	217	184-0839			\$176,908	BAN 2017	Ord. Course of Bus.
	217	184-0842			\$226,196	BAN 2017	Ord. Course of Bus.
	217	184-0843			\$232,823	BAN 2017	Ord. Course of Bus.
	217	184-0872			\$75,000	BAN 2017	Ord. Course of Bus.
6	233	184-0807		\$719,856	\$31,629	BAN 2017 + SRF	Ord. Course of Bus.
	233	184-0812			\$640,000	BAN 2017	Ord. Course of Bus.
	233	184-0846			\$202,278	BAN 2017	Ord. Course of Bus.
	233	184-0847			\$217,078	BAN 2017	Ord. Course of Bus.
	233	184-0754			\$480,000	BAN 2017	Ord. Course of Bus.
7	222/234	184-0837			\$231,470	BAN 2017	
	222/234	184-0838			\$290,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0849			\$625,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0850			\$365,815	BAN 2017	Ord. Course of Bus.
	222/234	184-0850			\$158,465	BAN 2017	Ord. Course of Bus.
	222/234	184-0845			\$177,281	BAN 2017	Ord. Course of Bus.
	222/234	184-0851			\$111,170	BAN 2017	Ord. Course of Bus.
	222/234	184-0852			\$481,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0853			\$84,599	BAN 2017	Ord. Course of Bus.
	222/234	184-0854			\$96,200	BAN 2017	Ord. Course of Bus.
	222/234	184-0855			\$210,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0856			\$170,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0857			\$114,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0858			\$270,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0859			\$120,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0860			\$325,000	BAN 2017	Ord. Course of Bus.
	222/234	184-0861			\$575,000	BAN 2017	Ord. Course of Bus.
222/234	184-0862			\$135,000	BAN 2017	Ord. Course of Bus.	
222/234	184-0867			\$200,000	BAN 2017	Ord. Course of Bus.	
8	235	184-0863			\$260,000	BAN 2017	Ord. Course of Bus.
	235	184-0863			\$157,792	BAN 2017	
	235	184-0864			\$160,000	BAN 2017	Ord. Course of Bus.
	235	184-0865			\$870,000	BAN 2017	Ord. Course of Bus.
					\$235,000	BAN 2017	Ord. Course of Bus.

Exhibit O

8	235	184-0866	Pentland Place WMR - Ft. Thomas			\$255,000	BAN 2017	Ord. Course of Bus.
	235	184-0868	Brookwood Drive North Phase WMR - Edgewood			\$100,000	BAN 2017	Ord. Course of Bus.
	235	184-0869	Highland Avenue (Oak to Floral) WMR - Ft. Mitchell			\$120,000	BAN 2017	Ord. Course of Bus.
	235	184-0870	Sunset Drive WMR - Alexandria			\$185,000	BAN 2017	Ord. Course of Bus.
	235	184-0871	N. Ft. Thomas Ave from Covert Run to Lincoln – Fort Thomas			\$785,000	BAN 2017	Ord. Course of Bus.
	235		Brookwood Drive WMR (South Phase) - Edgewood			\$230,000	BAN 2017	Ord. Course of Bus.
	235		Jackson Road WMR - Park Hills			\$180,000	BAN 2017	Ord. Course of Bus.
	235		Hickory Lane WMR - Erlanger			\$135,000	BAN 2017	Ord. Course of Bus.
	235		Rossford to Lincoln WMR/Interconnect - Dayton			\$500,000	BAN 2017	Ord. Course of Bus.
	235		Hillview Road WMR - Campbell County			\$300,000	BAN 2017	Ord. Course of Bus.
Total BAN 2017						\$17,600,000		

SRF Loan 2014 - F14-015

Page No.	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF/RD Loan	Total Cost 2018 Rate Case	FUNDING	Certificate of Need
9	167	184-0477 FTTP Floc/Sed Basins 2 & 3, New Floc Drive and Rakes + SRF Loan 2014	\$615,227	\$2,168,773		IR&R & SRF	PSC Case #2015-00108
10	190	184-0781 Mary Ingles Highway (Route 8) Dayton - 2014 WMR + (SRF Loan 2014)	\$155,540	\$344,460		IR&R & SRF	Ord. Course of Bus.
11	190	184-0790 North Ft. Thomas Avenue - Ft. Thomas 2014 WMR + (SRF Loan 2014)	\$12,928	\$258,766		IR&R & SRF	Ord. Course of Bus.
12	101	184-0757 KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction) + \$200,000 BAN 2009	\$200,000	\$773,911		BAN 2009 & SRF	Ord. Course of Bus.
Total SRF Loan 2014				\$3,545,910	\$3,545,910		

SRF Loan 2015 - F15-011

Page No.	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF/RD Loan	Total Cost 2018 Rate Case	FUNDING	Certificate of Need
13	233	184-0807 Edgewood WMR - Beech, Buckner, Wildrose, & Elmwood + SRF Loan 2015	\$31,629	\$719,856		BAN 2017 & SRF	Ord. Course of Bus.
14	203	184-0816 Woodlawn WMR - Burnet, E & W Crescent, Forest, Woodlawn Ter., Wilson & Lorain	\$53,408	\$549,786		IR&R & SRF	Ord. Course of Bus.
15	203	184-0804 Ft. Mitchell WMR - Burdsall Ave. + SRF 2015	\$29,827	\$587,413		IR&R & SRF	Ord. Course of Bus.
16	226	184-0487 Replace Lumley Tank - 500,000 gallon + SRF Loan 2015	\$145,952	\$1,678,039		IR&R & SRF	PSC Case #2015-00295
Total SRF Loan 2015				\$3,535,094	\$3,535,094		

Rural Development Grant & Loan

Page No.	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF/RD Loan	Total Cost 2018 Rate Case	FUNDING	Certificate of Need	
17	150	184-0750	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan - \$3,383,000		\$1,733,000	\$1,733,000	RD Loan	PSC Case #2014-00150
			Sub-District M - RD Grant - \$600,000		\$600,000		RD Grant	
			Sub-District M - CDBG Grant - \$1,000,000		\$1,000,000		CDBG Grant	
			Sub-District M - KCFC Grant - \$50,000		\$50,000		Fiscal Court Grant	

SRF Loan B - B15-003

Page No.	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF/RD Loan	Total Cost 2018 Rate Case	FUNDING	Certificate of Need
18	184-0824	Latonia Lakes - Kenton County - SRF Loan B		\$1,327,269	\$1,327,269	SRF Loan Fund B	PSC Case #2016-00147
		Latonia Lakes - Kenton County - Total \$1,662,186	\$334,917			IR&R	

Total 2018 Rate Case	\$27,741,273
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PSC REF #186



TMP Sludge Conveyors, and Press

Water Quality and Production Project

PROJECT TYPE: Sludge System Upgrade

FUNDING SOURCE	
\$	<u>\$1,075,000</u> BAN 2017
\$	\$1,075,000 Total Cost

BUDGET BY YEAR		
2017	\$	1,075,000
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	1,075,000

PROJECT DESCRIPTION

This project will replace the existing sludge processing equipment at the Taylor Mill Treatment Plant that has reached the end of its useful service life. AMP 14-02





ORPS2 Rehabilitation

Water Quality and Production Project

PROJECT TYPE: Pump Station Improvements

FUNDING SOURCE	
\$	\$1,694,299 BAN 2017
\$	\$1,694,299 Total Cost

BUDGET BY YEAR		
2017	\$	1,694,299
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	1,694,299

PROJECT DESCRIPTION

The District plans to conduct structural rehabilitation of the deteriorated operating floor and replace the coarse bar screen and sluice gate at the Ohio River Pumping Station No. 2. The expected remaining life of the structure with these improvements is 10 to 15 years.





Annual General Facility R&R - Plants, Tanks, Pump Station - 2017

Water Quality and Production Project

PROJECT TYPE: WQ&P R&R

FUNDING SOURCE	
\$	\$428,000 BAN 2017
\$	\$428,000 Total Cost

BUDGET BY YEAR		
2017	\$	428,000
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	428,000

PROJECT DESCRIPTION	
<p>These monies will be used for general facility (treatment plants, tanks, pump stations, etc.) replacement and rehabilitation (R&R) projects identified in the Asset Management Program. This fund will be used to complete the following projects for the estimated amounts shown:</p>	
MPTP Clearwell Rehabilitation and Painting	\$373,000
TMTF Flow Meter Pit	\$55,000
	<u>\$428,000</u>



PSC REF #178



CAPITAL ITEM NAME Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2)

Engineering and Distribution Project

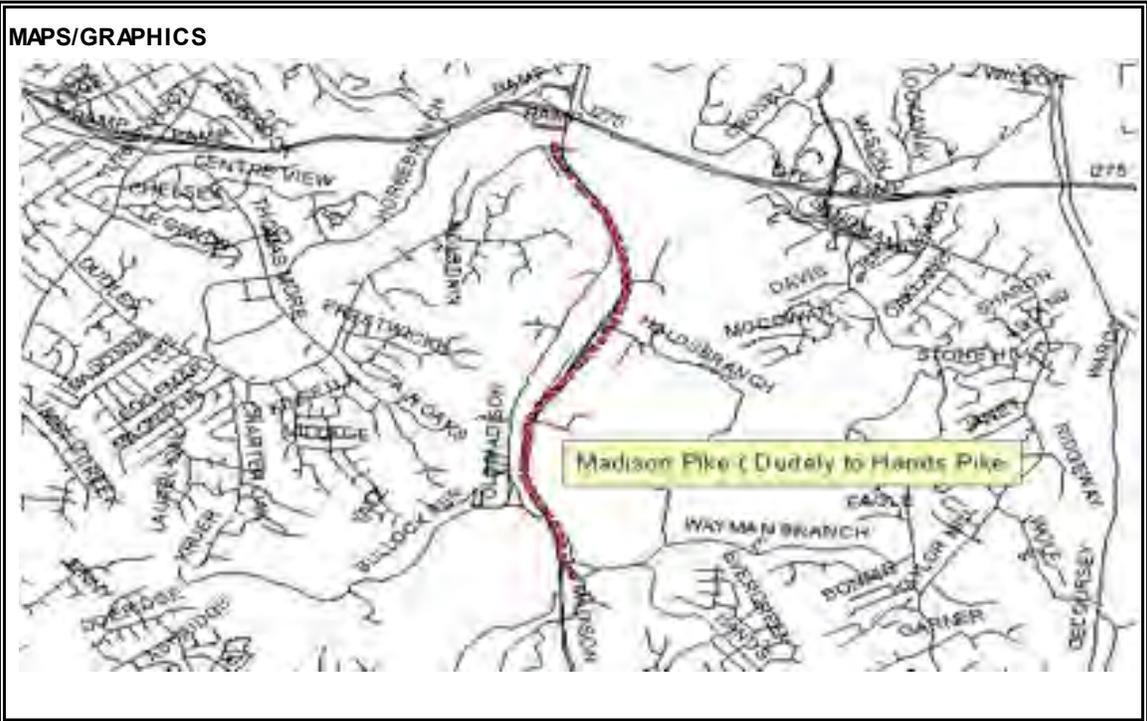
PROJECT TYPE: Hydraulic Improvement Project

FUNDING SOURCE			
\$	1,350,000	Phase 2	BAN 2017
\$	1,350,000		Total Cost

BUDGET BY YEAR		
2017	\$	1,350,000
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	1,350,000

PROJECT DESCRIPTION

This is the second phase of a larger project which involves constructing a new transmission water main along Madison Pike from the existing 42" at Dudley Pike to Hands Pike. This project is designed to provide additional water to the Richardson Road Pump Station and Hands Pike Pump Station. The District's newest Master Plan identified this as a needed improvement.



PSC REF # 217



CAPITAL ITEM NAME 2016 Coordinated Roadway Imp./Water Main Replacement

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	2,288,924	BAN 2017
\$	2,288,924	Total Cost

BUDGET BY YEAR		
2017	\$	2,288,924
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	2,288,924

PROJECT DESCRIPTION

This proposed program involves the systematic replacement of old water mains in neighborhood areas which the District has experienced some problems with - poor flows, discolored water complaints and deteriorating water quality. The replacement of these 4", 6" or 8" unlined cast iron water mains will help to improve the overall area water system. These funds are needed to bring the District's Replacement & Rehabilitation Program up to 1% annually.

MAPS/GRAPHICS

N/A

PSC REF #233



CAPITAL ITEM NAME Water Main Replacement Program 2016

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	1,570,985	BAN 2017
\$	<u>719,856</u>	SRF Loan
\$	2,290,841	Total

BUDGET BY YEAR		
2017	\$	2,290,841
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	<u>2,290,841</u>

PROJECT DESCRIPTION

This proposed program involves working with various cities in the District's service area to replace old water mains which are deteriorating. The District plans to replace the existing water mains in conjunction with City Street Replacement Programs. Working together with Cities saves the District restoration cost and coordinates our work with the street work. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.

MAPS/GRAPHICS

N/A

PSC REF # 222/234



CAPITAL ITEM NAME 2017 Water Main Replacement

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	5,000,000	BAN 2017
\$	5,000,000	Total Cost

BUDGET BY YEAR		
2017	\$	5,000,000
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	5,000,000

PROJECT DESCRIPTION

This proposed program involves the systematic replacement of old water mains in neighborhood areas which the District has experienced some problems with - poor flows, discolored water complaints and deteriorating water quality. The replacement of these 4", 6" or 8" unlined cast iron water mains will help to improve the overall area water system. These funds are needed to bring the District's Replacement & Rehabilitation Program up to 1% annually.

MAPS/GRAPHICS

N/A

PSC REF #235



CAPITAL ITEM NAME Water Main Replacement Program 2018

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	4,192,792	BAN 2017
\$	4,192,792	Total Cost

BUDGET BY YEAR		
2017	\$	0
2018	\$	4,192,792
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	4,192,792

PROJECT DESCRIPTION

This proposed program involves working with various cities in the District's service area to replace old water mains which are deteriorating. The District plans to replace the existing water mains in conjunction with City Street Replacement Programs. Working together with Cities saves the District restoration cost and coordinates our work with the street work. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.

MAPS/GRAPHICS

N/A

PSC REF #167



FTTP Floc/Sed Basin 2 & 3, New Floc Drive and Rakes

Water Quality and Production Project

PROJECT TYPE: Plant Upgrade

FUNDING SOURCE	
\$ 615,227	I.R. & R.
\$ <u>2,168,773</u>	SRF 2014
\$2,784,000	Total Cost

BUDGET BY YEAR	
2016	\$ 2,784,000
2017	\$ 0
2018	\$ 0
2019	\$ 0
2020	\$ 0
2021	\$ 0
TOTAL COSTS	\$ 2,784,000

PROJECT DESCRIPTION

Sedimentation basins 1 and 2 were constructed in 1936 and presently have two-stage flocculation. It is recommended in the 2008 Asset Management Program to modify the basins for three-stage flocculation with vertical flocculation paddles instead of horizontal. This configuration is preferred for improving the effectiveness of removing the particulates through sedimentation. It is also recommended to replace the rakes and repair the concrete walls that are deteriorating. AMP 13-05



PSC REF #190



CAPITAL ITEM NAME Mary Ingles Highway (Route 8) Dayton - 2014 WMR

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	155,540	I.R. & R.
\$	344,460	SRF Loan
\$	<u>500,000</u>	Total

BUDGET BY YEAR		
2017	\$	500,000
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	<u>500,000</u>

PROJECT DESCRIPTION

This project involved the construction of approximately 3,980 linear feet of 8" Class 50 Ductile Iron water main together with the appurtenances and related work along KY 8 (Mary Ingles Highway) from Dodd Drive to #115 Mary Ingles in the City of Dayton, Campbell County, Kentucky. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.



PSC REF #190



CAPITAL ITEM NAME North Ft. Thomas Avenue - Ft. Thomas - 2014 WMR

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	12,928	I.R. & R.
\$	258,766	SRF Loan
\$	271,694	Total

BUDGET BY YEAR		
2017	\$	271,694
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	271,694

PROJECT DESCRIPTION

This project involved the construction of approximately 984 linear feet of 12" PVC water main and 223 linear feet of 8" PVC water main together with the appurtenances and related work along North Fort Thomas Avenue from Bellaire Place to Rosemont Avenue in the City of Fort Thomas, Campbell County, Kentucky. It will also include abandoning approximately 1,125 linear feet of an existing 8" water main on North Fort Thomas Avenue between Rosemont Avenue and Rossford Avenue and switching services to an existing 12" water main. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.

MAPS/GRAPHICS



PSC REF #101



CAPITAL ITEM NAME KY 8 (Mary Ingles Hwy) Silver Grove WMR

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	200,000	BAN 2009
\$	<u>773,911</u>	SRF Loan
\$	973,911	Total

BUDGET BY YEAR		
2017	\$	973,911
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	973,911

PROJECT DESCRIPTION

This project involved the construction of approximately 7,380 linear feet of 12" Class 50 ductile iron pipe together with the appurtenances and related work along KY 8 (Mary Ingles Highway) from KY 1998 to Ash Street in the City of Silver Grove, Campbell County, Kentucky. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.



PSC REF #233



CAPITAL ITEM NAME Edgewood WMR - Beech, Buckner, Wildrose, & Elmwood

Engineering and Distribution Project

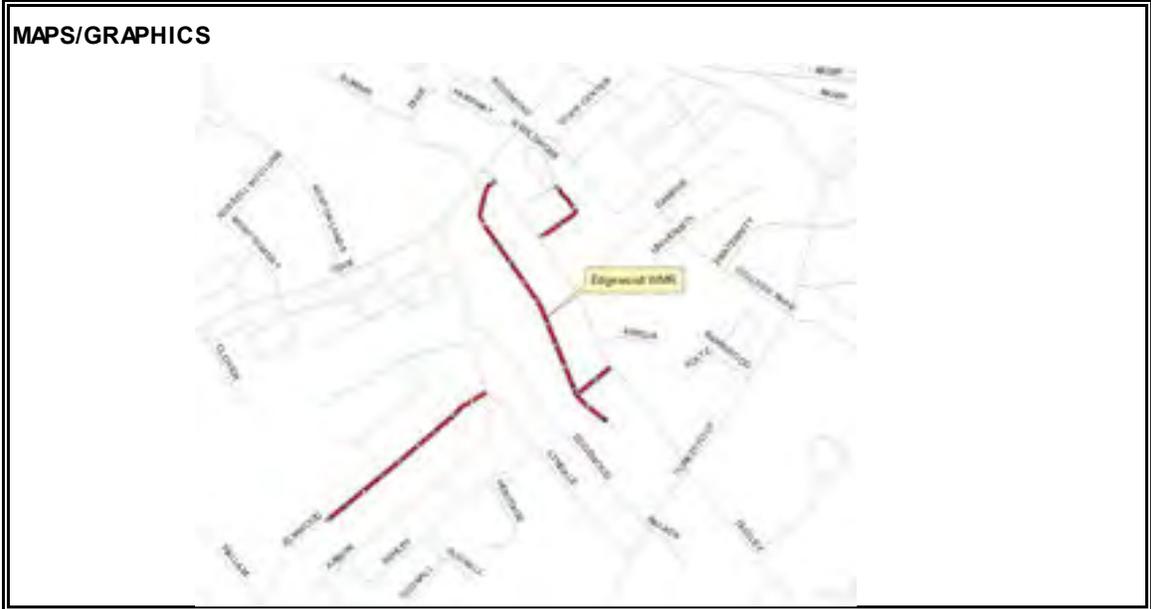
PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	31,629	BAN 2017
\$	719,856	SRF Loan
\$	<u>751,485</u>	Total

BUDGET BY YEAR		
2017	\$	751,485
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	<u>751,485</u>

PROJECT DESCRIPTION

This project involved the construction of approximately 5,325 linear feet of 8" PVC water main and 365 linear feet of 6" PVC water main together with the appurtenances and related work along Beech Drive, Buckner Drive, Wildrose Drive, and Elmwood Drive {Lyndale Drive to house #3117} in the City of Edgewood, Kenton County, Kentucky. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.



PSC REF #203



CAPITAL ITEM NAME Woodlawn WMR-Burnet, E&W Crescent, Forest, Woodlawn Ter., Loraine&W

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	53,408	I.R. & R.
\$	549,786	SRF Loan
\$	603,194	Total

BUDGET BY YEAR		
2017	\$	603,194
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	603,194

PROJECT DESCRIPTION

This project involved the construction of approximately 1,230 linear feet of 6” ductile iron and PVC water main and 3,030 linear feet of 8” ductile iron and PVC water main together with the appurtenances and related work along E. Crescent Avenue, W. Crescent Avenue, Burnet Avenue, Forest Lane, Woodlawn Terrace, Loraine Court, and Wilson Road {Waterworks Rd. to Loraine Ct.} in the Cities of Woodlawn & Newport, Campbell County, Kentucky. This program is designed to replace existing 4”, 6” or 8” unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.



PSC REF #203



CAPITAL ITEM NAME Ft. Mitchell WMR - Burdsall Ave.

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	29,827	I.R. & R.
\$	587,413	SRF Loan
\$	617,240	Total

BUDGET BY YEAR		
2017	\$	617,240
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	617,240

PROJECT DESCRIPTION

This project involved the construction of approximately 4,325 linear feet of 8” C-900 PVC pipe together with the appurtenances and related work along Burdsall Avenue from Dixie Highway to Allentown drive in the City of Ft. Mitchell, Kenton County, Kentucky. This program is designed to replace existing 4”, 6” or 8” unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.



PSC REF #226



Replace Lumley Tank

Water Quality and Production Project

PROJECT TYPE: Replace Tank

FUNDING SOURCE	
\$ 145,952	I.R. & R.
\$ 1,678,039	SRF 2015
<u>\$ 1,823,991</u>	Total Cost

BUDGET BY YEAR	
2016	\$ 0
2017	\$ 1,823,991
2018	\$ 0
2019	\$ 0
2020	\$ 0
2021	\$ 0
TOTAL COSTS	\$ 1,823,991

PROJECT DESCRIPTION

The Lumley Tank was constructed in 1936 and was inspected in 2012. The inspection report indicated that the repairs to the tank are approaching the cost of a new tank. It is recommended that the existing 275,000 gallon tank be replaced with a new 500,000 gallon tank.



PSC REF #150



CAPITAL ITEM NAME Mains into Unserved Areas 2012 - Sub-District M - Kenton

Engineering and Distribution Project

PROJECT TYPE: Water Main Extension

FUNDING SOURCE		
\$	1,733,000	RD Loan
\$		
\$	600,000	RD Grant
\$	50,000	KCFC Grant
\$	1,000,000	CDBG Grant
\$	<u>3,383,000</u>	

BUDGET BY YEAR		
2017	\$	3,383,000
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	<u>0</u>
TOTAL COSTS	\$	3,383,000

PROJECT DESCRIPTION

These funds will be utilized to extend water mains into Unserved areas in Kenton County which includes Cruise Creek, Rich Road, Decoursey Pike, Fontana Road, Hempfling Road, Wright Road, Graven Road & Northcutt Road. The total project funding may include these funds along with grant funds, county funds and surcharges.

MAPS/GRAPHICS

N/A

PSC REF #



CAPITAL ITEM NAME Latonia Lakes - Kenton County

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	334,917	I.R. & R.
\$	<u>1,327,269</u>	SRF Loan
\$	1,662,186	Total

BUDGET BY YEAR		
2017	\$	1,662,186
2018	\$	0
2019	\$	0
2020	\$	0
2021	\$	0
2022	\$	0
TOTAL COSTS	\$	1,662,186

PROJECT DESCRIPTION

This project involved the replacement of the existing water mains throughout the former City of Latonia Lakes, Kenton County, Kentucky with approximately 13,625 feet of 6" and 8" water main along the following streets: Ash Road, Dogwood Road, Elm Road, Fair Valley Road, Forest Road, Hemlock Road, Irving Road, Cedar Road, Grove Road, Jericho Road, Lakeview Road, Maple Road, Oak Road, Twin Lakes Drive, Walnut Road, Birch Road, Club House Drive, Hilltop Drive, & Lakeside Drive. This program is designed to replace existing 4", 6" or 8" unlined cast iron water mains, which the District has experienced some problems with. These funds are part of the District's proposed program designed to replace or rehabilitate 1% of the District's distribution system annually.

MAPS/GRAPHICS



REASONS FOR APPLICATION

Exhibit P

The purpose of the application of Northern Kentucky Water District is to recover needed operating revenues through an adjustment to customer rates in two steps over the period 2019 through 2020. The rate adjustment is based on a fully allocated Cost of Service Study to recover additional revenues to (1) recover rates to maintain aging infrastructure through associated depreciation, and associated debt service coverage; (2) partially offset the demand forces not controllable by the District resulting in declining consumption; and (3) recover operating and maintenance expense.

Rates are adjusted in two phases to mitigate the impact on customers and to reflect a gradual change in customer bills. The first portion of the adjustment is expected to be implemented upon PSC approval on or about April, 2019. The second phase is expected to be implemented one year later or April, 2020.

The District is also proposing several tariff revisions to clarify existing language and to add some provisions that should make the tariffs easier to apply and to understand and is proposing to adjust the tap fee charge and add a fee for credit card payments.

The purpose of the application is explained in more detail in the testimony of the witnesses.

1 COMMONWEALTH OF KENTUCKY
2 BEFORE THE PUBLIC SERVICE COMMISSION
3

4 In the Matter Of:
5
6

7 APPLICATION OF NORTHERN)
8 KENTUCKY WATER DISTRICT (A) FOR) Case No. 2018-00
9 AN ADJUSTMENT OF RATES;)
10 (B) ISSUANCE OF BONDS;)
11 (C) FINANCING; AND (D) TARIFF)
12 REVISIONS)
13
14
15

16 PREFILED TESTIMONY OF AMY KRAMER, P.E.
17

18 Q 1 Please state your name and business address.

19 A. Amy Kramer, 2835 Crescent Springs Road, P.O. Box 18640, Erlanger, KY
20 41018-0640.

21 Q 2 What is your position with the Northern Kentucky Water District?

22 A. I am Vice President of Engineering/Production/Distribution for the Northern
23 Kentucky Water District.

24 Q 3 State your professional education and background.

25 A. I have a Bachelor of Science degree in Civil Engineering from the University of
26 Cincinnati and have been responsible for the operation of the Engineering
27 Department from 2001 to 2013; the Engineering and Distribution Department from
28 2013 to 2015; and the Engineering, Production & Distribution department of the
29 Northern Kentucky Water District since 2015 to the present.

30 Q 4 Are you a registered engineer in Kentucky?

31 A. Yes, my state board of registration for professional engineer number is 22412.

32 Q 5 Generally, what are your duties with the District?

33 A. I provide general supervision for all planning, design, construction,
34 maintenance, repairs and replacement for water production and distribution system

35 and hydraulic matters for the District.

36 Q 6 Have you prepared an exhibit which details the infrastructure projects the District is
37 proposing to finance and construct in this case?

38 A. Yes, reference Exhibit O.

39 Q 7 Can you generally explain the purpose of Exhibit O?

40 A. This exhibit contains the project description, cost and case number approving
41 the certificate to construct for projects the District has constructed using BANS since
42 the last bond issuance and previously approved KIA loan funded projects.

43 Q 8 Can you explain briefly the number of projects and the total amount of projects that
44 the District is requesting in this case?

45 A. Yes, the District is requesting approximately \$17,600,000 in permanent
46 financing for 49 projects summarized in Exhibit O.

47 Q 9 Is the District requesting a Certificate of Convenience and Necessity for these projects?

48 A. No, the District has already obtained certificates for projects, or they are
49 ordinary extensions, which fall within the scope of projects previously recognized by
50 the Commission as ordinary.

51 Q 10 Have these projects been previously identified to the Commission?

52 A. Yes, in the last rate case application 2015-00143 Exhibit M, the District sent a
53 five-year construction program to the Commission which included these projects.

54 Q 11 Have there been any material changes in the project list?

55 A. Yes, as with any ongoing business, the infrastructure projects change from time
56 to time based on immediate needs, changes in priorities and unforeseen events.
57 Exhibit M from the 2015-00143 general rate case covered the five years of 2015-2019
58 and totaled \$91,129,952 in projects.

59 Q 12 In addition to the projects contained in Exhibit O, the District has also submitted
60 Exhibit R, which is a five year construction program. Could you explain the purpose of
61 this exhibit?

62 A. Yes, the District has an ongoing construction program for extension of new
63 service and repairs and replacements of existing facilities and infrastructure. While
64 the District is requesting \$17,600,000 in permanent financing for the projects listed in
65 Exhibit O, for the next five years there is approximately \$119,931,000 of projects
66 which will need to be funded and constructed. The purpose of Exhibit R is to inform
67 the Commission of the need for these projects and to put the Commission on notice
68 that over the next several years the District will be filing additional rate cases and
69 requests for approval of these projects as they become due.

70 Q 13 Why is it necessary for the District to come before the Commission for rate increases
71 related to this construction?

72 A. Because the District has such a large infrastructure which needs constant
73 maintenance, repairs and upgrades, there is an ongoing need for a substantial amount
74 of funding each year to address those needs. It simply is not possible for current rates
75 to fund the substantial construction budget that is associated with the projects listed
76 in the five year construction budget.

77 Q 14 Are there any tariff changes proposed in this application related to your areas of
78 supervision?

79 A. Yes, there are additional forms and technical corrections and clarifications that
80 are included in the proposed tariff in Exhibit M. The average meter connection
81 expense cost justification for 5/8 inch and 1 inch connections are shown in
82 Attachment 1 to this testimony.

83 Q 15 Does that conclude your testimony?

84 A. Yes.

85 AFFIDAVIT

86 COMMONWEALTH OF KENTUCKY

87 COUNTY OF KENTON

88 Affiant, Amy Kramer, after being first sworn, deposes and says that the foregoing

89 prepared testimony is true and correct to the best of her knowledge and belief except as to
90 those matters that are based on information provided to her and as to those she believes to
91 be true and correct.

Amy Kramer
Amy Kramer, P.E.

92
93
94
95 This instrument was produced, signed and declared by Amy Kramer to be her act and
96 deed the 25th day of SEP, 2018.

97
98
99
100
101
Colleen Kelly Medert
Notary Public
Registration Number: #577360
My Commission expires: May 6, 2021



**AVERAGE METER CONNECTION EXPENSE
COST JUSTIFICATION**

Name of Utility Northern Kentucky Water District

The following is an itemization of expenses for providing a metered service connection.

A. Meter Size

5/8-Inch 3/4-Inch 1-Inch 1 1/2 -Inch 2-Inch

Other (specify) _____

B. Materials Expense

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Water Meter	<u>1</u>	<u>\$61.35</u>	<u>\$61.35</u>
2. Meter Yoke	<u>1</u>	<u>\$19.22</u>	<u>\$19.22</u>
3. Corporation Stop	<u>1</u>	<u>\$27.79</u>	<u>\$27.79</u>
4. Meter Box and Top	<u>1</u>	<u>\$79.51</u>	<u>\$79.51</u>
5. Miscellaneous Fittings	<u>1</u>	<u>\$103.11</u>	<u>\$103.11</u>
6. Other (Itemize)			
<u>Concrete / Low Density Fill</u>	<u>1</u>	<u>\$19.22</u>	<u>\$7.32</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL MATERIALS EXPENSE			<u>\$ 298.30</u>
(add total cost)			

C. Service Pipe Expense

Type of Service Pipe Copper Size of Service Pipe 3/4"

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Short Side Service	<u>13.35</u>	<u>\$2.33</u>	<u>\$31.11</u>
2. Long Side Service	<u>40.82</u>	<u>\$2.33</u>	<u>\$95.11</u>
AVERAGE SERVICE PIPE EXPENSE (add total cost and divide by 2)			<u>\$63.11</u>

D. Installation Labor Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>Average Contractor Cost</u>	<u></u>	<u>\$379.80</u>
2. Long Side Service	<u>Average Contractor Cost</u>	<u></u>	<u>\$1,028.16</u>
AVERAGE INSTALLATION LABOR EXPENSE (add total cost and divide by 2)			<u>\$703.98</u>

E. Installation Equipment Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>_____</u>	<u>_____</u>	<u>_____</u>
2. Long Side Service	<u>_____</u>	<u>_____</u>	<u>_____</u>
AVERAGE INSTALLATION EQUIPMENT EXPENSE (add total cost and divide by 2)			<u>\$_____</u>

F. Installation Miscellaneous Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Inspection	_____	_____	_____
2. Site Clean-Up	_____	_____	_____
3. Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
AVERAGE INSTALLATION MISCELLANEOUS EXPENSE (add total cost)			\$_____

G. Overhead Expense

1. Installation expense (\$_____) times
overhead rate (____%) \$_____

H. Administrative Expense

1. Office expense for establishing a new account
and billing record. \$_____

I. Total Expenses

Materials Expense	\$ <u>298.30</u>
Service Pipe Expense	<u>63.11</u>
Installation Labor Expense	<u>703.98</u>
Installation Equipment Expense	_____
Installation Miscellaneous Expense	_____
Overhead Expense	_____
Administrative Expense	_____

TOTAL CONNECTION EXPENSE \$ 1,065.39

**AVERAGE METER CONNECTION EXPENSE
 COST JUSTIFICATION**

Name of Utility Northern Kentucky Water District

The following is an itemization of expenses for providing a metered service connection.

A. Meter Size

5/8-Inch 3/4-Inch 1-Inch 1 1/2 -Inch 2-Inch

Other (specify) _____

B. Materials Expense

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Water Meter	<u>1</u>	<u>\$110.65</u>	<u>\$110.65</u>
2. Meter Yoke	<u>1</u>	<u>\$12.86</u>	<u>\$12.86</u>
3. Corporation Stop	<u>1</u>	<u>\$45.50</u>	<u>\$45.50</u>
4. Meter Box and Top	<u>1</u>	<u>\$144.17</u>	<u>\$144.17</u>
5. Miscellaneous Fittings	<u>1</u>	<u>\$205.67</u>	<u>\$205.67</u>
6. Other (Itemize)			
<u>Low Density Fill Concrete</u>	<u>1</u>	<u>\$13.33</u>	<u>\$13.33</u>
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL MATERIALS EXPENSE			<u>\$ 532.18</u>
(add total cost)			

C. Service Pipe Expense

Type of Service Pipe Copper Size of Service Pipe 1"

	<u>Unit Quantity</u>	<u>Cost</u>	<u>Total Cost</u>
1. Short Side Service	<u>13.81</u>	<u>\$2.81</u>	<u>\$38.81</u>
2. Long Side Service	<u>43.86</u>	<u>\$2.81</u>	<u>\$123.25</u>
AVERAGE SERVICE PIPE EXPENSE (add total cost and divide by 2)			<u>\$ 81.03</u>

D. Installation Labor Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>Average Contractor Cost</u>	<u></u>	<u>\$479.38</u>
2. Long Side Service	<u>Average Contractor Cost</u>	<u></u>	<u>\$1,277.73</u>
AVERAGE INSTALLATION LABOR EXPENSE (add total cost and divide by 2)			<u>\$ 878.56</u>

E. Installation Equipment Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Short Side Service	<u>_____</u>	<u>_____</u>	<u>_____</u>
2. Long Side Service	<u>_____</u>	<u>_____</u>	<u>_____</u>
AVERAGE INSTALLATION EQUIPMENT EXPENSE (add total cost and divide by 2)			<u>\$_____</u>

F. Installation Miscellaneous Expense

	<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Cost</u>
1. Inspection	_____	_____	_____
2. Site Clean-Up	_____	_____	_____
3. Other	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
AVERAGE INSTALLATION MISCELLANEOUS EXPENSE (add total cost)			\$_____

G. Overhead Expense

1. Installation expense (\$_____) times
overhead rate (____%) \$_____

H. Administrative Expense

1. Office expense for establishing a new account
and billing record. \$_____

I. Total Expenses

Materials Expense	<u>\$532.18</u>
Service Pipe Expense	<u>81.03</u>
Installation Labor Expense	<u>878.56</u>
Installation Equipment Expense	_____
Installation Miscellaneous Expense	_____
Overhead Expense	_____
Administrative Expense	_____

TOTAL CONNECTION EXPENSE \$ 1,491.77

1 COMMONWEALTH OF KENTUCKY
2 BEFORE THE PUBLIC SERVICE COMMISSION
3

4 In the Matter Of:
5
6

7 APPLICATION OF NORTHERN)
8 KENTUCKY WATER DISTRICT (A) FOR) Case No. 2018-00
9 AN ADJUSTMENT OF RATES;)
10 (B) ISSUANCE OF BONDS;)
11 (C) FINANCING; AND (D) TARIFF)
12 REVISIONS)
13
14
15

16 PREFILED TESTIMONY OF LINDSEY REHTIN, CPA
17

18 Q 1 Please state your name and business address.

19 A. Lindsey Rehtin, 2835 Crescent Springs Road, P.O. Box 18640, Erlanger, KY
20 41018-0640.

21 Q 2 What is your position with the Northern Kentucky Water District?

22 A. I am Vice President of Finance and Support Services for the District. My
23 employment began in October of 2013.

24 Q 3 State your professional education and background.

25 I have a Bachelor of Business Administration in Accountancy, and am a licensed
26 Certified Public Accountant in the State of Kentucky. My license number is 11810.

27 Q 4 What is the purpose of your testimony?

28 A. As Vice President of Finance and Support Services, I am responsible for all
29 accounting and financial information involved in this case, and supplied to other
30 witnesses for use in the preparation of the pro-forma statement of net position and
31 pro-forma statement of revenues, expenses and changes in net position and the cost of
32 service study.

33 Q 5 Did you provide information to Gannett Fleming to allow the calculation of the
34 District's revenue requirements, which is included in Exhibit N?

35 A. Yes. Among other information.

36 Q 6 Would you explain and briefly describe the exhibits that you prepared or which have
37 been prepared subject to your supervision?

38 A. Exhibit C is the PSC Annual Report, which is incorporated by reference and the
39 statement that the most current annual report has been filed with the PSC. Exhibit D
40 is a current listing of bonds, notes and other indebtedness. Exhibit E is the current
41 statement of net position, and statement of revenues, expenses, and changes in net
42 position updated to within 90 days of the rate application filing. Exhibit F is the chart
43 of accounts used by the District. Exhibit G is the District's most recent depreciation
44 schedule, which is based on the depreciation study previously approved by the
45 Commission. Exhibit H is a listing of the software used by the District. Exhibit I is the
46 monthly budget and management reports. Exhibit K is the revenue requirement
47 determination and pro-forma adjustments, and the pro-forma statement of net
48 position and pro-forma statement of revenues, expenses, and changes in net position.
49 Exhibit L is the customer notice and the District certification of publication of the
50 notice. Also included in Exhibit L is the effect on the customers' monthly bill, and the
51 percentage increase on the average bill of each customer class. Exhibit M is the
52 proposed rate tariffs showing the comparative tariffs. Finally, Exhibit S is the
53 Affidavit that the information in the application is accurate and complete.

54 Q 7 Can you briefly summarize the reasons for this application?

55 A. Yes. NKWD's last rate adjustment was authorized on January 15, 2016 in Case
56 No. 2015-00143. The primary issue involves gradually adjusting rates in two phases
57 over the period 2019 through 2020 to: (1) recover rates to maintain aging
58 infrastructure through associated depreciation, and associated debt service coverage;
59 (2) partially offset the demand forces not controllable by the District resulting in
60 declining consumption; and (3) recover operating and maintenance expense. The
61 annual revenue increase requested is approximately \$6,200,000, or 11.6%, after the

62 Phase 2 adjustment. The average increase on the residential customer is
63 approximately \$3,700,000, or 11.2%, after the Phase 2 adjustment.

64 The District issued a Bond Anticipation Note in April 2017 to construct projects
65 listed in Exhibit O. Because the District needs permanent financing for these projects,
66 as explained by our financial advisor, Dwight Salsbury of Ross Sinclair and Associates,
67 in Exhibit A we have included the cost of that financing in this application.

68 We have also included a list of the infrastructure projects we anticipate to be
69 constructed over the next five years in order to alert the Commission to the future
70 needs of the system, and the need for the District to fund these projects over the next
71 few years. Because of the number of projects and the amount of funding involved, it
72 will be necessary for the District to file a series of rate increases to reflect the
73 financing of these projects.

74 Q 8 What is the District doing to keep costs as low as possible?

75 A. The District continually monitors the GAC filter maintenance to reduce the
76 frequency of replacement which has reduced our treatment cost. We also recurrently
77 review our outstanding financial obligations to determine if there are any
78 opportunities to realize debt service savings for the system. In May 2016, the District
79 refinanced \$41,905,000 of revenue bonds which will result in debt service savings of
80 over \$10,100,000 over the life of the issue. In addition, the new bonds will be retired
81 two years earlier in 2031 instead of 2033. As noted in Q6, the District issued a bond
82 anticipation note (BAN) in April 2017 to construct projects listed in Exhibit O. The
83 original BAN issuance and anticipated funding requirements were projected to be
84 \$26,000,000. After further review of the cash flow needs based on the timing of
85 projects, we determined that approximately \$8,000,000 of projects would not be able
86 to be started and completed in a timely manner, and made the proactive decision to
87 pay back those loan funds so that additional interest would not be incurred while the
88 projects that required that funding were not meeting anticipated project start times.

89 Once the District is able to determine more definitive project start times, then
90 additional funding will be taken out at that time. The District has also made significant
91 efforts to keep its operating costs as low as possible and to maintain an efficient
92 business dedicated to providing our customers with the level of service and quality of
93 water they expect. To do so requires a great deal of effort and with increasingly
94 strenuous local, state and federal regulations, a great deal of construction to upgrade
95 our facilities to comply with those regulations. Also, we are routinely repairing and
96 replacing a significant portion of our aging infrastructure to minimize our
97 maintenance costs and line loss and to assure the performance of our system.

98 Q 9 Can the District operate without any projected increases in its operating expenses?

99 A. No, we must increase our revenues to avoid problems associated with the
100 required debt service coverage, to deal with ongoing cost increases and maintain a
101 safe reliable distribution system.

102 Q 10 Can you discuss the benefit to the District of the two stage phase in of the proposed
103 rates?

104 A. Yes. The District is proposing to implement a portion of the rate adjustment on
105 or about April 1, 2019, depending on Commission approval. The second phase of the
106 adjustment is expected to be implemented on or about April 1, 2020, depending on
107 Commission approval. The two step adjustment will provide a gradual increase in the
108 rates and will minimize the impact on customers. The proposed rates are detailed in
109 Exhibits M and N.

110 The phase in of the rate adjustment will minimize the rate impact on the
111 customers and gradually adjust the rates over a period of time rather than a one-time
112 adjustment. The adjustments are driven primarily by capital projects, both historical
113 and future, many of which are unfunded. To help our customers absorb these rate
114 changes, we believe a gradual change will help reduce rate shock. The PSC has
115 historically approved this phased in approach, and it has been well received in our

116 service area. As long as we are able to keep our operating costs at a minimum and
117 financial costs remain low, we can offer this option.

118 Q 11 Has the District taken any action to assure the proposed rates are as low as possible?

119 A. We have refinanced some older debt to reduce our overall debt service as
120 noted in Q7. We thoroughly review and vet all vacated positions to ensure necessity
121 prior to refilling the position. We are closely monitoring our new construction
122 requirements and timing of financing needed.

123 Q 12 What is the amount of the adjustment being proposed?

124 A. The Phase I adjustment is about \$1.92 per month for the residential customer,
125 or about \$0.06 per day. The Phase II adjustment is about \$1.93 per month for the
126 residential customer, or about \$0.06 per day. This is based on the comprehensive cost
127 of service study prepared by Gannett Fleming. Other customer classes' rates increase
128 as well as reflected in that study, which is attached to the application as Exhibit N.

129 Q 13 Are there any tariff revisions that have been proposed?

130 A. Yes. Certain fees are being adjusted as Amy Kramer explains in her testimony.
131 There are also additional forms included, and the other revisions are technical
132 corrections or clarifications. The revisions are included in the proposed tariffs in
133 Exhibit M.

134 Q 14 Does that conclude your testimony?

135 A. Yes.

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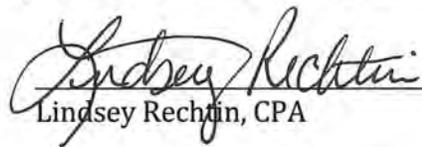
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AFFIDAVIT
COMMONWEALTH OF KENTUCKY
COUNTY OF KENTON

Affiant, Lindsey Rechten, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of her knowledge and belief except as to those matters that are based on information provided to her and as to those she believes to be true and correct.


Lindsey Rechten, CPA

This instrument was produced, signed and declared by Lindsey Rechten to be her act and deed the 26TH day of SEPT., 2018.


Notary Public
Registration Number: #577360
My Commission expires: 6 May 6, 2021



NORTHERN KENTUCKY WATER DISTRICT
CASE NO. 2018-00291

DIRECT TESTIMONY OF
CONSTANCE E. HEPPENSTALL

CONCERNING
COST OF SERVICE ALLOCATION,
REVENUE AND
CUSTOMER RATE DESIGN

BEFORE THE
KENTUCKY PUBLIC SERVICE COMMISSION

SEPTEMBER 28, 2018

BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

RE: NORTHERN KENTUCKY WATER DISTRICT
CASE NO. 2018-00291

DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

Line
No.

1

QUALIFICATIONS

2

1. Q. Please state your name and address.

3

A. My name is Constance E. Heppenstall. My business address is 1010 Adams Avenue,
4 Audubon, Pennsylvania.

5

2. Q. By whom are you employed?

6

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

7

**3. Q. What is your position with Gannett Fleming Valuation and Rate Consultants, LLC and
8 briefly state your general duties and responsibilities.**

9

A. My title is Project Manager, Rate Studies. My duties and responsibilities include the
10 preparation of accounting and financial data for revenue requirement and cash working
11 capital claims, the allocation of cost of service to customer classifications, and the design of
12 customer rates in support of public utility rate filings.

13

4. Q. Have you presented testimony in rate proceedings before a regulatory agency?

14

A. Yes. I have testified before the Pennsylvania Public Utility Commission and the Arizona
15 Corporation Commission.

16

A list of the cases in which I have testified is attached at the end of my direct

17

testimony.

18

5. Q. What is your educational background?

19

A. I have a Bachelor of Arts Degree in Economics from the University of Virginia,
20 Charlottesville, Virginia and a Master's of Science Industrial Administration from the
21 Carnegie-Mellon University's Tepper School of Business, Pittsburgh, Pennsylvania.

1 **6. Q. Would you please describe your professional affiliations?**

2 A. I am a member of the American Water Works Association, the National Association of
3 Water Companies and the Pennsylvania Municipal Authorities Association.

4 **7. Q. Briefly describe your work experience.**

5 A. I joined the Valuation and Rate Division of Gannett Fleming, Inc. (now Gannett Fleming
6 Valuation and Rate Consultants, LLC) in August 2006, as a Rate Analyst and was promoted
7 to my current position in 2012. Prior to my employment at Gannett Fleming, I was a Vice
8 President of PriMuni, LLP where I developed financial analyses to test proprietary software
9 in order to ensure its pricing accuracy in accordance with securities industry's conventions.
10 From 1987 to 2001, I was employed by Commonwealth Securities and Investments, Inc. as a
11 public finance professional where I created and implemented financial models for public
12 finance clients in order to create debt structures to meet clients' needs. From 1986 to 1987, I
13 was a public finance associate with Mellon Capital Markets.

14 **COST OF SERVICE ALLOCATION**

15 **8. Q. What is the purpose of your testimony in this proceeding?**

16 A. My testimony is in support of the cost of service allocation and rate design study conducted
17 under my direction and supervision for the Northern Kentucky Water District, ("NKWD").

18 **9. Q. Have you prepared an exhibit presenting the results of your study?**

19 A. Yes. Exhibit N presents the results of the allocation of the pro forma cost of service to the
20 several customer classifications as of June 30, 2018, and the proposed rate design.

21 **10. Q. Briefly describe the purpose of your cost allocation study.**

22 A. The purpose of the study was to allocate the total cost of service, which is the total revenue
23 requirement, to the several customer classifications. The cost of service includes operation
24 and maintenance expenses, depreciation expense and amortizations, taxes other than income,
25 and debt service costs. In the study, the total costs were allocated to the residential,
26 commercial and multi-family, industrial, public authority, wholesale, and fire protection

1 classifications in accordance with generally-accepted principles and procedures. The cost of
2 service allocation results in indications of the relative cost responsibilities of each class of
3 customers. The allocated cost of service is one of several criteria appropriate for
4 consideration in designing customer rates to produce the required revenues.

5 **11. Q. Please describe the method of cost allocation that was used in your study.**

6 A. The base-extra capacity method, as described in the 2017 and prior Water Rates Manuals
7 (M1) published by the American Water Works Association (AWWA), was used to allocate
8 the pro forma costs. The method is a recognized method for allocating the cost of providing
9 water service to customer classifications in proportion to the classifications' use of the
10 commodity, facilities and services. It is generally accepted as a sound method for allocating
11 the cost of water service and has been used by the NKWD in previous rate cases.

12 **12. Q. Is the method described in Exhibit N?**

13 A. Yes. It is described on pages 2 and 3 of the exhibit.

14 **13. Q. Please describe the procedure followed in the cost allocation study.**

15 A. Each element of cost in the pro forma cost of service was allocated to cost functions and
16 customer classifications through the use of appropriate allocation factors. This allocation is
17 presented in Schedule B on pages 7 through 11 of Exhibit N. The customer classifications
18 include residential, commercial and multi-family, industrial, public authority, wholesale and
19 fire protection classifications. The items of cost, which include operation and maintenance
20 expenses, depreciation and amortization and debt service costs, and taxes other than income
21 taxes, are identified in column 1 of Schedule B. The cost of each item, shown in column 3,
22 is allocated to the several customer classifications based on allocation factors referenced in
23 column 2. The development of the allocation factors is presented in Schedule C of the
24 exhibit.

25 The four basic cost functions are base, extra capacity, customer and fire protection
26 costs. Base Costs are costs that tend to vary with the quantity of water used, plus costs

DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

1 associated with supplying, treating, pumping and distributing water to customers under
2 average load conditions, without the elements necessary to meet peak demands. Base costs
3 are allocated to customer classifications based on average daily usage.

4 Extra Capacity Costs are costs associated with meeting usage requirements in excess
5 of average. They include the operating and capital costs for additional plant and system
6 capacity beyond that required for average use. Extra capacity costs were subdivided into
7 costs to meet maximum day extra capacity and maximum hour extra capacity requirements.
8 Extra capacity costs are allocated to customer classifications based on estimated maximum
9 day and hour demands in excess of average use for each classification.

10 Customer Costs are costs associated with serving customers regardless of their usage
11 or demand characteristics. Customer costs are subdivided into customer facilities costs,
12 which include meters and services, and customer accounting costs, which include billing and
13 meter reading functions. Customer costs are allocated to classes based on the number and
14 size of meters and the number of bills.

15 Fire Protection Costs are costs associated with providing the facilities to meet the
16 potential peak demand of fire protection service as well as direct costs such as the cost for
17 fire hydrants.

18
19
20 **14. Q. Please provide examples of the cost allocation process.**

21 A. I will use some of the larger cost items to illustrate the principles and considerations used in
22 the cost allocation methodology. Purchased electric power and treatment chemicals are
23 examples of costs that tend to vary with the amount of water consumed and are considered
24 base costs. Thus, Factor 1 assigns these costs to customer classifications based on average
25 daily usage.

DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

1 Other source of supply, pumping, purification and transmission costs are associated
2 with meeting usage requirements in excess of the average, generally to meet maximum day
3 requirements. Costs of this nature are allocated partially as base costs, proportional to
4 average daily consumption, partially as maximum day extra capacity costs, in proportion to
5 maximum day extra capacity, and, in the case of certain pumping stations and transmission
6 mains, partially as fire protection costs, through the use of Factors 2 and 3. The
7 development of the allocation factors, referenced as Factors 2 and 3 shown in Schedule C,
8 pages 12 and 14, is based on the system peak day ratio and the potential demand of fire
9 protection.

10 Costs associated with distribution mains and storage facilities are allocated partly on
11 the basis of average consumption and partly on the basis of maximum hour extra demand,
12 including the demand for fire protection service, because these facilities are designed to meet
13 maximum hour and fire demand requirements. The development of the factors, referenced
14 as Factors 4 and 5, used for these allocations is shown in Schedule C, on pages 16 through
15 19, of Exhibit N. The wholesale class is excluded from the allocation of distribution mains
16 (Factor 4) since these customers are connected to larger mains and do not benefit from the
17 smaller distribution mains.

18 Operation and maintenance costs for transmission and distribution mains are allocated
19 on a combined bases of Factor 3 (maximum day with fire) for transmission mains and Factor
20 4 (maximum hour) for distribution mains. The weighting of the factors is based on the
21 footage of mains and is referenced as Factor 6.

22 Costs associated with meters and services facilities are allocated to customer
23 classifications based on meter and service equivalents using Factors 8 and 9. Billing and
24 collecting costs and meter reading are assigned to customer classifications based on the
25 number of bills using Factor 12. Operating and capital costs associated with public fire
26 hydrants were assigned directly to the fire protection class (Factor 7).

DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

1 Administrative and general costs are allocated on the basis of allocated direct costs
2 excluding those costs such as purchased power and chemicals, which require little
3 administrative and general expense. The development of factors for this allocation,
4 referenced as Factor 14, is presented on page 27 of Exhibit N.

5 Annual depreciation accruals are allocated on the basis of the function of the facilities
6 represented by the depreciation expense for each depreciable plant account. The original
7 cost less depreciation of utility plant in service is similarly allocated for the purpose of
8 developing factors, referenced as Factor 18, for allocating items such as debt service. The
9 development of Factor 18 is presented on pages 29 through 31 of Exhibit N.

10 Factor 20 reallocates the costs allocated to fire protection since NKWD does not
11 charge for fire protection service. The factor was based on meter equivalents excluding
12 wholesale customers to recognize that customers with larger meters generally have higher
13 property values.

14 Factor 18, as well as Factors 14 and 15 discussed earlier, are composite allocation
15 factors. Composite factors are generated internally in the cost allocation program based on
16 the results of allocating other costs. Factors 11, 16, 17 and 19 also are composite factors.
17 Refer to Schedule C of Exhibit N for a description of the basis of each composite factor.

18 **15. Q. What was the source of the total cost of service data set forth in column 3 of Schedule**
19 **C of Exhibit N?**

20 A. The pro forma costs of service were furnished by the NKWD.

21 **16. Q. Refer to Factors 2 and 3 and explain what factors were considered in estimating the**
22 **maximum day extra capacity and maximum hour extra capacity demands used for the**
23 **customer classifications.**

24 A. The estimated demands were based on judgment which considered field studies of customer
25 class demands conducted for other water utilities, field observations of the service areas of

1 the NKWD, the class factors used in the last cost of service study, and generally-accepted
2 customer class maximum day and maximum hour demand ratios.

3 **17. Q. Have you summarized the results of your cost allocation study?**

4 A. Yes. The results are summarized in columns 1, 2 and 3 of Schedule A on page 5 of Exhibit
5 N. The total allocated pro forma cost of service as of June 30, 2018, for each customer
6 classification identified in column 1 is brought forward from Schedule B and shown in
7 column 2. Column 3 presents each customer classification's cost responsibility as a percent
8 of the total cost.

9 **18 Q. Have you compared these cost responsibilities with the proportionate revenue under**
10 **existing rates for each customer classification?**

11 A. Yes. A comparison of the allocated cost responsibilities and the percentage of revenue
12 under existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit N.
13 A similar comparison of the percentage cost responsibilities (relative cost of service) and the
14 percentage of pro forma revenues (relative revenues) under proposed rates – Step 2 can be
15 made by comparing columns 3 and 7 of Schedule A of Exhibit N. The proposed increase
16 and the percent increase by class are shown in columns 8 and 9, respectfully.

17

18

OPERATING REVENUE

1 **19. Q. Has NKWD adjusted operating revenue under present rates in the rate case?**

2 A. Yes. NKWD examined revenues from the sale of water as of June 30, 2018 and determined
3 that the residential water consumption for the year was less than the prior years, producing
4 less revenues than those generated in a normal year for water usage. As a result, NKWD
5 adjusted revenues based on the average usage by class from 2016 thru June 30, 2018.

6 **CUSTOMER RATE DESIGN**

7 **20. Q. Are you responsible for the design of the rate schedules proposed by the NKWD in this**
8 **proceeding?**

9 A. Yes, I am.

10 **21. Q. Is the proposed rate structure presented in an exhibit?**

11 A. Yes. A comparison of the present and proposed rate schedules – Step 2 is presented in
12 Schedule F on page 36 of Exhibit N.

13 **22. Q. What are the appropriate factors to be considered in the design of the rate structure?**

14 A. In preparing a rate structure, one should consider the allocated costs of service, the impact of
15 radical changes from the present rate structure, the understandability and ease of application
16 of the rate structure, community and social influences, gradualism, and the value of service.
17 General guidelines should be developed with management to determine the extent to which
18 each of these criteria is to be incorporated in the rate structure to be designed, inasmuch as
19 the pricing of a commodity or service ultimately should be a function of management.

20 **23. Q. Did you discuss rate design guidelines with management?**

21 A. Yes, I did. The guidelines established were: (1) maintain the existing rate structure
22 applicable to all classifications excluding wholesale, which includes a service charge by
23 meter size and a three-block volumetric charge design. Wholesale customers have the same
24 customer charges and a single-block volumetric charge; (2) increase customer charges and
25 volumetric charges to produce revenues among the classes in conformity with or toward the
26 indicated cost of service and to generate sufficient revenues to recover the total cost of

1 service; and (3) design the proposed rate structure to be implemented over a 2 step phase-in
2 plan which reflects the District's effort toward a gradual adjustment of it's rates.

3 **24. Q. Do the proposed rates comply with the guidelines enumerated in the answer to question**
4 **22?**

5 A. Yes, they do.

6 **25. Q. Please explain the development of the service charges.**

7 A. The development of the service charges is set forth on Schedule E on page 34 of the Exhibit.
8 Service charges should recover the cost of customer facilities such as meters and services
9 and the cost of customer accounting including billing and collecting and meter reading costs.

10 Schedule E shows the cost of service for these cost functions in column 2. These
11 amounts were taken from an analysis of customer costs generated within the cost allocation
12 study. The costs associated with meters are divided by the total 5/8-inch meter equivalents
13 and by 12 months to determine the monthly cost related to a 5/8-inch meter and divided by 4
14 for the quarterly cost. The costs associated with services are divided by 3/4-inch service
15 equivalents and by 12 months to determine the monthly cost related to a 3/4-inch service and
16 by 4 for the quarterly cost. Costs associated with billing and collecting, and meter reading
17 are divided by the number of bills to determine the cost per bill for these functions. The sum
18 of the monthly costs for a 5/8-inch meter is \$18.54 and the sum of the quarterly cost for a
19 5/8-inch meter is \$40.56.

20 The Step 2 service charges for the monthly and quarterly 5/8-inch meter customers
21 were set to move toward the indicated cost of service explained above. The monthly charge
22 was increased from \$16.40 to \$18.50 or about 12.8% and the quarterly charge was increased
23 from \$32.80 to \$40.50 or about 23.5%. The monthly rates for the larger-sized meters are
24 determined by the same percentage increase as the 5/8-inch monthly increase. The
25 quarterly rates for the larger-sized meters are determined by the same percentage increase as
26 the 5/8-inch quarterly increase.

1 **26. Q. How were the Step 2 volumetric rates determined?**

2 A. After the proposed service charges were applied to the bill analysis, the existing volumetric
3 rates were increased so that revenues from each class moved toward the indicated cost of
4 service and that total revenues equaled the proposed revenue requirement.

5 **27. Q. How were the Step 1 rates determined?**

6 A. The Step 1 rates were designed to be approximately half-way between the present rates and
7 the proposed Step 2 rates.

8 **28. Q. Does that conclude your direct testimony?**

9 A. Yes, it does.

LIST OF CASES IN WHICH CONSTANCE E. HEPPENSTALL SUBMITTED TESTIMONY

<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	2010	AZ CC	W-01303A-09-0343 and SW-01303A-09-0343	Arizona American Water Company Rate Consolidation
2.	2010	Pa PUC	R-2010-2179103	City of Lancaster – Bureau of Water Revenue Requirements
3.	2012	Pa PUC	R-2012-2311725	Hanover Borough Cost of Service/Rev Reqmts.
4.	2012	Pa PUC	R-2012-2310366	City of Lancaster – Sewer Fund Revenue Requirements
5.	2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water Revenue Requirements
6.	2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water Revenue Requirements
7.	2014	Pa PUC	R-2014-2418872	City of Lancaster – Bureau of Water Revenue Requirements
8.	2014	Pa PUC	R-2014-2428304	Hanover Borough Revenue and Revenue Requirements
9.	2015	KY PSC	Case No.2015-000143	Northern Kentucky Water District Cost of Service
10.	2016	Pa PUC	R-2016-2554150	City of DuBois – Bureau of Water Cost of Service/Revenue Reqmts.
11.	2016	AZ CC	WS-01303A-16-0145	EPCOR Water Arizona, Inc. Cost of service/Rate Design
12.	2017	MO PSC	WR-2017-0285	Missouri-American Water Company Cost of Service/Rate Design
13.	2017	MO PSC	SR-2017-0286	Missouri-American Water Company Cost of Service/Rate Design
14.	2017	VA SCC	PUR-2017-00082	Aqua Virginia, Inc. Cost of Service/Rate Design
15.	2017	AZ CC	WS-01303A-17-0257	EPCOR Water Arizona, Inc. Cost of Service/Rate Design
16.	2017	HI PUC	2017-0446	Hana Water Systems LLC – North Cost of Service/Rate Design
17.	2017	HI PUC	2017-0447	Hana Water Systems LLC – South Cost of Service/Rate Design
18.	2018	PA PUC	2018-3000834	SUEZ Water Pennsylvania, Inc. Revenue Requirements
19.	2018	KY PSC	2018-00208	Water Service Corp. of KY Cost of Service
20.	2018	WV PSC	18-0573-W-42T	West Virginia American Water Company Cost of Service

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter Of:

APPLICATION OF NORTHERN)
KENTUCKY WATER DISTRICT (A) FOR) Case No. 2018-00
AN ADJUSTMENT OF RATES;)
(B) ISSUANCE OF BONDS;)
(C) FINANCING; AND (D) TARIFF)
REVISIONS)

PREFILED TESTIMONY OF KIM CLEMONS, SHRM-SCP

Q 1 Please state your name and business address.

A. Kim Clemons, 2835 Crescent Springs Road, P.O. Box 18640, Erlanger, KY
41018-0640.

Q 2 What is your position with the Northern Kentucky Water District?

A. I am the Manager of Human Resources for the Northern Kentucky Water
District. My employment began in June 2015.

Q 3 State your professional education and background.

A. I have a Bachelor's of Business Administration from Thomas More College. I
am certified by the National Society of Human Resource Management (SHRM) as a
Senior Certified Professional (SHRM-SCP). I am certified by the Kentucky Public
Human Resource Association (KPHRA) as a Public Human Resources Administrator. I
am working toward a compensation certification through World at Work.

Q 4 Are you a member of any human resources professional organizations?

A. I am a member of National SHRM; a member and board member of the
Northern Kentucky SHRM chapter; a member and past board member of KPHRA; and
a member of World at Work.

34 Q 5 Generally, what are your duties with the District?

35 A. I provide overall administration, coordination and evaluation of the human
36 resources function. The human resources function could include design,
37 recommendation, administration and communication of the following:

- 38 • Benefit programs
- 39 • Recruitment, retention and onboarding
- 40 • Policies, procedures and practices related to workforce or personnel matters
- 41 • Workforce Development
- 42 • Compensation program
- 43 • Annual performance reviews
- 44 • Employment Issues

45 A major HR focus has been addressing the retention and attraction of skilled and
46 experienced employees which are needed to efficiently operate and maintain a
47 reasonable level of service at the District.

48 Q 6 How many employees does NKWD currently have?

49 A. The 2018 budget included 160 full-time employees. As of June 30, 2018, the
50 District employed 139 full-time employees resulting in a staffing level of 87%.

51 Q 7 How does this compare to the previous three years?

52 A. The 2017 budget included 158 full-time employees.

53 As of June 30, 2017, the District employed 143 full-time employees resulting in
54 a staffing level of 91%.

55 The 2016 budget included 155 full-time employees.

56 As of June 30, 2016, the District employed 144 employees resulting in a staffing
57 level of 93%.

58 The 2015 budget included 154 full-time employees.

59 As of June 30, 2015, the District employed 150 employees resulting in a staffing
60 level of 97%.

61 Q 8 What departments are experiencing turn-over and are you able to recruit for the
62 vacancies?

63 A. During my employment, there has been significant turn-over in the
64 Engineering, Distribution, Plant Operations, Maintenance, Laboratory, Human
65 Resources, Account Service, Customer Service/Meter Shop and Finance. For skilled
66 employees and laborer positions we are receiving applicants who are less experienced
67 than that which has been recruited in the past.

68 Q 9 What reasons are given as to why employees are leaving the District?

69 A. During my verbal exit interviews, employees have indicated that salary and
70 uncertainty of change in benefits is a deciding factor in choosing to leave the District.

71 Q 10 Over the last few years, what have you observed with vacated positions?

72 A. In some cases, retirements have allowed opportunity for internal advancement
73 or transfer which has caused the need for recruiting of front-line skilled employees
74 and laborer positions. Once these skilled or laborer positions have been filled, they
75 become vacated after a short period of time leaving the District to repeatedly recruit
76 for the same positions. This perpetual cycle proves to be challenging because we are
77 losing institutional knowledge, the ability to train properly and jeopardizing
78 operations. Due to such factors as pension uncertainty, improving economy and
79 expanding opportunities for potential and existing employees, public sector
80 employment is not as attractive.

81 Q 11 Do you have any studies to compare NKWD salaries and benefits to comparable
82 markets?

83 A. The District participates in salary surveys and purchases surveys for a general
84 comparison to what market is paying for like positions.

85 I have also reviewed benefit information from Northern Kentucky Area
86 Development District and Kentucky Public Human Resources Association (conducted
87 by Sherril Morgan, an insurance broker). Benefit information is also reviewed with

88 the District's insurance broker, Horan.

89 Q 12 What are the salary studies that you have prepared or reviewed?

90 A. In late 2016/early 2017, the District solicited Employer Resources Association
91 to assist with a job analysis and compensation evaluation. Of the positions reviewed,
92 using the incumbent average rate, the District was paying at or below the average for
93 positions marketed.

94 On an as needed basis, I have reviewed salary studies from Employer Resource
95 Association, American Water Works Association, and Northern Kentucky Area
96 Development District.

97 Q 13 Do these studies indicate that NKWD's wages and benefits are contributing to the
98 higher than usual turnover of employees and the resulting vacancies?

99 A. The information obtained from the market evaluation conducted by ERA and
100 verbal exit interviews indicate that the District is struggling with attracting and
101 retaining employees based on rate of pay and uncertainty of change in benefits.

102 Q 14 What companies are hiring NKWD's skilled employees and what are some of the
103 Northern Kentucky companies in which you are competing for skilled labor?

104 A. The District has lost its skilled employees and laborers to Duke Energy,
105 Kentucky American Water, former employers and the private sector. We are
106 competing in the same skilled labor market with companies such as, DHL, Amazon,
107 FedEx, Wayfair, Fidelity and Coca Cola.

108 Q 15 Can higher wages and benefits help NKWD compete with other companies in the
109 Northern Kentucky job market?

110 A. Competing in the labor market today is proving to be very difficult. The
111 District needs the ability to compete in the growing and highly competitive Northern
112 Kentucky market by offering competitive compensation and a strong benefit package.
113 We need as much flexibility and as many tools in our tool box as possible to
114 accomplish this.

115 Q 16 Is there anything that can be done to help recruit and retain employees?

116 A. Yes, the District needs the ability and flexibility to manage our total
117 compensation package to compete in the labor market. That includes the ability to
118 maintain our benefit package, have competitive overall wages, and allow, on an as
119 needed basis, appropriate increases to adjust pay and benefits.

120 Northern Kentucky is a large urban area with a highly competitive job market.
121 Skilled employees are in great demand. Unlike some rural areas with high
122 unemployment, Northern Kentucky is growing. NKWD is competing with larger
123 utilities such as Duke and Ky American Water for employees as well as with other
124 non-regulated businesses. Those companies have much more financial flexibility to
125 offer higher wages and benefits than NKWD can.

126 AFFIDAVIT

127 COMMONWEALTH OF KENTUCKY

128 COUNTY OF KENTON

129 Affiant, Kim Clemons, after being first sworn, deposes and says that the foregoing
130 prepared testimony is true and correct to the best of her knowledge and belief except as to
131 those matters that are based on information provided to her and as to those she believes to
132 be true and correct.

133 Kim Clemons
134 Kim Clemons, SHRM-SCP

135
136 This instrument was produced, signed and declared by Kim Clemons to be her act and
137 deed the 25th day of SEPT., 2018.

138 Colleen Kelly Medert
139 Notary Public
140 Registration Number: #577360
141 My Commission expires: 6/16/21
142



1 COMMONWEALTH OF KENTUCKY
2 BEFORE THE PUBLIC SERVICE COMMISSION
3

4 In the Matter Of:
5

6
7 APPLICATION OF NORTHERN)
8 KENTUCKY WATER DISTRICT (A) FOR) Case No. 2018-00
9 AN ADJUSTMENT OF RATES;)
10 (B) ISSUANCE OF BONDS;)
11 (C) FINANCING; AND (D) TARIFF)
12 REVISIONS)
13
14
15

16 PREFILED TESTIMONY OF C. RONALD LOVAN, P.E.
17

18 Q 1 Please state your name and business address.

19 A. C. Ronald Lovan, 2835 Crescent Springs Road, P.O. Box 18640, Erlanger, KY
20 41018-0640.

21 Q 2 What is your position with Northern Kentucky Water District?

22 A. I am President/CEO of the District. I was appointed to this position on
23 January 31, 2001.

24 Q 3 State your professional experience and background.

25 A. I am currently President/CEO for the District. I have experience in all aspects
26 of the water and wastewater field including management, operation, design and
27 regulatory affairs. I earned both a Bachelor of Science and a Master of Science in
28 Civil Engineering from the University of Kentucky. I am a licensed Professional
29 Engineer in Kentucky and a registered engineer in the state of Colorado. Previously,
30 I spent 15 years as General Manager of a water/wastewater utility serving a large
31 suburb of Denver, Colorado. Prior to that, I spent 11 years in the consulting
32 engineering business in Lexington. I began my career with the Kentucky Water
33 Pollution Control Commission.

34 Q 4 Are you a registered engineer in Kentucky?

35 A. Yes, my state board of registration for professional engineer number for
36 Kentucky is 8821 and for the state of Colorado is number 24522.

37 Q 5 Describe the District's operations.

38 A. Northern Kentucky Water District serves retail customers in Campbell and
39 Kenton Counties, part of Boone County, and sells water at wholesale to non-
40 affiliated water distribution systems in Pendleton, Grant, and Boone Counties.
41 NKWD's current customer base is just over 83,125 retail accounts and three
42 wholesale customers. The total population base served by the District is
43 approximately 300,000 people including the estimated wholesale population.
44 Northern owns and operates three water treatment plants with a total capacity of
45 approximately 64 million gallons per day.

46 Q 6 What is the purpose of this application?

47 A. The District has a number of capital construction projects that have been
48 approved with temporary financing through bond anticipation notes (BANS) that
49 require permanent funding and rates to cover the cost of the debt associated with
50 the financing. These infrastructure projects are more specifically discussed in Amy
51 Kramer's testimony. To finance these projects the District needs to issue bonds.
52 The amount and costs of these bonds is described by Lindsey Rehtin in her
53 testimony. Additionally, there are other pro forma adjustments to reflect actual test
54 year expenses and revenues, which are also reflected in the testimony of Ms.
55 Rehtin. As a result of the additional infrastructure financing and the pro forma
56 adjustments, our customers' rates will have to be adjusted.

57 Q 7 Does this conclude your testimony?

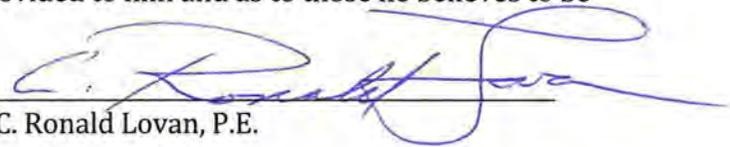
58 A. Yes.

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AFFIDAVIT
COMMONWEALTH OF KENTUCKY
COUNTY OF KENTON

Affiant, C. Ronald Lovan, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.


C. Ronald Lovan, P.E.

This instrument was produced, signed and declared by C. Ronald Lovan to be his act and deed the 25TH day of SEPT., 2018.


Notary Public
Registration Number: #577360
My Commission expires: May 6, 2021



Exhibit R
2018 - 2022 Projects

NKWD_APP_EX_R_
Rate Case 2018-00291
Exhibit R
Witness: Kramer

PSC Ref No.	Water Quality Projects	Budget Year					Total Project Cost	Funding Source
		2017	2018	2019	2020	2021			2022
185	FTTP Laboratory Generator	\$237,000					\$237,000	BAN 2011
262	Central Facility Back-Up Generator	\$400,000					\$400,000	BAN 2011
186	TMTP Sludge Conveyors & Press	\$1,075,000					\$1,075,000	BAN 2017
242	ORPS2 Rehabilitation	\$1,694,299					\$1,694,299	BAN 2017
238	Annual General Facility R&R - Plants, Tanks, Pump Stations 2017	\$428,000					\$428,000	BAN 2017
150	Mains into Unserved Areas 2012 - Sub-District M - Kenton County, RD Loan	\$1,733,000					\$1,733,000	RD Loan
	Mains into Unserved Areas 2012 - Sub-District M - KCFC Grant	\$50,000					\$50,000	KCFC Grant
	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
178	Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2)	\$1,350,000					\$1,350,000	BAN 2017
217	Year 2016 Coordinated Roadway Imp./Water Main Replacement	\$2,288,924					\$2,288,924	BAN 2017
233	2016 Water Main Replacement Program	\$1,570,985					\$1,570,985	BAN 2017
	2016 Water Main Replacement Program - SRF Loan 2015	\$719,856					\$719,856	SRF Loan 15
222	2017 Water Main Replacement Program	\$5,000,000					\$5,000,000	BAN 2017
235	2018 Water Main Replacement Program	\$4,192,792					\$4,192,792	BAN 2017
167	FTTP Floc/Sed Basins 2 & 3, New Floc Drive and Rakes .	\$618,227					\$618,227	IR&R
	FTTP Floc/Sed Basins 2 & 3, New Floc Drive and Rakes - SRF Loan 2014	\$2,168,773					\$2,168,773	SRF Loan 2014
190	Mary Ingles Highway (Route 8) Dayton - 2014 WMR .	\$115,540					\$115,540	IR&R
	Mary Ingles Highway (Route 8) Dayton - 2014 WMR - SRF Loan 2014	\$344,460					\$344,460	SRF Loan 2014
190	North Ft. Thomas Avenue - Ft. Thomas 2014 WMR	\$12,928					\$12,928	IR&R
	North Ft. Thomas Avenue - Ft. Thomas 2014 WMR - SRF Loan 2014	\$258,766					\$258,766	SRF Loan 2014
101	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction) + \$200,000 BAN 2009	\$200,000					\$200,000	BAN 2009
	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction) - SRF Loan 2014	\$773,911					\$773,911	SRF Loan 2014
203	Woodlawn WMR - Bumet, E & W Crescent, Forest, Woodlawn Ter., Wilson & Lorainerace	\$53,408					\$53,408	IR&R
	Woodlawn WMR - Bumet, E & W Crescent, Forest, Woodlawn Ter., Wilson & Lorainerace - SRF	\$549,786					\$549,786	SRF Loan 2015
203	Ft. Mitchell WMR - Burdsall Ave.	\$29,827					\$29,827	IR&R
	Ft. Mitchell WMR - Burdsall Ave. - SRF 2015	\$587,413					\$587,413	SRF Loan 2015
226	Replace Lumley Tank - 500,000 gallon	\$145,952					\$145,952	IR&R
	Replace Lumley Tank - 500,000 gallon - SRF Loan 2015	\$1,678,039					\$1,678,039	SRF Loan 2015
	Latonia Lakes - Kenton County	\$334,917					\$334,917	IR&R
	Latonia Lakes - Kenton County - SRF Fund B Loan	\$1,327,269					\$1,327,269	SRF Loan B
132	MPTP Reservoir Dam/ Raw Water Pipe Replacement		\$1,000,000				\$1,000,000	BAN 2018
166	FTTP Residuals Handling Improvements - Presses, Conveyors, Polymer		\$3,000,000				\$3,000,000	BAN 2018
202	Upgrade SCADA/Instrumentation/Security Equipment		\$600,000				\$600,000	BAN 2018
	Upgrade SCADA/Instrumentation/Security Equipment - SRF Loan 2016		\$2,400,000				\$2,400,000	SRF Loan 2016
233	24" Cross-Country Water Main Replacement (36" Concrete Replacement)		\$200,000				\$200,000	BAN 2018
	24" Cross-Country Water Main Replacement (36" Concrete Replacement) - SRF Loan 2016		\$1,000,000				\$1,000,000	SRF Loan 2016
211	TM Pump Station Backup Generator		\$4,800,000				\$4,800,000	BAN 2018
239	Annual General Facility R&R - Plants, Tanks, Pump Stations 2018		\$1,061,000				\$1,061,000	BAN 2018
243	FTTP Sedimentation Basin & Filter Valve Improvements		\$4,650,000				\$4,650,000	BAN 2018
249	KY 9 - 12" Water Main Upgrade with KDOT Project - New project		\$450,000				\$450,000	BAN 2018
225	New KY 16 interconnect project between upgraded KDOT 16"		\$950,000				\$950,000	BAN 2018

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Witness: Kramer

PSC Ref No.	Water Quality Projects	Budget Year						Total Project Cost	Funding Source
		2017	2018	2019	2020	2021	2022		
251	Southern Kenton County Improvements (new)		\$1,000,000					\$1,000,000	BAN 2018
236	Mains into Unserved Areas 2018		\$250,000					\$250,000	BAN 2018
240	Plant Metering Upgrades			\$300,000				\$300,000	BAN 2019
158	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)			\$750,000				\$750,000	BAN 2019
227	New Tank in Taylor Mill			\$1,500,000				\$1,500,000	BAN 2019
244	Annual General Facility R&R - Plants, Tanks, Pump Stations 2019			\$1,100,000				\$1,100,000	BAN 2019
100	Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566			\$1,120,000				\$1,120,000	BAN 2019
121	Independence Road, Ky. 17 to Existing 12"			\$119,000				\$119,000	BAN 2019
220	Horsebranch Road 24" from 36" to Thomas More Parkway			\$800,000				\$800,000	BAN 2019
51	Vineyard (Gunkel Rd) (Upper Nine Mile to Fender Rd)			\$786,000				\$786,000	BAN 2019
122	Bums Road, Persimmon Grove to Flatwoods			\$1,554,000				\$1,554,000	BAN 2019
144	Hands Pike from Ky 16 to Edwin Drive			\$350,000				\$350,000	BAN 2019
246	2019 Water Main Replacement Program			\$6,700,000				\$6,700,000	BAN 2019
247	Mains into Unserved Areas 2019			\$2,250,000				\$2,250,000	BAN 2019
176	LRPS Generator & Walkbridge Upgrade				\$4,100,000			\$4,100,000	BAN 2020
229	New Tank and PS in Southern Campbell County (Bums Road Area)				\$800,000			\$800,000	BAN 2020
256	FTTP Residuals Handling Improvements - Lamella				\$3,500,000			\$3,500,000	BAN 2020
255	Annual General Facility R&R - Plants, Tanks, Pump Stations 2020				\$1,110,000			\$1,110,000	BAN 2020
250	Replace Ida Spence Tank				\$2,300,000			\$2,300,000	BAN 2020
252	Mains into Unserved Areas 2020				\$250,000			\$250,000	BAN 2020
253	2020 Water Main Replacement Program				\$6,950,000			\$6,950,000	BAN 2020
267	Automated Meter System				\$11,000,000			\$11,000,000	BAN 2020
245	MPTP Residuals Handling					\$4,600,000		\$4,600,000	BAN 2021
257	TMTM Chemical Building Improvements					\$1,380,000		\$1,380,000	BAN 2021
258	Annual General Facility R&R - Plants, Tanks, Pump Stations 2021					\$1,138,000		\$1,138,000	BAN 2021
114	Interconnect 1080/1017 12" (Pond Creek - KY 177)					\$1,200,000		\$1,200,000	BAN 2021
259	SR 17 from Hands Pike to Apple Drive					\$7,500,000		\$7,500,000	BAN 2021
180	US 27 24" Sunset to Martha Layne Collins					\$1,300,000		\$1,300,000	BAN 2021
260	Mains into Unserved Areas 2021					\$2,250,000		\$2,250,000	BAN 2021
261	2021 Water Main Replacement Program					\$6,950,000		\$6,950,000	BAN 2021
263	Annual General Facility R&R - Plants, Tanks, Pump Stations 2022						\$1,163,000	\$1,163,000	BAN 2022
264	Mains into Unserved Areas 2022						\$250,000	\$250,000	BAN 2022
265	2022 Water Main Replacement Program						\$7,500,000	\$7,500,000	BAN 2022
266	20" MPTP Discharge Water Main Replacement						\$16,000,000	\$16,000,000	BAN 2022
Total BAN Funding		\$17,600,000	\$21,361,000	\$17,329,000	\$30,010,000	\$26,318,000	\$24,913,000	\$119,931,000	
Total SRF & RD Funding		\$10,141,273							
Total Rate Case		\$27,741,273							

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Lindsey Rehtin, after being first sworn, deposes and says that she is the Vice President - Finance and Support Services, that she is authorized to submit this Petition on behalf of Northern Kentucky Water District, and that the information contained in the Petition is true and correct to the best of her knowledge and belief except as to those matters that are based on information provided to her and as to those she believes to be true and correct.

Lindsey Rehtin
Lindsey Rehtin

This instrument was produced, signed and declared by Lindsey Rehtin to be her act and deed the 28th day of September, 2018.

Colleen Kelly Medert
Notary Public
Registration Number 577 360

My Commission expires: May 6, 2021

