

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

APPLICATION

Northern Kentucky Water District (“NKWD”), by and through counsel, request that the Commission grant 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 August 7, 2022 or on the date approved by the Commission.

In support of this Application, NKWD states as follows:

GENERAL INFORMATION

1. NKWD states pursuant to **807 KAR 5:001(14)** that its office address is 2835 Crescent Springs Rd., Erlanger, KY 41018-0640. Its principal officers are listed in its current Annual Report, which is filed with the Commission as are its prior years Reports.
2. Pursuant to **807 KAR 5:001(14)**, NKWD states it is a non-profit water district organized under Chapter 74 and has no separate articles of incorporation; its web page is www.nkywater.org. Its contact officers and employees are:

Lindsey Rechten Incoming President/CEO and Vice President of Finance and Support Services 2835 Crescent Spring Road Erlanger, KY 41018 Phone: (859) 578 9898 Fax: (859) 578-3668 Email: lrechten@nkywater.org	Tom Edge General Counsel and Manager of Legal, Compliance, and Regulatory Affairs 2835 Crescent Spring Road Erlanger, Kentucky 41018 Phone: (859) 578 5457 Fax: (859) 578-3668 Email: tedge@nkywater.org
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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 hereto 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. NKWD serves retail customers in Kenton, Boone and Campbell Counties and sells water at wholesale to non-affiliated water distribution systems in Kenton, Boone, Pendleton and Campbell Counties.
5. NKWD requests an adjustment in annual revenue of approximately \$9,151,202 related to operating and maintenance expense and the debt service on capital projects to help address aging infrastructure and projects needed to help address distribution system deficiencies. To minimize the impact of the rate adjustment on customers, 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.

FINANCING PURSUANT TO KRS 278.300

7. The total financing requested to be included in rates is approximately \$27,335,000 which includes financing costs. See Exhibit A and Exhibit O for listing of projects to be financed. 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.
8. 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 projects, identified in Exhibit O, are completed or scheduled to be constructed in 2022-23. **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 NKWD has determined to be in the ordinary course of business. NKWD 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 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.

9. For the requirement in **807 KAR 5:001(12)(1)(a)** that NKWD provide financial operations information for a “twelve (12) month period, the period ending not more than ninety (90) days prior to the date the application is filed,” NKWD requests that the Commission grant a deviation under **807 KAR 5:001(22)**. In support of this request for deviation, NKWD states that it has provided the financial operations for a twelve (12) month period ending December 31, 2021 in the attached and incorporated Exhibit J and that information accurately reflects the financial condition of NKWD. Further, no extraordinary events have occurred since that time that would distort the financial statements as evidenced by Exhibit E. Moreover, using the same period for both the historical test period and financial documents allows for comparable analysis of the data and avoids unnecessary revision of certain schedules and coalescing inconsistent data from two different timeframes for essentially the same purpose. Lastly, unlike an application only to request issuance of debt, this Application includes a request to adjust rates which includes far greater information regarding the NKWD’s finances and operations, and the Commission will have the opportunity to engage in more thorough examination of the applicant’s finances and operations. Therefore, for the aforementioned reasons, NKWD requests the deviation be granted as good cause shown and the deviation will not prejudice any party.

10. The following information is provided pursuant to **807 KAR 5:001(12)(2)**:
- a. No stock is authorized.
 - b. No stock is issued.
 - c. There are no stock preferences.
 - d. Mortgages are listed in Exhibit D.
 - e. Bonds are listed in Exhibit A and Exhibit 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 Exhibit E, Exhibit J, and Exhibit K.
 - j. The current independent audit report is attached as Exhibit J.
11. Pursuant to **807 KAR 5:001(14)(1)**, the facts relied upon to show that the application is in the public interest are as follows: See Exhibit A for a description of the bonds and the details of the financing and Exhibit P and Exhibit Q.
12. Pursuant to **807 KAR 5:001(14)(2)**: Articles of Incorporation – none. NKWD is a statutorily created water district under KRS Chapter 74.
13. The following information is provided as required by **807 KAR 5:001(18)(1)**:
- a. The information required by **807 KAR 5:001(14)** is contained within this Application generally and within paragraphs 1-6 specifically as if fully rewritten herein;
 - b. A general description of the property is contained in the Annual Report, incorporated by reference in Exhibit C.
 - c. No stock is to be issued; Bonds are to be issued as described in Exhibit A.
 - d. The proceeds of the financing will be used to permanently fund capital projects described

in Exhibit Q.

- e. A detailed description of property to be acquired, constructed, improved or extended is included in Exhibit O.
 - f. The District intends to use the proceeds of the bonds to pay off outstanding 2021A Bond Anticipation Notes as approved in 2023 Bond Resolution as detailed in Exhibit A and Exhibit B.
 - g. The notice to the state debt officer required by 807 KAR 5:001(18)(1)(g) is attached as Exhibit B.
14. The following exhibits are provided pursuant to **807 KAR 5:001(18)(2)**:
- a. Financial Exhibits (807 KAR 5:001(18)(1)(g)) are Exhibit E, Exhibit J, and Exhibit K.
 - b. There are no trust deeds. All current bonds are listed in Exhibit A and Exhibit D.
 - c. Maps and plans of property constructed or acquired are listed in Exhibit O.

ADJUSTMENT OF RATES

15. 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 the testimony of Exhibit Q, the District is proposing to implement a portion of the rate adjustment on or about January 1, 2023, depending on Commission approval. The second phase of the adjustment is expected to be implemented on or about January 1, 2024 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 \$3.01 per month for the residential customer or about \$0.10 per day. The Phase II adjustment is about \$2.95 per month for the residential customer or about \$0.10 per day. See Exhibit Q-3, Prefiled

Testimony of Stacey Kampsen. 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.

16. The following information is supplied pursuant to **807 KAR 5:001(16)(1)(b)**:

- 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. Current tariff sheets are included in Exhibit M-1;
- d. Copy of present tariff with changes identified is included in Exhibit M-2;
- e. The customer notice in compliance with 807 KAR 5:001(17) is being published in the local newspapers pursuant to 807 KAR 5:001(17)(2)(b)(3) with proof to be submitted to the Commission in 45 days in accordance with 807 KAR 5:001(17)(3)(b); and a copy is attached as Exhibit L;

17. In accordance with **807 KAR 5:001(16)(2)** a notice of intent and election of use of electronic filing procedures was filed on May 27, 2022 and a Supplemental Notice of Intent was filed on June 6, 2022. Both documents were emailed the same day to the Attorney General at rateintervention@ag.ky.gov.

18. The following information is supplied pursuant to **807 KAR 5:001(16)(4)**:

- a. 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 Exhibit K and Exhibit N;

- b.** Testimony of the District's witnesses are attached as Exhibit Q;
- c.** Subsection (c) is not applicable as NKWD's annual revenue in excess of \$5,000,000;
- d.** An estimate of the impact of the rate adjustment is attached as Exhibit N;
- e.** The effect on the average customer bill is contained in Exhibit L and Exhibit N;
- f.** Subsection (f) is not applicable as NKWD is not a local exchange company;
- g.** A customers' bills analysis is included in Exhibit N;
- h.** 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 Exhibit K and Exhibit N;
- i.** A reconciliation of rate base and capital is not included because there is no rate base calculation in Exhibit N or Exhibit K;
- j.** A current chart of accounts is attached as Exhibit E;
- k.** The independent auditor's report is attached as Exhibit J;
- l.** Subsection (l) is not applicable as NKWD is not subject to audits by FERC or FCC;
- m.** Subsection (m) is not applicable to NKWD as a water utility;
- n.** A summary of the latest depreciation schedule is attached as Exhibit G and request a deviation pursuant to 807 KAR 5:001 from the preparation and filing of a depreciation study with this Application. In support of the deviation, NKWD states that a depreciation study was submitted in Case No. 2006-00398 and the rates approved in that case have been used in all subsequent rate cases. The depreciable lives used by NKWD are consistent with prior orders and with the USoA and NARUC requirements. As the useful lives used by NKWD are within the range of previously accepted standards and no significant changes have occurred, a new study is unnecessary and the cost of the study would only add to the rate increase.

- o.** A list of software used by the District is attached as Exhibit H;
- p.** Prospectus of most recent bond issuance is attached as part of Exhibit A.
- q.** There are no annual reports to shareholders.
- r.** 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 pursuant to **807 KAR 5:001(22)**;
- s.** Subsection (s) is not applicable as NKWD is not a public company;
- t.** There are no allocated amounts to affiliates;
- u.** A cost of service study is attached as Exhibit N;

19. Pursuant to **807 KAR 5:001(16)(5)**, NKWD requests pro forma adjustments for known and measurable changes to ensure fair, just and reasonable rates and submit the following information:

- a.** The income statement and balance sheet is attached as Exhibit K.
- b.** The current 5-year capital budget is attached as Exhibit R;
- c.** The pro forma adjustment to plant additions are listed in Exhibit O:
 - i.** The starting date of construction for each project is listed in Exhibit O;
 - ii.** The proposed in-service date for each project is listed in Exhibit O;
 - iii.** The estimated cost of construction at completion is listed in Exhibit R;
 - iv.** Construction work in progress is included in Exhibit C, Exhibit J, and Exhibit E;
 - v.** Plant retirements are included in Exhibit C. There are no pro forma retirements;
 - vi.** There is no salvage value associated with any pro forma project;
 - vii.** There is no difference in the capital budget and pro forma capital costs;
 - viii.** The impact on depreciation is reflected in Exhibit G, Exhibit K and Exhibit N;
- d.** There is no monthly operating budget or report. Monthly reports prepared for the Board

of Commissioners meetings are attached with Exhibit I;

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

20. NKWD requests that it be granted a deviation under 807 KAR 5:001(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.

CLARIFICATION OF REGULATORY ASSET - RESERVOIR CLEANING

21. In Case No. 2018-00291,¹ NKWD proposed to amortize over a ten-year period the cost of removing sediment from the North Reservoir of its Fort Thomas Water Treatment Plant. Neither of the two reservoirs at the Fort Thomas Water Treatment had been completely cleaned of sediment since 1965. The accumulated sediment had reduced the storage capacity of the North Reservoir and was presenting challenges with the quality of water entering the plant for treatment. At that time, the cost of this removal was estimated at \$2,819,605. Describing the sediment removal project as “a prepaid reservoir-cleaning project,” the Commission found NKWD’s proposed “treatment of this prepaid asset to be reasonable” and increased operating expenses by \$281,961 to reflect the amortization of the expected cost of sediment remove.

22. Because of the extraordinary nature of the expense, the significant effect of the North

¹ *Electronic Application of Northern Kentucky Water District For An Adjustment of Rates; Issuance of Bonds; Financing; and Tariff Revisions*, Case No. 2018-00291 (Ky. PSC Mar. 26, 2019).

Reservoir's condition on the operations of the Fort Thomas Water Treatment Plant, size of the expense, and the extended period over which the expense was to be recovered from ratepayers, the Commission's acceptance of the proposed amortization implicitly constituted authorization for NKWD to account for the expense as a regulatory asset.

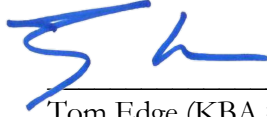
23. The sediment removal from the North Reservoir is now nearing completion. Based on actual costs incurred to date, NKWD estimates the total cost of the sediment removal of the North Reservoir to be \$4,589,442.

24. NKWD requests that the Commission declare that its Order of March 26, 2019 authorized the creation of a regulatory asset for expenses associated with the sediment removal from the North Reservoir and further authorize NKWD adjust the level of this regulatory asset to the final expense of the sediment removal from the North Reservoir and to permit this regulatory asset to be recovered over a ten-year period beginning from the completion of the sediment removal.

REQUESTED RELIEF

For these reasons, NKWD requests that it be granted an order authorizing financing, issuance of parity revenue bonds in the approximate amount of \$27,335,000, an adjustment of rates, and any other relief necessary.

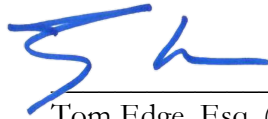
RESPECTFULLY SUBMITTED:



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CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that this document was submitted electronically to the Public Service Commission on July 8, 2022 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding. I further certify that a copy of this notice has been served by e-mail on July 8, 2022 to John Horne, Executive Director, Office of Rate Intervention, Office of Attorney General at john.horne@ky.gov and rateintervention@ag.ky.gov.



Tom Edge, Esq. (KBA #95534)

EXHIBIT LIST
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[Exhibit Q1 – Prefiled Testimony – Amy Stoffer, Vice President of Engineering, Production and Water Quality](#)

[Exhibit Q2 – Prefiled Testimony – Kim Clemons, Director of Human Resources, Safety, Facilities & Fleet](#)

[Exhibit Q3 – Prefiled Testimony – Stacey Kampsen, Finance Manager](#)

[Exhibit Q4 – Prefiled Testimony – Lindsey Rehtin, Incoming President/CEO and Vice President of Finance and Support Services](#)

[Exhibit Q5 – Prefiled Testimony – Constance Heppenstall, Project Manager for Gannett Fleming Valuation and Rate Consultants, LLC](#)

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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT A1

Financing Plan for new Revenue Bonds (2023)

WITNESS: Kampsen

**Northern Kentucky Water District
Revenue Bonds, Series 2023 Plan
of Finance - July 5, 2022**

Series 2022 Bond Schedules

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Northern Kentucky Water Service District

Revenue Bonds, Series 2023

DRAFT BAN Takeout

Sources & Uses

Dated 01/15/2023 | Delivered 01/15/2023

Sources Of Funds

Par Amount of Bonds	\$27,335,000.00
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Total Sources

\$27,335,000.00

Uses Of Funds

Total Underwriter's Discount (2.000%)	546,700.00
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Costs of Issuance	273,350.00
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Deposit to Debt Service Reserve Fund (DSRF)	1,786,950.00
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Deposit to Current Refunding Fund	24,727,170.21
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Rounding Amount	829.79
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Total Uses

\$27,335,000.00

Northern Kentucky Water Service District

Revenue Bonds, Series 2023

DRAFT BAN Takeout

Debt Service Schedule

Part 1 of 3

Date	Principal	Coupon	Interest	Total P+I
02/01/2023	-	-	-	-
08/01/2023	-	-	574,127.56	574,127.56
02/01/2024	700,000.00	2.500%	528,260.00	1,228,260.00
08/01/2024	-	-	518,510.00	518,510.00
02/01/2025	720,000.00	2.650%	519,510.00	1,239,510.00
08/01/2025	-	-	508,970.00	508,970.00
02/01/2026	740,000.00	2.800%	509,970.00	1,249,970.00
08/01/2026	-	-	498,610.00	498,610.00
02/01/2027	760,000.00	2.900%	499,610.00	1,259,610.00
08/01/2027	-	-	487,590.00	487,590.00
02/01/2028	785,000.00	3.000%	488,590.00	1,273,590.00
08/01/2028	-	-	475,815.00	475,815.00
02/01/2029	810,000.00	3.100%	476,815.00	1,286,815.00
08/01/2029	-	-	463,260.00	463,260.00
02/01/2030	835,000.00	3.200%	464,260.00	1,299,260.00
08/01/2030	-	-	449,900.00	449,900.00
02/01/2031	865,000.00	3.300%	450,900.00	1,315,900.00
08/01/2031	-	-	435,627.50	435,627.50
02/01/2032	890,000.00	3.400%	436,627.50	1,326,627.50
08/01/2032	-	-	420,497.50	420,497.50
02/01/2033	925,000.00	3.500%	421,497.50	1,346,497.50
08/01/2033	-	-	404,310.00	404,310.00
02/01/2034	955,000.00	3.600%	405,310.00	1,360,310.00
08/01/2034	-	-	387,120.00	387,120.00
02/01/2035	990,000.00	3.700%	388,120.00	1,378,120.00
08/01/2035	-	-	368,805.00	368,805.00
02/01/2036	1,030,000.00	3.800%	369,805.00	1,399,805.00
08/01/2036	-	-	349,235.00	349,235.00

Northern Kentucky Water Service District

Revenue Bonds, Series 2023

DRAFT BAN Takeout

Debt Service Schedule

Part 2 of 3

Date	Principal	Coupon	Interest	Total P+I
02/01/2037	1,070,000.00	3.900%	350,235.00	1,420,235.00
08/01/2037	-	-	328,370.00	328,370.00
02/01/2038	1,115,000.00	4.000%	329,370.00	1,444,370.00
08/01/2038	-	-	306,070.00	306,070.00
02/01/2039	1,160,000.00	4.100%	307,070.00	1,467,070.00
08/01/2039	-	-	282,290.00	282,290.00
02/01/2040	1,210,000.00	4.150%	283,290.00	1,493,290.00
08/01/2040	-	-	257,182.50	257,182.50
02/01/2041	1,260,000.00	4.150%	258,182.50	1,518,182.50
08/01/2041	-	-	231,037.50	231,037.50
02/01/2042	1,315,000.00	4.250%	232,037.50	1,547,037.50
08/01/2042	-	-	203,093.75	203,093.75
02/01/2043	1,370,000.00	4.250%	204,093.75	1,574,093.75
08/01/2043	-	-	173,981.25	173,981.25
02/01/2044	1,430,000.00	4.350%	174,981.25	1,604,981.25
08/01/2044	-	-	142,878.75	142,878.75
02/01/2045	1,495,000.00	4.350%	143,878.75	1,638,878.75
08/01/2045	-	-	110,362.50	110,362.50
02/01/2046	1,560,000.00	4.500%	111,362.50	1,671,362.50
08/01/2046	-	-	75,262.50	75,262.50
02/01/2047	1,635,000.00	4.500%	76,262.50	1,711,262.50
08/01/2047	-	-	38,475.00	38,475.00
02/01/2048	1,710,000.00	4.500%	38,475.00	1,748,475.00
08/01/2048	-	4.500%	-	-
Total	\$27,335,000.00	-	\$16,959,895.06	\$44,294,895.06

Northern Kentucky Water Service District

Revenue Bonds, Series 2023

DRAFT BAN Takeout

Debt Service Schedule

Part 3 of 3

Yield Statistics

Bond Year Dollars	\$409,889.89
Average Life	14.995 Years
Average Coupon	4.1318158%
Net Interest Cost (NIC)	4.2651931%
True Interest Cost (TIC)	4.2789510%
Bond Yield for Arbitrage Purposes	4.0884206%
All Inclusive Cost (AIC)	4.3816167%

IRS Form 8038

Net Interest Cost	4.1318158%
Weighted Average Maturity	14.995 Years

Northern Kentucky Water Service District

Revenue Bonds, Series 2023

DRAFT BAN Takeout

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I
12/31/2023	-	-	574,127.56	574,127.56
12/31/2024	700,000.00	2.500%	1,046,770.00	1,746,770.00
12/31/2025	720,000.00	2.650%	1,028,480.00	1,748,480.00
12/31/2026	740,000.00	2.800%	1,008,580.00	1,748,580.00
12/31/2027	760,000.00	2.900%	987,200.00	1,747,200.00
12/31/2028	785,000.00	3.000%	964,405.00	1,749,405.00
12/31/2029	810,000.00	3.100%	940,075.00	1,750,075.00
12/31/2030	835,000.00	3.200%	914,160.00	1,749,160.00
12/31/2031	865,000.00	3.300%	886,527.50	1,751,527.50
12/31/2032	890,000.00	3.400%	857,125.00	1,747,125.00
12/31/2033	925,000.00	3.500%	825,807.50	1,750,807.50
12/31/2034	955,000.00	3.600%	792,430.00	1,747,430.00
12/31/2035	990,000.00	3.700%	756,925.00	1,746,925.00
12/31/2036	1,030,000.00	3.800%	719,040.00	1,749,040.00
12/31/2037	1,070,000.00	3.900%	678,605.00	1,748,605.00
12/31/2038	1,115,000.00	4.000%	635,440.00	1,750,440.00
12/31/2039	1,160,000.00	4.100%	589,360.00	1,749,360.00
12/31/2040	1,210,000.00	4.150%	540,472.50	1,750,472.50
12/31/2041	1,260,000.00	4.150%	489,220.00	1,749,220.00
12/31/2042	1,315,000.00	4.250%	435,131.25	1,750,131.25
12/31/2043	1,370,000.00	4.250%	378,075.00	1,748,075.00
12/31/2044	1,430,000.00	4.350%	317,860.00	1,747,860.00
12/31/2045	1,495,000.00	4.350%	254,241.25	1,749,241.25
12/31/2046	1,560,000.00	4.500%	186,625.00	1,746,625.00
12/31/2047	1,635,000.00	4.500%	114,737.50	1,749,737.50
12/31/2048	1,710,000.00	4.500%	38,475.00	1,748,475.00
Total	\$27,335,000.00	-	\$16,959,895.06	\$44,294,895.06

Northern Kentucky Water Service District

Revenue Bonds, Series 2023

DRAFT BAN Takeout

Debt Service Schedule

Part 2 of 2

Yield Statistics

Bond Year Dollars	\$409,889.89
Average Life	14.995 Years
Average Coupon	4.1318158%
Net Interest Cost (NIC)	4.2651931%
True Interest Cost (TIC)	4.2789510%
Bond Yield for Arbitrage Purposes	4.0884206%
All Inclusive Cost (AIC)	4.3816167%

IRS Form 8038

Net Interest Cost	4.1318158%
Weighted Average Maturity	14.995 Years

Debt Capsule Summary Report

Bond Series	Original Par Amount	Amount Outstanding	Interest Rate Range	Final Maturity	Call Information
2008KIA F08-07	\$4,000,000	\$2,298,344	1.200%	12/01/32	N/A
2010KIA F09-02	\$24,000,000	\$14,951,862	2.250%	06/01/33	N/A
2013	\$26,400,000	\$20,055,000	4.250 - 5.000%	02/01/38	Feb 2023 @ 100%
2013-REF	\$24,120,000	\$10,055,000	5.000 - 4.000%	02/01/28	Aug 2023 @ 100%
2014-REF	\$15,805,000	\$3,745,000	3.125 - 4.000%	02/01/29	Aug 2023 @ 100%
2016-REF	\$41,905,000	\$28,380,000	5.000 - 3.000%	02/01/31	Feb 2026 @ 100%
2019	\$17,845,000	\$16,385,000	3.000 - 5.000%	02/01/44	Aug 2027 @ 100%
USDA Loan 91-03	\$1,733,000	\$1,651,500	2.750%	02/01/57	N/A
KIA Fund B 15-003	\$1,392,195	\$1,131,429	0.950%	12/01/37	N/A
KIA Loan F15-011	\$3,535,094	\$3,001,904	2.000%	06/01/38	N/A
KIA Loan F14-015	\$3,545,910	\$3,011,088	2.000%	06/01/38	N/A
2020-REF	\$22,325,000	\$19,945,000	5.000 - 2.000%	02/01/35	Feb 2028 @ 100%
Series 2021 BAN	\$24,685,000	\$24,685,000	0.375%	02/01/23	Aug 2022 @ 100%
2021B-REF	\$27,730,000	\$22,915,000	4.000%	02/01/27	Non-Callable
Totals:	\$239,021,199	\$172,211,128			
<i>Proposed Debt</i>					
Series 2023 Bonds*	\$27,335,000	\$27,335,000	2.500 - 4.500%	02/01/48	Feb 2031 @ 100%
KIA Loan F13-012**	\$8,000,000	\$4,523,000	2.000%		
KIA Loan F16-027**	\$4,000,000	\$1,304,928	2.000%		
KIA Loan F20-044**	\$8,000,000	\$0	1.750%		
Total Proposed:	\$47,335,000	\$33,162,928	---	---	---
Total Existing + Proposed	\$286,356,199	\$205,374,056			

*Assumes bond issue dated 01/15/2023 and KIA Loans Funded as 06/01/22

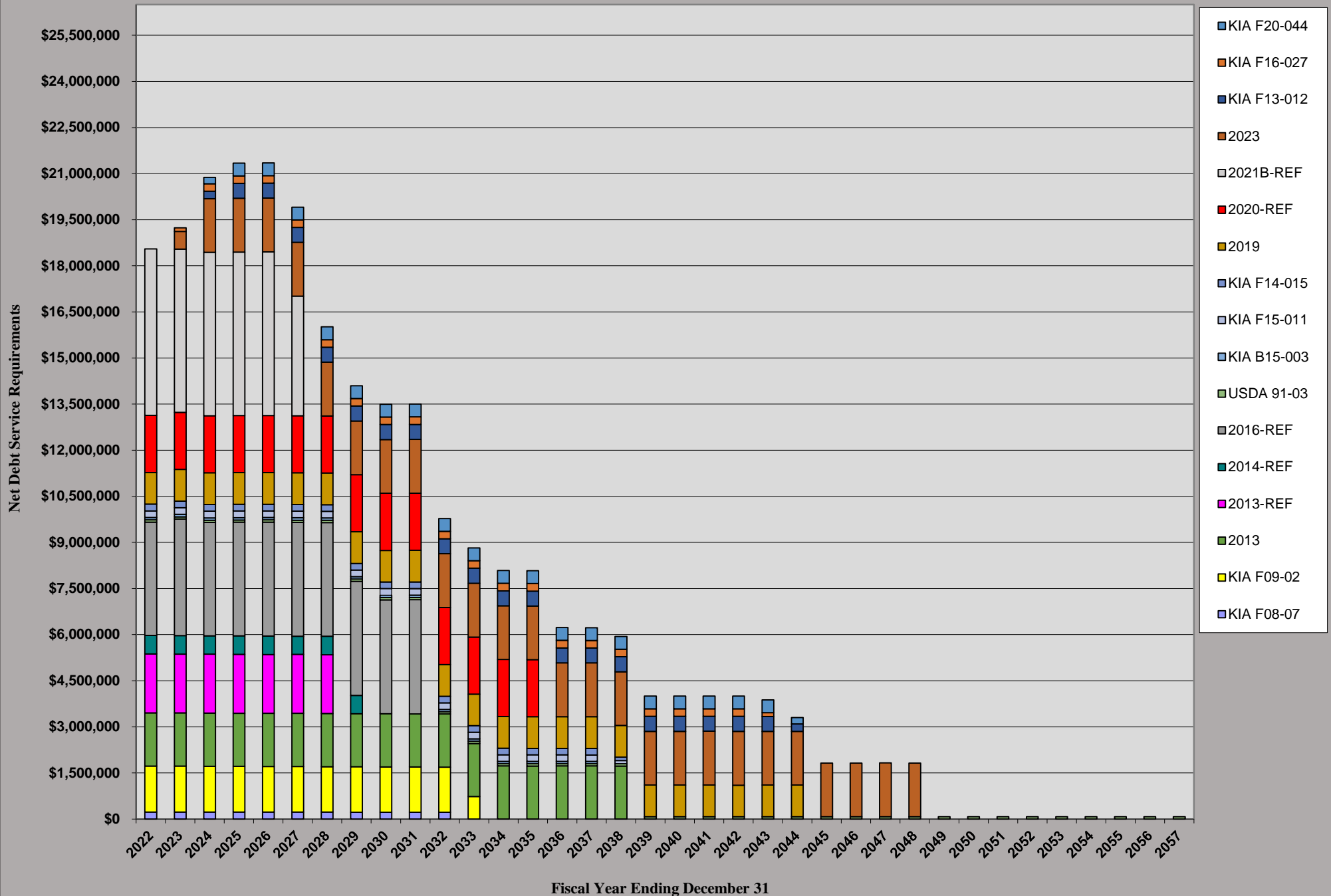
**Not Yet Closed

Gross Debt Service Structure Report (After Rate Case)

FY Ending Dec 31st	KIA F08-07 Loan	KIA F09-02 Loan	Series 2013 Bonds	Series 2013-REF Bonds	Series 2014-REF Bonds	Series 2016-REF Bonds	USDA 91-03 Loan	KIA B15-003 Loan	KIA F15-011 Loan	KIA F14-015 Loan	Series 2019 Bonds	Series 2020-REF Bonds	Series 2021B-REF Bonds	-----PROJECTED-----				Debt Service
														Series 2023 Bonds	KIA F13-012 Loan	KIA F16-027 Loan	KIA F20-044 Loan	
2022	\$226,786	\$1,498,522	\$1,726,650	\$1,919,450	\$600,263	\$3,685,900	\$73,801	\$77,404	\$217,658	\$218,324	\$1,030,750	\$1,856,950	\$5,418,112					\$18,550,570
2023	\$226,288	\$1,495,585	\$1,728,775	\$1,916,200	\$601,363	\$3,792,525	\$73,524	\$77,270	\$217,260	\$217,925	\$1,029,000	\$1,855,075	\$5,311,900	\$574,128		\$121,822		\$19,238,641
2024	\$225,785	\$1,492,590	\$1,728,650	\$1,917,300	\$596,663	\$3,687,525	\$73,727	\$77,135	\$216,856	\$217,519	\$1,029,200	\$1,855,325	\$5,318,700	\$1,746,770	\$243,645	\$243,645	\$208,165	\$20,879,199
2025	\$225,277	\$1,489,535	\$1,726,275	\$1,918,200	\$598,938	\$3,698,025	\$73,902	\$76,999	\$216,444	\$217,106	\$1,030,850	\$1,857,450	\$5,317,900	\$1,748,480	\$487,290	\$243,645	\$416,329	\$21,342,644
2026	\$224,764	\$1,486,418	\$1,726,525	\$1,916,500	\$602,838	\$3,701,025	\$73,556	\$76,862	\$216,025	\$216,686	\$1,033,600	\$1,856,325	\$5,324,200	\$1,748,580	\$487,290	\$243,645	\$416,329	\$21,351,167
2027	\$224,246	\$1,483,238	\$1,729,625	\$1,918,000	\$593,788	\$3,701,400	\$73,690	\$76,724	\$215,598	\$216,258	\$1,029,975	\$1,856,825	\$3,896,400	\$1,747,200	\$487,290	\$243,645	\$416,329	\$19,910,231
2028	\$223,723	\$1,479,995	\$1,726,025	\$1,916,750	\$596,988	\$3,702,650	\$73,796	\$76,585	\$215,164	\$215,822	\$1,029,975	\$1,858,700		\$1,749,405	\$487,290	\$243,645	\$416,329	\$16,012,842
2029	\$223,194	\$1,476,686	\$1,725,725		\$599,219	\$3,709,650	\$73,382	\$76,445	\$214,723	\$215,380	\$1,031,700	\$1,854,900		\$1,750,075	\$487,290	\$243,645	\$416,329	\$14,098,342
2030	\$222,660	\$1,473,311	\$1,728,525			\$3,707,975	\$73,447	\$76,304	\$214,273	\$214,929	\$1,028,825	\$1,859,225		\$1,749,160	\$487,290	\$243,645	\$416,329	\$13,495,898
2031	\$222,121	\$1,469,868	\$1,728,541			\$3,714,900	\$73,484	\$76,162	\$213,816	\$214,470	\$1,033,500	\$1,854,800		\$1,751,528	\$487,290	\$243,645	\$416,329	\$13,500,454
2032	\$221,576	\$1,466,356	\$1,728,181				\$73,494	\$76,019	\$213,351	\$214,003	\$1,032,500	\$1,858,875		\$1,747,125	\$487,290	\$243,645	\$416,329	\$9,778,745
2033		\$731,839	\$1,727,881				\$73,477	\$75,875	\$212,877	\$213,529	\$1,030,900	\$1,855,350		\$1,750,808	\$487,290	\$243,645	\$416,329	\$8,819,799
2034			\$1,726,669				\$73,432	\$75,729	\$212,395	\$213,045	\$1,033,625	\$1,854,700		\$1,747,430	\$487,290	\$243,645	\$416,329	\$8,084,289
2035			\$1,725,550				\$73,359	\$75,583	\$211,905	\$212,554	\$1,030,675	\$1,853,350		\$1,746,925	\$487,290	\$243,645	\$416,329	\$8,077,165
2036			\$1,727,747				\$73,753	\$75,435	\$211,406	\$212,053	\$1,032,050			\$1,749,040	\$487,290	\$243,645	\$416,329	\$6,228,748
2037			\$1,726,250				\$73,611	\$75,287	\$210,899	\$211,544	\$1,032,675			\$1,748,605	\$487,290	\$243,645	\$416,329	\$6,226,134
2038			\$1,725,913				\$73,443		\$105,256	\$105,578	\$1,032,550			\$1,750,440	\$487,290	\$243,645	\$416,329	\$5,940,443
2039							\$73,246				\$1,031,675			\$1,749,360	\$487,290	\$243,645	\$416,329	\$4,001,545
2040							\$73,516				\$1,030,050			\$1,750,473	\$487,290	\$243,645	\$416,329	\$4,001,302
2041							\$73,251				\$1,032,600			\$1,749,220	\$487,290	\$243,645	\$416,329	\$4,002,334
2042							\$73,451				\$1,029,325			\$1,750,131	\$487,290	\$243,645	\$416,329	\$4,000,171
2043							\$73,611				\$1,030,225			\$1,748,075	\$487,290	\$243,645	\$416,329	\$3,877,352
2044							\$73,236				\$1,030,225			\$1,747,860	\$243,645		\$208,165	\$3,303,130
2045							\$73,326							\$1,749,241				\$1,822,568
2046							\$73,376							\$1,746,625				\$1,820,001
2047							\$73,384							\$1,749,738				\$1,823,121
2048							\$73,351							\$1,748,475				\$1,821,826
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:	\$2,466,421	\$17,043,944	\$29,363,506	\$13,422,400	\$4,790,056	\$37,101,575	\$2,644,537	\$1,221,820	\$3,535,906	\$3,546,724	\$23,716,450	\$25,987,850	\$30,587,212	\$44,294,895	\$9,745,791	\$4,872,896	\$8,326,584	\$262,668,569

Note: KIA Loan debt service includes the servicing fee

Northern Kentucky Water District Gross Debt Service Structure Graph - After Rate Case



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

FY Ending Dec 31st	Series 2013 Bonds	Series 2013-REF Bonds	Series 2014-REF Bonds	Series 2016-REF Bonds	USDA 91-03 Loan	Series 2019 Bonds	Series 2020-REF Bonds	Series 2021B-REF Bonds	PROJECTED	
									Series 2023 Bonds	Debt Service
2022	\$1,726,650	\$1,919,450	\$600,263	\$3,685,900	\$73,801	\$1,030,750	\$1,856,950	\$5,418,112		\$16,311,876
2023	\$1,728,775	\$1,916,200	\$601,363	\$3,792,525	\$73,524	\$1,029,000	\$1,855,075	\$5,311,900	\$574,128	\$16,882,489
2024	\$1,728,650	\$1,917,300	\$596,663	\$3,687,525	\$73,727	\$1,029,200	\$1,855,325	\$5,318,700	\$1,746,770	\$17,953,859
2025	\$1,726,275	\$1,918,200	\$598,938	\$3,698,025	\$73,902	\$1,030,850	\$1,857,450	\$5,317,900	\$1,748,480	\$17,970,019
2026	\$1,726,525	\$1,916,500	\$602,838	\$3,701,025	\$73,556	\$1,033,600	\$1,856,325	\$5,324,200	\$1,748,580	\$17,983,149
2027	\$1,729,625	\$1,918,000	\$593,788	\$3,701,400	\$73,690	\$1,029,975	\$1,856,825	\$3,896,400	\$1,747,200	\$16,546,903
2028	\$1,726,025	\$1,916,750	\$596,988	\$3,702,650	\$73,796	\$1,029,975	\$1,858,700		\$1,749,405	\$12,654,289
2029	\$1,725,725		\$599,219	\$3,709,650	\$73,382	\$1,031,700	\$1,854,900		\$1,750,075	\$10,744,651
2030	\$1,728,525			\$3,707,975	\$73,447	\$1,028,825	\$1,859,225		\$1,749,160	\$10,147,157
2031	\$1,728,541			\$3,714,900	\$73,484	\$1,033,500	\$1,854,800		\$1,751,528	\$10,156,753
2032	\$1,728,181				\$73,494	\$1,032,500	\$1,858,875		\$1,747,125	\$6,440,176
2033	\$1,727,881				\$73,477	\$1,030,900	\$1,855,350		\$1,750,808	\$6,438,416
2034	\$1,726,669				\$73,432	\$1,033,625	\$1,854,700		\$1,747,430	\$6,435,856
2035	\$1,725,550				\$73,359	\$1,030,675	\$1,853,350		\$1,746,925	\$6,429,859
2036	\$1,727,747				\$73,753	\$1,032,050			\$1,749,040	\$4,582,589
2037	\$1,726,250				\$73,611	\$1,032,675			\$1,748,605	\$4,581,141
2038					\$73,443	\$1,032,550			\$1,750,440	\$2,856,433
2039					\$73,246	\$1,031,675			\$1,749,360	\$2,854,281
2040					\$73,516	\$1,030,050			\$1,750,473	\$2,854,038
2041					\$73,251	\$1,032,600			\$1,749,220	\$2,855,071
2042					\$73,451	\$1,029,325			\$1,750,131	\$2,852,908
2043					\$73,611	\$1,030,225			\$1,748,075	\$2,851,911
2044					\$73,236	\$1,030,225			\$1,747,860	\$2,851,321
2045					\$73,326				\$1,749,241	\$1,822,568
2046					\$73,376				\$1,746,625	\$1,820,001
2047					\$73,384				\$1,749,738	\$1,823,121
2048					\$73,351				\$1,748,475	\$1,821,826
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:	\$27,637,594	\$13,422,400	\$4,790,056	\$37,101,575	\$2,644,537	\$23,716,450	\$25,987,850	\$30,587,212	\$44,294,895	\$210,182,569

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

FY Ending Dec 31st	Series 2013 Bonds	Series 2013-REF Bonds	Series 2014-REF Bonds	Series 2016-REF Bonds	USDA 91-03 Loan	Series 2019 Bonds	Series 2020-REF Bonds	Series 2021B-REF Bonds	Series 2023 Bonds	Outstanding Principal	Debt Retirement (10 Years)
2022	\$835,000	\$1,430,000	\$465,000	\$2,450,000	\$28,000	\$470,000	\$1,110,000	\$4,815,000		\$150,466,500	69.09%
2023	\$880,000	\$1,500,000	\$485,000	\$2,685,000	\$28,500	\$485,000	\$1,165,000	\$4,485,000		\$138,753,000	69.96%
2024	\$925,000	\$1,570,000	\$495,000	\$2,715,000	\$29,500	\$505,000	\$1,225,000	\$4,675,000	\$700,000	\$125,913,500	70.85%
2025	\$970,000	\$1,635,000	\$515,000	\$2,865,000	\$30,500	\$530,000	\$1,290,000	\$4,865,000	\$720,000	\$112,493,000	71.93%
2026	\$1,020,000	\$1,700,000	\$540,000	\$3,015,000	\$31,000	\$560,000	\$1,355,000	\$5,070,000	\$740,000	\$98,462,000	71.41%
2027	\$1,070,000	\$1,780,000	\$550,000	\$3,170,000	\$32,000	\$585,000	\$1,425,000	\$3,820,000	\$760,000	\$85,270,000	71.16%
2028	\$1,110,000	\$1,870,000	\$570,000	\$3,300,000	\$33,000	\$615,000	\$1,500,000		\$785,000	\$75,487,000	72.33%
2029	\$1,155,000		\$590,000	\$3,425,000	\$33,500	\$645,000	\$1,565,000		\$810,000	\$67,263,500	72.03%
2030	\$1,205,000			\$3,545,000	\$34,500	\$665,000	\$1,625,000		\$835,000	\$59,354,000	71.94%
2031	\$1,255,000			\$3,660,000	\$35,500	\$690,000	\$1,670,000		\$865,000	\$51,178,500	71.83%
2032	\$1,310,000				\$36,500	\$710,000	\$1,725,000		\$890,000	\$46,507,000	73.98%
2033	\$1,370,000				\$37,500	\$730,000	\$1,765,000		\$925,000	\$41,679,500	76.73%
2034	\$1,430,000				\$38,500	\$755,000	\$1,800,000		\$955,000	\$36,701,000	80.38%
2035	\$1,490,000				\$39,500	\$775,000	\$1,835,000		\$990,000	\$31,571,500	82.09%
2036	\$1,555,000				\$41,000	\$800,000			\$1,030,000	\$28,145,500	85.64%
2037	\$1,620,000				\$42,000	\$825,000			\$1,070,000	\$24,588,500	90.44%
2038	\$1,690,000				\$43,000	\$850,000			\$1,115,000	\$20,890,500	97.20%
2039					\$44,000	\$875,000			\$1,160,000	\$18,811,500	97.20%
2040					\$45,500	\$900,000			\$1,210,000	\$16,656,000	97.20%
2041					\$46,500	\$930,000			\$1,260,000	\$14,419,500	97.18%
2042					\$48,000	\$955,000			\$1,315,000	\$12,101,500	97.17%
2043					\$49,500	\$985,000			\$1,370,000	\$9,697,000	97.13%
2044					\$50,500	\$1,015,000			\$1,430,000	\$7,201,500	97.06%
2045					\$52,000				\$1,495,000	\$5,654,500	97.46%
2046					\$53,500				\$1,560,000	\$4,041,000	98.18%
2047					\$55,000				\$1,635,000	\$2,351,000	100.00%
2048					\$56,500				\$1,710,000	\$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					\$0	
Totals:	\$20,890,000	\$11,485,000	\$4,210,000	\$30,830,000	\$1,679,500	\$16,855,000	\$21,055,000	\$27,730,000	\$27,335,000	---	---

Municipal Advisor Disclosure of Conflicts of Interest and Other Information

RSA Advisors, LLC (“RSA Advisors”)

Introduction

RSA Advisors is a registered municipal advisory firm registered with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”). In accordance with MSRB rules, this disclosure statement is provided by RSA Advisors to each client prior to the execution of its advisory agreement with written disclosures of any material conflicts of interest and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c) (ii).

RSA Advisors employs a number of resources to identify and subsequently manage actual or potential conflicts of interest. These resources include the implementation of policies and procedures and a supervisory structure.

General Conflict of Interest Disclosures

Disciplinary History: As a registered municipal advisory firm registered with the “SEC” and the “MSRB”, our disciplinary events are required to be disclosed on our forms MA and MA-I filed with the SEC. To review the disclosures on these forms, you may access them electronically via the SEC's Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) at: www.sec.gov

Compensation Based: The fees due under a Municipal Advisor Agreement may be based on the size of the transaction and the payment of such fees shall be contingent upon the closing of the transaction. While this form of compensation is usual and customary in the municipal securities market, this may present a conflict of interest. RSA believes that this conflict of interest will not impair our ability to render unbiased advice or to fulfill our fiduciary duty to the client.

Sponsorships and Donations: Upon request, RSA Advisors may provide sponsorships or donations to various municipal organizations (to which you may be a member), charitable organizations or client sponsored events. RSA Advisors limits the size of any such sponsorship or donation to a reasonable level taking into consideration various matters such as the purpose of the organization, other sponsorships or donations made to the organization and RSA Advisors' role and physical presence in the community and the state.

Other Municipal Advisory Relationship: RSA Advisors serves a wide variety of clients that may potentially have interests that could have a direct or indirect impact on the interests of the client. RSA Advisors could potentially face a conflict of interest arising from these competing client interests. None of these other relationships or engagements would impair RSA Advisors' ability to fulfill its regulatory duties to the client.

To our knowledge, following reasonable inquiry, we are not aware of any actual or potential conflicts of interest that could reasonably be anticipated to impair our ability to provide advice to or on behalf of the client in accordance with the applicable standards of conduct of MSRB Rule G-42. If RSA becomes aware of any potential or actual conflict of interest after this disclosure, we will disclose the detailed information in writing to the client in a timely manner including a plan for mitigation.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT A2

Bond Prospectus (2021B)

WITNESS: Kampsen

OFFICIAL STATEMENT

NEW ISSUE

RATING: Moody's "Aa2"

In the opinion of Bond Counsel for the Series 2021B Bonds (defined below), based upon an analysis of laws, regulations, rulings, and court decisions, and assuming continuing compliance with certain covenants made by the Northern Kentucky Water District, and subject to the conditions and limitations set forth herein under the caption "TAX EXEMPTION," interest on the Series 2021B Bonds is excludable from gross income for Federal income tax purposes and is not a specific item of tax preference for purposes of the Federal minimum tax. Interest on the Series 2021B Bonds is exempt from Kentucky income tax and the Series 2021B Bonds are exempt from ad valorem taxation by the Commonwealth of Kentucky and any of its political subdivisions. See "TAX EXEMPTION" herein.



\$27,730,000

NORTHERN KENTUCKY WATER DISTRICT REFUNDING REVENUE BONDS, SERIES 2021B

Dated: Date of Delivery

Due Date: February 1, as shown below

Interest on the Series 2021B Bonds is payable from their dated date on each February 1 and August 1, beginning February 1, 2022. The Series 2021B Bonds will mature on February 1 of the years, in the amounts, bear interest at the annual rates, have the yields and CUSIP numbers, as follows:

Maturity (February 1)	Amount	Interest Rate	Yield	Price	CUSIP 665306
2022	\$4,815,000	4.000%	0.130%	100.504%	QP4
2023	4,485,000	4.000%	0.240%	104.242%	QQ2
2024	4,675,000	4.000%	0.350%	107.740%	QR0
2025	4,865,000	4.000%	0.440%	111.055%	QS8
2026	5,070,000	4.000%	0.590%	113.894%	QT6
2027	3,820,000	4.000%	0.730%	116.436%	QU3

The Bonds captioned above (the "Series 2021B Bonds") are issued pursuant to an Amended and Restated General Bond Resolution adopted by the Board of Commissioners of the Northern Kentucky Water District (the "District") on November 19, 1985 as amended by the First Supplemental General Bond Resolution adopted November 17, 1987 (the "General Bond Resolution"), and a Series 2021B Bond Resolution (the "Series 2021B Bond Resolution") adopted by the Board of Commissioners of the District on September 16, 2021 (collectively, the "Resolution"). The holders of the Series 2021B Bonds shall, on a parity basis with the holders of all bonds outstanding under the Resolution (the "Bonds"), have a priority lien on and security interest in the Pledged Receipts of the District and other special funds derived from the operations of the works and facilities of the District (the "System"). The District reserves the right to issue additional Bonds on a parity with the outstanding Bonds, subject to satisfaction of the conditions set forth in the Resolution. See "SECURITY FOR THE SERIES 2021B BONDS" herein.

The Series 2021B Bonds will be fully registered bonds in denominations of \$5,000 or any integral multiple thereof without coupons. The Series 2021B Bonds 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 2021B Bonds to the ultimate purchasers. See "Book Entry" and APPENDIX E herein. Principal and interest on the Series 2021B Bonds 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 2021B Bonds are subject to optional redemption prior to maturity as described herein.

The Series 2021B Bonds are special and limited obligations 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 2021B BONDS" herein.

The District deems this Official Statement to be final for purposes of Security and Exchange Commission Rule 15c2 12.

The Series 2021B Bonds are offered when, as and if issued, subject to the approving legal opinion of Dinsmore & Shohl LLP, Covington, Kentucky, Bond Counsel. Certain legal matters have been passed upon for the District by Thomas Edge, Esq., General Counsel to the District. The Series 2021B Bonds are expected to be available for delivery on or about December 14, 2021.

Dated November 30, 2021

BofA Securities

NKWD 00028

NORTHERN KENTUCKY WATER DISTRICT

Board of Commissioners

Douglas C. Wagner, CDT, Chair
Joseph J. Koester, Vice-Chair
Fred Macke, Secretary
Jody R. Lange, CPA, CGMA, Treasurer
Clyde Cunningham
Nicholas Winnike

President/CEO

C. Ronald Lovan, P.E.

Vice President of Finance and Support Services

Lindsey Rehtin, CPA

*General Counsel & Manager of Legal,
Compliance, and Regulatory Affairs*

Thomas E. Edge, Esq.

BOND COUNSEL

Dinsmore & Shohl LLP
Covington, Kentucky

FINANCIAL ADVISOR

RSA Advisors, 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 \$27,730,000 aggregate principal amount of Refunding Revenue Bonds, Series 2021B of the District. Certain information concerning the authorization, purpose, terms, conditions of sale and sources of payment of, and security for, the Series 2021B Bonds 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 2021B Bonds 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 2021B Bonds should be regarded as part of the contract with the holders from time to time of the District’s Series 2021B Bonds.

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 Bonds should be regarded as part of the District’s contract with the successful bidder or the holders from time to time of the Bonds.

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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\$27,730,000
NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B

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 2021B Bonds.

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 2021B Bonds to potential investors is made only by means of the entire Official Statement.

The District

The Series 2021B Bonds are being issued by the Northern Kentucky Water District (the “District”), a public body corporate and politic created and existing under Chapter 74 of the Kentucky Revised Statutes.

Sources of Payment and Security for the Series 2021B Bonds

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”), and a Series 2021B Bond Resolution (the “Series 2021B Bond Resolution”) adopted by the Board of Commissioners of the District on September 16, 2021 (collectively, the “Resolution”), the District has pledged: (i) the proceeds of the District’s Water District Revenue Bonds, Series 2021B (the “Series 2021B Bonds”) authorized and directed to be issued under the Series 2021B Bond Resolution; (ii) any Investment Obligations, as hereinafter defined, purchased with the proceeds of the Series 2021B Bonds; and (iii) subject to the priority lien granted to the holders of the District’s outstanding Revenue Bonds, including the Series 2021B Bonds, and any additional obligations issued on a parity therewith in accordance with the terms of the General Bond Resolution, the revenues from the operation of the facilities of the District (the “System”), to the payment of the principal of, premium, if any, and interest on the Series 2021B Bonds as and when same shall become due and payable.

THE SERIES 2021B BONDS DO NOT CONSTITUTE AN INDEBTEDNESS OF THE DISTRICT WITHIN THE MEANING OF THE CONSTITUTION OF THE COMMONWEALTH OF KENTUCKY. THE SERIES 2021B BONDS ARE PAYABLE SOLELY FROM THE REVENUES OF THE SYSTEM AND THE ASSETS AND REVENUES PLEDGED THEREFORE UNDER THE RESOLUTION, 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 2021B BONDS.

Purpose of the Series 2021B Bonds

The proceeds of the Series 2021B Bonds will be used to (i) refund the District’s outstanding Revenue Refunding Bonds, Series 2012 dated June 21, 2012 (the “Prior Bonds”), which were issued to refund and retire the District’s outstanding (a) Revenue Refunding Bonds, Series 1997 dated October 1, 1997, (b) Revenue Bonds, Series 1998 dated December 1, 1998, and (c) Revenue Bonds, Series 2001A dated October 1, 2001, the proceeds of which were used to provide funds used for paying the costs of various capital projects of for the System; and (ii) make a deposit to the Series 2021B Bonds Cost of Issuance Account to pay the costs of issuing the Series 2021B Bonds.

Description of the Series 2021B Bonds

Redemption. The Series 2021B Bonds are not subject to optional redemption prior to their maturity (see “THE SERIES 2021B BONDS – Redemption,” herein).

Denominations. The Series 2021B Bonds will be issued in principal amounts of \$5,000 and integral multiples thereof.

Book Entry. The Series 2021B Bonds are issuable only as fully registered Series 2021B Bonds, without coupons. The Series 2021B Bonds, when issued, will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York (“DTC”), which will act as securities depository for the Series 2021B Bonds. Purchasers will not receive certificates representing their ownership interest in the Series 2021B Bonds purchased. So long as DTC or its nominee is the registered owner of the Series 2021B Bonds, payments of the principal of and interest due on the Series 2021B Bonds will be made directly to DTC. Principal of, redemption premium, if any, and interest on the Series 2021B Bonds 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” and APPENDIX E herein.

Interest. The Series 2021B Bonds will bear interest at the rates set forth on the cover hereof, payable semi-annually on February 1 and August 1, beginning February 1, 2022.

Notices. If any Series 2021B Bonds are called for redemption, notice shall be given by mailing a copy of the redemption notice by registered mail not less than twenty days before the date fixed for redemption to the registered owner of each Series 2021B Bond 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 2021B Bonds 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 2021B Bonds 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. In rendering the opinions in this paragraph regarding the Series 2021B Bonds, 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 2021B Bonds. Interest on the Series 2021B Bonds is exempt from income taxation and the Series 2021B Bonds are exempt from ad valorem taxation by the Commonwealth of Kentucky and any of its political subdivisions.

The District has not designated the Series 2021B Bonds as “qualified tax exempt obligations” with respect to certain financial institutions under Section 265 of the Code. See Appendix F hereto for the form of the opinion Bond Counsel proposes to deliver in connection with the Series 2021B Bonds.

Parties to the Issuance of the Series 2021B Bonds

The Paying Agent and Registrar for the Series 2021B Bonds is The Bank of New York Mellon Trust Company, N.A., Louisville, Kentucky. Legal matters incidence to the issuance of the Series 2021B Bonds 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 2021B Bonds is RSA Advisors, LLC, Lexington, Kentucky.

Authority for Issuance

Authority for the issuance of the Series 2021B Bonds is provided by Chapter 58 and Chapter 74 of the Kentucky Revised Statutes (collectively, the “Act”) and the Resolution. Approval was received from the Kentucky Public Service Commission in the matter of Case No. 2021-00373 to issue the Series 2021B Bonds on October 22, 2021.

Offering and Delivery of the Series 2021B Bonds

The Series 2021B Bonds are offered when, as and if issued by the District. The Series 2021B Bonds will be delivered on or about December 14, 2021 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 one or more repositories. Copies of the basic documentation relating to the Series 2021B Bonds, including the 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 2021B Bonds, is available from RSA Advisors, LLC, 147 East Third Street, Lexington, Kentucky 40508, Attention: Mr. Joseph Lakofka.

Brief descriptions of the Series 2021B Bonds, security for the Series 2021B Bonds, 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 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 Commonwealth of Kentucky Public Service Commission (the "PSC") for approval to merge and operate as the Northern Kentucky Water District. On August 28, 1996, the PSC by Order in Case No. 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 2021B Bonds are being issued under Section 510(2) of the General Bond Resolution and the Series 2021B Bond Resolution. The Series 2021B Bonds rank on a parity with the Outstanding Bonds of the District and any other Parity Bonds that may be issued in the future, and are collectively referred to as the "Bonds." All Bonds are issued under the Act. Approval was received from the Kentucky Public Service Commission in the matter of Case No. 2021-00373 to issue the Series 2021B Bonds on October 22, 2021.

THE SERIES 2021B BONDS

General

The Series 2021B Bonds are to be issued only as fully registered Bonds in denominations of \$5,000 or any integral multiple thereof without coupons. The Series 2021B Bonds will be dated their date of delivery, will bear interest from that date as described herein, payable semi-annually on February 1 and August 1 of each year commencing February 1, 2022 (each an "Interest Payment Date"), and will mature on February 1, in the years and in the principal amounts set forth on the cover page of this Official Statement.

The Series 2021B Bonds 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 February 1 and August 1 interest payment dates shall be the preceding January 15 and July 15, respectively.

Each registered Series 2021B Bond 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 2021B Bond, the District shall issue in the name of the transferee a new registered Series 2021B Bond of the same aggregate principal amount, series and maturity as the surrendered Series 2021B Bond. If any Series 2021B Bond is mutilated, lost, stolen or destroyed, the District will execute and deliver a new Series 2021B Bond in accordance with the General Bond Resolution.

Redemption

Optional Redemption. The Series 2021B Bonds are not subject to optional redemption prior to maturity.

Book Entry System

The Series 2021B Bonds 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 2021B Bonds and Beneficial Owners will not be or be considered to be, and will not have any rights as, owners or holders of the Series 2021B Bonds 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 2021B BONDS

Security for the Series 2021B 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, including the Funds and Accounts to be maintained by the District, the limitations on the issuance of additional Bonds and requirements as to rates and charges for water service, see Appendix D “SUMMARY OF THE GENERAL BOND RESOLUTION.” See “INTRODUCTION” as to the availability of copies of the Resolution.

Source of Payment. The interest and principal payments of the Series 2021B Bonds are payable from and secured by a pledge of District Revenues, 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 accumulation of all reserves required by the Resolution and allowances for all operation and maintenance costs (but not including depreciation), of 1.20 times the annual principal, interest, and sinking fund requirements on all Bonds that are Outstanding under the Resolution.

Debt Service Reserve. A Debt Service Reserve has been established for the Bonds. The District is required to maintain on deposit in the Debt Service Reserve an amount that is no less than the maximum principal, interest, and sinking fund requirements in any future Bond Fiscal Year on all Bonds that are Outstanding under the Resolution.

Mortgage Lien. The Bonds are further secured by a statutory mortgage lien on all properties of the District, granted to and in favor of the registered owners of the Bonds and said properties shall remain subject to the lien until the Series 2021B Bonds are no longer Outstanding under the Resolution.

Global Health Emergency Risk

General. The outbreak of a novel strain of coronavirus that can result in a severe respiratory disease, referred to as COVID-19, was first detected in China in December 2019. COVID-19 has since spread across the world, resulting in the death of more than 4,250,000 people internationally and more than 614,000 people in the United States. In March 2020, the outbreak of COVID-19 was declared a pandemic (the “COVID-19 Pandemic”) by the World Health Organization, as well as a U.S. national emergency and a statewide emergency in the Commonwealth. The responses of governments, business, and individuals to the COVID-19 Pandemic have caused widespread and significant changes in economic activity. Certain sectors of the global, national, and local economies are experiencing negative effects due to reduced consumer spending and increased unemployment, as well as government mandated and voluntary responses to mitigate the COVID-19 Pandemic, including school and business closures, event cancellations, and reduced travel. Unemployment in the United States and in the Commonwealth has increased as a result of the COVID-19 Pandemic.

In late March of 2020, the United States enacted the “Coronavirus Aid, Relief, and Economic Security Act” (the “CARES Act”), a \$2.2 trillion economic stimulus bill aimed at mitigating the economic and health effects of COVID-19. The CARES Act provided money and support to individuals in the form of increased unemployment and direct payments and

provided money and support to many different businesses and governmental entities. On May 1, 2021, a second \$1.9 trillion economic stimulus bill was passed, which will provide additional direct payments to individuals and another round of funding for various different businesses including an additional \$350 billion in relief to state, local, and tribal governments.

In December of 2020, the first COVID-19 vaccine, developed by Pfizer-BioNTech, began distribution in the United States and a subsequent vaccine, developed by Moderna, began distribution in late December. A third vaccine, developed by Johnson & Johnson, began distribution in late February of 2021. As of August 1, 2021, nearly 58% of the total United States population had received at least one dose of a vaccine, and nearly 50% of the population is considered fully vaccinated. For the United States population over the age of 65, the percentages are approximately 90% and 80%, respectively.

There can be no assurances as to the continuing materiality, severity, or duration of the negative economic conditions caused by the COVID-19 Pandemic.

Impact on the Commonwealth. On March 6, 2020, Kentucky’s Governor, Andy Beshear, declared a state of emergency, directing state agencies to use all resources necessary to prepare for and respond to the outbreak. Subsequently, on March 18, 2020, pursuant to an executive order issued by the Governor of the Commonwealth, Andy Beshear, all businesses that encourage public congregation, such as entertainment, recreational, and sporting event facilities, were required to cease operations.

On April 21, 2020, Governor Beshear announced the “Healthy at Work” initiative, a phased plan to reopen the economy of the Commonwealth, based on criteria set by public health experts and advice from industry experts, with progress to be monitored by the Kentucky Department for Public Health. The Healthy at Work initiative set out minimum requirements for all businesses, such as social distancing, face coverings, hand-washing, proper sanitation, and temperature checks. Additionally, the Healthy at Work initiative provides industry-specific guidance with additional rules and requirements for certain types of businesses.

As of April 5, 2021, all persons age 16 and older are eligible to receive the COVID-19 vaccine. Beginning in May, and concluding on June 11, 2021, most Kentucky regulations and mandates relating to COVID-19, elapsed. However, the declared state of emergency remains in place and has been extended until January 15, 2022 by the Kentucky Legislature. As of August 1, 2021, nearly 50% of Kentucky’s population is considered fully vaccinated.

COVID-19 Delta Variant. The Delta Variant is a new mutation of COVID-19 which was first detected in India in December of 2020. Since that time, the Delta Variant has become the primary version of COVID-19 in the United States. Initial research indicates that the Delta Variant may be more contagious than prior versions of the COVID-19 virus. Beginning in June of 2021, the United States and the Commonwealth of Kentucky have both seen an increase in average cases per week, potentially due to the Delta Variant.

Impact on the District. The District cannot predict the full economic impact that the COVID-19 Pandemic or the Delta Variant will have on its financial condition or operations. The District will continue to monitor the impact on its revenue collections and operations.

PLAN OF FINANCE

The proceeds of the Series 2021B Bonds, together with other available monies of the District, will be used to (i) refund the District’s outstanding Revenue Refunding Bonds, Series 2012 dated June 21, 2012 (the “Prior Bonds”), which were issued to refund and retire the District’s outstanding (a) Revenue Refunding Bonds, Series 1997 dated October 1, 1997, (b) Revenue Bonds, Series 1998 dated December 1, 1998, and (c) Revenue Bonds, Series 2001A dated October 1, 2001, the proceeds of which were used to provide funds used for paying the costs of various capital projects of for the System; and (ii) make a deposit to the Series 2021B Bonds Cost of Issuance Account to pay the costs of issuing the Series 2021B Bonds.

[Continued on the following page]

SOURCES AND USES OF FUNDS

Sources

Principal Amount of Series 2021B Bonds	\$27,730,000.00
Plus Original Issue Premium	<u>2,446,473.05</u>
TOTAL	<u>\$30,176,473.05</u>

Uses

Deposit to Series 2021B Note Payment Fund	\$30,042,750.00
Underwriter's Discount	30,503.00
Costs of Issuance	<u>103,220.05</u>
TOTAL	<u>\$30,176,473.05</u>

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 maintains a five-year rolling Capital Improvement Plan (the "CIP") to manage its water assets. The CIP identifies upgrades to maintain and enhance the performance of the Public Water System based upon a nomination and risk assessment process. The current CIP outlines a five-year capital expenditure estimate that addresses known and predicted repair and replacement needs to enable the District staff and Board to plan future rate adjustments and develop capital borrowing needs. The CIP is subject to prior approval by the Board of the District.

In the time since the CIP process was implemented, the District has continued to improve the process for planning its capital investments. Condition assessments are undertaken to inform management of the condition and criticality of District assets and all candidates are vetted internally and with input from internal and external engineers. Performance metrics are used to identify capital projects which are vital to improving service levels to customers and all nominated projects are ranked and scheduled according to their impact on service levels, asset condition, and system criticality.

The District's current five-year CIP forecasts expenditures for the years 2021 through 2025 of \$165,110,792.

To fund a portion of these capital costs, the District issued its Revenue Bond Anticipation Notes, Series 2021A in an original principal amount of \$24,685,000 (the "2021A BANs"). In the resolution of its Board of Commissioners authorizing the 2021A BANs, the District will covenant to issue Bonds in an amount sufficient to retire the 2021A BANs on or before their scheduled maturity, which is February 1, 2023. The District has not yet received PSC approval to issue those Bonds.

In addition, the District was approved for an Assistance Agreement with the Kentucky Infrastructure Authority for up to \$8,000,000 on loan # F13-012. As of November 1, 2021, the District has received \$4,523,000 of the loan proceeds. The obligations of the District under the Assistance Agreement are subordinate to the Series 2021B Bonds and all other bonds outstanding under the Resolution.

The District was also approved for an Assistance Agreement with the Kentucky Infrastructure Authority for up to \$4,000,000 on loan # F16-027. As of November 1, 2021, the District has received \$1,304,928 of the loan proceeds. The obligations of the District under the Assistance Agreement are subordinate to the Series 2021B Bonds and all other bonds outstanding under the Resolution.

The District was also approved for an Assistance Agreement with the Kentucky Infrastructure Authority for up to \$8,000,000 on loan # F20-044. As of November 1, 2021, the District had not received any of the loan proceeds. The obligations of the District under the Assistance Agreement are subordinate to the Series 2021B Bonds and all other bonds outstanding under the Resolution.

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 2021B Bonds 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 2021B Bonds. Certain legal matters will be passed upon for the District by its counsel, Thomas Edge, Esq., General Counsel and Manager of Legal, Compliance, and Regulatory Affairs.

Bond Counsel has reviewed legal matters incident to those sections of the Official Statement entitled “The Series 2021B Bonds,” “Security for the Bonds,” “Summary of General Bond Resolution,” and “Tax Exemption,” 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 2021B Bonds, or in any way contesting or affecting the validity of such Series 2021B Bonds, 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 2021B Bonds, or the due existence or powers of the District.

TAX EXEMPTION

General. In the opinion of Bond Counsel for the Series 2021B Bonds, based upon an analysis of existing laws, regulations, rulings, and court decisions, interest on the Series 2021B Bonds will be excludible from gross income for federal income tax purposes. Bond Counsel for the Series 2021B Bonds is also of the opinion that interest on the Series 2021B Bonds 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. Furthermore, Bond Counsel for the Series 2021B Bonds is of the opinion that interest on the Series 2021B Bonds is exempt from income taxation by the Commonwealth and the Series 2021B Bonds 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 2021B Bonds is set forth in Appendix F attached hereto.

The Code imposes various restrictions, conditions, and requirements relating to the qualification of the Series 2021B Bonds as so-called “tax-exempt” bonds. The District has covenanted to comply with certain restrictions designed to ensure that interest on the Series 2021B Bonds will not be includable in gross income for federal income tax purposes. Failure to comply with these covenants could result in the Series 2021B Bonds not qualifying as “tax-exempt bonds,” and thus interest on the Series 2021B Bonds 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 2021B Bonds. 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 2021B Bonds may adversely affect either the federal or Kentucky tax status of the Series 2021B Bonds.

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 2021B Bonds) 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 2021B Bonds 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 2021B Bonds is of the opinion that interest on the Series 2021B Bonds will be excludible from gross income for federal income tax purposes and the Series 2021B Bonds 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 2021B Bonds 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 2021B Bonds on the tax liabilities of the individual or entity.

Receipt of tax-exempt interest, ownership, or disposition of the Series 2021B Bonds 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 2021B Bonds 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 2021B Bonds 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 2021B Bonds.

The District has not designated the Series 2021B Bonds as “qualified tax-exempt obligations” under Section 265 of the Code.

Premium. “Acquisition Premium” is the excess of the cost of a bond over the stated redemption price of such bond at maturity or, for bonds that have one or more earlier call dates, the amount payable at the next earliest call date. The Series 2021B Bonds having a yield that is lower than their stated interest rate, as shown on the cover page hereto (the “Premium Bonds”), 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 bonds”) must be amortized and will reduce the bondholder’s adjusted basis in that bond. However, no amount of amortized Acquisition Premium on tax-exempt bonds may be deducted in determining bondholder’s taxable income for federal income tax purposes. The amount of any Acquisition Premium paid on the Premium Bonds, or on any of the Series 2021B Bonds, that must be amortized during any period will be based on the “constant yield” method, using the original bondholder’s basis in such bonds and compounding semiannually. This amount is amortized ratably over that semiannual period on a daily basis.

Holders of any Series 2021B Bonds, including any Premium Bonds, 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 2021B Bonds having a yield that is higher than their stated interest rate, as shown on the cover page hereto (the “Discount Bonds”), 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 bond 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 bonds 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 Bonds, 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 Bond at its issue price, the portion of OID that accrues during the period that such purchaser owns the Discount Bond 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 Bond and thus, in practical effect, is treated as stated interest, which is excludable from gross income for federal income tax purposes.

Holders of Discount Bonds should consult their own tax advisors as to the treatment of OID and the tax consequences of the purchase of such Discount Bonds 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 2021B Bonds, 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 2021B Bonds.

UNDERWRITING

The Series 2021B Bonds are being purchased for reoffering by BofA Securities, Inc. (the “Underwriter”). The Underwriter has agreed to purchase the Series 2021B Bonds at an aggregate purchase price of \$30,145,970.05 (reflecting the par amount of the Series 2021B Bonds, plus premium of \$2,446,473.05, and less underwriter’s discount of \$30,503.00). 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 2021B Bonds to certain dealers (including dealers depositing Series 2021B Bonds into investment trusts) and others at prices lower than the offering prices which produce the yields set forth on the cover page.

FINANCIAL ADVISOR

RSA Advisors, LLC is employed as Financial Advisor to the District in connection with the issuance of the Series 2021B Bonds. The Financial Advisor’s fee for services rendered with respect to the sale of the Series 2021B Bonds is contingent upon the issuance and delivery thereof. The Preliminary Official Statement was prepared and distributed by the Financial Advisors. 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 Advisors.

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 December 14, 2021 (the “Disclosure Agreement”), to be delivered on the date of delivery of the Series 2021B Bonds, 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, 2021, 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, not in excess of ten business days after the occurrence of the event, notice of the occurrence of the following events, with respect to the Bonds:
 - (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.
 - (o) Incurrence of a financial obligation of the Issuer or Obligated Person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the issuer or Obligated Person, any of which affect security holders, if material; and
 - (p) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the issuer or obligated person, any of which reflect financial difficulties.
- (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 2021B Bonds, including beneficial owners of the Series 2021B Bonds, 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 2021B Bonds 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 Bonds;
- (ii) there are no liquidity providers applicable to the Bonds; and
- (iii) there is no property securing the repayment of the Bonds.

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 sixty 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 30th. The District has filed its annual audits by the following October 1 in accordance with the Existing Agreements but not within sixty days of the end of each fiscal year in accordance with the General Bond Resolution. The District depends on County Employees Retirement System (“CERS”) to provide state pension information in their annual audit as required by Statement No. 68 of the Governmental Accounting Standards Board. For the years ended December 31, 2016 through December 31, 2020, CERS did not publish the state pension information in sufficient time for the District to meet the annual audit submission deadline. Since CERS is not in the employ of the District, the District cannot control the date of the preparation of state pension information. The District intends to meet its obligation to provide an annual audit for all future periods in a timely manner, to the extent the District can control the preparation process.

The District has procedures in place to assure compliance with the Rule and the Existing Agreements in the future and is in compliance with 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 VonLehman & Company, Inc., 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 2021B Bonds.

[Signature page to follow]

Signature Page to Official Statement of the Northern Kentucky Water District

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

NORTHERN KENTUCKY WATER DISTRICT

By: 
Douglas C. Wagner
Chairman

**NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B**

APPENDIX A

AGGREGATE DEBT SERVICE SCHEDULE

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Northern Kentucky Water District
Refunding Revenue Bonds, Series 2021B

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
12/14/2021	-	-	-	-
02/01/2022	4,815,000.00	4.000%	144,812.22	4,959,812.22
08/01/2022	-	-	458,300.00	458,300.00
02/01/2023	4,485,000.00	4.000%	458,300.00	4,943,300.00
08/01/2023	-	-	368,600.00	368,600.00
02/01/2024	4,675,000.00	4.000%	368,600.00	5,043,600.00
08/01/2024	-	-	275,100.00	275,100.00
02/01/2025	4,865,000.00	4.000%	275,100.00	5,140,100.00
08/01/2025	-	-	177,800.00	177,800.00
02/01/2026	5,070,000.00	4.000%	177,800.00	5,247,800.00
08/01/2026	-	-	76,400.00	76,400.00
02/01/2027	3,820,000.00	4.000%	76,400.00	3,896,400.00
Total	\$27,730,000.00	-	\$2,857,212.22	\$30,587,212.22

**NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B**

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 counties and portions of Boone County in 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 reflect the number of general service customers and water sales by each class served by the District at the beginning and end of calendar year 2020.

	2020 Beginning Year Customers	2020 Year End Customers	Year End Customers by Class	Sales	Sales by Class
Residential	77,767	77,624	91.17%	\$37,580,425	62.89%
Commercial	4,051	4,129	4.85%	\$7,564,583	12.66%
Industrial	107	107	0.13%	\$4,697,395	7.86%
Public Authorities	462	472	0.55%	\$2,152,780	3.60%
Multiple Family Dwellings	1,746	2,660	3.12%	\$5,830,240	9.75%
Bulk Loading Stations	5	5	0.01%	\$72,063	0.12%
Fire Hydrants	157	144	0.17%	\$44,657	0.07%
Wholesale Customers	<u>3</u>	<u>3</u>	<u>0.00%</u>	<u>\$1,825,544</u>	<u>3.05%</u>
Total:	<u>84,298</u>	<u>85,144</u>	<u>100.00%</u>	<u>\$59,767,687</u>	<u>100.00%</u>

Wholesale Customers

At the end of calendar year 2020, 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 2020.

	Consumption	
	Gallons	Revenue
City of Walton	179,293,400	\$ 719,308
Bullock Pen Water District	183,319,800	\$ 738,346
Pendleton County Water	91,151,300	\$ 367,890
Total:	453,764,500	\$ 1,825,544

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 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) updated two key wholesale agreements with its two largest wholesale customers. Key provisions include:

City of Walton

- The 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 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 agreement expires in 2040.
- The 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 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 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 former second class city, now a "home rule 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 2020 were:

Customer Name	Total Consumption (Gallons, HCF)	Total Water Sales
Continental Silver Grove, LLC	271,754	889,373
Bullock Pen Water	245,080	728,763
City of Walton	239,697	707,824
Sara Lee	206,324	712,193
Kenton County Airport	158,430	534,220
Newport Steel	134,442	453,397
Taylor Farms Tennessee Inc.	134,413	453,335
Pendleton Co. Water	121,858	363,427
St. Elizabeth Healthcare	111,699	408,981
U.S. Housing	99,273	376,402
Totals:	1,722,970	5,627,915

Water Supply and Water Quality

The District obtains its raw water supply from the Ohio and Licking rivers. Treatment is provided at the Memorial Parkway, Ft. Thomas and Taylor Mill water treatment plants. The total production capacity of all the District's plants is 64 million gallons per day. The average daily demand is 26-30 mgd or slightly under 50% of capacity.

The District utilizes a computerized Supervisory Control and Data Acquisition (SCADA) system to monitor and control physical assets installed throughout its service area. The present SCADA system is currently undergoing an upgrade to both hardware and software and is maintained by an in-house staff of instrumentation specialists. The District secured FCC licenses for the use of fixed frequency radios to transmit to and receive data from the Fort Thomas Treatment Plant (FTTP), which serves as the communication hub of the SCADA system. This system provides operators and management with real-time data about water quantity and quality, and stores all operation and alarm data for generating daily, weekly and monthly operation reports.

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 2018-00291, dated March 26, 2019 (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 March 26, 2020 Phase II

Meter Size	Monthly Charge	Quarterly Charge
5/8 inch	\$18.50	\$40.50
3/4 inch	\$19.00	\$42.50
1 inch	\$20.80	\$48.80
1 1/2 inch	\$23.40	\$57.70
2 inch	\$29.60	\$80.90
3 inch	\$71.30	\$251.80
4 inch	\$89.50	\$315.50
6 inch	\$132.40	\$466.20
8 inch	\$178.80	\$637.10
10 inch and larger	\$237.80	\$831.90

	Monthly Block/Quarterly Block	Rate
First	1,500 cubic feet/4,500 cubic feet	\$4.77 Per 100 cubic feet
Next	163,500 cubic feet/490,500 cubic feet	\$4.44 Per 100 cubic feet
Over	165,000 cubic feet/495,000 cubic feet	\$3.25 Per 100 cubic feet

Wholesale	\$3.98 per 1,000 gallons
	\$2.98 Per 100 cubic feet
Bulk Sales (Fill Stations)	\$6.38 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 B shall be assessed a monthly surcharge in the amount of \$12.07
- Sub-district C shall be assessed a monthly surcharge in the amount of \$10.71
- Sub-district D shall be assessed a monthly surcharge in the amount of \$28.96
- Sub-district E shall be assessed a monthly surcharge in the amount of \$29.83
- Sub-district F shall be assessed a monthly surcharge in the amount of \$14.88
- Sub-district G shall be assessed a monthly surcharge in the amount of \$19.85
- 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 \$6.39
- 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 \$18.75
- Sub-district RF shall be assessed a monthly surcharge in the amount of \$21.61

District Production, Usage and Sales Trends

	2016	2017	2018	2019	2020
Customers					
Residential	76,055	76,616	77,145	77,767	77,624
Commercial	4,006	4,004	4,009	4,051	4,129
Industrial	110	110	109	107	107
Other	2,371	2,578	2,586	2,373	3,284
Total	82,542	83,308	83,849	84,298	85,144
Water Sales					
Residential	\$31,146,733	\$32,144,608	\$32,997,415	\$34,204,142	\$37,580,425
Commercial	\$7,246,450	\$7,468,981	\$7,450,952	\$7,752,357	\$7,564,583
Industrial	\$3,966,911	\$4,013,168	\$4,084,359	\$4,239,685	\$4,697,395
Other	\$8,617,046	\$8,832,459	\$9,072,366	\$9,568,045	\$9,925,284
Total	\$50,977,140	\$52,459,216	\$53,605,092	\$55,764,299	\$59,767,687
Avg Monthly Bill by Customer					
Residential	\$34.13	\$34.96	\$35.64	\$36.65	\$40.34
Commercial	\$150.74	\$155.45	\$154.88	\$159.47	\$152.67
Industrial	\$3,005.24	\$3,040.28	\$3,122.60	\$3,301.94	\$3,658.41
Other	\$302.86	\$285.51	\$292.36	\$336.00	251.86
Line Loss (as % of Production)	15.10%	12.65%	17.02%	16.53%	15.34%

Debt Service Coverage

Historical debt service calculations are set forth below:

	Year Ending 12/31/2018	Year Ending 12/31/2019	Year Ending 12/31/2020
Total Operating Revenue	\$55,326,624	57,567,896	60,751,656
Total Operating Expense	<u>26,138,403</u>	<u>28,738,889</u>	<u>28,706,549</u>
Net Operating Income	29,188,221	28,829,007	32,045,107
Other Revenues			
Interest Income	1,664,146	1,881,532	688,108
Service Applications	<u>420,303</u>	<u>631,675</u>	<u>729,815</u>
Net Annual Income and Revenues	<u>\$31,272,670</u>	<u>31,342,214</u>	<u>33,463,030</u>
Maximum Annual Debt Service Requirement	<u>\$17,434,169</u>	<u>18,467,359</u>	<u>16,834,515</u>
Debt Service Coverage	<u>1.79</u>	<u>1.70</u>	<u>1.99</u>

Source: Northern Kentucky Water District & Financial Advisor Unaudited Projections

Outstanding Indebtedness

The table below lists the District's outstanding bond issues as of 09/01/2021, including the estimates on the proposed debt:

Debt Capsule Summary Report

Bond Series	Original Par Amount	Amount Outstanding	Interest Rate Range	Final Maturity	Call Information
2008KIA F08-07	\$4,000,000	\$2,396,942	1.000%	12/01/32	N/A
2010KIA F09-02	\$24,000,000	\$15,527,521	2.000%	06/01/33	N/A
2012-REF*	\$54,840,000	\$0	4.000 - 5.000%	02/01/28	Feb 2022 @ 100%
2013	\$26,400,000	\$20,890,000	2.000 - 5.000%	02/01/38	Feb 2023 @ 100%
2013-REF	\$24,120,000	\$11,485,000	5.000 - 4.000%	02/01/28	Aug 2023 @ 100%
2014-REF	\$15,805,000	\$4,210,000	3.125 - 5.000%	02/01/29	Aug 2023 @ 100%
2016-REF	\$41,905,000	\$30,830,000	5.000 - 3.000%	02/01/31	Feb 2026 @ 100%
2019	\$17,845,000	\$16,855,000	3.000 - 5.000%	02/01/44	Aug 2027 @ 100%
USDA Loan 91-03	\$1,733,000	\$1,679,500	2.750%	02/01/57	N/A
KIA Fund B 15-003	\$1,392,195	\$116,466	0.750%	12/01/37	N/A
KIA Loan F15-011	\$3,535,094	\$3,080,079	1.750%	06/01/38	N/A
KIA Loan F14-015	\$3,545,910	\$3,089,502	1.750%	06/01/38	N/A
2020-REF	\$22,325,000	\$21,055,000	5.000 - 2.000%	02/01/35	Feb 2028 @ 100%
Series 2021 BAN	\$24,685,000	\$24,685,000	0.375%	02/01/23	Aug 2022 @ 100%
Totals:	\$266,131,199	\$155,900,010			
<i>Proposed Debt</i>					
2021B-REF	\$24,450,000	\$24,450,000	TBD		
KIA Loan F13-012*	\$8,000,000	\$4,523,000	2.000%		
KIA Loan F16-027*	\$4,000,000	\$1,304,928	2.000%		
KIA Loan F20-044*	\$8,000,000	\$0	1.750%		
Total Proposed:	\$45,000,000	\$30,827,928	---	---	---
Total Existing + Proposed	\$310,581,199	\$186,177,938			

*To be Refunded with Series 2021B Bonds

**Not Yet Closed

**NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B**

APPENDIX C

NORTHERN KENTUCKY WATER DISTRICT AUDITED FINANCIAL STATEMENTS

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NORTHERN KENTUCKY WATER DISTRICT

December 31, 2020

*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, 2020 and 2019 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 audits 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 opinion.

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, 2020 and 2019, 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 and analysis, schedule of the District's proportionate share of the net pension liability, schedule of the District's pension contributions, schedule of the District's proportionate share of the net OPEB liability, and schedule of the District's OPEB contributions on pages 1 – 6 and 52 – 55, 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 other supplementary information is 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 is 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 15, 2021, 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 solely 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 effectiveness of the Northern Kentucky Water District's 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.

Fort Wright, Kentucky
April 15, 2021

**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, 2020. 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 \$223,957,521 (net position). This was an increase of \$13,367,262 in comparison to the prior year.

- Operating revenues increased \$3,183,762 or 5.5% from 2019.
- The debt coverage ratio increased from 1.70 in 2019 to 1.99 in 2020.

Overview of the Financial Statements

The discussion and analysis serves as an introduction to the District's basic financial statements. The basic financial statements are comprised of the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, the Statement of Cash Flows and the Notes to the Financial Statements. The report also contains additional required supplementary information and other supplementary information in addition to the basic financial statements themselves.

The financial statements of the District are designed to provide the readers with a broad overview of the District's finances in a manner similar to a private sector business.

The Statement of Net Position presents information on all the District's assets, liabilities, deferred inflows and deferred outflows with the differences between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the District's net position changed during the years presented. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

The Statement of Cash Flows presents information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Basis of Accounting

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

**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 2020 compared to 2019.

**Table 1
Net Position**

	December 31,	
	2020	2019
Assets		
Current Assets	\$ 64,887,811	\$ 53,909,267
Restricted Assets Noncurrent	38,901,855	44,662,876
Miscellaneous Deferred Charges	4,136,001	4,480,782
Capital Assets	<u>341,687,056</u>	<u>343,654,137</u>
 Total Assets	 <u>449,612,723</u>	 <u>446,707,062</u>
 Deferred Outflows of Resources	 <u>11,359,648</u>	 <u>10,676,186</u>
Liabilities		
Current Liabilities	19,358,024	20,614,679
Restricted Liabilities Noncurrent	1,024,188	1,220,428
Other Noncurrent Liabilities	<u>215,106,931</u>	<u>222,172,952</u>
 Total Liabilities	 <u>235,489,143</u>	 <u>244,008,059</u>
 Deferred Inflows of Resources	 <u>1,525,707</u>	 <u>2,784,930</u>
Net Position		
Net Investment in Capital Assets	151,974,245	140,884,382
Restricted	37,877,667	43,442,448
Unrestricted	<u>34,105,609</u>	<u>26,263,429</u>
 Total Net Position	 <u>\$ 223,957,521</u>	 <u>\$ 210,590,259</u>

The District's net position for 2020 increased 6.35% to \$223,957,521 compared to \$210,590,259 for 2019. The increase was mainly attributable to the Phase II rate adjustment that was approved by the Kentucky Public Service Commission in Case No. 2018-00291.

A portion of the District's net position (16.9%) 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 (67.9%) 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 remaining balance of unrestricted net position (15.2%) may be used to meet the District's ongoing obligations to customers and creditors.

The following points explain the major changes impacting net position as shown on the previous page:

- Cash and cash equivalents increased \$7,516,216 from the previous year due to reduced spending because of the pandemic, in addition to cash conservation for new projects that are expected to begin in the upcoming year.
- Accounts receivable, net increased \$1,634,349 from the previous year due to slower payments resulting from the temporary suspension of water turn offs because of the pandemic. Additionally, the second phase of rate increases went into effect in March 2020.
- Capital assets, net of accumulated depreciation decreased \$1,967,081 from the previous year due to continued depreciation expense incurred on capital assets.
- Bond indebtedness decreased \$12,414,016 from the previous year due to continued payments on outstanding bonds. Additionally, the District issued Refunding Revenue Bonds, Series 2020 for \$22,325,000 during 2020 to refund the District's outstanding Revenue Bonds Series 2011 and Rural Development Loan 91-02 at a lower interest rate.
- Net pension liability increased \$2,786,289 and net OPEB liability increased \$2,637,180 as a result of an overall increase in the net pension and net OPEB liability of the Kentucky Retirement System's non-hazardous plan. Additionally, the District had an increase in their proportionate share percentage in the current year.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

Table 2 shows the changes in net assets for 2020, as well as revenue and expense comparisons to 2019.

**Table 2
Changes in Net Position**

	Years Ended December 31,	
	2020	2019
Operating Revenues		
Water Sales	\$ 59,767,687	\$ 55,764,229
Forfeited Discounts	237,109	830,599
Rents From Property	548,933	385,845
Other Water Revenues	197,927	587,221
Total Operating Revenues	<u>60,751,656</u>	<u>57,567,894</u>
Operating Expenses		
Operating and Maintenance Expense	28,706,549	28,738,889
Depreciation Expense	12,301,512	12,179,078
Total Operating Expenses	<u>41,008,061</u>	<u>40,917,967</u>
Net Operating Income	<u>19,743,595</u>	<u>16,649,927</u>
Non-Operating Income (Expense)		
Investment Income	688,108	1,881,532
Miscellaneous Non-Operating Income	112,631	494,748
Loss on Abandonment of Mains	(264,847)	(532,386)
Interest on Long-Term Debt and Customer Deposits	(6,555,100)	(7,075,292)
Amortization of Debt Premiums and Defeasance Costs	851,294	887,155
Bond Issuance Costs	(226,603)	(103,192)
Pension Expense	(2,604,502)	(2,476,972)
Other Post Employment Benefit Expense	(564,502)	(97,596)
Arbitrage Expense	27,184	(178,770)
Gain on Sale of Capital Assets	60,861	48,374
Total Non-Operating Expenses	<u>(8,475,476)</u>	<u>(7,152,399)</u>
Change in Net Position Before Capital Contributions	11,268,119	9,497,528
Capital Contributions	<u>2,099,143</u>	<u>1,551,675</u>
Change in Net Position	<u>\$ 13,367,262</u>	<u>\$ 11,049,203</u>

In reviewing income before capital contributions, the financial statements showed net income for the year of \$11,268,119. Operating revenues increased 5.5% mainly as a result of the Phase II rate adjustment that was implemented March 25, 2020. Operating expenses (including depreciation) increased 0.2% and overall remained comparable to the previous year. Non-Operating Income (Expense) decreased \$1,323,077 due to increased pension and OPEB expense as a result of changes in the District's proportionate share of the Kentucky Retirement Systems' non-hazardous plan's net pension and OPEB liabilities. Capital contributions increased by \$547,468 (35.3%) primarily due to the increase of mains constructed by other entities and contributed to the District.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

The District budgeted for \$58,097,724 in operating revenues. Actual revenues were \$60,751,656, a difference of \$2,653,932. The largest differences were due to water sales being overbudget by \$3,238,963 and forfeited discounts being underbudget by \$583,991. The water sales were overbudget primarily due to conservative budgeting practices, while forfeited discounts were underbudget due to temporary suspension of penalties because of the pandemic. Operation, maintenance, and administration expenses were budgeted at \$31,169,960. Actual expenses were \$28,706,549, a difference of \$2,463,411. The largest portion of this difference was related to salaries and wages, and employee pension and benefits having a total combined budget of \$16,007,761, while actual expenses totaled \$14,549,045. The District budgeted for an increase in CERS contribution rates, however during the 2020 regular session, Senate Bill 249 froze the CERS employer rate phase-in for one year. Additionally, the District's salary expense was lower than budgeted due to various full-time budgeted positions remaining vacant at various times throughout the year and also as a result of the reduced need for part-time staff to perform disconnections since water service disconnections for non-payments were suspended during the pandemic.

Capital Assets

At December 31, 2020, the capital assets reported were \$341,687,056 including land, buildings, water systems, equipment, and vehicles. This represents a net decrease of \$1,974,481, or (0.6%), over last year due. Additional information on the District's capital assets can be found in Note 6 of this report.

**Table 3
Capital Assets, Net of Depreciation**

	December 31,	
	2020	2019
Not Being Depreciated		
Land	\$ 3,267,226	\$ 3,267,226
Construction in Progress	9,363,904	13,054,992
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	508,590,398	495,430,358
Subtotal	526,737,664	517,268,712
Less Accumulated Depreciation	185,050,608	173,614,575
Totals	\$ 341,687,056	\$ 343,654,137

Major capital additions during the year included adding mains for approximately \$8,803,408 and services for approximately \$1,802,607.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

Long-Term Liabilities

Table 4 summarizes the District's long-term liabilities at the end of 2020 as compared to 2019.

**Table 4
Outstanding Long-Term Liabilities at Year End**

	December 31,	
	2020	2019
Compensated Absences	\$ 1,369,138	\$ 1,005,126
Arbitrage Liability	295,084	734,477
Bond Indebtedness	161,365,097	173,779,113
Notes Payable	32,043,014	32,997,722
	\$ 195,072,333	\$ 208,516,438

At year-end, the District had \$193,408,111 in outstanding notes and bonds compared to \$206,776,835 last year. That is a decrease of 6.5% as shown in Table 4.

Economic Factors and Next Year's Budget

The District's budget for 2021 is allowing for a decrease in revenue from previously budgeted amounts due to the fact that no rate increase will go into effect in 2021 and due to uncertainty with respect to interest income in an unstable market. A modest increase is anticipated for operating expenses as a result of the modest increase in employee related expenses along with projected increases in materials and supplies, contractual services, insurance, bad debt expense, and competitively bid chemicals, along with a slight decrease in transportation expenses.

The District is not legally required to adopt and adhere to a budget or to present budgetary comparison information. However, the Board chooses to approve an annual budget as a management tool, which serves as the foundation for the District's financial planning and control. Additionally, the Board also chooses to present the budgetary comparison as part of the supplementary information to the financial statements. The Board does not formally amend the budget after approval.

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,	
	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and Cash Equivalents	\$ 39,074,049	\$ 31,557,833
Investments	3,884,495	2,341,386
Accounts Receivable		
Customers, Net	7,785,823	6,756,320
Unbilled Customers	7,460,000	6,500,000
Others	70,350	425,504
Assessments Receivable	165,091	155,813
Inventory Supplies for New Installation and Maintenance, at Cost	1,854,834	1,667,269
Prepaid Items	1,084,532	813,405
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	37,000	339,698
Debt Service Account	2,453,994	2,898,212
Improvement, Repair & Replacement	1,017,643	453,827
Total Current Assets	64,887,811	53,909,267
Non-current Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	674,652	2,960,095
Debt Service Account	18,091,707	20,021,398
Improvement, Repair and Replacement	164,656	689,509
Customer Deposits Fund	859,532	942,820
Restricted Assets - Investments		
Debt Service Reserve Account	19,111,308	20,049,054
Miscellaneous Deferred Charges	4,136,001	4,480,782
Capital Assets		
Land, System, Buildings and Equipment	517,373,760	504,213,720
Construction in Progress	9,363,904	13,054,992
Total Capital Assets	526,737,664	517,268,712
Less Accumulated Depreciation	185,050,608	173,614,575
Total Capital Assets, Net of Accumulated Depreciation	341,687,056	343,654,137
Total Noncurrent Assets	384,724,912	392,797,795
Total Assets	449,612,723	446,707,062
Deferred Outflows of Resources		
Deferred Outflows Related to Pension	4,066,559	4,558,221
Deferred Outflows Related to Other Postemployment Benefits	3,597,789	2,110,885
Deferred Loss on Refundings	3,695,300	4,007,080
Total Deferred Outflows of Resources	11,359,648	10,676,186
Total Assets and Deferred Outflows of Resources	\$ 460,972,371	\$ 457,383,248

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF NET POSITION
(Continued)**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

	December 31,	
	2020	2019
Liabilities and Deferred Inflows of Resources		
Current Liabilities		
Bonded Indebtedness	\$ 12,401,280	\$ 12,966,128
Notes Payable	1,720,459	1,690,053
Accounts Payable	942,005	1,011,597
Accrued Payroll and Taxes	396,705	457,014
Compensated Absences	99,611	107,575
Arbitrage Liability	-	412,209
Other Accrued Liabilities	289,327	278,366
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	2,453,994	2,898,212
Accounts Payable	1,054,643	793,525
	19,358,024	20,614,679
Non-current Liabilities		
Liabilities Payable - Restricted Assets		
Accounts Payable	164,656	277,608
Customer Deposits	859,532	942,820
Compensated Absences	1,269,527	897,551
Arbitrage Liability	295,084	322,268
Bond Indebtedness	148,963,817	160,812,985
Notes Payable	30,322,555	31,307,669
Net Pension Liability	26,055,399	23,269,110
Net Other Postemployment Benefits Liability	8,200,549	5,563,369
	216,131,119	223,393,380
Total Long-Term Liabilities	216,131,119	223,393,380
Total Liabilities	235,489,143	244,008,059
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	53,168	726,617
Deferred Inflows Related to Other Postemployment Benefits	1,472,539	2,058,313
	1,525,707	2,784,930
Total Deferred Inflows of Resources	1,525,707	2,784,930
Total Liabilities and Deferred Inflows of Resources	237,014,850	246,792,989
Net Position		
Net Investment in Capital Assets	151,974,245	140,884,382
Restricted For Debt Service Funds	37,203,015	40,070,452
Restricted For Capital Improvement Projects	674,652	3,371,996
Unrestricted	34,105,609	26,263,429
	223,957,521	210,590,259
Total Net Position	223,957,521	210,590,259
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 460,972,371	\$ 457,383,248

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

	Years Ended December 31,	
	2020	2019
Operating Revenues		
Water Sales	\$ 59,767,687	\$ 55,764,229
Forfeited Discounts	237,109	830,599
Rents From Property	548,933	385,845
Other Water Revenues	197,927	587,221
	60,751,656	57,567,894
Operating Expenses		
Operating and Maintenance Expense	28,706,549	28,738,889
Depreciation Expense	12,301,512	12,179,078
	41,008,061	40,917,967
Net Operating Income	19,743,595	16,649,927
Non-Operating Income (Expense)		
Investment Income	688,108	1,881,532
Miscellaneous Non-Operating Income	112,631	494,748
Loss on Abandonment of Mains	(264,847)	(532,386)
Interest on Long-Term Debt and Customer Deposits	(6,555,100)	(7,075,292)
Amortization of Debt Premiums and Defeasance Costs	851,294	887,155
Bond Issuance Costs	(226,603)	(103,192)
Pension Expense	(2,604,502)	(2,476,972)
Other Post Employment Benefit Expense	(564,502)	(97,596)
Arbitrage Rebate (Expense)	27,184	(178,770)
Gain on Sale of Capital Assets	60,861	48,374
	(8,475,476)	(7,152,399)
Change in Net Position Before Capital Contributions	11,268,119	9,497,528
Capital Contributions	2,099,143	1,551,675
Change in Net Position	13,367,262	11,049,203
Net Position - Beginning of Year	210,590,259	199,541,056
Net Position - End of Year	\$ 223,957,521	\$ 210,590,259

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS**

	Years Ended December 31,	
	2020	2019
Cash Flows From Operating Activities		
Received From Customers	\$ 59,024,741	\$ 55,410,698
Received for Miscellaneous Non-Operating Income	112,631	-
Paid to Suppliers for Goods and Services	(14,181,880)	(13,748,106)
Paid to or on Behalf of Employees for Services	(14,245,342)	(14,172,043)
	30,710,150	27,490,549
Cash Flows From Investing Activities		
Purchase of Investments	(53,241,616)	(65,223,668)
Proceeds From Sale of Investments	52,656,436	64,516,409
Investment Income	667,923	132,255
	82,743	(575,004)
Cash Flows From Capital and Related Financing Activities		
Principal Paid on Debt	(13,442,555)	(12,309,207)
Debt Proceeds	735,347	2,174,496
Interest Paid on Bonds and Notes	(6,724,363)	(7,261,207)
Acquisition and Construction of Capital Assets	(8,531,994)	(9,857,174)
Proceeds on Sale of Capital Assets	92,722	(52,661)
Payment on Arbitrage Liability	(412,209)	-
Miscellaneous Non-Operating Income	-	521,552
	(28,283,052)	(26,784,201)
Net Cash Used by Capital and Related Financing Activities		
Net Change in Cash	2,509,841	131,344
Cash and Cash Equivalents Beginning of Year	59,863,392	59,732,048
Cash and Cash Equivalents End of Year	\$ 62,373,233	\$ 59,863,392
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Net Operating Income	\$ 19,743,595	\$ 16,649,927
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities		
Depreciation	12,301,512	12,179,078
Miscellaneous Non-Operating Income	112,631	-
Change in Assets and Liabilities		
Accounts Receivable, Net	(1,634,349)	(2,059,124)
Assessments Receivable	(9,278)	(8,740)
Inventory Supplies	(187,565)	(97,235)
Prepaid Expenses	(271,127)	(340,291)
Miscellaneous Deferred Charges	344,781	417,582
Accounts Payable	78,574	402,831
Accrued Payroll and Taxes	(60,309)	67,566
Accrued Compensated Absences	364,012	342,206
Other Accrued Liabilities	10,961	26,081
Customer Deposits	(83,288)	(89,332)
	(83,288)	(89,332)
Net Cash Provided by Operating Activities	\$ 30,710,150	\$ 27,490,549

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS
(Continued)**

	Years Ended December 31,	
	2020	2019
Supplemental Schedule of Noncash Capital and Related Financing Activities		
Change in Fair Value of Investments	\$ <u>(1,673,767)</u>	\$ <u>(1,139,986)</u>
Contributions of Capital Assets	\$ <u>2,099,143</u>	\$ <u>1,551,675</u>
Current Refunding of Revenue Bonds, Series 2011	\$ <u>22,587,779</u>	\$ <u>-</u>
Retirement of Rural Development Loan 91-02 through Refunding Revenue Bonds, Series 2020	\$ <u>1,641,000</u>	\$ <u>-</u>
Accrued Interest on Refunding	\$ <u>274,955</u>	\$ <u>-</u>
Bond Issuance Costs on Refunding	\$ <u>226,603</u>	\$ <u>-</u>
Deferred Loss on Refunding	\$ <u>76,496</u>	\$ <u>-</u>
Bond Anticipation Note Retired through Bond Issuance	\$ <u>-</u>	\$ <u>17,325,000</u>
Pension Expense	\$ <u>(2,604,502)</u>	\$ <u>(2,476,972)</u>
Other Post Employment Benefit Expense	\$ <u>(564,502)</u>	\$ <u>(97,596)</u>
Amortization Expense	\$ <u>(851,294)</u>	\$ <u>(886,538)</u>
Reconciliations of Cash and Cash Equivalents to the Statement of Net Position		
Cash and Cash Equivalents - Current	\$ 39,074,049	\$ 31,557,833
Cash and Cash Equivalents - Restricted	<u>23,299,184</u>	<u>28,305,559</u>
Total Cash and Cash Equivalents	\$ <u>62,373,233</u>	\$ <u>59,863,392</u>

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 District Water District No. 1 and the Campbell District 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.

Presentation, Basis of Accounting, and Measurement Focus

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, in a proprietary, as a single enterprise fund. Proprietary funds report operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charged; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The enterprise fund is accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses.

The enterprise fund is reported using an economic resources measurement focus. This measurement focus includes all assets and liabilities (whether current or noncurrent) associated with the activity in the fund's statement of net position.

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 \$470,000 and \$35,000 at December 31, 2020 and 2019, 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 and other postemployment benefits.

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 and other postemployment benefits.

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. 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.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB 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 are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**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, 2020 and 2019 were \$1,369,138 and \$1,005,126, respectively.

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 and Issue Costs

Bonds payable are reported, net of any premium, 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.

Adoption of New Accounting Standards*Certain Disclosures Related to Debt*

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued to improve the information that is disclosed in notes to the government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of GASB Statement No. 88 are effective for reporting periods beginning after June 15, 2019. The impact of GASB Statement No. 88 has been implemented in the Long-Term Debt note to the financial statements.

Recently Issued Significant Accounting Standards*Lease Accounting Standard*

GASB Statement No. 87, *Leases*, was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The requirements of GASB Statement No. 87 are effective for fiscal years beginning after June 15, 2021. The District is currently evaluating the impact GASB Statement No. 87 may have on its financial statements.

Conduit Debt Obligations

GASB Statement No. 91, *Conduit Debt Obligations*, was issued to provide a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related not disclosures. The requirements of GASB Statement No. 91 are effective for reporting periods beginning after December 15, 2021. The District is currently evaluating the impact GASB Statement No. 91 may have on its financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Omnibus 2020

GASB Statement No. 92, *Omnibus 2020*, was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of GASB Statement No. 92 are effective for fiscal years or reporting periods beginning after June 15, 2021, other than the requirements related to the effective date of GASB Statement No. 87, which is effective upon issuance. The District is currently evaluating the impact GASB Statement No. 92 may have on its financial statements.

Replacement of Interbank Offered Rates

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The requirements of GASB Statement No. 93, except paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirements in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal year periods beginning after June 15, 2021. The District is currently evaluating the impact GASB Statement No. 93 may have on its financial statements.

Public-Private and Public-Public Partnerships and Availability Payment Arrangements

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements and to provide guidance for accounting and financial reporting for availability payment arrangements. The requirements of GASB Statement No. 94 are effective for fiscal years beginning after June 15, 2022. The District is currently evaluating the impact GASB Statement No. 94 may have on its financial statements.

Subscription-Based Information Technology Arrangements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The requirements of GASB Statement No. 96 are effective for fiscal years beginning after June 15, 2022. The District is currently evaluating the impact GASB Statement No. 96 may have on its financial statements.

Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, was issued to (1) increase consistency and comparability related to the fiduciary reporting of component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan for benefits provided through those plans. Aspects of GASB Statement No. 97 are effective immediately, however there was no significant impact to the District's financial statements for the year ended December 31, 2020. Other requirements of GASB Statement No. 97 are effective for fiscal years or reporting periods beginning after June 15, 2021. The District is currently evaluating the impact GASB Statement No. 97 may have on its 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

In accordance with KRS 66.480, the District is authorized to invest in the following:

- A) 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.
- B) U.S. Treasury and other U.S. government obligations that carry the full faith and credit guarantee of the United States for the payment of principal and interest.
- C) Federal Agency or U.S. government-sponsored enterprises obligations, participations or other instruments.
- D) CDs issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky and that are insured by the Federal Deposit Insurance Corporation or similar entity or that are collateralized by any obligations, including surety bonds permitted by KRS 41.240. KRS 66.480(1)(d).
- E) Uncollateralized CDs issued by any bank or savings and loan having a physical presence in Kentucky rated in one of three highest categories by a competent rating agency.
- F) Bankers' acceptances, which must be rated in one of the three highest categories by a competent rating agency.
- G) Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a competent rating organization.
- H) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities.
- I) Investment-grade obligations of state or local governments or instrumentality thereof rated one of three highest categories by a competent rating agency.
- J) Shares of mutual funds and exchange traded funds as identified by KRS 66.480(1)(j).
- K) Individual equity securities if the funds are managed by a professional investment manager regulated by a federal regulatory agency and are included within the S&P 500 pursuant to KRS 66.480(1)(k).
- L) Individual high-quality corporate bonds managed by a professional investment manager pursuant to KRS 66.480(1)(l).

Overall investments in (E), (F), (G), (K), and (L) investment types are restricted to 20% of total local government investments.

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Deposits and Investments

The District had investments in certificates of deposit as of December 31, 2020 and 2019 in the amounts of \$3,884,495 and \$2,341,386, 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, 2020 and 2019, 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, 2020 and 2019.

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.

	December 31	
	2020	2019
Cash and Cash Equivalents	\$ 711,652	\$ 3,299,793

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:

Cash and Cash Equivalents	\$ 12,378,350	\$ 10,199,049
Purchase and Resale Agreements	732,136	2,003,619
FAMC and FHLB Discount Notes	4,076,931	4,118,452
United States Treasuries	1,871,691	3,093,614
FNMA	-	499,645
Accrued Interest Receivable and CD Market Change	52,200	134,675
	<u>\$ 19,111,308</u>	<u>\$ 20,049,054</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	
	<u>2020</u>	<u>2019</u>
Cash and Cash Equivalents	\$ <u>20,545,701</u>	\$ <u>22,919,610</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>1,182,299</u>	\$ <u>1,143,336</u>
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Customer Deposits – These assets are available to secure deposits paid by customers that have been collected in accordance with the District’s tariff. When services are terminated, the deposit, plus interest, 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>859,532</u>	\$ <u>942,820</u>
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NOTE 4 – ACCOUNTS RECEIVABLE

Accounts Receivable Arising From Billings of Metered Water Sales, Net of Allowance	\$ 7,785,823	\$ 6,756,320
Accrual for Estimated Unbilled Water Revenue	7,460,000	6,500,000
Other	<u>70,350</u>	<u>425,504</u>
Total	\$ <u>15,316,173</u>	\$ <u>13,681,824</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.

NOTE 5 – FAIR VALUE MEASUREMENT (Continued)

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, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Restricted Assets				
Purchase and Resale Agreements	\$ -	\$ 732,136	\$ -	\$ 732,136
FAMC and FHLB Discount Notes	-	4,076,931	-	4,076,931
United States Treasuries	-	1,871,691	-	1,871,691
	<u>-</u>	<u>6,680,758</u>	<u>-</u>	<u>6,680,758</u>
Total Restricted Assets at Fair Value	\$ <u>-</u>	\$ <u>6,680,758</u>	\$ <u>-</u>	\$ <u>6,680,758</u>

The following table sets forth by level, within the fair value hierarchy, the District's assets at fair value at December 31, 2019:

Restricted Assets				
Purchase and Resale Agreements	\$ -	\$ 2,003,619	\$ -	\$ 2,003,619
FAMC and FHLB Discount Notes	-	4,118,452	-	4,118,452
United States Treasuries	-	3,093,614	-	3,093,614
FNMA	-	499,645	-	499,645
	<u>-</u>	<u>9,715,330</u>	<u>-</u>	<u>9,715,330</u>
Total Restricted Assets at Fair Value	\$ <u>-</u>	\$ <u>9,715,330</u>	\$ <u>-</u>	\$ <u>9,715,330</u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the District for the year ended December 31, 2020, was as follows:

	Balance December 31, 2019	Additions	Deductions	Balance December 31, 2020
Land, System, Buildings and Equipment				
Land and Land Rights	\$ 3,267,226	\$ -	\$ -	\$ 3,267,226
Structures and Improvements	127,650,495	1,305,882	(7,589)	128,948,788
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	11,920,406	61,860	-	11,982,266
Water Treatment Equipment	30,195,064	58,202	-	30,253,266
Distribution Reservoirs and Standpipes	11,414,093	-	(60,000)	11,354,093
Transmissions and Distribution Mains	221,336,326	8,803,408	(397,539)	229,742,195
Services	32,900,511	1,802,607	(219,601)	34,483,517
Meters and Meter Installations Hydrants	20,158,876	500,049	(108,534)	20,550,391
10,379,057	430,690	(31,031)	10,778,716	
Other Plant and Miscellaneous Equipment	3,419,128	-	-	3,419,128
Office Furniture and Equipment	4,086,335	169,021	(41,227)	4,214,129
Transportation Equipment	4,327,386	1,032,182	(290,446)	5,069,122
Tools, Shop, and Garage Equipment	860,258	132,837	(2,079)	991,016
Laboratory Equipment	821,248	6,430	-	827,678
Power Operated Equipment	1,272,390	7,675	(4,139)	1,275,926
Communication Equipment	6,287,274	-	-	6,287,274
Miscellaneous Equipment	581,124	11,382	-	592,506
Utility Plant Acquisition Adjustment	545,925	-	-	545,925
Acquisition Adjustment - Newport	4,970,211	-	-	4,970,211
Total Land, System, Buildings and Equipment	504,213,720	14,322,225	(1,162,185)	517,373,760
Construction in Progress	13,054,992	6,463,851	(10,154,939)	9,363,904
Total Capital Assets	517,268,712	20,786,076	(11,317,124)	526,737,664
Less Accumulated Depreciation	173,614,575	12,301,512	(865,479)	185,050,608
Capital Assets - Net	\$ 343,654,137	\$ 8,484,564	\$ (10,451,645)	\$ 341,687,056

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, 2020 and 2019, the arbitrage rebate liability was \$295,084 and \$734,477, 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. During the year ended December 31, 2020, the District paid \$412,209. In the upcoming year, no payment is due and therefore no current portion is accrued for.

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 were refunded in October 2020 by the Refunding Revenue Bonds, Series 2020

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>
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	5.00%	4,720,000	1,118,000	5,838,000
2024	5.00%	4,970,000	875,750	5,845,750
2025	5.00%	5,220,000	621,000	5,841,000
2026-2027	5.00%	9,810,000	461,000	10,271,000
Total		\$ <u>33,675,000</u>	\$ <u>6,001,125</u>	\$ <u>39,676,125</u>

NOTE 8 – LONG-TERM DEBT (Continued)

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>
2021	5.00%	\$ 795,000	\$ 932,401	\$ 1,727,401
2022	5.00%	835,000	891,651	1,726,651
2023	5.00%	880,000	848,776	1,728,776
2024	5.00%	925,000	803,651	1,728,651
2025	5.00%	970,000	756,276	1,726,276
2026-2030	4.00-5.00%	5,560,000	3,076,430	8,636,430
2031-2035	4.13-4.50%	6,855,000	1,781,822	8,636,822
2036-2038	4.13-4.25%	4,865,000	314,911	5,179,911
Total		<u>\$ 21,685,000</u>	<u>\$ 9,405,918</u>	<u>\$ 31,090,918</u>

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 in 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>
2021	5.00%	\$ 1,355,000	\$ 559,075	\$ 1,914,075
2022	5.00%	1,430,000	489,450	1,919,450
2023	5.00%	1,500,000	416,200	1,916,200
2024	4.00%	1,570,000	347,300	1,917,300
2025	4.00%	1,635,000	283,200	1,918,200
2026-2028	4.00-5.00%	5,350,000	401,250	5,751,250
Total		<u>\$ 12,840,000</u>	<u>\$ 2,496,475</u>	<u>\$ 15,336,475</u>

NOTE 8 – LONG-TERM DEBT (Continued)

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 in 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.

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>
2021	5.00%	\$ 440,000	\$ 157,888	\$ 597,888
2022	5.00%	465,000	135,263	600,263
2023	3.00%	485,000	116,363	601,363
2024	3.00%	495,000	101,663	596,663
2025	4.00%	515,000	83,938	598,938
2026-2029	3.00-4.00%	<u>2,250,000</u>	<u>142,833</u>	<u>2,392,833</u>
Total		<u>\$ 4,650,000</u>	<u>\$ 737,948</u>	<u>\$ 5,387,948</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 in 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>
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	5.00%	2,685,000	1,107,525	3,792,525
2024	5.00%	2,715,000	972,525	3,687,525
2025	5.00%	2,865,000	833,025	3,698,025
2026-2030	3.00-5.00%	16,455,000	2,067,700	18,522,700
2031	3.00%	<u>3,660,000</u>	<u>54,900</u>	<u>3,714,900</u>
Total		<u>\$ 33,155,000</u>	<u>\$ 7,626,850</u>	<u>\$ 40,781,850</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Water District Refunding Revenue Bonds, Series 2019

In September 2019, the District issued \$17,845,000 of Revenue Bonds, Series 2019 for the purpose of refunding Revenue Bond Anticipation Notes, Series 2017. The bonds were sold at a premium of \$1,804,915, for a total source of funds of \$18,929,915. The Series 2019 bonds maturing on or after February 2028 are subject to redemption after August 2027 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2019 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>
2021	3.00%	\$ 455,000	\$ 574,625	\$ 1,029,625
2022	3.00%	470,000	560,750	1,030,750
2023	4.00%	485,000	544,000	1,029,000
2024	4.00%	505,000	524,200	1,029,200
2025	5.00%	530,000	500,850	1,030,850
2026-2030	3.00-5.00%	3,070,000	2,084,075	5,154,075
2031-2035	3.00%	3,660,000	1,501,200	5,161,200
2036-2040	3.00%	4,250,000	909,000	5,159,000
2041-2044	3.00%	3,885,000	237,375	4,122,375
Total		\$ <u>17,310,000</u>	\$ <u>7,436,075</u>	\$ <u>24,746,075</u>

Water District Refunding Revenue Bonds, Series 2020

In October 2020, the District issued \$22,325,000 of Refunding Revenue Bonds, Series 2020 for the purpose of current refunding of the District's outstanding Revenue Bonds Series 2011 in the principal amount of \$22,435,000 and for the refunding of the Rural Development Loan 91-02 in the principal amount \$1,641,000. The bonds were sold at a premium of \$2,481,834, for a total source of funds of \$24,656,070. The 2020 bonds maturing on or after February 2035 are subject to redemption after February 2028 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$76,496. 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 \$5,828,770 and obtains an economic gain (difference between the present values of the old and new debt service) of \$5,051,126.

The Water District Refunding Revenue Bonds, Series 2020 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>
2021	5.00%	\$ 1,270,000	\$ 587,587	\$ 1,857,587
2022	5.00%	1,110,000	746,950	1,856,950
2023	5.00%	1,165,000	690,075	1,855,075
2024	5.00%	1,225,000	630,325	1,855,325
2025	5.00%	1,290,000	567,450	1,857,450
2026-2030	3.00-5.00%	7,470,000	1,815,975	9,285,975
2031-2035	2.00-3.00%	8,795,000	482,075	9,277,075
Total		\$ <u>22,325,000</u>	\$ <u>5,520,437</u>	\$ <u>27,845,437</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 remaining balance of this loan was paid in full in October 2020 through the Refunding Revenue Bonds, Series 2020.

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:

Years	Principal Amount	Interest Amount	Total Debt Service
2021	\$ 27,000	\$ 46,557	\$ 73,557
2022	28,000	45,801	73,801
2023	28,500	45,024	73,524
2024	29,500	44,227	73,727
2025	30,500	43,402	73,902
2026-2030	164,000	203,871	367,871
2031-2035	187,500	179,746	367,246
2036-2040	215,500	152,069	367,569
2041-2045	246,500	120,377	366,877
2046-2050	282,500	84,047	366,547
2051-2055	323,500	42,480	365,980
2056-2057	143,500	3,995	147,495
Total	\$ 1,706,500	\$ 1,011,596	\$ 2,718,096

Rate Covenant: 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.

Mortgage Lien: The District's bonds are secured by a statutory mortgage lien on all properties of the District.

Events of Default: Each of the following events in the bond ordinances is defined as and shall constitute 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 days after written notice thereof by the holder of not less than five percent in principal amount of the outstanding bonds.

NOTE 8 – LONG-TERM DEBT (Continued)

Enforcement of Remedies: In the event of default, the holders of not less than twenty-five percent in principal amount of the outstanding bonds may proceed, 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 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.

Notes from Direct Borrowings

Fiscal Court of Kenton District, Kentucky

The Kenton District 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 District. This loan will become due and payable only after sufficient customers in southern Kenton District are obtained in order to reduce the user rates, including surcharges, to approximately \$26 per month.

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.

NOTE 8 – LONG-TERM DEBT (Continued)

The Kentucky Infrastructure Authority Loan F08-07 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2021	\$ 196,704	\$ 30,575	\$ 227,279
2022	198,676	28,110	226,786
2023	200,668	25,620	226,288
2024	202,680	23,106	225,786
2025	204,711	20,566	225,277
2026-2030	1,054,757	63,832	1,118,589
2031-2032	<u>436,852</u>	<u>6,843</u>	<u>443,695</u>
Total	<u>\$ 2,495,048</u>	<u>\$ 198,652</u>	<u>\$ 2,693,700</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:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2021	\$ 1,145,619	\$ 355,782	\$ 1,501,401
2022	1,168,646	329,876	1,498,522
2023	1,192,135	303,450	1,495,585
2024	1,216,098	276,493	1,492,591
2025	1,240,541	248,994	1,489,535
2026-2030	6,586,904	812,745	7,399,649
2031-2033	<u>3,547,538</u>	<u>120,524</u>	<u>3,668,062</u>
Total	<u>\$ 16,097,481</u>	<u>\$ 2,447,864</u>	<u>\$ 18,545,345</u>

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, 2018, all funds have been received.

NOTE 8 – LONG-TERM DEBT (Continued)

The Kentucky Infrastructure Authority Loan F14-015 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2021	\$ 156,149	\$ 62,567	\$ 218,716
2022	158,893	59,431	218,324
2023	161,686	56,239	217,925
2024	164,529	52,991	217,520
2025	167,420	49,686	217,106
2026-2030	882,286	196,787	1,079,073
2031-2035	962,598	105,002	1,067,600
2036-2038	<u>513,676</u>	<u>15,501</u>	<u>529,177</u>
Total	<u>\$ 3,167,237</u>	<u>\$ 598,204</u>	<u>\$ 3,765,441</u>

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, 2018, all funds have been received.

The Kentucky Infrastructure Authority Loan F15-011 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2021	\$ 155,672	\$ 62,377	\$ 218,049
2022	158,409	59,249	217,658
2023	161,193	56,067	217,260
2024	164,026	52,829	216,855
2025	166,909	49,535	216,444
2026-2030	879,596	196,187	1,075,783
2031-2035	959,663	104,683	1,064,346
2036-2038	<u>512,108</u>	<u>15,452</u>	<u>527,560</u>
Total	<u>\$ 3,157,576</u>	<u>\$ 596,379</u>	<u>\$ 3,753,955</u>

NOTE 8 – LONG-TERM DEBT (Continued)

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, 2018, all funds have been received.

The Kentucky Infrastructure Authority Loan B15-003 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2021	\$ 66,315	\$ 11,221	\$ 77,536
2022	66,814	10,590	77,404
2023	67,316	9,954	77,270
2024	67,822	9,314	77,136
2025	68,331	8,668	76,999
2026-2030	349,435	33,486	382,921
2031-2035	362,762	16,606	379,368
2036-2037	148,949	1,772	150,721
Total	\$ 1,197,744	\$ 101,611	\$ 1,299,355

Kentucky Infrastructure Authority Loan F16-027

In July 2017, 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 \$5,385,000 at an interest rate of 1.75%. As of December 31, 2020, \$1,304,928 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.

Events of Default: The District's outstanding notes from direct borrowings contain an event of default that changes the timing of repayment of outstanding amounts to become immediately due if the District is unable to make a payment at the times specified in the note agreements.

Collateral: The District's outstanding notes from direct borrowings are collateralized by future revenue.

NOTE 8 – LONG-TERM DEBT (Continued)

Changes in long-term debt are as follows:

	Debt Outstanding December 31, 2019	Additions of New Debt	Retirements and Repayments	Debt Outstanding December 31, 2020	Amounts Due Within 1 Year
Bond Indebtedness					
Rural Development Loan 91-02	\$ 1,692,000	\$ -	\$ 1,692,000	\$ -	\$ -
Rural Development Loan 91-03	1,733,000	-	26,500	1,706,500	27,000
Series 2011	23,490,000	-	23,490,000	-	-
Series 2011 Bond Premium	160,949	-	160,949	-	-
Series 2012	37,825,000	-	4,150,000	33,675,000	4,365,000
Series 2012 Bond Premium	4,782,032	-	562,592	4,219,440	562,592
Series 2013 A	22,440,000	-	755,000	21,685,000	795,000
Series 2013 A Bond Premium	929,355	-	50,236	879,119	50,235
Series 2013 B	14,135,000	-	1,295,000	12,840,000	1,355,000
Series 2013 B Bond Premium	1,043,948	-	119,309	924,639	119,308
Series 2014 B	6,155,000	-	1,505,000	4,650,000	440,000
Series 2014 B Bond Premium	842,249	-	84,225	758,024	84,225
Series 2016	35,535,000	-	2,380,000	33,155,000	2,325,000
Series 2016 Bond Premium	4,100,131	-	344,067	3,756,064	344,067
Series 2019	17,845,000	-	535,000	17,310,000	455,000
Series 2019 Bond Premium	1,070,449	-	43,396	1,027,053	43,397
Series 2020	-	22,325,000	-	22,325,000	1,270,000
Series 2020 Bond Premium	-	2,481,834	27,576	2,454,258	165,456
Total Bond Indebtedness	173,779,113	24,806,834	37,220,850	161,365,097	12,401,280
Notes Payable - Direct Borrowings					
KIA Loan F08-07	2,689,800	-	194,752	2,495,048	196,704
KIA Loan F09-02	17,220,527	-	1,123,046	16,097,481	1,145,619
KIA Loan F13-012	4,523,000	-	-	4,523,000	-
KIA Loan F14-015	3,320,689	-	153,452	3,167,237	156,149
KIA Loan F15-011	3,310,559	-	152,983	3,157,576	155,672
KIA Loan B15-003	1,263,566	-	65,822	1,197,744	66,315
KIA Loan F16-027	569,581	735,347	-	1,304,928	-
Kenton County Fiscal Court	100,000	-	-	100,000	-
Total Notes Payable - Direct Borrowings	32,997,722	735,347	1,690,055	32,043,014	1,720,459
Arbitrage Liability	734,477	-	439,393	295,084	-
Compensated Absences	1,005,126	364,012	-	1,369,138	99,611
Total Long-Term Debt	\$ 208,516,438	\$ 25,906,193	\$ 39,350,298	\$ 195,072,333	\$ 14,221,350

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 only participates in the non-hazardous plan.

Benefits provided: These systems provide 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	1 month	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 & 2				
<u>Final Compensation</u>	X	<u>Benefit Factor</u>	X	<u>Years of Service</u>
Average of the five highest years of compensation 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).
		2.00% if:	Member begins participating on or after 08/01/2004 and before 09/01/2008.	
Average of the last complete five years of compensation if participation began on or after 09/01/2008 but before 01/01/2014.		Increasing percent based on service at retirement up to 30 years* plus 2.00% for each year of service over 30 if:	Member begins participating on or after 09/01/2008 but before 01/01/2014.	

* **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 Tier 3				
Accumulate Account Balance / Actuarial Factor = Monthly Life Annuity				
Accumulate Account Balance				
Member Contributions	Employer Contributions	Base Annual Interest	Upside Sharing Interest (FY 2020)	Actuarial Factor
5.00%	4.00%	4.00%	0.97%	Various*

* See www.kyret.ky.gov for most recent Actuarial Factors

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 (requirement is waived if line of duty disability) 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 greater of 20% of member's monthly 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 hybrid 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 greater 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 is eligible for a monthly benefit if the member died while in the line of duty with one month of service credit. The beneficiary of a deceased active member who did not die in the line of duty is eligible for a monthly benefit if the member was: (1) eligible for retirement at the time of death or, (2) under the age of 65 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 (COLAs). Senate Bill (SB) 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.

House Bill 271 passed during the 2020 legislative session which removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to an in line of duty or duty-related injury upon remarriage of the surviving spouse. It also increased benefits for a very small number of surviving spouses and dependent children who did not initially elect the in line of duty or duty-related benefit. There were no other material benefit provision changes since the prior valuation.

Contributions: The employee contribution rate is set by state statute. Non-Hazardous employees contribute 5% of their annual creditable compensation. Employees hired on or after September 1, 2008, contribute an additional 1% to health insurance.

Plan members who began participating on, or after, September 1, 2008, were required to contribute a total of 6.00% for non-hazardous of their annual creditable compensation. The 1.00% 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 1.00% contribution to the 401(h) account is non-refundable and is forfeited.

Plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. These member were classified in the Tier 3 structure of benefits. 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 5.00% non-hazardous of their annual creditable compensation and 1.00% 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 4.00% non-hazardous employer pay credit. The employer pay credit represents a portion of the employer contribution.

The employer contribution rates are set by the KRS Board under Kentucky Revised Statute 61.565 based on an annual actuarial valuation, unless altered by legislation enacted by the Kentucky General Assembly. SB 249 (passed during the 2020 legislative session) froze the contribution rates for one year so that the rates for fiscal year ended June 30, 2021 were equal to the rates for fiscal year ended June 30, 2020. For the fiscal years ended June 30, 2021, 2020, and 2019, participating employers contributed 24.06% (19.30% pension fund and 4.76% insurance fund), 24.06% (19.30% pension fund and 4.76% insurance fund), and 21.48% (16.22% pension fund and 5.26% 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 \$1,723,667 and \$1,557,127 for the years ended December 31, 2020 and 2019, respectively.

NOTE 9 – PENSION PLAN (Continued)

Plan Information for December 31, 2020 Financial Statements

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

At December 31, 2020, the District reported a liability of \$26,055,399 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, 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, 2020, the District's proportion for the non-hazardous system was 0.339709% which was an increase of 0.008855% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2020, the District recognized pension expense of \$2,604,502. At December 31, 2020, 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	\$ 652,004	\$ -
Difference between expected and actual experience	649,739	-
Changes of assumptions	1,017,419	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	862,116	53,168
District contributions after measurement date	<u>885,281</u>	<u>-</u>
Total	<u>\$ 4,066,559</u>	<u>\$ 53,168</u>

The \$885,281 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, 2021. 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>	
2021	\$ 1,508,684
2022	1,014,444
2023	343,123
2024	<u>261,859</u>
Total	<u>\$ 3,128,110</u>

NOTE 9 – PENSION PLAN (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay Amortization Method
Remaining Amortization Period	30 years, closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 10.30%, Varies by Service
Investment Rate of Return	6.25% Net of Pension Plan Investment Expense, Including Inflation

The Board of Trustees for the Kentucky Retirement Systems adopted new actuarial assumptions since June 30, 2018. The Total Pension liability as of June 30, 2020 was determined using these updated assumptions.

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases, This change does not impact the calculation of the Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes.

The mortality table used for active members was a PUB-2010 General Mortality table with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2020. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

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 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.

NOTE 9 – PENSION PLAN (Continued)

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 Real Rate of Return</u>
Growth		
US Equity	18.75 %	4.50 %
Non-US Equity	18.75	5.25
Private Equity	10.00	6.65
Specialty Credit/High Yield	15.00	3.90
Liquidity		
Core Bonds	13.50	(0.25)
Cash	1.00	(0.75)
Diversifying Strategies		
Real Estate	5.00	5.30
Opportunistic	3.00	2.25
Real Return	<u>15.00</u>	3.95
 Total	 <u><u>100.00 %</u></u>	

Discount rate: The single 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 projections of cash flows used to determine the single discount rate includes an assumption regarding actual employer contributions made each future year. Except where noted, the future contributions are projected assuming that each participating employer in the system contributes the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. This includes the phase-in provisions from House Bill 362 (passed in 2020) which kept CERS contributions level for fiscal year ending 2021.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate: The following present’s 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</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Non-Hazardous	\$ 32,131,977	\$ 26,055,399	\$ 21,023,762

Changes of assumptions: There were no changes in actuarial assumptions for the June 30, 2020 valuation date.

NOTE 9 – PENSION PLAN (Continued)

Plan Information for December 31, 2019 Financial Statements

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

At December 31, 2019, the District reported a liability of \$23,269,110 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2019, 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, 2019, the District's proportion for the non-hazardous system was 0.330854%, which was an increase of 0.018579% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2019, the District recognized pension expense of \$2,476,972. At December 31, 2019, 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	\$ -	\$ 375,107
Difference between expected and actual experience	594,130	98,318
Changes of assumptions	2,355,098	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	752,506	253,192
District contributions after measurement date	<u>856,487</u>	<u>-</u>
Total	<u>\$ 4,558,221</u>	<u>\$ 726,617</u>

The \$856,487 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, 2020. 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>	
2020	\$ 1,741,617
2021	845,880
2022	361,006
2023	<u>26,614</u>
Total	<u>\$ 2,975,117</u>

NOTE 9 – PENSION PLAN (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2018
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay Amortization Method
Remaining Amortization Period	24 Years, Closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 10.30%, Varies by Service
Investment Rate of Return	6.25% Net of Pension Plan Investment Expense, Including Inflation

The mortality table used for active members was a Pub-2010 General Mortality table, for the Non-Hazardous System projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

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 Real Rate of Return</u>
Growth		
US Equity	18.75 %	4.30 %
Non-US Equity	18.75	4.80
Private Equity	10.00	6.65
Specialty Credit/High Yield	15.00	2.60
Liquidity		
Core Bonds	13.50	1.35
Cash	1.00	0.20
Diversifying Strategies		
Real Estate	5.00	4.85
Opportunistic	3.00	2.97
Real Return	<u>15.00</u>	4.10
Total	<u><u>100.00 %</u></u>	

NOTE 9 – PENSION PLAN (Continued)

Discount rate: The single 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 each fund receives the employer required contributions each year as determined by the current funding policy established in statute, which includes the phase-in provisions from House Bill 362 (passed in 2018) that applies to CERS.

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</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Non-Hazardous	\$ 29,103,056	\$ 23,269,110	\$ 18,406,571

Changes of assumptions: As a result of the 2018 experience study, the salary increase assumptions, retirement rate assumptions, mortality assumptions, withdraw rates, and rates of disablement were updated for the 2019 actuarial valuation.

Other Information about the Pension Plan

Payable to the pension plan: At December 31, 2020 and 2019, the District reported a payable of \$167,861 and \$130,935 for the outstanding amount of contributions to the pension plan required for the years ended December 31, 2020 and 2019, 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 – OPEB PLAN

General Information about the OPEB 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 OPEB 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 only participates in the non-hazardous plan.

NOTE 10 – OPEB PLAN (Continued)

Benefits provided: The KRS’ Insurance Fund was established to provide hospital and medical insurance for eligible members receiving benefits from CERS. The eligible non-Medicare retirees are covered by the Department of Employee Insurance (DEI) plans. KRS submits the premium payments to DEI. The Board contracts with Humana to provide health care benefits to the eligible Medicare retirees through a Medicare Advantage Plan. The Insurance Fund pays a prescribed contribution for whole or partial payment of required premiums to purchase hospital and medical insurance. The Insurance 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.

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 10 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, which is currently 1.5% based upon Kentucky Revised Statutes. This benefit is not protected under the inviolable contract provisions of KRS 61.692. The Kentucky General Assembly reserves the right to suspend or reduce this benefit if, in its judgment, the welfare of the Commonwealth so demands.

The amount of contribution paid by the Insurance Fund is based on years of service. For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Portion Paid by Insurance Fund	
Years of Service	Paid by Insurance Fund (%)
20 + Years	100.00%
15 - 19 Years	75.00%
10 - 14 Years	50.00%
4 - 9 Years	25.00%
Less Than 4 Years	0.00%

Contributions: The employee contribution rate is set by state statute. Non-Hazardous employees contribute 5% of their annual creditable compensation. Employees hired on or after September 1, 2008, contribute an additional 1% to health insurance.

Plan members who began participating on, or after, September 1, 2008, were required to contribute a total of 6.00% for non-hazardous of their annual creditable compensation. The 1.00% 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 1.00% contribution to the 401(h) account is non-refundable and is forfeited.

NOTE 10 – OPEB PLAN (Continued)

Plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. These member were classified in the Tier 3 structure of benefits. 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 5.00% non-hazardous of their annual creditable compensation and 1.00% 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 4.00% non-hazardous employer pay credit. The employer pay credit represents a portion of the employer contribution.

The employer contribution rates are set by the KRS Board under Kentucky Revised Statute 61.565 based on an annual actuarial valuation, unless altered by legislation enacted by the Kentucky General Assembly. SB 249 (passed during the 2020 legislative session) froze the contribution rates for one year so that the rates for fiscal year ended June 30, 2021 were equal to the rates for fiscal year ended June 30, 2020. For the fiscal years ended June 30, 2021, 2020, and 2019, participating employers contributed 24.06% (19.30% pension fund and 4.76% insurance fund), 24.06% (19.30% pension fund and 4.76% insurance fund), and 21.48% (16.22% pension fund and 5.26% 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 \$425,112 and \$438,448 for the years ended December 31, 2020 and 2019, respectively.

Plan Information for December 31, 2020 Financial Statements**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At December 31, 2020, the District reported a liability of \$8,200,549 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles. The District's proportion of the net OPEB liability was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the District's proportion for the non-hazardous system was 0.339610%, which was an increase of 0.008842% from its proportion measured as of December 31, 2019.

NOTE 10 – OPEB PLAN (Continued)

For the year ended December 31, 2020, the District recognized OPEB expense of \$564,502. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB 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	\$ 272,567	\$ -
Difference between expected and actual experience	1,370,140	1,371,210
Changes of assumptions	1,426,411	8,674
Changes in proportion and difference between employer contributions and proportionate share of contributions	310,333	92,655
District contributions after measurement date	<u>218,338</u>	<u>-</u>
Total	<u>\$ 3,597,789</u>	<u>\$ 1,472,539</u>

The \$218,338 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending December 31,</u>		
2021	\$	495,356
2022		576,020
2023		421,400
2024		420,964
2025		<u>(6,828)</u>
Total	\$	<u>1,906,912</u>

NOTE 10 – OPEB PLAN (Continued)

Actuarial assumptions: The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Pay Amortization Method
Amortization Period	30 Years, Closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 11.55%, Varies by Services
Investment Rate of Return	6.25%
Healthcare Cost Trend Rates (Pre-65)	Initial Trend Starting at 6.40% at January 1, 2022 and Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a Period of 14 Years.
Healthcare Cost Trend Rates (Post-65)	Initial Trend Starting at 2.90% at January 1, 2022, and Increasing to 6.30% in 2023, then Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a period of 14 Years.
Mortality	
Pre-retirement	PUB-2010 General Mortality Table, for the Non-Hazardous Systems, Projected with the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010
Post Retirement (non-disabled)	System-Specific Mortality Table Based on Mortality Experience from 2013-2018, Projected with the Ultimate Rates from MP-2014 Mortality Improvement Scale Using a Base Year of 2010.
Post Retirement (disabled)	PUB-2010 Disabled Mortality Table, with a 4-year Set-forward for both Male and Female Rates, Projected With the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the total OPEB liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan changes.

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 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.

NOTE 10 – OPEB PLAN (Continued)

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 Real Rate of Return</u>
Growth		
US Equity	18.75 %	4.50 %
Non-US Equity	18.75	5.25
Private Equity	10.00	6.65
Specialty Credit/High Yield	15.00	3.90
Liquidity		
Core Bonds	13.50	(0.25)
Cash	1.00	(0.75)
Diversifying Strategies		
Real Estate	5.00	5.30
Opportunistic	3.00	2.25
Real Return	<u>15.00</u>	3.95
Total	<u><u>100.00 %</u></u>	

Discount rate: The single discount rate used to measure the total OPEB liability was 5.34% for non-hazardous. The single discount rate was based on the expected rate of return on the OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 28, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ended, the plan’s insurance fiduciary net position an future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on Insurance Plan investments was applied to all period of the projected benefit payments paid from the retirement plan. However, the cost associated with the implicit subsidy is not currently being included in the calculation of the system’s actuarial determined contributions, and it is understood that any cost associated with the implicit subsidy will not be paid out of the plan’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate include an assumption regarding actual employer contributions made each future year. The future contributions are projected assuming that each participating employer in system contributes the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. This includes the phase-in provisions from House Bill 362 (passed in 2018) that applies to the CERS Funds as well as the provisions from Senate Bill 249 (passed in 2020) which kept CERS contributions level from fiscal year ending 2021.

NOTE 10 – OPEB PLAN (Continued)

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate: The following present's the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.34% for non-hazardous) or 1-percentage-point higher (6.34% for non-hazardous) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Non-Hazardous \$	10,535,298	\$ 8,200,549	\$ 6,282,942

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following present's the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Non-Hazardous \$	6,349,274	\$ 8,200,549	\$ 10,447,114

Changes of assumptions: There were no changes in actuarial assumptions for the June 30, 2020 valuation date.

Plan Information for December 31, 2019 Financial Statements

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2019, the District reported a liability of \$5,563,369 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2019, using generally accepted actuarial principles. The District's proportion of the net OPEB liability was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the District's proportion for the non-hazardous system was 0.330768%, which was an increase of 0.018493% from its proportion measured as of December 31, 2018.

NOTE 10 – OPEB PLAN (Continued)

For the year ended December 31, 2019, the District recognized OPEB expense of \$97,596. At December 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB 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	\$ -	\$ 247,100
Difference between expected and actual experience	-	1,678,597
Changes of assumptions	1,646,252	11,008
Changes in proportion and difference between employer contributions and proportionate share of contributions	253,396	121,608
District contributions after measurement date	<u>211,237</u>	<u>-</u>
 Total	 <u>\$ 2,110,885</u>	 <u>\$ 2,058,313</u>

The \$211,237 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending December 31,</u>	
2020	\$ (22,267)
2021	(22,267)
2022	56,297
2023	(94,244)
2024	(69,873)
Thereafter	<u>(6,311)</u>
 Total	 <u>\$ (158,665)</u>

NOTE 10 – OPEB PLAN (Continued)

Actuarial assumptions: The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level Percent of Pay Amortization Method
Amortization Period	24 Years, Closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.00%
Payroll Growth Rate	2.30%
Salary Increase	3.30 to 10.30%, Varies by Service
Investment Rate of Return	6.25%
Healthcare Cost Trend Rates (Pre-65)	Initial Trend Starting at 7.00% at January 1, 2020 and Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a Period of 12 Years
Healthcare Cost Trend Rates (Post-65)	Initial trend starting at 5.00% at January 1, 2020 and 4.05% Over a Period of 10 Years.
Mortality	
Pre-retirement	PUB-2010 General Mortality Table, for the Non-Hazardous Systems, Projected with the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010
Post Retirement (non-disabled)	System-Specific Mortality Table Based on Mortality Experience from 2013-2018, Projected with the Ultimate Rates from MP-2014 Mortality Improvement Scale Using a Base Year of 2019.
Post Retirement (disabled)	PUB-2010 Disabled Mortality Table, with a 4-year Set-forward for both Male and Female Rates, Projected With the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010

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 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.

NOTE 10 – OPEB PLAN (Continued)

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 Real Rate of Return</u>
Growth		
US Equity	18.75 %	4.30 %
Non-US Equity	18.75	4.80
Private Equity	10.00	6.65
Specialty Credit/High Yield	15.00	2.60
Liquidity		
Core Bonds	13.50	1.35
Cash	1.00	0.20
Diversifying Strategies		
Real Estate	5.00	4.85
Opportunistic	3.00	2.97
Real Return	<u>15.00</u>	4.10
Total	<u><u>100.00 %</u></u>	

Discount rate: The discount rate used to measure the total OPEB liability was 5.68% for non-hazardous. The single discount rate was based on the expected rate of return on the OPEB plan investments of 6.25% and a municipal bond rate of 3.13%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2019. Based on the stated assumptions and the projection of cash flows as of each fiscal year ended, the plan’s insurance fiduciary net position an future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on Insurance Plan investments was applied to all period of the projected benefit payments paid from the retirement plan. However, the cost associated with the implicit subsidy will not be paid out of the Plan’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The projection of cash flows used to determine the single discount rate assumes that the fund receive the required employer contributions each future year, as determined by the current funding policy established in Statute as last amended by House Bill 362 (passed in 2018).

Sensitivity of the District’s proportionate share of the net OPEB liability to changes in the discount rate: The following present’s the District’s proportionate share of the net OPEB liability, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.68% for non-hazardous) or 1-percentage-point higher (6.68% for non-hazardous) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Non-Hazardous \$	7,452,625 \$	5,563,369 \$	4,006,747

NOTE 10 – OPEB PLAN (Continued)

Sensitivity of the District’s proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following presents the District’s proportionate share of the net OPEB liability, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Non-Hazardous \$	4,137,506 \$	5,563,369 \$	7,292,397

Changes of assumptions: As a result of the 2018 experience study, the salary increase assumptions, retirement rate assumptions, mortality assumptions, withdraw rates, and rates of disablement were updated for the 2019 actuarial valuation. The medical trend assumption rate was also updated for the 2019 actuarial valuation as a result of an annual review of this particular assumption.

Other Information about the OPEB Plan

Payable to the OPEB Plan: At December 31, 2020 and 2019, the District reported a payable of \$41,400 and \$32,293 for the outstanding amount of contributions to the OPEB plan required for the years ended December 31, 2020 and 2019, respectively.

Pension plan fiduciary net position: Detailed information about the OPEB 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.

NOTE 11 – OPERATING LEASES

The District is obligated under certain non-cancelable leases for equipment. The leases expire at various dates through June 2024. Lease expense for the years ended December 31, 2020 and 2019 were \$16,041 and \$11,312, 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>	
2021	\$ 16,041
2022	16,041
2023	16,041
2024	<u>5,827</u>
	<u>\$ 53,950</u>

NOTE 12 – ECONOMIC DEPENDENCY

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

NOTE 13 – RISKS AND UNCERTAINTIES – COVID-19 OUTBREAK

Prior to year-end, the World Health Organization announced a global health emergency later classified as a global pandemic as a result of the COVID-19 outbreak. The outbreak and response has impacted financial and economic markets across the World and within the United States. The full impact continues to evolve and as such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity, and future results of operations. Management is actively monitoring the possible effects on every aspect of the District.

NOTE 14 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through April 15, 2021, which is the date the financial statements were available to be issued.

In March 2021, the District issued \$24,685,000 of Revenue Bond Anticipation Notes, Series 2021A. The proceeds are to be used to finance the costs of additions and improvements to the District's public water system.

In February 2021, the Board of Commissioners of the District passed a resolution to authorize the issuance, sale, execution, and delivery of its Revenue Bonds, Series 2023A, in an approximate aggregate amount of \$27,000,000. The proceeds are to be used to discharge the Series 2021A Notes on their scheduled maturity date and to provide a permanent means of financing the costs of the additions and improvements to the public water system.

REQUIRED SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
DECEMBER 31, 2020**

**County Employees Retirement System
Last 10 Calendar Years***

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Pension Liability - Non-Hazardous	0.339709%	0.330854%	0.312275%	0.320590%	0.335200%	0.344120%	0.333600%
Total District's Proportionate Share of the Net Pension Liability	\$ <u>26,055,399</u>	\$ <u>23,269,110</u>	<u>19,018,499</u>	\$ <u>18,765,118</u>	\$ <u>16,504,154</u>	\$ <u>14,819,690</u>	\$ <u>11,002,199</u>
District's Covered Payroll	\$ <u>8,757,359</u>	\$ <u>8,040,890</u>	<u>7,779,594</u>	\$ <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 as a Percentage of Its Covered Payroll	297.53%	289.38%	244.47%	238.13%	208.25%	185.89%	138.71%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability - Non-Hazardous	47.81%	50.45%	53.54%	53.32%	55.50%	59.97%	66.80%

* Only seven years of information available. Additional years' information will be displayed as it becomes available.

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
DECEMBER 31, 2020**

**County Employees Retirement System
Last 10 Calendar Years***

<u>Non-Hazardous</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 1,723,667	\$ 1,557,127	\$ 1,230,042	\$ 1,099,103	\$ 1,045,628	\$ 1,429,517	\$ 1,483,609
Contributions in Relation to the Contractually Required Contribution	<u>(1,723,667)</u>	<u>(1,557,127)</u>	<u>(1,230,042)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 8,930,918	\$ 8,757,359	\$ 8,040,890	\$ 7,732,260	\$ 7,925,067	\$ 7,972,340	\$ 7,931,952
Contributions as a Percentage of Covered Payroll	19.30%	17.78%	15.30%	14.21%	13.19%	17.93%	18.70%

* Only seven years of information available. Additional years' information will be displayed as it becomes available.

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
DECEMBER 31, 2020**

**County Employees Retirement System
Last 10 Calendar Years***

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
District's Proportion of the Net OPEB Liability - Non-Hazardous	0.339610%	0.330768%	0.312275%	0.320590%	0.335200%
Total District's Proportionate Share of the Net OPEB Liability	\$ <u>8,200,549</u>	\$ <u>5,563,369</u>	\$ <u>5,544,345</u>	\$ <u>6,444,956</u>	\$ <u>5,055,231</u>
District's Covered Payroll	\$ <u>8,757,359</u>	\$ <u>8,040,890</u>	\$ <u>7,779,594</u>	\$ <u>7,880,340</u>	\$ <u>7,925,067</u>
District's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Payroll	93.64%	69.19%	71.27%	81.79%	63.79%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability - Non-Hazardous	51.67%	60.44%	57.62%	52.39%	55.24%

** Only five years of information available. Additional years' information will be displayed as it becomes available.*

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
DECEMBER 31, 2020**

**County Employees Retirement System
Last 10 Calendar Years***

<u>Non-Hazardous</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution	\$ 425,112	\$ 438,448	\$ 399,058	\$ 364,575	\$ 371,330
Contributions in Relation to the Contractually Required Contribution	<u>(425,112)</u>	<u>(438,448)</u>	<u>(399,058)</u>	<u>(364,575)</u>	<u>(371,330)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 8,930,918	\$ 8,757,359	\$ 8,040,890	\$ 7,732,260	\$ 7,925,067
Contributions as a Percentage of Covered Payroll	4.76%	5.01%	4.96%	4.71%	4.69%

* Only five years of information available. Additional years' information will be displayed as it becomes available.

OTHER SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2020**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Operating Revenues			
Water Sales	\$ 56,528,724	\$ 59,767,687	\$ 3,238,963
Forfeited Discounts	821,100	237,109	(583,991)
Rents From Property	367,900	548,933	181,033
Other Water Revenues	<u>380,000</u>	<u>197,927</u>	<u>(182,073)</u>
Total Operating Revenues	<u>58,097,724</u>	<u>60,751,656</u>	<u>2,653,932</u>
Operating Expenses			
Operation and Maintenance Expense	31,169,960	28,706,549	2,463,411
Depreciation Expense	<u>11,952,000</u>	<u>12,301,512</u>	<u>(349,512)</u>
Total Operating Expenses	<u>43,121,960</u>	<u>41,008,061</u>	<u>2,113,899</u>
Net Operating Income	<u>14,975,764</u>	<u>19,743,595</u>	<u>4,767,831</u>
Non-Operating Income (Expense)			
Investment Income	1,506,800	688,108	(818,692)
Miscellaneous Non-Operating Income	120,400	112,631	(7,769)
Loss on Abandonment of Mains	-	(264,847)	(264,847)
Interest on Long-Term Debt and Customer Deposits	(7,437,585)	(6,555,100)	882,485
Amortization of Debt Premiums and Defeasance Costs	-	851,294	851,294
Bond Issuance Costs	-	(226,603)	(226,603)
Pension Expense	-	(2,604,502)	(2,604,502)
Other Post Employment Benefit Expense	-	(564,502)	(564,502)
Arbitrage Rebate	-	27,184	27,184
Gain on Sale of Capital Assets	<u>-</u>	<u>60,861</u>	<u>60,861</u>
Total Non-Operating Expense	<u>(5,810,385)</u>	<u>(8,475,476)</u>	<u>(2,665,091)</u>
Change in Net Position Before Capital Contributions	9,165,379	11,268,119	2,102,740
Capital Contributions	<u>-</u>	<u>2,099,143</u>	<u>2,099,143</u>
Change in Net Position	<u>\$ 9,165,379</u>	<u>\$ 13,367,262</u>	<u>\$ 4,201,883</u>

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF WATER OPERATING REVENUE**

	Years Ended December 31,	
	2020	2019
Operating Revenues		
Metered Sales		
Sales to Residential Customers	\$ 37,580,425	\$ 34,204,142
Sales to Commercial Customers	7,564,583	7,752,357
Sales to Industrial Customers	4,697,395	4,239,685
Sales to Public Authorities	2,152,780	2,673,446
Sales to Multiple Family Dwellings	5,830,240	5,048,482
Sales Through Bulk Loading Stations	<u>72,063</u>	<u>66,697</u>
Total Metered Sales	57,897,486	53,984,809
Fire Protection Revenue	44,657	66,062
Sales For Resale	<u>1,825,544</u>	<u>1,713,358</u>
Total Sales of Water	59,767,687	55,764,229
Other Revenue	<u>983,969</u>	<u>1,803,665</u>
Total Operating Revenues	<u>\$ 60,751,656</u>	<u>\$ 57,567,894</u>

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF COMBINED OPERATION AND MAINTENANCE EXPENSES**

	Years Ended December 31,	
	<u>2020</u>	<u>2019</u>
Operating and Maintenance Expenses		
Salaries and Wages	\$ 9,222,495	\$ 9,158,236
Employee Pensions and Benefits	5,326,550	5,423,579
Taxes Other Than Income Taxes	651,852	648,930
Purchased Power	2,585,613	2,718,677
Chemicals	2,573,311	2,664,632
Materials and Supplies	2,413,632	2,375,356
Contractual Services	3,998,476	3,744,244
Transportation Expenses	506,318	605,498
Insurance	719,772	614,425
Bad Debt Expense	355,158	424,805
Miscellaneous Expense	209,775	228,075
Regulatory Commission Assessment	<u>143,597</u>	<u>132,432</u>
 Total Operating and Maintenance Expenses	 \$ <u>28,706,549</u>	 \$ <u>28,738,889</u>

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF INSURANCE COVERAGES
December 31, 2020**

<u>Company</u>	<u>Policy Number</u>	<u>Description of Coverage</u>	<u>Amount of Coverage</u>	<u>Effective Period</u>	
				<u>From</u>	<u>To</u>
Travelers Insurance	ZLP14T8065319	General Liability	\$ 1,000,000	1/1/2020	1/1/2021
Travelers Insurance	ZUP14T8066519	Umbrella	\$ 19,000,000	1/1/2020	1/1/2021
Travelers Insurance	ZLP14T8065319	Public Officials	\$ 1,000,000	1/1/2020	1/1/2021
Travelers Insurance	H8102721X112COF19	Business Auto	\$ 1,000,000	1/1/2020	1/1/2021
Travelers Insurance	H6302721X112TIL19	Property-Including Equipment	\$ 299,407,063	1/1/2020	1/1/2021
Travelers Insurance	H6302721X112TIL19	Employee Dishonesty	\$ 500,000	1/1/2020	1/1/2021
Travelers Insurance	ZPL14P0759919	Cyber Liability	\$ 2,000,000	1/1/2020	1/1/2021
Kentucky Employers Mutual Insurance	WC 338786	Worker's Compensation	\$ 1,000,000	7/1/2019	7/1/2020
Kentucky Employers Mutual Insurance	WC 338786	Worker's Compensation	\$ 1,000,000	7/1/2020	7/1/2021
Cincinnati Insurance	8877070	Fidelity Bond	Per Application	1/1/2020	12/31/2020
Great American Insurance	PEL1093742-02	Pollution Liability	\$ 15,000,000	1/1/2019	1/1/2022

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF RATES, RULES AND REGULATIONS
DECEMBER 31, 2020**

RETAIL WATER RATES

1. Monthly Service Rate

First	1,500 Cubic Feet	\$4.77 per 100 Cubic Feet
Next	163,500 Cubic Feet	\$4.44 per 100 Cubic Feet
Over	165,000 Cubic Feet	\$3.25 per 100 Cubic Feet

Sub District B shall be assessed a monthly surcharge in the amount of	\$	12.53
Sub District C shall be assessed a monthly surcharge in the amount of	\$	10.87
Sub District D shall be assessed a monthly surcharge in the amount of	\$	39.30
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	\$	15.55
Sub District G shall be assessed a monthly surcharge in the amount of	\$	20.55
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	\$	6.45
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	\$	19.09
Sub District RF shall be assessed a monthly surcharge in the amount of	\$	21.61
Sub District RL shall be assessed a monthly surcharge in the amount of	\$	24.84

2. Quarterly Rates

First	4,500 Cubic Feet	\$4.77 per 100 Cubic Feet
Next	490,500 Cubic Feet	\$4.44 per 100 Cubic Feet
Next	495,000 Cubic Feet	\$3.25 per 100 Cubic Feet

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly</u>	<u>Quarterly</u>
5/8"	\$ 18.50	\$ 40.50
3/4"	\$ 19.00	\$ 42.50
1"	\$ 20.80	\$ 48.80
1½"	\$ 23.40	\$ 57.70
2"	\$ 29.60	\$ 80.90
3"	\$ 71.30	\$ 251.80
4"	\$ 89.50	\$ 315.50
6"	\$ 132.40	\$ 466.20
8"	\$ 178.80	\$ 637.10
10" and Larger	\$ 237.80	\$ 831.90

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF RATES, RULES AND REGULATIONS
DECEMBER 31, 2020
(CONTINUED)**

WHOLESALE WATER RATES

Bullock Pen Water District	\$3.98 per 1,000 Gallons (or) \$2.98 per 100 Cubic Feet
City of Walton	\$3.98 per 1,000 Gallons (or) \$2.98 per 100 Cubic Feet
Pendleton District	\$3.98 per 1,000 Gallons (or) \$2.98 per 100 Cubic Feet

MISCELLANEOUS SERVICE FEES

Service Area Non-Recurring Charges

Returned Check Charge	\$ 20.00
Water Hauling Station	\$ 6.38 / 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, 2020**

<u>COMMISSIONERS</u>	<u>TITLE</u>	<u>TERM EXPIRES</u>
Douglas C Wagner, CDT	Chair	August 26, 2021
Joseph J. Koester	Vice-Chair	July 31, 2024
Jody R. Lange, CPA, CGMA	Treasurer	August 28, 2023
Fred A. Macke, Jr.	Secretary	August 26, 2024
Clyde Cunningham		August 28, 2023
Dr. Patricia Sommercamp		August 28, 2021

<u>ADMINISTRATIVE STAFF</u>	<u>TITLE</u>
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

**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, 2020 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 15, 2021.

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) as a basis for designing 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 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 financial statements. 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
April 15, 2021

**NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B**

APPENDIX D

SUMMARY OF THE GENERAL BOND RESOLUTION

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GENERAL BOND RESOLUTION

The following is a summary of certain 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 2021B BONDS - Security for the Series 2021B Bonds" and should be read in conjunction therewith. See "Introduction" as to the availability of copies of the Resolution.

Registration, Payment and Transfer

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 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 2021B Bonds 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 2021B Bonds 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 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 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 the 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 consecutive months of the fifteen 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 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 affect 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 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 days after written notice thereof by the holder of not less than five percent 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 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 in principal amount of the holders of outstanding bonds, to annul such declaration and its consequences; and
- (g) if 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.

**NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B**

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 Bonds. The Bonds 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 Bond certificate will be issued for each maturity date of the Bonds, 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 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC’s records. The ownership interest of each actual purchaser of each Bond (“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 Bonds 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 Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds 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 Bonds 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 Bonds; DTC’s records reflect only the identity of the Direct Participants to whose accounts such Bonds 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 Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds 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 Bonds 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 Bonds 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 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions, and dividend payments on the Bonds 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 Bonds at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, Bond 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, Bond 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.

**NORTHERN KENTUCKY WATER DISTRICT
REFUNDING REVENUE BONDS, SERIES 2021B**

APPENDIX F

FORM OF BOND COUNSEL OPINION

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The form of the legal approving opinion of Dinsmore & Shohl LLP, bond counsel, is set forth below. The actual opinion will be delivered on the date of delivery of the bonds referred to therein and may vary from the form set forth to reflect circumstances both factual and legal at the time of such delivery. Recirculation of the Final Official Statement shall create no implication that Dinsmore & Shohl LLP has reviewed any of the matters set forth in such opinion subsequent to the date of such opinion.

December 14, 2021

Northern Kentucky Water District
Fort Wright, Kentucky

Re: \$27,730,000 Northern Kentucky Water District Refunding Revenue Bonds, Series 2021B

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 \$27,730,000 principal amount of Refunding Revenue Bonds, Series 2021B (the "Series 2021B Bonds").

The Series 2021B Bonds 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 2021B Bond Resolution authorizing approximately \$30,000,000 of Series 2021B Bonds adopted on September 16, 2021 (the "Series 2021B Bond Resolution"). Pursuant to the Resolution and the Series 2021B Bond Resolution, the District has authorized the issuance of the Series 2021B Bonds for the purpose of (i) refunding and retiring the District's outstanding Revenue Refunding Bonds, Series 2012 dated June 21, 2012 (the "Prior Bonds"), which were issued to provide funds used for refunding four prior series of revenue bonds, the proceeds of which originally financed the costs of various capital projects of the System and (ii) paying the costs of issuing the Series 2021B Bonds.

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 2021B Bonds, including a specimen Bond, 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 2021B Bonds 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 2021B Bond 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 (i) the proceeds of the Series 2021B Bonds; (ii) any Investment Obligations, as defined in the Resolution, purchased with the proceeds of the Series 2021B Bonds; and (iii) 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 facilities of the District, to the payment of the principal of, premium, if any, and interest on the Series 2021B Bonds as and when same shall become due and payable.

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 2021B Bonds, or to the payment of premium, if any.

3. The interest on the Series 2021B Bonds is not subject to taxation by the Commonwealth of Kentucky, and the Series 2021B Bonds are not subject to ad valorem taxation by the Commonwealth of Kentucky or by any political subdivision thereof.

4. Under the laws, regulations, rulings and judicial decisions in effect as of the date hereof, interest on the Series 2021B Bonds 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 2021B Bonds 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, nor be includable in adjusted current earnings, under Section 56(c) of the Code, in computing the alternative minimum tax for 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 or state tax consequences of purchasing, holding or disposing of the Series 2021B Bonds.

5. The Bonds 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 2021B Bonds 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 2021B Bonds, 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

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT B1

Bond Resolution

WITNESS: Kampsen

SECRETARY CERTIFICATE
(SERIES 2023A BOND RESOLUTION)

Dated March 18, 2021

Re: \$24,685,000 Northern Kentucky Water District Revenue Bond Anticipation Notes,
Series 2021A dated March 18, 2021

I, the undersigned Secretary of Northern Kentucky Water District (the "District"), DO
HEREBY CERTIFY AS FOLLOWS:

The document attached hereto is a complete and correct copy of that certain Series 2023A
Bond Resolution adopted by the Board of Commissioners of the District on February 18, 2021 (the
"Series 2023A Bond Resolution").

I DO HEREBY FURTHER CERTIFY that as of the date hereof, the Series 2023A Bond
Resolution is and remains in full force and effect and has not otherwise been modified, amended,
revoked, or repealed; and that such document is incorporated in the official records of the District
under my jurisdiction and control as Secretary of the District.

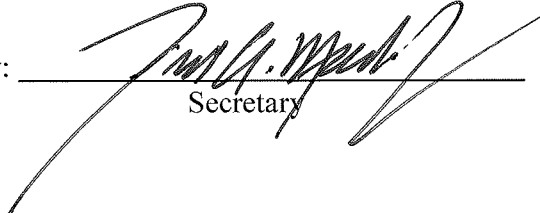
[Signature page to follow]

SIGNATURE PAGE TO SECRETARY CERTIFICATE
(SERIES 2023A BOND RESOLUTION)

IN WITNESS WHEREOF, I have hereunto set my official signature as of the date first set out above.

NORTHERN KENTUCKY WATER
DISTRICT

By: _____



Secretary

SERIES 2023A BOND RESOLUTION
NO. 023-022021

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE NORTHERN KENTUCKY WATER DISTRICT PROVIDING FOR THE ISSUANCE OF UP TO \$27,000,000 PRINCIPAL AMOUNT OF REVENUE BONDS, SERIES 2023A; DESIGNATING THE PAYING AGENT AND REGISTRAR IN RESPECT THEREOF; AUTHORIZING AND MAKING CERTAIN IMPROVEMENTS TO THE DISTRICT'S PUBLIC WATER SYSTEM; APPROVING THE PREPARATION OF PRELIMINARY AND FINAL OFFICIAL STATEMENTS IN RESPECT THEREOF; AUTHORIZING THE EXECUTION AND DELIVERY OF A CONTINUING DISCLOSURE CERTIFICATE FOR THE NOTES; AUTHORIZING ACCEPTANCE OF THE BID OF THE SUCCESSFUL BIDDER FOR THE NOTES; AUTHORIZING AND DIRECTING THE FILING OF A NOTICE WITH THE STATE LOCAL DEBT OFFICER; AND REPEALING INCONSISTENT RESOLUTIONS.

WITNESSETH

WHEREAS, all capitalized terms used in this preamble shall have the meanings set forth in Section 2 hereof; and

WHEREAS, the Northern Kentucky Water District has for many years owned and operated its Public Water System for the public benefit, welfare, and convenience; and

WHEREAS, on November 19, 1985, the Board of Commissioners of the District adopted that certain 1985 General Bond Resolution, as amended by that certain First Supplemental Bond Resolution adopted November 17, 1987, to govern the terms and conditions governing the revenue bonds and other obligations issued by the District to finance the costs of extensions, additions, and improvements to the Public Water System; and

WHEREAS, the General Bond Resolution provides that the Board authorize the issuance, sale, execution, and delivery of series of revenue bonds for the purposes permitted by the General Bond Resolution pursuant to the authority set forth therein by the adoption of supplemental resolutions, which provide the necessary terms of such bonds and authorize their issuance, sale, award, execution, and delivery; and

WHEREAS, Section 510 of the General Bond Resolution permits the District to issue bond anticipation notes to provide interim financing of the costs of improvements to the System, provided the security provided by the District for the payment of the notes is limited to the proceeds of a future issuance of revenue bonds authorized commensurately with and in an aggregate principal amount in excess of the aggregate authorized principal amount of the notes; and

WHEREAS, by its adoption on February 18, 2021 of a Series 2021A Bond Anticipation Note Resolution, the Board has authorized the issuance, sale, award, execution, and delivery of its Bond Anticipation Notes, Series 2021A in an approximate aggregate principal amount of \$25,000,000, the proceeds of which shall be used to pay the costs of additions and improvements to the Public Water System; and

WHEREAS, in accordance with Section 510 of the General Bond Resolution, the Board desires to adopt this Resolution to authorize the issuance, sale, execution, and delivery of its Revenue Bonds, Series 2023A, in an approximate aggregate principal amount of \$27,000,000, being an amount reasonably expected to be sufficient to pay and discharge the Series 2021A Notes on their scheduled maturity date and to provide a permanent means of financing the costs of the additions and improvements to the Public Water System financed thereby;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE NORTHERN KENTUCKY WATER DISTRICT, THAT PURSUANT TO THE GENERAL BOND RESOLUTION, THIS RESOLUTION IS HEREBY ADOPTED AS FOLLOWS:

ARTICLE I
AUTHORITY AND DEFINITIONS

101. Short Title. This resolution may hereafter be cited by the District as the “Series 2023A Bond Resolution” and is hereinafter referred to as this “Resolution.”

102. Defined Words and Terms. All words and terms 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 Resolution as such terms are given in Article I of the General Bond Resolution. In addition:

“Agent Member” means a member of, or participant in, the Securities Depository.

“Authorized Officer” means the duly appointed Chair, Vice Chair, President and Chief Executive Officer, Treasurer, or Secretary of the District.

“Award Certificate” means the Award Certificate to be delivered by the District to the purchaser of the Series 2023A Bonds on or after the date of sale of the Series 2023A Bonds, such Award Certificate to establish certain terms or conditions of the Series 2023A Bonds as set forth herein.

“Bond Proceeds Depository” has the meaning provided in Section 302 hereof.

“Book-Entry Form” means, with respect to any Series 2023A Bonds, a form or system, as applicable, under which (i) the ownership of beneficial interests in the Series 2023A Bonds and Series 2023A Bond service charges may be transferred only through a book entry, and (ii) physical Series 2023A 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 2023A Bond certificates in the custody of a Securities Depository.

“Financial Advisor” means RSA Advisors LLC, Lexington, Kentucky.

“Rule” means Rule 15c2-12, as amended and interpreted from time to time, promulgated by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934.

“Securities Depository” means 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.

“Securities Depository Nominee” means any nominee of a Securities Depository and initially means Cede & Co., New York, New York, as nominee of The Depository Trust Company.

“Series 2021A Bond Anticipation Note Resolution” means the Series 2021A Bond Anticipation Note Resolution adopted by the Board on February 18, 2021, authorizing the issuance, sale, award, execution, and delivery of the Series 2021A Notes.

“Series 2021A Note Redemption Account” has the meaning provided in Section 301 hereof.

“Series 2021A Notes” means the “Northern Kentucky Water District Revenue Bond Anticipation Notes, Series 2021A” authorized by the Series 2021A Bond Anticipation Note Resolution in an approximate aggregate principal amount of \$25,000,000 and like obligations issued on a parity therewith, including any renewal notes issued to retire outstanding Series 2021A Notes.

“Series 2023A Bond Proceeds Fund” has the meaning provided in Section 301 hereof.

“Series 2023A Bonds” means the Revenue Bonds, Series 2023A that are authorized by Article II hereof.

“Series 2023A Capitalized Interest Subaccount” has the meaning provided in Section 301 hereof.

“Series 2023A Costs of Issuance Account” has the meaning provided in Section 301 hereof.

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

104. Determination in Respect of Making Improvements to the Public 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 Public Water System.

105. Determination by District that Series 2023A Bonds Be Issued. It is hereby determined by the District that it is necessary and desirable that approximately \$27,000,000

aggregate principal amount of the District's Revenue Bonds, Series 2023A, be authorized and issued by the District for the purpose of retiring, paying, and discharging the Series 2021A Notes and making certain improvements to the Public Water System determined from time to time by the order of the Board, pursuant to the General Bond Resolution and the Act, as more specifically set forth in this Resolution.

ARTICLE II AUTHORIZATION AND TERMS OF SERIES 2023A BONDS

201. Authorization of Bonds; Principal Amount; Designation; and Series. To provide sufficient funds necessary for retiring the Series 2021A Notes that may be outstanding and paying part of the costs of making certain improvements to the Public Water System as set forth specifically from time to time in the Series 2021A 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 Resolution, a series of Revenue Bonds is hereby authorized to be issued in the approximate aggregate principal amount of \$27,000,000. As stated aforesaid, the District is of the opinion and hereby determines that the issuance of the Series 2023A Bonds in the principal amount of up to \$27,000,000 is necessary to provide sufficient funds to be used and expended for the Public Water System. As provided by Article II, Section 204 of the General Bond Resolution, in addition to the designation "Revenue Bonds," such Series of Bonds hereby authorized shall bear the additional designation "Series 2023A" or such other series designation as may be appropriate for the year and date that the Series 2023A Bonds are issued, and each Bond as so designated shall be a "Revenue Bond, Series 2023A." The Series 2023A Bonds shall consist of \$27,000,000 approximate aggregate principal amount of Serial Bonds or Term Bonds as described in Section 204 hereof and shall be issued in fully registered form.

202. Purpose for Issuance of Series 2023A Bonds. The purpose for which the Series 2023A Bonds are to be issued is to provide funds for retiring the Series 2021A Notes that may be outstanding on the date of issuance of the Series 2023A Bonds, to pay part of the cost of certain improvements to the Public Water System determined from time to time by order of the Board and specifically set forth from time to time in any bond anticipation note resolution hereafter adopted by the Board, to provide funds, if necessary, for deposit in the Debt Service Reserve and to provide funds for deposit in the Series 2023A Cost of Issuance Subaccount and all to the extent and in the amounts or subject to the determinations provided in Article III of this Resolution.

203. Issue Date. The Series 2023A Bonds shall be dated no later than (i) the date that is two years after the dated date of the Series 2021A Notes or (ii) the final maturity date of any renewal notes issued to retire outstanding notes.

204. Maturities. The Series 2023A Bonds shall mature on February 1st of the years, and in the principal amounts, and shall bear interest from the date thereof, payable semiannually on each February 1st and August 1st on dates and in amounts to be set forth in a supplemental Series 2023A Bond Resolution adopted subsequent hereto by the Board or as set forth in an Award Certificate signed by an Authorized Officer, as provided in Section 401 hereof.

205. Denominations, Numbers, and Letters. The Series 2023A 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 2023A Bonds maturing in the year of maturity of the Series 2023A Bond for which the denomination is to be specified. The Series 2023A 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 2023A 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 Award Certificate described in Section 401 hereof. Interest on Series 2023A 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 2023A 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 2023A 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 2023A Bonds shall be transferred, in whole but not in part, only to the Securities Depository or the Securities Depository Nominee, to a successor Securities Depository selected or approved by the Board or to a nominee of such successor Securities Depository. As to any Series 2023A Bond, the person in whose name such Series 2023A Bond shall be registered shall be the absolute owner thereof for all purposes, and payment of or on account of the principal of, premium, if any, and interest on any such Series 2023A Bond shall be made only to or upon the order of the registered owner thereof or his legal representative.

For any Series 2023A 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 2023A Bonds; (ii) the delivery to any Agent Member, any beneficial owner of the Series 2023A Bonds, or any other person, other than the Securities Depository, of any notice with respect to the Series 2023A Bonds or the Series 2023A Bond Resolution; or (iii) the payment to any Agent Member, any beneficial owner of the Series 2023A 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 2023A Bonds.

For any Series 2023A 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 2023A Bonds for all purposes whatsoever, including without limitation:

- (1) the payment of principal of, premium, if any, and interest on the Series 2023A Bonds;
- (2) giving notices of redemption and other matters with respect to the Series 2023A Bonds;
- (3) registering transfers with respect to the Series 2023A Bonds;
- (4) the selection of Series 2023A Bonds for redemption;
- (5) obtaining consents under the Series 2023A 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 2023A Bonds, the Registrar and Paying Agent shall be entitled to rely upon written instructions from a majority of the beneficial owners of the Series 2023A Bonds with reference to consent, if any, required from the owners of the Series 2023A Bonds pursuant to the terms of this 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 2023A 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 ninety 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 2023A Bonds to the owners of such Series 2023A Bonds as otherwise provided in this Article II.

Payment of the principal of, premium, if any, and interest on any Series 2023A 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 2023A 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 2023A Bonds; Redemption Terms and Prices. The Series 2023A Bonds shall be subject to redemption on dates and under terms set forth in the Award Certificate 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 2023A 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 Award Certificate not inconsistent therewith.

ARTICLE III DISPOSITION OF PROCEEDS OF SERIES 2023A BONDS

301. Establishment of Funds and Accounts for the Retirement of the Series 2021A Notes and the Payment and Administration of the Series 2023A Bonds. The District hereby establishes the following Funds and Accounts for the retirement, payment, and discharge of the Series 2021A Notes and the payment and administration of the Series 2023A Bonds:

(a) Series 2021A Note Redemption Account. The District hereby establishes an account with The Bank of New York Mellon Trust Company, Louisville, Kentucky, as the Paying Agent and Registrar for the Series 2021A Notes, designated as the “Northern Kentucky Water District Bond Anticipation Notes, Series 2021A - Redemption Account” (the “Series 2021A

Note Redemption Account” for the purpose of holding and applying funds necessary to retire, pay, and discharge the Series 2021A Bonds on or before their maturity date.

(b) Series 2023A Bond Proceeds Fund. The District shall establish a Bond Proceeds Fund with the Fiduciary appointed by the District to serve in that capacity for the Series 2023A Bonds designated as the “Northern Kentucky Water District Revenue Bonds, Series 2023A - Bond Proceeds Fund” (the “Series 2023A Bond Proceeds Fund”). Within the Series 2023A Bond Proceeds Fund the District shall establish and maintain with the Fiduciary so appointed a Costs of Issuance Account designated as the “Northern Kentucky Water District Revenue Bonds, Series 2023A - Costs of Issuance Account” (the “Series 2023A Costs of Issuance Account”) for the purpose of paying Costs of Issuance of the Series 2023A Bonds.

(c) Series 2023A Capitalized Interest Subaccount. The District shall establish within the Interest Account of the Debt Service Fund a subaccount designated as the “Northern Kentucky Water District Revenue Bonds, Series 2023A - Capitalized Interest Subaccount” (the “Series 2023A Capitalized Interest Subaccount”) for the purpose of paying capitalized interest, if any, on the Series 2023A Bonds funded with the proceeds of the Series 2023A Bonds. If utilized, the Series 2023A Capitalized Interest Subaccount may be established with the Fiduciary appointed for the Series 2023A Bonds or the then existing Fiduciary for the Debt Service Fund.

302. Application of Proceeds of Series 2023A Bonds. Except as may otherwise be provided by the District in a supplemental resolution, the proceeds of the Series 2023A Bonds shall (i) first, be deposited to the Series 2021A Note Redemption Account in an amount, together with other available monies of the District, sufficient to pay the principal amount of all Series 2021A Notes then outstanding, all premium, if any, and all interest accrued thereon to such date of payment; (ii) second, be deposited to the Debt Service Reserve in an amount, together with other available monies of the District, sufficient to cause the amount on deposit in the Debt Service Reserve to equal the Aggregate Debt Service Reserve Requirement as a result of the issuance of the Series 2023A Bonds; (iii) third, be deposited to the Series 2023A Capitalized Interest Subaccount in an amount, together with other available monies of the District, sufficient to fund capitalized interest on the Series 2023A Bonds in the amounts and to the dates then selected by the District; (iv) fourth, be deposited to the Series 2023A Costs of Issuance Account in an amount, together with other available monies of the District, sufficient to pay the Costs of Issuance of the Series 2023A Bonds; and (v) fifth, all remaining proceeds of the Series 2023A Bonds shall be deposited in the Improvement, Repair, and Replacement Fund created by the General Resolution and used to pay the costs of long-term capital improvements to the Public Water System.

ARTICLE IV ISSUANCE AND SALE OF THE SERIES 2023A BONDS

401. Award of Series 2023A Bonds to Best Bidder. The Series 2023A Bonds shall be offered publicly for sale upon the basis of sealed, competitive bids at such time as an Authorized Officer, upon advice of the 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 Bond Sale to be published in accordance with KRS 424.360.

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 2023A 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 2023A 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 2023A 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 2023A Bonds to be issued, the rates of interest which said Series 2023A Bonds shall bear, and the optional and mandatory redemption terms for the Series 2023A 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 2023A Bonds, be completed to reflect the interest rates to be borne by the Series 2023A Bonds and other relevant facts to serve as the District's Official Statement regarding the Series 2023A Bonds. The President and Chief Executive Officer or other Authorized Officer is further authorized to declare the Official Statement to be "final" for purposes of 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 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, award, issuance, and delivery of the Series 2023A Bonds. The Series 2023A 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 2023A 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 2023A Bonds to deliver said Series 2023A Bonds to or upon the order of the Purchaser thereof, to receive the proceeds of sale of the Series 2023A 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 this Resolution; and in such manner as is required to cause the conditions to the issuance of the Series 2023A 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 2023A Bonds, or that are otherwise required to be done and performed by or on behalf of the District before, or simultaneously with, the delivery of the Series 2023A Bonds.

ARTICLE V
MISCELLANEOUS

501. Open Meeting Compliance. The Board hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of the Board, and that all deliberations of the Board and of its committees, if any, which resulted in formal action, were taken in open meetings, in full compliance with applicable legal requirements.

502. Severability. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed to be severable from all remaining provisions and shall not affect the validity of such other provisions.

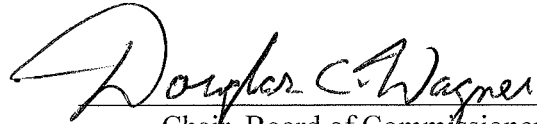
503. Inconsistent Actions. All prior ordinances, resolutions, orders, or parts thereof inconsistent herewith are hereby repealed.

ARTICLE VI
EFFECTIVE DATE

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

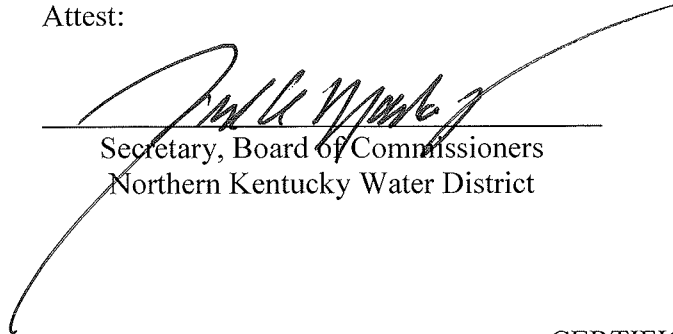
SIGNATURE PAGE TO SERIES 2023A BOND RESOLUTION

Adopted February 18, 2021.



Chair, Board of Commissioners
Northern Kentucky Water District

Attest:

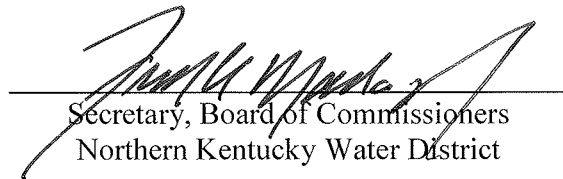


Secretary, Board of Commissioners
Northern Kentucky Water District

CERTIFICATE

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 the District at a duly and properly convened or recessed meeting of the Board of Commissioners held on February 18, 2021, on the same occasion signed in open session by the Chair attested by me as Secretary, and declared to be in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this February 18, 2021.



Secretary, Board of Commissioners
Northern Kentucky Water District

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT B2

Notice of Intent to Issue Securities

WITNESS: Kampsen



July 8, 2022

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

**RE: *Northern Kentucky Water District, PSC Case No. 2022-161
Notice of Intent to Issue Securities***

Dear Commissioner:

Pursuant to the regulations of the Kentucky Public Service Commission, specifically 807 KAR 5:001 (18)(1)(g), be advised that the Northern Kentucky Water District ("District") notifies the State Local Debt Officer that the District intends on issuing securities in the form of approximately \$27,335,000 of Water District Revenue Bonds 2023.

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

Please feel free to email or call if any questions.

Respectfully,

A handwritten signature in black ink that reads "Lindsey Rechten".

Lindsey Rechten
Incoming President/CEO
VP of Finance and Support Services
Northern Kentucky Water District
2835 Crescent Springs Rd.
P.O. Box 18640
Erlanger, KY 41018
P: 859-426-2758 | F: 859-442-0665

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT C1

2021 Annual Report

WITNESS: Kampsen

**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, 2021

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 2021

1. Amount of Principal Payment during calendar year \$ 12,752,459
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 Rechtin, CPA

Contact Person's E-Mail Address lrechtin@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 21

Name of Utility Reporting Northern Kentucky Water District

FEIN # (Federal Employer Identification Number)

Table with 10 columns containing FEIN digits: 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 Incoming President/CEO/VP of Finance and Support Services
(Name) (Title)

- (1) Gross Revenues of Electric Utility \$
(2) Gross Revenues of Gas Utility \$
(3) Gross Revenues of Water Utility \$ 58,983,695
(4) Gross Revenues of Sewer Utility \$
(5) Other Operating Revenues \$ 1,091,627
*** TOTAL GROSS REVENUES \$ 60,075,322

OATH

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

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

Incoming President/CEO/VP of Finance & 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 21

Lindsey Rechten Incoming President/CEO
(Officer) VP of Finance & Support Services
(Title)

This the tenth (10th) day of March, 20 22

Taylor L. Bene Notary Public
Kenton (County)
2/24/25 (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 12-31-2021 b. Total Surcharge billed during 2021 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	0 \$0 \$1,556,346 \$0
94-409	1/26/1995	Subdistrict B a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	327 \$47,157 \$1,557,830 \$414,985
95-582	2/8/1996	Subdistrict R a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	226 \$50,946 \$1,329,117 \$50,771
95-582	2/8/1996	Subdistrict RL a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	0 \$16,860 \$924,345 \$35,281
97-468	9/4/1998	Per Item 7 on the order.	
2000-00329	7/21/2000	Subdistrict C a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	1270 \$162,534 \$4,441,867 \$2,264,838
2000-00171	5/5/2000	Subdistrict D a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 c. Accumulated surcharge billed. d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities e. Bond issued 2001, Payback \$1,529,229.74 (25years), rate variable	176 \$61,413 \$1,086,309 \$460,416
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 12-31-2021 b. Total Surcharge billed during 2021 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	209 \$74,360 \$1,166,799 \$703,010
2003-00191	7/18/2003	Subdistrict RF a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 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	34 \$8,789 \$152,323 \$65,130
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 12-31-2021 b. Total Surcharge billed during 2021 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	108 \$8,363 \$141,583 \$72,321
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 12-31-2021 b. Total Surcharge billed during 2021 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	101 \$17,330 \$212,014 \$220,106
2007-00131	6/27/2007	Subdistrict G a. Number of Customers as of 12-31-2021 b. Total Surcharge billed during 2021 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	181 \$42,904 \$518,407 \$563,490
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 12-31-2021 b. Total Surcharge billed during 2021 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	123 \$43,026 \$301,132 \$854,052
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 12-31-2021 b. Total Surcharge billed during 2021 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	32 \$11,243 \$63,870 \$198,026

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 12-31-2021	89
		b. Total Surcharge billed during 2021	\$31,813
		c. Accumulated surcharge billed.	\$159,811
		d. Remaining Debt Service on debt which NKWD Issued to Finance Facilities	\$2,644,537
		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	\$41,905,000
2018-00291	3/26/2019	Water Rate Increase & Bond Issuance	\$17,845,000
2020-00284	10/9/2020	Refunding/Defeasance of 2000 and 2011 Bonds with Issuance of Bond 2020	\$22,325,000
2021-00373	10/22/2021	Refunding of Series 2012 Bond with Issuance of Series 2021B Bond	\$27,730,000

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 85,000 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**2021**

		Reporting	Funding	Cost
Subdistrict	Case #	Year		
E	2003-00167	2021	Bond 2004	\$1,859,684.55
RF	2003-00191	2021	Bond 2004	\$213,917.66
K	2003-00224	2021	Bond 2004	\$208,824.68
F	2006-00315	2021	Bond 2007	\$415,102.00
G	2007-00131	2021	Bond 2007	\$1,042,078.00
F (Siry & Flatwoods)	2009-00262	2021		
H	2010-00434	2021	Bond 2013A	\$1,445,486.29
G (Additional)	2010-00473	2021		
I	2012-00583	2021	Bond 2013A	\$277,643.20
M	2014-00150	2021	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: (counmmunity, 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 Rehtin, CPA
Incoming President/CEO, 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: 145 Part Time: 4

Report of:
For Year Ended:
Location where books and records are located:

Northern Kentucky Water District
12/31/2021
2835 Crescent Springs Road, Erlanger, Ky 41018

Contacts:

Name	Title	Principal Business Address	Salary Charged Utility	Current Term Expires
Send correspondence to: Lindsey Rehtin	Incoming President/CEO, VP of Finance & Support Services	2835 Crescent Springs Road P.O. Box 41018-0640 Erlanger, Kentucky 41018	XXXXXXXXXX	XXXXXX
Report prepared by: Lindsey Rehtin	Incoming President/CEO, VP of Finance & Support Services	Same as above	XXXXXXXXXX	XXXXXX
Officers and Managers				
Doug Wagner	Chair	Same as above	6,000.00	8/26/2025
Dr. Pat Sommerkamp	Commissioner - term expired 8/28/2021	Same as above	0.00	8/28/2021
Fred Macke	Secretary	Same as above	6,000.00	8/26/2024
Clyde Cunningham	Commissioner	Same as above	6,000.00	8/28/2023
Jody Lange	Treasurer	Same as above	6,000.00	8/28/2023
Joseph Koester	Vice-Chair	Same as above	6,000.00	7/31/2024
Nicholas Winnike	Commissioner - replaced Dr. Sommerkamp	Same as above	6,000.00	8/28/2025
C. Ronald Lovan	President/CEO	Same as above	XXXXXXXXXX	XXXXXX

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Account No. (a)	2021 Account Name (b)	Ref. Page (c)	Previous Year (d)	Current Year (e)
UTILITY PLANT				
101-106	Utility Plant	13	\$ 521,214,127	\$ 533,462,118
108-110	Less: Accumulated Depreciation and Amortization	13,15-16	(180,786,263)	(192,405,019)
	Net Plant		\$ 340,427,864	\$ 341,057,099
114-115	Utility Plant Acquisition Adjustments (Net)	16	1,251,791	1,050,671
116	Other Utility Plant Adjustments		-	-
	Total Net Utility Plant		\$ 341,679,655	\$ 342,107,770
OTHER PROPERTY & INVESTMENTS				
121	Nonutility Property		\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
	Net Nonutility Property		\$ -	\$ -
123	Investment in Asso. Companies	17	-	-
124	Utility Investments	17	40,839,308	48,674,511
125	Other Investments	17	-	-
126-127	Special Funds	17	-	-
	Total Other Property & Investments		\$ 40,839,308	\$ 48,674,511
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 39,074,049	\$ 42,708,186
132	Special Deposits		-	-
133	Other Special Deposits		1,571,184	17,415,450
134	Working Funds		-	-
135	Temporary Cash Investments		3,884,496	4,389,971
141-144	Accounts Receivable, Less Accumulated Provision for Uncollectible Accounts	18	8,021,264	6,753,881
145	Accounts Receivable from Associated Companies		-	-
146	Notes Receivable from Associated Companies		-	-
151-153	Materials & Supplies	19	1,854,834	2,048,552
161	Stores Expense		-	-
162	Prepayments	19	1,027,364	1,057,718
171	Accrued Interest & Dividends Receivable		-	-
172	Rents Receivable		-	-
173	Accrued Utility Revenues		7,460,000	9,100,000
174	Misc. Current & Accrued Assets		-	-
	Total Current & Accrued Assets		\$ 62,893,191	\$ 83,473,758

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

Account No. (a)	2021 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	1,541,620	1,389,406
187	Research & Development Expenditures		-	-
	Total Deferred Debits		\$ 1,541,620	\$ 1,389,406
	TOTAL ASSETS AND OTHER DEBITS		\$ <u>446,953,774</u>	\$ <u>475,645,445</u>

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

Account No. (a)	2021 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
Equity Capital				
214	Appropriated Retained Earnings	12	\$ 37,877,667	\$ 63,069,889
215.1	Retained Earnings from Income Before Contributions	12	\$ 104,425,839	\$ 92,850,002
215.2	Donated Capital	12	\$ 81,654,015	\$ 84,565,196
	Total Equity Capital		\$ 223,957,521	\$ 240,485,087
LONG-TERM DEBT				
221	Bonds	23	\$ 147,346,500	\$ 134,734,500
222	Reacquired Bonds		-	-
223	Advances from Asso. Companies		-	-
224	Other Long-Term Debt	22	31,943,016	30,222,555
	Total Long-Term Debt		\$ 179,289,516	\$ 164,957,055
CURRENT & ACCRUED LIABILITIES				
231	Accounts Payable		\$ 2,136,790	\$ 2,352,828
232	Notes Payable	24	100,000	24,785,000
233	Acts. Payable to Asso. Co.	24	-	-
234	Notes Payable to Asso. Co.	24	-	-
235	Customer Deposits		4,750	12,750
236	Accrued Taxes	25	-	-
237	Accrued Interest	25	2,453,994	1,922,180
239	Matured Long-Term Debt		-	-
240	Matured Interest		-	-
241	Tax Collections Payable		-	-
242	Misc. Current & Accrued Liabilities	26	(10,789,047)	(8,593,176)
	Total Current & Accrued Liabilities		\$ (6,093,513)	\$ 20,479,582
DEFERRED CREDITS				
251	Unamortized Premium on Debt	20	\$ 14,018,597	\$ 11,415,114
252	Advances for Construction	21	-	-
253	Other Deferred Credits		-	2,820,627
	Total Deferred Credits		14,018,597	14,235,741
OPERATING RESERVES				
Accumulated Provision for:				
261	Property Insurance		\$ -	\$ -
262	Injuries & Damages		-	-
263	Pensions & Benefits		35,781,653	35,487,980
265	Miscellaneous Operating Reserves		-	-
	Total Operating Reserves		\$ 35,781,653	\$ 35,487,980
TOTAL EQUITY CAPITAL & LIABILITIES			\$ 446,953,774	\$ 475,645,445

COMPARATIVE OPERATING STATEMENT

Acct. No. (a)	2021 Account Name (b)	Ref. Page c	Previous Year (d)	Current Year (e)
	Utility Operating Income			
	Operating Revenues	27	\$ 60,751,656	\$ 60,075,322
401	Operating Expenses	28	\$ 28,054,696	29,154,232
403	Depreciation Expenses		12,100,392	12,235,799
406	Amortization of Utility Plant			
	Acquisition Adjustment		201,120	201,120
407	Amortization Expense		388,276	356,273
408.1	Taxes Other Than Income	25	651,853	811,423
	Utility Operating Expenses		\$ 41,396,337	\$ 42,758,847
	Utility Operating Income		\$ 19,355,319	17,316,475
413	Income From Utility Plant Leased to Others		-	-
414	Gains (Losses) From Disposition of Utility Property		60,861	25,977
	Total Utility Operating Income		\$ 19,416,180	\$ 17,342,452
	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		688,109	481,325
420	Allowance for Funds Used During Construction		-	-
421	Nonutility Income (Expense)		(3,294,037)	(1,185,642)
426	Miscellaneous Nonutility Expense		-	-
	Total Other Income & Deductions		\$ (2,605,928)	(704,317)
	TAXES APPLICABLE TO OTHER INCOME			
408.2	Taxes Other Than Income		\$ -	\$ -
	Total Taxes Applic. To Other Income		\$ -	\$ -

COMPARATIVE OPERATING STATEMENT - Continued

Account No. (a)	2021 Account Name (b)	Ref. Page (c)	Previous Year (d)	Current Year (e)
	INTEREST EXPENSE			
427	Interest Expense		\$ 6,555,100	\$ 5,826,155
428	Amortization of Debt Discount & Exp.		(1,012,967)	(1,164,406)
429	Amortization of Premiun on Debt		-	-
	Total Interest Expense		<u>\$ 5,542,133</u>	<u>\$ 4,661,750</u>
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
	Total Extraordinary Items		<u>\$ -</u>	<u>\$ -</u>
	NET INCOME		<u>\$ 11,268,119</u>	<u>\$ 11,976,385</u>

Statement of Retained Earnings

ACCT. No. (a)	2021 (b)	Amount (c)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Bond Proceeds	\$ 18,678,386
	<u>Debt Service and Reserve</u>	<u>\$ 17,334,304</u>
	<u>Improvement, Repair and Replacement</u>	<u>\$ 27,057,199</u>
	Total Appropriated Retained Earnings.....	<u>\$ 63,069,889</u>

215.1	Retained Earnings From Income Before Contributions:	
	Balance Beginning of Year.....	\$ 104,425,839
435	Balance Transferred from Net Income Before Contributions.....	\$ 11,976,385
	Other Changes to Account:	
436	Appropriations of Retained Earnings.....	\$ (25,192,222)
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits (explain) <u>Prior period adjustment to unbilled accounts receivable</u>	<u>\$ 1,640,000</u>
	Debits (explain) _____	<u>\$ -</u>
	Balance End of Year.....	<u>\$ 92,850,002</u>

215.2	Donated Capital:	
		Tapping Fees Grants Other Total
	Balance Beginning of Year.....	<u>13,116,182 37,274,914 31,262,919 81,654,015</u>
	Credits:	
432	Proceeds from capital contributions.....	<u>932,998 1,975,427 2,756 2,911,181</u>
	Other Credits (explain)	<u>- - - -</u>
	Debits:	
	(explain - Requires Commission Approval)	<u>- - - -</u>
	Balance End of Year.....	<u>14,049,180 39,250,341 31,265,675 84,565,196</u>

NET UTILITY PLANT (ACCTS. 101 - 106)

Account No.	Plant Accounts	Total
101	Utility Plant in Service	\$ 520,966,716
102	Utility Plant Leased to Others	_____
103	Property Held for Future Use	_____
104	Utility Plant Purchased or Sold	_____
105	Construction Work in Progress	12,495,402
106	Completed Construction Not Classified	_____
	Total Utility Plant	\$ 533,462,118

ACCUMULATED DEPRECIATION (ACCT. 108)

Description	Total
Balance first of year	\$ 180,786,263
Credit during year:	
Accruals Charged to Account 108.1	12,235,799
Accruals Charged to Account 108.2	_____
Accruals Charged to Account 108.3	_____
Accruals Charged to Other Accounts (specify)	_____
_____	_____
Salvage	_____
Other Credits (specify)	_____
_____	_____
Total Credits	\$ 12,235,799
Debits during year:	
Book Cost of Plant Retired	\$ (617,043)
Cost of Removal	_____
Other Debits (specify)	_____
_____	_____
Total Debits	\$ (617,043)
Balance end of year	\$ 192,405,019

WATER UTILITY PLANT ACCOUNTS

											.1	.2	.3	.4	.5	
2021				End of				End of	Intangible	SOS &	Water	Trans &				
Acct				Previous				Current	Plant	Pumping	Treatment	Distrib				
No.	Account Name	Year	Additions	Retirement	Year	Intan-	Plant	Year	Intan-	Plant	Plant	Plant	General			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)						
301	Organization	\$ -	-	-	\$ -	-	\$ -	-	-	\$ -	-	\$ -	-	\$ -	-	
302	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
303	Land & Land Rights	3,267,227	80,942	-	3,348,169	-	-	29,200	-	368,719	-	374,601	-	2,575,649	-	
304	Structures & Improvements	128,948,789	344,680	-	129,293,469	-	-	19,212,200	-	86,455,701	-	10,992,491	-	12,633,077	-	
305	Collecting & Impounding Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
306	Lake, River & Other Intakes	1,463,171	-	-	1,463,171	-	-	1,463,171	-	-	-	-	-	-	-	
307	Wells and Springs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
308	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
309	Supply Mains	2,865,693	-	-	2,865,693	-	-	2,865,693	-	-	-	-	-	-	-	
310	Power Generation Equipment	3,491,522	544,504	-	4,036,026	-	-	1,847,853	-	124,373	-	1,643,669	-	420,131	-	
311	Pumping Equipment	11,982,266	550,720	-	12,532,986	-	-	4,577,211	-	1,437,742	-	6,518,033	-	-	-	
320	Water Treatment Equipment	30,253,266	737,992	-	30,991,258	-	-	-	-	30,991,258	-	-	-	-	-	
330	Distribution Reservoirs & Standpipes	11,354,092	-	-	11,354,092	-	-	11,354,092	-	-	-	-	-	-	-	
331	Transmission & Distribution Mains	229,742,194	4,411,382	420,683	233,732,893	-	-	-	-	-	-	233,732,893	-	-	-	
333	Services	34,483,517	1,782,133	231,623	36,034,027	-	-	-	-	-	-	36,034,027	-	-	-	
334	Meters & Meter Installations	20,550,389	465,638	132,967	20,883,060	-	-	-	-	-	-	20,883,060	-	-	-	
335	Hydrants	10,778,716	224,784	40,696	10,962,804	-	-	-	-	-	-	10,962,804	-	-	-	
336	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
339	Other Plant & Misc. Equipment	3,419,128	8,300	-	3,427,428	-	-	-	-	-	-	3,427,428	-	-	-	
340	Office Furniture & Equipment	4,214,129	18,218	-	4,232,347	-	-	-	-	-	-	-	-	4,232,347	-	
341	Transportation Equipment	5,069,122	731,644	80,164	5,720,602	-	-	-	-	-	-	-	-	5,720,602	-	
342	Stores Equipment	198,853	-	-	198,853	-	-	-	-	-	-	-	-	198,853	-	
343	Tools, Shop, & Garage Equipment	792,164	24,418	-	816,582	-	-	-	-	-	-	-	-	816,582	-	
344	Laboratory Equipment	827,678	5,300	-	832,978	-	-	-	-	-	-	-	-	832,978	-	
345	Power Operated Equipment	1,275,926	7,062	-	1,282,988	-	-	-	-	-	-	-	-	1,282,988	-	
346	Communication Equipment	6,287,276	77,508	-	6,364,784	-	-	-	-	-	-	-	-	6,364,784	-	
347	Miscellaneous Equipment	592,506	-	-	592,506	-	-	-	-	-	-	-	-	592,506	-	
348	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Water Plant	\$ 511,857,624	10,015,225	906,133	\$ 520,966,716	\$ -	\$ 41,349,420	\$ 119,377,793	\$ 324,569,006	\$ 35,670,497						

Analysis of Accumulated Depreciation and Amortization by Primary Account

Acct. No. (a)	2021 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	55,153,711	3,380,353	-	-	-	58,534,064
305	Collecting & Impounding Reservoirs	-	-	-	-	-	-
306	Lake River & Other Intakes	1,152,420	25,212	-	-	-	1,177,632
307	Wells & Srpings	-	-	-	-	-	-
309	Supply Mains	1,173,199	58,466	-	-	-	1,231,665
310	Power Generating Equip.	1,523,873	161,441	-	-	-	1,685,314
311	Pumping Equipment	10,310,236	259,913	-	-	-	10,570,149
320	Water Treatment Equip.	13,683,377	980,720	-	-	-	14,664,097
330	Distribution Reservoirs & Standpipes	6,954,633	343,540	-	-	-	7,298,173
331	Transmissions & Distribution Mains	47,702,395	4,066,955	-	273,444	-	51,495,906
333	Services	13,968,377	895,427	-	150,555	-	14,713,249
334	Meters & Meter Installations	9,387,339	824,969	-	86,428	-	10,125,880
335	Hydrants	3,222,769	261,554	-	26,452	-	3,457,871
339	Other Plant & Misc. Equip.	3,391,630	13,140	-	-	-	3,404,770
340	Office Furniture & Equip.	3,869,895	135,762	-	-	-	4,005,657
341	Transportation Equipment	3,396,111	410,710	-	80,164	-	3,726,657
342	Service Equipment	-	-	-	-	-	-
343	Tools, Shop & Garage Equip.	588,367	32,348	-	-	-	620,715
344	Laboratory Equipment	397,742	39,228	-	-	-	436,970
345	Power Operated Equip.	1,091,282	32,841	-	-	-	1,124,123
346	Telecommunications Equipment	3,240,440	312,354	-	-	-	3,552,794
347	SCADA	-	-	-	-	-	-
348	Other Tangible Plant	578,467	866	-	-	-	579,333
	Totals	\$ 180,786,263	\$ 12,235,799	\$ -	\$ 617,043	\$ -	\$ 192,405,019

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.

2021 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	3,919,540
Total Accumulated Amortization.....	\$ 4,465,465
Net Acquisition Adjustments.....	\$ 1,050,671

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	\$ _____	\$ 10,739,641
Debt Service Account		20,600,566
Debt Service Reserve Account		17,334,304
Total Utility Investments		\$ _____
Other Investments (Acct. 125):		
_____	\$ _____	\$ -
_____		-
_____		-
_____		-
Total Other Investments:	\$ _____	\$ _____
Special Funds (Acct. 126 & 127):		
Prepayment Reserve		-
_____		-
_____		-
_____		-
Total Special Funds		\$ _____

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

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

Description	Total
ACCOUNTS & NOTES RECEIVABLE:	
Customer Accounts Receivable (Acct. 141)	\$ 6,440,629
Other Accounts Receivable (Acct. 142)	
Assessments \$ 174,942	
Other 228,310	
-	
-	403,252
Notes Receivable (Acct. 144)	
\$ -	
-	
-	
-	-
Total Accounts and Notes Receivable.....	\$ 6,843,881
Accumulated Provision for Uncollectable Accounts (Acct. 143)	
Balance first of year \$ -	
Add: Provision for uncollectables for	
current year..... \$ (90,000)	
Collections of accounts previously	
written off..... -	
Utility accounts..... -	
Others..... -	
Total Additions..... \$ (90,000)	
Deduct accounts written off during year:	
Utility Accounts..... \$ -	
Other..... -	
Total accounts written off..... \$ -	
Balance end of year.....	\$ (90,000)
Total Accounts and Notes Receivable	\$ 6,753,881

Materials and Supplies (151 - 153)

Account Name	Total
Plant Materials and Supplies (Account 151)	\$ 2,048,552
Merchandise (Account 152)	-
Other Materials and Supplies (Account 153)	-
Total Materials & Supplies	\$ 2,048,552

Prepayments (Acct. 162)

Description	Total
Prepaid Insurance	\$ 317,444
Prepaid Rents	-
Prepaid Interest	-
Prepaid Taxes	-
Other Prepayments (Specify)	-
Expenses/Services	\$ 740,274
	-
	-
	-
	-
Total Prepayments	\$ 1,057,718

Miscellaneous Deferred Debits (Acct. 186)

2021 Description	Total
Miscellaneous Deferred Debits (Acct. 186):	
Deferred PSC Assessment	60,752
Deferred Rate Case Expense 2015	-
Deferred Rate Case Expense 2018	8,083
Deferred Outflows of Resources - GASB 68 (Pension)	2,553,369
Deferred Outflows of Resources - GASB 75 (OPEB)	3,519,560
Other Deferred Debits	(4,752,358)
Total Miscellaneous Deferred Debits	\$ 1,389,406

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	-	-
Premium on 2012 Bond	515,709	-
Premium on 2013A Bond	50,235	828,884
Premium on 2013B Bond	119,308	805,331
Premium on 2014B Bond	84,225	673,800
Premium on 2016 Bond	344,067	3,411,997
Premium on 2017 BAN	-	-
Premium on 2019 Bond	43,397	983,656
Premium on 2020 Bond	165,456	2,288,802
Premium on 2021B Bond	23,829	2,422,644
Total Unamortized Premium on Debt	\$ 1,346,226	\$ 11,415,114

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		-	-	-
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		-	-	-
14	54,840,000	64,562,144		-	1,422,626	2,124,188
15	26,400,000	25,807,113		20,890,000	915,838	932,401
16	24,120,000	25,856,745		11,485,000	530,846	559,075
17	1,733,000	1,733,000		1,679,500	46,248	46,558
18	15,805,000	17,014,821		4,210,000	148,721	157,888
19	41,905,000	46,952,177		30,830,000	1,306,838	1,355,275
20	17,845,000	18,858,627		16,855,000	568,938	574,625
21	22,325,000	24,574,698		21,055,000	776,886	587,586
22	27,730,000	30,042,750		27,730,000	53,196	-
Total	485,205,000	500,852,303	-	134,734,500	5,770,137	6,337,596

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 23.09					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Northern Kentucky Water Service District			Series 2012	Attachment 23.01	
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	0.00
Registered	2/1/2019	5.000%	3,650,000.00	3,650,000.00	0.00
Registered	2/1/2020	5.000%	4,150,000.00	4,150,000.00	0.00
Registered	2/1/2021	5.000%	4,365,000.00	4,365,000.00	0.00
	Refinanced 12/14/2021		29,310,000.00	29,310,000.00	0.00
Registered	2/1/2022	5.000%	0.00		0.00
Registered	2/1/2023	5.000%	0.00		0.00
Registered	2/1/2024	5.000%	0.00		0.00
Registered	2/1/2025	5.000%	0.00		0.00
Registered	2/1/2026	5.000%	0.00		0.00
Registered	2/1/2027	5.000%	0.00		0.00
TOTALS			54,840,000.00	54,840,000.00	0.00

Northern Kentucky Water Service District			Series 2013A	Attachment 23.02	
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	0.00
Registered	2/1/2019	5.000%	720,000.00	720,000.00	0.00
Registered	2/1/2020	5.000%	755,000.00	755,000.00	0.00
Registered	2/1/2021	5.000%	795,000.00	795,000.00	0.00
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	5,510,000.00	20,890,000.00

Northern Kentucky Water Service District			2013B		Attachment 23.03
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	0.00
Registered	2/1/2019	5.000%	1,230,000.00	1,230,000.00	0.00
Registered	2/1/2020	5.000%	1,295,000.00	1,295,000.00	0.00
Registered	2/1/2021	5.000%	1,355,000.00	1,355,000.00	0.00
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	12,635,000.00	11,485,000.00

Northern Kentucky Water Service District			2014A		Attachment 23.04
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	0.00
Registered	2/1/2021	2.750%	27,000.00	27,000.00	0.00
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	53,500.00	1,679,500.00

Northern Kentucky Water Service District			2014B		Attachment 23.05
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	0.00
Registered	2/1/2019	5.000%	1,980,000.00	1,980,000.00	0.00
Registered	2/1/2020	5.000%	1,505,000.00	1,505,000.00	0.00
Registered	2/1/2021	5.000%	440,000.00	440,000.00	0.00
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	11,595,000.00	4,210,000.00

Northern Kentucky Water Service District			2016A		Attachment 23.06
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	0.00
Registered	2/1/2019	5.000%	2,005,000.00	2,005,000.00	0.00
Registered	2/1/2020	5.000%	2,380,000.00	2,380,000.00	0.00
Registered	2/1/2021	5.000%	2,325,000.00	2,325,000.00	0.00
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	11,075,000.00	30,830,000.00

Northern Kentucky Water Service District			2019		Attachment 23.07
Bond Issue	09/26/19	\$17,845,000.00			
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2020	3.000%	535,000.00	535,000.00	0.00
Registered	2/1/2021	3.000%	455,000.00	455,000.00	0.00
Registered	2/1/2022	3.000%	470,000.00		470,000.00
Registered	2/1/2023	4.000%	485,000.00		485,000.00
Registered	2/1/2024	4.000%	505,000.00		505,000.00
Registered	2/1/2025	5.000%	530,000.00		530,000.00
Registered	2/1/2026	5.000%	560,000.00		560,000.00
Registered	2/1/2027	5.000%	585,000.00		585,000.00
Registered	2/1/2028	5.000%	615,000.00		615,000.00
Registered	2/1/2029	4.000%	645,000.00		645,000.00
Registered	2/1/2030	3.000%	665,000.00		665,000.00
Registered	2/1/2031	3.000%	690,000.00		690,000.00
Registered	2/1/2032	3.000%	710,000.00		710,000.00
Registered	2/1/2033	3.000%	730,000.00		730,000.00
Registered	2/1/2034	3.000%	755,000.00		755,000.00
Registered	2/1/2035	3.000%	775,000.00		775,000.00
Registered	2/1/2036	3.000%	800,000.00		800,000.00
Registered	2/1/2037	3.000%	825,000.00		825,000.00
Registered	2/1/2038	3.000%	850,000.00		850,000.00
Registered	2/1/2039	3.000%	875,000.00		875,000.00
Registered	2/1/2040	3.000%	900,000.00		900,000.00
Registered	2/1/2041	3.000%	930,000.00		930,000.00
Registered	2/1/2042	3.000%	955,000.00		955,000.00
Registered	2/1/2043	3.000%	985,000.00		985,000.00
Registered	2/1/2044	3.000%	1,015,000.00		1,015,000.00
TOTALS			17,845,000.00	990,000.00	16,855,000.00

Northern Kentucky Water Service District			2020		Attachment 23.08
Bond Issue	11/05/20				
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2021	5.000%	1,270,000.00	1,270,000.00	0.00
Registered	2/1/2022	5.000%	1,110,000.00		1,110,000.00
Registered	2/1/2023	5.000%	1,165,000.00		1,165,000.00
Registered	2/1/2024	5.000%	1,225,000.00		1,225,000.00
Registered	2/1/2025	5.000%	1,290,000.00		1,290,000.00
Registered	2/1/2026	5.000%	1,355,000.00		1,355,000.00
Registered	2/1/2027	5.000%	1,425,000.00		1,425,000.00
Registered	2/1/2028	5.000%	1,500,000.00		1,500,000.00
Registered	2/1/2029	4.000%	1,565,000.00		1,565,000.00
Registered	2/1/2030	3.000%	1,625,000.00		1,625,000.00
Registered	2/1/2031	3.000%	1,670,000.00		1,670,000.00
Registered	2/1/2032	3.000%	1,725,000.00		1,725,000.00
Registered	2/1/2033	2.000%	1,765,000.00		1,765,000.00
Registered	2/1/2034	2.000%	1,800,000.00		1,800,000.00
Registered	2/1/2035	2.000%	1,835,000.00		1,835,000.00
TOTALS			22,325,000.00	1,270,000.00	21,055,000.00

Northern Kentucky Water Service District			2021B		Attachment 23.09
Bond Issue	12/14/21				
Bond	Maturity	Interest	Principal	Amounts	Outstanding
Number	Date	Rate	Amount	Paid	
Registered	2/1/2022	4.000%	4,815,000.00		4,815,000.00
Registered	2/1/2023	4.000%	4,485,000.00		4,485,000.00
Registered	2/1/2024	4.000%	4,675,000.00		4,675,000.00
Registered	2/1/2025	4.000%	4,865,000.00		4,865,000.00
Registered	2/1/2026	4.000%	5,070,000.00		5,070,000.00
Registered	2/1/2027	4.000%	3,820,000.00		3,820,000.00
TOTALS			27,730,000.00	0.00	27,730,000.00

Notes Payable (Acct. 232 & 234)

2021 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 2021	Mar-21		0.375%		_____ 24,685,000
Total Account 232				\$ _____	\$ _____ 24,785,000
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)	2021 DESCRIPTION (b)	TOTAL (c)
	Balance first of year.....	\$ -
	Accruals Charged:	
408.1	Utility regulatory assessment fees.....	-
408.11	Property taxes.....	-
408.12	Payroll taxes.....	811,423
408.13	Other taxes and licenses.....	-
408.2	Taxes other than income, other income and deductions	-
	Total taxes accrued.....	\$ 811,423
	Taxes paid during year:	
408.1	Utility regulatory assessment fees.....	-
408.11	Property taxes.....	-
408.12	Payroll taxes.....	811,423
408.13	Other taxes and licenses.....	-
408.2	Taxes other than income, other income and deductions	-
	Total taxes paid.....	\$ 811,423
	Balance end of year.....	\$ -

ACCRUED INTEREST (ACCOUNT 237)

DESC. DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Acct. No. 237.1 - Accrued Interest on Long-term Debt				
Series 2012	701,562	1,422,626	2,124,188	-
Series 2013 A	396,782	915,838	932,401	380,220
Series 2013 B	247,064	530,846	559,075	218,835
Series 2014 A	19,553	46,248	46,558	19,244
Series 2014 B	70,369	148,721	157,888	61,202
Series 2016	588,917	1,306,838	1,355,275	540,480
Series 2019	242,271	568,938	574,625	236,584
Series 2020	133,491	776,887	587,587	322,791
Series 2021 B	-	53,196	-	53,196
Total Acct No. 237.1	\$ 2,400,009	\$ 5,770,137	\$ 6,337,596	\$ 1,832,552
Acct. No. 237.2 - Accrued Interest on Other Liabilities:				
# 1-7 KIA	\$ 53,985	636,772	639,699	\$ 51,058
BAN 2021	-	72,769	34,199	38,570
Total Acct No. 237.2	\$ 53,985	\$ 709,541	\$ 673,898	\$ 89,628
Total Acct No 237	\$ 2,453,994	\$ 6,479,679	\$ 7,011,494	\$ 1,922,180

Gross interest expense	6,479,679
Less Surcharges	(653,248)
Less Capitalized Interest	-
Add Non-Debt Related Interest	(276)
Interest Expense	<u>5,826,155</u>

Miscellaneous Current & Accrued Liabilities (Account 242)

2021 Description (a)	Balance End of Year (b)
Accrued Other & Misc	\$ (10,948,837)
Accrued Payroll & Taxes	189,240
Accrued Sales Taxes	106,141
Accrued Pension	286,502
Accrued Vacation/Sick	1,535,438
Subdistrict Surcharges Payable	238,340
Total Miscellaneous Current & Accrued Liabilities.....	\$ (8,593,176)

Regulatory Commission Expense (Account 667)

2021 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	\$ -	\$ -	667-8000-080	\$ -
Rate Case 2018-00291	\$ -	\$ 8,083	667-8000-080	\$ 32,331

WATER OPERATING REVENUE

Acct No. (a)	2021 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	77,624	78,364	\$ 36,916,772
461.2	Sales to Commercial Customers	4,129	4,155	\$ 7,749,227
461.3	Sales to Industrial Customers	107	109	\$ 4,034,073
461.4	Sales to Public Authorities	472	473	\$ 2,243,348
461.5	Sales to Multiple Family Dwellings	2,660	2,731	\$ 5,907,716
461.6	Sales through Bulk Loading Stations	-		\$ 66,507
	Total Metered Sales	84,992	85,832	\$ 56,917,643
462	Fire Protection Revenue:			
462.1	Public Fire Protection	-	-	\$ -
462.2	Private Fire Protection	-	-	\$ 43,306
	Total Fire Protection Revenue	-	-	\$ 43,306
464	Other Sales to Public Authorities	-	-	\$ -
465	Sales to	-	-	\$ -
466	Sales for Resale	6	6	\$ 2,022,746
467	Interdepartmental Sale	-	-	\$ -
	Total Sales of Water	84,998	85,838	\$ 58,983,695
	Other Water Revenues:			
469	Guaranteed Revenues			\$ -
470	Forfeited Discounts			\$ 442,082
471	Miscellaneous Service Revenues			\$ -
472	Rents from Water Property			\$ 383,269
473	Interdepartmental Rents			\$ -
474	Other Water Revenues			\$ 266,276
	Total Other Water Revenues			\$ 1,091,627
	Total Water Operating Revenues			\$ <u>60,075,322</u>

WATER UTILITY EXPENSE ACCOUNTS

Acct No (a)	2021 Account Name (b)	WATER EXPENSE ACCOUNT MATRIX								
		Current Year (c)	.1 Source of Supply & Pumping Expense-Operation (d)	.2 Source of Supply & Pumping Expense-Maintenance. (e)	.3 Water Treatment Expense-Operation (f)	.4 Water Treatment Expense-Maintenance. (g)	.5 Trans & Distribution. Expense-Operation (h)	.6 Trans & Distribution. Expense-Maintenance. (i)	.7 Customer Accounts Expense (j)	.8 Adminis-Trative & General Expenses (k)
601	Salaries & Wages - Employees	\$9,652,419	\$0	\$0	\$1,825,856	\$594,671	\$986,884	\$2,537,476	\$1,437,465	\$2,270,067
603	Salaries & Wages - Officers	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,000
604	Employee Pensions & Benefits	\$5,762,130	\$0	\$0	\$1,327,644	\$91,088	\$1,188,958	\$1,030,102	\$924,486	\$1,199,852
610	Purchased Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615	Purchased Power	\$2,647,748	\$808,023	\$0	\$505,551	\$0	\$1,249,724	\$0	\$0	\$84,450
616	Fuel for Power Production	\$126,678	\$0	\$0	\$76,327	\$0	\$4,035	\$0	\$0	\$46,316
618	Chemicals	\$2,819,593	\$0	\$0	\$2,819,593	\$0	\$0	\$0	\$0	\$0
620	Materials & Supplies	\$2,051,609	\$0	\$0	\$186,507	\$311,663	\$151,201	\$1,004,885	\$258,530	\$138,823
631	Contractual Services - Engineering	\$73,454	\$0	\$0	\$0	\$0	\$73,454	\$0	\$0	\$0
632	Contractual Services - Accounting	\$22,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,160
633	Contractual Services - Legal	\$19,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,860
634	Contractual Services - Mgt. Fees	\$35,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,473
635	Contractual Services - Water Testing	\$3,993,039	\$2,958	\$0	\$541,996	\$129,191	\$74,558	\$1,598,841	\$399,525	\$1,245,970
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	\$27,966	\$0	\$0	\$0	\$0	\$0	\$27,216	\$0	\$750
650	Transportation Expenses	\$628,480	\$0	\$0	\$35,606	\$19,194	\$55,340	\$379,706	\$132,755	\$5,879
656	Insurance - Vehicles	\$61,478	\$0	\$0	\$11,179	\$0	\$34,650	\$0	\$13,972	\$1,677
657	Insurance - General Liability	\$489,108	\$0	\$0	\$166,346	\$0	\$171,481	\$0	\$69,249	\$82,032
658	Insurance - Workers Compensation	\$72,639	\$0	\$0	\$12,625	\$0	\$25,425	\$0	\$13,086	\$21,503
659	Insurance - Other	\$52,124	\$0	\$0	\$45,337	\$0	\$0	\$0	\$0	\$6,787
660	Advertising Expenses	\$10,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,757
666	Regulatory Commission Expense - Amortization of Rate Case Expenses	\$32,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,331
667	Regulatory Commission Expense - Other	\$117,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117,920
668	Water Resource Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
670	Bad Debt Expense	\$382,985	\$0	\$0	\$0	\$0	\$0	\$0	\$382,985	\$0
675	Miscellaneous Expenses	\$38,281	\$0	\$0	\$4,577	\$0	\$4,342	\$15,636	\$6,377	\$7,349
699	Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Water Utility Expenses	\$29,154,232	\$810,981	\$0	\$7,559,144	\$1,145,807	\$4,020,052	\$6,593,862	\$3,638,430	\$5,385,956

Pumping and Purchased Water Statistics

2021 a	Water Purchased for Resale (Omit 000's) b	Water Pumped From Plants (Omit 000's) c	Total Water Pumped and Purchased (Omit 000's) d	Water Sold to Customers (Omit 000's) e
January		755,581	755,581	536,487
February		703,792	703,792	466,922
March		772,375	772,375	744,036
April		779,252	779,252	505,100
May		829,603	829,603	445,121
June		842,588	842,588	789,879
July		899,743	899,743	571,390
August		957,086	957,086	560,538
September		856,028	856,028	962,508
October		811,298	811,298	631,838
November		748,340	748,340	520,280
December		758,250	758,250	822,790
Total for year	-	9,713,936	9,713,936	7,556,889
Maximum gallons pumped by all methods in any one day: (Omit 000's) 8/5/2021				35,052
Minimum gallons pumped by all methods in any one day (Omit 000's): 5/10/2021				21,152
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		290	8,983
City of Walton	000's		595	18,457
Bullock Pen Water District	000's		767	23,774

Sales for Resale (466)

2021

Line	Company	Gallons(000's)	Avg. Rate (Cents)	Amount
1	Bullock Pen Water District	231,133	3.98/1,000gals	\$924,000.60
2	City of Walton	181,607	3.98/1,000gals	\$724,588.20
3	Pendleton County Water Dist.	92,978	3.98/1,000gals	\$374,157.20
4				
5				
6				
7				
8				
Total		505,718		\$2,022,746.00

WATER STATISTICS

Line	Item	Gallons (000's)
1	WATER PRODUCED, PURCHASED, & DISTRIBUTED	
2	Water Produced	9,713,936
3	Water Purchased	-
4	TOTAL PRODUCED AND PURCHASED	9,713,936
5		
6	WATER SALES:	
7	Residential	4,656,601
8	Commercial	1,175,789
9	Industrial	806,205
10	Bulk Loading Stations	10,672
11	Wholesale	505,718
12	Public Authorities	395,963
13	Other Water Sales - Fire Hydrant	3,717
13	Other Water Sales - Billed Excavation Damages	2,224
14	TOTAL WATER SALES	7,556,889
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	197,048
18	Wastewater Plant	-
19	System Flushing	184,837
20	Fire Department	7,838
21	Other Usage (construction, flushing, disinfection, etc.)	38,417
22	TOTAL OTHER WATER USED	428,140
23		
24	Water Loss:	
25	Tank Overflows	41
26	Line Breaks	23,154
27	Line Leaks	1,287
28	Excavation Damages Unbilled	95
29	Theft/Unauthorized	2,263
30	Unknown Loss	1,702,067
31	Total Line Loss	1,728,907
32		
33	Note: Line 14 + Line 22 + Line 31 Must Equal Line 4	9,713,936
34		
35	WATER LOSS PERCENTAGE FOR RATEMAKING PURPOSES	1,728,907
36	Line 31 divided by Line 4	17.7982%

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 8,035, Campbell County 3,751, Boone County 152.

2) 108

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. - Rated at 5 gpm/ft²

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 2021 - 957,085,500
14) August 5, 2021 - 35,052,000

Water Storage Facilities											Attachment 33A	
Northern Kentucky Water District												
Updated: 12/31/2021												
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	65.2	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	Dayton Ave.	Dayton	Ground Storage	1930	50			829.0			41.25	500,000
Devon	8294 Dixie Highway	Florence	Hydropillar	1991	156	939.5	1095.5	1082.0		1042.0	100	2,000,000
Dudley Pike (1040)	846 Dudley Pike	Edgewood	Ground Storage	1964	59	831.0	889.5	876.0	874.0	866.0	140	5,000,000
Dudley Pike (1080)	846 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.	16 Harrison Ave.	Bellevue	Ground Storage	1930	60	769.6	833.6	829.0			43.25	600,000
Ida Spence	Tower Drive	Covington	Elevated Tank	1952	175	840.0	1015.0	1005.0	1003.0	1000.0	57	500,000
Independence	11574 Water Tower Way	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	130 N. Fort Thomas Ave	Fort Thomas	Elevated Tank	2017	189	829.5		1018.3			40	400,000
Main St. Tank	8221 East Main Street	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	10390 Woeste Road	Alexandria	Elevated Tank	1976	143	987.0	1130.0	1017.0			80	1,000,000
Rossford Tank	300 Rossford Avenue	Fort Thomas	Elevated Tank	1962	191	987.0		1017.0			44	300,000
South Newport Tank	219 Grandview Avenue	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
Claryville Tank	10390 Woeste Road	Alexandria	Elevated Tank	2008	152	867.0		1017.0			66	750,000
Total storage owned by NKWD:											36,350,000	

Pipe Inventory
Length and Diameter by Material

Pipe Material	Diameter, inches	Length, feet	Length, Miles
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	36,953.58	7.00
Asbestos Cement(Transite)	6.00	94,069.02	17.82
Asbestos Cement(Transite)	8.00	3,142.98	0.60
Cast Iron	0.75	933.70	0.18
Cast Iron	1.00	276.40	0.05
Cast Iron	1.50	28.92	0.01
Cast Iron	2.00	10,887.39	2.06
Cast Iron	3.00	2,690.83	0.51
Cast Iron	4.00	237,127.98	44.91
Cast Iron	6.00	952,091.04	180.32
Cast Iron	8.00	196,996.53	37.31
Cast Iron	10.00	62,571.08	11.85
Cast Iron	12.00	173,067.34	32.78
Cast Iron	16.00	46,759.33	8.86
Cast Iron	20.00	52,117.91	9.87
Cast Iron	24.00	36,311.61	6.88
Cast Iron	30.00	20,702.18	3.92
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	26,057.58	4.94
Concrete	24.00	6,733.48	1.28
Concrete	30.00	176.97	0.03
Concrete	36.00	34,729.80	6.58
Copper	0.75	1,096.91	0.21
Copper	1.00	4,728.42	0.90
Copper	1.50	4,034.64	0.76
Copper	2.00	16,053.45	3.04
Ductile Iron	0.75	454.84	0.09
Ductile Iron	2.00	4,440.61	0.84
Ductile Iron	3.00	4,824.08	0.91
Ductile Iron	4.00	62,287.69	11.80
Ductile Iron	6.00	756,656.07	143.31
Ductile Iron	8.00	1,250,367.57	236.81
Ductile Iron	10.00	39,745.32	7.53
Ductile Iron	12.00	691,767.70	131.02
Ductile Iron	16.00	261,264.21	49.48
Ductile Iron	18.00	718.58	0.14
Ductile Iron	20.00	58,161.46	11.02
Ductile Iron	24.00	155,143.40	29.38
Ductile Iron	30.00	28,315.40	5.36
Ductile Iron	36.00	22,988.37	4.35
Ductile Iron	42.00	18,978.23	3.59
Ductile Iron	60.00	101.26	0.02
Galvanized	1.00	332.81	0.06
Galvanized	1.50	269.42	0.05
Polyethylene	1.50	168.13	0.03

<h2 style="margin: 0;"><i>Pipe Inventory</i></h2> <h3 style="margin: 0;"><i>Length and Diameter by Material</i></h3>
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<i>Pipe Material</i>	<i>Diameter, inches</i>	<i>Length, feet</i>	<i>Length, Miles</i>
Polyethylene	2.00	38,440.01	7.28
Polyethylene	6.00	351.80	0.07
Polyethylene	10.00	594.10	0.11
PVC	1.00	34.20	0.01
PVC	1.50	2,010.10	0.38
PVC	2.00	62,213.48	11.78
PVC	3.00	64,660.23	12.25
PVC	4.00	27,880.36	5.28
PVC	6.00	245,954.81	46.58
PVC	8.00	1,134,788.38	214.92
PVC	10.00	1,576.11	0.30
PVC	12.00	61,944.28	11.73
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	389.49	0.07
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:		7,041,319.33	1333.58

Location	# of Units	Form of Chlorine	Type	Capacity (ea.)
Bromley Pump Station	1	Sodium Hypochlorite	LMI	1.3 GPH
Bristow Road Pump Station	1	Sodium Hypochlorite	LMI	2.3 GPH
	1	Hypochlorite	LMI	5 GPH
Dudley Pump Station	4	Sodium Hypochlorite	Watsom Marlow	29 GPH
Fort Thomas Treatment Plant	8 Feed	Sodium Hypochlorite	Watson Marlow	288 GPH
	2 Transfer			1,590 GPH
Taylor Mill Treatment Plant	5 Feed	Sodium Hypochlorite	Watson Marlow	55 GPH
	1 Transfer			40,500 GPH
Memorial Pky Treatment Plant	1 Feed	Sodium Hypochlorite	SPX10	29 GPH
	1 Feed		SPX15	100 GPH
	2 Feed		Prominent	14 GPH
	2 Transfer		SPX	2,760 GPH

Pump Stations

Booster Pumping Station Facilities
Northern Kentucky Water District
Updated 12/31/21

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>	Fort Thomas	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	2020	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
Latonia 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	60	460	AUTO	700	340	HIGH
Dixie Highway	Park Hills <i>(To be abandoned)</i>	1	VT	1925	125	440	AUTO	900	260	HIGH
		2	VT	1925	125	440	AUTO	900	260	HIGH
Licking River Raw Water Pumping Station Variable Speed	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	6945	490	HIGH
		5	VT	2015	900	2300	AUTO	7700	372	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	2225	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	325	HIGH
		2	VT	2006	400	460	AUTO	2500	515	HIGH
		3	VT	2017	400	460	AUTO	2700	325	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. Variable Speed	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	2700	47.5	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	2020	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 Backwash		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

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT C2

Certification

WITNESS: Rehtin

ANNUAL REPORT CERTIFICATION

The 2021 Annual Report for NKWD has been filed with the Public Service Commission 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.



Lindsey Rechten, Incoming President/CEO and
Vice President Finance and Support Services

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT D1

Summary of Debt Service

WITNESS: Kampsen

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

Year	Series	Principal	Interest	Total	Total Debt Service
2022 Total					
	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	
	2019	\$470,000	\$560,750	\$1,030,750	
	2020	\$1,110,000	\$746,950	\$1,856,950	
	2021B	\$4,815,000	\$603,112	\$5,418,112	
	2023	\$0	\$0	\$0	
Total Senior Debt		\$11,603,000	\$4,708,877	\$16,311,877	\$16,311,877
	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	\$158,893	\$59,431	\$218,324	
	KIA F-15-011	\$158,409	\$59,249	\$217,658	
	KIA F-16-027	\$0	\$26,098	\$26,098	
	KIA F-20-044	\$0	\$0	\$0	
	KIA B-15-003	\$66,814	\$10,590	\$77,404	
Total Subordinate Debt		\$1,751,438	\$603,814	\$2,355,252	\$2,355,252
Total Debt Service Senior & Subordinate					\$18,667,129

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2023 Total						
	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		
	2019	\$485,000	\$544,000	\$1,029,000		
	2020	\$1,165,000	\$690,075	\$1,855,075		
	2021B	\$4,485,000	\$826,900	\$5,311,900		
	2023	\$0	\$574,128	\$574,128		
Total Senior Debt		\$11,713,500	\$5,168,991	\$16,882,491		\$16,882,491
	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	\$161,686	\$56,239	\$217,925		
	KIA F-15-011	\$161,193	\$56,067	\$217,260		
	KIA F-16-027	\$81,822	\$60,000	\$141,822		
	KIA F-20-044	\$0	\$70,000	\$70,000		
	KIA B-15-003	\$67,316	\$9,954	\$77,270		
Total Subordinate Debt		\$1,864,820	\$671,791	\$2,536,611		\$2,536,611
Total Debt Service Senior & Subordinate						\$19,419,101
2024 Total						
	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		
	2019	\$505,000	\$524,200	\$1,029,200		
	2020	\$1,225,000	\$630,325	\$1,855,325		
	2021B	\$4,675,000	\$643,700	\$5,318,700		
	2023	\$700,000	\$1,046,770	\$1,746,770		
Total Senior Debt		\$12,839,500	\$5,114,361	\$17,953,861		\$17,953,861
	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	\$163,645	\$140,000	\$303,645		
	KIA F-14-015	\$164,528	\$52,991	\$217,519		
	KIA F-15-011	\$164,026	\$52,829	\$216,856		
	KIA F-16-027	\$166,108	\$77,537	\$243,645		
	KIA F-20-044	\$146,915	\$113,750	\$260,665		
	KIA B-15-003	\$67,822	\$9,314	\$77,135		
Total Subordinate Debt		\$2,291,821	\$746,020	\$3,037,841		\$3,037,841
Total Debt Service Senior & Subordinate						\$20,991,702

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2025 Total						
	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		
	2019	\$530,000	\$500,850	\$1,030,850		
	2020	\$1,290,000	\$567,450	\$1,857,450		
	2021B	\$4,865,000	\$452,900	\$5,317,900		
	2023	\$720,000	\$1,028,480	\$1,748,480		
Total Senior Debt		\$13,420,500	\$4,549,521	\$17,970,021		\$17,970,021
	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	\$332,215	\$155,074	\$487,290		
	KIA F-14-015	\$167,420	\$49,686	\$217,106		
	KIA F-15-011	\$166,909	\$49,535	\$216,444		
	KIA F-16-027	\$169,446	\$74,198	\$243,645		
	KIA F-20-044	\$297,697	\$118,632	\$416,329		
	KIA B-15-003	\$68,331	\$8,668	\$76,999		
Total Subordinate Debt		\$2,647,271	\$725,354	\$3,372,624		\$3,372,624
Total Debt Service Senior & Subordinate						\$21,342,645
2026 Total						
	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		
	2019	\$560,000	\$473,600	\$1,033,600		
	2020	\$1,355,000	\$501,325	\$1,856,325		
	2021B	\$5,070,000	\$254,200	\$5,324,200		
	2023	\$740,000	\$1,008,580	\$1,748,580		
Total Senior Debt		\$14,031,000	\$3,952,150	\$17,983,150		\$17,983,150
	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	\$338,893	\$148,397	\$487,290		
	KIA F-14-015	\$170,362	\$46,323	\$216,686		
	KIA F-15-011	\$169,843	\$46,182	\$216,025		
	KIA F-16-027	\$172,852	\$70,793	\$243,645		
	KIA F-20-044	\$302,929	\$113,400	\$416,329		
	KIA B-15-003	\$68,845	\$8,018	\$76,862		
Total Subordinate Debt		\$2,695,964	\$672,055	\$3,368,019		\$3,368,019
Total Debt Service Senior & Subordinate						\$21,351,169

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2027 Total						
	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		
	2019	\$585,000	\$444,975	\$1,029,975		
	2020	\$1,425,000	\$431,825	\$1,856,825		
	2021B	\$3,820,000	\$76,400	\$3,896,400		
	2023	\$760,000	\$987,200	\$1,747,200		
Total Senior Debt		\$13,192,000	\$3,354,904	\$16,546,904		\$16,546,904
	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	\$345,705	\$141,585	\$487,290		
	KIA F-14-015	\$173,357	\$42,901	\$216,258		
	KIA F-15-011	\$172,828	\$42,770	\$215,598		
	KIA F-16-027	\$176,327	\$67,318	\$243,645		
	KIA F-20-044	\$308,254	\$108,075	\$416,329		
	KIA B-15-003	\$69,362	\$7,362	\$76,724		
Total Subordinate Debt		\$2,745,581	\$617,748	\$3,363,329		\$3,363,329
Total Debt Service Senior & Subordinate						\$19,910,233
2028 Total						
	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		
	2019	\$615,000	\$414,975	\$1,029,975		
	2020	\$1,500,000	\$358,700	\$1,858,700		
	2021B	\$0	\$0	\$0		
	2023	\$785,000	\$964,405	\$1,749,405		
Total Senior Debt		\$9,783,000	\$2,871,290	\$12,654,290		\$12,654,290
	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	\$352,653	\$134,636	\$487,290		
	KIA F-14-015	\$176,404	\$39,419	\$215,822		
	KIA F-15-011	\$175,866	\$39,298	\$215,164		
	KIA F-16-027	\$179,871	\$63,774	\$243,645		
	KIA F-20-044	\$313,672	\$102,657	\$416,329		
	KIA B-15-003	\$69,883	\$6,702	\$76,585		
Total Subordinate Debt		\$2,796,138	\$562,416	\$3,358,554		\$3,358,554
Total Debt Service Senior & Subordinate						\$16,012,844

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2029 Total						
	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		
	2019	\$645,000	\$386,700	\$1,031,700		
	2020	\$1,565,000	\$289,900	\$1,854,900		
	2021B	\$0	\$0	\$0		
	2023	\$810,000	\$940,075	\$1,750,075		
Total Senior Debt		\$8,223,500	\$2,521,152	\$10,744,652		\$10,744,652
	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	\$359,742	\$127,548	\$487,290		
	KIA F-14-015	\$179,504	\$35,875	\$215,380		
	KIA F-15-011	\$178,957	\$35,766	\$214,723		
	KIA F-16-027	\$183,486	\$60,159	\$243,645		
	KIA F-20-044	\$319,185	\$97,144	\$416,329		
	KIA B-15-003	\$70,408	\$6,037	\$76,445		
Total Subordinate Debt		\$2,847,655	\$506,036	\$3,353,691		\$3,353,691
Total Debt Service Senior & Subordinate						\$14,098,343
2030 Total						
	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		
	2019	\$665,000	\$363,825	\$1,028,825		
	2020	\$1,625,000	\$234,225	\$1,859,225		
	2021B	\$0	\$0	\$0		
	2023	\$835,000	\$914,160	\$1,749,160		
Total Senior Debt		\$7,909,500	\$2,237,658	\$10,147,158		\$10,147,158
	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	\$366,972	\$120,317	\$487,290		
	KIA F-14-015	\$182,659	\$32,269	\$214,929		
	KIA F-15-011	\$182,102	\$32,171	\$214,273		
	KIA F-16-027	\$187,174	\$56,471	\$243,645		
	KIA F-20-044	\$324,795	\$91,534	\$416,329		
	KIA B-15-003	\$70,937	\$5,367	\$76,304		
Total Subordinate Debt		\$2,900,151	\$448,591	\$3,348,742		\$3,348,742
Total Debt Service Senior & Subordinate						\$13,495,900

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2031 Total						
	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		
	2019	\$690,000	\$343,500	\$1,033,500		
	2020	\$1,670,000	\$184,800	\$1,854,800		
	2021B	\$0	\$0	\$0		
	2023	\$865,000	\$886,528	\$1,751,528		
Total Senior Debt		\$8,175,500	\$1,981,253	\$10,156,753		\$10,156,753
	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	\$374,348	\$112,941	\$487,290		
	KIA F-14-015	\$185,870	\$28,600	\$214,470		
	KIA F-15-011	\$185,303	\$28,513	\$213,816		
	KIA F-16-027	\$190,936	\$52,708	\$243,645		
	KIA F-20-044	\$330,504	\$85,825	\$416,329		
	KIA B-15-003	\$71,470	\$4,692	\$76,162		
Total Subordinate Debt		\$2,953,643	\$390,058	\$3,343,702		\$3,343,702
Total Debt Service Senior & Subordinate						\$13,500,454
2032 Total						
	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		
	2019	\$710,000	\$322,500	\$1,032,500		
	2020	\$1,725,000	\$133,875	\$1,858,875		
	2021B	\$0	\$0	\$0		
	2023	\$890,000	\$857,125	\$1,747,125		
Total Senior Debt		\$4,671,500	\$1,768,675	\$6,440,175		\$6,440,175
	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	\$381,873	\$105,417	\$487,290		
	KIA F-14-015	\$189,137	\$24,867	\$214,003		
	KIA F-15-011	\$188,560	\$24,791	\$213,351		
	KIA F-16-027	\$194,774	\$48,871	\$243,645		
	KIA F-20-044	\$336,313	\$80,016	\$416,329		
	KIA B-15-003	\$72,007	\$4,012	\$76,019		
Total Subordinate Debt		\$3,008,151	\$330,419	\$3,338,570		\$3,338,570
Total Debt Service Senior & Subordinate						\$9,778,745

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2033 Total						
	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		
	2019	\$730,000	\$300,900	\$1,030,900		
	2020	\$1,765,000	\$90,350	\$1,855,350		
	2021B	\$0	\$0	\$0		
	2023	\$925,000	\$825,808	\$1,750,808		
Total Senior Debt		\$4,827,500	\$1,610,916	\$6,438,416		\$6,438,416
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$723,695	\$8,141	\$731,836		
	KIA F-13-012	\$389,549	\$97,741	\$487,290		
	KIA F-14-015	\$192,461	\$21,067	\$213,529		
	KIA F-15-011	\$191,874	\$21,003	\$212,877		
	KIA F-16-027	\$198,689	\$44,956	\$243,645		
	KIA F-20-044	\$342,225	\$74,105	\$416,329		
	KIA B-15-003	\$72,548	\$3,326	\$75,875		
Total Subordinate Debt		\$2,111,041	\$270,339	\$2,381,380		\$2,381,380
Total Debt Service Senior & Subordinate						\$8,819,795
2034 Total						
	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		
	2019	\$755,000	\$278,625	\$1,033,625		
	2020	\$1,800,000	\$54,700	\$1,854,700		
	2021B	\$0	\$0	\$0		
	2023	\$955,000	\$792,430	\$1,747,430		
Total Senior Debt		\$4,978,500	\$1,457,356	\$6,435,856		\$6,435,856
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$397,378	\$89,911	\$487,290		
	KIA F-14-015	\$195,844	\$17,201	\$213,045		
	KIA F-15-011	\$195,247	\$17,149	\$212,395		
	KIA F-16-027	\$202,683	\$40,962	\$243,645		
	KIA F-20-044	\$348,240	\$68,090	\$416,329		
	KIA B-15-003	\$73,094	\$2,636	\$75,729		
Total Subordinate Debt		\$1,412,485	\$235,948	\$1,648,434		\$1,648,434
Total Debt Service Senior & Subordinate						\$8,084,290

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2035 Total					
	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	
	2019	\$775,000	\$255,675	\$1,030,675	
	2020	\$1,835,000	\$18,350	\$1,853,350	
	2021B	\$0	\$0	\$0	
	2023	\$990,000	\$756,925	\$1,746,925	
Total Senior Debt		\$5,129,500	\$1,300,359	\$6,429,859	\$6,429,859
	KIA F-08-07	\$0	\$0	\$0	
	KIA F-09-02	\$0	\$0	\$0	
	KIA F-13-012	\$405,366	\$81,924	\$487,290	
	KIA F-14-015	\$199,286	\$13,267	\$212,554	
	KIA F-15-011	\$198,679	\$13,227	\$211,905	
	KIA F-16-027	\$206,757	\$36,888	\$243,645	
	KIA F-20-044	\$354,361	\$61,969	\$416,329	
	KIA B-15-003	\$73,643	\$1,940	\$75,583	
Total Subordinate Debt		\$1,438,091	\$209,214	\$1,647,305	\$1,647,305
Total Debt Service Senior & Subordinate					\$8,077,164
2036 Total					
	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	
	2019	\$800,000	\$232,050	\$1,032,050	
	2020	\$0	\$0	\$0	
	2021B	\$0	\$0	\$0	
	2023	\$1,030,000	\$719,040	\$1,749,040	
Total Senior Debt		\$3,426,000	\$1,156,589	\$4,582,589	\$4,582,589
	KIA F-08-07	\$0	\$0	\$0	
	KIA F-09-02	\$0	\$0	\$0	
	KIA F-13-012	\$413,514	\$73,776	\$487,290	
	KIA F-14-015	\$202,789	\$9,264	\$212,053	
	KIA F-15-011	\$202,171	\$9,236	\$211,406	
	KIA F-16-027	\$210,913	\$32,732	\$243,645	
	KIA F-20-044	\$360,589	\$55,740	\$416,329	
	KIA B-15-003	\$74,196	\$1,239	\$75,435	
Total Subordinate Debt		\$1,464,171	\$181,987	\$1,646,158	\$1,646,158
Total Debt Service Senior & Subordinate					\$6,228,747

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2037 Total						
	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		
	2019	\$825,000	\$207,675	\$1,032,675		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,070,000	\$678,605	\$1,748,605		
Total Senior Debt		\$3,557,000	\$1,024,142	\$4,581,142		\$4,581,142
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$421,825	\$65,464	\$487,290		
	KIA F-14-015	\$206,353	\$5,190	\$211,544		
	KIA F-15-011	\$205,724	\$5,175	\$210,899		
	KIA F-16-027	\$215,152	\$28,493	\$243,645		
	KIA F-20-044	\$366,927	\$49,402	\$416,329		
	KIA B-15-003	\$74,753	\$533	\$75,287		
Total Subordinate Debt		\$1,490,735	\$154,258	\$1,644,993		\$1,644,993
Total Debt Service Senior & Subordinate						\$6,226,135
2038 Total						
	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		
	2019	\$850,000	\$182,550	\$1,032,550		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,115,000	\$635,440	\$1,750,440		
Total Senior Debt		\$3,698,000	\$884,346	\$4,582,346		\$4,582,346
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$430,304	\$56,986	\$487,290		
	KIA F-14-015	\$104,533	\$1,045	\$105,578		
	KIA F-15-011	\$104,214	\$1,042	\$105,256		
	KIA F-16-027	\$219,477	\$24,168	\$243,645		
	KIA F-20-044	\$373,376	\$42,953	\$416,329		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$1,231,904	\$126,195	\$1,358,098		\$1,358,098
Total Debt Service Senior & Subordinate						\$5,940,444

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2039 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$44,000	\$29,247	\$73,247		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$875,000	\$156,675	\$1,031,675		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,160,000	\$589,360	\$1,749,360		
Total Senior Debt		\$2,079,000	\$775,282	\$2,854,282		\$2,854,282
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$438,953	\$48,337	\$487,290		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$223,888	\$19,757	\$243,645		
	KIA F-20-044	\$379,939	\$36,390	\$416,329		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$1,042,780	\$104,484	\$1,147,264		\$1,147,264
Total Debt Service Senior & Subordinate						\$4,001,546
2040 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$45,500	\$28,016	\$73,516		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$900,000	\$130,050	\$1,030,050		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,210,000	\$540,473	\$1,750,473		
Total Senior Debt		\$2,155,500	\$698,539	\$2,854,039		\$2,854,039
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$447,776	\$39,514	\$487,290		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$228,388	\$15,257	\$243,645		
	KIA F-20-044	\$386,617	\$29,712	\$416,329		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$1,062,781	\$84,483	\$1,147,264		\$1,147,264
Total Debt Service Senior & Subordinate						\$4,001,302

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2041 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$46,500	\$26,751	\$73,251		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$930,000	\$102,600	\$1,032,600		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,260,000	\$489,220	\$1,749,220		
Total Senior Debt		\$2,236,500	\$618,571	\$2,855,071		\$2,855,071
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$456,776	\$30,513	\$487,290		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$232,979	\$10,666	\$243,645		
	KIA F-20-044	\$393,412	\$22,917	\$416,329		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$1,083,167	\$64,096	\$1,147,264		\$1,147,264
Total Debt Service Senior & Subordinate						\$4,002,335
2042 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$48,000	\$25,452	\$73,452		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$955,000	\$74,325	\$1,029,325		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,315,000	\$435,131	\$1,750,131		
Total Senior Debt		\$2,318,000	\$534,908	\$2,852,908		\$2,852,908
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$465,958	\$21,332	\$487,290		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$237,662	\$5,983	\$243,645		
	KIA F-20-044	\$400,327	\$16,002	\$416,329		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$1,103,946	\$43,317	\$1,147,264		\$1,147,264
Total Debt Service Senior & Subordinate						\$4,000,172

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2043 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$49,500	\$24,111	\$73,611		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$985,000	\$45,225	\$1,030,225		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,370,000	\$378,075	\$1,748,075		
Total Senior Debt		\$2,404,500	\$447,411	\$2,851,911		\$2,851,911
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$475,323	\$11,966	\$487,290		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$120,616	\$1,206	\$121,822		
	KIA F-20-044	\$407,364	\$8,966	\$416,329		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$1,003,303	\$22,138	\$1,025,441		\$1,025,441
Total Debt Service Senior & Subordinate						\$3,877,352
2044 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$50,500	\$22,736	\$73,236		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$1,015,000	\$15,225	\$1,030,225		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,430,000	\$317,860	\$1,747,860		
Total Senior Debt		\$2,495,500	\$355,821	\$2,851,321		\$2,851,321
	KIA F-08-07	\$0	\$0	\$0		
	KIA F-09-02	\$0	\$0	\$0		
	KIA F-13-012	\$241,232	\$2,412	\$243,645		
	KIA F-14-015	\$0	\$0	\$0		
	KIA F-15-011	\$0	\$0	\$0		
	KIA F-16-027	\$0	\$0	\$0		
	KIA F-20-044	\$206,359	\$1,806	\$208,165		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$447,591	\$4,218	\$451,809		\$451,809
Total Debt Service Senior & Subordinate						\$3,303,130

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2045 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$52,000	\$21,327	\$73,327		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,495,000	\$254,241	\$1,749,241		
Total Senior Debt		\$1,547,000	\$275,568	\$1,822,568		\$1,822,568
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$1,822,568
2046 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$53,500	\$19,876	\$73,376		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,560,000	\$186,625	\$1,746,625		
Total Senior Debt		\$1,613,500	\$206,501	\$1,820,001		\$1,820,001
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$1,820,001

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2047 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$55,000	\$18,384	\$73,384		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,635,000	\$114,738	\$1,749,738		
Total Senior Debt		\$1,690,000	\$133,122	\$1,823,122		\$1,823,122
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$1,823,122
2048 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$56,500	\$16,851	\$73,351		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$1,710,000	\$38,475	\$1,748,475		
Total Senior Debt		\$1,766,500	\$55,326	\$1,821,826		\$1,821,826
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$1,821,826

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2049 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$58,000	\$15,276	\$73,276		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$58,000	\$15,276	\$73,276		\$73,276
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,276
2050 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$59,500	\$13,660	\$73,160		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$59,500	\$13,660	\$73,160		\$73,160
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,160

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2051 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$61,000	\$12,004	\$73,004		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$61,000	\$12,004	\$73,004		\$73,004
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,004
2052 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$63,000	\$10,299	\$73,299		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$63,000	\$10,299	\$73,299		\$73,299
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,299

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2053 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$64,500	\$8,545	\$73,045		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$64,500	\$8,545	\$73,045		\$73,045
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,045
2054 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$66,500	\$6,744	\$73,244		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$66,500	\$6,744	\$73,244		\$73,244
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,244

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2055 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$68,500	\$4,888	\$73,388		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$68,500	\$4,888	\$73,388		\$73,388
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$73,388
2056 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$70,000	\$2,984	\$72,984		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$70,000	\$2,984	\$72,984		\$72,984
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$72,984

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

2057 Total						
	2013A	\$0	\$0	\$0		
	2013B	\$0	\$0	\$0		
	2014A	\$73,500	\$1,011	\$74,511		
	2014B	\$0	\$0	\$0		
	2016A	\$0	\$0	\$0		
	2019	\$0	\$0	\$0		
	2020	\$0	\$0	\$0		
	2021B	\$0	\$0	\$0		
	2023	\$0	\$0	\$0		
Total Senior Debt		\$73,500	\$1,011	\$74,511		\$74,511
	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 F-20-044	\$0	\$0	\$0		
	KIA B-15-003	\$0	\$0	\$0		
Total Subordinate Debt		\$0	\$0	\$0		\$0
Total Debt Service Senior & Subordinate						\$74,511

Northern Kentucky Water District

Summary of Debt Service

Effective December 31, 2021

Totals by Series				
Senior Debt Series				
Series	Principal	Interest	Total	
2013A	20,890,000	8,473,517	29,363,517	
2013B	11,485,000	1,937,400	13,422,400	
2014A	1,679,500	965,039	2,644,539	
2014B	4,210,000	580,060	4,790,060	
2016A	30,830,000	6,271,575	37,101,575	
2019	16,855,000	6,861,450	23,716,450	
2020	21,055,000	4,932,850	25,987,850	
2021B	27,730,000	2,857,212	30,587,212	
2023	27,335,000	16,959,895	44,294,895	
Total Senior Debt	162,069,500	49,838,998	211,908,498	
Subordinate Debt Series				
KIA F-08-07	2,298,346	168,077	2,466,423	
KIA F-09-02	14,951,862	2,092,082	17,043,944	
KIA F-13-012	8,000,000	1,986,711	9,986,711	
KIA F-14-015	3,011,088	535,636	3,546,724	
KIA F-15-011	3,001,904	534,003	3,535,906	
KIA F-16-027	4,000,000	918,994	4,918,994	
KIA F-20-044	7,000,000	1,449,084	8,449,084	
KIA B-15-003	1,131,429	90,390	1,221,820	
Total Subord. Debt	43,394,629	7,774,978	51,169,607	
Grand Total All Debt	205,464,129	57,613,976	263,078,105	

Series 2013A					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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 December 31, 2021					
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	\$20,890,000	\$8,473,517	\$29,363,517

Series 2013B					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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	\$11,485,000	\$1,937,400	\$13,422,400

Series 2014A					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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 December 31, 2021					
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

Series 2014A					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
		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
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	\$1,679,500	\$965,039	\$2,644,539

Series 2014B					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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	\$4,210,000	\$580,060	\$4,790,060

Series 2016A					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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	\$30,830,000	\$6,271,575	\$37,101,575

Series 2019					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2022	\$470,000	\$283,900	\$753,900
8	1	2022	\$0	\$276,850	\$276,850
		2022 Total	\$470,000	\$560,750	\$1,030,750
2	1	2023	\$485,000	\$276,850	\$761,850
8	1	2023	\$0	\$267,150	\$267,150
		2023 Total	\$485,000	\$544,000	\$1,029,000
2	1	2024	\$505,000	\$267,150	\$772,150
8	1	2024	\$0	\$257,050	\$257,050
		2024 Total	\$505,000	\$524,200	\$1,029,200
2	1	2025	\$530,000	\$257,050	\$787,050
8	1	2025	\$0	\$243,800	\$243,800
		2025 Total	\$530,000	\$500,850	\$1,030,850
2	1	2026	\$560,000	\$243,800	\$803,800
8	1	2026	\$0	\$229,800	\$229,800
		2026 Total	\$560,000	\$473,600	\$1,033,600
2	1	2027	\$585,000	\$229,800	\$814,800
8	1	2027	\$0	\$215,175	\$215,175
		2027 Total	\$585,000	\$444,975	\$1,029,975
2	1	2028	\$615,000	\$215,175	\$830,175
8	1	2028	\$0	\$199,800	\$199,800
		2028 Total	\$615,000	\$414,975	\$1,029,975
2	1	2029	\$645,000	\$199,800	\$844,800
8	1	2029	\$0	\$186,900	\$186,900
		2029 Total	\$645,000	\$386,700	\$1,031,700
2	1	2030	\$665,000	\$186,900	\$851,900
8	1	2030	\$0	\$176,925	\$176,925
		2030 Total	\$665,000	\$363,825	\$1,028,825
2	1	2031	\$690,000	\$176,925	\$866,925
8	1	2031	\$0	\$166,575	\$166,575
		2031 Total	\$690,000	\$343,500	\$1,033,500
2	1	2032	\$710,000	\$166,575	\$876,575
8	1	2032	\$0	\$155,925	\$155,925
		2032 Total	\$710,000	\$322,500	\$1,032,500
2	1	2033	\$730,000	\$155,925	\$885,925
8	1	2033	\$0	\$144,975	\$144,975
		2033 Total	\$730,000	\$300,900	\$1,030,900
2	1	2034	\$755,000	\$144,975	\$899,975
8	1	2034	\$0	\$133,650	\$133,650
		2034 Total	\$755,000	\$278,625	\$1,033,625

Series 2019					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2035	\$775,000	\$133,650	\$908,650
8	1	2035	\$0	\$122,025	\$122,025
		2035 Total	\$775,000	\$255,675	\$1,030,675
2	1	2036	\$800,000	\$122,025	\$922,025
8	1	2036	\$0	\$110,025	\$110,025
		2036 Total	\$800,000	\$232,050	\$1,032,050
2	1	2037	\$825,000	\$110,025	\$935,025
8	1	2037	\$0	\$97,650	\$97,650
		2037 Total	\$825,000	\$207,675	\$1,032,675
2	1	2038	\$850,000	\$97,650	\$947,650
8	1	2038	\$0	\$84,900	\$84,900
		2038 Total	\$850,000	\$182,550	\$1,032,550
2	1	2039	\$875,000	\$84,900	\$959,900
8	1	2039	\$0	\$71,775	\$71,775
		2039 Total	\$875,000	\$156,675	\$1,031,675
2	1	2040	\$900,000	\$71,775	\$971,775
8	1	2040	\$0	\$58,275	\$58,275
		2040 Total	\$900,000	\$130,050	\$1,030,050
2	1	2041	\$930,000	\$58,275	\$988,275
8	1	2041	\$0	\$44,325	\$44,325
		2041 Total	\$930,000	\$102,600	\$1,032,600
2	1	2042	\$955,000	\$44,325	\$999,325
8	1	2042	\$0	\$30,000	\$30,000
		2042 Total	\$955,000	\$74,325	\$1,029,325
2	1	2043	\$985,000	\$30,000	\$1,015,000
8	1	2043	\$0.00	\$15,225.00	\$15,225.00
		2043 Total	\$985,000.00	\$45,225.00	\$1,030,225.00
2	1	2044	\$1,015,000.00	\$15,225.00	\$1,030,225.00
8	1	2044	\$0.00	\$0.00	\$0
		2044 Total	\$1,015,000.00	\$15,225.00	\$1,030,225.00
		Grand Total	\$16,855,000.00	\$6,861,450.00	\$23,716,450.00

Series 2020					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2022	\$1,110,000	\$387,350	\$1,497,350
8	1	2022	\$0	\$359,600	\$359,600
		2022 Total	\$1,110,000	\$746,950	\$1,856,950
2	1	2023	\$1,165,000	\$359,600	\$1,524,600
8	1	2023	\$0	\$330,475	\$330,475
		2023 Total	\$1,165,000	\$690,075	\$1,855,075
2	1	2024	\$1,225,000	\$330,475	\$1,555,475
8	1	2024	\$0	\$299,850	\$299,850
		2024 Total	\$1,225,000	\$630,325	\$1,855,325
2	1	2025	\$1,290,000	\$299,850	\$1,589,850
8	1	2025	\$0	\$267,600	\$267,600
		2025 Total	\$1,290,000	\$567,450	\$1,857,450
2	1	2026	\$1,355,000	\$267,600	\$1,622,600
8	1	2026	\$0	\$233,725	\$233,725
		2026 Total	\$1,355,000	\$501,325	\$1,856,325
2	1	2027	\$1,425,000	\$233,725	\$1,658,725
8	1	2027	\$0	\$198,100	\$198,100
		2027 Total	\$1,425,000	\$431,825	\$1,856,825
2	1	2028	\$1,500,000	\$198,100	\$1,698,100
8	1	2028	\$0	\$160,600	\$160,600
		2028 Total	\$1,500,000	\$358,700	\$1,858,700
2	1	2029	\$1,565,000	\$160,600	\$1,725,600
8	1	2029	\$0	\$129,300	\$129,300
		2029 Total	\$1,565,000	\$289,900	\$1,854,900
2	1	2030	\$1,625,000	\$129,300	\$1,754,300
8	1	2030	\$0	\$104,925	\$104,925
		2030 Total	\$1,625,000	\$234,225	\$1,859,225
2	1	2031	\$1,670,000	\$104,925	\$1,774,925
8	1	2031	\$0	\$79,875	\$79,875
		2031 Total	\$1,670,000	\$184,800	\$1,854,800
2	1	2032	\$1,725,000	\$79,875	\$1,804,875
8	1	2032	\$0	\$54,000	\$54,000
		2032 Total	\$1,725,000	\$133,875	\$1,858,875
2	1	2033	\$1,765,000	\$54,000	\$1,819,000
8	1	2033	\$0	\$36,350	\$36,350
		2033 Total	\$1,765,000	\$90,350	\$1,855,350
2	1	2034	\$1,800,000	\$36,350	\$1,836,350
8	1	2034	\$0	\$18,350	\$18,350
		2034 Total	\$1,800,000	\$54,700	\$1,854,700
2	1	2035	\$1,835,000	\$18,350	\$1,853,350
8	1	2035	\$0	\$0	\$0
		2035 Total	\$1,835,000	\$18,350	\$1,853,350
		Grand Total	\$21,055,000.00	\$4,932,850.00	\$25,987,850.00

Series 2021B					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2022	\$4,815,000	\$144,812	\$4,959,812
8	1	2022		\$458,300	\$458,300
		2022 Total	\$4,815,000	\$603,112	\$5,418,112
2	1	2023	\$4,485,000	\$458,300	\$4,943,300
8	1	2023		\$368,600	\$368,600
		2023 Total	\$4,485,000	\$826,900	\$5,311,900
2	1	2024	\$4,675,000	\$368,600	\$5,043,600
8	1	2024		\$275,100	\$275,100
		2024 Total	\$4,675,000	\$643,700	\$5,318,700
2	1	2025	\$4,865,000	\$275,100	\$5,140,100
8	1	2025		\$177,800	\$177,800
		2025 Total	\$4,865,000	\$452,900	\$5,317,900
2	1	2026	\$5,070,000	\$177,800	\$5,247,800
8	1	2026		\$76,400	\$76,400
		2026 Total	\$5,070,000	\$254,200	\$5,324,200
2	1	2027	\$3,820,000	\$76,400	\$3,896,400
		2027 Total	\$3,820,000	\$76,400	\$3,896,400
		Grand Total	\$27,730,000	\$2,857,212	\$30,587,212

Series 2023					
Effective December 31, 2021					
Projected Schedule for Conversion of BAN 2021A					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2022	-	-	-
8	1	2022	-	-	-
		2022 Total	-	-	-
2	1	2023	-	-	-
8	1	2023	-	574,127.56	574,127.56
		2023 Total	-	574,127.56	574,127.56
2	1	2024	700,000.00	528,260.00	1,228,260.00
8	1	2024	-	518,510.00	518,510.00
		2024 Total	700,000.00	1,046,770.00	1,746,770.00
2	1	2025	720,000.00	519,510.00	1,239,510.00
8	1	2025	-	508,970.00	508,970.00
		2025 Total	720,000.00	1,028,480.00	1,748,480.00
2	1	2026	740,000.00	509,970.00	1,249,970.00
8	1	2026	-	498,610.00	498,610.00
		2026 Total	740,000.00	1,008,580.00	1,748,580.00
2	1	2027	760,000.00	499,610.00	1,259,610.00
8	1	2027	-	487,590.00	487,590.00
		2027 Total	760,000.00	987,200.00	1,747,200.00
2	1	2028	785,000.00	488,590.00	1,273,590.00
8	1	2028	-	475,815.00	475,815.00
		2028 Total	785,000.00	964,405.00	1,749,405.00
2	1	2029	810,000.00	476,815.00	1,286,815.00
8	1	2029	-	463,260.00	463,260.00
		2029 Total	810,000.00	940,075.00	1,750,075.00
2	1	2030	835,000.00	464,260.00	1,299,260.00
8	1	2030	-	449,900.00	449,900.00
		2030 Total	835,000.00	914,160.00	1,749,160.00
2	1	2031	865,000.00	450,900.00	1,315,900.00
8	1	2031	-	435,627.50	435,627.50
		2031 Total	865,000.00	886,527.50	1,751,527.50
2	1	2032	890,000.00	436,627.50	1,326,627.50
8	1	2032	-	420,497.50	420,497.50
		2032 Total	890,000.00	857,125.00	1,747,125.00
2	1	2033	925,000.00	421,497.50	1,346,497.50
8	1	2033	-	404,310.00	404,310.00
		2033 Total	925,000.00	825,807.50	1,750,807.50
2	1	2034	955,000.00	405,310.00	1,360,310.00
8	1	2034	-	387,120.00	387,120.00
		2034 Total	955,000.00	792,430.00	1,747,430.00

Series 2023					
Effective December 31, 2021					
Projected Schedule for Conversion of BAN 2021A					
Payment Date					
Month	Day	Year	Principal	Interest	Total
2	1	2035	990,000.00	388,120.00	1,378,120.00
8	1	2035	-	368,805.00	368,805.00
		2035 Total	990,000.00	756,925.00	1,746,925.00
2	1	2036	1,030,000.00	369,805.00	1,399,805.00
8	1	2036	-	349,235.00	349,235.00
		2036 Total	1,030,000.00	719,040.00	1,749,040.00
2	1	2037	1,070,000.00	350,235.00	1,420,235.00
8	1	2037	-	328,370.00	328,370.00
		2037 Total	1,070,000.00	678,605.00	1,748,605.00
2	1	2038	1,115,000.00	329,370.00	1,444,370.00
8	1	2038	-	306,070.00	306,070.00
		2038 Total	1,115,000.00	635,440.00	1,750,440.00
2	1	2039	1,160,000.00	307,070.00	1,467,070.00
8	1	2039	-	282,290.00	282,290.00
		2039 Total	1,160,000.00	589,360.00	1,749,360.00
2	1	2040	1,210,000.00	283,290.00	1,493,290.00
8	1	2040	-	257,182.50	257,182.50
		2040 Total	1,210,000.00	540,472.50	1,750,472.50
2	1	2041	1,260,000.00	258,182.50	1,518,182.50
8	1	2041	-	231,037.50	231,037.50
		2041 Total	1,260,000.00	489,220.00	1,749,220.00
2	1	2042	1,315,000.00	232,037.50	1,547,037.50
8	1	2042	-	203,093.75	203,093.75
		2042 Total	1,315,000.00	435,131.25	1,750,131.25
2	1	2043	1,370,000.00	204,093.75	1,574,093.75
8	1	2043	-	173,981.25	173,981.25
		2043 Total	1,370,000.00	378,075.00	1,748,075.00
2	1	2044	1,430,000.00	174,981.25	1,604,981.25
8	1	2044	-	142,878.75	142,878.75
		2044 Total	1,430,000.00	317,860.00	1,747,860.00
2	1	2045	1,495,000.00	143,878.75	1,638,878.75
8	1	2045	-	110,362.50	110,362.50
		2045 Total	1,495,000.00	254,241.25	1,749,241.25
2	1	2046	1,560,000.00	111,362.50	1,671,362.50
8	1	2046	-	75,262.50	75,262.50
		2046 Total	1,560,000.00	186,625.00	1,746,625.00
2	1	2047	1,635,000.00	76,262.50	1,711,262.50
8	1	2047	-	38,475.00	38,475.00
		2047 Total	1,635,000.00	114,737.50	1,749,737.50
2	1	2048	1,710,000.00	38,475.00	1,748,475.00
8	1	2048	-	-	-
		2048 Total	1,710,000.00	38,475.00	1,748,475.00
		Grand Total	27,335,000.00	16,959,895.06	44,294,895.06

KIA F-08-07					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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	\$2,298,346	\$168,077	\$2,466,423

KIA F-09-02					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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	\$14,951,862	\$2,092,082	\$17,043,944

KIA F-13-012					
Effective December 31, 2021					
Estimated until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2022	-	45,230.00	45,230.00
12	1	2022	-	45,230.00	45,230.00
		2022 Total	-	90,460.00	90,460.00
6	1	2023	-	45,230.00	45,230.00
12	1	2023	-	45,230.00	45,230.00
		2023 Total	-	90,460.00	90,460.00
6	1	2024	-	60,000.00	60,000.00
12	1	2024	163,644.78	80,000.00	243,644.78
		2024 Total	163,644.78	140,000.00	303,644.78
6	1	2025	165,281.23	78,363.55	243,644.78
12	1	2025	166,934.04	76,710.74	243,644.78
		2025 Total	332,215.27	155,074.29	487,289.56
6	1	2026	168,603.38	75,041.40	243,644.78
12	1	2026	170,289.42	73,355.37	243,644.79
		2026 Total	338,892.80	148,396.77	487,289.57
6	1	2027	171,992.31	71,652.47	243,644.78
12	1	2027	173,712.24	69,932.55	243,644.79
		2027 Total	345,704.55	141,585.02	487,289.57
6	1	2028	175,449.36	68,195.43	243,644.79
12	1	2028	177,203.85	66,440.93	243,644.78
		2028 Total	352,653.21	134,636.36	487,289.57
6	1	2029	178,975.89	64,668.89	243,644.78
12	1	2029	180,765.65	62,879.14	243,644.79
		2029 Total	359,741.54	127,548.03	487,289.57
6	1	2030	182,573.31	61,071.48	243,644.79
12	1	2030	184,399.04	59,245.75	243,644.79
		2030 Total	366,972.35	120,317.23	487,289.58
6	1	2031	186,243.03	57,401.76	243,644.79
12	1	2031	188,105.46	55,539.32	243,644.78
		2031 Total	374,348.49	112,941.08	487,289.57
6	1	2032	189,986.51	53,658.27	243,644.78
12	1	2032	191,886.38	51,758.41	243,644.79
		2032 Total	381,872.89	105,416.68	487,289.57
6	1	2033	193,805.24	49,839.54	243,644.78
12	1	2033	195,743.29	47,901.49	243,644.78
		2033 Total	389,548.53	97,741.03	487,289.56

KIA F-13-012					
Effective December 31, 2021					
Estimated until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2034	197,700.73	45,944.06	243,644.79
12	1	2034	199,677.74	43,967.05	243,644.79
		2034 Total	397,378.47	89,911.11	487,289.58
6	1	2035	201,674.51	41,970.27	243,644.78
12	1	2035	203,691.26	39,953.53	243,644.79
		2035 Total	405,365.77	81,923.80	487,289.57
6	1	2036	205,728.17	37,916.61	243,644.78
12	1	2036	207,785.45	35,859.33	243,644.78
		2036 Total	413,513.62	73,775.94	487,289.56
6	1	2037	209,863.31	33,781.48	243,644.79
12	1	2037	211,961.94	31,682.84	243,644.78
		2037 Total	421,825.25	65,464.32	487,289.57
6	1	2038	214,081.56	29,563.22	243,644.78
12	1	2038	216,222.37	27,422.41	243,644.78
		2038 Total	430,303.93	56,985.63	487,289.56
6	1	2039	218,384.60	25,260.19	243,644.79
12	1	2039	220,568.44	23,076.34	243,644.78
		2039 Total	438,953.04	48,336.53	487,289.57
6	1	2040	222,774.13	20,870.66	243,644.79
12	1	2040	225,001.87	18,642.91	243,644.78
		2040 Total	447,776.00	39,513.57	487,289.57
6	1	2041	227,251.89	16,392.90	243,644.79
12	1	2041	229,524.41	14,120.38	243,644.79
		2041 Total	456,776.30	30,513.28	487,289.58
6	1	2042	231,819.65	11,825.13	243,644.78
12	1	2042	234,137.85	9,506.94	243,644.79
		2042 Total	465,957.50	21,332.07	487,289.57
6	1	2043	236,479.23	7,165.56	243,644.79
12	1	2043	238,844.02	4,800.76	243,644.78
		2043 Total	475,323.25	11,966.32	487,289.57
6	1	2044	241,232.46	2,412.32	243,644.78
12	1	2044	-	-	-
		2044 Total	241,232.46	2,412.32	243,644.78
		Grand Total	8,000,000.00	1,986,711.38	9,986,711.38

KIA F-14-015					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2021	-	-	-
12	1	2021	-	-	-
		2021 Total	-	-	-
6	1	2022	79,100.55	30,110.88	109,211.43
12	1	2022	79,792.68	29,319.87	109,112.55
		2022 Total	158,893.23	59,430.75	218,323.98
6	1	2023	80,490.87	28,521.94	109,012.81
12	1	2023	81,195.16	27,717.04	108,912.20
		2023 Total	161,686.03	56,238.98	217,925.01
6	1	2024	81,905.62	26,905.09	108,810.71
12	1	2024	82,622.29	26,086.03	108,708.32
		2024 Total	164,527.91	52,991.12	217,519.03
6	1	2025	83,345.24	25,259.81	108,605.05
12	1	2025	84,074.51	24,426.35	108,500.86
		2025 Total	167,419.75	49,686.16	217,105.91
6	1	2026	84,810.16	23,585.61	108,395.77
12	1	2026	85,552.25	22,737.51	108,289.76
		2026 Total	170,362.41	46,323.12	216,685.53
6	1	2027	86,300.83	21,881.99	108,182.82
12	1	2027	87,055.96	21,018.98	108,074.94
		2027 Total	173,356.79	42,900.97	216,257.76
6	1	2028	87,817.70	20,148.42	107,966.12
12	1	2028	88,586.11	19,270.24	107,856.35
		2028 Total	176,403.81	39,418.66	215,822.47
6	1	2029	89,361.24	18,384.38	107,745.62
12	1	2029	90,143.15	17,490.77	107,633.92
		2029 Total	179,504.39	35,875.15	215,379.54
6	1	2030	90,931.90	16,589.34	107,521.24
12	1	2030	91,727.55	15,680.02	107,407.57
		2030 Total	182,659.45	32,269.36	214,928.81
6	1	2031	92,530.17	14,762.74	107,292.91
12	1	2031	93,339.81	13,837.44	107,177.25
		2031 Total	185,869.98	28,600.18	214,470.16
6	1	2032	94,156.53	12,904.05	107,060.58
12	1	2032	94,980.40	11,962.48	106,942.88
		2032 Total	189,136.93	24,866.53	214,003.46
6	1	2033	95,811.48	11,012.67	106,824.15
12	1	2033	96,649.83	10,054.56	106,704.39
		2033 Total	192,461.31	21,067.23	213,528.54
6	1	2034	97,495.52	9,088.06	106,583.58
12	1	2034	98,348.60	8,113.11	106,461.71
		2034 Total	195,844.12	17,201.17	213,045.29
6	1	2035	99,209.15	7,129.62	106,338.77
12	1	2035	100,077.23	6,137.53	106,214.76
		2035 Total	199,286.38	13,267.15	212,553.53
6	1	2036	100,952.91	5,136.75	106,089.66
12	1	2036	101,836.25	4,127.22	105,963.47
		2036 Total	202,789.16	9,263.97	212,053.13
6	1	2037	102,727.31	3,108.87	105,836.18
12	1	2037	103,626.18	2,081.59	105,707.77

KIA F-14-015					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
		2037 Total	206,353.49	5,190.46	211,543.95
6	1	2038	104,532.85	1,045.39	105,578.24
12	1	2038	-	-	-
		2038 Total	104,532.85	1,045.39	105,578.24
		Grand Total	3,011,087.99	535,636.35	3,546,724.34

KIA F-15-011					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2021	-	-	-
12	1	2021	-	-	-
		2021 Total	-	-	-
6	1	2022	78,859.28	30,019.04	108,878.32
12	1	2022	79,549.30	29,230.45	108,779.75
		2022 Total	158,408.58	59,249.49	217,658.07
6	1	2023	80,245.36	28,434.95	108,680.31
12	1	2023	80,947.50	27,632.50	108,580.00
		2023 Total	161,192.86	56,067.45	217,260.31
6	1	2024	81,655.80	26,823.02	108,478.82
12	1	2024	82,370.28	26,006.47	108,376.75
		2024 Total	164,026.08	52,829.49	216,855.57
6	1	2025	83,091.02	25,182.77	108,273.79
12	1	2025	83,818.07	24,351.85	108,169.92
		2025 Total	166,909.09	49,534.62	216,443.71
6	1	2026	84,551.48	23,513.67	108,065.15
12	1	2026	85,291.30	22,668.16	107,959.46
		2026 Total	169,842.78	46,181.83	216,024.61
6	1	2027	86,037.60	21,815.25	107,852.85
12	1	2027	86,790.43	20,954.87	107,745.30
		2027 Total	172,828.03	42,770.12	215,598.15
6	1	2028	87,549.85	20,086.96	107,636.81
12	1	2028	88,315.91	19,211.46	107,527.37
		2028 Total	175,865.76	39,298.42	215,164.18
6	1	2029	89,088.67	18,328.31	107,416.98
12	1	2029	89,868.20	17,437.42	107,305.62
		2029 Total	178,956.87	35,765.73	214,722.60
6	1	2030	90,654.55	16,538.73	107,193.28
12	1	2030	91,447.77	15,632.19	107,079.96
		2030 Total	182,102.32	32,170.92	214,273.24
6	1	2031	92,247.94	14,717.71	106,965.65
12	1	2031	93,055.11	13,795.23	106,850.34
		2031 Total	185,303.05	28,512.94	213,815.99
6	1	2032	93,869.34	12,864.69	106,734.03
12	1	2032	94,690.70	11,925.99	106,616.69
		2032 Total	188,560.04	24,790.68	213,350.72
6	1	2033	95,519.24	10,979.09	106,498.33
12	1	2033	96,355.04	10,023.89	106,378.93
		2033 Total	191,874.28	21,002.98	212,877.26
6	1	2034	97,198.14	9,060.34	106,258.48
12	1	2034	98,048.63	8,088.35	106,136.98
		2034 Total	195,246.77	17,148.69	212,395.46
6	1	2035	98,906.55	7,107.87	106,014.42
12	1	2035	99,771.98	6,118.81	105,890.79
		2035 Total	198,678.53	13,226.68	211,905.21
6	1	2036	100,644.99	5,121.09	105,766.08
12	1	2036	101,525.63	4,114.64	105,640.27
		2036 Total	202,170.62	9,235.73	211,406.35
6	1	2037	102,413.98	3,099.38	105,513.36
12	1	2037	103,310.10	2,075.25	105,385.35
		2037 Total	205,724.08	5,174.63	210,898.71

KIA F-15-011					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2038	104,213.97	1,042.24	105,256.21
		2038 Total	104,213.97	1,042.24	105,256.21
		Grand Total	3,001,903.71	534,002.64	3,535,906.35

KIA F-16-027					
Effective December 31, 2021					
Estimated until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2022	-	13,049.00	13,049.00
12	1	2022	-	13,049.00	13,049.00
		2022 Total	-	26,098.00	26,098.00
6	1	2023	-	20,000.00	20,000.00
12	1	2023	81,822.39	40,000.00	121,822.39
		2023 Total	81,822.39	60,000.00	141,822.39
6	1	2024	82,640.62	39,181.78	121,822.40
12	1	2024	83,467.02	38,355.37	121,822.39
		2024 Total	166,107.64	77,537.15	243,644.79
6	1	2025	84,301.69	37,520.70	121,822.39
12	1	2025	85,144.71	36,677.68	121,822.39
		2025 Total	169,446.40	74,198.38	243,644.78
6	1	2026	85,996.16	35,826.24	121,822.40
12	1	2026	86,856.12	34,966.27	121,822.39
		2026 Total	172,852.28	70,792.51	243,644.79
6	1	2027	87,724.68	34,097.71	121,822.39
12	1	2027	88,601.93	33,220.47	121,822.40
		2027 Total	176,326.61	67,318.18	243,644.79
6	1	2028	89,487.94	32,334.45	121,822.39
12	1	2028	90,382.82	31,439.57	121,822.39
		2028 Total	179,870.76	63,774.02	243,644.78
6	1	2029	91,286.65	30,535.74	121,822.39
12	1	2029	92,199.52	29,622.87	121,822.39
		2029 Total	183,486.17	60,158.61	243,644.78
6	1	2030	93,121.51	28,700.88	121,822.39
12	1	2030	94,052.73	27,769.66	121,822.39
		2030 Total	187,174.24	56,470.54	243,644.78
6	1	2031	94,993.26	26,829.14	121,822.40
12	1	2031	95,943.19	25,879.20	121,822.39
		2031 Total	190,936.45	52,708.34	243,644.79
6	1	2032	96,902.62	24,919.77	121,822.39
12	1	2032	97,871.65	23,950.74	121,822.39
		2032 Total	194,774.27	48,870.51	243,644.78
6	1	2033	98,850.36	22,972.03	121,822.39
12	1	2033	99,838.87	21,983.52	121,822.39
		2033 Total	198,689.23	44,955.55	243,644.78

KIA F-16-027					
Effective December 31, 2021					
Estimated until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2034	100,837.26	20,985.14	121,822.40
12	1	2034	101,845.63	19,976.76	121,822.39
		2034 Total	202,682.89	40,961.90	243,644.79
6	1	2035	102,864.09	18,958.31	121,822.40
12	1	2035	103,892.73	17,929.67	121,822.40
		2035 Total	206,756.82	36,887.98	243,644.80
6	1	2036	104,931.65	16,890.74	121,822.39
12	1	2036	105,980.97	15,841.42	121,822.39
		2036 Total	210,912.62	32,732.16	243,644.78
6	1	2037	107,040.78	14,781.61	121,822.39
12	1	2037	108,111.19	13,711.20	121,822.39
		2037 Total	215,151.97	28,492.81	243,644.78
6	1	2038	109,192.30	12,630.09	121,822.39
12	1	2038	110,284.22	11,538.17	121,822.39
		2038 Total	219,476.52	24,168.26	243,644.78
6	1	2039	111,387.06	10,435.33	121,822.39
12	1	2039	112,500.94	9,321.46	121,822.40
		2039 Total	223,888.00	19,756.79	243,644.79
6	1	2040	113,625.94	8,196.45	121,822.39
12	1	2040	114,762.20	7,060.19	121,822.39
		2040 Total	228,388.14	15,256.64	243,644.78
6	1	2041	115,909.83	5,912.57	121,822.40
12	1	2041	117,068.92	4,753.47	121,822.39
		2041 Total	232,978.75	10,666.04	243,644.79
6	1	2042	118,239.61	3,582.78	121,822.39
12	1	2042	119,422.01	2,400.38	121,822.39
		2042 Total	237,661.62	5,983.16	243,644.78
6	1	2043	120,616.23	1,206.16	121,822.39
12	1	2043	-	-	-
		2043 Total	120,616.23	1,206.16	121,822.39
		Grand Total	4,000,000.00	918,993.69	4,918,993.69

KIA F-20-044					
Effective December 31, 2021					
Estimated until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2022	-	-	-
12	1	2022	-	-	-
		2022 Total	-	-	-
6	1	2023	-	35,000.00	35,000.00
12	1	2023	-	35,000.00	35,000.00
		2023 Total	-	70,000.00	70,000.00
6	1	2024	-	52,500.00	52,500.00
12	1	2024	146,914.61	61,250.00	208,164.61
		2024 Total	146,914.61	113,750.00	260,664.61
6	1	2025	148,200.11	59,964.50	208,164.61
12	1	2025	149,496.87	58,667.75	208,164.62
		2025 Total	297,696.98	118,632.25	416,329.23
6	1	2026	150,804.96	57,359.65	208,164.61
12	1	2026	152,124.51	56,040.11	208,164.62
		2026 Total	302,929.47	113,399.76	416,329.23
6	1	2027	153,455.60	54,709.02	208,164.62
12	1	2027	154,798.33	53,366.28	208,164.61
		2027 Total	308,253.93	108,075.30	416,329.23
6	1	2028	156,152.82	52,011.79	208,164.61
12	1	2028	157,519.15	50,645.46	208,164.61
		2028 Total	313,671.97	102,657.25	416,329.22
6	1	2029	158,897.45	49,267.16	208,164.61
12	1	2029	160,287.80	47,876.81	208,164.61
		2029 Total	319,185.25	97,143.97	416,329.22
6	1	2030	161,690.32	46,474.29	208,164.61
12	1	2030	163,105.11	45,059.50	208,164.61
		2030 Total	324,795.43	91,533.79	416,329.22
6	1	2031	164,532.28	43,632.33	208,164.61
12	1	2031	165,971.94	42,192.68	208,164.62
		2031 Total	330,504.22	85,825.01	416,329.23
6	1	2032	167,424.19	40,740.42	208,164.61
12	1	2032	168,889.15	39,275.46	208,164.61
		2032 Total	336,313.34	80,015.88	416,329.22
6	1	2033	170,366.93	37,797.68	208,164.61
12	1	2033	171,857.64	36,306.97	208,164.61
		2033 Total	342,224.57	74,104.65	416,329.22

KIA F-20-044					
Effective December 31, 2021					
Estimated until Final Loan Closeout					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2034	173,361.40	34,803.21	208,164.61
12	1	2034	174,878.31	33,286.30	208,164.61
		2034 Total	348,239.71	68,089.51	416,329.22
6	1	2035	176,408.49	31,756.12	208,164.61
12	1	2035	177,952.07	30,212.54	208,164.61
		2035 Total	354,360.56	61,968.66	416,329.22
6	1	2036	179,509.15	28,655.46	208,164.61
12	1	2036	181,079.85	27,084.76	208,164.61
		2036 Total	360,589.00	55,740.22	416,329.22
6	1	2037	182,664.30	25,500.31	208,164.61
12	1	2037	184,262.62	23,902.00	208,164.62
		2037 Total	366,926.92	49,402.31	416,329.23
6	1	2038	185,874.91	22,289.70	208,164.61
12	1	2038	187,501.32	20,663.29	208,164.61
		2038 Total	373,376.23	42,952.99	416,329.22
6	1	2039	189,141.96	19,022.66	208,164.62
12	1	2039	190,796.95	17,367.66	208,164.61
		2039 Total	379,938.91	36,390.32	416,329.23
6	1	2040	192,466.42	15,698.19	208,164.61
12	1	2040	194,150.50	14,014.11	208,164.61
		2040 Total	386,616.92	29,712.30	416,329.22
6	1	2041	195,849.32	12,315.29	208,164.61
12	1	2041	197,563.00	10,601.61	208,164.61
		2041 Total	393,412.32	22,916.90	416,329.22
6	1	2042	199,291.68	8,872.93	208,164.61
12	1	2042	201,035.48	7,129.13	208,164.61
		2042 Total	400,327.16	16,002.06	416,329.22
6	1	2043	202,794.54	5,370.07	208,164.61
12	1	2043	204,568.99	3,595.62	208,164.61
		2043 Total	407,363.53	8,965.69	416,329.22
6	1	2044	206,358.97	1,805.64	208,164.61
12	1	2044	-	-	-
		2044 Total	206,358.97	1,805.64	208,164.61
		Grand Total	7,000,000.00	1,449,084.46	8,449,084.46

KIA B15-003					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
6	1	2021	-	-	-
12	1	2021	-	-	-
		2021 Total	-	-	-
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

KIA B15-003					
Effective December 31, 2021					
Payment Date					
Month	Day	Year	Principal	Interest	Total
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
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	1,131,429.22	90,390.38	1,221,819.60

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT D2

Description of Bonds
807 KAR 5:001(12) Supplemental Information

WITNESS: Kampsen

Exhibit D - Description of Bonds
807 KAR 5:001(12)Supplemental Information

1. A full description of all terms of the proposed issuance.

The terms of the proposed issuance are included in Exhibit A-1. The actual terms of the refinancing cannot be determined until the bonds are sold. The assumptions made are based on current market conditions and the best estimate of the Northern Kentucky Water District (NKWD)'s financial advisor.

2. The interest rates of the proposed bonds.

See Exhibit A-1.

3. Whether the proposed bonded debt will be secured and, if secured, how it is secured.

The debt will be secured by the NKWD'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-1.

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.

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-1.

13. The amount of bonds issued.

See Exhibit A-1 and Exhibit D-1.

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.

The issuance date for each series bond is stated in Exhibit A-1 and Exhibit D-1.

17. The date of maturity of each bond issuance.

See Exhibit D-1.

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 Exhibit A-1, Exhibit C-1, and Exhibit D-1.

20. The amount of each series of outstanding notes.

See Exhibit A-1 and Exhibit D-1.

21. The rate of interest for each series of outstanding notes.

See Exhibit A-1 and Exhibit D-1.

22. Identify in whose favor the notes were issued.

See Exhibit C-1 and Exhibit D-1.

23. Other necessary information:

The 2021 Annual Report is included as Exhibit C-1 and incorporated by reference for any additional information related to the outstanding indebtedness related to this refinancing.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)	
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;	)	CASE NO. 2022-00161
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)	

PETITION EXHIBIT E

April 2022 Financial Statement

WITNESS: Kampsen

Northern Kentucky Water District
Statement of Net Position
April 30, 2022

Assets and Deferred Outflows of Resources

Current Assets

Cash and Cash Equivalents	\$ 44,595,384
Investments	3,945,452
Accounts Receivable	
Customers, Net	4,966,173
Unbilled Customers	9,100,000
Other	101,334
Assessments Receivable	174,942
Inventory Supplies for New Installation and Maintenance, at Cost	2,385,642
Prepaid Items	1,626,514
Restricted Assets - Cash and Cash Equivalents	
Bond Proceeds Fund	25,122
Debt Service Account	1,492,859
Improvement, Repair & Replacement	1,458,814
Total Current Assets	<u>69,872,236</u>

Noncurrent Assets

Restricted Assets - Cash and Cash Equivalents	
Bond Proceeds Fund	14,960,328
Debt Service Account	11,447,245
Improvement, Repair & Replacement	7,346,612
Restricted Assets - Investments	
Bond Proceeds Fund	
Debt Service Reserve Account	17,390,082
Miscellaneous Deferred Charges	4,061,359
Capital assets	
Land, System, Buildings and Equipment	527,376,245
Construction in Progress	18,297,309
Total Capital Assets	545,673,554
Less Accumulated Depreciation	<u>200,977,524</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>344,696,030</u>
Total Noncurrent Assets	<u>399,901,656</u>
Total Assets	<u>469,773,892</u>

Deferred Outflows of Resources

Deferred Outflows Related to Pension	2,553,369
Deferred Outflows Related to Other Postemployment Benefits	3,519,560
Deferred Loss on Refundings	2,542,302
Total Deferred Outflows of Resources	<u>8,615,231</u>

Total Assets and Deferred Outflows of Resources **\$ 478,389,123**

Northern Kentucky Water District
Statement of Net Position
April 30, 2022

Liabilities and Deferred Inflows of Resources

Current Liabilities

Bond Indebtedness	\$ 12,996,773
Notes Payable	1,751,438
Accounts Payable	388,712
Accrued Payroll & Taxes	534,256
Compensated Absences	324,632
Arbitrage Liability	5,596
Other Accrued Liabilities	325,416
Liabilities Payable - Restricted Assets	
Accrued Interest Payable	1,492,859
Accounts Payable	1,483,938
	<hr/>
Total Current Liabilities	19,303,620

Long-Term Liabilities (Net of Current Portion)

Liabilities Payable - Restricted Assets	
Accounts Payable	678,054
Compensated Absences	1,327,726
Arbitrage Liability	15,850
Bond Indebtedness	121,122,083
Bond Anticipation Notes Payable	24,685,000
Notes Payable	28,571,119
Net Pension Liability	22,419,617
Net Other Postemployment Benefits Liability	6,730,325
	<hr/>
Total Long-Term Liabilities	205,549,774

Total Liabilities 224,853,394

Deferred Inflows of Resources

Deferred Inflows Related to Pension	3,205,757
Deferred Inflows Related to Other Postemployment Benefits	3,132,278
Deferred Gain on Refunding	2,635,668
	<hr/>
Total Deferred Inflows of Resources	8,973,703

Total Liabilities and Deferred Inflows of Resources 233,827,097

Net Position

Net Investment in Capital Assets	155,476,251
Restricted For	
Debt Service Funds	28,837,327
Capital Improvement Projects	21,628,885
Unrestricted	38,619,563
	<hr/>
Total Net Position	244,562,026

**Total Liabilities, Deferred Inflows of Resources,
and Net Position** \$ 478,389,123

Northern Kentucky Water District
Statement of Revenues, Expenses and Changes in Net Position
April 30, 2022

Operating Revenues

Water Sales	18,181,757
Forfeited Discounts	323,006
Rents from Water Property	134,537
Other Water Revenues	<u>60,273</u>
Total Operating Revenues	<u>18,699,573</u>

Operating Expenses

Operating & Maintenance Expenses	
Salaries & Wages	3,236,882
Employee Pension & Benefits	1,997,153
Taxes Other than Income Taxes	238,571
Purchased Power	1,150,598
Chemicals	956,518
Materials & Supplies	682,630
Contractual Services	1,235,036
Transportation	242,246
Insurance	236,819
Bad Debt Expense	75,339
Miscellaneous	86,517
Regulatory Commission Assessment	<u>48,584</u>
Total Operating & Maintenance Expenses	10,186,893
Depreciation Expense	<u>4,107,040</u>
Total Operating Expenses	<u>14,293,933</u>
Net Operating Income	<u>4,405,640</u>

Non-Operating Income (Expense)

Investment Income	173,149
Miscellaneous Non-Operating Income	89
Loss on Abandonment of Mains	-
Interest on Long-Term Debt	(1,281,470)
Amortization of Debt Premiums and Bond Issuance Costs	515,909
Bond Issuance Costs	-
Pension Expense	-
Other Postemployment Benefit Expense	-
Arbitrage Rebate	-
Gain on Sale of Capital Assets	<u>-</u>
Total Non-Operating Expenses	(592,323)

Change in Net Position Before Capital Contributions	3,813,317
--	-----------

Capital Contributions

	<u>263,622</u>
Change in Net Position	4,076,939

Net Position - January 1, 2022

240,485,087

Net Position - April 30, 2022

\$ 244,562,026

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT F

Chart of Accounts 2021

WITNESS: Kampsen

ACCOUNTS LIST
 N Ky Water District
 General Ledger

Ranges: From: To:
 Account: 101- - 999- -
 Account Description: First Last
 Sorted By: Account
 Include:

Account	Description	Alias	Category	Active	Account Type	Posting Type	Typical Balance
User-Defined 1	User-Defined 2		User-Defined 3		User-Defined 4		
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
131-0030-003 created 1/22/21	IR&R Subaccount		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

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
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
132-0053-000 created 4/1/2021	Cash - BAN 2021A		Cash	Yes	Posting Account	Balance Sheet	Debit
132-0053-001 created 4/1/2021	Cash - Heritage ICS - BAN 2021A		Cash	Yes	Posting Account	Balance Sheet	Debit
132-0054-000 created 4/1/2021	Capitalized Interest BAN 2021A		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
133-0185-000 10/8/19	2019 Bond Reserve Fund	1330185000	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

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
142-0004-000	A/R Grants	1420004000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0005-000	A/R Other	1420005000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0006-000	A/R Assessments	1420006000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
142-0008-000	Accounts Receivable - Projects	1420008000	Accounts Receivable	Yes	Posting Account	Balance Sheet	Debit
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	Inventory	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
162-0011-000	Prepaid ERP/RRA		Prepaid Expenses	Yes	Posting Account	Balance Sheet	Debit
162-0012-000	Prepaid AMP		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

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
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
181-0050-000	Premium Bond 2013	1810050000	Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0051-000	Series 2013B Premium	1810051000	Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0052-000	Cost of Issue 2013B Refinancing Issue	1810052000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
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
181-0057-000 10/8/19	Series 2019 Premium		Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0058-000 12/8/20	Series 2020 Premium		Other Assets	Yes	Posting Account	Balance Sheet	Credit
181-0059-000 1/11/2022	Series 2021B 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
182-0003-000 created 11.02.20	CIP - Aqua Tank Painting	1820003000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
182-0004-000 created 12.01.21 TF	CIP - Tank Painting- Ida Spence		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
184-0255-000 created 1/2015	Washington Trace Bridge Replacement	184255	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0260-000 created 3/20/20	KY 1501 Hands Pike KYTC Relocation		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0261-000 created 11/5/2021	Bromley Crescent Springs Rd		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0263-000	Ky 17 Moffet Rd		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
184-0493-000 created 2/6/2016	Ripple Creek and Richardson Rd. PS	184-0493	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0519-000 created 5/2012	Airport Emergency Meter Pit Bypass	1840519000	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0522-000 created 1/2015	E. 10th St Water Service Relocation	184522	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0533-000 created 6/10/19	Old Siry Rd Landslide Mitigation		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0534-000	TMTP Security Camera Upgrade		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0535-000 created 3/2021	Aqua Drive Bins		Work in Process	Yes	Posting Account	Balance Sheet	Debit

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184-0536-000	Automated Meter Reading System		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
184-0703-00 created 4/2013	Silver Grove Ky 8 Water Main Melbourne	184703	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
184-0754-000 created 1/2015	16" Cross Country WMR C County	184754	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
184-0811-000 created 11/2014	Newport WMR 15th,16th, 17th, Parkview & Main	184811	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0860-000 created 11/2017	Amsterdam Rd WMR Villa Hills	1840860	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0895-000 062220	Persimmon, Sassafras WMR Independence		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0897-000 082620	E. Main Street Phase 2 Grandview to Brookwood		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0901-000 2/2/2021	Wayman Branch Water Main		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0902-000	Sagebrush, Shadyside WMR Erlanger		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0903-000 created 5/2021	Darlas Dr WMR		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0904-000 created 5/2021	Chapman Ln WMR		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0905-000 created 5/2021	Willowbrook WMR Edgewood		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0906-000 created 5/2021	Dudley Rd 16" & 8" Abandoment		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0907-000 10/5/2021	Joyce Ave WMR Southgate		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0908-000	2021 WMR Roselawn Dr Taylor Mill		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-0909-000	2021 WMR Morris Rd Ft Wright		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
184-4006-000 created 7/12/18	FTTP Sedimentation Basin & Filter Valve Improvemen	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	MPTP Clearwell Rehab & Painting	1844012	Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4013-000 11/2018	Taylor Mill Pump Station Backup Generator		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4015-000 created 9/11/19	Meter Reading Study		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4016-000	MPTP Actiflo		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-4017-000 created 2/23/21	FTTP Old Clearwell Baffle Replacement		Work in Process	Yes	Posting Account	Balance Sheet	Debit

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184-4018-000 2/10/2022	New Tank Taylor Mill		Work in Process	Yes	Posting Account	Balance Sheet	Debit
184-9999-000	Accrue Capital Cost		Other Assets	Yes	Posting Account	Balance Sheet	Debit
185-0315-000	- -		Work in Process	Yes	Posting Account	Balance Sheet	Debit
186-0001-000	Def'd Debit - PSC Assessment	1860001000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
186-0010-000	PSC Rate Case 2015-00143	1860010000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
186-0011-000	PSC Rate Case 2017	1860011000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
186-0012-000	PSC Rate Case 2018	1860012000	Other Assets	Yes	Posting Account	Balance Sheet	Debit
190-0001-000 Per GASB 68	Contributions Subseq. to the Measurement Date		Other Assets	Yes	Posting Account	Balance Sheet	Debit
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 Earnings		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
190-0007-000 Per GASB 68	Deferred Outflow Related to OPEB		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
220-0031-000	Current Portion KIA F14-015		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
220-0033-000	Current Portion KIA F15-011		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
220-0035-000	Current Portion Rural Dev. Loan 2014A		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0036-000	Current Portion of BAN 2017	2200036000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit

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220-0037-000 4/9/19	Current Portion of BAN 2019	2200037000	Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0038-000 10/8/19	Current Portion LTD Series 2019		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0039-000	Current Portion KIA F16-027		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0040-000 12/14/20	Current Portion of LTD Series 2020		Current Maturities of Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
220-0041-000 1/11/2022	Current Portion of LTD Series 2021B		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
221-0030-000	KIA SRF Loan F13-012	2210030000	Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0031-000	KIA SRF Loan F14-015		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
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
221-0038-000 10/8/19	Bonds Payable Series 2019		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0039-000	KIA SRF Loan F16-027		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0040-000 12/14/20	Bonds Payable Series 2020		Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
221-0041-000 1/11/2022	Bonds Payable Series 2021B		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
231-0002-002	Accounts Payable IRR Sub		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

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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
231-0053-000 created 10/6/21	Accounts Payable - BAN 2021A		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
232-0012-000 created 4/1/2021	2021A BAN Payable		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
241-0006-000	Sewer Taxes - Silver Grove	2410006000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0007-000	Sales Taxes - Kentucky	2410007000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0007-001	Sales Tax - KY Sales Tx Prepay Less Prior Month		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0010-000	School Taxes - Ludlow	2410010000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0011-000	School Taxes- Erlanger / Elsmere	2410011000	Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
241-0012-000 created 5/2014	School Taxes-Southgate	2410012	Accounts Payable	Yes	Posting Account	Balance Sheet	Debit
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

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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	Cresent 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
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

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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
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
242-0086-000	Dental Insurance - PreTax		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0087-000 2/13/19	Other Current Accrued Liabilities	2420087000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
242-0088-000 1/30/2020	Current Portion Arbitrage Liability	2420088000	Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit

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
242-0089-000	Accrued Vacation/Sick FICA TAX		Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
242-0090-000	Current Portion Accrued Vacation/Sick FICA TAX		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
253-0012-000 12/14/20	Loss on Defeasance 2011		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Debit
253-0013-000 1/11/2022	Deferred Gain on Defeasance 2012 (2021B Issue)		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
253-0020-000 Per GASB 68	Net Unfunded OPEB Liability		Other Current Liabilities	Yes	Posting Account	Balance Sheet	Credit
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
290-0007-000 Per GASB 68	Deferred Inflows Related to OPEB		Other Current Liabilities	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

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310-0001-000	Power Generation Plant- SOS-		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
310-0002-000	Power Generation Plant - Treatment		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
310-0003-000	Power Generation Plant - Distribution		Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
310-0004-000 created 8/31/21	Power Generation Equipment - General-		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

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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
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

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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
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
474-0005-000	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

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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
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	Source of Supply General	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- Facillies-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

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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
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

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
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
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

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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
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
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

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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
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
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
601-8100-070	Labor - Legal	6018100070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-071	Labor - Bldg Grounds Fleet		Salaries 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		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8100-079	Labor - Bottling		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
601-8100-082	Labor - IS	6018100082	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8101-078	Labor - Supervision Detainee's		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
601-8300-070	Vacation/PTO - Legal	3018300070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8300-071	Vacation/PTO - B&G	6018300071	Salaries 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
601-8300-082	Vacation/PTO - IS	6018300082	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
601-8500-070	Holiday - Legal	6018500070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8500-071	Holiday - B&G	6018500071	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		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
601-8500-082	Holiday - IS	6018500082	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

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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
604-3300-022	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
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
604-3401-001	Dental Ins. - FTTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3401-002	Dental Ins. - TMTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3401-003	Dental Ins. - Lab		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3401-029	Dental Ins. - MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3402-001	Life Ins. - FTTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3402-002	Life Ins. - TMTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3402-003	Life Ins. - Lab		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-3402-029	Life Ins. - 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

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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
604-4300-001	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
604-4401-020	Dental Ins. - Instrumentation		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-4402-020	Life Ins. - Instrumentation		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
604-5401-030	Dental Ins. - Engineering		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-5402-030	Life Ins. - Engineering		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
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
604-6401-025	Dental Ins. - Pumping		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

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604-6401-031	Dental Ins. - Distribution		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6402-025	Life Ins. - Pumping		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-6402-031	Life Ins. - Distribution		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
604-7400-050	Health Ins. - Meter Reading	6047400050	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7400-051	Health Ins. - Field Service	6047400051	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
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
604-7401-050	Dental Ins. - Meter Reading		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7401-051	Dental Ins. - Field Service		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7401-052	Dental Ins. - Account Services		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

ACCOUNTS LIST
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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
604-7401-056	Dental Ins. - Meter Shop		Administrative 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
604-7402-050	Life Ins. - Meter Reading		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7402-051	Life Ins. - Field Service		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7402-052	Life Ins. - Account Services		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-7402-056	Life Ins. - Meter Shop		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 - Fushing & 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
604-7500-071	Education - Buildings, Grounds & Fleet		Other Expenses	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
604-8300-070	Pension - Legal	6048300070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8300-071	Pension - Building Grounds Fleet		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/Acting	6048300074	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8300-078	Pension - HR		Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8300-082	Pension - IS	6048300082	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8301-070	401 & 457 Matching Program - Legal	6048301070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8301-071	401 & 457 Matching Program - B&G	6048301071	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
604-8301-082	401 & 457 Matching Program - IS	6048301082	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8302-070	Change in Pension Exp from Inflows/Outflows Legal	6048302070	Other Expenses	Yes	Posting Account	Profit and Loss	Debit

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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
604-8400-070	Health Ins. - Legal	6048400070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8400-071	Health Ins. - Building Grounds Fleet		Administrative Expense	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	6048400078	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8400-082	Health Ins. - IS	6048400082	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
604-8401-070	Dental Ins. - Legal		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8401-071	Dental Ins. - Bldg-Grounds		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8401-072	Dental Ins. - Executive Mgt.		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8401-074	Dental Ins. - BK/Accounting		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8401-078	Dental Ins. - HR		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8401-082	Dental Ins. - IS		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8402-070	Life Ins. - Legal		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8402-071	Life Ins. - Bldg-Grounds		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8402-072	Life Ins. - Executive Mgmt		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8402-074	Life Ins. - BK/Accounting		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8402-078	Life Ins. - HR		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8402-082	Life Ins. - IS		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8500-070	Education and Dues - Legal	6048500070	Other Employee Expenses	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
604-8500-078	Education - HR-Info Systems	6048500078	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8500-082	Education (Tuition Reimb. Included) - IS	6048500082	Other Employee Expenses	Yes	Posting Account	Profit and Loss	Debit
604-8700-070	Miscellaneous Benefits (Uniforms) - Legal	6048700070	Other Employee Expenses	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

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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
604-8700-079	Misc. Benefits - District		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
604-8700-082	Miscellaneous Benefits (Incl. Uniforms) - IS	6048700082	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
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

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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 - Electric		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
616-8000-085	Utilities - Central Facility - Gas		Other Expenses	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
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

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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
620-3000-022	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
620-3003-001	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
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

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620-4001-025	Materials & Supplies - B&G - PS & Tanks		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
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

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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
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
620-7001-057	Materials & Supplies - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-7001-071	Materials & Supplies - Office - Bldg, Grnds & Flee		Other Expenses	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

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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
620-7002-071	Materials & Supplies - Shop & Tools - BG&F		Other Expenses	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
620-7003-071	Safety Supplies - Bldg, Grnds & Fleet		Other Expenses	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
620-8000-070	Materials & Supplies - Legal	6208000070	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
620-8000-082	Materials & Supplies - IS	6208000082	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
620-8001-082	Computer Supplies - IT	6208001082	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
620-8002-070	Safety Supplies - Legal	6208002070	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8002-078	Materials & Supplies Safety		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
620-8002-082	Safety Supplies - IS	6208002082	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

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620-8006-079	Clearing Account		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
630-3002-001	--Ft. Thomas Treatment Plant		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
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

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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
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
633-8000-070	Legal Fees Ops. - Legal	6338000070	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
633-8000-082	Legal Fees Ops.- IS	6338000082	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

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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
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
634-8000-070	Contract - Legal	6348000070	Other Expenses	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- RRA/ERP	6348000079	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
634-8000-082	Contract Mgt. Fees - Surveys IS	6348000082	Other Expenses	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 81407	Contractual Services - Maint. SOS Newport opened back up		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-3000-004	Contract Service, Public Relations		Other Expenses	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

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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	Other Expenses	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
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
635-4001-025	Contract Services Other - B&G - PS & Tanks	6354001025	Administrative Expense	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	Snow Removal-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

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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
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
635-6003-030	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

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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
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

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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
635-8000-070	Contract Expenses - Legal	6358000070	Administrative Expense	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/Accting	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
635-8000-082	Contract Expenses - IS	6358000082	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
635-8001-082	Contract Computer Expenses - IS	6358001082	Other Expenses	Yes	Posting Account	Profit and Loss	Debit
635-8002-078	Contract Expenses - Safety		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8002-079	Damages and Claims		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8002-082	Contract Expenses - Safety - IS	6358002082	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
635-8002-085	Snow Removal - CF		Other Expenses	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- CF - 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

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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
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

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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
650-7001-071	Trans Exp - Supplies Bldg Grounds Fleet	6507001071	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
650-7002-071	Trans Exp - Contract Maint - Bldg Grounds Fleet	6507002071	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
650-7003-050	Trans Exp - Meter Readers, Maint. & 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
650-8000-070	Transportation Expense - Legal		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
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
650-8000-082	Transportation Expense - IS		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

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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
656-7000-071	Auto Insurance - B&G&F	6567000071	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
656-8000-070	Auto Insurance - Legal	6568000070	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	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
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

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
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
658-7000-071	Workers Comp Insurance - B&G&F	6587000071	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-001	Pollution FTTP	6588000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
658-8000-070	Workers Comp Insurance - Legal	6588000070	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
658-8000-082	Workers Comp Insurance - IS	6588000082	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
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

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
675-3000-001	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
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

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
675-7003-057	Miscellaneous - Account Svc. TM		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
675-7003-071	Uniforms - Bldg, Grnds & Fleet		Other Expenses	Yes	Posting Account	Profit and Loss	Debit
675-8000-070	Miscellaneous Expense - Legal	6758000070	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
675-8000-082	Miscellaneous Expense - IS	6758000082	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
675-8100-082	- -		Administrative Expense	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
699-3102-001	FICA- SECURITY		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-4000-001	Taxes Other Than Income Taxes - FTTP	6994000001	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-4000-002	Taxes Other Than Income Taxes - TMTP	6994000002	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-4000-020	Taxes Other Than Income Taxes - Inst.	6994000020	Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-4000-029	FICA - MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
699-4100-029	FICA - Maint. MPTP		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
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

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
699-7000-050	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
699-8000-070	FICA Taxes	6998000070	Salaries Expense	Yes	Posting Account	Profit and Loss	Debit
699-8000-071	Taxes Other Than Income Taxes (FICA) bldg grounds		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		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
699-8000-082	FICA Taxes - IS		Tax 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
699-9500-000 Per GASB 68	Other Post Employment Benefit 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: 1435

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT G

Tax Asset Detail 1/1/21 to 12/31/21

WITNESS: Kampsen

Tax Asset Detail 1/01/21 - 12/31/21

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-Pumping	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
31808		Taylor Mill Water Tower Property	12/22/21	75,000.00	0.00c	0.00	0.00	0.00	0.00	75,000.00	Land	37.50
31809		2021 Dump Site	12/31/21	5,942.42	0.00c	0.00	0.00	0.00	0.00	5,942.42	Land	30.00
		303-0003-000		<u>374,601.58</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>374,601.58</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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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
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
31704		Devon Tank Land KY Transport. Ri	7/16/18	-23,900.00	0.00	0.00	0.00	0.00	0.00	-23,900.00	Land	0.00
		303-0004-000		<u>2,575,648.25</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,575,648.25</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	71,842.68	0.00	71,842.68	0.00	S/L	30.00
115		OHIO RIVER PUMPING STRUCT	6/30/91	8,944.00	0.00	0.00	8,092.10	298.13	8,390.23	553.77	S/L	30.00
92		OHIO RIVER INTAKE PUMPING	12/14/93	52,475.55	0.00	0.00	43,795.89	1,749.19	45,545.08	6,930.47	S/L	30.00
93		Old ORPS Renovation	4/18/94	848,254.17	0.00	0.00	699,773.69	28,275.14	728,048.83	120,205.34	S/L	30.00
12		Compressed Air Equipment	1/01/98	6,026.00	0.00	0.00	5,624.31	200.87	5,825.18	200.82	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	11,296.09	403.43	11,699.52	403.48	S/L	30.00
16		Instrumentation	1/01/98	261,834.00	0.00	0.00	261,834.00	0.00	261,834.00	0.00	S/L	30.00
17		Programmer Logic Controllers	1/01/98	259,756.00	0.00	0.00	259,756.00	0.00	259,756.00	0.00	S/L	30.00
24		Transformers/Circuit Breakers	1/01/98	444,965.00	0.00	0.00	444,965.00	0.00	444,965.00	0.00	S/L	30.00
26		Ohio River Pumpstation	1/01/98	13,561,027.21	0.00	0.00	6,093,068.87	361,627.39	6,454,696.26	7,106,330.95	S/L	37.50
4080		(403 feet) pipe	6/13/00	1,003.47	0.00	0.00	511.74	33.45	545.19	458.28	S/L	30.00
4673		Miscellaneous	6/30/00	5,784.86	0.00	0.00	3,746.39	192.83	3,939.22	1,845.64	S/L	30.00
4209		Steel beams	9/05/00	7,620.00	0.00	0.00	5,537.20	254.00	5,791.20	1,828.80	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	7,691.00	0.00	7,691.00	0.00	S/L	30.00
5141		Lat. Pump Sta. Roof	11/30/01	9,450.00	0.00	0.00	9,450.00	0.00	9,450.00	0.00	S/L	30.00
5620		TMTB Basin	8/13/03	6,736.30	0.00	0.00	3,769.09	224.54	3,993.63	2,742.67	S/L	30.00
4929		LRPS structure improvements	8/17/04	2,856.66	0.00	0.00	1,713.96	95.22	1,809.18	1,047.48	S/L	30.00
31305		Structure Improvements LRPS	12/15/04	32,434.00	0.00	0.00	19,054.93	1,081.13	20,136.06	12,297.94	S/L	30.00
7932		Traveling Screens ORPS#1	12/30/10	201,332.00	0.00	0.00	201,332.00	0.00	201,332.00	0.00	S/L	10.00
31515		Traveling Screens Replacement	12/31/11	212,590.97	0.00	0.00	51,021.81	5,669.09	56,690.90	155,900.07	S/L	37.50
9080		Traveling Screen	7/01/12	198,260.77	0.00	0.00	44,939.08	5,286.95	50,226.03	148,034.74	S/L	37.50
31664		Licking River Traveling Screen	7/01/17	153,454.73	0.00	0.00	14,322.45	4,092.13	18,414.58	135,040.15	S/L	37.50
31692		ORPS # 2 Rehabilitation	10/01/18	1,805,695.60	0.00	0.00	108,341.73	48,151.88	156,493.61	1,649,201.99	S/L	37.50
10943		Heater at ORPS 2	10/09/20	8,018.70	0.00	0.00	53.46	213.83	267.29	7,751.41	S/L	37.50
10949		Heater at ORPS 2	10/09/20	8,018.70	0.00	0.00	53.46	213.83	267.29	7,751.41	S/L	37.50
		304-0001-000		<u>19,212,199.37</u>	<u>0.00c</u>	<u>0.00</u>	<u>9,395,610.93</u>	<u>458,063.03</u>	<u>9,853,673.96</u>	<u>9,358,525.41</u>		
Group: 304-0002-000												
269		Water Tmt Plant Taylor Mill	1/01/59	633,250.00	0.00	0.00	616,263.37	16,986.63	633,250.00	0.00	S/L	30.00
305		WATER PLANT FT. THOMAS	1/01/59	2,021,508.75	0.00	0.00	2,014,268.63	7,240.12	2,021,508.75	0.00	S/L	30.00
270		WATER PLANT TAYLOR MILL	1/01/60	194.00	0.00	0.00	190.51	3.49	194.00	0.00	S/L	60.00

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: 304-0002-000 (continued)												
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
276		WATER PLANT TAYLOR MILL	1/01/70	83,798.00	0.00	0.00	83,798.00	0.00	83,798.00	0.00	S/L	30.00
277		WATER PLANT TAYLOR MILL	1/01/71	1,573.00	0.00	0.00	1,573.00	0.00	1,573.00	0.00	S/L	30.00
278		WATER PLANT TAYLOR MILL	1/01/73	35,883.00	0.00	0.00	35,883.00	0.00	35,883.00	0.00	S/L	30.00
279		WATER PLANT TAYLOR MILL	1/01/74	7,399.00	0.00	0.00	7,337.87	61.13	7,399.00	0.00	S/L	30.00
280		WATER PLANT TAYLOR MILL	1/01/76	189,357.00	0.00	0.00	181,471.50	6,311.90	187,783.40	1,573.60	S/L	30.00
281		WATER PLANT TAYLOR MILL	1/01/77	5,810.00	0.00	0.00	5,472.63	193.67	5,666.30	143.70	S/L	30.00
282		WATER PLANT TAYLOR MILL	1/01/78	7,307.00	0.00	0.00	6,760.13	243.57	7,003.70	303.30	S/L	30.00
283		WATER PLANT TAYLOR MILL	1/01/80	59,767.00	0.00	0.00	53,292.87	1,992.23	55,285.10	4,481.90	S/L	30.00
284		WATER PLANT TAYLOR MILL	1/01/82	3,357.00	0.00	0.00	2,881.50	111.90	2,993.40	363.60	S/L	30.00
286		WATER PLANT TAYLOR MILL	1/01/84	1,740.00	0.00	0.00	1,435.50	58.00	1,493.50	246.50	S/L	30.00
306		WATER PLANT FT. THOMAS	7/01/84	1,020.00	0.00	0.00	841.50	34.00	875.50	144.50	S/L	30.00
287		WATER PLANT TAYLOR MILL	7/01/85	6,407.00	0.00	0.00	5,178.96	213.57	5,392.53	1,014.47	S/L	30.00
307		WATER PLANT FT. THOMAS	7/01/85	3,073.00	0.00	0.00	2,484.04	102.43	2,586.47	486.53	S/L	30.00
288		WATER PLANT TAYLOR MILL	7/01/86	1,681.00	0.00	0.00	1,330.82	56.03	1,386.85	294.15	S/L	30.00
308		WATER PLANT FT. THOMAS	7/01/86	3,119.00	0.00	0.00	3,023.38	127.30	3,150.68	668.32	S/L	30.00
309		FTTP DRAINAGE PROJECT	7/01/86	6,980.00	0.00	0.00	5,525.81	232.67	5,758.48	1,221.52	S/L	30.00
289		WATER PLANT TAYLOR MILL	7/01/87	6,191.00	0.00	0.00	4,798.00	206.37	5,004.37	1,186.63	S/L	30.00
310		WATER PLANT FT. THOMAS	7/01/87	4,892.40	0.00	0.00	3,791.61	163.08	3,954.69	937.71	S/L	30.00
311		WATER PLANT FT. THOMAS	7/01/87	22,710.60	0.00	0.00	17,600.72	757.02	18,357.74	4,352.86	S/L	30.00
290		WATER PLANT TAYLOR MILL	7/01/88	191.00	0.00	0.00	144.82	6.37	151.19	39.81	S/L	30.00
312		WATER PLANT FT. THOMAS	7/01/88	19,224.00	0.00	0.00	14,578.20	640.80	15,219.00	4,005.00	S/L	30.00
313		FTTP Remodeling	2/21/89	2,365.00	0.00	0.00	1,767.20	78.83	1,846.03	518.97	S/L	30.00
314		FTTP Remodeling	3/27/89	2,030.00	0.00	0.00	1,514.02	67.67	1,581.69	448.31	S/L	30.00
315		FTTP Remodeling	5/16/89	10,241.00	0.00	0.00	7,609.62	341.37	7,950.99	2,290.01	S/L	30.00
316		FTTP Remodeling	7/18/89	2,538.00	0.00	0.00	1,878.83	84.60	1,963.43	574.57	S/L	30.00
317		FTTP Remodeling	10/16/89	6,064.00	0.00	0.00	4,463.79	202.13	4,665.92	1,398.08	S/L	30.00
318		FTTP Remodeling	10/16/89	8,234.00	0.00	0.00	6,061.12	274.47	6,335.59	1,898.41	S/L	30.00
319		FTTP Remodeling	11/21/89	8,489.00	0.00	0.00	6,237.04	282.97	6,520.01	1,968.99	S/L	30.00
320		FTTP Remodeling	12/19/89	4,950.00	0.00	0.00	3,630.00	165.00	3,795.00	1,155.00	S/L	30.00
321		FTTP Remodeling	12/19/89	6,650.00	0.00	0.00	4,876.65	221.67	5,098.32	1,551.68	S/L	30.00
294		WATER PLANT TAYLOR MILL	1/15/90	325.07	0.00	0.00	238.48	10.84	249.32	75.75	S/L	30.00
322		WATER PLANT FT. THOMAS	1/15/90	2,000.07	0.00	0.00	1,466.65	66.67	1,533.32	466.75	S/L	30.00
323		WATER PLANT FT. THOMAS	4/15/90	4,819.00	0.00	0.00	3,513.87	160.63	3,674.50	1,144.50	S/L	30.00
324		WATER PLANT FT. THOMAS	5/15/90	2,325.00	0.00	0.00	1,692.08	77.50	1,769.58	555.42	S/L	30.00
295		WATER PLANT TAYLOR MILL	10/15/90	3,200.00	0.00	0.00	2,306.65	106.67	2,413.32	786.68	S/L	30.00
325		WATER PLANT FT. THOMAS	11/15/90	2,050.00	0.00	0.00	1,474.87	68.33	1,543.20	506.80	S/L	30.00
330		Clearwell - FTTP	7/01/91	3,850,258.09	0.00	0.00	2,727,266.22	128,341.94	2,855,608.16	994,649.93	S/L	30.00
331		CAPITALIZED INTEREST	7/01/91	234,379.58	0.00	0.00	166,018.89	7,812.65	173,831.54	60,548.04	S/L	30.00
297		MAC DONALD DEFENSE	7/23/91	7,122.00	0.00	0.00	5,034.86	237.40	5,272.26	1,849.74	S/L	30.00
326		FTTP Remodeling	8/28/91	2,960.00	0.00	0.00	2,088.43	98.67	2,187.10	772.90	S/L	30.00
327		STEWART IRON WORKS	10/15/91	30,636.97	0.00	0.00	21,573.56	1,021.23	22,594.79	8,042.18	S/L	30.00
298		Clearwell - TMTP	11/01/91	1,419,851.95	0.00	0.00	997,840.43	47,328.40	1,045,168.83	374,683.12	S/L	30.00
299		CAPITALIZED INTEREST	11/01/91	87,718.24	0.00	0.00	61,646.40	2,923.94	64,570.34	23,147.90	S/L	30.00
328		DISIBIO CONST.	11/19/91	6,500.00	0.00	0.00	4,559.02	216.67	4,775.69	1,724.31	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
329		GALE CARDDOCK CONST.	11/19/91	3,500.00	0.00	0.00	2,454.85	116.67	2,571.52	928.48	S/L	30.00
332		WATER PLANT FT. THOMAS	1/02/92	27,115.00	0.00	0.00	18,978.08	903.83	19,881.91	7,233.09	S/L	30.00
333		WATER PLANT FT. THOMAS	2/12/92	1,599.95	0.00	0.00	1,116.95	53.33	1,170.28	429.67	S/L	30.00
337		WATER PLANT FT. THOMAS	6/30/92	1,068.12	0.00	0.00	738.70	35.60	774.30	293.82	S/L	30.00
334		WATER PLANT FT. THOMAS	7/01/92	870.00	0.00	0.00	601.79	29.00	630.79	239.21	S/L	30.00
335		WATER PLANT FT. THOMAS	10/09/92	9,975.00	0.00	0.00	6,854.41	332.50	7,186.91	2,788.09	S/L	30.00
300		WATER PLANT TAYLOR MILL	10/22/92	1,100.00	0.00	0.00	755.16	36.67	791.83	308.17	S/L	30.00
268		SIDEWALK	11/17/92	2,300.00	0.00	0.00	1,348.02	76.67	1,424.69	875.31	S/L	30.00
336		WATER PLANT FT. THOMAS	11/19/92	6,724.00	0.00	0.00	4,607.91	224.13	4,832.04	1,891.96	S/L	30.00
339		WATER PLANT FT. THOMAS	3/31/93	31,470.52	0.00	0.00	21,372.47	1,049.02	22,421.49	9,049.03	S/L	30.00
340		WATER PLANT FT. THOMAS	5/31/93	51,870.00	0.00	0.00	35,082.13	1,729.00	36,811.13	15,058.87	S/L	30.00
338		WATER PLANT FT. THOMAS	6/30/93	101,795.36	0.00	0.00	68,711.89	3,393.18	72,105.07	29,690.29	S/L	30.00
301		WATER PLANT TAYLOR MILL	9/30/93	306.02	0.00	0.00	205.28	10.20	215.48	90.54	S/L	30.00
343		WATER TREATMENT FTTP	1/01/94	2,239,896.00	0.00	0.00	1,493,264.00	74,663.20	1,567,927.20	671,968.80	S/L	30.00
341		B&B HAETING	7/01/94	1,525.00	0.00	0.00	1,004.06	50.83	1,054.89	470.11	S/L	30.00
342		ROOFTOP AIR COND. FTTP	9/20/94	12,960.00	0.00	0.00	8,484.95	432.00	8,916.95	4,043.05	S/L	30.00
344		SLUDGE Bld DRIVE/DRAIN	10/17/95	9,846.00	0.00	0.00	4,136.67	164.10	4,300.77	5,545.23	S/L	60.00
345		GALE CRADDOCK CONST.	11/21/95	8,054.00	0.00	0.00	5,115.95	268.47	5,384.42	2,669.58	S/L	30.00
302		LICKING R PERMANGANATE	12/19/95	168,501.03	0.00	0.00	93,502.08	5,616.70	99,118.78	69,382.25	S/L	30.00
346		WATER PLANT FT. THOMAS	6/30/96	392,886.06	0.00	0.00	245,589.53	13,096.20	258,685.73	134,290.33	S/L	30.00
347		WATER PLANT FT. THOMAS	6/30/96	104,979.19	0.00	0.00	65,621.57	3,499.31	69,120.88	35,858.31	S/L	30.00
350		CC Structures & Improvements	1/01/97	10,310.26	0.00	0.00	7,560.15	343.68	7,903.83	2,406.43	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	22,153.58	1,213.67	23,367.25	13,042.75	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	2,429.68	136.67	2,566.35	1,533.65	S/L	30.00
304		Water Treat. Plant T M	6/25/98	7,890.00	0.00	0.00	4,670.95	263.00	4,933.95	2,956.05	S/L	30.00
2997		Retaining wall & Other Improveme	4/13/99	5,400.00	0.00	0.00	5,400.00	0.00	5,400.00	0.00	S/L	30.00
31160		HVAC	5/30/99	135,000.00	0.00	0.00	135,000.00	0.00	135,000.00	0.00	S/L	30.00
31161		TMTP Automation Structure	5/30/99	3,585,276.53	0.00	0.00	2,066,513.60	119,509.22	2,186,022.82	1,399,253.71	S/L	30.00
31162		Baffle Clearwell FTTP	5/30/99	294,896.67	0.00	0.00	169,975.14	9,829.89	179,805.03	115,091.64	S/L	30.00
1635		Chemical Bldg. New Roof	6/25/99	24,532.00	0.00	0.00	21,056.59	817.73	21,874.32	2,657.68	S/L	30.00
1636		New Roof FTTP Bay	7/09/99	16,590.00	0.00	0.00	14,239.75	553.00	14,792.75	1,797.25	S/L	30.00
4674		New Lab	3/01/00	1,618,912.42	0.00	0.00	912,886.73	53,963.75	966,850.48	652,061.94	S/L	30.00
4081		Replacement window	5/05/00	9,068.00	0.00	0.00	5,088.18	302.27	5,390.45	3,677.55	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	17,625.00	0.00	17,625.00	0.00	S/L	30.00
3543		Sodium Hyprochlorite Retrofit	6/30/01	2,191,756.76	0.00	0.00	1,234,689.69	73,058.56	1,307,748.25	884,008.51	S/L	30.00
5077		Metal Door	10/19/01	2,724.67	0.00	0.00	2,724.67	0.00	2,724.67	0.00	S/L	30.00
5078		Metal Door	10/19/01	2,724.67	0.00	0.00	2,724.67	0.00	2,724.67	0.00	S/L	30.00
5079		Metal Door	10/19/01	2,724.66	0.00	0.00	2,724.66	0.00	2,724.66	0.00	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	253,945.79	4,304.21	258,250.00	0.00	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)												
4711		Valves FTTP Automation	6/30/02	378,000.00	0.00	0.00	267,750.00	12,600.00	280,350.00	97,650.00	S/L	30.00
4712		FTTP Automation	6/30/02	6,396,996.57	0.00	0.00	3,358,423.21	213,233.22	3,571,656.43	2,825,340.14	S/L	30.00
4713		TMTF Filter Rehab	6/30/02	764,546.93	0.00	0.00	401,387.17	25,484.90	426,872.07	337,674.86	S/L	30.00
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	13,806.25	587.50	14,393.75	3,231.25	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	5,719.21	202.45	5,921.66	151.84	S/L	30.00
5458		Ceramic Tile	12/28/02	5,300.00	0.00	0.00	4,946.71	176.67	5,123.38	176.62	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	10,147.39	498.03	10,645.42	4,295.58	S/L	30.00
5490		MPTF 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	27,250.00	1,000.00	28,250.00	1,750.00	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	6,073.50	0.00	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 MPTF	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	848,404.47	55,633.08	904,037.55	764,954.71	S/L	30.00
5756		Composite flow sampler	6/30/03	6,200.00	0.00	0.00	5,476.71	206.67	5,683.38	516.62	S/L	30.00
5757		Chemical Feed System	6/30/03	14,700.00	0.00	0.00	12,985.00	490.00	13,475.00	1,225.00	S/L	30.00
5758		Instrumentation	6/30/03	16,500.00	0.00	0.00	14,575.00	550.00	15,125.00	1,375.00	S/L	30.00
5759		Electrical - Filter to Waste	6/30/03	170,500.00	0.00	0.00	93,064.54	5,683.33	98,747.87	71,752.13	S/L	30.00
5760		Piping for Filter to waste	6/30/03	216,200.00	0.00	0.00	54,796.88	3,459.20	58,256.08	157,943.92	S/L	62.50
5762		Fencing MPTF	6/30/03	116,022.88	0.00	0.00	76,381.72	3,867.43	80,249.15	35,773.73	S/L	30.00
5778		Additional 184-411-500	6/30/03	187,804.49	0.00	0.00	95,467.27	6,260.15	101,727.42	86,077.07	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	45,957.61	3,158.37	49,115.98	45,635.02	S/L	30.00
7387		MPTF Tube Settlers Replacement	6/30/08	84,608.81	0.00	0.00	28,202.88	2,256.23	30,459.11	54,149.70	S/L	37.50
7388		Roof Exterior of FTTP	8/20/08	134,568.00	0.00	0.00	44,257.92	3,588.48	47,846.40	86,721.60	S/L	37.50
31426		Gate Operators	8/31/08	2,412.29	0.00	0.00	2,412.29	0.00	2,412.29	0.00	S/L	10.00
7690		MPTF Chemical Bldg	2/01/09	6,942,859.97	0.00	0.00	2,206,286.58	185,142.93	2,391,429.51	4,551,430.46	S/L	37.50
7689		TMTF Backwash System	12/01/09	2,216,997.31	0.00	0.00	655,245.89	59,119.93	714,365.82	1,502,631.49	S/L	37.50
9030		6' Hoond and ACIS Vent	4/04/12	9,932.00	0.00	0.00	8,690.50	993.20	9,683.70	248.30	S/L	10.00
9078		PLC's TMTF	7/01/12	244,125.74	0.00	0.00	207,506.85	24,412.57	231,919.42	12,206.32	S/L	10.00
31547		FTTP GAC Facility & Treatment	1/01/13	28,516,339.69	0.00	0.00	5,703,267.92	712,908.49	6,416,176.41	22,100,163.28	S/L	40.00
31548		TMTF Basin Replacement	7/01/13	2,435,854.21	0.00	0.00	405,975.68	54,130.09	460,105.77	1,975,748.44	S/L	45.00
31549		FTTP Roof	7/01/13	80,655.01	0.00	0.00	60,491.25	8,065.50	68,556.75	12,098.26	S/L	10.00
31550		VFD Replacement WW Road & US	7/01/13	141,766.13	0.00	0.00	53,162.32	7,088.31	60,250.63	81,515.50	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: 304-0002-000 (continued)												
31599		MPTP - Flouride Tank Replacement	6/30/14	55,113.98	0.00	0.00	9,553.11	1,469.71	11,022.82	44,091.16	S/L	37.50
31598		Licking River Pump Station Improv	12/31/14	880,088.23	0.00	0.00	140,814.12	23,469.02	164,283.14	715,805.09	S/L	37.50
31624		Independence Tank Mixing System	4/01/15	64,379.39	0.00	0.00	9,871.49	1,716.78	11,588.27	52,791.12	S/L	37.50
31650		ORPS1-3 Traveling Screen Replace	3/01/16	195,669.99	0.00	0.00	25,219.70	5,217.87	30,437.57	165,232.42	S/L	37.50
31649		MPTP Building Improvements	7/01/16	1,006,233.74	0.00	0.00	120,748.05	26,832.90	147,580.95	858,652.79	S/L	37.50
31648		TMTP Electrical & Basin Improven	10/01/16	3,940,737.72	0.00	0.00	446,616.94	105,086.34	551,703.28	3,389,034.44	S/L	37.50
31651		FTTP South Reservoir Drainage	12/01/16	407,730.76	0.00	0.00	44,397.35	10,872.82	55,270.17	352,460.59	S/L	37.50
31665		Bromely Tank Landslide/Retaining	6/01/17	38,650.58	0.00	0.00	3,693.27	1,030.68	4,723.95	33,926.63	S/L	37.50
9914		Battery Backup	11/03/17	1,228.13	0.00	0.00	103.71	32.75	136.46	1,091.67	S/L	37.50
9915		Battery Backup	11/03/17	1,228.12	0.00	0.00	103.71	32.75	136.46	1,091.66	S/L	37.50
9916		Battery Backup	11/03/17	1,228.13	0.00	0.00	103.71	32.75	136.46	1,091.67	S/L	37.50
9917		Battery Backup	11/03/17	1,228.13	0.00	0.00	103.71	32.75	136.46	1,091.67	S/L	37.50
9918		Battery Backup	11/03/17	1,228.13	0.00	0.00	103.71	32.75	136.46	1,091.67	S/L	37.50
9919		Battery Backup	11/03/17	3,495.34	0.00	0.00	295.16	93.21	388.37	3,106.97	S/L	37.50
9920		Battery Backup	11/03/17	3,495.34	0.00	0.00	295.16	93.21	388.37	3,106.97	S/L	37.50
9911		Air Cooler	12/07/17	1,170.50	0.00	0.00	96.23	31.21	127.44	1,043.06	S/L	37.50
10528		New Security DSX	1/11/18	3,601.45	0.00	0.00	288.12	96.04	384.16	3,217.29	S/L	37.50
9937		Alarm Syst Upgrade - Phoenix IO R	1/18/18	3,626.98	0.00	0.00	1,032.68	362.70	1,395.38	2,231.60	S/L	10.00
9938		Alarm System Upgrade - Phoenix IC	1/18/18	3,626.98	0.00	0.00	1,032.68	362.70	1,395.38	2,231.60	S/L	10.00
9946		Electrical AutoCad	3/09/18	1,483.29	0.00	0.00	112.06	39.55	151.61	1,331.68	S/L	37.50
9940		Dehumidifier for GAC UV Room	4/19/18	3,045.00	0.00	0.00	216.53	81.20	297.73	2,747.27	S/L	37.50
31693		FTTP Floc/Sed Basins 2 & 3	7/01/18	2,423,261.12	0.00	0.00	161,550.75	64,620.30	226,171.05	2,197,090.07	S/L	37.50
9950		Tote Mixer	8/08/18	1,525.90	0.00	0.00	98.33	40.69	139.02	1,386.88	S/L	37.50
10499		Security Camera	8/18/18	8,039.06	0.00	0.00	1,875.79	803.91	2,679.70	5,359.36	S/L	10.00
10856		Trane AC Unit	9/27/18	8,537.15	0.00	0.00	512.23	227.66	739.89	7,797.26	S/L	37.50
10503		Pelco Encoder	11/01/18	1,405.03	0.00	0.00	304.42	140.50	444.92	960.11	S/L	10.00
10514		Dehumidifiers	11/01/18	3,222.27	0.00	0.00	186.18	85.93	272.11	2,950.16	S/L	37.50
10515		Dehumidifiers	11/01/18	3,222.27	0.00	0.00	186.18	85.93	272.11	2,950.16	S/L	37.50
10502		Pelco Encoders	11/07/18	1,398.67	0.00	0.00	303.05	139.87	442.92	955.75	S/L	10.00
10513		Pelco Encoders	11/07/18	1,398.67	0.00	0.00	303.05	139.87	442.92	955.75	S/L	10.00
10517		SPX Series 10 Gearbox	11/07/18	10,353.90	0.00	0.00	598.22	276.10	874.32	9,479.58	S/L	37.50
10529		Gate Opener	11/12/18	4,490.00	0.00	0.00	259.42	119.73	379.15	4,110.85	S/L	37.50
10511		Security Camera	4/01/19	2,574.82	0.00	0.00	120.16	68.66	188.82	2,386.00	S/L	37.50
10893		Little Giant Fiberglass Ladder	6/01/19	1,890.30	0.00	0.00	79.81	50.41	130.22	1,760.08	S/L	37.50
10921		Licking River PS Roof	11/01/19	20,237.00	0.00	0.00	624.02	539.65	1,163.67	19,073.33	S/L	37.50
10920		Carothers Pump Station Roof	11/30/19	45,722.00	0.00	0.00	1,320.85	1,219.25	2,540.10	43,181.90	S/L	37.50
11018		Gate Operator	2/04/20	6,875.00	0.00	0.00	168.06	183.33	351.39	6,523.61	S/L	37.50
10941		AC Unit at MPTP	7/20/20	6,369.00	0.00	0.00	70.77	169.84	240.61	6,128.39	S/L	37.50
10942		AC Condensor in GAC electrical Rr	10/16/20	9,216.00	0.00	0.00	40.96	245.76	286.72	8,929.28	S/L	37.50
31793		TMTP Sludge Conveyors & Press (i	1/15/21	304,676.60	0.00c	0.00	0.00	8,124.71	8,124.71	296,551.89	S/L	37.50
31787		TMTP Makeup Air Unit on Chemic	5/20/21	17,580.00	0.00c	0.00	0.00	273.47	273.47	17,306.53	S/L	37.50
		304-0002-000		<u>80,938,964.06</u>	<u>0.00c</u>	<u>0.00</u>	<u>30,039,116.99</u>	<u>2,241,380.78</u>	<u>32,280,497.77</u>	<u>48,658,466.29</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 PUM	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

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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)												
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	2,692.00	106.60	2,798.60	399.40	S/L	30.00
85		RICHARDSON RD PUMP STRUC	7/01/84	2,127.96	0.00	0.00	2,127.96	0.00	2,127.96	0.00	S/L	30.00
108		BROMLEY PUMP STATION	7/01/86	22,990.00	0.00	0.00	22,990.00	0.00	22,990.00	0.00	S/L	30.00
83		LAFAYETTE PMP STRUCT PUM	12/15/88	2,377.00	0.00	0.00	2,325.94	51.06	2,377.00	0.00	S/L	30.00
114		WEST COVINGTON PUMP STA1	3/23/89	60,300.39	0.00	0.00	58,433.94	1,866.45	60,300.39	0.00	S/L	30.00
61		DUDLEY PK PUMP STRUCT PUI	1/01/91	361,297.26	0.00	0.00	332,049.38	12,043.24	344,092.62	17,204.64	S/L	30.00
62		CAPITAIZED INTEREST	1/01/91	22,719.85	0.00	0.00	20,880.67	757.33	21,638.00	1,081.85	S/L	30.00
97		Latonia Pumping Structure	6/30/91	4,017.50	0.00	0.00	3,634.99	133.92	3,768.91	248.59	S/L	30.00
106		West Street Pumping Struct	6/30/91	1,995.00	0.00	0.00	1,805.00	66.50	1,871.50	123.50	S/L	30.00
109		BOONE COUNTY PUMPING	6/30/91	4,389.00	0.00	0.00	3,971.00	146.30	4,117.30	271.70	S/L	30.00
112		FENCE & GATES	3/17/92	6,922.00	0.00	0.00	6,122.74	230.73	6,353.47	568.53	S/L	30.00
98		FENCE & GATE POSTS	10/13/92	5,405.00	0.00	0.00	4,692.41	180.17	4,872.58	532.42	S/L	30.00
100		DOORS	3/16/93	683.00	0.00	0.00	584.55	22.77	607.32	75.68	S/L	30.00
101		NEW ROOF	5/18/93	4,274.50	0.00	0.00	3,637.37	142.48	3,779.85	494.65	S/L	30.00
102		WINDOWS	7/20/93	3,200.00	0.00	0.00	2,707.34	106.67	2,814.01	385.99	S/L	30.00
103		BUILDING RESTORATION	8/17/93	3,675.00	0.00	0.00	3,101.26	122.50	3,223.76	451.24	S/L	30.00
99		Latonia Pump Structure	9/17/93	823.69	0.00	0.00	693.13	27.46	720.59	103.10	S/L	30.00
104		FANS	10/31/93	338.44	0.00	0.00	283.61	11.28	294.89	43.55	S/L	30.00
54		DIXIE P.S. FANS	7/19/94	5,200.00	0.00	0.00	4,252.27	173.33	4,425.60	774.40	S/L	30.00
55		DIXIE PUMP STA	8/16/94	7,620.00	0.00	0.00	6,214.54	254.00	6,468.54	1,151.46	S/L	30.00
52		TAYLOR MILL TREATMENT PL	6/20/95	5,358.00	0.00	0.00	4,240.67	178.60	4,419.27	938.73	S/L	30.00
63		DUDLEY PUMP STATION	9/19/95	285,581.37	0.00	0.00	223,990.47	9,519.38	233,509.85	52,071.52	S/L	30.00
110		BROMLEY TANK ROAD	11/21/95	197,517.79	0.00	0.00	153,945.44	6,583.93	160,529.37	36,988.42	S/L	30.00
116		WEST COVINGTON PUMP STA1	11/30/96	4,880.00	0.00	0.00	3,660.63	162.67	3,823.30	1,056.70	S/L	30.00
117		CC Structures & Improvement	1/01/97	753,290.75	0.00	0.00	614,408.99	25,109.69	639,518.68	113,772.07	S/L	30.00
423		CC Structures & Improvements	1/01/97	353,567.65	0.00	0.00	270,208.52	11,785.59	281,994.11	71,573.54	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	20,949.42	1,093.80	22,043.22	10,770.78	S/L	30.00
25		Four IDP Pumps	1/01/98	833,043.00	0.00	0.00	777,506.80	27,768.10	805,274.90	27,768.10	S/L	30.00
425		New Meter Shop	12/01/98	99,632.90	0.00	0.00	61,277.48	3,321.10	64,598.58	35,034.32	S/L	30.00
31019		Material for New Meter Shop	1/04/99	217.89	0.00	0.00	192.39	7.26	199.65	18.24	S/L	30.00
2999		Pumpstation Valve	10/27/99	2,776.00	0.00	0.00	2,336.42	92.53	2,428.95	347.05	S/L	30.00
2998		Fence US 27 Pumpstation	11/24/99	3,528.00	0.00	0.00	3,430.00	98.00	3,528.00	0.00	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	681,950.56	41,966.19	723,916.75	535,068.89	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	10,750.00	0.00	10,750.00	0.00	S/L	30.00
3589		Chain Link Fense	11/29/01	7,020.50	0.00	0.00	7,020.50	0.00	7,020.50	0.00	S/L	30.00
3541		Lightning protection dudley tank	12/01/01	2,350.00	0.00	0.00	2,350.00	0.00	2,350.00	0.00	S/L	30.00
5144		Security Windows	1/21/02	2,778.56	0.00	0.00	2,778.56	0.00	2,778.56	0.00	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	76,466.71	4,316.67	80,783.38	48,716.62	S/L	30.00
4715		Bristow Rd Valves	6/30/02	63,000.00	0.00	0.00	44,625.00	2,100.00	46,725.00	16,275.00	S/L	30.00
4716		Bristow Rd HVAC	6/30/02	42,000.00	0.00	0.00	41,300.00	700.00	42,000.00	0.00	S/L	30.00
4717		Fencing	6/30/02	12,500.00	0.00	0.00	10,000.03	416.67	10,416.70	2,083.30	S/L	30.00
4718		Bristow Rd Pumpstation	6/30/02	1,639,188.37	0.00	0.00	860,573.88	54,639.61	915,213.49	723,974.88	S/L	30.00
31285		Capitalized Interest	6/30/02	90,289.41	0.00	0.00	47,401.96	3,009.65	50,411.61	39,877.80	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		Painting Services	4/01/03	4,484.53	0.00	0.00	4,073.38	149.48	4,222.86	261.67	S/L	30.00
5500		2" CLA Val Regulator	4/01/03	814.00	0.00	0.00	814.00	0.00	814.00	0.00	S/L	15.00
5501		4 Mile Rd. Regulator Pit	4/15/03	8,800.00	0.00	0.00	6,599.97	293.33	6,893.30	1,906.70	S/L	30.00
5763		Fence at Bromley tank	6/30/03	59,708.50	0.00	0.00	39,308.07	1,990.28	41,298.35	18,410.15	S/L	30.00
5764		Fence at Dudley tanks	6/30/03	13,447.12	0.00	0.00	8,852.74	448.24	9,300.98	4,146.14	S/L	30.00
5733		Drain line in regulator pit	12/16/03	800.00	0.00	0.00	560.03	26.67	586.70	213.30	S/L	30.00
4901		Misc Fencing	6/30/04	3,714.22	0.00	0.00	2,909.50	123.81	3,033.31	680.91	S/L	30.00
31299		Meter Pit	6/30/04	28,518.47	0.00	0.00	14,354.35	950.62	15,304.97	13,213.50	S/L	30.00
31304		Latonia Pumpstation upgrade	6/30/04	51,113.61	0.00	0.00	26,621.71	1,703.79	28,325.50	22,788.11	S/L	30.00
4930		Coating for pump Bromley PS	8/24/04	3,760.00	0.00	0.00	2,882.62	125.33	3,007.95	752.05	S/L	30.00
5814		Licking river Pump Station	10/06/04	12,768.94	0.00	0.00	7,608.15	425.63	8,033.78	4,735.16	S/L	30.00
5839		Structure and improvement Distrib.	12/01/04	907.00	0.00	0.00	672.65	30.23	702.88	204.12	S/L	30.00
5842		TMTM ventilation system	12/20/04	19,964.00	0.00	0.00	14,640.31	665.47	15,305.78	4,658.22	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	10,948.44	687.86	11,636.30	12,438.70	S/L	35.00
5931		LICKING RIVER PUMP STATIO	2/22/05	18,076.00	0.00	0.00	8,177.28	516.46	8,693.74	9,382.26	S/L	35.00
5930		LICKING RIVER CONCRETE ST	3/09/05	2,557.95	0.00	0.00	1,833.14	85.26	1,918.40	639.55	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	5,419.66	373.77	5,793.43	5,419.57	S/L	30.00
31411		LRPS Screen	12/15/07	176,783.29	0.00	0.00	66,083.26	5,050.95	71,134.21	105,649.08	S/L	35.00
31427		Building Richardson Pump	6/30/08	52,700.00	0.00	0.00	17,566.63	1,405.33	18,971.96	33,728.04	S/L	37.50
31428		Fill Station Ryland	6/30/08	58,117.87	0.00	0.00	19,372.62	1,549.81	20,922.43	37,195.44	S/L	37.50
31430		Meter Pit Carmel Manor	6/30/08	22,716.99	0.00	0.00	7,572.37	605.79	8,178.16	14,538.83	S/L	37.50
7464		Water Hauling Station - Southern C	8/07/08	43,525.78	0.00	0.00	14,411.90	1,160.69	15,572.59	27,953.19	S/L	37.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
7692		Piner - Water Fill Station	7/01/09	79,744.24	0.00	0.00	36,682.35	3,189.77	39,872.12	39,872.12	S/L	25.00
7693		Meter Pit - Carmel Manor	8/01/09	17,984.60	0.00	0.00	4,106.46	359.69	4,466.15	13,518.45	S/L	50.00
31462		Flanges	11/01/09	2,885.00	0.00	0.00	2,147.69	192.33	2,340.02	544.98	S/L	15.00
31485		Chain Link Fence-Aqua	1/31/10	18,150.00	0.00	0.00	9,906.88	907.50	10,814.38	7,335.62	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	449,074.00	44,907.40	493,981.40	1,190,045.99	S/L	37.50
9009		Roof Bromley PS	12/31/11	7,239.00	0.00	0.00	3,257.55	361.95	3,619.50	3,619.50	S/L	20.00
31429		Fill Station Aqua	6/08/13	58,117.87	0.00	0.00	20,147.53	1,549.81	21,697.34	36,420.53	S/L	37.50
31551		Dudley Pump Station Roof	7/01/13	49,890.62	0.00	0.00	37,417.95	4,989.06	42,407.01	7,483.61	S/L	10.00
31552		Barrington Tank Storm Water Syste	7/01/13	70,202.28	0.00	0.00	26,325.83	3,510.11	29,835.94	40,366.34	S/L	20.00
9801		New Panels - Ryland	7/11/14	5,375.00	0.00	0.00	931.65	143.33	1,074.98	4,300.02	S/L	37.50
9802		New Panels - Aqua	7/11/14	4,950.00	0.00	0.00	858.00	132.00	990.00	3,960.00	S/L	37.50
31606		Blossom Lane Meter Pit	3/10/15	15,400.00	0.00	0.00	2,395.57	410.67	2,806.24	12,593.76	S/L	37.50
31607		TMTF Water Haul Station	6/01/15	12,264.70	0.00	0.00	1,826.08	327.06	2,153.14	10,111.56	S/L	37.50
31626		Children's Home Meter Pit	7/01/15	18,324.83	0.00	0.00	2,687.63	488.66	3,176.29	15,148.54	S/L	37.50
31627		Concrete Meter Pit Heritage Apts	7/01/15	33,005.73	0.00	0.00	4,840.83	880.15	5,720.98	27,284.75	S/L	37.50
31628		Amsterdam Rd Meter Pit Upgrade	7/01/15	24,681.89	0.00	0.00	3,619.99	658.18	4,278.17	20,403.72	S/L	37.50
31609		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	361.13	66.67	427.80	2,072.20	S/L	37.50
31610		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	361.13	66.67	427.80	2,072.20	S/L	37.50
31611		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	361.13	66.67	427.80	2,072.20	S/L	37.50
31612		Grand Ave Meter Pit	8/01/15	2,500.00	0.00	0.00	361.13	66.67	427.80	2,072.20	S/L	37.50
31694		TMTF Flow Meter Pit	7/01/18	51,450.73	0.00	0.00	3,430.05	1,372.02	4,802.07	46,648.66	S/L	37.50
31721		Piner Water Hauling Station Draina	6/30/19	33,395.87	0.00	0.00	1,335.84	890.56	2,226.40	31,169.47	S/L	37.50
31725		Tyson Meter Pit Upgrade	9/18/19	39,127.36	0.00	0.00	1,304.25	1,043.40	2,347.65	36,779.71	S/L	37.50
10925		8" Octave Meter Pit Upgrade at NK	11/01/19	7,735.00	0.00	0.00	240.65	206.27	446.92	7,288.08	S/L	37.50
10926		6" Octave Meter Pit Upgrade at Fair	11/01/19	6,095.00	0.00	0.00	189.62	162.53	352.15	5,742.85	S/L	37.50
10927		6" Octave Meter pit Upgrade at Fair	11/01/19	6,095.00	0.00	0.00	189.62	162.53	352.15	5,742.85	S/L	37.50
31758		Dudley Complex Sodium Hypochlo	1/01/20	1,004,831.66	0.00	0.00	26,795.51	26,795.51	53,591.02	951,240.64	S/L	37.50
11019		Gate Operator	2/07/20	7,950.00	0.00	0.00	194.33	212.00	406.33	7,543.67	S/L	37.50
31772		2020 Meter Pit Upgrades	12/31/20	64,982.28	0.00	0.00	0.00	1,732.86	1,732.86	63,249.42	S/L	37.50
31806		2021 Meter Pit Upgrades 12/31	12/09/21	22,420.26	0.00c	0.00	0.00	49.82	49.82	22,370.44	S/L	37.50
				304-0003-000	10,992,488.70	0.00c	0.00	5,990,670.39	323,582.88	6,314,253.27	4,678,235.43	

Group: 304-0004-000

296		WATER PLANT TAYLOR MILL	11/15/90	350.00	0.00	0.00	251.79	11.67	263.46	86.54	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	12,303.69	530.33	12,834.02	3,075.98	S/L	30.00
4677		Steel Door & Frame	6/30/00	3,708.00	0.00	0.00	3,708.00	0.00	3,708.00	0.00	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	2,000.00	0.00	2,000.00	0.00	S/L	30.00
5109		Chain Link Fence	11/09/01	8,958.00	0.00	0.00	8,958.00	0.00	8,958.00	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	5,045.00	0.00	5,045.00	0.00	S/L	30.00
5127		FTTP Roof	11/16/01	17,625.00	0.00	0.00	17,625.00	0.00	17,625.00	0.00	S/L	30.00
3544		Chain Link Fence	12/15/01	14,989.00	0.00	0.00	14,989.00	0.00	14,989.00	0.00	S/L	30.00
5146		Chain Link Fence	1/22/02	5,990.00	0.00	0.00	4,367.75	199.67	4,567.42	1,422.58	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	945.28	33.76	979.04	33.71	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	170,404.18	0.00	170,404.18	0.00	S/L	15.00
5587		Garage Door w/ Opener	7/07/03	2,161.00	0.00	0.00	1,908.84	72.03	1,980.87	180.13	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 Chair	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	134,962.08	7,150.31	142,112.39	72,396.84	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	9,000.68	483.26	9,483.94	5,013.71	S/L	30.00
4924		Ventilation system Bromley PS	4/30/04	464.22	0.00	0.00	371.32	15.47	386.79	77.43	S/L	30.00
4926		Security 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
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	15,845.58	674.28	16,519.86	3,708.56	S/L	30.00
5827		Lumley fencing project	6/30/04	5,600.00	0.00	0.00	4,386.71	186.67	4,573.38	1,026.62	S/L	30.00
5828		FTTP fence project	6/30/04	37,137.08	0.00	0.00	29,090.68	1,237.90	30,328.58	6,808.50	S/L	30.00
5829		LRPS fence project	6/30/04	19,305.00	0.00	0.00	15,122.25	643.50	15,765.75	3,539.25	S/L	30.00
5830		MPTP fence project	6/30/04	1,526.05	0.00	0.00	1,195.41	50.87	1,246.28	279.77	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	11,665.37	496.40	12,161.77	2,730.17	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	2,689.65	147.38	2,837.03	1,584.23	S/L	30.00
4925		Fencing S Newport Tank	7/07/04	14,915.00	0.00	0.00	9,073.34	497.17	9,570.51	5,344.49	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	3,526.29	151.67	3,677.96	872.04	S/L	30.00
4927		Locks for Tanks	8/17/04	1,240.15	0.00	0.00	950.82	41.34	992.16	247.99	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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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	9,233.75	445.00	9,678.75	3,671.25	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 Security	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 Security	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	4,579.42	176.13	4,755.55	528.45	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	11,565.82	527.43	12,093.25	3,729.75	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
5933		Dudley Pump Gate	12/15/05	3,100.00	0.00	0.00	1,666.21	103.33	1,769.54	1,330.46	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	2,167,583.49	147,495.21	2,315,078.70	5,059,681.79	S/L	50.00
31361		Meter Shop Shelves	4/04/06	9,698.28	0.00	0.00	5,051.24	323.28	5,374.52	4,323.76	S/L	30.00
31362		A/C Unit I2	5/04/06	9,987.00	0.00	0.00	9,765.07	221.93	9,987.00	0.00	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	8,995.03	473.46	9,468.49	0.00	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	8,629.30	620.07	9,249.37	51.63	S/L	15.00
31402		Awning Smoke Area	4/01/07	3,877.00	0.00	0.00	3,553.96	258.47	3,812.43	64.57	S/L	15.00
31413		Ft. Thomas Driveway Imp	4/30/07	15,000.00	0.00	0.00	7,000.00	500.00	7,500.00	7,500.00	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
31403		Exterior Sign Wall Neon	5/31/07	25,853.44	0.00	0.00	11,957.20	861.78	12,818.98	13,034.46	S/L	30.00
31404		Ext, Sign Message	5/31/07	37,044.40	0.00	0.00	17,132.99	1,234.81	18,367.80	18,676.60	S/L	30.00
31405		Buuilding Dedication Plaque	5/31/07	2,290.00	0.00	0.00	622.12	45.80	667.92	1,622.08	S/L	50.00
31406		Fencing Small Gate	5/31/07	1,980.00	0.00	0.00	915.75	66.00	981.75	998.25	S/L	30.00
31407		A/C Unit IT	6/30/07	10,934.55	0.00	0.00	9,841.09	728.97	10,570.06	364.49	S/L	15.00
31401		Exterior Non Lit Signs	9/01/07	8,144.00	0.00	0.00	3,800.58	271.47	4,072.05	4,071.95	S/L	30.00
31408		A/C Unit Break Area	9/30/07	10,229.55	0.00	0.00	9,036.10	681.97	9,718.07	511.48	S/L	15.00
31410		Yard Lights	11/30/07	4,287.00	0.00	0.00	3,739.22	285.80	4,025.02	261.98	S/L	15.00
7281		Clearance Sign - Front Entrance to	2/26/08	1,445.00	0.00	0.00	618.18	48.17	666.35	778.65	S/L	30.00
31459		A/C Unit Bottling	3/31/08	5,294.00	0.00	0.00	4,499.86	352.93	4,852.79	441.21	S/L	15.00
31463		HVAC Imp. Lab	11/15/09	5,125.00	0.00	0.00	3,815.31	341.67	4,156.98	968.02	S/L	15.00
31464		FTTP Roof	12/31/09	191,461.26	0.00	0.00	84,242.95	7,658.45	91,901.40	99,559.86	S/L	25.00
31465		A/C Unit Eng/Insp	12/31/09	7,990.35	0.00	0.00	5,859.59	532.69	6,392.28	1,598.07	S/L	15.00
7931		HVAC FT LAB BULDING	3/05/10	59,978.93	0.00	0.00	43,318.16	3,998.60	47,316.76	12,662.17	S/L	15.00
7728		Garage Door - CF	5/10/10	7,257.00	0.00	0.00	7,257.00	0.00	7,257.00	0.00	S/L	10.00
7917		Windows MPTP (Actiflo-Chemical	12/22/10	9,850.00	0.00	0.00	4,925.00	492.50	5,417.50	4,432.50	S/L	20.00
7946		Roof Unit AC/HV Central Facility	12/31/10	105,235.42	0.00	0.00	70,156.90	7,015.69	77,172.59	28,062.83	S/L	15.00
9008		TMTTP Roof	8/12/11	31,243.00	0.00	0.00	14,710.25	1,562.15	16,272.40	14,970.60	S/L	20.00
9010		HVAC Lab @ FTTP	8/12/11	9,938.70	0.00	0.00	4,679.52	496.94	5,176.46	4,762.24	S/L	20.00
31514		Roof TMTTP	12/31/11	1,978.63	0.00	0.00	1,474.84	52.76	1,451.03	1,451.03	S/L	37.50
9028		Rolling Steel Garage Door 26' x 22'	3/15/12	13,530.00	0.00	0.00	11,951.50	1,353.00	13,304.50	225.50	S/L	10.00
9047		Roof Top AC Unit CF	8/02/12	17,718.00	0.00	0.00	14,912.65	1,771.80	16,684.45	1,033.55	S/L	10.00
7889		Gate Opener FTTP	10/24/12	9,773.00	0.00	0.00	9,773.00	0.00	9,773.00	0.00	S/L	5.00
7890		Gate Opener LRPS Entrance	10/24/12	4,655.00	0.00	0.00	4,655.00	0.00	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	10,891.39	1,333.64	12,225.03	14,447.67	S/L	20.00
9298		Gate & Fence for Took Crib	3/21/13	1,300.00	0.00	0.00	1,007.50	130.00	1,137.50	162.50	S/L	10.00
31592		Case Swipe Improvement	9/26/14	14,825.28	0.00	0.00	2,470.88	395.34	2,866.22	11,959.06	S/L	37.50
9978		Flood Lights, Electrical Supplies	10/16/14	543.12	0.00	0.00	89.29	14.48	103.77	439.35	S/L	37.50
9979		Flood Lights, Electrical Supplies	10/16/14	543.12	0.00	0.00	89.29	14.48	103.77	439.35	S/L	37.50
9980		Flood Lights, Electrical Supplies	10/16/14	543.12	0.00	0.00	89.29	14.48	103.77	439.35	S/L	37.50
9967		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9968		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9969		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9970		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9971		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9972		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9973		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9974		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
9975		LED Lighting	11/13/14	893.75	0.00	0.00	146.95	23.83	170.78	722.97	S/L	37.50
31608		Bullet Proof Glass	6/11/15	20,438.00	0.00	0.00	5,705.61	1,021.90	6,727.51	13,710.49	S/L	20.00
10300		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10301		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10302		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10303		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10304		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10305		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10306		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10307		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10308		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
10309		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10310		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10311		LED Lights CF Parking Lot	2/10/16	850.00	0.00	0.00	111.46	22.67	134.13	715.87	S/L	37.50
10068		Water Heater	3/09/16	2,798.50	0.00	0.00	360.71	74.63	435.34	2,363.16	S/L	37.50
10069		Lighting Poles	4/14/16	1,189.83	0.00	0.00	150.72	31.73	182.45	1,007.38	S/L	37.50
10070		Lighting Poles	4/14/16	1,189.83	0.00	0.00	150.72	31.73	182.45	1,007.38	S/L	37.50
10071		Lighting Poles	4/14/16	1,189.83	0.00	0.00	150.72	31.73	182.45	1,007.38	S/L	37.50
10072		Lighting Poles	4/14/16	1,189.83	0.00	0.00	150.72	31.73	182.45	1,007.38	S/L	37.50
10073		Lighting Poles	4/14/16	1,189.84	0.00	0.00	150.72	31.73	182.45	1,007.39	S/L	37.50
10074		Lighting Poles	4/14/16	1,189.84	0.00	0.00	150.72	31.73	182.45	1,007.39	S/L	37.50
9839		Lift Master Gate Operator CF	4/15/16	3,666.00	0.00	0.00	464.36	97.76	562.12	3,103.88	S/L	37.50
10279		HVAC RTU	4/26/16	7,136.00	0.00	0.00	888.02	190.29	1,078.31	6,057.69	S/L	37.50
9837		HySecurity Gate Operator CF	5/12/16	11,700.00	0.00	0.00	1,560.02	334.29	1,894.31	9,805.69	S/L	35.00
10278		Liftmaster Garage Door Opener	5/16/16	1,350.00	0.00	0.00	176.78	38.57	215.35	1,134.65	S/L	35.00
9873		CompactLogix Enet Controller	6/07/16	3,290.63	0.00	0.00	402.19	87.75	489.94	2,800.69	S/L	37.50
9844		Hach SC200 Surface Scatter Turbid	7/01/16	5,321.30	0.00	0.00	638.55	141.90	780.45	4,540.85	S/L	37.50
9845		Turbidity Accessories W/FA 9844	7/01/16	237.01	0.00	0.00	28.44	6.32	34.76	202.25	S/L	37.50
9867		Cantilever Gate by Inventory Entrar	7/09/16	4,150.00	0.00	0.00	498.01	110.67	608.68	3,541.32	S/L	37.50
9872		CompactLogix Enet Controller	7/25/16	3,249.00	0.00	0.00	382.66	86.64	469.30	2,779.70	S/L	37.50
10076		Commercial Gas Water Heater	8/06/16	3,815.00	0.00	0.00	449.31	101.73	551.04	3,263.96	S/L	37.50
10337		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10338		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10339		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10340		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10341		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10342		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10343		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10344		LED Flood Lights-Back Lot	8/29/16	690.76	0.00	0.00	79.82	18.42	98.24	592.52	S/L	37.50
10352		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10353		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10354		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10355		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10356		LED Flood Lights-Back Lot	8/29/16	690.77	0.00	0.00	79.82	18.42	98.24	592.53	S/L	37.50
10348		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	79.17	18.27	97.44	587.56	S/L	37.50
10349		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	79.17	18.27	97.44	587.56	S/L	37.50
10350		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	79.17	18.27	97.44	587.56	S/L	37.50
10351		Light Fixures Mechanics Bay	9/09/16	685.00	0.00	0.00	79.17	18.27	97.44	587.56	S/L	37.50
9875		Communication Repeater	11/04/16	1,745.13	0.00	0.00	193.92	46.54	240.46	1,504.67	S/L	37.50
10411		Water Heater at Memorial	11/14/16	3,930.00	0.00	0.00	442.58	106.22	548.80	3,381.20	S/L	37.00
10416		Air Monitor	12/02/16	1,970.75	0.00	0.00	214.58	52.55	267.13	1,703.62	S/L	37.50
10421		Water Heater at CF	1/23/17	579.17	0.00	0.00	60.48	15.44	75.92	503.25	S/L	37.50
10286		Electric Heater	2/22/17	4,180.57	0.00	0.00	427.34	111.48	538.82	3,641.75	S/L	37.50
10450		LED Lights inside CF - 65 units	10/26/17	31,986.21	0.00	0.00	2,701.05	852.96	3,554.01	28,432.20	S/L	37.50
31657		Aqua Dr Electric Separation	11/01/17	41,330.51	0.00	0.00	3,490.14	1,102.15	4,592.29	36,738.22	S/L	37.50
9906		Liftmaster Gate Opener	11/07/17	4,790.00	0.00	0.00	404.48	127.73	532.21	4,257.79	S/L	37.50
10863		Piner Monitary Device	9/18/18	6,000.00	0.00	0.00	360.00	160.00	520.00	5,480.00	S/L	37.50
10864		Flagg Springs Monitary Deivce	11/05/18	7,236.85	0.00	0.00	420.54	192.99	613.53	6,623.32	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: 304-0004-000 (continued)												
10937		RTU unit #16 at CF	8/07/20	10,902.00	0.00	0.00	121.13	290.72	411.85	10,490.15	S/L	37.50
31778		Inside Pipe Yard Project	12/15/20	4,987.58	0.00	0.00	0.00	0.00	0.00	4,987.58	Memo	37.50
31779		RTU #12 at the CF	12/18/20	10,902.00	0.00	0.00	0.00	290.72	290.72	10,611.28	S/L	37.50
31773		New Roof at CF	12/31/20	162,830.00	0.00	0.00	0.00	4,342.13	4,342.13	158,487.87	S/L	37.50
		304-0004-000		<u>12,589,248.80</u>	<u>0.00c</u>	<u>0.00</u>	<u>6,593,724.11</u>	<u>206,497.87</u>	<u>6,800,221.98</u>	<u>5,789,026.82</u>		
Group: 304-0005-000												
4727		Structures & Improvements	6/13/02	2,691.88	0.00	0.00	2,105.83	89.73	2,195.56	496.32	S/L	30.00
4729		Structure- Other	6/13/02	30,372.76	0.00	0.00	24,467.00	1,012.43	25,479.43	4,893.33	S/L	30.00
4730		Sstructure-Other	6/13/02	217.80	0.00	0.00	170.37	7.26	177.63	40.17	S/L	30.00
31341		Structures - Other	6/13/02	9,495.01	0.00	0.00	6,419.47	316.50	6,735.97	2,759.04	S/L	30.00
31347		Structure-Other	6/13/02	1,050.56	0.00	0.00	821.86	35.02	856.88	193.68	S/L	30.00
		304-0005-000		<u>43,828.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>33,984.53</u>	<u>1,460.94</u>	<u>35,445.47</u>	<u>8,382.54</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	20,099.17	879.50	20,978.67	5,406.39	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	17,051.48	658.75	17,710.23	2,052.25	S/L	30.00
4746		Structure-Watertreatment	6/13/02	89,695.49	0.00	0.00	57,416.22	2,989.85	60,406.07	29,289.42	S/L	30.00
4747		Structure-Watertreatment	6/13/02	2,587.38	0.00	0.00	2,084.32	86.25	2,170.57	416.81	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	29,616.92	1,049.23	30,666.15	810.77	S/L	30.00
4751		Structure-Watertreatment	6/13/02	3,550.64	0.00	0.00	3,340.79	118.35	3,459.14	91.50	S/L	30.00
4752		Structure-Watertreatment	6/13/02	18,194.40	0.00	0.00	17,119.29	606.48	17,725.77	468.63	S/L	30.00
4753		Structure-Watertreatment	6/13/02	8,272.40	0.00	0.00	7,783.64	275.75	8,059.39	213.01	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	52,554.69	1,861.84	54,416.53	1,438.71	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	3,664.79	129.83	3,794.62	100.34	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	665,853.84	35,830.70	701,684.54	982,358.43	S/L	47.00
4760		Structure-Watertreatment	6/13/02	464,176.29	0.00	0.00	256,284.52	15,472.54	271,757.06	192,419.23	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

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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)												
4763		Structure-Watertreatment	6/13/02	4,933.16	0.00	0.00	3,973.97	164.44	4,138.41	794.75	S/L	30.00
4764		Structure-Watertreatment	6/13/02	6,857.63	0.00	0.00	4,986.86	228.59	5,215.45	1,642.18	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	65,896.24	0.00	65,896.24	0.00	S/L	30.00
4767		Structure-Watertreatment	6/13/02	13,574.78	0.00	0.00	10,340.77	452.49	10,793.26	2,781.52	S/L	30.00
4768		Structure-Watertreatment	6/13/02	142,929.68	0.00	0.00	111,812.69	4,764.32	116,577.01	26,352.67	S/L	30.00
4769		Structure-Watertreatment	6/13/02	153,922.91	0.00	0.00	114,444.47	5,130.76	119,575.23	34,347.68	S/L	30.00
4770		Structure-Watertreatment	6/13/02	19,418.98	0.00	0.00	14,438.37	647.30	15,085.67	4,333.31	S/L	30.00
4771		Structure-Watertreatment	6/13/02	4,901.35	0.00	0.00	3,644.28	163.38	3,807.66	1,093.69	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	18,045.90	971.08	19,016.98	13,028.64	S/L	33.00
4775		Structure-Watertreatment	6/13/02	98,213.79	0.00	0.00	55,307.34	2,976.18	58,283.52	39,930.27	S/L	33.00
4776		Structure-Watertreatment	6/13/02	2,099,425.50	0.00	0.00	1,153,955.05	69,980.85	1,223,935.90	875,489.60	S/L	30.00
4777		Structure-Watertreatment	6/13/02	117,886.46	0.00	0.00	62,054.12	3,929.55	65,983.67	51,902.79	S/L	30.00
		304-0006-000		<u>5,516,737.37</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,100,606.77</u>	<u>149,368.01</u>	<u>3,249,974.78</u>	<u>2,266,762.59</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	23,226.48	789.04	24,015.52	15,436.42	S/L	50.00
50		TRAVELING SCREEN	7/16/96	29,959.00	0.00	0.00	17,600.25	599.18	18,199.43	11,759.57	S/L	50.00
56		JAN PROD-ANALOG OUTPUT	9/17/96	794.75	0.00	0.00	463.09	15.90	478.99	315.76	S/L	50.00
11		3 Traveling Water Screens	1/01/98	840,570.00	0.00	0.00	638,833.20	16,811.40	655,644.60	184,925.40	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	221,372.80	5,825.60	227,198.40	64,081.60	S/L	50.00
23		Flap gates	1/01/98	37,499.00	0.00	0.00	28,499.24	749.98	29,249.22	8,249.78	S/L	50.00
5115		River Intake Piping	2/16/01	21,025.00	0.00	0.00	19,833.58	420.50	20,254.08	770.92	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>1,152,419.66</u>	<u>25,211.60</u>	<u>1,177,631.26</u>	<u>285,539.45</u>		
Group: 309-0001-000												
27		SUPPLY MAINS LICKING RIVEI	1/01/59	300,000.00	0.00	0.00	180,690.65	6,122.45	186,813.10	113,186.90	S/L	49.00
30		SUPPLY MAIN OHIO RIVER	1/01/59	100,000.00	0.00	0.00	60,230.26	2,040.82	62,271.08	37,728.92	S/L	49.00
28		SUPPLY MAINS LICKING RIVEI	6/30/90	3,508.00	0.00	0.00	1,550.17	71.59	1,621.76	1,886.24	S/L	49.00
32		SUPPLY MAIN OHIO RIVER	9/30/93	1,883,926.10	0.00	0.00	770,988.34	38,447.47	809,435.81	1,074,490.29	S/L	49.00
29		GRAND AVE. RELOCATION	8/16/94	20,419.00	0.00	0.00	8,176.46	416.71	8,593.17	11,825.83	S/L	49.00
31358		Supply Main ORPS 2	12/28/06	513,857.86	0.00	0.00	141,520.18	10,486.90	152,007.08	361,850.78	S/L	49.00
7694		Bridge Reinforment - TMTP Raw L	8/01/09	43,981.89	0.00	0.00	10,042.56	879.64	10,922.20	33,059.69	S/L	50.00
		309-0001-000		<u>2,865,692.85</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,173,198.62</u>	<u>58,465.58</u>	<u>1,231,664.20</u>	<u>1,634,028.65</u>		

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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: 310-0001-000												
7947		Backup Generator ORPS	12/31/10	1,847,853.60	0.00	0.00	788,417.50	73,914.14	862,331.64	985,521.96	S/L	25.00
			310-0001-000	<u>1,847,853.60</u>	<u>0.00c</u>	<u>0.00</u>	<u>788,417.50</u>	<u>73,914.14</u>	<u>862,331.64</u>	<u>985,521.96</u>		
Group: 310-0002-000												
31792		FFTP Laboratory Generator	1/15/21	124,373.35	0.00c	0.00	0.00	4,974.93	4,974.93	119,398.42	S/L	25.00
			310-0002-000	<u>124,373.35</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>4,974.93</u>	<u>4,974.93</u>	<u>119,398.42</u>		
Group: 310-0003-000												
7695		Backup Generator - Dudley Pump S	9/01/09	1,170,189.96	0.00	0.00	530,228.61	46,807.60	577,036.21	593,153.75	S/L	25.00
7696		Portable Generator	9/01/09	256,587.54	0.00	0.00	116,301.21	10,263.50	126,564.71	130,022.83	S/L	25.00
7948		Backup Generator - US27	12/31/10	216,891.32	0.00	0.00	88,925.42	8,675.65	97,601.07	119,290.25	S/L	25.00
			310-0003-000	<u>1,643,668.82</u>	<u>0.00c</u>	<u>0.00</u>	<u>735,455.24</u>	<u>65,746.75</u>	<u>801,201.99</u>	<u>842,466.83</u>		
Group: 310-0004-000												
31796		Central Facility Back-up Generator	1/15/21	420,130.89	0.00c	0.00	0.00	16,805.24	16,805.24	403,325.65	S/L	25.00
			310-0004-000	<u>420,130.89</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>16,805.24</u>	<u>16,805.24</u>	<u>403,325.65</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	80,177.00	0.00	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	382,886.05	0.00	382,886.05	0.00	S/L	20.00
234		OHIO RIVER INTAKE PUMPING	6/15/93	7,700.00	0.00	0.00	7,700.00	0.00	7,700.00	0.00	S/L	20.00
134		LRPS - New Pump	11/30/93	331,082.68	0.00	0.00	331,082.68	0.00	331,082.68	0.00	S/L	20.00
135		INTAKE PUMP STATION	11/16/94	3,848.05	0.00	0.00	3,848.05	0.00	3,848.05	0.00	S/L	20.00
236		CAPITAL INTEREST	1/01/96	15,195.50	0.00	0.00	15,087.06	108.44	15,195.50	0.00	S/L	20.00
235		OHIO RIVER INTAKE PUMP EQ	6/30/96	380,776.02	0.00	0.00	372,675.92	8,100.10	380,776.02	0.00	S/L	20.00
237		Ohio River Intake Pump Equipment	1/01/97	81,529.00	0.00	0.00	78,617.25	2,911.75	81,529.00	0.00	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	54,780.00	0.00	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	76,539.00	0.00	76,539.00	0.00	S/L	20.00
21		4 Ball Valves	1/01/98	168,569.00	0.00	0.00	168,569.00	0.00	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	175,921.22	0.00	175,921.22	0.00	S/L	20.00

Tax Asset Detail 1/01/21 - 12/31/21

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	273,856.47	15,974.96	289,831.43	29,667.84	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	238,986.85	0.00	238,986.85	0.00	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	43.58	0.00	43.58	0.00	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	530,450.46	38,279.93	568,730.39	196,868.27	S/L	20.00
7276		24" Hnery Pratt Bufferfly valve	12/12/07	10,360.00	0.00	0.00	6,768.53	518.00	7,286.53	3,073.47	S/L	20.00
31466		ORPS Pump 4	1/31/09	342,971.39	0.00	0.00	204,353.79	17,148.57	221,502.36	121,469.03	S/L	20.00
31467		ORPS 1 Pump 3	1/31/09	371,818.44	0.00	0.00	221,541.80	18,590.92	240,132.72	131,685.72	S/L	20.00
7652		Pump Motor - #2 ORPS#1	9/09/10	103,536.69	0.00	0.00	103,536.69	0.00	103,536.69	0.00	S/L	10.00
9081		LRRPS Pump #2	7/01/12	86,372.28	0.00	0.00	36,708.19	4,318.61	41,026.80	45,345.48	S/L	20.00
9706		Internal Parts for ORPS#1 Pump	12/11/14	7,597.00	0.00	0.00	2,310.75	379.85	2,690.60	4,906.40	S/L	20.00
31795		ORPS 1 Starter Replacement	1/15/21	406,115.18	0.00c	0.00	0.00	20,305.76	20,305.76	385,809.42	S/L	20.00
			311-0001-000	4,577,211.07	0.00c	0.00	3,531,748.55	126,636.89	3,658,385.44	918,825.63		

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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: 311-0002-000												
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	28,500.00	0.00	28,500.00	0.00	S/L	20.00
3550		FTTP Sodium Hypo Pump # 2	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	S/L	20.00
3551		FTTP Sodium Hypo Pump # 3	6/30/01	28,500.00	0.00	0.00	28,500.00	0.00	28,500.00	0.00	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

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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: 311-0002-000 (continued)												
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
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	2,876.00	0.00	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	7,423.00	0.00	7,423.00	0.00	S/L	15.00
5632		Polymer Pump	9/26/03	7,423.00	0.00	0.00	7,423.00	0.00	7,423.00	0.00	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	4,751.38	282.26	5,033.64	611.57	S/L	20.00
31367		Drives ORPS	8/01/06	2,410.09	0.00	0.00	1,907.93	120.50	2,028.43	381.66	S/L	20.00
6459		Worthington Pump	12/20/06	8,643.98	0.00	0.00	7,347.40	432.20	7,779.60	864.38	S/L	20.00
31386		E&H Pressure Trans	12/31/06	6,569.41	0.00	0.00	4,927.05	328.47	5,255.52	1,313.89	S/L	20.00
31415		Pump	2/28/07	3,161.06	0.00	0.00	2,318.07	158.05	2,476.12	684.94	S/L	20.00
7192		Soduim Hypo Pump	5/11/07	8,315.20	0.00	0.00	6,513.57	415.76	6,929.33	1,385.87	S/L	20.00
7193		Soduim Hypo Pump	5/11/07	8,315.20	0.00	0.00	6,513.57	415.76	6,929.33	1,385.87	S/L	20.00
7194		Soduim Hypo Pump	5/11/07	8,976.82	0.00	0.00	7,031.83	448.84	7,480.67	1,496.15	S/L	20.00
7195		Soduim Hypo Pump	5/11/07	9,652.90	0.00	0.00	7,561.50	482.65	8,044.15	1,608.75	S/L	20.00
7196		Soduim Hypo Pump	5/11/07	9,714.20	0.00	0.00	7,609.46	485.71	8,095.17	1,619.03	S/L	20.00
7222		Lutz Jesco Metering Pump	8/22/07	1,895.00	0.00	0.00	1,358.08	94.75	1,452.83	442.17	S/L	20.00
31414		LRPS Bar Screen	11/01/07	634.97	0.00	0.00	423.33	31.75	455.08	179.89	S/L	20.00
7393		Pump #4 at TMTP	5/29/08	59,961.00	0.00	0.00	37,725.46	2,998.05	40,723.51	19,237.49	S/L	20.00
7360		US Motor - Pump Motor Ripple Cre	10/31/08	2,846.15	0.00	0.00	1,731.44	142.31	1,873.75	972.40	S/L	20.00
7361		Gould Pump Model 3410 - Ripple C	10/31/08	10,726.79	0.00	0.00	6,525.47	536.34	7,061.81	3,664.98	S/L	20.00
7456		Submersible Pump TMTP Backwas	11/03/08	6,461.51	0.00	0.00	3,930.81	323.08	4,253.89	2,207.62	S/L	20.00
7839		Fairbanks 4" Pump	5/25/11	9,850.00	0.00	0.00	4,719.79	492.50	5,212.29	4,637.71	S/L	20.00
7846		Ansimag Drive Pump	9/14/12	6,471.70	0.00	0.00	5,393.08	647.17	6,040.25	431.45	S/L	10.00
7850		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,493.36	0.00	2,493.36	0.00	S/L	5.00
7851		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,493.36	0.00	2,493.36	0.00	S/L	5.00
7852		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,493.36	0.00	2,493.36	0.00	S/L	5.00
7853		Turbidy Controller SC200	9/20/12	2,493.36	0.00	0.00	2,493.36	0.00	2,493.36	0.00	S/L	5.00
7854		Turbidy Controller SC200	9/20/12	2,492.35	0.00	0.00	2,492.35	0.00	2,492.35	0.00	S/L	5.00
7857		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,336.33	0.00	1,336.33	0.00	S/L	5.00
7858		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,336.33	0.00	1,336.33	0.00	S/L	5.00
7859		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,336.33	0.00	1,336.33	0.00	S/L	5.00
7861		Turbidy Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,336.33	0.00	1,336.33	0.00	S/L	5.00
7862		Turbidity Sensor 1720E	9/20/12	1,336.33	0.00	0.00	1,336.33	0.00	1,336.33	0.00	S/L	5.00
7901		Electromagnetic Meter	12/21/12	5,212.71	0.00	0.00	2,085.12	260.64	2,345.76	2,866.95	S/L	20.00
7900		1720E Turbidimeter Sensor Asseml	2/21/13	1,459.99	0.00	0.00	1,459.99	0.00	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	3,812.78	0.00	3,812.78	0.00	S/L	5.00
7907		KTO1720E Turbidimeter Assembly	2/21/13	1,459.99	0.00	0.00	1,459.99	0.00	1,459.99	0.00	S/L	5.00

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: 311-0002-000 (continued)												
7908		KTO 1720E Turbidimeter Assembly	2/21/13	1,459.99	0.00	0.00	1,459.99	0.00	1,459.99	0.00	S/L	5.00
7909		KTO 1720E Turbidimeter Assembly	2/21/13	1,459.98	0.00	0.00	1,459.98	0.00	1,459.98	0.00	S/L	5.00
7899		E&H Promag 50 Flow Tube	2/28/13	3,569.60	0.00	0.00	3,569.60	0.00	3,569.60	0.00	S/L	5.00
9083		E&H Promag Transmitter	2/28/13	2,852.84	0.00	0.00	2,852.84	0.00	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	1,601.25	213.50	1,814.75	320.25	S/L	10.00
9513		Myers 15HOP Pump	6/27/13	6,047.50	0.00	0.00	4,535.63	604.75	5,140.38	907.12	S/L	10.00
9514		Myers 15HOP Pump	6/27/13	6,047.50	0.00	0.00	4,535.63	604.75	5,140.38	907.12	S/L	10.00
87		Claval Model 636GBP Valve	7/24/13	4,055.00	0.00	0.00	3,007.46	405.50	3,412.96	642.04	S/L	10.00
9092		Digital Camer and DVR	7/24/13	4,406.79	0.00	0.00	4,406.79	0.00	4,406.79	0.00	S/L	5.00
9530		Panel View plus Logic Module	7/24/13	2,102.89	0.00	0.00	2,102.89	0.00	2,102.89	0.00	S/L	5.00
9663		Claval Model 636GMP Valve	7/24/13	4,055.00	0.00	0.00	3,007.46	405.50	3,412.96	642.04	S/L	10.00
9529		A/C Unit	8/08/13	2,176.36	0.00	0.00	1,614.16	217.64	1,831.80	344.56	S/L	10.00
9828		Flow Tube - Endress & Hauser	8/08/13	2,662.59	0.00	0.00	2,662.59	0.00	2,662.59	0.00	S/L	5.00
9539		Hach 1720E Turbidimeter TMPT #	9/27/13	1,500.35	0.00	0.00	1,500.35	0.00	1,500.35	0.00	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	967.50	135.00	1,102.50	1,597.50	S/L	20.00
9589		Pelco Sarix IX Camera	5/21/14	1,406.10	0.00	0.00	462.81	70.30	533.11	872.99	S/L	20.00
9704		Sand Pump Piping	7/10/14	11,746.00	0.00	0.00	3,817.45	587.30	4,404.75	7,341.25	S/L	20.00
9710		Flowserve Bareshaft "R" Pump	6/16/15	16,484.00	0.00	0.00	4,450.44	824.20	5,274.64	11,209.36	S/L	20.00
10067		Dewatering Pump	3/24/16	4,995.90	0.00	0.00	1,186.55	249.80	1,436.35	3,559.55	S/L	20.00
10108		Flygt 2" Pump	9/28/16	1,462.40	0.00	0.00	310.76	73.12	383.88	1,078.52	S/L	20.00
10109		Flygt 2" Pump	9/28/16	1,462.40	0.00	0.00	310.76	73.12	383.88	1,078.52	S/L	20.00
10077		Pentair 4" Supernate Pump	10/25/16	11,896.51	0.00	0.00	2,478.46	594.83	3,073.29	8,823.22	S/L	20.00
10282		Peristaltic Pumps	11/30/16	4,418.04	0.00	0.00	902.01	220.90	1,122.91	3,295.13	S/L	20.00
10283		Peristaltic Pumps	11/30/16	4,418.04	0.00	0.00	902.01	220.90	1,122.91	3,295.13	S/L	20.00
10280		2" Submersible Pump	12/15/16	615.00	0.00	0.00	125.56	30.75	156.31	458.69	S/L	20.00
10281		2" Submersible Pump	12/15/16	615.00	0.00	0.00	125.56	30.75	156.31	458.69	S/L	20.00
10287		Watson Marlow Pump	9/15/17	7,777.96	0.00	0.00	1,296.33	388.90	1,685.23	6,092.73	S/L	20.00
10288		Watson Marlow Pump	9/15/17	7,777.97	0.00	0.00	1,296.33	388.90	1,685.23	6,092.74	S/L	20.00
10123		Sand Pump	10/24/17	14,895.00	0.00	0.00	2,358.38	744.75	3,103.13	11,791.87	S/L	20.00
9913		Bubbler Pump Control	10/31/17	5,792.33	0.00	0.00	917.13	289.62	1,206.75	4,585.58	S/L	20.00
10124		10" Dezurik Plug Valve	11/21/17	2,230.00	0.00	0.00	343.79	111.50	455.29	1,774.71	S/L	20.00
10125		12' Cla Valve	11/28/17	9,429.00	0.00	0.00	1,453.64	471.45	1,925.09	7,503.91	S/L	20.00
10289		Watson Marlow Peristaltic Pump	12/04/17	7,789.53	0.00	0.00	1,200.90	389.48	1,590.38	6,199.15	S/L	20.00
9901		Peristaltic Pumps	12/19/17	6,413.95	0.00	0.00	962.10	320.70	1,282.80	5,131.15	S/L	20.00
9902		Peristaltic Pumps	12/19/17	6,413.95	0.00	0.00	962.10	320.70	1,282.80	5,131.15	S/L	20.00
9903		Peristaltic Pumps	12/19/17	6,413.96	0.00	0.00	962.10	320.70	1,282.80	5,131.16	S/L	20.00
9904		Peristaltic Pumps	12/19/17	6,413.96	0.00	0.00	962.10	320.70	1,282.80	5,131.16	S/L	20.00
10290		Peristaltic Pumps	12/19/17	5,905.95	0.00	0.00	885.90	295.30	1,181.20	4,724.75	S/L	20.00
10291		Peristaltic Pumps	12/19/17	5,905.95	0.00	0.00	885.90	295.30	1,181.20	4,724.75	S/L	20.00
10292		Peristaltic Pumps	12/19/17	5,905.95	0.00	0.00	885.90	295.30	1,181.20	4,724.75	S/L	20.00
10293		Peristaltic Pumps	12/19/17	5,905.95	0.00	0.00	885.90	295.30	1,181.20	4,724.75	S/L	20.00
10128		8" Pressure Relief Valve	3/20/18	4,888.00	0.00	0.00	672.10	244.40	916.50	3,971.50	S/L	20.00
10126		Vibration Measuring Tool	6/01/18	14,700.00	0.00	0.00	1,898.75	735.00	2,633.75	12,066.25	S/L	20.00
10136		12" Dezurik Butterfly Valves	9/06/18	1,448.00	0.00	0.00	168.93	72.40	241.33	1,206.67	S/L	20.00
10137		12" Dezurik Butterfly Valves	9/06/18	1,448.00	0.00	0.00	168.93	72.40	241.33	1,206.67	S/L	20.00
10138		12" Dezurik Butterfly Valves	9/06/18	1,448.00	0.00	0.00	168.93	72.40	241.33	1,206.67	S/L	20.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
10139		12" Dezurik Butterfly Valves	9/06/18	1,448.00	0.00	0.00	168.93	72.40	241.33	1,206.67	S/L	20.00
10130		6" Dezurik Butterfly Valve	12/01/18	1,759.00	0.00	0.00	183.23	87.95	271.18	1,487.82	S/L	20.00
10131		8" Dezurik Butterfly Valve	12/01/18	977.00	0.00	0.00	101.77	48.85	150.62	826.38	S/L	20.00
10132		18" Dezurik Butterfly Valves	12/01/18	2,536.00	0.00	0.00	264.17	126.80	390.97	2,145.03	S/L	20.00
10133		18" Dezurik Butterfly Valves	12/01/18	2,536.00	0.00	0.00	264.17	126.80	390.97	2,145.03	S/L	20.00
10134		18" Dezurik Butterfly Valves	12/01/18	2,536.00	0.00	0.00	264.17	126.80	390.97	2,145.03	S/L	20.00
10135		18" Dezurik Butterfly Valves	12/01/18	2,536.00	0.00	0.00	264.17	126.80	390.97	2,145.03	S/L	20.00
10914		Fairbanks Dry Pit Pump	7/30/19	12,776.59	0.00	0.00	905.01	638.83	1,543.84	11,232.75	S/L	20.00
11166		Dulcoflex Peristaltic Pump	12/06/19	5,124.27	0.00	0.00	277.56	256.21	533.77	4,590.50	S/L	20.00
11167		Dulcoflex Peristaltic Pump	12/06/19	5,124.27	0.00	0.00	277.56	256.21	533.77	4,590.50	S/L	20.00
11168		Verderflex Peristaltic Pump	12/31/19	6,797.02	0.00	0.00	339.85	339.85	679.70	6,117.32	S/L	20.00
11169		Verderflex Peristaltic Pump	12/31/19	6,797.02	0.00	0.00	339.85	339.85	679.70	6,117.32	S/L	20.00
11021		Prominent Pumps	5/28/20	7,203.97	0.00	0.00	210.12	360.20	570.32	6,633.65	S/L	20.00
11022		Prominent Pumps	5/28/20	7,203.97	0.00	0.00	210.12	360.20	570.32	6,633.65	S/L	20.00
11310		Chemical Feed Pumps	12/01/20	7,082.89	0.00	0.00	29.51	354.14	383.65	6,699.24	S/L	20.00
11311		Chemical Feed Pumps	12/01/20	7,082.89	0.00	0.00	29.51	354.14	383.65	6,699.24	S/L	20.00
10146		Backwash Pump	12/21/20	8,875.00	0.00	0.00	0.00	443.75	443.75	8,431.25	S/L	20.00
10147		Supernate Pump	12/21/20	15,125.00	0.00	0.00	0.00	756.25	756.25	14,368.75	S/L	20.00
11326		Transfer Pump	12/31/20	6,370.29	0.00	0.00	0.00	318.51	318.51	6,051.78	S/L	20.00
11328		Peristaltic Pump	1/26/21	9,860.00	0.00c	0.00	0.00	451.92	451.92	9,408.08	S/L	20.00
11329		Peristaltic Pump	1/26/21	9,860.00	0.00c	0.00	0.00	451.92	451.92	9,408.08	S/L	20.00
10151		Deming Drypit Solids Pump	9/01/21	12,622.57	0.00c	0.00	0.00	210.38	210.38	12,412.19	S/L	20.00
11041		Verderflex Peristaltic Pump	12/21/21	7,624.63	0.00c	0.00	0.00	0.00	0.00	7,624.63	S/L	20.00
11042		Verderflex Peristaltic Pump	12/21/21	7,624.63	0.00c	0.00	0.00	0.00	0.00	7,624.63	S/L	20.00
11043		Verderflex Peristaltic Pump	12/21/21	7,624.63	0.00c	0.00	0.00	0.00	0.00	7,624.63	S/L	20.00
		311-0002-000		<u>1,437,742.54</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,059,713.48</u>	<u>27,713.36</u>	<u>1,087,426.84</u>	<u>350,315.70</u>		
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		TMT - 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 EQUIPN	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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 PUMP EQUIPME	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	18,804.58	0.00	18,804.58	0.00	S/L	14.00
31163		Richardson Rd PS Upgrade	6/30/99	292,573.88	0.00	0.00	261,226.60	14,628.69	275,855.29	16,718.59	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
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	85,755.66	0.00	85,755.66	0.00	S/L	14.00
3560		NPS Verticle Turbine Pump	6/30/01	85,755.66	0.00	0.00	85,755.66	0.00	85,755.66	0.00	S/L	14.00
3561		NPS Verticle Turbine Pump	6/30/01	85,755.68	0.00	0.00	47,778.12	2,450.16	50,228.28	35,527.40	S/L	35.00
3562		NPS Chem Metering Pump	6/30/01	38,200.00	0.00	0.00	38,200.00	0.00	38,200.00	0.00	S/L	14.00
3563		NPS Instrumentation Controls	6/30/01	61,436.00	0.00	0.00	61,436.00	0.00	61,436.00	0.00	S/L	14.00
3591		Pumpstation Sodium Hypo Retrofit	6/30/01	759,970.48	0.00	0.00	635,118.12	37,998.52	673,116.64	86,853.84	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	62,957.14	3,900.00	66,857.14	11,142.86	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

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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)												
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		Latonia Pumpstation	6/30/03	39,355.27	0.00	0.00	30,640.86	1,967.76	32,608.62	6,746.65	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	11,255.00	0.00	11,255.00	0.00	S/L	20.00
4909		8" flange gate valves (6)	4/07/04	4,229.82	0.00	0.00	4,229.82	0.00	4,229.82	0.00	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
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	14,146.15	990.23	15,136.38	4,668.20	S/L	20.00
6412		MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	2,563.47	0.00	2,563.47	0.00	S/L	20.00
6413		MCC Switch - Dudley Pump Station	2/08/06	2,563.47	0.00	0.00	2,563.47	0.00	2,563.47	0.00	S/L	20.00
6414		MCC Switch - Dudley Pump Stati	2/08/06	2,563.47	0.00	0.00	2,563.47	0.00	2,563.47	0.00	S/L	20.00
6415		MCC Switch - Dudley Pump Station	2/08/06	2,563.46	0.00	0.00	2,563.46	0.00	2,563.46	0.00	S/L	20.00
31368		Dudley #6 Pump	12/01/06	19,347.00	0.00	0.00	13,174.38	967.35	14,141.73	5,205.27	S/L	20.00
6314		Foxboro Transmitter	9/13/07	1,404.39	0.00	0.00	1,006.49	70.22	1,076.71	327.68	S/L	20.00
6315		Foxboro Transmitter	9/13/07	1,404.39	0.00	0.00	1,006.49	70.22	1,076.71	327.68	S/L	20.00
6316		Foxboro Transmitter	9/13/07	1,404.29	0.00	0.00	1,006.35	70.21	1,076.56	327.73	S/L	20.00
7278		1500 Gallon Meter Test Tank	2/15/08	3,986.25	0.00	0.00	2,574.42	199.31	2,773.73	1,212.52	S/L	20.00
7279		1500 Gallon Meter Test Tank	2/15/08	3,787.68	0.00	0.00	2,446.16	189.38	2,635.54	1,152.14	S/L	20.00
6402		1 Nema Keypads & Installation	6/26/08	2,714.00	0.00	0.00	1,696.25	135.70	1,831.95	882.05	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)												
6403		1 Nema Keypads & Installation	6/26/08	2,714.00	0.00	0.00	1,696.25	135.70	1,831.95	882.05	S/L	20.00
6401		Pump Motor Dudley #7	7/17/08	29,950.00	0.00	0.00	18,593.96	1,497.50	20,091.46	9,858.54	S/L	20.00
7327		75HP Banshaw Soft Start Controller	7/17/08	2,631.50	0.00	0.00	1,633.78	131.58	1,765.36	866.14	S/L	20.00
7328		75HP Banshaw Soft Start Controller	7/17/08	2,631.50	0.00	0.00	1,633.78	131.58	1,765.36	866.14	S/L	20.00
7341		Regulator Pit Control Panel	10/13/08	12,400.00	0.00	0.00	7,595.00	620.00	8,215.00	4,185.00	S/L	20.00
31431		Siemens Flowmeter	11/01/08	5,716.85	0.00	0.00	3,477.72	285.84	3,763.56	1,953.29	S/L	20.00
31432		150 HP Soft Start Motor	11/01/08	6,380.00	0.00	0.00	3,881.17	319.00	4,200.17	2,179.83	S/L	20.00
7362		Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	884.50	73.20	957.70	506.30	S/L	20.00
7363		Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	884.50	73.20	957.70	506.30	S/L	20.00
7364		Honda 8HP 4300watts Generator	11/21/08	1,464.00	0.00	0.00	884.50	73.20	957.70	506.30	S/L	20.00
7382		Butterfly Valve for TMTP Pump #1	11/21/08	2,625.00	0.00	0.00	1,585.94	131.25	1,717.19	907.81	S/L	20.00
7383		Butterfly Valve for TMTP Pump #2	11/21/08	2,625.00	0.00	0.00	1,585.94	131.25	1,717.19	907.81	S/L	20.00
7384		Butterfly Valve for TMTP Pump #3	11/21/08	2,625.00	0.00	0.00	1,585.94	131.25	1,717.19	907.81	S/L	20.00
7385		Butterfly Valve for TMTP Pump #4	11/21/08	2,625.00	0.00	0.00	1,585.94	131.25	1,717.19	907.81	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 Stat	7/01/09	222,595.11	0.00	0.00	222,595.11	0.00	222,595.11	0.00	S/L	10.00
7386		Pump Control Valve #4 TMPS	7/16/09	32,179.00	0.00	0.00	18,368.85	1,608.95	19,977.80	12,201.20	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	10,790.01	0.00	10,790.01	0.00	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	33,712.29	3,236.38	36,948.67	27,778.93	S/L	20.00
7949		US 27 PS Pumps	12/31/10	255,166.26	0.00	0.00	127,583.10	12,758.31	140,341.41	114,824.85	S/L	20.00
9708		8" Flanged Valve	4/30/14	4,055.00	0.00	0.00	1,351.67	202.75	1,554.42	2,500.58	S/L	20.00
9707		Bronze Fitted Pump	12/03/14	5,430.00	0.00	0.00	1,651.63	271.50	1,923.13	3,506.87	S/L	20.00
9716		Butterfly Valve Dudley Pump #3	5/01/15	1,977.68	0.00	0.00	560.32	98.88	659.20	1,318.48	S/L	20.00
10101		Waterworks Pump Control Valve	5/18/15	1,339.95	0.00	0.00	374.08	67.00	441.08	898.87	S/L	20.00
10102		Waterworks Pump Control Valve	5/18/15	1,339.95	0.00	0.00	374.08	67.00	441.08	898.87	S/L	20.00
10103		Waterworks Pump Control Valve	5/18/15	1,339.95	0.00	0.00	374.08	67.00	441.08	898.87	S/L	20.00
9711		Ball Valve w/ Actuator	5/22/15	30,995.00	0.00	0.00	8,652.77	1,549.75	10,202.52	20,792.48	S/L	20.00
9714		Flange Butterfly Valve	5/28/15	667.00	0.00	0.00	186.20	33.35	219.55	447.45	S/L	20.00
9715		Flange Butterfly Valve	5/28/15	667.00	0.00	0.00	186.20	33.35	219.55	447.45	S/L	20.00
9712		Dezurik Plug Valve Pump #1	5/29/15	715.00	0.00	0.00	199.60	35.75	235.35	479.65	S/L	20.00
9713		Dezurik Plug Valve Pump #1	5/29/15	715.00	0.00	0.00	199.60	35.75	235.35	479.65	S/L	20.00
10104		2" Control Valve	9/11/15	1,089.00	0.00	0.00	290.40	54.45	344.85	744.15	S/L	20.00
31625		Waterworks Rd Pump Station VFD	12/01/15	57,604.11	0.00	0.00	14,641.07	2,880.21	17,521.28	40,082.83	S/L	20.00
10277		Dayton Centrifugal Pump	5/17/16	1,346.32	0.00	0.00	308.55	67.32	375.87	970.45	S/L	20.00
10075		Motor Relay	7/02/16	3,721.85	0.00	0.00	837.41	186.09	1,023.50	2,698.35	S/L	20.00
10106		RTD Module Relay w/Cable	8/31/16	1,405.23	0.00	0.00	304.46	70.26	374.72	1,030.51	S/L	20.00
10107		RTD Module Relay w/Cable	8/31/16	1,405.24	0.00	0.00	304.46	70.26	374.72	1,030.52	S/L	20.00
10105		Motor Control Relay	9/23/16	3,502.92	0.00	0.00	744.39	175.15	919.54	2,583.38	S/L	20.00
10110		Dezurik 8" Butterfly Valve	11/09/16	684.00	0.00	0.00	142.50	34.20	176.70	507.30	S/L	20.00
31647		Dudley 1040 Hydraulic Analysis Pu	12/01/16	175,992.26	0.00	0.00	35,931.74	8,799.61	44,731.35	131,260.91	S/L	20.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
10114		10 M&H Butterfly Valve	3/30/17	1,434.14	0.00	0.00	268.91	71.71	340.62	1,093.52	S/L	20.00
10115		10 M&H Butterfly Valve	3/30/17	1,434.14	0.00	0.00	268.91	71.71	340.62	1,093.52	S/L	20.00
10116		16 M&H Butterfly Valve	3/30/17	2,944.25	0.00	0.00	552.04	147.21	699.25	2,245.00	S/L	20.00
10117		10" K-Flo Butterfly Valve	4/25/17	1,803.70	0.00	0.00	330.69	90.19	420.88	1,382.82	S/L	20.00
10122		Wet Well pump	9/01/17	7,888.00	0.00	0.00	1,314.67	394.40	1,709.07	6,178.93	S/L	20.00
10140		8' Pressure Relief Valve	2/15/19	7,500.00	0.00	0.00	718.75	375.00	1,093.75	6,406.25	S/L	20.00
10142		6" Pressure Relief Valve	2/15/19	5,000.00	0.00	0.00	479.17	250.00	729.17	4,270.83	S/L	20.00
10141		12" Gate Valve	5/01/19	1,636.61	0.00	0.00	136.38	81.83	218.21	1,418.40	S/L	20.00
10143		12" Gate Valve	5/01/19	1,636.61	0.00	0.00	136.38	81.83	218.21	1,418.40	S/L	20.00
10144		Flowserve Sand Pump	8/26/19	15,740.00	0.00	0.00	1,049.33	787.00	1,836.33	13,903.67	S/L	20.00
10145		10inch Crispin K-flo Butterfly Valv	1/23/20	2,915.66	0.00	0.00	133.63	145.78	279.41	2,636.25	S/L	20.00
10148		Valvematic Pump	3/01/21	36,366.00	0.00c	0.00	0.00	1,515.25	1,515.25	34,850.75	S/L	20.00
10149		Valvematic Pump	3/01/21	36,366.00	0.00c	0.00	0.00	1,515.25	1,515.25	34,850.75	S/L	20.00
10150		ClaVal Pressure Reducing Valve	5/18/21	4,428.00	0.00c	0.00	0.00	129.15	129.15	4,298.85	S/L	20.00
10152		20" Flanged Tee Strainer	12/29/21	12,229.25	0.00c	0.00	0.00	0.00	0.00	12,229.25	S/L	20.00
		311-0003-000		6,518,032.79	0.00c	0.00	5,718,776.13	105,563.13	5,824,339.26	693,693.53		
Group: 320-0001-000												
374		WATER EQUIP FT. THOMAS	1/01/81	1,016,834.75	0.00	0.00	889,730.37	33,894.49	923,624.86	93,209.89	S/L	30.00
375		WATER EQUIP FT. THOMAS	1/01/82	2,539.00	0.00	0.00	2,178.87	84.63	2,263.50	275.50	S/L	30.00
376		WATER EQUIP FT. THOMAS	1/01/83	21,838.41	0.00	0.00	18,380.63	727.95	19,108.58	2,729.83	S/L	30.00
377		WATER EQUIP FT. THOMAS	7/01/84	5,217.47	0.00	0.00	4,304.52	173.92	4,478.44	739.03	S/L	30.00
378		WATER EQUIP FT. THOMAS	7/01/86	6,608.81	0.00	0.00	5,231.99	220.29	5,452.28	1,156.53	S/L	30.00
379		FFTP CAUSTIC SODA TANK	7/01/86	32,845.70	0.00	0.00	26,002.92	1,094.86	27,097.78	5,747.92	S/L	30.00
380		WATER EQUIP FT. THOMAS	7/01/87	10,889.98	0.00	0.00	8,439.75	363.00	8,802.75	2,087.23	S/L	30.00
381		WATER EQUIP FT. THOMAS	7/01/87	3,414.00	0.00	0.00	2,645.85	113.80	2,759.65	654.35	S/L	30.00
360		WATER TREATMENT EQUIP TA	7/01/88	9,366.29	0.00	0.00	7,102.68	312.21	7,414.89	1,951.40	S/L	30.00
382		WATER EQUIP FT. THOMAS	7/01/88	8,216.00	0.00	0.00	6,230.45	273.87	6,504.32	1,711.68	S/L	30.00
384		FISHER SCIENTIFIC	1/24/89	331.60	0.00	0.00	248.26	11.05	259.31	72.29	S/L	30.00
385		CURTIN MATHESON SCIENTIFI	1/24/89	597.11	0.00	0.00	446.92	19.90	466.82	130.29	S/L	30.00
386		ABBEON CAL	2/21/89	148.95	0.00	0.00	111.32	4.97	116.29	32.66	S/L	30.00
388		CINCINNATI TECHNICAL	6/21/89	600.00	0.00	0.00	445.00	20.00	465.00	135.00	S/L	30.00
362		WATER EQUIP TAYLOR MILL	10/15/90	4,000.00	0.00	0.00	2,883.35	133.33	3,016.68	983.32	S/L	30.00
389		WATER TREATMENT EQUIP FT	12/15/90	898.75	0.00	0.00	645.39	29.96	675.35	223.40	S/L	30.00
390		RAWDON MYERS INC.	1/15/91	12,900.00	0.00	0.00	9,245.00	430.00	9,675.00	3,225.00	S/L	30.00
391		JOHN MARTIN BUILDER	2/19/91	6,967.00	0.00	0.00	4,973.67	232.23	5,205.90	1,761.10	S/L	30.00
395		WATER EQUIP FT. THOMAS	7/01/91	2,030,136.08	0.00	0.00	1,438,013.00	67,671.20	1,505,684.20	524,451.88	S/L	30.00
396		CAPITALIZED INTEREST	7/01/91	123,581.96	0.00	0.00	87,537.25	4,119.40	91,656.65	31,925.31	S/L	30.00
363		TMP	11/15/91	340,764.46	0.00	0.00	239,481.79	11,358.82	250,840.61	89,923.85	S/L	30.00
364		CAPITALIZED INTEREST	11/15/91	21,052.38	0.00	0.00	14,795.15	701.75	15,496.90	5,555.48	S/L	30.00
365		METERING PUMP AND MIXES	2/07/92	8,676.00	0.00	0.00	6,058.14	289.20	6,347.34	2,328.66	S/L	30.00
397		WATER Treatment EQUIP	12/01/92	1,859.49	0.00	0.00	1,273.21	61.98	1,335.19	524.30	S/L	30.00
366		WATER EQUIP TAYLOR MILL	4/20/93	6,141.66	0.00	0.00	4,165.46	204.72	4,370.18	1,771.48	S/L	30.00
399		WATER TREATMENT EQUIP	5/31/93	80,348.79	0.00	0.00	54,343.69	2,678.29	57,021.98	23,326.81	S/L	30.00
398		WATER TREATMENT EQUIP FT	6/30/93	18,468.34	0.00	0.00	12,466.17	615.61	13,081.78	5,386.56	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
400		WATER TREATMENT EQUIP	1/01/94	1,125,000.00	0.00	0.00	750,000.00	37,500.00	787,500.00	337,500.00	S/L	30.00
367		LICKING R. PERMANGANATE	12/19/95	200,697.12	0.00	0.00	127,227.24	6,689.90	133,917.14	66,779.98	S/L	30.00
348		CAPITAL INTEREST	1/01/96	12,010.49	0.00	0.00	7,606.59	400.35	8,006.94	4,003.55	S/L	30.00
369		WATER TREATMENT EQUIPME	6/30/96	795,999.92	0.00	0.00	497,572.49	26,533.33	524,105.82	271,894.10	S/L	30.00
370		CAPITAL INTEREST	6/30/96	31,765.71	0.00	0.00	19,856.52	1,058.86	20,915.38	10,850.33	S/L	30.00
401		WATER TREATMENT EQUIP FT	6/30/96	195,985.21	0.00	0.00	122,508.60	6,532.84	129,041.44	66,943.77	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	8,565.21	461.89	9,027.10	4,829.64	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	11,886.50	651.19	12,537.69	6,998.13	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	260.95	9.25	270.20	7.44	S/L	30.00
405		Water Treatment Equipment FTTP	6/30/98	162,807.11	0.00	0.00	96,346.06	5,426.90	101,772.96	61,034.15	S/L	30.00
372		Water Treatment Equip TMTP	7/15/98	28,277.56	0.00	0.00	16,714.79	942.59	17,657.38	10,620.18	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
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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	928.57	0.00	928.57	0.00	S/L	23.00
4615		Sump Pump	5/30/99	928.57	0.00	0.00	928.57	0.00	928.57	0.00	S/L	23.00
4616		Sump Pump	5/30/99	928.57	0.00	0.00	928.57	0.00	928.57	0.00	S/L	23.00
4617		Sump Pump	5/30/99	928.57	0.00	0.00	928.57	0.00	928.57	0.00	S/L	23.00
4618		Sump Pump	5/30/99	928.57	0.00	0.00	928.57	0.00	928.57	0.00	S/L	23.00
4619		Sump Pump	5/30/99	928.57	0.00	0.00	928.57	0.00	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 TMT	5/30/99	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	10.00
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	928.58	0.00	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	190,613.86	7,402.48	198,016.34	24,058.02	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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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

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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)												
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	26,355.00	0.00	26,355.00	0.00	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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
4722		Instrumentation - Bristow Rd	6/30/02	42,000.00	0.00	0.00	30,339.17	1,826.09	32,165.26	9,834.74	S/L	23.00
4723		Instrumentation FTTP Automation	6/30/02	580,534.00	0.00	0.00	419,354.72	25,240.61	444,595.33	135,938.67	S/L	23.00
5274		Repairs Corraters 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 Trnsmmitter	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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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
5666		PH monitor	10/20/03	1,038.50	0.00	0.00	1,038.50	0.00	1,038.50	0.00	S/L	5.00
5668		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
5707		Air compressor system-MPTP	12/16/03	13,399.40	0.00	0.00	12,933.30	466.10	13,399.40	0.00	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

<u>Asset</u>	<u>d</u> <u>t</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Sec 179 Exp</u> <u>Current = c</u>	<u>Tax Bonus Amt</u>	<u>Tax Prior Depreciation</u>	<u>Tax Current Depreciation</u>	<u>Tax End Depr</u>	<u>Tax Net Book Value</u>	<u>Tax Method</u>	<u>Tax Period</u>
Group: 320-0001-000 (continued)												
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	3,923.21	176.79	4,100.00	0.00	S/L	23.00
4943		12" butterfly valve TMTP	1/27/04	4,100.00	0.00	0.00	3,923.21	176.79	4,100.00	0.00	S/L	23.00
4944		Filter project MPTP	2/10/04	2,955.10	0.00	0.00	2,827.65	127.45	2,955.10	0.00	S/L	23.00
4913		Compact motor controls	2/17/04	825.00	0.00	0.00	825.00	0.00	825.00	0.00	S/L	23.00
4914		Compact motor control	2/17/04	825.00	0.00	0.00	825.00	0.00	825.00	0.00	S/L	23.00
4915		Compact motor contorls	2/17/04	825.00	0.00	0.00	825.00	0.00	825.00	0.00	S/L	23.00
4916		Actuator	2/17/04	2,675.00	0.00	0.00	2,675.00	0.00	2,675.00	0.00	S/L	23.00
4917		Actuator	2/17/04	1,500.00	0.00	0.00	1,500.00	0.00	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	3,788.39	174.18	3,962.57	1,262.75	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	222.09	10.21	232.30	74.06	S/L	30.00
5900		6" Plug Valve FTTP Basin	2/28/05	5,200.00	0.00	0.00	3,726.62	173.33	3,899.95	1,300.05	S/L	30.00
5901		16" Drain Valve for FTTP	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5902		16" Drain valves for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5903		16" Drain valves for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5904		16" Drain valve for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5905		16" drain valve for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5906		16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5907		16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5908		16" Drain Valve for TMPT	2/28/05	1,490.00	0.00	0.00	1,067.88	49.67	1,117.55	372.45	S/L	30.00
5899		Bigger ferric pump for FTTP	3/15/05	7,880.72	0.00	0.00	5,647.84	262.69	5,910.53	1,970.19	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)												
5897		16" butterfly valve TMTP	3/29/05	2,980.00	0.00	0.00	2,930.29	49.71	2,980.00	0.00	S/L	30.00
5898		Dudley 1080 MCC Replacement	3/29/05	2,600.00	0.00	0.00	2,556.71	43.29	2,600.00	0.00	S/L	30.00
5896		Dudley Ball valve repair	4/18/05	12,024.00	0.00	0.00	11,623.20	400.80	12,024.00	0.00	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	6,869.08	289.66	7,158.74	1,531.06	S/L	30.00
5892		SPX10 Parastaltic Pump and Motor	7/18/05	3,551.89	0.00	0.00	2,397.58	118.40	2,515.98	1,035.91	S/L	30.00
5895		Dudley 1080 Replacement	7/18/05	1,670.47	0.00	0.00	1,531.23	55.68	1,586.91	83.56	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	953.29	53.96	1,007.25	611.58	S/L	30.00
5885		3" valves for FTTP Chemical Trans	8/19/05	698.95	0.00	0.00	466.00	23.30	489.30	209.65	S/L	30.00
5886		3" Valve For FTTP Chemical Trans	8/19/05	698.95	0.00	0.00	466.00	23.30	489.30	209.65	S/L	30.00
5887		3" Valve for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	466.00	23.30	489.30	209.65	S/L	30.00
5888		3" Valve for FTTP Chemical Transf	8/19/05	698.95	0.00	0.00	466.00	23.30	489.30	209.65	S/L	30.00
5889		3" valve for FTTP chemical transfer	8/19/05	698.95	0.00	0.00	466.00	23.30	489.30	209.65	S/L	30.00
5890		3" valve for FTTP chemical transfer	8/19/05	698.95	0.00	0.00	466.00	23.30	489.30	209.65	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	1,645.79	83.33	1,729.12	770.88	S/L	30.00
5917		Flow Meter TMTP	10/03/05	2,500.00	0.00	0.00	1,645.79	83.33	1,729.12	770.88	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	640.46	24.17	664.63	60.37	S/L	30.00
5880		Flow Meter TMTP hypo	10/11/05	3,787.67	0.00	0.00	2,493.61	126.26	2,619.87	1,167.80	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	29,944.98	1,535.64	31,480.62	14,588.62	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	2,702.21	105.97	2,808.18	370.89	S/L	30.00
6001		Replacement pump FTTP sod hypo	12/01/05	3,179.07	0.00	0.00	2,702.21	105.97	2,808.18	370.89	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	2,677.50	105.00	2,782.50	367.50	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	702.27	27.54	729.81	96.37	S/L	30.00
6009		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	702.27	27.54	729.81	96.37	S/L	30.00
6010		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	702.27	27.54	729.81	96.37	S/L	30.00
6011		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	702.27	27.54	729.81	96.37	S/L	30.00
6012		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	702.27	27.54	729.81	96.37	S/L	30.00
6013		3" Apollo ball valve	12/01/05	826.18	0.00	0.00	702.27	27.54	729.81	96.37	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
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	112.00	0.00	0.00	585.20	30.40	615.60	296.40	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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
31370		WQ Monitor 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	4,718.25	192.58	4,910.83	866.67	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	708.61	48.87	757.48	708.52	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	13,571.07	603.16	14,174.23	3,920.45	S/L	30.00
6147		Crane Deminig Sludge Pump	6/13/06	9,734.18	0.00	0.00	7,300.60	324.47	7,625.07	2,109.11	S/L	30.00
6138		Milton Roy Maxroy B Pump YB1E	6/29/06	8,173.44	0.00	0.00	4,767.86	272.45	5,040.31	3,133.13	S/L	30.00
31383		FTTP Tube Settlers	7/01/06	637,274.09	0.00	0.00	292,083.96	21,242.47	313,326.43	323,947.66	S/L	30.00
6106		Floway Unit Pump Repair	7/28/06	19,505.00	0.00	0.00	11,215.42	650.17	11,865.59	7,639.41	S/L	30.00
6107		Milton Roy 2HP Pump	7/28/06	1,255.12	0.00	0.00	899.53	41.84	941.37	313.75	S/L	30.00
6108		Milton Roy 2HP Pump	7/28/06	1,255.12	0.00	0.00	899.53	41.84	941.37	313.75	S/L	30.00
6109		Milton Roy 2HP Pump	7/28/06	1,255.11	0.00	0.00	899.53	41.84	941.37	313.74	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	3,306.51	237.39	3,543.90	3,577.89	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	5,599.45	422.60	6,022.05	6,655.95	S/L	30.00
6363		MS for Gas Chromgraph	12/01/07	45,382.30	0.00	0.00	20,043.81	1,512.74	21,556.55	23,825.75	S/L	30.00
6364		Eclipse Concentrator for Gas Chron	12/01/07	19,711.35	0.00	0.00	8,705.91	657.05	9,362.96	10,348.39	S/L	30.00
6365		Auto Sampler for Gas Chromgraph	12/01/07	11,880.64	0.00	0.00	5,247.27	396.02	5,643.29	6,237.35	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	2,025.00	0.00	2,025.00	0.00	S/L	10.00
6343		Turbidimeter Sensor	12/20/07	1,084.83	0.00	0.00	1,084.83	0.00	1,084.83	0.00	S/L	10.00
6344		Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	1,084.82	0.00	1,084.82	0.00	S/L	10.00
6345		Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	1,084.82	0.00	1,084.82	0.00	S/L	10.00
6346		Turbidimeter sensor	12/20/07	1,084.82	0.00	0.00	1,084.82	0.00	1,084.82	0.00	S/L	10.00
6347		Turbidimeter Sensor	12/20/07	1,084.82	0.00	0.00	1,084.82	0.00	1,084.82	0.00	S/L	10.00
6355		Turbidimeter	12/20/07	2,025.00	0.00	0.00	2,025.00	0.00	2,025.00	0.00	S/L	10.00
6356		Turbidimeter	12/20/07	2,025.00	0.00	0.00	2,025.00	0.00	2,025.00	0.00	S/L	10.00
6357		Turbidimeter	12/20/07	2,025.00	0.00	0.00	2,025.00	0.00	2,025.00	0.00	S/L	10.00
6358		Turbidimeter	12/20/07	2,025.00	0.00	0.00	2,025.00	0.00	2,025.00	0.00	S/L	10.00
6359		Turbidimeter	12/20/07	2,025.00	0.00	0.00	2,025.00	0.00	2,025.00	0.00	S/L	10.00
7303		Sentry Pulsation Dampener	4/04/08	547.85	0.00	0.00	232.82	18.26	251.08	296.77	S/L	30.00
7298		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	3,660.91	287.13	3,948.04	4,665.96	S/L	30.00
7299		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	3,660.91	287.13	3,948.04	4,665.96	S/L	30.00
7300		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	3,660.91	287.13	3,948.04	4,665.96	S/L	30.00
7301		Pump 620 DUS/R Perstaltic	4/14/08	8,614.00	0.00	0.00	3,660.91	287.13	3,948.04	4,665.96	S/L	30.00
7302		Pump 520 DU/R Perstatic4-14-08	4/14/08	8,614.00	0.00	0.00	3,660.91	287.13	3,948.04	4,665.96	S/L	30.00
7304		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	232.82	18.26	251.08	296.77	S/L	30.00
7305		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	232.82	18.26	251.08	296.77	S/L	30.00
7306		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	232.82	18.26	251.08	296.77	S/L	30.00
7307		Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	3,343.44	262.23	3,605.67	4,261.33	S/L	30.00
7308		Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	3,343.44	262.23	3,605.67	4,261.33	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
7309		Pump 620 DUS/R Perstaltic	4/14/08	7,867.00	0.00	0.00	3,343.44	262.23	3,605.67	4,261.33	S/L	30.00
7310		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	232.82	18.26	251.08	296.77	S/L	30.00
7311		Sentry Pulsation Dampener	4/14/08	547.85	0.00	0.00	232.82	18.26	251.08	296.77	S/L	30.00
7312		Sentry Pulsation Dampener	4/14/08	547.84	0.00	0.00	232.82	18.26	251.08	296.76	S/L	30.00
7389		PCS Unit and Box	9/25/08	10,324.44	0.00	0.00	4,215.84	344.15	4,559.99	5,764.45	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	696,399.63	60,556.49	756,956.12	756,956.09	S/L	25.00
7346		LMI Meterinig Pump 2.5GPH	9/03/09	1,441.00	0.00	0.00	1,441.00	0.00	1,441.00	0.00	S/L	10.00
7500		Metering Pump MEMDOS DX50	9/03/09	2,496.00	0.00	0.00	2,496.00	0.00	2,496.00	0.00	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	2,872.07	0.00	2,872.07	0.00	S/L	10.00
7584		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,872.07	0.00	2,872.07	0.00	S/L	10.00
7585		Fire Alarm System	10/01/09	2,872.00	0.00	0.00	2,872.00	0.00	2,872.00	0.00	S/L	10.00
7586		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,872.07	0.00	2,872.07	0.00	S/L	10.00
7587		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,872.07	0.00	2,872.07	0.00	S/L	10.00
7588		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,872.07	0.00	2,872.07	0.00	S/L	10.00
7589		Fire Alarm Systems	10/01/09	1,917.95	0.00	0.00	1,917.95	0.00	1,917.95	0.00	S/L	10.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
7590		Fire Alarm System	10/01/09	2,872.07	0.00	0.00	2,872.07	0.00	2,872.07	0.00	S/L	10.00
7591		Fire Alarm System	10/01/09	2,872.04	0.00	0.00	2,872.04	0.00	2,872.04	0.00	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	9,635.95	0.00	9,635.95	0.00	S/L	10.00
7950		FTTP SED BASINS	12/31/10	168,678.32	0.00	0.00	56,226.10	5,622.61	61,848.71	106,829.61	S/L	30.00
7951		Polymer System	12/31/10	128,587.78	0.00	0.00	42,862.60	4,286.26	47,148.86	81,438.92	S/L	30.00
31516		Thickner Systems FTTP	12/31/11	805,876.81	0.00	0.00	241,763.04	26,862.56	268,625.60	537,251.21	S/L	30.00
31517		Filter Media FTTP	12/31/11	1,636,210.33	0.00	0.00	490,863.06	54,540.34	545,403.40	1,090,806.93	S/L	30.00
9079		GAC & UV MPTP System	7/01/12	14,820,301.89	0.00	0.00	4,199,085.51	494,010.06	4,693,095.57	10,127,206.32	S/L	30.00
7867		Camac Kynar Motor & Pump Mode	10/18/12	3,179.17	0.00	0.00	2,596.35	317.92	2,914.27	264.90	S/L	10.00
7868		Pump Flowserve 2.5R091	10/18/12	12,025.00	0.00	0.00	12,025.00	0.00	12,025.00	0.00	S/L	5.00
73		Vega Radar Level Transmitter	3/07/13	2,060.36	0.00	0.00	1,613.98	206.04	1,820.02	240.34	S/L	10.00
9086		Vega Sensor Interface Module	3/07/13	1,130.50	0.00	0.00	885.56	113.05	998.61	131.89	S/L	10.00
31553		TMTT Sludge Improvement	7/01/13	250,827.60	0.00	0.00	53,748.75	7,166.50	60,915.25	189,912.35	S/L	35.00
9594		Watson Marlow Peristaltic Pump M	5/08/14	7,505.00	0.00	0.00	1,667.80	250.17	1,917.97	5,587.03	S/L	30.00
9595		Watson Marlow Peristaltic Pump M	5/08/14	7,505.00	0.00	0.00	1,667.80	250.17	1,917.97	5,587.03	S/L	30.00
9596		Myers Pump Model #4VH150M4-0	5/08/14	6,047.50	0.00	0.00	1,343.87	201.58	1,545.45	4,502.05	S/L	30.00
9597		Myers Pump Model #4VH150M4-0	5/08/14	6,047.50	0.00	0.00	1,343.87	201.58	1,545.45	4,502.05	S/L	30.00
10043		ProMag Flow Meter	5/08/14	4,697.12	0.00	0.00	1,043.80	156.57	1,200.37	3,496.75	S/L	30.00
9593		Swans Turbidity Monitor AMI	5/21/14	4,719.60	0.00	0.00	1,035.69	157.32	1,193.01	3,526.59	S/L	30.00
9453		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9646		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9647		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
9648		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9649		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9650		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9717		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9718		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9719		Peristaltic Pumps	11/20/14	8,504.11	0.00	0.00	1,724.44	283.47	2,007.91	6,496.20	S/L	30.00
9794		SC200 Controller	1/27/16	5,318.07	0.00	0.00	871.58	177.27	1,048.85	4,269.22	S/L	30.00
9795		Surface Scatter Turbidity	1/27/16	105.56	0.00	0.00	17.31	3.52	20.83	84.73	S/L	30.00
9796		Surface Scatter Turbidity	1/27/16	105.57	0.00	0.00	17.31	3.52	20.83	84.74	S/L	30.00
9797		SC200 Controller	1/27/16	5,318.07	0.00	0.00	871.58	177.27	1,048.85	4,269.22	S/L	30.00
9847		Security Camera Server-Lenovo	8/10/16	832.59	0.00	0.00	735.46	97.13	832.59	0.00	S/L	5.00
9855		Laptop for Scada-HP	8/22/16	823.81	0.00	0.00	713.96	109.85	823.81	0.00	S/L	5.00
9866		Pressure Calibrator	9/01/16	916.93	0.00	0.00	132.43	30.56	162.99	753.94	S/L	30.00
9876		ENET/IP Module	12/21/16	2,682.00	0.00	0.00	357.60	89.40	447.00	2,235.00	S/L	30.00
9896		ProMag Flow Meter	6/12/17	10,998.62	0.00	0.00	1,254.57	366.62	1,621.19	9,377.43	S/L	30.00
9907		Pressure Transmitter	8/01/17	875.23	0.00	0.00	99.67	29.17	128.84	746.39	S/L	30.00
9908		Pressure Transmitter	8/01/17	875.23	0.00	0.00	99.67	29.17	128.84	746.39	S/L	30.00
9909		Pressure Transmitter	8/01/17	875.24	0.00	0.00	99.67	29.17	128.84	746.40	S/L	30.00
9910		Pressure Transmitter	8/01/17	875.24	0.00	0.00	99.67	29.17	128.84	746.40	S/L	30.00
9912		Solar Panel	10/13/17	2,965.78	0.00	0.00	321.29	98.86	420.15	2,545.63	S/L	30.00
9897		Differential Pressure Transmitter	10/26/17	1,784.70	0.00	0.00	1,130.31	356.94	1,487.25	297.45	S/L	5.00
9898		Differential Pressure Transmitter	10/26/17	1,784.69	0.00	0.00	1,130.31	356.94	1,487.25	297.44	S/L	5.00
9899		Differential Pressure Transmitter	10/26/17	1,784.69	0.00	0.00	1,130.31	356.94	1,487.25	297.44	S/L	5.00
9900		Differential Pressure Transmitter	10/26/17	1,784.69	0.00	0.00	1,130.31	356.94	1,487.25	297.44	S/L	5.00
9924		Multi Ranger	12/31/17	1,083.60	0.00	0.00	108.36	36.12	144.48	939.12	S/L	30.00
9925		Multi Ranger	12/31/17	1,083.60	0.00	0.00	108.36	36.12	144.48	939.12	S/L	30.00
9926		Multi Ranger	12/31/17	1,083.60	0.00	0.00	108.36	36.12	144.48	939.12	S/L	30.00
9932		Amperometric Chlorine Analyzers	1/02/18	3,978.82	0.00	0.00	397.89	132.63	530.52	3,448.30	S/L	30.00
9933		Amperometric Chlorine Analyzers	1/02/18	3,978.82	0.00	0.00	397.89	132.63	530.52	3,448.30	S/L	30.00
9934		Amperometric Chlorine Analyzers	1/02/18	3,978.83	0.00	0.00	397.89	132.63	530.52	3,448.31	S/L	30.00
9935		Annubar FlowMeter	2/17/18	8,567.34	0.00	0.00	787.31	285.58	1,072.89	7,494.45	S/L	30.00
9936		Annubar FlowMeter	2/17/18	8,567.34	0.00	0.00	787.31	285.58	1,072.89	7,494.45	S/L	30.00
9927		PH Meter	3/01/18	2,069.18	0.00	0.00	195.42	68.97	264.39	1,804.79	S/L	30.00
9928		PH Meter	3/30/18	1,972.30	0.00	0.00	180.79	65.74	246.53	1,725.77	S/L	30.00
9929		PH Meter	3/30/18	1,972.30	0.00	0.00	180.79	65.74	246.53	1,725.77	S/L	30.00
9945		MicroLogix Controller	5/22/18	1,508.40	0.00	0.00	129.89	50.28	180.17	1,328.23	S/L	30.00
10525		ControlLogix Communication Mod	9/01/18	1,704.19	0.00	0.00	132.56	56.81	189.37	1,514.82	S/L	30.00
10859		ControlLogix Communication Mod	9/01/18	1,674.00	0.00	0.00	130.20	55.80	186.00	1,488.00	S/L	30.00
10518		ControlLogix Enet/IP Module	10/01/18	2,315.70	0.00	0.00	173.68	77.19	250.87	2,064.83	S/L	30.00
10527		ControlLogix Enet/IP Module	10/01/18	2,315.70	0.00	0.00	173.68	77.19	250.87	2,064.83	S/L	30.00
10858		ControlLogix Controller	10/01/18	5,490.90	0.00	0.00	411.82	183.03	594.85	4,896.05	S/L	30.00
10862		Digital Multimeter	10/18/18	532.50	0.00	0.00	38.46	17.75	56.21	476.29	S/L	30.00
10526		APC Smart Ups	10/29/18	529.99	0.00	0.00	38.28	17.67	55.95	474.04	S/L	30.00
10516		GAC Bypass Actuator	11/16/18	7,024.00	0.00	0.00	487.77	234.13	721.90	6,302.10	S/L	30.00
10501		Particle Charge Analyzer	12/21/18	6,035.00	0.00	0.00	402.34	201.17	603.51	5,431.49	S/L	30.00
11003		Portable Label Printer	2/07/19	804.77	0.00	0.00	308.49	160.95	469.44	335.33	S/L	5.00
10510		Tintometer	2/11/19	3,505.07	0.00	0.00	223.94	116.84	340.78	3,164.29	S/L	30.00
10508		Autocad Electrical	3/08/19	1,483.29	0.00	0.00	543.88	296.66	840.54	642.75	S/L	5.00
11006		Vega Radar Level Transmitter	4/01/19	3,648.32	0.00	0.00	212.82	121.61	334.43	3,313.89	S/L	30.00

Tax Asset Detail 1/01/21 - 12/31/21

<u>Asset</u>	<u>d</u> <u>t</u>	<u>Property Description</u>	<u>Date In</u> <u>Service</u>	<u>Tax</u> <u>Cost</u>	<u>Sec 179 Exp</u> <u>Current = c</u>	<u>Tax</u> <u>Bonus Amt</u>	<u>Tax Prior</u> <u>Depreciation</u>	<u>Tax Current</u> <u>Depreciation</u>	<u>Tax</u> <u>End Depr</u>	<u>Tax Net</u> <u>Book Value</u>	<u>Tax</u> <u>Method</u>	<u>Tax</u> <u>Period</u>
<u>Group: 320-0001-000 (continued)</u>												
11005		Dell Computer	5/01/19	799.99	0.00	0.00	266.67	160.00	426.67	373.32	S/L	5.00
11008		DR1900 Manganese Meter	5/17/19	3,582.68	0.00	0.00	189.08	119.42	308.50	3,274.18	S/L	30.00
11004		HP Computer	5/30/19	859.99	0.00	0.00	272.33	172.00	444.33	415.66	S/L	5.00
31711		CompactLogix Controller	6/07/19	4,534.79	0.00	0.00	239.34	151.16	390.50	4,144.29	S/L	30.00
11151		LRPS Chemical Feed Panel 1	8/01/19	1,722.31	0.00	0.00	81.33	57.41	138.74	1,583.57	S/L	30.00
11152		LRPS Chemical Feed Panel 2	8/01/19	1,722.32	0.00	0.00	81.33	57.41	138.74	1,583.58	S/L	30.00
11009		Turbidimeter TL2300	9/13/19	2,502.33	0.00	0.00	111.21	83.41	194.62	2,307.71	S/L	30.00
11010		Turbidimeter TL2300	9/13/19	2,502.32	0.00	0.00	111.21	83.41	194.62	2,307.70	S/L	30.00
11015		Chlorine Analyzer	10/01/19	3,684.94	0.00	0.00	153.54	122.83	276.37	3,408.57	S/L	30.00
11159		Chlorine Analyzer	10/01/19	3,684.95	0.00	0.00	153.54	122.83	276.37	3,408.58	S/L	30.00
11011		Turbidimeter TL2350	10/14/19	3,960.95	0.00	0.00	165.04	132.03	297.07	3,663.88	S/L	30.00
11016		Chlorine Analyzer	11/05/19	3,898.46	0.00	0.00	151.61	129.95	281.56	3,616.90	S/L	30.00
11017		Chlorine Analyzer	11/05/19	3,898.47	0.00	0.00	151.61	129.95	281.56	3,616.91	S/L	30.00
11020		Turbidimeter	12/04/19	2,984.36	0.00	0.00	107.77	99.48	207.25	2,777.11	S/L	30.00
11164		Hypo Flowmeter #7	12/04/19	4,959.27	0.00	0.00	179.09	165.31	344.40	4,614.87	S/L	30.00
11157		Pressure Transmitter	12/19/19	1,350.82	0.00	0.00	45.03	45.03	90.06	1,260.76	S/L	30.00
11158		Pressure Transmitter	12/19/19	1,361.87	0.00	0.00	45.40	45.40	90.80	1,271.07	S/L	30.00
11040		CHLORINE ANALYZER	1/09/20	2,509.48	0.00	0.00	83.65	83.65	167.30	2,342.18	S/L	30.00
11309		CHLORINE ANALYZER	1/09/20	2,509.48	0.00	0.00	83.65	83.65	167.30	2,342.18	S/L	30.00
11027		SC CONTROLLER	1/29/20	2,304.36	0.00	0.00	70.41	76.81	147.22	2,157.14	S/L	30.00
11033		UVT METER	1/31/20	5,995.00	0.00	0.00	183.18	199.83	383.01	5,611.99	S/L	30.00
11034		UVT REAL CLEAN AUTO CLEA	1/31/20	1,140.00	0.00	0.00	34.83	38.00	72.83	1,067.17	S/L	30.00
11308		TOTE MIXER	2/25/20	3,121.20	0.00	0.00	86.70	104.04	190.74	2,930.46	S/L	30.00
11036		TURBIDIMETER	3/11/20	2,984.36	0.00	0.00	82.90	99.48	182.38	2,801.98	S/L	30.00
11023		Pressure Transmitter	3/23/20	1,399.03	0.00	0.00	34.98	46.63	81.61	1,317.42	S/L	30.00
11024		Pressure Transmitter	3/23/20	1,480.88	0.00	0.00	37.02	49.36	86.38	1,394.50	S/L	30.00
11026		Pressure Transmitter	3/23/20	1,488.42	0.00	0.00	37.21	49.61	86.82	1,401.60	S/L	30.00
11032		Differential Pressure Flowmeter	4/14/20	2,786.42	0.00	0.00	69.66	92.88	162.54	2,623.88	S/L	30.00
11323		GF Signet Insertion Flow Meters	6/19/20	2,537.80	0.00	0.00	42.30	84.59	126.89	2,410.91	S/L	30.00
11324		GF Signet Insertion Flow Meters	6/19/20	2,537.81	0.00	0.00	42.30	84.59	126.89	2,410.92	S/L	30.00
11039		Radar Level Indicator Display	8/01/20	3,187.93	0.00	0.00	44.28	106.26	150.54	3,037.39	S/L	30.00
11314		sc200 Controller	11/18/20	2,205.54	0.00	0.00	6.13	73.52	79.65	2,125.89	S/L	30.00
11315		sc200 Controller	11/18/20	2,205.54	0.00	0.00	6.13	73.52	79.65	2,125.89	S/L	30.00
11316		sc200 Controller	11/18/20	2,205.54	0.00	0.00	6.13	73.52	79.65	2,125.89	S/L	30.00
11317		Turbidimeter	11/25/20	2,192.40	0.00	0.00	6.09	73.08	79.17	2,113.23	S/L	30.00
11318		Turbidimeter	11/25/20	2,192.40	0.00	0.00	6.09	73.08	79.17	2,113.23	S/L	30.00
11319		Turbidimeter	11/25/20	2,192.40	0.00	0.00	6.09	73.08	79.17	2,113.23	S/L	30.00
11320		Turbidimeter	11/25/20	2,192.40	0.00	0.00	6.09	73.08	79.17	2,113.23	S/L	30.00
11321		Turbidimeter	11/25/20	2,192.40	0.00	0.00	6.09	73.08	79.17	2,113.23	S/L	30.00
11322		Turbidimeter	11/25/20	2,192.40	0.00	0.00	6.09	73.08	79.17	2,113.23	S/L	30.00
11325		Jetter	12/24/20	2,449.10	0.00	0.00	0.00	81.64	81.64	2,367.46	S/L	30.00
31794		TMTF Sludge Conveyors & Press (	1/15/21	737,991.97	0.00c	0.00	0.00	24,599.73	24,599.73	713,392.24	S/L	30.00
		<u>320-0001-000</u>		<u>30,592,187.41</u>	<u>0.00c</u>	<u>0.00</u>	<u>13,452,967.35</u>	<u>972,889.67</u>	<u>14,425,857.02</u>	<u>16,166,330.39</u>		

Group: 320-0002-000

Tax Asset Detail 1/01/21 - 12/31/21

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)												
4778		Watertreatment Equipmnet	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
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	6,183.99	0.00	6,183.99	0.00	S/L	23.00
4815		Watertreatment Equipment	6/13/02	3,907.51	0.00	0.00	3,886.81	20.70	3,907.51	0.00	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	513.46	27.63	541.09	260.09	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
4827		Watertreatment Equipment	6/13/02	32,038.55	0.00	0.00	27,052.85	1,392.98	28,445.83	3,592.72	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
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	271.34	47.19	318.53	1,097.27	S/L	30.00
9819		Turbidity Sensor 1720E	4/01/15	1,415.80	0.00	0.00	271.34	47.19	318.53	1,097.27	S/L	30.00
9820		Turbidity Sensor 1720E	4/01/15	1,415.80	0.00	0.00	271.34	47.19	318.53	1,097.27	S/L	30.00
9821		Controller SC200	4/01/15	1,415.80	0.00	0.00	271.34	47.19	318.53	1,097.27	S/L	30.00
9822		Controller SC200	4/01/15	1,415.80	0.00	0.00	271.34	47.19	318.53	1,097.27	S/L	30.00
9823		Controller SC200	4/01/15	1,415.80	0.00	0.00	271.34	47.19	318.53	1,097.27	S/L	30.00
9812		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	410.26	71.35	481.61	1,658.94	S/L	30.00
9813		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	410.26	71.35	481.61	1,658.94	S/L	30.00
9814		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	410.26	71.35	481.61	1,658.94	S/L	30.00
9815		Radar Level Transmitters	4/02/15	2,140.55	0.00	0.00	410.26	71.35	481.61	1,658.94	S/L	30.00
10040		Filter to Waste VFD	5/28/15	2,185.03	0.00	0.00	406.64	72.83	479.47	1,705.56	S/L	30.00
10041		Filter to Waste VFD	5/28/15	2,185.02	0.00	0.00	406.64	72.83	479.47	1,705.55	S/L	30.00
10042		Level Indicator	7/01/15	5,147.80	0.00	0.00	943.75	171.59	1,115.34	4,032.46	S/L	30.00
10048		Amperometric Chlorine	7/17/15	4,707.09	0.00	0.00	849.88	156.90	1,006.78	3,700.31	S/L	30.00
10049		Amperometric Chlorine	7/17/15	4,707.08	0.00	0.00	849.88	156.90	1,006.78	3,700.30	S/L	30.00
10046		Promag 50 Flow Meter	8/12/15	4,505.62	0.00	0.00	758.50	150.18	908.68	3,596.94	S/L	30.00
10045		Turbidity Sensor 1720E	9/11/15	1,605.49	0.00	0.00	1,605.49	0.00	1,605.49	0.00	S/L	5.00
10057		Turbidity Sensor 1720E	9/11/15	1,605.49	0.00	0.00	1,605.49	0.00	1,605.49	0.00	S/L	5.00
10058		Turbidity Sensor 1720E	9/11/15	1,605.49	0.00	0.00	1,605.49	0.00	1,605.49	0.00	S/L	5.00
10060		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	1,007.11	0.00	1,007.11	0.00	S/L	5.00
10061		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	1,007.11	0.00	1,007.11	0.00	S/L	5.00
10062		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	1,007.11	0.00	1,007.11	0.00	S/L	5.00
10063		Pressure Transmitter	9/15/15	1,007.11	0.00	0.00	1,007.11	0.00	1,007.11	0.00	S/L	5.00
10064		Pressure Transmitter	9/15/15	1,007.10	0.00	0.00	1,007.10	0.00	1,007.10	0.00	S/L	5.00
10044		Hach CL 17 Chlorine Analyzer	9/17/15	3,360.60	0.00	0.00	3,360.60	0.00	3,360.60	0.00	S/L	5.00
10047		Hach CL 17 Chlorine Analyzer	9/17/15	3,360.60	0.00	0.00	3,360.60	0.00	3,360.60	0.00	S/L	5.00
10059		Hach CL 17 Chlorine Analyzer	9/17/15	3,360.60	0.00	0.00	3,360.60	0.00	3,360.60	0.00	S/L	5.00
9781		Chlorine Analyzers	2/26/16	3,194.45	0.00	0.00	514.65	106.48	621.13	2,573.32	S/L	30.00
9782		Chlorine Analyzers	2/26/16	3,194.45	0.00	0.00	514.65	106.48	621.13	2,573.32	S/L	30.00
9783		Chlorine Analyzers	2/26/16	3,194.44	0.00	0.00	514.65	106.48	621.13	2,573.31	S/L	30.00
9784		SC200 Controller	4/08/16	1,768.70	0.00	0.00	280.06	58.96	339.02	1,429.68	S/L	30.00
9785		1720E Turbidity Sensor	4/08/16	1,518.85	0.00	0.00	240.49	50.63	291.12	1,227.73	S/L	30.00
9786		SC200 Controller	4/08/16	1,768.70	0.00	0.00	280.06	58.96	339.02	1,429.68	S/L	30.00
9787		1720E Turbidity Sensor	4/08/16	1,518.85	0.00	0.00	240.49	50.63	291.12	1,227.73	S/L	30.00
9788		SC200 Controller	4/08/16	1,768.70	0.00	0.00	280.06	58.96	339.02	1,429.68	S/L	30.00
9789		1720E Turbidity Sensor	4/08/16	1,518.84	0.00	0.00	240.49	50.63	291.12	1,227.72	S/L	30.00
9846		Turbidity Meter	4/21/16	3,619.45	0.00	0.00	563.03	120.65	683.68	2,935.77	S/L	30.00
9868		Calgon Carbon UV Sensor	6/30/16	1,204.10	0.00	0.00	180.63	40.14	220.77	983.33	S/L	30.00
9869		Calgon Carbon UV Sensor	6/30/16	1,204.10	0.00	0.00	180.63	40.14	220.77	983.33	S/L	30.00
9870		Calgon Carbon UV Sensor	6/30/16	1,204.10	0.00	0.00	180.63	40.14	220.77	983.33	S/L	30.00
9871		Calgon Carbon UV Sensor	6/30/16	1,204.08	0.00	0.00	180.63	40.14	220.77	983.31	S/L	30.00
9848		PH Meter	7/21/16	1,638.45	0.00	0.00	241.24	54.62	295.86	1,342.59	S/L	30.00
9849		PH Meter	7/21/16	1,638.45	0.00	0.00	241.24	54.62	295.86	1,342.59	S/L	30.00
9850		PH Meter	7/21/16	1,638.45	0.00	0.00	241.24	54.62	295.86	1,342.59	S/L	30.00
9851		PH Meter	7/21/16	1,638.44	0.00	0.00	241.20	54.61	295.81	1,342.63	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: 320-0002-000 (continued)												
9860		E&H Amperometric	8/10/16	4,589.14	0.00	0.00	671.87	152.97	824.84	3,764.30	S/L	30.00
9861		E&H Amperometric	8/10/16	4,589.15	0.00	0.00	671.87	152.97	824.84	3,764.31	S/L	30.00
9862		E&H Amperometric	8/10/16	4,589.15	0.00	0.00	671.87	152.97	824.84	3,764.31	S/L	30.00
9856		1720 Turbimeter Sensor Assembly	8/16/16	1,528.25	0.00	0.00	220.74	50.94	271.68	1,256.57	S/L	30.00
9857		1720 Turbimeter Sensor Assembly	8/16/16	1,528.25	0.00	0.00	220.74	50.94	271.68	1,256.57	S/L	30.00
9858		1720 Turbimeter Sensor Assembly	8/16/16	1,528.25	0.00	0.00	220.74	50.94	271.68	1,256.57	S/L	30.00
9859		1720 Turbimeter Sensor Assembly	8/16/16	1,528.24	0.00	0.00	220.74	50.94	271.68	1,256.56	S/L	30.00
9874		McCrometer Flow Meter	9/28/16	10,263.50	0.00	0.00	1,454.01	342.12	1,796.13	8,467.37	S/L	30.00
9877		DaCa Controller	2/28/17	4,750.00	0.00	0.00	606.93	158.33	765.26	3,984.74	S/L	30.00
9878		DaCa Controller	2/28/17	4,750.00	0.00	0.00	606.93	158.33	765.26	3,984.74	S/L	30.00
9879		DaCa Controller	2/28/17	4,750.00	0.00	0.00	606.93	158.33	765.26	3,984.74	S/L	30.00
9888		Turbidity Analyzer	4/25/17	4,643.42	0.00	0.00	851.29	232.17	1,083.46	3,559.96	S/L	20.00
9884		Amperometric Analyzers	7/13/17	4,750.00	0.00	0.00	554.16	158.33	712.49	4,037.51	S/L	30.00
9885		Amperometric Analyzers	7/13/17	4,750.00	0.00	0.00	554.16	158.33	712.49	4,037.51	S/L	30.00
9923		Insertion Mag Meter	7/18/17	4,169.07	0.00	0.00	474.81	138.97	613.78	3,555.29	S/L	30.00
9905		Hach SC200 Analyzer	7/26/17	1,936.48	0.00	0.00	220.55	64.55	285.10	1,651.38	S/L	30.00
9921		Hach SC200 Analyzer	7/26/17	1,936.47	0.00	0.00	220.55	64.55	285.10	1,651.37	S/L	30.00
9922		Hach SC200 Analyzer	7/26/17	1,936.47	0.00	0.00	220.55	64.55	285.10	1,651.37	S/L	30.00
9930		McCrometer Flow Meter 16"	4/02/18	7,380.13	0.00	0.00	676.50	246.00	922.50	6,457.63	S/L	30.00
9931		Ultrasonic Liquid Flowmeter	4/12/18	6,537.58	0.00	0.00	599.28	217.92	817.20	5,720.38	S/L	30.00
9941		Turbidimeters	5/03/18	2,022.43	0.00	0.00	179.76	67.41	247.17	1,775.26	S/L	30.00
9942		Turbidimeters	5/03/18	2,022.43	0.00	0.00	179.76	67.41	247.17	1,775.26	S/L	30.00
9943		SC200 Display Unit	5/03/18	2,022.42	0.00	0.00	179.76	67.41	247.17	1,775.25	S/L	30.00
9944		SC200 Display Unit	5/03/18	2,022.42	0.00	0.00	179.76	67.41	247.17	1,775.25	S/L	30.00
9947		DaCa Free Chlorine Analyzer	6/01/18	4,750.00	0.00	0.00	409.02	158.33	567.35	4,182.65	S/L	30.00
9949		DaCa Free Chlorine Analyzer	6/01/18	4,750.00	0.00	0.00	409.02	158.33	567.35	4,182.65	S/L	30.00
10865		Chlorine Sensor	9/01/18	1,561.04	0.00	0.00	121.40	52.03	173.43	1,387.61	S/L	30.00
10866		Chlorine Sensor	9/01/18	1,561.04	0.00	0.00	121.40	52.03	173.43	1,387.61	S/L	30.00
10519		Magnetic Flowmeter	10/29/18	613.03	0.00	0.00	44.27	20.43	64.70	548.33	S/L	30.00
10504		Pressure Guages	11/05/18	986.88	0.00	0.00	71.28	32.90	104.18	882.70	S/L	30.00
10522		Pressure Guages	11/05/18	986.88	0.00	0.00	71.28	32.90	104.18	882.70	S/L	30.00
10523		Pressure Guages	11/05/18	986.88	0.00	0.00	71.28	32.90	104.18	882.70	S/L	30.00
10524		Pressure Guages	11/05/18	986.86	0.00	0.00	71.28	32.90	104.18	882.68	S/L	30.00
10860		Chloromax Sensors	11/12/18	1,579.49	0.00	0.00	114.07	52.65	166.72	1,412.77	S/L	30.00
10861		Chloromax Sensors	11/12/18	1,579.49	0.00	0.00	114.07	52.65	166.72	1,412.77	S/L	30.00
10857		Radar Level Transmitter	11/13/18	3,551.96	0.00	0.00	256.53	118.40	374.93	3,177.03	S/L	30.00
			320-0002-000	<u>399,071.14</u>	<u>0.00</u> ^c	<u>0.00</u>	<u>230,409.58</u>	<u>7,830.21</u>	<u>238,239.79</u>	<u>160,831.35</u>		
Group: 330-0001-000												
426		BARRINGTON STORAGE 1M. T.	1/01/59	190,000.00	0.00	0.00	182,345.73	6,551.72	188,897.45	1,102.55	S/L	29.00
429		KENTON LANDS STORAGE 1/2	1/01/59	100,000.00	0.00	0.00	95,971.56	3,448.28	99,419.84	580.16	S/L	29.00
440		BROMLEY STORAGE TRANS &	1/01/59	358,000.00	0.00	0.00	343,577.98	12,344.83	355,922.81	2,077.19	S/L	29.00
441		IDA SPENCE STORAGE TANK	1/01/59	100,000.00	0.00	0.00	95,971.61	3,448.28	99,419.89	580.11	S/L	29.00
442		DEVOU PARK STORAGE TANK	1/01/59	180,000.00	0.00	0.00	172,748.70	6,206.90	178,955.60	1,044.40	S/L	29.00
427		5 M.G. GROUND STORAGE TAN	1/01/65	250,000.00	0.00	0.00	239,928.65	8,620.69	248,549.34	1,450.66	S/L	29.00

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: 330-0001-000 (continued)												
430		INDUST. PK STORAGE 1/2 M.TA	1/01/83	108,432.92	0.00	0.00	104,065.03	3,739.07	107,804.10	628.82	S/L	29.00
431		1 MG TANK INDEPENDENCE	1/01/83	747,634.45	0.00	0.00	717,516.18	25,780.50	743,296.68	4,337.77	S/L	29.00
432		1 MG TANK INDEPENDENCE	7/01/84	1,724.00	0.00	0.00	1,448.01	59.45	1,507.46	216.54	S/L	29.00
428		5 M.G. GROUND STORAGE TAN	7/01/86	15,600.00	0.00	0.00	12,583.09	537.93	13,121.02	2,478.98	S/L	29.00
434		5 MG TANK DUDLEY	2/01/91	816,768.09	0.00	0.00	596,420.66	28,164.42	624,585.08	192,183.01	S/L	29.00
435		CAPITALIZED INTEREST	2/01/91	48,410.85	0.00	0.00	35,350.63	1,669.34	37,019.97	11,390.88	S/L	29.00
437		2 MG TANK DEVON	9/01/91	1,774,103.01	0.00	0.00	1,278,237.82	61,175.97	1,339,413.79	434,689.22	S/L	29.00
438		CAPITALIZED INTEREST	9/01/91	106,655.34	0.00	0.00	76,844.98	3,677.77	80,522.75	26,132.59	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	4,486.01	237.93	4,723.94	2,176.06	S/L	29.00
439		2 MG DEVON	11/21/95	6,900.00	0.00	0.00	4,486.01	237.93	4,723.94	2,176.06	S/L	29.00
443		DEVOU PARK STORAGE	11/21/95	6,900.00	0.00	0.00	4,486.01	237.93	4,723.94	2,176.06	S/L	29.00
444		CC Tanks & Standpipes	1/01/97	2,622,690.84	0.00	0.00	2,308,926.08	90,437.62	2,399,363.70	223,327.14	S/L	29.00
31433		South Campbell Tank Woeste	7/01/08	2,067,129.37	0.00	0.00	576,648.55	45,936.21	622,584.76	1,444,544.61	S/L	45.00
31695		Lumley Tank Replacement	7/01/18	1,846,222.39	0.00	0.00	102,567.90	41,027.16	143,595.06	1,702,627.33	S/L	45.00
		330-0001-000		<u>11,354,092.97</u>	<u>0.00c</u>	<u>0.00</u>	<u>6,954,632.90</u>	<u>343,539.93</u>	<u>7,298,172.83</u>	<u>4,055,920.14</u>		
Group: 331-0001-000												
445		1ST ZONE TRANSM MAIN TRAI	1/01/59	352,661.10	0.00	0.00	193,456.44	6,080.36	199,536.80	153,124.30	S/L	58.00
516		3RD ZONE TRANSM MAIN TRAI	1/01/59	659,521.68	0.00	0.00	365,157.98	11,371.06	376,529.04	282,992.64	S/L	58.00
556		BASIN AREA ZONE 5 TRANSM I	1/01/59	1,273,599.88	0.00	0.00	685,596.82	21,958.62	707,555.44	566,044.44	S/L	58.00
590		IDA SPENCE ZONE 6 TRANSM M/	1/01/59	200,000.00	0.00	0.00	112,226.77	3,448.28	115,675.05	84,324.95	S/L	58.00
591		DEVOU PARK ZONE 7 TRANSM M	1/01/59	100,000.00	0.00	0.00	56,113.38	1,724.14	57,837.52	42,162.48	S/L	58.00
592		BOONE COUNTY ZONE 8 TRAN	1/01/59	700,000.00	0.00	0.00	392,793.72	12,068.97	404,862.69	295,137.31	S/L	58.00
593		1ST ZONE DISTR MAINS TRANS	1/01/59	22,152.55	0.00	0.00	13,682.62	381.94	14,064.56	8,087.99	S/L	58.00
603		2ND ZONE DISTR MAINS TRANS	1/01/59	3,937.00	0.00	0.00	2,780.72	67.88	2,848.60	1,088.40	S/L	58.00
661		BASIN AREA ZONE 5 DISTRIB M	1/01/59	1,438,660.00	0.00	0.00	759,371.47	24,804.48	784,175.95	654,484.05	S/L	58.00
682		IDA SPENCE ZONE 6 DISTR MAI	1/01/59	60,000.00	0.00	0.00	33,654.30	1,034.48	34,688.78	25,311.22	S/L	58.00
685		DEVOU PARK ZONE 7 DISTR MA	1/01/59	40,000.00	0.00	0.00	22,436.29	689.66	23,125.95	16,874.05	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 TRAI	1/01/60	10,657.00	0.00	0.00	7,466.58	183.74	7,650.32	3,006.68	S/L	58.00
557		BASIN AREA ZONE 5 TRANSM I	1/01/60	34,056.00	0.00	0.00	23,861.69	587.17	24,448.86	9,607.14	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 TRAI	1/01/61	9,316.00	0.00	0.00	6,434.94	160.62	6,595.56	2,720.44	S/L	58.00
558		BASIN AREA ZONE 5 TRANSM I	1/01/61	29,773.00	0.00	0.00	20,565.97	513.33	21,079.30	8,693.70	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	2,396.66	60.66	2,457.32	1,060.68	S/L	58.00
519		3RD ZONE TRANSM MAIN TRAI	1/01/62	708.00	0.00	0.00	482.77	12.21	494.98	213.02	S/L	58.00
559		BASIN AREA ZONE 5 TRANSM I	1/01/62	2,262.00	0.00	0.00	1,540.56	39.00	1,579.56	682.44	S/L	58.00
449		1ST ZONE TRANSM MAIN TRAI	1/01/63	10,004.70	0.00	0.00	8,213.83	172.49	8,386.32	1,618.38	S/L	58.00
520		3RD ZONE TRANSM MAIN TRAI	1/01/63	20,132.00	0.00	0.00	13,504.46	347.10	13,851.56	6,280.44	S/L	58.00
560		BASIN AREA ZONE 5 TRANSM I	1/01/63	64,337.00	0.00	0.00	43,156.26	1,109.26	44,265.52	20,071.48	S/L	58.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
450		1ST ZONE TRANSM MAIN TRAI	1/01/64	39,348.00	0.00	0.00	22,163.37	678.41	22,841.78	16,506.22	S/L	58.00
521		3RD ZONE TRANSM MAIN TRA	1/01/64	7,918.00	0.00	0.00	5,231.88	136.52	5,368.40	2,549.60	S/L	58.00
561		BASIN AREA ZONE 5 TRANSM	1/01/64	25,303.00	0.00	0.00	16,720.06	436.26	17,156.32	8,146.68	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	-927,039.60	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
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	-925,632.80	0.00	0.00	-628,785.82	0.00	-628,785.82	-338,957.98	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	-967,363.69	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	0.00	-186,524.03	-100,436.02	S/L	1.00
31687		2018 Abandonment Mains at 12/31	12/31/64	-454,861.40	0.00	0.00	-295,659.91	0.00	-295,659.91	-159,201.49	S/L	1.00
31713		2019 Abandoned Mains at 6/30 3,07	12/31/64	-47,431.50	0.00	0.00	-30,830.48	0.00	-30,830.48	-16,601.02	S/L	1.00
31735		2019 Abandoned Mains 12/31 41,35	12/31/64	-826,213.95	0.00	0.00	-537,039.07	0.00	-537,039.07	-289,174.88	S/L	1.00
31749		2020 Abandoned Mains 6/30 15,728	12/31/64	-259,659.05	0.00	0.00	-168,778.38	0.00	-168,778.38	-90,880.67	S/L	1.00
31765		2020 Abandoned Mains 12/31 9,078	12/31/64	-137,879.85	0.00	0.00	-89,621.90	0.00	-89,621.90	-48,257.95	S/L	1.00
31797		2021 Abandoned Mains 6/30 10,410	12/31/64	-138,594.15	0.00	0.00	-90,086.20	0.00	-90,086.20	-48,507.95	S/L	1.00
31812		2021 Abandoned Mains 12/31/21 12	12/31/64	-282,088.71	0.00	0.00	-183,357.66	0.00	-183,357.66	-98,731.05	S/L	1.00
451		1ST ZONE TRANSM MAIN TRAI	1/01/65	10,961.80	0.00	0.00	9,119.74	189.00	9,308.74	1,653.06	S/L	58.00
522		3RD ZONE TRANSM MAIN TRA	1/01/65	22,058.00	0.00	0.00	14,353.63	380.31	14,733.94	7,324.06	S/L	58.00
562		BASIN AREA ZONE 5 TRANSM	1/01/65	70,492.00	0.00	0.00	45,870.94	1,215.38	47,086.32	23,405.68	S/L	58.00
452		1ST ZONE TRANSM MAIN TRAI	1/01/66	13,488.80	0.00	0.00	12,953.78	232.57	13,186.35	302.45	S/L	58.00
523		3RD ZONE TRANSM MAIN TRA	1/01/66	27,143.00	0.00	0.00	17,391.90	467.98	17,859.88	9,283.12	S/L	58.00
563		BASIN AREA ZONE 5 TRANSM	1/01/66	86,741.00	0.00	0.00	55,580.89	1,495.53	57,076.42	29,664.58	S/L	58.00
633		ZONE 2 DIST MAINS	3/09/66	11,350.00	0.00	0.00	7,338.12	195.69	7,533.81	3,816.19	S/L	58.00
453		1ST ZONE TRANSM MAIN TRAI	1/01/67	65,456.00	0.00	0.00	33,322.47	1,128.55	34,451.02	31,004.98	S/L	58.00
524		3RD ZONE TRANSM MAIN TRA	1/01/67	13,171.00	0.00	0.00	8,308.49	227.09	8,535.58	4,635.42	S/L	58.00
564		BASIN AREA ZONE 5 TRANSM	1/01/67	42,092.00	0.00	0.00	26,552.44	725.72	27,278.16	14,813.84	S/L	58.00
454		1ST ZONE TRANSM MAIN TRAI	1/01/68	68,727.00	0.00	0.00	34,771.50	1,184.95	35,956.45	32,770.55	S/L	58.00
525		3RD ZONE TRANSM MAIN TRA	1/01/68	13,829.00	0.00	0.00	8,584.95	238.43	8,823.38	5,005.62	S/L	58.00
565		BASIN AREA ZONE 5 TRANSM	1/01/68	44,196.00	0.00	0.00	27,436.40	762.00	28,198.40	15,997.60	S/L	58.00
455		1ST ZONE TRANSM MAIN TRAI	1/01/69	21,021.00	0.00	0.00	12,835.55	362.43	13,197.98	7,823.02	S/L	58.00
526		3RD ZONE TRANSM MAIN TRA	1/01/69	4,230.00	0.00	0.00	2,583.17	72.93	2,656.10	1,573.90	S/L	58.00
566		BASIN AREA ZONE 5 TRANSM	1/01/69	13,518.00	0.00	0.00	8,254.15	233.07	8,487.22	5,030.78	S/L	58.00
456		1ST ZONE TRANSM MAIN TRAI	1/01/70	20,981.00	0.00	0.00	12,606.98	361.74	12,968.72	8,012.28	S/L	58.00
527		3RD ZONE TRANSM MAIN TRA	1/01/70	4,222.00	0.00	0.00	2,536.43	72.79	2,609.22	1,612.78	S/L	58.00
567		BASIN AREA ZONE 5 TRANSM	1/01/70	13,492.00	0.00	0.00	8,106.90	232.62	8,339.52	5,152.48	S/L	58.00
457		1ST ZONE TRANSM MAIN TRAI	1/01/71	25,770.00	0.00	0.00	15,223.43	444.31	15,667.74	10,102.26	S/L	58.00
528		3RD ZONE TRANSM MAIN TRA	1/01/71	5,186.00	0.00	0.00	3,063.29	89.41	3,152.70	2,033.30	S/L	58.00
568		BASIN AREA ZONE 5 TRANSM	1/01/71	16,572.00	0.00	0.00	9,789.36	285.72	10,075.08	6,496.92	S/L	58.00
458		1ST ZONE TRANSM MAIN TRAI	1/01/72	127,148.00	0.00	0.00	66,529.19	2,192.21	68,721.40	58,426.60	S/L	58.00
529		3RD ZONE TRANSM MAIN TRA	1/01/72	25,585.00	0.00	0.00	14,858.24	441.12	15,299.36	10,285.64	S/L	58.00
569		BASIN AREA ZONE 5 TRANSM	1/01/72	81,764.00	0.00	0.00	47,482.88	1,409.72	48,892.60	32,871.40	S/L	58.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
459		1ST ZONE TRANSM MAIN TRAI	1/01/73	16,997.00	0.00	0.00	9,702.45	293.05	9,995.50	7,001.50	S/L	58.00
530		3RD ZONE TRANSM MAIN TRA	1/01/73	3,420.00	0.00	0.00	1,952.01	58.97	2,010.98	1,409.02	S/L	58.00
570		BASIN AREA ZONE 5 TRANSM	1/01/73	10,930.00	0.00	0.00	6,238.65	188.45	6,427.10	4,502.90	S/L	58.00
460		1ST ZONE TRANSM MAIN TRAI	1/01/74	145,639.00	0.00	0.00	74,749.98	2,511.02	77,261.00	68,378.00	S/L	58.00
531		3RD ZONE TRANSM MAIN TRA	1/01/74	29,306.00	0.00	0.00	16,433.44	505.28	16,938.72	12,367.28	S/L	58.00
571		BASIN AREA ZONE 5 TRANSM	1/01/74	93,655.00	0.00	0.00	52,517.18	1,614.74	54,131.92	39,523.08	S/L	58.00
461		1ST ZONE TRANSM MAIN TRAI	1/01/75	142,850.30	0.00	0.00	81,736.60	2,462.94	84,199.54	58,650.76	S/L	58.00
532		3RD ZONE TRANSM MAIN TRA	1/01/75	71,986.00	0.00	0.00	39,646.78	1,241.14	40,887.92	31,098.08	S/L	58.00
572		BASIN AREA ZONE 5 TRANSM	1/01/75	230,050.00	0.00	0.00	126,700.78	3,966.38	130,667.16	99,382.84	S/L	58.00
594		1ST ZONE DISTR MAINS TRANS	1/01/75	151.00	0.00	0.00	87.36	2.60	89.96	61.04	S/L	58.00
462		1ST ZONE TRANSM MAIN TRAI	1/01/76	3,200.00	0.00	0.00	1,731.33	55.17	1,786.50	1,413.50	S/L	58.00
533		3RD ZONE TRANSM MAIN TRA	1/01/76	644.00	0.00	0.00	348.98	11.10	360.08	283.92	S/L	58.00
573		BASIN AREA ZONE 5 TRANSM	1/01/76	2,058.00	0.00	0.00	1,113.52	35.48	1,149.00	909.00	S/L	58.00
463		1ST ZONE TRANSM MAIN TRAI	1/01/77	16,871.00	0.00	0.00	8,952.68	290.88	9,243.56	7,627.44	S/L	58.00
534		3RD ZONE TRANSM MAIN TRA	1/01/77	3,395.00	0.00	0.00	1,801.13	58.53	1,859.66	1,535.34	S/L	58.00
574		BASIN AREA ZONE 5 TRANSM	1/01/77	10,849.00	0.00	0.00	5,757.01	187.05	5,944.06	4,904.94	S/L	58.00
464		1ST ZONE TRANSM MAIN TRAI	1/01/78	23,525.60	0.00	0.00	17,427.09	405.61	17,832.70	5,692.90	S/L	58.00
535		3RD ZONE TRANSM MAIN TRA	1/01/78	47,339.00	0.00	0.00	24,652.31	816.19	25,468.50	21,870.50	S/L	58.00
575		BASIN AREA ZONE 5 TRANSM	1/01/78	151,285.00	0.00	0.00	78,782.56	2,608.36	81,390.92	69,894.08	S/L	58.00
465		1ST ZONE TRANSM MAIN TRAI	1/01/79	19,521.00	0.00	0.00	9,970.97	336.57	10,307.54	9,213.46	S/L	58.00
536		3RD ZONE TRANSM MAIN TRA	1/01/79	3,925.00	0.00	0.00	2,005.11	67.67	2,072.78	1,852.22	S/L	58.00
576		BASIN AREA ZONE 5 TRANSM	1/01/79	12,553.00	0.00	0.00	6,411.63	216.43	6,628.06	5,924.94	S/L	58.00
466		1ST ZONE TRANSM MAIN TRAI	1/01/80	45,692.00	0.00	0.00	22,880.27	787.79	23,668.06	22,023.94	S/L	58.00
537		3RD ZONE TRANSM MAIN TRA	1/01/80	9,194.00	0.00	0.00	4,604.20	158.52	4,762.72	4,431.28	S/L	58.00
577		BASIN AREA ZONE 5 TRANSM	1/01/80	29,383.00	0.00	0.00	14,713.24	506.60	15,219.84	14,163.16	S/L	58.00
474		2ND ZONE TRANSM MAIN TRA	1/01/81	2,547,602.94	0.00	0.00	1,565,286.62	43,924.19	1,609,210.81	938,392.13	S/L	58.00
595		1ST ZONE DISTR MAINS TRANS	1/01/81	17,605.91	0.00	0.00	8,640.07	303.55	8,943.62	8,662.29	S/L	58.00
538		3RD ZONE TRANSM MAIN TRA	1/01/82	53,006.00	0.00	0.00	25,482.74	913.90	26,396.64	26,609.36	S/L	58.00
578		BASIN AREA ZONE 5 TRANSM	1/01/82	3,482.00	0.00	0.00	1,673.67	60.03	1,733.70	1,748.30	S/L	58.00
596		1ST ZONE DISTR MAINS TRANS	1/01/82	197.00	0.00	0.00	94.80	3.40	98.20	98.80	S/L	58.00
662		BASIN AREA ZONE 5 DISTRIB M	1/01/82	21,600.00	0.00	0.00	10,384.21	372.41	10,756.62	10,843.38	S/L	58.00
467		1ST ZONE TRANSM MAIN TRAI	1/01/83	14,380.49	0.00	0.00	6,769.78	247.94	7,017.72	7,362.77	S/L	58.00
604		2ND ZONE DIST MAINS TRANS	1/01/83	6,327.28	0.00	0.00	2,978.89	109.09	3,087.98	3,239.30	S/L	58.00
663		BASIN AREA ZONE 5 DISTRIB M	1/01/83	15,841.98	0.00	0.00	7,457.50	273.14	7,730.64	8,111.34	S/L	58.00
605		2ND ZONE DIST MAINS TRANS	7/01/84	4,104.60	0.00	0.00	1,891.24	70.77	1,962.01	2,142.59	S/L	58.00
475		2ND ZONE TRANSM MAIN TRA	7/01/85	4,845.54	0.00	0.00	2,184.05	83.54	2,267.59	2,577.95	S/L	58.00
606		2ND ZONE DIST MAINS TRANS	7/01/85	9,420.81	0.00	0.00	4,246.51	162.43	4,408.94	5,011.87	S/L	58.00
476		TURKEYFOOT 36 MAIN	7/01/86	777,681.14	0.00	0.00	342,766.28	13,408.30	356,174.58	421,506.56	S/L	58.00
477		TURKEYFOOT 36 MAIN	7/01/86	277.93	0.00	0.00	122.52	4.79	127.31	150.62	S/L	58.00
579		BASIN AREA ZONE 5 TRANSM	7/01/86	2,699.83	0.00	0.00	1,189.97	46.55	1,236.52	1,463.31	S/L	58.00
580		F.T. TRANSMISSION CLEAN & I	7/01/86	215,914.56	0.00	0.00	95,165.26	3,722.66	98,887.92	117,026.64	S/L	58.00
597		HOLDS BRANCH RELOCATION	7/01/86	14,179.86	0.00	0.00	5,469.92	244.48	5,714.40	8,465.46	S/L	58.00
607		2ND ZONE DIST MAINS TRANS	7/01/86	4,646.25	0.00	0.00	2,047.84	80.11	2,127.95	2,518.30	S/L	58.00
635		3RD ZONE DISTRIBUTION	7/01/86	4,547.00	0.00	0.00	2,004.17	78.40	2,082.57	2,464.43	S/L	58.00
664		BASIN AREA ZONE 5 DISTRIB M	7/01/86	4,385.15	0.00	0.00	1,932.75	75.61	2,008.36	2,376.79	S/L	58.00
478		TURKEYFOOT 36 MAIN	7/01/87	18,917.50	0.00	0.00	8,148.79	326.16	8,474.95	10,442.55	S/L	58.00
479		2ND ZONE TRANSM MAIN TRA	7/01/87	1,550,973.58	0.00	0.00	668,088.19	26,740.92	694,829.11	856,144.47	S/L	58.00
480		2ND ZONE TRANSM MAIN TRA	7/01/87	650,802.36	0.00	0.00	280,335.74	11,220.73	291,556.47	359,245.89	S/L	58.00
539		3RD ZONE TRANSM MAIN TRA	7/01/87	116,573.02	0.00	0.00	50,214.39	2,009.88	52,224.27	64,348.75	S/L	58.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
540		3RD ZONE TRANSM MAIN TRA	7/01/87	2,540.00	0.00	0.00	1,104.13	43.79	1,147.92	1,392.08	S/L	58.00
581		BASIN AREA ZONE 5 TRANSM I	7/01/87	28,780.20	0.00	0.00	12,397.19	496.21	12,893.40	15,886.80	S/L	58.00
608		2ND ZONE DIST MAINS TRANS	7/01/87	1,696.34	0.00	0.00	730.65	29.25	759.90	936.44	S/L	58.00
609		FESCHER DEVELOPMENT	1/24/89	2,271.00	0.00	0.00	942.36	39.16	981.52	1,289.48	S/L	58.00
610		FESCHER DEVELOPMENT	1/24/89	5,548.50	0.00	0.00	2,302.22	95.66	2,397.88	3,150.62	S/L	58.00
611		FESCHER DEVELOPMENT	1/24/89	3,480.75	0.00	0.00	1,444.22	60.01	1,504.23	1,976.52	S/L	58.00
582		CITY OF WILDER	2/21/89	19,698.64	0.00	0.00	8,157.01	339.63	8,496.64	11,202.00	S/L	58.00
586		LATONIA AVE UNDERPASS	4/08/89	74,731.06	0.00	0.00	29,575.18	1,288.47	30,863.65	43,867.41	S/L	58.00
492		AMSTERDAM ROAD	5/01/89	160,610.24	0.00	0.00	63,562.20	2,769.14	66,331.34	94,278.90	S/L	58.00
636		AMERICOAL CORP	5/16/89	2,984.00	0.00	0.00	1,228.18	51.45	1,279.63	1,704.37	S/L	58.00
491		24 TRANSM MAIN BOONE CTY	8/01/89	604,898.36	0.00	0.00	239,390.90	10,429.28	249,820.18	355,078.18	S/L	58.00
643		RIDGEVIEW HEIGHTS MAINS	10/01/89	191,656.91	0.00	0.00	75,849.04	3,304.43	79,153.47	112,503.44	S/L	58.00
486		36 MAIN DIXIE HWY CROSSIN	11/01/89	270,851.69	0.00	0.00	107,190.78	4,669.86	111,860.64	158,991.05	S/L	58.00
487		CAPITALIZED INTEREST	11/01/89	17,089.39	0.00	0.00	7,143.51	294.64	7,438.15	9,651.24	S/L	58.00
489		CAPITALIZED INTEREST	11/01/89	47,715.34	0.00	0.00	18,883.51	822.68	19,706.19	28,009.15	S/L	58.00
493		CAPITALIZED INTEREST	11/01/89	37,960.78	0.00	0.00	15,023.15	654.50	15,677.65	22,283.13	S/L	58.00
494		CAPITALIZED INTEREST	11/01/89	38,274.82	0.00	0.00	15,147.34	659.91	15,807.25	22,467.57	S/L	58.00
482		36 MAIN TM TO DUDLEY (A1)	1/01/90	653,806.02	0.00	0.00	265,284.48	11,272.52	276,557.00	377,249.02	S/L	58.00
483		36 MAIN TM TO DUDLEY (A2)	1/01/90	815,567.47	0.00	0.00	330,919.93	14,061.51	344,981.44	470,586.03	S/L	58.00
484		30 MAIN KENTON LANDS TO BC	1/01/90	1,541,749.19	0.00	0.00	625,570.94	26,581.88	652,152.82	889,596.37	S/L	58.00
583		WINSTON AVE TO SOUTHERN M	1/01/90	28,781.00	0.00	0.00	11,678.00	496.22	12,174.22	16,606.78	S/L	58.00
612		ZONE 2 TRANS & DIST MAINS	1/15/90	3,050.00	0.00	0.00	1,237.63	52.59	1,290.22	1,759.78	S/L	58.00
666		BASIN AREA ZONE 5 DISTRIB M	1/15/90	1,273.04	0.00	0.00	516.57	21.95	538.52	734.52	S/L	58.00
481		2ND ZONE TRANSM MAIN TRA	2/15/90	7,276.93	0.00	0.00	2,946.46	125.46	3,071.92	4,205.01	S/L	58.00
665		BASIN AREA ZONE 5 DISTRIB M	2/15/90	1,273.04	0.00	0.00	515.51	21.95	537.46	735.58	S/L	58.00
613		ZONE 2 TRANS & DIST MAINS	3/15/90	3,087.97	0.00	0.00	1,247.77	53.24	1,301.01	1,786.96	S/L	58.00
667		BASIN AREA ZONE 5 DISTRIB M	3/15/90	81.82	0.00	0.00	33.11	1.41	34.52	47.30	S/L	58.00
488		36 MAIN KENTON LANDS ROA	4/01/90	756,245.72	0.00	0.00	299,287.42	13,038.72	312,326.14	443,919.58	S/L	58.00
541		3RD ZONE TRANSM MAIN TRA	4/15/90	16,226.25	0.00	0.00	6,543.24	279.76	6,823.00	9,403.25	S/L	58.00
614		ZONE 2 TRANS & DIST MAINS	4/15/90	54,061.59	0.00	0.00	21,800.66	932.10	22,732.76	31,328.83	S/L	58.00
668		BASIN AREA ZONE 5 DISTRIB M	4/15/90	7,444.00	0.00	0.00	3,001.73	128.34	3,130.07	4,313.93	S/L	58.00
615		ZONE 2 TRANS & DIST MAINS	5/15/90	39,018.22	0.00	0.00	15,701.71	672.73	16,374.44	22,643.78	S/L	58.00
669		BASIN AREA ZONE 5 DISTRIB M	5/15/90	1,990.13	0.00	0.00	800.80	34.31	835.11	1,155.02	S/L	58.00
616		ZONE 2 TRANS & DIST MAINS	6/15/90	26,356.01	0.00	0.00	10,584.15	454.41	11,038.56	15,317.45	S/L	58.00
637		3RD ZONE DISTRIB.	6/15/90	3,713.34	0.00	0.00	1,491.21	64.02	1,555.23	2,158.11	S/L	58.00
670		BASIN AREA ZONE 5 DISTRIB M	6/15/90	6,323.13	0.00	0.00	2,539.29	109.02	2,648.31	3,674.82	S/L	58.00
622		ZONE 2 DIST MAINS TRANS	6/30/90	3,512.29	0.00	0.00	1,407.64	60.56	1,468.20	2,044.09	S/L	58.00
617		ZONE 2 TRANS & DIST MAINS	7/15/90	20,540.56	0.00	0.00	8,231.74	354.15	8,585.89	11,954.67	S/L	58.00
671		BASIN AREA ZONE 5 DISTRIB M	7/15/90	8,017.68	0.00	0.00	3,213.23	138.24	3,351.47	4,666.21	S/L	58.00
618		ZONE 2 TRANS & DIST MAINS	8/15/90	23,148.70	0.00	0.00	9,257.78	399.12	9,656.90	13,491.80	S/L	58.00
638		3RD ZONE DISTRIB.	8/15/90	16,371.09	0.00	0.00	6,547.06	282.26	6,829.32	9,541.77	S/L	58.00
672		BASIN AREA ZONE 5 DISTRIB M	8/15/90	100.00	0.00	0.00	39.94	1.72	41.66	58.34	S/L	58.00
619		ZONE 2 TRANS & DIST MAINS	9/15/90	7,359.07	0.00	0.00	2,936.84	126.88	3,063.72	4,295.35	S/L	58.00
639		3RD ZONE DISTRIB.	9/15/90	5.90	0.00	0.00	2.34	0.10	2.44	3.46	S/L	58.00
673		BASIN AREA ZONE 5 DISTRIB M	9/15/90	7,091.98	0.00	0.00	2,830.44	122.28	2,952.72	4,139.26	S/L	58.00
620		ZONE 2 TRANS & DIST MAINS	10/15/90	25,631.87	0.00	0.00	10,208.05	441.93	10,649.98	14,981.89	S/L	58.00
640		3RD ZONE DISTRIB.	10/15/90	2,966.23	0.00	0.00	1,181.26	51.14	1,232.40	1,733.83	S/L	58.00
674		BASIN AREA ZONE 5 DISTRIB M	10/15/90	27,050.91	0.00	0.00	10,773.18	466.40	11,239.58	15,811.33	S/L	58.00
683		IDA SPENCE ZONE 6 DIST MAI	10/15/90	60.65	0.00	0.00	24.17	1.05	25.22	35.43	S/L	58.00

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FYE: 12/31/2021

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)												
675		BASIN AREA ZONE 5 DISTRIB M	11/15/90	30,047.97	0.00	0.00	11,941.63	518.07	12,459.70	17,588.27	S/L	58.00
621		ZONE 2 TRANS & DIST MAINS	12/15/90	797.14	0.00	0.00	316.05	13.74	329.79	467.35	S/L	58.00
623		ZONE 2 DIST MAINS TRANS	12/15/90	797.14	0.00	0.00	316.05	13.74	329.79	467.35	S/L	58.00
676		BASIN AREA ZONE 5 DISTRIB M	12/15/90	33,653.70	0.00	0.00	13,346.74	580.24	13,926.98	19,726.72	S/L	58.00
470		1ST ZONE TRANSM MAIN TRAI	1/01/91	214,102.09	0.00	0.00	84,731.88	3,691.42	88,423.30	125,678.79	S/L	58.00
471		CAPITALIZED INTEREST	1/01/91	13,463.62	0.00	0.00	5,328.33	232.13	5,560.46	7,903.16	S/L	58.00
545		DUDLEY ROAD MAIN	1/15/91	995.34	0.00	0.00	393.83	17.16	410.99	584.35	S/L	58.00
642		DON STREET MAINS	2/01/91	75,967.25	0.00	0.00	30,001.11	1,309.78	31,310.89	44,656.36	S/L	58.00
490		36 MAIN KENTON LANDS TO I	3/01/91	657,961.36	0.00	0.00	259,294.21	11,344.16	270,638.37	387,322.99	S/L	58.00
544		DIXIE HWY CLOVER TO ERL	3/19/91	899.06	0.00	0.00	353.52	15.50	369.02	530.04	S/L	58.00
543		DIXIE HWY 1275 TO CLOVER	3/21/91	5,795.16	0.00	0.00	2,279.06	99.92	2,378.98	3,416.18	S/L	58.00
644		IND STATION RD MAINS	6/01/91	143,709.57	0.00	0.00	56,274.82	2,477.75	58,752.57	84,957.00	S/L	58.00
645		IND PARK MAINS	6/01/91	31,775.00	0.00	0.00	12,442.63	547.84	12,990.47	18,784.53	S/L	58.00
627		ZONE 2 DIST MAINS	6/30/91	12,990.97	0.00	0.00	5,076.21	223.98	5,300.19	7,690.78	S/L	58.00
677		BASIN AREA ZONE 5 DISTRIB M	6/30/91	113,772.22	0.00	0.00	44,456.89	1,961.59	46,418.48	67,353.74	S/L	58.00
584		BASIN AREA ZONE 5 TRANSM I	7/01/91	1,120,075.11	0.00	0.00	437,673.94	19,311.64	456,985.58	663,089.53	S/L	58.00
585		CAPITALIZED INTEREST	7/01/91	68,183.15	0.00	0.00	26,642.85	1,175.57	27,818.42	40,364.73	S/L	58.00
598		EQUIPMENT CONSULTANTS	10/25/91	308.54	0.00	0.00	119.59	5.32	124.91	183.63	S/L	58.00
468		1ST ZONE TRANSM MAIN TRAI	11/01/91	132,519.53	0.00	0.00	51,340.81	2,284.82	53,625.63	78,893.90	S/L	58.00
469		1ST ZONE TRANSM MAIN TRAI	11/01/91	8,187.04	0.00	0.00	3,171.93	141.16	3,313.09	4,873.95	S/L	58.00
599		PLEASURE ISLE MAINS	11/01/91	24,434.48	0.00	0.00	9,466.32	421.28	9,887.60	14,546.88	S/L	58.00
542		ORPHANAGE & DIXIE	11/03/91	360.90	0.00	0.00	139.86	6.22	146.08	214.82	S/L	58.00
485		ERLANGER MAIN	11/19/91	13,309.40	0.00	0.00	5,145.24	229.47	5,374.71	7,934.69	S/L	58.00
624		DUDLEY CONST	11/19/91	22,800.00	0.00	0.00	8,814.10	393.10	9,207.20	13,592.80	S/L	58.00
625		GENERAL EXCAVATORS	11/30/91	5,682.00	0.00	0.00	2,196.59	97.97	2,294.56	3,387.44	S/L	58.00
641		PAVING	11/30/91	5,368.30	0.00	0.00	2,075.43	92.56	2,167.99	3,200.31	S/L	58.00
626		GENERAL EXCAVATORS	12/17/91	5,974.00	0.00	0.00	2,304.44	103.00	2,407.44	3,566.56	S/L	58.00
684		ZONE 6	12/17/91	268.52	0.00	0.00	103.55	4.63	108.18	160.34	S/L	58.00
496		KY17 TO I-275	1/01/92	12,567.50	0.00	0.00	4,847.88	216.68	5,064.56	7,502.94	S/L	58.00
497		I-75 RELOCATION	1/01/92	8,483.90	0.00	0.00	3,272.71	146.27	3,418.98	5,064.92	S/L	58.00
498		ERLANGER-CRESCENT SPRING	1/01/92	3,835.72	0.00	0.00	1,479.53	66.13	1,545.66	2,290.06	S/L	58.00
499		THOMAS MORE	1/01/92	6,125.00	0.00	0.00	2,362.72	105.60	2,468.32	3,656.68	S/L	58.00
500		HOUSTIN ROAD	1/01/92	5,372.00	0.00	0.00	2,072.22	92.62	2,164.84	3,207.16	S/L	58.00
501		CAPITALIZED INTEREST	1/01/92	298.40	0.00	0.00	114.98	5.14	120.12	178.28	S/L	58.00
587		CAPITALIZED INTEREST	1/01/92	120.85	0.00	0.00	46.56	2.08	48.64	72.21	S/L	58.00
679		YOKE CONNECTOR	1/01/92	11,276.91	0.00	0.00	4,350.15	194.43	4,544.58	6,732.33	S/L	58.00
495		DONALDSON ROAD	1/31/92	30,913.00	0.00	0.00	11,898.72	532.98	12,431.70	18,481.30	S/L	58.00
646		3RD ZONE DISTRIBUTION	2/01/92	131.00	0.00	0.00	50.39	2.26	52.65	78.35	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	27,022.72	1,223.81	28,246.53	42,734.54	S/L	58.00
648		WARREN ROAD MAIN	6/30/92	22,443.84	0.00	0.00	8,544.48	386.96	8,931.44	13,512.40	S/L	58.00
647		MAIN EXT TO CODY ROAD	10/04/92	6,214.36	0.00	0.00	2,349.63	107.14	2,456.77	3,757.59	S/L	58.00
547		3RD ZONE MAIN	4/20/93	22,744.20	0.00	0.00	8,473.66	392.14	8,865.80	13,878.40	S/L	58.00
502		UPGRADE ERL/CS ROAD	5/18/93	56,015.00	0.00	0.00	20,825.39	965.78	21,791.17	34,223.83	S/L	58.00
650		3RD ZONE DISTRIBUTION	6/30/93	113,694.80	0.00	0.00	42,135.62	1,960.26	44,095.88	69,598.92	S/L	58.00
628		ZONE 2 DIST MAINS	8/31/93	4,985.97	0.00	0.00	1,839.31	85.97	1,925.28	3,060.69	S/L	58.00
588		BASIN AREA ZONE 5	9/30/93	46,449.35	0.00	0.00	17,097.01	800.85	17,897.86	28,551.49	S/L	58.00
649		3RD ZONE DISTRIBUTION	12/30/93	925.55	0.00	0.00	338.38	15.96	354.34	571.21	S/L	58.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
505		HIGHLAND AVE RELOCATION	1/01/94	467,710.29	0.00	0.00	170,972.51	8,063.97	179,036.48	288,673.81	S/L	58.00
680		SUBDISTRICT A	1/01/94	1,353,486.81	0.00	0.00	494,769.86	23,335.98	518,105.84	835,380.97	S/L	58.00
503		CITY OF FT MITCHELL, KY	1/18/94	501.38	0.00	0.00	182.93	8.64	191.57	309.81	S/L	58.00
651		CITY OF ERLANGER, KY	1/18/94	8,728.38	0.00	0.00	3,186.64	150.49	3,337.13	5,391.25	S/L	58.00
629		ZONE 2 DIST MAINS	10/31/94	2,815.70	0.00	0.00	1,005.70	48.55	1,054.25	1,761.45	S/L	58.00
504		PRICE & COWIE	11/16/94	2,402,037.66	0.00	0.00	856,864.65	41,414.44	898,279.09	1,503,758.57	S/L	58.00
506		FIDELITY EXPANSION	12/31/94	257,031.44	0.00	0.00	91,369.29	4,431.58	95,800.87	161,230.57	S/L	58.00
510		HIGHLAND AVENUE RELOCAT	4/18/95	30,081.60	0.00	0.00	10,603.43	518.65	11,122.08	18,959.52	S/L	58.00
654		44 MGO UPGRADE - FTTP	5/02/95	1,907,261.14	0.00	0.00	671,551.35	32,883.81	704,435.16	1,202,825.98	S/L	58.00
507		GEISEN TIE-IN	6/30/95	8,967.89	0.00	0.00	3,142.93	154.62	3,297.55	5,670.34	S/L	58.00
630		ZONE 2 DIST. MAINS	6/30/95	4,278.00	0.00	0.00	1,499.30	73.76	1,573.06	2,704.94	S/L	58.00
508		CAPITAL DEV. PTSHP. - UPGRA	8/15/95	2,680.00	0.00	0.00	935.88	46.21	982.09	1,697.91	S/L	58.00
652		J. GEMMER	9/30/95	4,052.55	0.00	0.00	1,409.90	69.87	1,479.77	2,572.78	S/L	58.00
653		W.O. PART 1 - OCT	10/19/95	2,989.36	0.00	0.00	1,038.54	51.54	1,090.08	1,899.28	S/L	58.00
509		DEER CHASE MAIN	11/21/95	147,695.82	0.00	0.00	51,174.38	2,546.48	53,720.86	93,974.96	S/L	58.00
553		CAPITAL INTEREST	1/01/96	18,799.68	0.00	0.00	6,492.49	324.13	6,816.62	11,983.06	S/L	58.00
554		CAPITAL INTEREST	1/01/96	69,113.61	0.00	0.00	23,868.37	1,191.61	25,059.98	44,053.63	S/L	58.00
602		CAPITAL INTEREST	1/01/96	1,500.23	0.00	0.00	518.11	25.87	543.98	956.25	S/L	58.00
511		ST JOSEPH LAND IMPROV	2/20/96	1,541.74	0.00	0.00	530.26	26.58	556.84	984.90	S/L	58.00
655		ZONE 3 DISTR MAINS	2/20/96	38,812.10	0.00	0.00	13,350.13	669.17	14,019.30	24,792.80	S/L	58.00
512		EMPIRE DR OUTLET	3/20/96	14,000.00	0.00	0.00	4,804.34	241.38	5,045.72	8,954.28	S/L	58.00
631		LEATIN RD	3/20/96	38,126.73	0.00	0.00	13,083.99	657.36	13,741.35	24,385.38	S/L	58.00
548		T MORE PARKWAY	4/03/96	7,400.00	0.00	0.00	2,536.67	127.59	2,664.26	4,735.74	S/L	58.00
513		EMPIRE DRIVE	5/21/96	3,151.00	0.00	0.00	1,075.99	54.33	1,130.32	2,020.68	S/L	58.00
514		ZONE 2 TRANS MAINS TD	6/30/96	71,645.89	0.00	0.00	24,385.01	1,235.27	25,620.28	46,025.61	S/L	58.00
550		ZONE 3 TRANS MAINS	6/30/96	461,219.20	0.00	0.00	156,978.21	7,952.06	164,930.27	296,288.93	S/L	58.00
551		ZONE 3 TRANS MAINS	6/30/96	30,267.00	0.00	0.00	10,301.48	521.84	10,823.32	19,443.68	S/L	58.00
552		ZONE 3 TRANS MAINS	6/30/96	1,491,179.76	0.00	0.00	507,530.14	25,710.00	533,240.14	957,939.62	S/L	58.00
600		ZONE 1 DISR MAINS	7/31/96	1,705.20	0.00	0.00	578.87	29.40	608.27	1,096.93	S/L	58.00
632		ZONE 2 DISR MAINS	8/22/96	521.76	0.00	0.00	176.87	9.00	185.87	335.89	S/L	58.00
601		ZONE 1 DISTR MAINS	8/31/96	24,964.09	0.00	0.00	8,453.96	430.42	8,884.38	16,079.71	S/L	58.00
656		ZONE 3 DISTR MAINS	8/31/96	362.38	0.00	0.00	122.74	6.25	128.99	233.39	S/L	58.00
549		IND BRIDGE	9/17/96	1,841.10	0.00	0.00	622.61	31.74	654.35	1,186.75	S/L	58.00
681		ZONE 5 DISTRIB MAINS	9/30/96	1,244.34	0.00	0.00	420.31	21.45	441.76	802.58	S/L	58.00
660		CC Trans & Dist Mains	1/01/97	19,520,048.63	0.00	0.00	10,900,866.26	336,552.56	11,237,418.82	8,282,629.81	S/L	58.00
555		Cold Spring Ele. - Walton Meter	3/10/97	1,885.00	0.00	0.00	668.39	32.50	660.89	1,224.11	S/L	58.00
634		Zone 2 Distr Mains various	6/30/97	9,208.50	0.00	0.00	3,041.35	158.77	3,200.12	6,008.38	S/L	58.00
657		Zone 3 Distr Mains	6/30/97	79,504.43	0.00	0.00	26,257.85	1,370.77	27,628.62	51,875.81	S/L	58.00
658		Contributed Capital	6/30/97	2,048,557.50	0.00	0.00	676,572.46	35,319.96	711,892.42	1,336,665.08	S/L	58.00
659		Capitalized construction Projects	6/30/97	209,635.85	0.00	0.00	69,235.90	3,614.41	72,850.31	136,785.54	S/L	58.00
515		Zone 2 Trans Mains TD	9/30/97	135,159.58	0.00	0.00	44,294.78	2,330.34	46,625.12	88,534.46	S/L	58.00
472		Mains in Service 1998 All Zones	6/30/98	4,875,782.55	0.00	0.00	1,561,063.33	84,065.22	1,645,128.55	3,230,654.00	S/L	58.00
473		Mains Contributed by Contractors	6/30/98	1,114,116.00	0.00	0.00	356,702.93	19,208.90	375,911.83	738,204.17	S/L	58.00
31051		1999 Mainlines - Projects	6/30/99	2,725,557.07	0.00	0.00	844,913.16	46,992.36	891,905.52	1,833,651.55	S/L	58.00
31166		Sub Division Contributions	6/30/99	810,270.00	0.00	0.00	251,180.88	13,970.17	265,151.05	545,118.95	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	883,409.81	50,788.37	934,198.18	2,011,527.25	S/L	58.00
4693		Contributed Mains 2000	6/30/00	1,287,800.00	0.00	0.00	386,205.45	22,203.45	408,408.90	879,391.10	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
3565		Water Mains Capitalized 2001	6/30/01	12,425,799.08	0.00	0.00	3,600,928.24	214,237.92	3,815,166.16	8,610,632.92	S/L	58.00
3594		Subdivision Contributed Mains 200	6/30/01	1,103,316.00	0.00	0.00	319,734.93	19,022.69	338,757.62	764,558.38	S/L	58.00
4724		Mainline Projects - 2002	6/30/02	6,680,126.76	0.00	0.00	1,868,387.96	115,174.60	1,983,562.56	4,696,564.20	S/L	58.00
4898		Contributed Mains 2002	6/30/02	824,477.00	0.00	0.00	230,600.84	14,215.12	244,815.96	579,661.04	S/L	58.00
31286		Capitalized Interest 2002	6/30/02	96,280.31	0.00	0.00	26,929.04	1,660.01	28,589.05	67,691.26	S/L	58.00
5767		2003 Mainline Projects	6/30/03	2,150,581.02	0.00	0.00	579,780.42	37,078.98	616,859.40	1,533,721.62	S/L	58.00
5774		Contributed Mains 2003	6/30/03	1,045,309.00	0.00	0.00	281,807.47	18,022.57	299,830.04	745,478.96	S/L	58.00
5775		Mains 184-0086-501	6/30/03	1,183,476.92	0.00	0.00	319,056.41	20,404.77	339,461.18	844,015.74	S/L	58.00
31312		Contributed Mains 2004	6/03/04	1,917,416.00	0.00	0.00	499,167.13	33,058.90	532,226.03	1,385,189.97	S/L	58.00
31292		2004 Mainline Projects	6/30/04	5,003,557.33	0.00	0.00	1,298,380.42	86,268.23	1,384,648.65	3,618,908.68	S/L	58.00
5961		FLUSHING AND BLOWOFF DEV	2/22/05	14,575.00	0.00	0.00	3,448.73	233.20	3,681.93	10,893.07	S/L	62.50
5960		50' EXTENSION OF MAIN TERR.	3/09/05	3,212.77	0.00	0.00	760.14	51.40	811.54	2,401.23	S/L	62.50
5962		Misc. Main & Blowoff	6/30/05	32,156.25	0.00	0.00	7,500.53	514.50	8,015.03	24,141.22	S/L	62.50
5959		50' EXTENSION GLENHURST DI	10/03/05	19,858.93	0.00	0.00	4,581.97	317.74	4,899.71	14,959.22	S/L	62.50
6056		2" PE Pipe - 2,551'	12/31/05	30,612.00	0.00	0.00	6,985.69	489.79	7,475.48	23,136.52	S/L	62.50
6057		4" DIP Pipe - 1,889'	12/31/05	34,002.00	0.00	0.00	7,759.29	544.03	8,303.32	25,698.68	S/L	62.50
6058		6" DIP Pipe - 500'	12/31/05	10,750.00	0.00	0.00	2,453.18	172.00	2,625.18	8,124.82	S/L	62.50
6059		6" PVC Pipe - 6,499'	12/31/05	123,481.00	0.00	0.00	28,178.66	1,975.70	30,154.36	93,326.64	S/L	62.50
6060		8" DIP Pipe - 12,408	12/31/05	614,263.79	0.00	0.00	140,176.22	9,828.22	150,004.44	464,259.35	S/L	62.50
6061		8" PVC Pipe - 35,948	12/31/05	790,856.00	0.00	0.00	180,474.98	12,653.70	193,128.68	597,727.32	S/L	62.50
6062		12" DIP Pipe - 18,298	12/31/05	1,245,788.43	0.00	0.00	284,291.37	19,932.61	304,223.98	941,564.45	S/L	62.50
6063		16" DIP Pipe - 5,790	12/31/05	691,079.35	0.00	0.00	157,705.71	11,057.27	168,762.98	522,316.37	S/L	62.50
6064		20" DIP Pipe - 780'	12/31/05	348,428.75	0.00	0.00	79,512.14	5,574.86	85,087.00	263,341.75	S/L	62.50
31328		36" DIP Pipe - 240'	12/31/05	287,209.76	0.00	0.00	65,541.90	4,595.36	70,137.26	217,072.50	S/L	62.50
31335		Capitalized Interest 2005	12/31/05	114,259.63	0.00	0.00	26,074.23	1,828.15	27,902.38	86,357.25	S/L	62.50
7150		2" PVC Mainline 2,225ft	6/01/06	26,700.00	0.00	0.00	5,980.62	427.20	6,407.82	20,292.18	S/L	62.50
7151		6" PVC Mainlines 7,787ft	6/01/06	216,089.25	0.00	0.00	48,402.56	3,457.43	51,859.99	164,229.26	S/L	62.50
7152		8" PVC Mainlines 3,350ft	6/01/06	123,950.00	0.00	0.00	27,763.97	1,983.20	29,747.17	94,202.83	S/L	62.50
7153		12" PVC Mainlines 1,306ft	6/01/06	72,483.00	0.00	0.00	16,235.73	1,159.73	17,395.46	55,087.54	S/L	62.50
7154		4" Ductile Iron Mainline 2,546'	6/01/06	52,447.60	0.00	0.00	11,747.88	839.16	12,587.04	39,860.56	S/L	62.50
7155		6" Ductile Iron Mainlines 1,972'	6/01/06	60,934.80	0.00	0.00	14,136.30	974.96	15,111.26	45,823.54	S/L	62.50
7156		8" Ductile Iron Mainlines 17,166'	6/01/06	70,729.20	0.00	0.00	15,842.90	1,131.67	16,974.57	53,754.63	S/L	62.50
7157		12" Ductile Iron Mainlines 17,890'	6/01/06	1,858,575.25	0.00	0.00	416,308.29	29,737.20	446,045.49	1,412,529.76	S/L	62.50
7158		16" Ductile Iron Mainlines 4,421'	6/01/06	364,290.40	0.00	0.00	81,598.64	5,828.65	87,427.29	276,863.11	S/L	62.50
7174		12" PVC Mainline - 4,945'	12/31/06	505,957.50	0.00	0.00	110,349.84	8,095.32	118,445.16	387,512.34	S/L	62.50
7175		8" PVC Mainline - 16,785'	12/31/06	1,302,075.63	0.00	0.00	283,984.01	20,833.21	304,817.22	997,258.41	S/L	62.50
7176		6" PVC Mainline - 769'	12/31/06	114,142.98	0.00	0.00	24,894.73	1,826.29	26,721.02	87,421.96	S/L	62.50
7177		3" PVC Mainline - 10'	12/31/06	1,042.89	0.00	0.00	227.50	16.69	244.19	798.70	S/L	62.50
7178		42" DI Pipe - 519'	12/31/06	310,563.05	0.00	0.00	67,734.13	4,969.01	72,703.14	237,859.91	S/L	62.50
7179		36" DI Pipe - 1,806'	12/31/06	1,089,161.32	0.00	0.00	237,547.17	17,426.58	254,973.75	834,187.57	S/L	62.50
7180		18" DI Pipe - 104'	12/31/06	12,093.59	0.00	0.00	2,637.66	193.50	2,831.16	9,262.43	S/L	62.50
7181		16" DI Pipe - 2,336'	12/31/06	223,235.04	0.00	0.00	48,687.78	3,571.76	52,259.54	170,975.50	S/L	62.50
7182		12" DI Pipe - 35,335'	12/31/06	3,092,042.94	0.00	0.00	674,377.73	49,472.69	723,850.42	2,368,192.52	S/L	62.50
7183		8" DI Pipe - 24,738'	12/31/06	2,239,110.94	0.00	0.00	488,352.42	35,825.78	524,178.20	1,714,932.74	S/L	62.50
7184		6" DI Pipe - 808'	12/31/06	99,432.80	0.00	0.00	21,686.33	1,590.92	23,277.25	76,155.55	S/L	62.50
7185		4" DI Pipe - 264'	12/31/06	47,543.59	0.00	0.00	10,369.34	760.70	11,130.04	36,413.55	S/L	62.50
7186		3" DI Pipe - 15'	12/31/06	662.19	0.00	0.00	144.49	10.60	155.09	507.10	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)												
31390		1,591' of 12" PVC Pipe 2007	12/31/07	79,450.09	0.00	0.00	16,525.60	1,271.20	17,796.80	61,653.29	S/L	62.50
31391		20,450' of 8"PVC Pipe 2007	12/31/07	993,123.54	0.00	0.00	206,569.74	15,889.98	222,459.72	770,663.82	S/L	62.50
31392		673' of 6"PVC Pipe 2007	12/31/07	102,446.81	0.00	0.00	21,308.95	1,639.15	22,948.10	79,498.71	S/L	62.50
31393		2,537' of 24"DIP Pipe 2007	12/31/07	665,688.76	0.00	0.00	138,463.26	10,651.02	149,114.28	516,574.48	S/L	62.50
31394		8,413' of 12" DIP Pipe 2007	12/31/07	762,060.47	0.00	0.00	158,508.61	12,192.97	170,701.58	591,358.89	S/L	62.50
31395		18,477' of 8" DIP Pipe 2007	12/31/07	1,082,031.75	0.00	0.00	225,062.63	17,312.51	242,375.14	839,656.61	S/L	62.50
31396		2,549' of 6" DIP Pipe 2007	12/31/07	79,942.49	0.00	0.00	16,628.04	1,279.08	17,907.12	62,035.37	S/L	62.50
31417		Cap Int/Lab 2007	12/31/07	518,727.81	0.00	0.00	107,895.32	8,299.64	116,194.96	402,532.85	S/L	62.50
31446		PVC 6" 1254' 2008	7/01/08	45,541.52	0.00	0.00	9,108.25	728.66	9,836.91	35,704.61	S/L	62.50
31447		PVC 4" 275" 2008	7/01/08	5,665.00	0.00	0.00	1,133.00	90.64	1,223.64	4,441.36	S/L	62.50
31448		PVC 2" 595' 2008	7/01/08	7,140.00	0.00	0.00	1,428.00	114.24	1,542.24	5,597.76	S/L	62.50
31449		Ductile 36" 607" 2008	7/01/08	226,416.05	0.00	0.00	45,283.25	3,622.66	48,905.91	177,510.14	S/L	62.50
31450		Ductile 30" 229' 2008	7/01/08	167,169.42	0.00	0.00	33,433.88	2,674.71	36,108.59	131,060.83	S/L	62.50
31451		Ductile 24" 106' 2008`	7/01/08	48,575.37	0.00	0.00	9,715.12	777.21	10,492.33	38,083.04	S/L	62.50
31452		Ductile 20" 640' 2008	7/01/08	110,990.94	0.00	0.00	22,198.25	1,775.86	23,974.11	87,016.83	S/L	62.50
31453		Ductile 12" 14433' 2008	7/01/08	1,361,801.12	0.00	0.00	272,360.25	21,788.82	294,149.07	1,067,652.05	S/L	62.50
31454		Ductile 8" 9590' 2008	7/01/08	531,810.75	0.00	0.00	106,362.13	8,508.97	114,871.10	416,939.65	S/L	62.50
31455		Ductile 6" 788' 2008	7/01/08	44,835.43	0.00	0.00	8,967.12	717.37	9,684.49	35,150.94	S/L	62.50
31460		PVC 8" 855' 2008	7/01/08	73,068.94	0.00	0.00	14,613.75	1,169.10	15,782.85	57,286.09	S/L	62.50
31444		PVC 12" 9447'	12/31/08	596,048.12	0.00	0.00	114,441.24	9,536.77	123,978.01	472,070.11	S/L	62.50
7703		160' - 2"PVC Pipe	7/01/09	1,920.00	0.00	0.00	353.28	30.72	384.00	1,536.00	S/L	62.50
7704		50' 4" PVC Pipe	7/01/09	11,097.95	0.00	0.00	2,042.05	177.57	2,219.62	8,878.33	S/L	62.50
7705		3,896 - 6" PVC Pipe	7/01/09	284,135.72	0.00	0.00	52,280.96	4,546.17	56,827.13	227,308.59	S/L	62.50
7706		20,456' - 8"PVC Pipe	7/01/09	1,006,532.36	0.00	0.00	185,201.98	16,104.52	201,306.50	805,225.86	S/L	62.50
7707		3,641' - 12" PVC Pipe	7/01/09	295,551.83	0.00	0.00	54,381.54	4,728.83	59,110.37	236,441.46	S/L	62.50
7708		10' - 3" DIP Pipe	7/01/09	6,567.76	0.00	0.00	1,208.42	105.08	1,313.50	5,254.26	S/L	62.50
7709		455 - 4" DIP Pipe	7/01/09	19,848.48	0.00	0.00	3,652.17	317.58	3,969.75	15,878.73	S/L	62.50
7710		969' - 6" DIP Pipe	7/01/09	76,776.52	0.00	0.00	14,126.83	1,228.42	15,355.25	61,421.27	S/L	62.50
7711		28,891' - 8" DIP Pipe	7/01/09	2,050,108.03	0.00	0.00	377,219.89	32,801.73	410,021.62	1,640,086.41	S/L	62.50
7712		27,507' - 10" DIP Pipe	7/01/09	2,533,663.34	0.00	0.00	466,194.02	40,538.61	506,732.63	2,026,930.71	S/L	62.50
7713		70' - 12" DIP Pipe	7/01/09	23,685.97	0.00	0.00	4,358.27	378.98	4,737.25	18,948.72	S/L	62.50
7714		3,606' - 20" DIP Pipe	7/01/09	378,551.75	0.00	0.00	69,653.54	6,056.83	75,710.37	302,841.38	S/L	62.50
7715		802' - 24" DIP Pipe	7/01/09	345,443.25	0.00	0.00	63,561.54	5,527.09	69,088.63	276,354.62	S/L	62.50
7716		1,567' - 30" DIP Pipe	7/01/09	557,095.74	0.00	0.00	102,505.60	8,913.53	111,419.13	445,676.61	S/L	62.50
7717		3,540' - 36" DIP Pipe	7/01/09	1,309,337.78	0.00	0.00	240,918.10	20,949.40	261,867.50	1,047,470.28	S/L	62.50
31480		Auto Flush devices (5)	9/01/09	5,000.00	0.00	0.00	5,950.00	525.00	6,475.00	4,025.00	S/L	20.00
7936		14,213 - 8" PVC Pipe	12/31/10	1,146,695.86	0.00	0.00	183,471.30	18,347.13	201,818.43	944,877.43	S/L	62.50
7937		4,822 - 6" PVC Pipe	12/31/10	295,869.34	0.00	0.00	47,339.10	4,733.91	52,073.01	243,796.33	S/L	62.50
7938		14,200 - 6" Relined CI Pipe	12/31/10	631,532.10	0.00	0.00	101,045.10	10,104.51	111,149.61	520,382.49	S/L	62.50
7939		4,462 - 16" DI Pipe	12/31/10	780,973.77	0.00	0.00	124,955.80	12,495.58	137,451.38	643,522.39	S/L	62.50
7940		12 - 12" DI Pipe	12/31/10	9,490.22	0.00	0.00	1,518.40	151.84	1,670.24	7,819.98	S/L	62.50
7941		5,471 - 8" DI Pipe	12/31/10	321,556.45	0.00	0.00	51,449.00	5,144.90	56,593.90	264,962.55	S/L	62.50
7942		63 - 6" DI Pipe	12/31/10	4,797.57	0.00	0.00	767.60	76.76	844.36	3,953.21	S/L	62.50
31500		5,254 12" PVC Piope 2011	12/31/11	298,206.50	0.00	0.00	42,941.70	4,771.30	47,713.00	250,493.50	S/L	62.50
31501		25,140' of 8" PVC Pipe 2011	12/31/11	1,004,822.98	0.00	0.00	144,694.53	16,077.17	160,771.70	844,051.28	S/L	62.50
31502		1,471' of 6" PVC Pipe 2011	12/31/11	40,890.84	0.00	0.00	5,888.25	654.25	6,542.50	34,348.34	S/L	62.50
31503		181' of 2"PVC Pipe 2011	12/31/11	2,172.00	0.00	0.00	312.75	34.75	347.50	1,824.50	S/L	62.50
31504		7,660' of 42" DI Pipe 2011	12/31/11	3,211,078.00	0.00	0.00	462,395.25	51,377.25	513,772.50	2,697,305.50	S/L	62.50
31505		23,335' of 24" DI Pipe 2011	12/31/11	2,967,983.63	0.00	0.00	427,389.66	47,487.74	474,877.40	2,493,106.23	S/L	62.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
31753		2020 Contributed Mains 6/30 9,137'	6/30/20	308,983.75	0.00	0.00	2,471.87	4,943.74	7,415.61	301,568.14	S/L	62.50
31759		Mains @ 06/30/20 6306'	6/30/20	1,116,231.63	0.00	0.00	8,929.85	17,859.71	26,789.56	1,089,442.07	S/L	62.50
31784		2020 Mains @ 12.31 45,129 LF	7/01/20	6,489,589.45	0.00	0.00	51,916.72	103,833.43	155,750.15	6,333,839.30	S/L	62.50
31769		2020 Contributed Mains 12/31 25.4	9/30/20	888,602.75	0.00	0.00	3,554.41	14,217.64	17,772.05	870,830.70	S/L	62.50
31801		2021 Contributed Mains 6/30 6,794'	3/31/21	226,591.65	0.00c	0.00	0.00	2,719.10	2,719.10	223,872.55	S/L	62.50
31789		Mains at 6/30/21 11,514'	6/30/21	1,355,786.96	0.00c	0.00	0.00	10,846.30	10,846.30	1,344,940.66	S/L	62.50
31817		Mains at 12/31/21 10,128'	7/01/21	1,364,510.86	0.00c	0.00	0.00	10,916.09	10,916.09	1,353,594.77	S/L	62.50
31816		2021 Contributed Mains 12/31/21 3-	9/30/21	1,464,492.25	0.00c	0.00	0.00	5,857.97	5,857.97	1,458,634.28	S/L	62.50
		331-0001-000		225175255.45	0.00c	0.00	45,015,391.32	3,919,410.36	48,934,801.68	176240453.77		
Group: 331-0002-000												
4831		Mains	6/13/02	5,133.76	0.00	0.00	1,476.36	88.51	1,564.87	3,568.89	S/L	58.00
4832		Mains	6/13/02	69,447.14	0.00	0.00	19,971.88	1,197.36	21,169.24	48,277.90	S/L	58.00
4833		Mains	6/13/02	1,083.72	0.00	0.00	311.62	18.68	330.30	753.42	S/L	58.00
4834		Mains	6/13/02	43,745.05	0.00	0.00	12,580.47	754.23	13,334.70	30,410.35	S/L	58.00
4835		Mains	6/13/02	20,863.68	0.00	0.00	6,000.11	359.72	6,359.83	14,503.85	S/L	58.00
4836		Mains	6/13/02	161,620.43	0.00	0.00	46,479.63	2,786.56	49,266.19	112,354.24	S/L	58.00
4837		MAins	6/13/02	138,388.75	0.00	0.00	39,798.48	2,386.01	42,184.49	96,204.26	S/L	58.00
4838		Mains	6/13/02	1,426.01	0.00	0.00	409.12	24.59	433.71	992.30	S/L	58.00
4839		Mains	6/13/02	548.76	0.00	0.00	157.82	9.46	167.28	381.48	S/L	58.00
4840		Mains	6/13/02	17,796.57	0.00	0.00	5,118.04	306.84	5,424.88	12,371.69	S/L	58.00
4841		Mains	6/13/02	138,345.98	0.00	0.00	39,786.26	2,385.28	42,171.54	96,174.44	S/L	58.00
4842		Mains	6/13/02	81,984.20	0.00	0.00	23,577.42	1,413.52	24,990.94	56,993.26	S/L	58.00
4843		Mains	6/13/02	1,064.94	0.00	0.00	307.02	18.36	325.38	739.56	S/L	58.00
4844		Mains	6/13/02	1,083.72	0.00	0.00	311.62	18.68	330.30	753.42	S/L	58.00
4845		Mains	6/13/02	274.38	0.00	0.00	78.91	4.73	83.64	190.74	S/L	58.00
4846		Mains	6/13/02	3,687.08	0.00	0.00	1,057.73	63.57	1,121.30	2,565.78	S/L	58.00
4847		Mains	6/13/02	82,992.16	0.00	0.00	23,867.29	1,430.90	25,298.19	57,693.97	S/L	58.00
4848		Mains	6/13/02	64,191.48	0.00	0.00	18,460.51	1,106.75	19,567.26	44,624.22	S/L	58.00
4849		Mains	6/13/02	274.38	0.00	0.00	78.91	4.73	83.64	190.74	S/L	58.00
4850		Mains	6/13/02	721.28	0.00	0.00	207.50	12.44	219.94	501.34	S/L	58.00
4851		Mains	6/13/02	1,086.84	0.00	0.00	312.57	18.74	331.31	755.53	S/L	58.00
4852		Mains	6/13/02	5,937.01	0.00	0.00	1,694.94	102.36	1,797.30	4,139.71	S/L	58.00
4853		Mains	6/13/02	3,230.24	0.00	0.00	920.00	55.69	975.69	2,254.55	S/L	58.00
4854		Mains	6/13/02	9,195.36	0.00	0.00	2,619.07	158.54	2,777.61	6,417.75	S/L	58.00
4855		Mains	6/13/02	340,140.57	0.00	0.00	96,659.02	5,864.49	102,523.51	237,617.06	S/L	58.00
4856		Mains	6/13/02	5,665.00	0.00	0.00	1,609.79	97.67	1,707.46	3,957.54	S/L	58.00
4857		Mains	6/13/02	63,525.86	0.00	0.00	17,972.03	1,095.27	19,067.30	44,458.56	S/L	58.00
4858		Mains	6/13/02	6,142.50	0.00	0.00	1,766.55	105.91	1,872.46	4,270.04	S/L	58.00
4859		Mains	6/13/02	3,601,484.59	0.00	0.00	1,058,582.91	62,094.56	1,120,677.47	2,480,807.12	S/L	58.00
4860		Mains	6/13/02	55,065.66	0.00	0.00	15,836.10	949.41	16,785.51	38,280.15	S/L	58.00
4861		Mains	6/13/02	36,439.28	0.00	0.00	10,479.33	628.26	11,107.59	25,331.69	S/L	58.00
4862		Mains	6/13/02	358.57	0.00	0.00	103.07	6.18	109.25	249.32	S/L	58.00
4863		Mains	6/13/02	3,655.82	0.00	0.00	1,051.32	63.03	1,114.35	2,541.47	S/L	58.00
4864		Mains	6/13/02	66,909.07	0.00	0.00	18,848.07	1,153.60	20,001.67	46,907.40	S/L	58.00
4865		Mains	6/13/02	101,482.39	0.00	0.00	28,527.81	1,749.70	30,277.51	71,204.88	S/L	58.00
4866		Mains	6/13/02	69,055.74	0.00	0.00	19,372.60	1,190.62	20,563.22	48,492.52	S/L	58.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
4867		Mains	6/13/02	296,685.50	0.00	0.00	83,230.76	5,115.27	88,346.03	208,339.47	S/L	58.00
4868		Mains	6/13/02	697,736.11	0.00	0.00	195,739.53	12,029.93	207,769.46	489,966.65	S/L	58.00
4869		Mains	6/13/02	3,027.50	0.00	0.00	849.34	52.20	901.54	2,125.96	S/L	58.00
			331-0002-000	6,201,497.08	0.00c	0.00	1,796,211.51	106,922.35	1,903,133.86	4,298,363.22		
Group: 331-0003-000												
31293		Mains - Taylor Mill	4/01/04	2,356,140.78	0.00	0.00	617,348.31	40,623.12	657,971.43	1,698,169.35	S/L	58.00
			331-0003-000	2,356,140.78	0.00c	0.00	617,348.31	40,623.12	657,971.43	1,698,169.35		
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	0.00	-68,779.62	-37,035.18	S/L	1.00
31688		2018 Abandonment Services at 12/3	12/31/64	-203,189.94	0.00	0.00	-132,073.46	0.00	-132,073.46	-71,116.48	S/L	1.00
31714		2019 Abandoned Services at 6/30 3	12/31/64	-21,192.12	0.00	0.00	-13,774.88	0.00	-13,774.88	-7,417.24	S/L	1.00
31733		2019 Abandoned Services at 12/31	12/31/64	-47,759.63	0.00	0.00	-31,043.76	0.00	-31,043.76	-16,715.87	S/L	1.00
31750		2020 Abandoned Services 6/30 199	12/31/64	-123,566.07	0.00	0.00	-80,317.94	0.00	-80,317.94	-43,248.13	S/L	1.00
31766		2020 Abandoned Services 12/31 15:	12/31/64	-96,035.68	0.00	0.00	-62,423.19	0.00	-62,423.19	-33,612.49	S/L	1.00
31798		2021 Abandoned Services at 6/30 15:	12/31/64	-124,903.94	0.00	0.00	-81,187.56	0.00	-81,187.56	-43,716.38	S/L	1.00
31813		2021 Abandoned Services 12/31/21	12/31/64	-106,719.34	0.00	0.00	-69,367.57	0.00	-69,367.57	-37,351.77	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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	82,737.00	0.00	82,737.00	0.00	S/L	40.00
706		SERVICE AREA	1/01/79	113,762.56	0.00	0.00	113,762.56	0.00	113,762.56	0.00	S/L	40.00
707		SERVICE AREA	1/01/80	1,472,650.14	0.00	0.00	1,472,650.14	0.00	1,472,650.14	0.00	S/L	40.00
708		SERVICE AREA	1/01/81	137,773.87	0.00	0.00	136,050.95	1,722.92	137,773.87	0.00	S/L	40.00
709		SERVICE AREA	1/01/82	73,187.20	0.00	0.00	70,443.16	1,829.68	72,272.84	914.36	S/L	40.00
710		SERVICE AREA	1/01/83	140,290.91	0.00	0.00	132,326.99	3,507.27	135,834.26	4,456.65	S/L	40.00
711		SERVICE AREA	7/01/84	170,260.34	0.00	0.00	155,362.61	4,256.51	159,619.12	10,641.22	S/L	40.00
712		2ND ZONE SERVICE TRANS & I	7/01/84	105.00	0.00	0.00	103.97	1.03	105.00	0.00	S/L	39.00
713		BASIN AREA ZONE 5 SERVICES	7/01/84	2,870.00	0.00	0.00	2,583.00	71.75	2,654.75	215.25	S/L	40.00
714		SERVICE AREA	7/01/85	204,476.99	0.00	0.00	181,473.16	5,111.92	186,585.08	17,891.91	S/L	40.00
715		SERVICE AREA	7/01/86	242,851.55	0.00	0.00	209,459.50	6,071.29	215,530.79	27,320.76	S/L	40.00
716		SERVICE AREA	7/01/87	279,240.33	0.00	0.00	233,863.83	6,981.01	240,844.84	38,395.49	S/L	40.00
717		SERVICE AREA	7/01/88	234,689.09	0.00	0.00	190,684.97	5,867.23	196,552.20	38,136.89	S/L	40.00
718		SERVICE AREA	7/01/89	265,605.29	0.00	0.00	209,164.10	6,640.13	215,804.23	49,801.06	S/L	40.00
719		SERVICE AREA	1/15/90	26,776.69	0.00	0.00	20,752.02	669.42	21,421.44	5,355.25	S/L	40.00
720		SERVICE AREA	2/15/90	19,498.75	0.00	0.00	15,070.95	487.47	15,558.42	3,940.33	S/L	40.00
721		SERVICE AREA	3/15/90	43,799.10	0.00	0.00	33,761.88	1,094.98	34,856.86	8,942.24	S/L	40.00
722		SERVICE AREA	4/15/90	16,654.85	0.00	0.00	12,803.38	416.37	13,219.75	3,435.10	S/L	40.00
723		SERVICE AREA	5/15/90	33,399.67	0.00	0.00	25,606.36	834.99	26,441.35	6,958.32	S/L	40.00
724		SERVICE AREA	6/15/90	34,926.24	0.00	0.00	26,704.14	873.16	27,577.30	7,348.94	S/L	40.00
731		SERVICE AREA	6/30/90	25,758.27	0.00	0.00	19,640.78	643.96	20,284.74	5,473.53	S/L	40.00
773		BASIN AREA ZONE 5 SERVICEI	6/30/90	35.56	0.00	0.00	27.14	0.89	28.03	7.53	S/L	40.00
49		SERVICE AREA	7/15/90	24,398.28	0.00	0.00	18,603.78	609.96	19,213.74	5,184.54	S/L	40.00
766		ZONE 2 SERV TRANS & DIST	7/15/90	199.12	0.00	0.00	151.89	4.98	156.87	42.25	S/L	40.00
726		SERVICE AREA	8/15/90	36,026.18	0.00	0.00	27,394.77	900.65	28,295.42	7,730.76	S/L	40.00
727		SERVICE AREA	9/15/90	24,216.13	0.00	0.00	18,363.80	605.40	18,969.20	5,246.93	S/L	40.00
728		SERVICE AREA	10/15/90	37,901.77	0.00	0.00	28,663.09	947.54	29,610.63	8,291.14	S/L	40.00
729		SERVICE AREA	11/15/90	21,763.62	0.00	0.00	16,413.38	544.09	16,957.47	4,806.15	S/L	40.00
730		SERVICE AREA	12/15/90	28,127.72	0.00	0.00	21,154.30	703.19	21,857.49	6,270.23	S/L	40.00
732		JAY E HARRIS	2/28/91	30,564.00	0.00	0.00	22,795.65	764.10	23,559.75	7,004.25	S/L	40.00
733		SPARTAN UNDERGROUND	3/31/91	12,889.34	0.00	0.00	9,586.35	322.23	9,908.58	2,980.76	S/L	40.00
734		SPARTAN UNDERGROUND	4/15/91	5,495.09	0.00	0.00	4,087.05	137.38	4,224.43	1,270.66	S/L	40.00
735		JAY E HARRIS	4/19/91	6,509.00	0.00	0.00	4,827.65	162.73	4,990.38	1,518.62	S/L	40.00
736		JAY E HARRIS	4/30/91	5,024.00	0.00	0.00	3,726.13	125.60	3,851.73	1,172.27	S/L	40.00
737		SPARTAN UNDERGROUND	4/30/91	12,300.96	0.00	0.00	9,123.10	307.52	9,430.62	2,870.34	S/L	40.00
738		JAY E HARRIS	6/11/91	5,314.00	0.00	0.00	3,930.15	132.85	4,063.00	1,251.00	S/L	40.00
739		SPARTAN UNDERGROUND	6/30/91	13,411.61	0.00	0.00	9,891.06	335.29	10,226.35	3,185.26	S/L	40.00
745		SERVICE AREA	6/30/91	216,059.07	0.00	0.00	159,343.66	5,401.48	164,745.14	51,313.93	S/L	40.00
774		BASIN AREA ZONE 5 SERVICEI	6/30/91	754.94	0.00	0.00	556.67	18.87	575.54	179.40	S/L	40.00
767		ZONE 2 SERV TRANS & DIST	7/15/91	2,169.36	0.00	0.00	1,599.79	54.23	1,654.02	515.34	S/L	40.00
740		SPARTAN UNDERGROUND	7/31/91	5,733.18	0.00	0.00	4,216.29	143.33	4,359.62	1,373.56	S/L	40.00
741		SPARTAN UNDERGROUND	8/28/91	5,741.34	0.00	0.00	4,210.21	143.53	4,353.74	1,387.60	S/L	40.00
742		JAY E HARRIS	8/31/91	6,244.00	0.00	0.00	4,578.93	156.10	4,735.03	1,508.97	S/L	40.00
743		SPARTAN UNDERGROUND	10/31/91	8,318.87	0.00	0.00	6,065.79	207.97	6,273.76	2,045.11	S/L	40.00
744		SPARTAN UNDERGROUND	12/31/91	10,176.44	0.00	0.00	7,377.89	254.41	7,632.30	2,544.14	S/L	40.00

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: 333-0001-000 (continued)												
746		SERVICE AREA	1/31/92	14,461.33	0.00	0.00	10,454.25	361.53	10,815.78	3,645.55	S/L	40.00
747		SERVICE AREA	2/28/92	23,961.62	0.00	0.00	17,277.23	599.04	17,876.27	6,085.35	S/L	40.00
775		YOKE INTERSECTION	3/13/92	7,310.00	0.00	0.00	5,263.80	182.75	5,446.55	1,863.45	S/L	40.00
768		SERVICE	3/24/92	191.92	0.00	0.00	138.11	4.80	142.91	49.01	S/L	40.00
748		SERVICE AREA	3/31/92	35,564.33	0.00	0.00	25,565.56	889.11	26,454.67	9,109.66	S/L	40.00
749		SERVICE AREA	4/30/92	11,783.69	0.00	0.00	8,446.52	294.59	8,741.11	3,042.58	S/L	40.00
757		SERVICE AREA	5/31/92	6,681.97	0.00	0.00	4,775.53	167.05	4,942.58	1,739.39	S/L	40.00
750		SERVICE AREA	6/30/92	31,729.45	0.00	0.00	22,611.67	793.24	23,404.91	8,324.54	S/L	40.00
751		SERVICE AREA	7/31/92	46,768.28	0.00	0.00	33,229.85	1,169.21	34,399.06	12,369.22	S/L	40.00
752		SERVICE AREA	8/31/92	18,194.09	0.00	0.00	12,888.66	454.85	13,343.51	4,850.58	S/L	40.00
753		SERVICE AREA	9/30/92	37,023.37	0.00	0.00	26,151.43	925.58	27,077.01	9,946.36	S/L	40.00
777		RESTORATION-WSC	10/30/92	129.36	0.00	0.00	91.00	3.23	94.23	35.13	S/L	40.00
754		SERVICE AREA	10/31/92	43,088.69	0.00	0.00	30,344.64	1,077.22	31,421.86	11,666.83	S/L	40.00
755		SERVICE AREA	11/30/92	10,176.83	0.00	0.00	7,146.00	254.42	7,400.42	2,776.41	S/L	40.00
772		ZONE 3 SVC TRANS & DIST	11/30/92	136.71	0.00	0.00	96.04	3.42	99.46	37.25	S/L	40.00
778		ZONE 5 BASIN AREA	11/30/92	3,534.49	0.00	0.00	2,481.81	88.36	2,570.17	964.32	S/L	40.00
756		SERVICE AREA	12/31/92	54,701.17	0.00	0.00	38,294.57	1,367.53	39,662.10	15,039.07	S/L	40.00
769		ZONE 2 SERV TRANS & DIST	3/31/93	1,010.85	0.00	0.00	701.18	25.27	726.45	284.40	S/L	40.00
758		SERVICE AREA	6/30/93	312,575.33	0.00	0.00	214,895.45	7,814.38	222,709.83	89,865.50	S/L	40.00
779		ZONE 5 BASIN AREA	10/31/93	1,303.98	0.00	0.00	885.55	32.60	918.15	385.83	S/L	40.00
760		SERVICE AREA	1/01/94	127,700.00	0.00	0.00	86,197.50	3,192.50	89,390.00	38,310.00	S/L	40.00
780		ZONE 5 BASIN AREA	4/30/94	449.16	0.00	0.00	299.55	11.23	310.78	138.38	S/L	40.00
770		ZONE 2 SERV TRANS & DIST	5/31/94	136.50	0.00	0.00	90.67	3.41	94.08	42.42	S/L	40.00
759		SERVICE AREA	12/31/94	285,670.28	0.00	0.00	185,670.74	7,140.43	192,811.17	92,806.11	S/L	40.00
781		ZONE 5 BASIN AREA SERVICES	1/31/95	427.55	0.00	0.00	277.06	10.69	287.75	139.80	S/L	40.00
761		SERVICE AREA	6/30/95	322,363.65	0.00	0.00	205,561.99	8,059.09	213,621.08	108,742.57	S/L	40.00
771		ORCHARD UPGRADE	10/17/95	20,000.00	0.00	0.00	12,604.11	500.00	13,104.11	6,895.89	S/L	40.00
762		SERVICE AREA	6/30/96	417,314.34	0.00	0.00	255,662.08	10,432.86	266,094.94	151,219.40	S/L	40.00
782		CC Services	1/01/97	5,175,290.75	0.00	0.00	3,530,382.47	132,699.76	3,663,082.23	1,512,208.52	S/L	39.00
763		Service Area	6/30/97	516,904.76	0.00	0.00	303,770.08	12,922.62	316,692.70	200,212.06	S/L	40.00
764		Services on Capitalized Projects	6/30/97	80,936.64	0.00	0.00	51,275.78	2,075.30	53,351.08	27,585.56	S/L	39.00
765		New Services 1998	6/30/98	960,277.64	0.00	0.00	540,320.58	24,006.94	564,327.52	395,950.12	S/L	40.00
31011		1999 Services	6/30/99	659,527.01	0.00	0.00	354,495.87	16,488.18	370,984.05	288,542.96	S/L	40.00
4681		Service Additions 2000	6/30/00	419,930.60	0.00	0.00	215,214.53	10,498.27	225,712.80	194,217.80	S/L	40.00
3566		Services Installed 2001	6/30/01	1,085,824.88	0.00	0.00	479,572.60	27,841.66	507,414.26	578,410.62	S/L	39.00
4725		Services 2002	6/30/02	488,680.25	0.00	0.00	226,014.68	12,217.01	238,231.69	250,448.56	S/L	40.00
5768		Service 2003	6/30/03	661,652.52	0.00	0.00	289,472.93	16,541.31	306,014.24	355,638.28	S/L	40.00
5776		Services 184-0086-501	6/30/03	24,970.00	0.00	0.00	10,924.38	624.25	11,548.63	13,421.37	S/L	40.00
31294		2004 Services	6/30/04	1,063,870.60	0.00	0.00	438,846.70	26,596.77	465,443.47	598,427.13	S/L	40.00
123		3/4" Services - 80	6/30/05	832,357.35	0.00	0.00	322,538.42	20,808.93	343,347.35	489,010.00	S/L	40.00
31334		Services 12/05	12/31/05	36,100.75	0.00	0.00	13,537.80	902.52	14,440.32	21,660.43	S/L	40.00
31376		Services 2006	6/30/06	1,409,621.73	0.00	0.00	510,987.83	35,240.54	546,228.37	863,393.36	S/L	40.00
31397		Services 2007	12/31/07	953,400.30	0.00	0.00	309,855.13	23,835.01	333,690.14	619,710.16	S/L	40.00
31442		Services 2008	7/01/08	1,021,055.50	0.00	0.00	319,079.87	25,526.39	344,606.26	676,449.24	S/L	40.00
7460		Neptune 3" Compound Meter	1/21/09	1,594.59	0.00	0.00	1,594.59	0.00	1,594.59	0.00	S/L	10.00
7718		441 - Services	7/01/09	508,051.09	0.00	0.00	146,064.72	12,701.28	158,766.00	349,285.09	S/L	40.00
31482		Services 2009	7/01/09	413,050.12	0.00	0.00	118,751.88	10,326.25	129,078.13	283,971.99	S/L	40.00

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FYE: 12/31/2021

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)												
31488		Services 2010	7/01/10	304,086.11	0.00	0.00	79,822.58	7,602.15	87,424.73	216,661.38	S/L	40.00
7943		375 - New Services 2010	12/31/10	233,882.76	0.00	0.00	58,470.70	5,847.07	64,317.77	169,564.99	S/L	40.00
9011		Services install from Inv 2011	12/31/11	352,155.49	0.00	0.00	79,235.01	8,803.89	88,038.90	264,116.59	S/L	40.00
31510		168 Services 2011	12/31/11	239,957.05	0.00	0.00	53,990.37	5,998.93	59,989.30	179,967.75	S/L	40.00
9076		1,117 Services	7/01/12	1,600,353.18	0.00	0.00	340,075.05	40,008.83	380,083.88	1,220,269.30	S/L	40.00
31544		1,024 - 3/4" Services	7/01/13	991,975.61	0.00	0.00	185,995.43	24,799.39	210,794.82	781,180.79	S/L	40.00
31545		7 - 1" Services	7/01/13	5,583.97	0.00	0.00	1,047.00	139.60	1,186.60	4,397.37	S/L	40.00
31559		Services 2013	7/01/13	474,249.66	0.00	0.00	88,921.80	11,856.24	100,778.04	373,471.62	S/L	40.00
31601		2014 Services 473'	7/01/14	699,025.25	0.00	0.00	113,591.60	17,475.63	131,067.23	567,958.02	S/L	40.00
31605		Services 2014	7/01/14	427,513.71	0.00	0.00	69,470.96	10,687.84	80,158.80	347,354.91	S/L	40.00
31622		2015 Services 748 units	7/01/15	819,032.97	0.00	0.00	112,617.01	20,475.82	133,092.83	685,940.14	S/L	40.00
31631		2015 Services	7/01/15	594,435.57	0.00	0.00	81,734.89	14,860.89	96,595.78	497,839.79	S/L	40.00
31639		2016 Services	7/01/16	524,475.99	0.00	0.00	59,003.55	13,111.90	72,115.45	452,360.54	S/L	40.00
31644		2016 Services 465 units	7/01/16	1,225,356.31	0.00	0.00	137,852.59	30,633.91	168,486.50	1,056,869.81	S/L	40.00
31652		Dec 2016 New Services	12/30/16	13,516.50	0.00	0.00	1,351.64	337.91	1,689.55	11,826.95	S/L	40.00
31653		2017 Services Q1	3/31/17	122,328.80	0.00	0.00	11,468.33	3,058.22	14,526.55	107,802.25	S/L	40.00
31654		2017 Services Q2	6/30/17	127,102.92	0.00	0.00	11,121.50	3,177.57	14,299.07	112,803.85	S/L	40.00
31667		2017 Services 838 Units	7/01/17	982,228.47	0.00	0.00	85,944.99	24,555.71	110,500.70	871,727.77	S/L	40.00
31670		2017 Services Q3	9/30/17	116,171.24	0.00	0.00	9,438.91	2,904.28	12,343.19	103,828.05	S/L	40.00
31674		Services	12/01/17	108,222.50	0.00	0.00	8,342.14	2,705.56	11,047.70	97,174.80	S/L	40.00
31671		2017 Services Q4	12/31/17	100,852.75	0.00	0.00	7,563.96	2,521.32	10,085.28	90,767.47	S/L	40.00
31680		2018 Services Q1	3/31/18	49,999.49	0.00	0.00	3,437.47	1,249.99	4,687.46	45,312.03	S/L	40.00
31681		2018 Services Q2	6/30/18	256,136.58	0.00	0.00	16,008.53	6,403.41	22,411.94	233,724.64	S/L	40.00
31685		2018 Services at 6/30	6/30/18	325,028.38	0.00	0.00	20,314.27	8,125.71	28,439.98	296,588.40	S/L	40.00
31697		2018 Services at 12/31 506 Units	7/01/18	530,717.34	0.00	0.00	33,169.83	13,267.93	46,437.76	484,279.58	S/L	40.00
31700		2018 Services Q3	9/30/18	103,369.25	0.00	0.00	5,814.52	2,584.23	8,398.75	94,970.50	S/L	40.00
31701		2018 Services Q4	12/31/18	201,514.63	0.00	0.00	10,075.74	5,037.87	15,113.61	186,401.02	S/L	40.00
31717		2019 Services Q1	3/31/19	51,552.56	0.00	0.00	2,255.42	1,288.81	3,544.23	48,008.33	S/L	40.00
31718		2019 Services Q2	6/30/19	105,292.38	0.00	0.00	3,948.46	2,632.31	6,580.77	98,711.61	S/L	40.00
31723		Services at 6/30/16 36 Units	6/30/19	14,586.27	0.00	0.00	546.99	364.66	911.65	13,674.62	S/L	40.00
31739		2019 Services at 12.31 60'	7/01/19	81,328.70	0.00	0.00	3,049.83	2,033.22	5,083.05	76,245.65	S/L	40.00
31742		2019 Services Q3	9/30/19	259,063.59	0.00	0.00	8,095.74	6,476.59	14,572.33	244,491.26	S/L	40.00
31743		2019 Services Q4	12/31/19	264,506.81	0.00	0.00	6,612.67	6,612.67	13,225.34	251,281.47	S/L	40.00
31754		2020 Services Q1	3/31/20	116,815.32	0.00	0.00	2,190.29	2,920.38	5,110.67	111,704.65	S/L	40.00
31755		2020 Services Q2	6/30/20	154,563.47	0.00	0.00	1,932.04	3,864.09	5,796.13	148,767.34	S/L	40.00
31760		Services @ 06/30/20 28	6/30/20	118,833.52	0.00	0.00	1,485.42	2,970.84	4,456.26	114,377.26	S/L	40.00
31785		2020 Services @ 12.31 1,994	7/01/20	994,759.79	0.00	0.00	12,434.50	24,868.99	37,303.49	957,456.30	S/L	40.00
31780		2020 Services Q3	9/30/20	228,644.84	0.00	0.00	1,429.03	5,716.12	7,145.15	221,499.69	S/L	40.00
31781		2020 Services Q4	12/31/20	188,990.02	0.00	0.00	0.00	4,724.75	4,724.75	184,265.27	S/L	40.00
31802		2021 Services Q1	3/31/21	154,865.88	0.00c	0.00	0.00	2,903.74	2,903.74	151,962.14	S/L	40.00
31790		Services at 6/30/21 177	6/30/21	208,206.03	0.00c	0.00	0.00	2,602.58	2,602.58	205,603.45	S/L	40.00
31803		2021 Services Q2	6/30/21	353,767.55	0.00c	0.00	0.00	4,422.09	4,422.09	349,345.46	S/L	40.00
31818		Services at 12/31/21 174	7/01/21	191,392.49	0.00c	0.00	0.00	2,392.41	2,392.41	189,000.08	S/L	40.00
31822		2021 Services Q3	9/30/21	459,944.78	0.00c	0.00	0.00	2,874.65	2,874.65	457,070.13	S/L	40.00
31823		2021 Services Q4	12/31/21	413,956.43	0.00c	0.00	0.00	0.00	0.00	413,956.43	S/L	40.00
			333-0001-000	<u>35,644,026.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>13,654,508.94</u>	<u>885,677.49</u>	<u>14,540,186.43</u>	<u>21,103,840.07</u>		

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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: 333-0003-000												
31295		Services - Taylor Mill	4/01/04	390,000.00	0.00	0.00	163,312.50	9,750.00	173,062.50	216,937.50	S/L	40.00
			333-0003-000	<u>390,000.00</u>	<u>0.00</u> ^c	<u>0.00</u>	<u>163,312.50</u>	<u>9,750.00</u>	<u>173,062.50</u>	<u>216,937.50</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
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	0.00	-73,681.31	-39,674.55	S/L	1.00
31689		2018 Abandonment Meters at 12/31	12/31/64	-95,060.79	0.00	0.00	-61,789.51	0.00	-61,789.51	-33,271.28	S/L	1.00
31715		2019 Abandoned Meters at 6/30 952	12/31/64	-29,174.04	0.00	0.00	-18,963.13	0.00	-18,963.13	-10,210.91	S/L	1.00
31737		2019 Abandoned Meters 12/31	12/31/64	-66,714.17	0.00	0.00	-43,364.21	0.00	-43,364.21	-23,349.96	S/L	1.00
31751		2020 Abandoned Meters 6/30	12/31/64	-96,746.10	0.00	0.00	-62,884.97	0.00	-62,884.97	-33,861.13	S/L	1.00
31767		2020 Abandoned Meters 12/31 376	12/31/64	-11,787.60	0.00	0.00	-7,661.94	0.00	-7,661.94	-4,125.66	S/L	1.00
31799		2021 Abandoned Meters 6/30 1,703	12/31/64	-62,380.89	0.00	0.00	-40,547.58	0.00	-40,547.58	-21,833.31	S/L	1.00
31814		2021 Abandoned Meters 12/31/21 1	12/31/64	-70,586.01	0.00	0.00	-45,880.91	0.00	-45,880.91	-24,705.10	S/L	1.00
812		METERS ALL ZONES	7/01/88	35,545.25	0.00	0.00	24,864.87	846.32	25,711.19	9,834.06	S/L	42.00
813		METERS ALL ZONES	7/01/89	25,330.59	0.00	0.00	17,212.72	603.11	17,815.83	7,514.76	S/L	42.00
814		METERS ALL ZONES	1/15/90	2,212.97	0.00	0.00	1,481.65	52.69	1,534.34	678.63	S/L	42.00
815		METERS ALL ZONES	2/15/90	902.61	0.00	0.00	602.77	21.49	624.26	278.35	S/L	42.00
816		METERS ALL ZONES	3/15/90	7,109.11	0.00	0.00	5,369.90	169.26	5,539.16	1,569.95	S/L	42.00
817		METERS ALL ZONES	4/15/90	1,240.12	0.00	0.00	824.09	29.53	853.62	386.50	S/L	42.00
818		METERS ALL ZONES	5/15/90	1,184.34	0.00	0.00	785.12	28.20	813.32	371.02	S/L	42.00
819		METERS ALL ZONES	6/15/90	1,991.07	0.00	0.00	1,316.50	47.41	1,363.91	627.16	S/L	42.00
826		METERS ALL ZONES	6/30/90	20,007.28	0.00	0.00	13,195.30	476.36	13,671.66	6,335.62	S/L	42.00
820		METERS ALL ZONES	7/15/90	1,408.25	0.00	0.00	928.85	33.53	962.38	445.87	S/L	42.00
821		METERS ALL ZONES	8/15/90	5,524.44	0.00	0.00	3,634.26	131.53	3,765.79	1,758.65	S/L	42.00
822		METERS ALL ZONES	9/15/90	4,719.52	0.00	0.00	3,096.90	112.37	3,209.27	1,510.25	S/L	42.00
823		METERS ALL ZONES	10/15/90	1,983.42	0.00	0.00	1,298.17	47.22	1,345.39	638.03	S/L	42.00
824		METERS ALL ZONES	11/15/90	1,427.69	0.00	0.00	931.98	33.99	965.97	461.72	S/L	42.00
825		METERS ALL ZONES	12/15/90	1,644.01	0.00	0.00	1,070.52	39.14	1,109.66	534.35	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	143.41	4.65	148.06	47.20	S/L	42.00
828		1-1/2 METER	1/09/91	195.26	0.00	0.00	143.41	4.65	148.06	47.20	S/L	42.00
829		2 METER	1/17/91	278.51	0.00	0.00	203.93	6.63	210.56	67.95	S/L	42.00
830		2 METER	3/19/91	283.19	0.00	0.00	206.21	6.74	212.95	70.24	S/L	42.00
831		2 METER	4/01/91	283.19	0.00	0.00	206.21	6.74	212.95	70.24	S/L	42.00
832		2 METER	4/15/91	284.89	0.00	0.00	207.40	6.78	214.18	70.71	S/L	42.00
833		2 METER	4/15/91	284.89	0.00	0.00	207.40	6.78	214.18	70.71	S/L	42.00
834		2 METER	4/22/91	285.17	0.00	0.00	207.10	6.79	213.89	71.28	S/L	42.00
835		2 METER	4/23/91	285.17	0.00	0.00	207.10	6.79	213.89	71.28	S/L	42.00
836		2 METER	5/16/91	180.71	0.00	0.00	130.86	4.30	135.16	45.55	S/L	42.00
837		1-1/2 METER	5/21/91	286.67	0.00	0.00	207.69	6.83	214.52	72.15	S/L	42.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
838	3	TRU/FLO	6/01/91	1,359.94	0.00	0.00	984.77	32.38	1,017.15	342.79	S/L	42.00
839	2	METER	6/03/91	288.92	0.00	0.00	209.17	6.88	216.05	72.87	S/L	42.00
840	1-1/2	METER	6/03/91	180.71	0.00	0.00	130.86	4.30	135.16	45.55	S/L	42.00
841	1-1/2	METER	6/18/91	180.71	0.00	0.00	130.48	4.30	134.78	45.93	S/L	42.00
856	5/8	METER	6/30/91	15,652.40	0.00	0.00	11,301.46	372.68	11,674.14	3,978.26	S/L	42.00
842	3	TRU/FLO	7/19/91	1,359.93	0.00	0.00	979.11	32.38	1,011.49	348.44	S/L	42.00
843	2	METER	8/15/91	288.34	0.00	0.00	207.67	6.87	214.54	73.80	S/L	42.00
844	1-1/2	METER	8/29/91	174.00	0.00	0.00	124.87	4.14	129.01	44.99	S/L	42.00
845	2	METER	8/29/91	286.90	0.00	0.00	205.90	6.83	212.73	74.17	S/L	42.00
846	1-1/2	METER	9/01/91	174.00	0.00	0.00	124.87	4.14	129.01	44.99	S/L	42.00
847	2	METER	9/16/91	286.93	0.00	0.00	205.30	6.83	212.13	74.80	S/L	42.00
848	2	METER	9/19/91	286.95	0.00	0.00	205.30	6.83	212.13	74.82	S/L	42.00
849	2	METER	10/10/91	286.99	0.00	0.00	205.30	6.83	212.13	74.86	S/L	42.00
850	1-1/2	METER	11/01/91	174.00	0.00	0.00	124.15	4.14	128.29	45.71	S/L	42.00
851	1-1/2	METER	11/04/91	174.00	0.00	0.00	124.15	4.14	128.29	45.71	S/L	42.00
852	2	METER	11/18/91	287.01	0.00	0.00	204.27	6.83	211.10	75.91	S/L	42.00
853	12	METER	12/09/91	7,262.00	0.00	0.00	5,167.63	172.90	5,340.53	1,921.47	S/L	42.00
854	2	METER	12/27/91	286.99	0.00	0.00	203.51	6.83	210.34	76.65	S/L	42.00
855	2	METER	12/30/91	286.99	0.00	0.00	203.51	6.83	210.34	76.65	S/L	42.00
857		METER ALL ZONES	1/31/92	1,312.85	0.00	0.00	928.77	31.26	960.03	352.82	S/L	42.00
858		METERS ALL ZONES	2/28/92	808.50	0.00	0.00	570.41	19.25	589.66	218.84	S/L	42.00
859		METERS ALL ZONES	3/31/92	1,849.15	0.00	0.00	1,300.70	44.03	1,344.73	504.42	S/L	42.00
860		METERS ALL ZONES	4/30/92	2,701.56	0.00	0.00	1,894.65	64.32	1,958.97	742.59	S/L	42.00
861		METERS ALL ZONES	5/31/92	9,554.59	0.00	0.00	6,680.59	227.49	6,908.08	2,646.51	S/L	42.00
862		METERS ALL ZONES	6/30/92	1,262.25	0.00	0.00	880.00	30.05	910.05	352.20	S/L	42.00
863		METERS ALL ZONES	7/31/92	2,559.41	0.00	0.00	1,778.99	60.94	1,839.93	719.48	S/L	42.00
864		METERS ALL ZONES	8/31/92	1,781.73	0.00	0.00	1,234.53	42.42	1,276.95	504.78	S/L	42.00
865		METERS ALL ZONES	9/30/92	10,974.99	0.00	0.00	7,582.30	261.31	7,843.61	3,131.38	S/L	42.00
866		METERS ALL ZONES	10/31/92	9,079.34	0.00	0.00	6,253.36	216.17	6,469.53	2,609.81	S/L	42.00
867		METERS ALL ZONES	11/30/92	7,632.86	0.00	0.00	5,241.47	181.73	5,423.20	2,209.66	S/L	42.00
868		METERS ALL ZONES	12/31/92	6,358.82	0.00	0.00	4,353.18	151.40	4,504.58	1,854.24	S/L	42.00
869		METERS ALL ZONES	6/30/93	166,529.92	0.00	0.00	111,912.12	3,965.00	115,877.12	50,652.80	S/L	42.00
871		METERS ALL ZONES	1/01/94	4,111.24	0.00	0.00	2,711.49	97.89	2,809.38	1,301.86	S/L	42.00
870		METERS ALL ZONES	12/31/94	297,032.38	0.00	0.00	188,494.47	7,072.20	195,566.67	101,465.71	S/L	42.00
872		METERS ALL ZONES	6/30/95	218,067.40	0.00	0.00	135,680.46	5,192.08	140,872.54	77,194.86	S/L	42.00
873		METERS ALL ZONES	6/30/96	294,263.53	0.00	0.00	175,722.49	7,006.27	182,728.76	111,534.77	S/L	42.00
876		Meters C.Cty.	1/01/97	1,259,178.07	0.00	0.00	1,259,178.07	0.00	1,259,178.07	0.00	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	149,621.97	6,225.90	155,847.87	105,639.84	S/L	42.00
875		Meters All Zones	6/30/98	488,393.76	0.00	0.00	267,246.57	11,628.42	278,874.99	209,518.77	S/L	42.00
31012		1999 Meters	6/30/99	541,238.99	0.00	0.00	282,539.57	12,886.64	295,426.21	245,812.78	S/L	42.00
31006		8" Meter	7/09/99	8,093.62	0.00	0.00	4,225.12	192.71	4,417.83	3,675.79	S/L	42.00
4065		(41) field installed meters	12/17/99	1,600.00	0.00	0.00	751.30	38.10	789.40	810.60	S/L	42.00
4064		(7) field installed meters	12/22/99	266.00	0.00	0.00	124.85	6.33	131.18	134.82	S/L	42.00
4691		Meters Installed	3/03/00	18,820.00	0.00	0.00	8,773.77	448.10	9,221.87	9,598.13	S/L	42.00
4063		(92) field installed meters	4/28/00	3,496.00	0.00	0.00	1,618.17	83.24	1,701.41	1,794.59	S/L	42.00
4061		(100) field installed meters	5/22/00	3,800.00	0.00	0.00	1,752.57	90.48	1,843.05	1,956.95	S/L	42.00
4062		(98) field installed meters	5/30/00	3,724.00	0.00	0.00	1,717.52	88.67	1,806.19	1,917.81	S/L	42.00
4059		(94) field installed meters	6/08/00	3,572.00	0.00	0.00	1,647.40	85.05	1,732.45	1,839.55	S/L	42.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
4058		(121) field installed meters	6/12/00	4,598.00	0.00	0.00	2,120.60	109.48	2,230.08	2,367.92	S/L	42.00
4060		(106) field installed meters	6/30/00	4,028.00	0.00	0.00	1,850.90	95.90	1,946.80	2,081.20	S/L	42.00
4682		Meter Additions 2000	6/30/00	656,956.32	0.00	0.00	301,887.13	15,641.82	317,528.95	339,427.37	S/L	42.00
4057		(50) meter change outs	7/11/00	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	S/L	42.00
4167		(55) meter change outs	8/14/00	2,090.00	0.00	0.00	956.90	49.76	1,006.66	1,083.34	S/L	42.00
4204		2" cuft meter	8/21/00	423.91	0.00	0.00	193.36	10.09	203.45	220.46	S/L	42.00
4202		(18) meter change outs	8/25/00	2,964.00	0.00	0.00	1,352.13	70.57	1,422.70	1,541.30	S/L	42.00
4206		(97) field installed meters	9/01/00	3,686.00	0.00	0.00	1,681.49	87.76	1,769.25	1,916.75	S/L	42.00
4207		(112) field installed meters	9/01/00	4,256.00	0.00	0.00	1,941.50	101.33	2,042.83	2,213.17	S/L	42.00
4262		Field installed meters	9/08/00	4,484.00	0.00	0.00	2,045.53	106.76	2,152.29	2,331.71	S/L	42.00
4288		(84) field installed meters	10/06/00	3,192.00	0.00	0.00	1,450.84	76.00	1,526.84	1,665.16	S/L	42.00
4289		(1) 1 1/2" meter	10/06/00	75.00	0.00	0.00	34.15	1.79	35.94	39.06	S/L	42.00
4290		(1) 2" meter	10/06/00	80.00	0.00	0.00	36.30	1.90	38.20	41.80	S/L	42.00
4291		(63) filed installed meters	10/06/00	2,394.00	0.00	0.00	1,088.13	57.00	1,145.13	1,248.87	S/L	42.00
4292		(82) field installed meters	10/11/00	3,116.00	0.00	0.00	1,416.29	74.19	1,490.48	1,625.52	S/L	42.00
4293		(119) field installed meters	10/11/00	4,522.00	0.00	0.00	2,055.40	107.67	2,163.07	2,358.93	S/L	42.00
4302		Field installed meters	10/19/00	494.00	0.00	0.00	223.69	11.76	235.45	258.55	S/L	42.00
4301		Field Installed Meters	10/27/00	4,712.00	0.00	0.00	2,133.86	112.19	2,246.05	2,465.95	S/L	42.00
4321		Field installed meters	11/17/00	8,094.00	0.00	0.00	3,651.88	192.71	3,844.59	4,249.41	S/L	42.00
4326		Field installed meters	11/22/00	4,218.00	0.00	0.00	1,903.14	100.43	2,003.57	2,214.43	S/L	42.00
4327		Field installed meters	12/04/00	4,408.00	0.00	0.00	1,988.82	104.95	2,093.77	2,314.23	S/L	42.00
4333		(248) field installed meters	12/15/00	9,044.00	0.00	0.00	4,080.52	215.33	4,295.85	4,748.15	S/L	42.00
3567		Meters Installed 2001	6/30/01	542,479.92	0.00	0.00	256,063.47	12,916.19	268,979.66	273,500.26	S/L	42.00
5443		Meters Capitalized in 2002	6/30/02	367,961.66	0.00	0.00	154,368.64	8,760.99	163,129.63	204,832.03	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	228,303.31	13,605.68	241,908.99	329,529.54	S/L	42.00
31296		2004 Meters	6/30/04	527,197.15	0.00	0.00	200,083.82	12,552.31	212,636.13	314,561.02	S/L	42.00
31330		2005 Meters	6/30/05	542,601.03	0.00	0.00	195,077.96	12,919.07	207,997.03	334,604.00	S/L	42.00
31384		Meters 2006	6/30/06	429,906.48	0.00	0.00	145,963.50	10,235.87	156,199.37	273,707.11	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	118,296.67	8,811.67	127,108.34	247,387.68	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	2,292.03	180.95	2,472.98	5,127.02	S/L	42.00
7462		Meter Pit - Carmel Manor - Ft Thon	6/26/08	17,710.84	0.00	0.00	5,271.12	421.69	5,692.81	12,018.03	S/L	42.00
31434		Meters 2008	6/30/08	136,155.83	0.00	0.00	40,045.87	3,203.67	43,249.54	92,906.29	S/L	42.50
31483		Meters 2009	7/01/09	658,803.50	0.00	0.00	178,264.49	15,501.26	193,765.75	465,037.75	S/L	42.50
7933		AMR Transmitters	2/23/10	89,973.00	0.00	0.00	89,973.00	0.00	89,973.00	0.00	S/L	10.00
7934		3" Compound Meter	3/05/10	1,594.59	0.00	0.00	1,594.59	0.00	1,594.59	0.00	S/L	10.00
7935		6" Compound Meter	3/05/10	5,700.00	0.00	0.00	5,700.00	0.00	5,700.00	0.00	S/L	10.00
31490		Meters 2010	7/01/10	393,305.89	0.00	0.00	97,169.73	9,254.26	106,423.99	286,881.90	S/L	42.50
31491		AMR Transmitters	7/01/10	7,465,874.71	0.00	0.00	5,226,112.29	497,724.98	5,723,837.27	1,742,037.44	S/L	15.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
31522		Meters 2011	7/01/11	532,508.93	0.00	0.00	119,031.39	12,529.62	131,561.01	400,947.92	S/L	42.50
31523		2012 Meters	7/01/12	593,385.80	0.00	0.00	118,677.17	13,962.02	132,639.19	460,746.61	S/L	42.50
31560		Meters 2013	7/01/13	473,439.97	0.00	0.00	83,548.20	11,139.76	94,687.96	378,752.01	S/L	42.50
31604		Meters 2014	7/01/14	502,368.76	0.00	0.00	76,832.86	11,820.44	88,653.30	413,715.46	S/L	42.50
9452		Flow Tube	9/08/14	1,696.06	0.00	0.00	252.76	39.91	292.67	1,403.39	S/L	42.50
31632		2015 Meters	7/01/15	755,175.25	0.00	0.00	97,728.56	17,768.83	115,497.39	639,677.86	S/L	42.50
31640		2016 Meters	7/01/16	578,214.09	0.00	0.00	61,222.68	13,605.04	74,827.72	503,386.37	S/L	42.50
31645		2016 Meters 17 units	7/01/16	48,197.99	0.00	0.00	5,103.32	1,134.07	6,237.39	41,960.60	S/L	42.50
31655		2017 Meters Q1	3/31/17	56,915.89	0.00	0.00	5,022.00	1,339.20	6,361.20	50,554.69	S/L	42.50
31656		2017 Meters Q2	6/30/17	272,993.07	0.00	0.00	22,481.79	6,423.37	28,905.16	244,087.91	S/L	42.50
31668		2017 Meters 38 Units	7/01/17	52,412.70	0.00	0.00	4,316.34	1,233.24	5,549.58	46,863.12	S/L	42.50
31672		2017 Meters Q3	9/30/17	210,494.06	0.00	0.00	16,096.60	4,952.80	21,049.40	189,444.66	S/L	42.50
31673		2017 Meters Q4	12/31/17	165,254.68	0.00	0.00	11,665.05	3,888.35	15,553.40	149,701.28	S/L	42.50
31682		2018 Meters Q1	3/31/18	110,186.99	0.00	0.00	7,129.76	2,592.64	9,722.40	100,464.59	S/L	42.50
31683		2018 Meters Q2	6/30/18	172,241.49	0.00	0.00	10,131.85	4,052.74	14,184.59	158,056.90	S/L	42.50
31698		2018 Meters at 12/31 15 Units	7/01/18	16,934.87	0.00	0.00	996.17	398.47	1,394.64	15,540.23	S/L	42.50
31702		2018 Meters Q3	9/30/18	210,610.35	0.00	0.00	11,149.96	4,955.54	16,105.50	194,504.85	S/L	42.50
31703		2018 Meters Q4	12/31/18	51,300.49	0.00	0.00	2,414.14	1,207.07	3,621.21	47,679.28	S/L	42.50
31719		2019 Meters Q1	3/31/19	78,791.91	0.00	0.00	3,244.38	1,853.93	5,098.31	73,693.60	S/L	42.50
31720		2019 Meters Q2	6/30/19	127,118.54	0.00	0.00	4,486.53	2,991.02	7,477.55	119,641.00	S/L	42.50
31744		2019 Meters Q3	9/30/19	190,242.28	0.00	0.00	5,595.36	4,476.29	10,071.65	180,170.63	S/L	42.50
31745		2019 Meters Q4	12/31/19	149,906.03	0.00	0.00	3,527.20	3,527.20	7,054.40	142,851.63	S/L	42.50
31756		2020 Meters Q1	3/31/20	240,139.84	0.00	0.00	4,237.76	5,650.35	9,888.11	230,251.73	S/L	42.50
31757		2020 Meters Q2	6/30/20	98,085.43	0.00	0.00	1,153.95	2,307.89	3,461.84	94,623.59	S/L	42.50
31782		2020 Meters Q3	9/30/20	61,808.60	0.00	0.00	363.58	1,454.32	1,817.90	59,990.70	S/L	42.50
31783		2020 Meters Q4	12/31/20	100,014.87	0.00	0.00	0.00	2,353.29	2,353.29	97,661.58	S/L	42.50
31804		2021 Meters Q1	3/31/21	127,761.98	0.00c	0.00	0.00	2,254.62	2,254.62	125,507.36	S/L	42.50
31805		2021 Meters Q2	6/30/21	63,058.86	0.00c	0.00	0.00	741.87	741.87	62,316.99	S/L	42.50
31820		2021 Meters Q3	9/30/21	173,838.19	0.00c	0.00	0.00	1,022.58	1,022.58	172,815.61	S/L	42.50
31821		2021 Meters Q4	12/31/21	100,978.55	0.00c	0.00	0.00	0.00	0.00	100,978.55	S/L	42.50
		334-0001-000		<u>20,872,074.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>9,289,924.39</u>	<u>824,968.79</u>	<u>10,114,893.18</u>	<u>10,757,181.48</u>		
Group: 334-0002-000												
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	3,561.35	0.00	3,561.35	0.00	S/L	42.00
4872		Meters	6/13/02	2,539.67	0.00	0.00	2,539.67	0.00	2,539.67	0.00	S/L	42.00
4873		Meters	6/13/02	707.99	0.00	0.00	707.99	0.00	707.99	0.00	S/L	42.00
		334-0002-000		<u>10,987.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>10,987.00</u>	<u>0.00</u>	<u>10,987.00</u>	<u>0.00</u>		
Group: 335-0001-000												
878		ALL ZONE HYDRANTS TRANS	1/01/59	569,459.00	0.00	0.00	569,459.00	0.00	569,459.00	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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	0.00	-11,075.43	-5,963.70	S/L	1.00
31690		2018 Abandonment Hydrants at 12/	12/31/64	-21,810.08	0.00	0.00	-14,176.55	0.00	-14,176.55	-7,633.53	S/L	1.00
31716		2019 Abandoned Hydrants at 6/30 6	12/31/64	-5,152.50	0.00	0.00	-3,349.13	0.00	-3,349.13	-1,803.37	S/L	1.00
31734		2019 Abandoned Hydrants 12/31 55	12/31/64	-477,465.00	0.00	0.00	-310,352.25	0.00	-310,352.25	-167,112.75	S/L	1.00
31752		2020 Abandoned Hydrants 6/30 21	12/31/64	-18,119.13	0.00	0.00	-12,102.43	0.00	-12,102.43	-6,516.70	S/L	1.00
31768		2020 Abandoned Hydrants 12/31 14	12/31/64	-12,412.19	0.00	0.00	-8,067.92	0.00	-8,067.92	-4,344.27	S/L	1.00
31800		2021 Abandoned Hydrants 6/30 19	12/31/64	-17,182.65	0.00	0.00	-11,168.72	0.00	-11,168.72	-6,013.93	S/L	1.00
31815		2021 Abandoned Hydrants 12/31/21	12/31/64	-23,513.10	0.00	0.00	-15,283.51	0.00	-15,283.51	-8,229.59	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	1,046.00	0.00	1,046.00	0.00	S/L	36.00
941		VALVES	1/01/71	5,522.00	0.00	0.00	5,522.00	0.00	5,522.00	0.00	S/L	36.00
942		VALVES	1/01/73	290.00	0.00	0.00	290.00	0.00	290.00	0.00	S/L	36.00
889		ALL ZONE HYDRANTS TRANS	1/01/77	725.00	0.00	0.00	704.82	20.18	725.00	0.00	S/L	36.00
890		ALL ZONE HYDRANTS TRANS	1/01/78	61,412.00	0.00	0.00	59,022.33	1,705.89	60,728.22	683.78	S/L	36.00
943		VALVES	1/01/78	32,299.00	0.00	0.00	31,042.99	897.19	31,940.18	358.82	S/L	36.00
891		ALL ZONE HYDRANTS TRANS	1/01/80	5,105.00	0.00	0.00	4,651.93	141.81	4,793.74	311.26	S/L	36.00
944		VALVES	1/01/80	8,915.32	0.00	0.00	7,981.89	247.65	8,229.54	685.78	S/L	36.00
892		ALL ZONE HYDRANTS TRANS	1/01/81	126,886.12	0.00	0.00	125,563.21	1,322.91	126,886.12	0.00	S/L	36.00
945		VALVES	1/01/81	117,546.11	0.00	0.00	105,624.29	3,265.17	108,889.46	8,656.65	S/L	36.00
893		ALL ZONE HYDRANTS TRANS	1/01/82	1,069.00	0.00	0.00	931.09	29.69	960.78	108.22	S/L	36.00
946		VALVES	1/01/82	43,258.28	0.00	0.00	37,683.14	1,201.62	38,884.76	4,373.52	S/L	36.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
894		ALL ZONE HYDRANTS TRANS .	1/01/83	528.00	0.00	0.00	449.15	14.67	463.82	64.18	S/L	36.00
947		VALVES	1/01/83	756.28	0.00	0.00	644.25	21.01	665.26	91.02	S/L	36.00
895		ALL ZONE HYDRANTS TRANS .	7/01/84	526.00	0.00	0.00	437.15	14.61	451.76	74.24	S/L	36.00
896		HOLDS BRANCH RELOCATION	7/01/86	1,090.00	0.00	0.00	862.34	30.28	892.62	197.38	S/L	36.00
899		TURKEYFOOT 36 MAIN	7/01/86	14,640.00	0.00	0.00	11,581.91	406.67	11,988.58	2,651.42	S/L	36.00
948		VALVES	7/01/86	4,020.80	0.00	0.00	3,181.00	111.69	3,292.69	728.11	S/L	36.00
949		TURKEYFOOT 36 MAIN	7/01/86	48,440.00	0.00	0.00	38,321.48	1,345.56	39,667.04	8,772.96	S/L	36.00
950		HOLDS BRANCH LOCATION	7/01/86	1,945.00	0.00	0.00	1,538.74	54.03	1,592.77	352.23	S/L	36.00
900		TURKEYFOOT 36 MAIN	7/01/88	915.41	0.00	0.00	687.63	25.43	713.06	202.35	S/L	36.00
915		AMSTERDAM HYDRANTS	5/01/89	7,886.30	0.00	0.00	4,201.20	219.06	4,420.26	3,466.04	S/L	36.00
913		ZONE 2 HYDRANTS TRANS & I	8/01/89	26,999.32	0.00	0.00	14,383.25	749.98	15,133.23	11,866.09	S/L	36.00
914		CAPITALIZED INTEREST	8/01/89	1,594.78	0.00	0.00	849.61	44.30	893.91	700.87	S/L	36.00
920		RIDGEVIEW HEIGHTS HYDRAN	10/01/89	27,556.00	0.00	0.00	19,319.76	765.44	20,085.20	7,470.80	S/L	36.00
909		36 MAIN TM TO DUDLEY (A1)	1/01/90	7,550.00	0.00	0.00	2,362.54	76.26	2,438.80	5,111.20	S/L	99.00
910		36 MAIN TM TO DUDLEY (A2)	1/01/90	14,640.00	0.00	0.00	7,945.59	406.67	8,352.26	6,287.74	S/L	36.00
911		30 MAIN KENTON LANDS TO E	1/01/90	7,275.39	0.00	0.00	3,948.51	202.09	4,150.60	3,124.79	S/L	36.00
901		ZONE 2 HYDRANTS TRANS & I	1/15/90	400.00	0.00	0.00	288.43	11.11	299.54	100.46	S/L	36.00
902		ZONE 2 HYDRANTS TRANS & I	3/15/90	8,710.71	0.00	0.00	6,252.23	241.96	6,494.19	2,216.52	S/L	36.00
903		ZONE 2 HYDRANTS TRANS & I	4/15/90	1,910.82	0.00	0.00	1,368.44	53.08	1,421.52	489.30	S/L	36.00
904		ZONE 2 HYDRANTS TRANS & I	5/15/90	4,164.79	0.00	0.00	2,975.60	115.69	3,091.29	1,073.50	S/L	36.00
922		BASIN AREA ZONE 4 HYDRAN	5/18/90	1,125.24	0.00	0.00	802.01	31.26	833.27	291.97	S/L	36.00
905		ZONE 2 HYDRANTS TRANS & I	6/15/90	988.13	0.00	0.00	704.30	27.45	731.75	256.38	S/L	36.00
908		ZONE 2 HYDRANTS TRANS & I	6/30/90	3,811.73	0.00	0.00	2,710.47	105.88	2,816.35	995.38	S/L	36.00
906		ZONE 2 HYDRANTS TRANS & I	7/15/90	17,234.00	0.00	0.00	12,255.26	478.72	12,733.98	4,500.02	S/L	36.00
918		ZONE 3 HYDRANTS TRANS & I	7/15/90	1,699.89	0.00	0.00	1,208.86	47.22	1,256.08	443.81	S/L	36.00
907		ZONE 2 HYDRANTS TRANS & I	8/15/90	10,590.55	0.00	0.00	7,513.36	294.18	7,807.54	2,783.01	S/L	36.00
923		BASIN AREA ZONE 4 HYDRAN	8/15/90	3,090.06	0.00	0.00	2,192.27	85.84	2,278.11	811.95	S/L	36.00
919		DON STREET HYDRANTS	2/01/91	10,675.00	0.00	0.00	7,466.60	296.53	7,763.13	2,911.87	S/L	36.00
925		INDEPENDENCE STATION ROA	6/15/91	25,600.00	0.00	0.00	17,735.10	711.11	18,446.21	7,153.79	S/L	36.00
926		INDEPENDENCE STATION ROA	6/15/91	4,800.00	0.00	0.00	3,325.29	133.33	3,458.62	1,341.38	S/L	36.00
912		ZONE 2 MAIN	8/31/91	557.67	0.00	0.00	293.31	15.49	308.80	248.87	S/L	36.00
916		HYDRANTS	5/31/92	805.60	0.00	0.00	417.82	22.38	440.20	365.40	S/L	36.00
928		SUBDISTRICT A	1/01/94	62,863.97	0.00	0.00	40,302.78	1,746.22	42,049.00	20,814.97	S/L	36.00
927		PRICE & COWIE HYDRANTS	11/16/94	2,831.80	0.00	0.00	1,766.04	78.66	1,844.70	987.10	S/L	36.00
897		FIDELITY EXPANSION	12/31/94	3,150.00	0.00	0.00	1,956.67	87.50	2,044.17	1,105.83	S/L	36.00
921		44 MGO UPGRADE - FTTP	5/02/95	159,457.82	0.00	0.00	108,084.25	4,429.38	112,513.63	46,944.19	S/L	36.00
917		ZONE 2 HYDRANTS	6/30/96	10,000.00	0.00	0.00	5,912.23	277.78	6,190.01	3,809.99	S/L	36.00
929		ZONE 3 HYDRANTS	6/30/96	9,872.00	0.00	0.00	5,836.50	274.22	6,110.72	3,761.28	S/L	36.00
930		ZONE 3 HYDRANTS	6/30/96	160,793.96	0.00	0.00	95,064.69	4,466.50	99,531.19	61,262.77	S/L	36.00
924		Hydrants C.Cty.	1/01/97	672,693.91	0.00	0.00	507,898.90	18,685.94	526,584.84	146,109.07	S/L	36.00
931		Capitalized Hydrants per Projects	6/30/97	17,178.56	0.00	0.00	9,813.18	477.18	10,290.36	6,888.20	S/L	36.00
898		Hydrants 1998	6/30/98	186,356.68	0.00	0.00	102,728.68	5,176.57	107,905.25	78,451.43	S/L	36.00
951		Valves Installed 1998	6/30/98	112,087.05	0.00	0.00	61,787.77	3,113.53	64,901.30	47,185.75	S/L	36.00
31046		1999 Fire Hydrants	6/30/99	104,698.35	0.00	0.00	55,606.51	2,908.29	58,514.80	46,183.55	S/L	36.00
4683		Hydrant Additions 2000	6/30/00	43,632.20	0.00	0.00	22,300.93	1,212.01	23,512.94	20,119.26	S/L	36.00
3568		Hydrants Installed 2001	6/30/01	964,005.74	0.00	0.00	473,433.94	26,777.94	500,211.88	463,793.86	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	21,671.14	1,277.78	22,948.92	23,051.08	S/L	36.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
5770		Hydrants 2003	6/30/03	97,893.14	0.00	0.00	44,160.62	2,719.25	46,879.87	51,013.27	S/L	36.00
5777		Hydrants - 184-0086-501	6/30/03	14,295.00	0.00	0.00	6,448.59	397.08	6,845.67	7,449.33	S/L	36.00
31297		2004 Hydrants	6/30/04	378,767.93	0.00	0.00	163,291.05	10,521.33	173,812.38	204,955.55	S/L	36.00
222		Fire Hydrants - 202	6/30/05	445,450.00	0.00	0.00	138,089.50	8,909.00	146,998.50	298,451.50	S/L	50.00
31336		Capitalized Interest 2005	12/31/05	12,695.51	0.00	0.00	3,808.65	253.91	4,062.56	8,632.95	S/L	50.00
7159		Fire Hydrants 160	6/01/06	240,000.00	0.00	0.00	75,066.67	4,800.00	79,866.67	160,133.33	S/L	50.00
7188		Fire Hydrants - 123	12/31/06	302,588.09	0.00	0.00	84,724.64	6,051.76	90,776.40	211,811.69	S/L	50.00
31399		125 Fire Hydrants 2007	12/31/07	223,439.77	0.00	0.00	58,094.40	4,468.80	62,563.20	160,876.57	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	50,436.47	4,385.78	54,822.25	164,466.54	S/L	50.00
7720		210 - FH's	7/01/09	1,035,943.05	0.00	0.00	238,266.89	20,718.86	258,985.75	776,957.30	S/L	50.00
7944		86 - FH	7/01/10	248,884.48	0.00	0.00	52,265.74	4,977.69	57,243.43	191,641.05	S/L	50.00
31512		179 Fire Hydrants	12/31/11	669,176.78	0.00	0.00	120,451.86	13,383.54	133,835.40	535,341.38	S/L	50.00
9077		142 - Fire Hydrants	7/01/12	636,589.60	0.00	0.00	108,220.22	12,731.79	120,952.01	515,637.59	S/L	50.00
31546		109 FH	7/01/13	481,562.65	0.00	0.00	72,234.38	9,631.25	81,865.63	399,697.02	S/L	50.00
31602		2014 Hydrants 17	7/01/14	260,774.26	0.00	0.00	33,900.68	5,215.49	39,116.17	221,658.09	S/L	50.00
31623		2015 Hydrants	7/01/15	316,186.93	0.00	0.00	34,780.57	6,323.74	41,104.31	275,082.62	S/L	50.00
31646		2016 Hydrants	7/01/16	658,240.18	0.00	0.00	59,241.60	13,164.80	72,406.40	585,833.78	S/L	50.00
31669		2017 Hydrants	7/01/17	752,754.58	0.00	0.00	52,692.82	15,055.09	67,747.91	685,006.67	S/L	50.00
31686		2018 Hydrants at 6/30	6/30/18	125,461.37	0.00	0.00	6,273.07	2,509.23	8,782.30	116,679.07	S/L	50.00
31699		2018 Hydrants at 12/31 73 Units	7/01/18	548,172.00	0.00	0.00	27,408.60	10,963.44	38,372.04	509,799.96	S/L	50.00
31724		Hydrants at 6/30/19 1 Unit	6/30/19	17,223.99	0.00	0.00	516.72	344.48	861.20	16,362.79	S/L	50.00
31740		2019 Hydrants at 12.31 3 units	7/01/19	100,937.08	0.00	0.00	3,028.11	2,018.74	5,046.85	95,890.23	S/L	50.00
31761		Hydrants @ 06/30/20 4	6/30/20	58,868.55	0.00	0.00	5,888.69	1,177.37	7,066.06	57,102.49	S/L	50.00
31786		2020 Hydrants at 12.31 18 units	7/01/20	371,821.56	0.00	0.00	3,718.22	7,436.43	11,154.65	360,666.91	S/L	50.00
31791		Hydrants at 6/30/21 13	6/30/21	116,779.08	0.00c	0.00	0.00	1,167.79	1,167.79	115,611.29	S/L	50.00
31819		Hydrants at 12/31/21 5	7/01/21	108,005.39	0.00c	0.00	0.00	1,080.05	1,080.05	106,925.34	S/L	50.00
		335-0001-000		<u>10,812,804.46</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,130,898.68</u>	<u>257,387.28</u>	<u>3,388,285.96</u>	<u>7,424,518.50</u>		
Group: 335-0003-000												
31298		Hydrants - Taylor Mill	4/01/04	150,000.00	0.00	0.00	65,416.71	4,166.67	69,583.38	80,416.62	S/L	36.00
		335-0003-000		<u>150,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>65,416.71</u>	<u>4,166.67</u>	<u>69,583.38</u>	<u>80,416.62</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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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
1527		CRYPTO EQUIPMENT	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 absorpion	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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		Yamah Drying Oven	1/24/03	1,660.00	0.00	0.00	1,660.00	0.00	1,660.00	0.00	S/L	7.00
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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	82,711.06	0.00	82,711.06	0.00	S/L	10.00
31529		Dredge Reservoirs	12/31/12	13,993.00	0.00	0.00	11,194.40	1,399.30	12,593.70	1,399.30	S/L	10.00
31562		Dredge Project	4/01/13	50,228.50	0.00	0.00	38,427.84	5,022.86	43,450.70	6,777.80	S/L	10.00
9508		Portable Large Meter Tester	5/21/13	2,470.55	0.00	0.00	1,873.54	247.06	2,120.60	349.95	S/L	10.00
31575		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	1,080.56	172.89	1,253.45	129.63	S/L	8.00
31576		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	1,080.56	172.89	1,253.45	129.63	S/L	8.00
31577		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	1,080.56	172.89	1,253.45	129.63	S/L	8.00
31578		Pelco Zoom	9/25/14	1,383.08	0.00	0.00	1,080.56	172.89	1,253.45	129.63	S/L	8.00
31579		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
31580		Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00

Tax Asset Detail 1/01/21 - 12/31/21

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
<u>Group: 339-0001-000 (continued)</u>											
31581	Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
31582	Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
31583	Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
31584	Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
31585	Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
31586	Pelco Zoom	9/25/14	1,383.07	0.00	0.00	1,080.50	172.88	1,253.38	129.69	S/L	8.00
9605	Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.60	0.00	0.00	801.17	131.70	932.87	120.73	S/L	8.00
9606	Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.60	0.00	0.00	801.17	131.70	932.87	120.73	S/L	8.00
9607	Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.60	0.00	0.00	801.17	131.70	932.87	120.73	S/L	8.00
9608	Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	1,191.97	195.94	1,387.91	179.64	S/L	8.00
9609	Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	1,191.97	195.94	1,387.91	179.64	S/L	8.00
9610	Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	1,191.97	195.94	1,387.91	179.64	S/L	8.00
9616	Hach SC 200 Turbidity/pH controlle	11/20/14	1,053.58	0.00	0.00	801.17	131.70	932.87	120.71	S/L	8.00
9617	Hach 1720E Turbidimeter	11/20/14	1,567.55	0.00	0.00	1,191.97	195.94	1,387.91	179.64	S/L	8.00
9611	Chlorine Analyzer	11/26/14	3,219.99	0.00	0.00	2,448.54	402.50	2,851.04	368.95	S/L	8.00
9612	Chlorine Analyzer	11/26/14	3,219.99	0.00	0.00	2,448.54	402.50	2,851.04	368.95	S/L	8.00
9613	Chlorine Analyzer	11/26/14	3,219.99	0.00	0.00	2,448.54	402.50	2,851.04	368.95	S/L	8.00
9614	Chlorine Analyzer	11/26/14	3,219.98	0.00	0.00	2,448.54	402.50	2,851.04	368.94	S/L	8.00
9461	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
9462	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
9463	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
9464	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
9825	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
9826	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
9827	Hach 8362 sc PH Panels	2/01/15	1,686.06	0.00	0.00	1,246.99	210.76	1,457.75	228.31	S/L	8.00
31811	HART Communicator	12/31/21	8,300.00	0.00c	0.00	0.00	0.00	0.00	8,300.00	S/L	8.00
339-0001-000			3,407,226.81	0.00c	0.00	3,371,428.60	13,139.70	3,384,568.30	22,658.51		
<u>Group: 339-0002-000</u>											
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			20,201.20	0.00c	0.00	20,201.20	0.00	20,201.20	0.00		

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: 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
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	269.38	0.00	269.38	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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

Tax Asset Detail 1/01/21 - 12/31/21

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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)												
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
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

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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)												
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
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

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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)												
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
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

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)												
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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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
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
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	532.36	0.00	532.36	0.00	S/L	13.50
6172		Chair Aeron B	3/14/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6173		Chair Aeron B	3/14/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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	3,735.00	0.00	3,735.00	0.00	S/L	13.50
6260		Route Book Shelving Unit	4/18/06	375.00	0.00	0.00	375.00	0.00	375.00	0.00	S/L	13.50
6261		Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	13.50
6262		Shelve for Dist 16'x2'	4/18/06	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	13.50
6263		Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	13.50
6264		Shelve Unit Distr 16'x2'	4/18/06	655.00	0.00	0.00	655.00	0.00	655.00	0.00	S/L	13.50
6458		Shelving in Distribution - Small Par	4/18/06	5,940.00	0.00	0.00	5,940.00	0.00	5,940.00	0.00	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 Garage 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 Alumimum Garabe 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
6460		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6461		H-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6462		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6463		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6464		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6465		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6466		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6467		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6468		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6469		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6470		Jenny Reception Chairs	5/01/06	458.01	0.00	0.00	458.01	0.00	458.01	0.00	S/L	13.50
6471		Jenny Reception Chairs	5/01/06	458.00	0.00	0.00	458.00	0.00	458.00	0.00	S/L	13.50
6472		Pedestal 2 Drawer	5/01/06	171.93	0.00	0.00	171.93	0.00	171.93	0.00	S/L	13.50
6473		Table top Executive Racetrack 120	5/01/06	430.32	0.00	0.00	430.32	0.00	430.32	0.00	S/L	13.50
6474		Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	214.51	0.00	214.51	0.00	S/L	13.50
6475		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6476		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6477		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6478		Hi-Back Swivel Conf Room Chair	5/01/06	269.80	0.00	0.00	269.80	0.00	269.80	0.00	S/L	13.50
6479		Hi-Back Swivel Conf Room chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6480		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6481		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6482		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6483		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6484		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6485		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6486		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6487		Table Top Executive Racetrack 144	5/01/06	458.11	0.00	0.00	458.11	0.00	458.11	0.00	S/L	13.50
6488		Credenza 24x72	5/01/06	512.39	0.00	0.00	512.39	0.00	512.39	0.00	S/L	13.50
6489		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6490		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6491		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6492		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6494		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6495		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6497		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6499		Table Top Executive RaceTrack 12f	5/01/06	458.11	0.00	0.00	458.11	0.00	458.11	0.00	S/L	13.50
6500		Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	214.51	0.00	214.51	0.00	S/L	13.50
6501		Pedestal 2 Drawer Camber	5/01/06	214.51	0.00	0.00	214.51	0.00	214.51	0.00	S/L	13.50
6504		Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	505.24	0.00	505.24	0.00	S/L	13.50
6505		Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	505.24	0.00	505.24	0.00	S/L	13.50
6506		Marker Board & Cabinet	5/01/06	580.10	0.00	0.00	580.10	0.00	580.10	0.00	S/L	13.50
6507		Marker Board & Cabinet	5/01/06	505.24	0.00	0.00	505.24	0.00	505.24	0.00	S/L	13.50
6508		Adjustable Executive Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6509		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6510		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6511		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6512		Sled Guest Chair	5/01/06	84.22	0.00	0.00	84.22	0.00	84.22	0.00	S/L	13.50
6513		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6514		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6515		Sled Guest chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6516		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6517		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6518		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6519		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6520		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6521		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6522		Sofa-Three Seat Unit	5/01/06	1,487.60	0.00	0.00	1,487.60	0.00	1,487.60	0.00	S/L	13.50
6523		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6524		Guest Chair Lattice	5/01/06	433.16	0.00	0.00	433.16	0.00	433.16	0.00	S/L	13.50
6525		Guest Chair	5/01/06	433.16	0.00	0.00	433.16	0.00	433.16	0.00	S/L	13.50
6526		Guest Chair	5/01/06	433.16	0.00	0.00	433.16	0.00	433.16	0.00	S/L	13.50
6527		Guest Chair	5/01/06	433.16	0.00	0.00	433.16	0.00	433.16	0.00	S/L	13.50
6528		Open Arm Guest Chair	5/01/06	390.91	0.00	0.00	390.91	0.00	390.91	0.00	S/L	13.50
6529		Wardrobe Cabinet	5/01/06	1,284.97	0.00	0.00	1,284.97	0.00	1,284.97	0.00	S/L	13.50
6530		End Table 20x24	5/01/06	308.18	0.00	0.00	308.18	0.00	308.18	0.00	S/L	13.50
6531		Rectangular Magazine Table	5/01/06	372.04	0.00	0.00	372.04	0.00	372.04	0.00	S/L	13.50
6532		BookCase 32x72	5/01/06	739.39	0.00	0.00	739.39	0.00	739.39	0.00	S/L	13.50
6533		Bookcase 32x72	5/01/06	739.39	0.00	0.00	739.39	0.00	739.39	0.00	S/L	13.50
6534		Bookcase 32x72	5/01/06	739.39	0.00	0.00	739.39	0.00	739.39	0.00	S/L	13.50
6535		BookCase 32x72	5/01/06	739.39	0.00	0.00	739.39	0.00	739.39	0.00	S/L	13.50
6536		CEO Desk Unit	5/01/06	4,383.61	0.00	0.00	4,383.61	0.00	4,383.61	0.00	S/L	13.50
6537		Round Meeting Table & Pedestal	5/01/06	943.72	0.00	0.00	943.72	0.00	943.72	0.00	S/L	13.50
6538		Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	214.51	0.00	214.51	0.00	S/L	13.50
6539		Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	214.51	0.00	214.51	0.00	S/L	13.50
6540		Pedestal Mobile 2 Drawer	5/01/06	214.51	0.00	0.00	214.51	0.00	214.51	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6541		Lateral Files Cherry	5/01/06	1,145.73	0.00	0.00	1,145.73	0.00	1,145.73	0.00	S/L	13.50
6542		Round Table & Base	5/01/06	225.53	0.00	0.00	225.53	0.00	225.53	0.00	S/L	13.50
6543		Executive Desk Unit	5/01/06	1,488.47	0.00	0.00	1,488.47	0.00	1,488.47	0.00	S/L	13.50
6544		Lateral File Cherry 20x30	5/01/06	311.77	0.00	0.00	311.77	0.00	311.77	0.00	S/L	13.50
6545		Lateral File Cherry 20x36x58	5/01/06	545.83	0.00	0.00	545.83	0.00	545.83	0.00	S/L	13.50
6546		Bookcase Cherry 14x36x66	5/01/06	178.47	0.00	0.00	178.47	0.00	178.47	0.00	S/L	13.50
6547		BookCase Cherry 14x36x66	5/01/06	178.47	0.00	0.00	178.47	0.00	178.47	0.00	S/L	13.50
6548		Desk Unit	5/01/06	1,355.42	0.00	0.00	1,355.42	0.00	1,355.42	0.00	S/L	13.50
6549		Desk Unit	5/01/06	2,716.32	0.00	0.00	2,716.32	0.00	2,716.32	0.00	S/L	13.50
6550		Walls & Door Unit	5/01/06	5,138.23	0.00	0.00	5,138.23	0.00	5,138.23	0.00	S/L	13.50
6551		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6552		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6553		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6554		Ped Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	206.38	0.00	206.38	0.00	S/L	13.50
6555		Ped. Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	206.38	0.00	206.38	0.00	S/L	13.50
6556		Ped. Box Mobile w/cushion	5/01/06	206.38	0.00	0.00	206.38	0.00	206.38	0.00	S/L	13.50
6558		Desk Unit	5/01/06	3,350.11	0.00	0.00	3,350.11	0.00	3,350.11	0.00	S/L	13.50
6559		Ped Box Mobile w/custion	5/01/06	206.38	0.00	0.00	206.38	0.00	206.38	0.00	S/L	13.50
6560		Desk Unit	5/01/06	2,011.49	0.00	0.00	2,011.49	0.00	2,011.49	0.00	S/L	13.50
6561		Desk Unit	5/01/06	2,442.64	0.00	0.00	2,442.64	0.00	2,442.64	0.00	S/L	13.50
6562		Desk Unit	5/01/06	2,442.64	0.00	0.00	2,442.64	0.00	2,442.64	0.00	S/L	13.50
6563		Desk Unit	5/01/06	2,592.99	0.00	0.00	2,592.99	0.00	2,592.99	0.00	S/L	13.50
6564		Desk Unit	5/01/06	2,592.99	0.00	0.00	2,592.99	0.00	2,592.99	0.00	S/L	13.50
6565		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6566		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6567		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6568		Sled Guest Chair	5/01/06	84.22	0.00	0.00	84.22	0.00	84.22	0.00	S/L	13.50
6569		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6570		Lateral 5 Drawer 36" Pull Out Shelf	5/01/06	435.74	0.00	0.00	435.74	0.00	435.74	0.00	S/L	13.50
6571		Lateral 5 Drawer 36"	5/01/06	399.11	0.00	0.00	399.11	0.00	399.11	0.00	S/L	13.50
6572		Lateral 5 Drawer 36"	5/01/06	399.11	0.00	0.00	399.11	0.00	399.11	0.00	S/L	13.50
6573		Lateral 5 Drawer 30"	5/01/06	6,573.00	0.00	0.00	6,573.00	0.00	6,573.00	0.00	S/L	13.50
6574		Lateral 5 Drawer 30"	5/01/06	323.15	0.00	0.00	323.15	0.00	323.15	0.00	S/L	13.50
6575		Round Table & Base	5/01/06	299.19	0.00	0.00	299.19	0.00	299.19	0.00	S/L	13.50
6576		Desk Unit	5/01/06	1,977.09	0.00	0.00	1,977.09	0.00	1,977.09	0.00	S/L	13.50
6577		Bookcase	5/01/06	226.26	0.00	0.00	226.26	0.00	226.26	0.00	S/L	13.50
6578		Lateral File Cheery	5/01/06	1,178.93	0.00	0.00	1,178.93	0.00	1,178.93	0.00	S/L	13.50
6579		Bookcase Cherry 14x36x66	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6580		Bookcase 14x36x66	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6581		Lateral Cherry 20x36x58 4 Drawer	5/01/06	624.43	0.00	0.00	624.43	0.00	624.43	0.00	S/L	13.50
6582		Desk Unit	5/01/06	2,100.09	0.00	0.00	2,100.09	0.00	2,100.09	0.00	S/L	13.50
6583		Walls & Door Unit	5/01/06	4,834.48	0.00	0.00	4,834.48	0.00	4,834.48	0.00	S/L	13.50
6584		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6585		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6586		Slec Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6587		Lateral File Cherry 20x30 2 Drawer	5/01/06	343.04	0.00	0.00	343.04	0.00	343.04	0.00	S/L	13.50
6588		Jenny Reception Chair	5/01/06	628.11	0.00	0.00	628.11	0.00	628.11	0.00	S/L	13.50
6589		Jenny Reception Chair	5/01/06	628.11	0.00	0.00	628.11	0.00	628.11	0.00	S/L	13.50
6590		Pedestal 2 Drawer	5/01/06	225.80	0.00	0.00	225.80	0.00	225.80	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6591		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6592		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6593		Flat Files & Base 24x35	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6594		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6595		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6596		Flat Files & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6597		Flat & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6598		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6599		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6600		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6601		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6602		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6603		Flat file & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6604		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6605		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6606		Flat File & Base 24x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6607		Flat File & Base 245x36	5/01/06	685.80	0.00	0.00	685.80	0.00	685.80	0.00	S/L	13.50
6608		Flat File & Base 24x36	5/01/06	685.74	0.00	0.00	685.74	0.00	685.74	0.00	S/L	13.50
6609		Flatt File & Base 36-x48	5/01/06	947.94	0.00	0.00	947.94	0.00	947.94	0.00	S/L	13.50
6610		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	947.94	0.00	947.94	0.00	S/L	13.50
6611		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	947.94	0.00	947.94	0.00	S/L	13.50
6612		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	947.94	0.00	947.94	0.00	S/L	13.50
6613		Flat File & Base 36x48	5/01/06	947.94	0.00	0.00	947.94	0.00	947.94	0.00	S/L	13.50
6614		Flat File & Base 36x48/	5/01/06	947.95	0.00	0.00	947.95	0.00	947.95	0.00	S/L	13.50
6615		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6616		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6617		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6618			5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6619		Table Top 42" Round w/base	5/01/06	299.19	0.00	0.00	299.19	0.00	299.19	0.00	S/L	13.50
6620		Pedestal 2 Drawer Camber	5/01/06	225.80	0.00	0.00	225.80	0.00	225.80	0.00	S/L	13.50
6621		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6622		Sled Guest Chair	5/01/06	78.17	0.00	0.00	78.17	0.00	78.17	0.00	S/L	13.50
6623		Sled Guest Chair	5/01/06	78.17	0.00	0.00	78.17	0.00	78.17	0.00	S/L	13.50
6624		Desk Unit	5/01/06	1,515.84	0.00	0.00	1,515.84	0.00	1,515.84	0.00	S/L	13.50
6625		Lateral Fieldstone 2 Drawer File	5/01/06	255.70	0.00	0.00	255.70	0.00	255.70	0.00	S/L	13.50
6626		BookCase Stack Fieldstone	5/01/06	219.62	0.00	0.00	219.62	0.00	219.62	0.00	S/L	13.50
6627		Lateral Fieldstone 2 Drawer	5/01/06	255.70	0.00	0.00	255.70	0.00	255.70	0.00	S/L	13.50
6628		Chair Work High Back	5/01/06	285.65	0.00	0.00	285.65	0.00	285.65	0.00	S/L	13.50
6629		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6630		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6631		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6632		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6633		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6634		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6635		Chair Work High Back	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6636		Table Top Ractrack	5/01/06	336.54	0.00	0.00	336.54	0.00	336.54	0.00	S/L	13.50
6637		Mobile Ped Cherry	5/01/06	225.80	0.00	0.00	225.80	0.00	225.80	0.00	S/L	13.50
6638		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6639		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
6640		Credenza 4 Drawer Cherry	5/01/06	624.43	0.00	0.00	624.43	0.00	624.43	0.00	S/L	13.50
6641		Credenza 2 Drawer Cherry	5/01/06	343.04	0.00	0.00	343.04	0.00	343.04	0.00	S/L	13.50
6642		Bookcase 35x65	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6643		Bookcase 36x65	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6644		Walls Glass Sliding Door	5/01/06	1,713.02	0.00	0.00	1,713.02	0.00	1,713.02	0.00	S/L	13.50
6645		Desk Unit	5/01/06	1,451.65	0.00	0.00	1,451.65	0.00	1,451.65	0.00	S/L	13.50
6646		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6647		Adjustable Chair	5/01/06	526.15	0.00	0.00	526.15	0.00	526.15	0.00	S/L	13.50
6648		Sled Guest Chair	5/01/06	78.17	0.00	0.00	78.17	0.00	78.17	0.00	S/L	13.50
6649		Sled Guest Chair	5/01/06	78.17	0.00	0.00	78.17	0.00	78.17	0.00	S/L	13.50
6650		Desk Unit	5/01/06	1,406.81	0.00	0.00	1,406.81	0.00	1,406.81	0.00	S/L	13.50
6651		Lateral Fieldstone 2 Drawer	5/01/06	237.31	0.00	0.00	237.31	0.00	237.31	0.00	S/L	13.50
6652		BookCase Fieldstone 4 Shelve	5/01/06	266.33	0.00	0.00	266.33	0.00	266.33	0.00	S/L	13.50
6653		Glass Panels/Sliding Door	5/01/06	1,455.77	0.00	0.00	1,455.77	0.00	1,455.77	0.00	S/L	13.50
6654		Desk Unit	5/01/06	1,556.28	0.00	0.00	1,556.28	0.00	1,556.28	0.00	S/L	13.50
6655		Pedestal Cushion Top	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6656		Walls Panels	5/01/06	1,058.13	0.00	0.00	1,058.13	0.00	1,058.13	0.00	S/L	13.50
6657		Work Chair Plastic	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6658		Work Chair Plastic	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6659		Work Chair Plastic	5/01/06	265.11	0.00	0.00	265.11	0.00	265.11	0.00	S/L	13.50
6660		Table 42" w/base	5/01/06	299.19	0.00	0.00	299.19	0.00	299.19	0.00	S/L	13.50
6661		Desk Unit	5/01/06	1,887.49	0.00	0.00	1,887.49	0.00	1,887.49	0.00	S/L	13.50
6662		Pedestal Modile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6663		Wall Panel Units	5/01/06	773.60	0.00	0.00	773.60	0.00	773.60	0.00	S/L	13.50
6664		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,652.43	0.00	1,652.43	0.00	S/L	13.50
6665		Pedestal Modible 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6666		Wall Panel Units	5/01/06	386.80	0.00	0.00	386.80	0.00	386.80	0.00	S/L	13.50
6667		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6668		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,652.43	0.00	1,652.43	0.00	S/L	13.50
6669		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6670		Wall Panel Units	5/01/06	386.80	0.00	0.00	386.80	0.00	386.80	0.00	S/L	13.50
6671		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,652.43	0.00	1,652.43	0.00	S/L	13.50
6672		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6673		Wall Panels Units	5/01/06	386.80	0.00	0.00	386.80	0.00	386.80	0.00	S/L	13.50
6674		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6675		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,611.60	40.83	1,652.43	0.00	S/L	13.50
6676		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6677		Wall Panel Units	5/01/06	967.00	0.00	0.00	967.00	0.00	967.00	0.00	S/L	13.50
6678		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6679		Desk Unit	5/01/06	1,652.43	0.00	0.00	1,652.43	0.00	1,652.43	0.00	S/L	13.50
6680		Pedestal Mobile 2 Drawer Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6681		Wall Panel Units	5/01/06	580.20	0.00	0.00	580.20	0.00	580.20	0.00	S/L	13.50
6682		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6683		Pedestal 2 Drawer Under File	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6684		Desk Unit	5/01/06	1,200.29	0.00	0.00	1,200.29	0.00	1,200.29	0.00	S/L	13.50
6686		Pedestal 2 Drawer Under w/Cushior	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6687		Desk Unit	5/01/06	1,386.94	0.00	0.00	1,386.94	0.00	1,386.94	0.00	S/L	13.50
6688		Wall Panel Units	5/01/06	447.18	0.00	0.00	447.18	0.00	447.18	0.00	S/L	13.50
6689		Adjustable	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6690		Pedestal 2 Drawer Under w/cushion	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6691		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,412.23	0.00	1,412.23	0.00	S/L	13.50
6692		Wall Panels	5/01/06	649.75	0.00	0.00	649.75	0.00	649.75	0.00	S/L	13.50
6693		Pedestal 2 Drawer Under w/cushion	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6694		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,412.23	0.00	1,412.23	0.00	S/L	13.50
6695		Wall Panel Units	5/01/06	649.75	0.00	0.00	649.75	0.00	649.75	0.00	S/L	13.50
6696		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6697		Pedestal 2 Drawer Under w/cushion	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6698		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,412.23	0.00	1,412.23	0.00	S/L	13.50
6699		Wall Panels	5/01/06	1,949.26	0.00	0.00	1,949.26	0.00	1,949.26	0.00	S/L	13.50
6700		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6701		Pedestal 2 Drawer Under	5/01/06	285.60	0.00	0.00	258.60	0.00	258.60	0.00	S/L	13.50
6702		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,412.23	0.00	1,412.23	0.00	S/L	13.50
6703		Wall Panel Units	5/01/06	1,949.26	0.00	0.00	1,949.26	0.00	1,949.26	0.00	S/L	13.50
6704		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6705		Pedestal 2 Drawerr Under	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6706		Desk Unit	5/01/06	1,412.23	0.00	0.00	1,412.23	0.00	1,412.23	0.00	S/L	13.50
6707		Wall Panels	5/01/06	1,949.26	0.00	0.00	1,949.26	0.00	1,949.26	0.00	S/L	13.50
6708		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6709		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6710		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6711		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6712		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6713		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6714		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6715		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6716		Mid Back Black Chair	5/01/06	285.60	0.00	0.00	285.60	0.00	285.60	0.00	S/L	13.50
6717		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6718		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6719		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6720		Mid Back Black Chair	5/01/06	285.66	0.00	0.00	285.66	0.00	285.66	0.00	S/L	13.50
6721		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6722		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6723		Service Meeting Cart	5/01/06	225.37	0.00	0.00	225.37	0.00	225.37	0.00	S/L	13.50
6724		Table Square Table 30x30	5/01/06	165.17	0.00	0.00	165.17	0.00	165.17	0.00	S/L	13.50
6725		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6726		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6727		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6728		rectangular Table 30x66`	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6729		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6730		Rectangular Table 30x66	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6731		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6732		Pedestal 2 Drawer under Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6733		Desk Unit	5/01/06	1,437.48	0.00	0.00	1,437.48	0.00	1,437.48	0.00	S/L	13.50
6734		Wall Panels 48x66	5/01/06	370.32	0.00	0.00	370.32	0.00	370.32	0.00	S/L	13.50
6735		Wall Panels 30x66	5/01/06	6,735.00	0.00	0.00	6,735.00	0.00	6,735.00	0.00	S/L	13.50
6736		BookCase 30x66 Fieldstone	5/01/06	286.97	0.00	0.00	286.97	0.00	286.97	0.00	S/L	13.50
6737		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6738		Desk Unit	5/01/06	1,392.39	0.00	0.00	1,358.01	34.38	1,392.39	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
6739		Pedestal 2 Under Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6740		Wall Panels 48x66	5/01/06	370.32	0.00	0.00	370.32	0.00	370.32	0.00	S/L	13.50
6741		Wall Panels 30x66	5/01/06	140.26	0.00	0.00	140.26	0.00	140.26	0.00	S/L	13.50
6742		Adjustable Chair	5/01/06	566.93	0.00	0.00	547.54	19.39	566.93	0.00	S/L	13.50
6743		Desk Unit	5/01/06	1,392.39	0.00	0.00	1,392.39	0.00	1,392.39	0.00	S/L	13.50
6744		Wall Panels 48x66	5/01/06	370.32	0.00	0.00	370.32	0.00	370.32	0.00	S/L	13.50
6745		Wall Panels 30x66	5/01/06	140.26	0.00	0.00	140.26	0.00	140.26	0.00	S/L	13.50
6746		Pedestal 2 Drawer under Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6747		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6748		Desk Unit	5/01/06	1,392.21	0.00	0.00	1,392.21	0.00	1,392.21	0.00	S/L	13.50
6749		Pedestal 2 Drawer Under Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6750		Wall Panels 30x66	5/01/06	140.26	0.00	0.00	140.26	0.00	140.26	0.00	S/L	13.50
6751		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6752		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6753		Wall Unit 66x48	5/01/06	592.22	0.00	0.00	592.22	0.00	592.22	0.00	S/L	13.50
6754		Wall Unit w/glass&Door	5/01/06	1,677.53	0.00	0.00	1,677.53	0.00	1,677.53	0.00	S/L	13.50
6755		Bookcase 4 Shelve Fieldstone	5/01/06	286.97	0.00	0.00	286.97	0.00	286.97	0.00	S/L	13.50
6756		Sled Guest Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6757		Wall Units	5/01/06	334.11	0.00	0.00	334.11	0.00	334.11	0.00	S/L	13.50
6758		Pedestal Mobile Cushion File Cabin	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6759		Desk Unit	5/01/06	1,437.43	0.00	0.00	1,437.43	0.00	1,437.43	0.00	S/L	13.50
6760		Desk Unit	5/01/06	2,566.95	0.00	0.00	2,566.95	0.00	2,566.95	0.00	S/L	13.50
6761		Wall Units	5/01/06	1,781.24	0.00	0.00	1,781.24	0.00	1,781.24	0.00	S/L	13.50
6762		BookCase 30x65 Cherry	5/01/06	196.27	0.00	0.00	196.27	0.00	196.27	0.00	S/L	13.50
6763		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6764		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6765		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6766		BookCase 30x65 Cherry	5/01/06	196.28	0.00	0.00	196.28	0.00	196.28	0.00	S/L	13.50
6767		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6768		Wall Units	5/01/06	1,143.50	0.00	0.00	1,143.50	0.00	1,143.50	0.00	S/L	13.50
6769		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,450.65	0.00	1,450.65	0.00	S/L	13.50
6770		2 Drawer Pedestal Cushion Cabinet	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6771		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6772		2 Drawer Pedestal Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6773		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,450.65	0.00	1,450.65	0.00	S/L	13.00
6774		Wall Units	5/01/06	1,034.74	0.00	0.00	1,034.74	0.00	1,034.74	0.00	S/L	13.50
6775		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6776		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,450.65	0.00	1,450.65	0.00	S/L	13.50
6777		Wall Units	5/01/06	494.22	0.00	0.00	494.22	0.00	494.22	0.00	S/L	13.50
6778		2 Drawer Pedestal Cushion File Cat	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6779		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6780		Desk Unit	5/01/06	1,450.65	0.00	0.00	1,450.65	0.00	1,450.65	0.00	S/L	13.50
6781		Wall Unites	5/01/06	123.90	0.00	0.00	123.90	0.00	123.90	0.00	S/L	13.50
6782		2 Drawer Pedestal File	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6783		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6784		Desk Unit	5/01/06	1,693.67	0.00	0.00	1,693.67	0.00	1,693.67	0.00	S/L	13.50
6785		Wall Units	5/01/06	739.35	0.00	0.00	739.35	0.00	739.35	0.00	S/L	13.50
6787		Rectangular Table 30x60	5/01/06	183.18	0.00	0.00	183.18	0.00	183.18	0.00	S/L	13.50
6788		Desk Unit	5/01/06	1,989.16	0.00	0.00	1,989.16	0.00	1,989.16	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
6789		Wall Units	5/01/06	2,385.32	0.00	0.00	2,385.32	0.00	2,385.32	0.00	S/L	13.50
6790		Bookcase 4 Shelve	5/01/06	286.97	0.00	0.00	286.97	0.00	286.97	0.00	S/L	13.50
6791		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6792		Desk Unit	5/01/06	1,989.16	0.00	0.00	1,989.16	0.00	1,989.16	0.00	S/L	13.50
6793		Wall Units	5/01/06	2,664.79	0.00	0.00	2,664.79	0.00	2,664.79	0.00	S/L	13.50
6794		4 Drawer Lateral Fieldstone File	5/01/06	6,794.00	0.00	0.00	6,794.00	0.00	6,794.00	0.00	S/L	13.50
6795		Bookcase 4 Shelve Field	5/01/06	286.97	0.00	0.00	286.97	0.00	286.97	0.00	S/L	13.50
6796		Adjustable Chair	5/01/06	566.93	0.00	0.00	566.93	0.00	566.93	0.00	S/L	13.50
6797		Desk Unit	5/01/06	1,551.43	0.00	0.00	1,551.43	0.00	1,551.43	0.00	S/L	13.50
6798		Wall Units	5/01/06	1,490.64	0.00	0.00	1,490.64	0.00	1,490.64	0.00	S/L	13.50
6799		Desk Unit	5/01/06	6,799.00	0.00	0.00	6,799.00	0.00	6,799.00	0.00	S/L	13.50
6800		Wall Units	5/01/06	279.69	0.00	0.00	279.69	0.00	279.69	0.00	S/L	13.50
6801		Desk Unit	5/01/06	1,551.43	0.00	0.00	1,551.43	0.00	1,551.43	0.00	S/L	13.50
6802		Wall Units	5/01/06	871.90	0.00	0.00	871.90	0.00	871.90	0.00	S/L	13.50
6803		Desk Unit	5/01/06	1,551.43	0.00	0.00	1,551.43	0.00	1,551.43	0.00	S/L	13.50
6804		Wall Unit Panels w/glass	5/01/06	1,155.07	0.00	0.00	1,155.07	0.00	1,155.07	0.00	S/L	13.50
6805		Lateral Fieldstone File 4 Drawer	5/01/06	422.04	0.00	0.00	422.04	0.00	422.04	0.00	S/L	13.50
6806		Lateral Fieldstone file 4 Drawer	5/01/06	422.03	0.00	0.00	422.03	0.00	422.03	0.00	S/L	13.50
6807		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6808		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6809		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6810		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6811		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50
6812		Wall Panel Units	5/01/06	427.68	0.00	0.00	427.68	0.00	427.68	0.00	S/L	13.50
6813		Table Rectangular	5/01/06	204.25	0.00	0.00	204.25	0.00	204.25	0.00	S/L	13.50
6814		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6815		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50
6816		Wall Units	5/01/06	427.68	0.00	0.00	427.68	0.00	427.68	0.00	S/L	13.50
6817		Sled Vistor Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6818		Sled Vistor Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6819		Sled Visitor Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6820		Sled Vistor Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6821		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6822		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50
6823		Wall Units	5/01/06	185.45	0.00	0.00	185.45	0.00	185.45	0.00	S/L	13.50
6824		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6825		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50
6826		Wall Units	5/01/06	572.36	0.00	0.00	572.36	0.00	572.36	0.00	S/L	13.50
6827		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6828		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50
6829		Wall Units	5/01/06	572.36	0.00	0.00	572.36	0.00	572.36	0.00	S/L	13.50
6830		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6831		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50
6832		Wall Units	5/01/06	572.36	0.00	0.00	572.36	0.00	572.36	0.00	S/L	13.50
6833		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6834		Desk Unit	5/01/06	6,834.00	0.00	0.00	6,834.00	0.00	6,834.00	0.00	S/L	13.50
6835		Wall Panel Units	5/01/06	572.36	0.00	0.00	572.36	0.00	572.36	0.00	S/L	13.50
6836		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6837		Desk Unit	5/01/06	1,542.00	0.00	0.00	1,542.00	0.00	1,542.00	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6838		Wall Panel Units	5/01/06	572.36	0.00	0.00	572.36	0.00	572.36	0.00	S/L	13.50
6839		Chair	5/01/06	291.07	0.00	0.00	291.07	0.00	291.07	0.00	S/L	13.50
6840		Desk Unit	5/01/06	1,541.79	0.00	0.00	1,541.79	0.00	1,541.79	0.00	S/L	13.50
6841		Wall Panel Units	5/01/06	572.36	0.00	0.00	572.36	0.00	572.36	0.00	S/L	13.50
6842		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6843		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6844		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6845		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6846		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6847		Desk Unit Cherry Bow	5/01/06	1,746.98	0.00	0.00	1,746.98	0.00	1,746.98	0.00	S/L	13.50
6848		Bookcase Cherry 36x65x14	5/01/06	226.24	0.00	0.00	226.24	0.00	226.24	0.00	S/L	13.50
6849		Lateral 2 Drawer 108"	5/01/06	1,178.96	0.00	0.00	1,178.96	0.00	1,178.96	0.00	S/L	13.50
6850		Round Table Cherry 42"	5/01/06	299.19	0.00	0.00	299.19	0.00	299.19	0.00	S/L	13.50
6851		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6852		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6853		Desk Unit Cherry Bow	5/01/06	1,746.98	0.00	0.00	1,746.98	0.00	1,746.98	0.00	S/L	13.50
6854		Bookcase Cherry 36x65x14	5/01/06	226.24	0.00	0.00	226.24	0.00	226.24	0.00	S/L	13.50
6855		Lateral 2 Drawer 108"	5/01/06	1,178.96	0.00	0.00	1,178.96	0.00	1,178.96	0.00	S/L	13.50
6856		4 Drawer Lateral	5/01/06	690.43	0.00	0.00	690.43	0.00	690.43	0.00	S/L	13.50
6857		4 Drawer Lateral	5/01/06	690.43	0.00	0.00	690.43	0.00	690.43	0.00	S/L	13.50
6858		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6859		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6860		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6861		Sled Visitor	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
6862		Table Square 30x30	5/01/06	280.18	0.00	0.00	280.18	0.00	280.18	0.00	S/L	13.50
6863		Table Rectangular 72x30	5/01/06	459.23	0.00	0.00	459.23	0.00	459.23	0.00	S/L	13.50
6864		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6865		Desk Unit	5/01/06	894.75	0.00	0.00	894.75	0.00	894.75	0.00	S/L	13.50
6866		Wall Panel 60x30	5/01/06	140.26	0.00	0.00	140.26	0.00	140.26	0.00	S/L	13.50
6867		Desk Unit	5/01/06	1,453.95	0.00	0.00	1,453.95	0.00	1,453.95	0.00	S/L	13.50
6868		Pedestal 2 DR Mobile Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6869		Lateral 3 DR Cherry Top	5/01/06	474.10	0.00	0.00	474.10	0.00	474.10	0.00	S/L	13.50
6870		Wall Panels	5/01/06	712.56	0.00	0.00	712.56	0.00	712.56	0.00	S/L	13.50
6871		Pedestal 2 DR Mobile	5/01/06	183.32	0.00	0.00	183.32	0.00	183.32	0.00	S/L	13.50
6872		Lateral 4 DR Cherry Top	5/01/06	690.43	0.00	0.00	690.43	0.00	690.43	0.00	S/L	13.50
6873		Wall Panels	5/01/06	835.99	0.00	0.00	835.99	0.00	835.99	0.00	S/L	13.50
6874		30x30 Executive End Table	5/01/06	134.61	0.00	0.00	134.61	0.00	134.61	0.00	S/L	13.50
6875		Jenny Multi	5/01/06	524.35	0.00	0.00	524.35	0.00	524.35	0.00	S/L	13.50
6876		Jenny Single	5/01/06	628.11	0.00	0.00	628.11	0.00	628.11	0.00	S/L	13.50
6877		Jenny Single	5/01/06	628.11	0.00	0.00	628.11	0.00	628.11	0.00	S/L	13.50
6878		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6879		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6880		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6881		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6882		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6883		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6884		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6885		Work Chair Black	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
6886		Table Raceway 48x96	5/01/06	336.54	0.00	0.00	336.54	0.00	336.54	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6887		Cherry Pedestal 2 Drawer	5/01/06	235.79	0.00	0.00	235.79	0.00	235.79	0.00	S/L	13.50
6888		Hi-Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6889		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6890		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6891		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6892		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6893		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6894		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6895		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6896		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6897		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6898		Table Top Exe. Racetrack 120	5/01/06	473.31	0.00	0.00	473.31	0.00	473.31	0.00	S/L	13.50
6899		Natural Ped 2 Dwr Camber	5/01/06	235.90	0.00	0.00	235.90	0.00	235.90	0.00	S/L	13.50
6900		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6901		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6902		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6903		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6904		Hi Back Swivel Conf. Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6906		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6907		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6908		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6909		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6910		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6911		Hi Back Swivel Conf Rm Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
6912		Double Service Cart 32"	5/01/06	468.97	0.00	0.00	468.97	0.00	468.97	0.00	S/L	13.50
6913		Natural Pedestal 2 Drawer Camber	5/01/06	235.90	0.00	0.00	235.90	0.00	235.90	0.00	S/L	13.50
6914		Lecturn	5/01/06	255.32	0.00	0.00	255.32	0.00	255.32	0.00	S/L	13.50
6915		Board Room Tables	5/01/06	7,268.83	0.00	0.00	7,268.83	0.00	7,268.83	0.00	S/L	13.50
6920		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6921		Wall Panels	5/01/06	1,687.30	0.00	0.00	1,687.30	0.00	1,687.30	0.00	S/L	13.50
6922		Pedestal 2 Dr Mobile W Cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6923		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
6924		Desk Unit	5/01/06	1,734.97	0.00	0.00	1,734.97	0.00	1,734.97	0.00	S/L	13.50
6925		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6926		Board Room Folding Table 30-x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6927		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6928		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6929		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6930		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6931		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6932		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6933		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6934		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6935		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6936		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6937		Board Room Folding Table 3072	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6938		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6939		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6940		Board Room Folding Table30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
6941		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6942		Board Room Folding Table 30-x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6943		Board Room Folding Table 30x72	5/01/06	567.68	0.00	0.00	567.68	0.00	567.68	0.00	S/L	13.50
6944		Board Room Folding Table 30x72	5/01/06	567.70	0.00	0.00	567.70	0.00	567.70	0.00	S/L	13.50
6946		Domino Stacking chairs	5/01/06	3,167.85	0.00	0.00	3,167.85	0.00	3,167.85	0.00	S/L	13.50
6947		Guest Chair - Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6948		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6949		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6950		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6951		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6952		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6953		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6954		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6955		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6956		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6957		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6958		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6960		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6961		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6962		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6963		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6964		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6965		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6966		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6967		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6968		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6969		Guest Chair Board Room	5/01/06	96.12	0.00	0.00	96.12	0.00	96.12	0.00	S/L	13.50
6970		Guest Chair Board Room	5/01/06	96.21	0.00	0.00	96.21	0.00	96.21	0.00	S/L	13.50
6971		Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6972		Desk Unit	5/01/06	1,735.40	0.00	0.00	1,735.40	0.00	1,735.40	0.00	S/L	13.50
6974		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
6975		Wall Panels	5/01/06	1,687.30	0.00	0.00	1,687.30	0.00	1,687.30	0.00	S/L	13.50
6976		Adjustable Chair`	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
6977		Desk Unit	5/01/06	1,735.40	0.00	0.00	1,735.40	0.00	1,735.40	0.00	S/L	13.50
6978		Wall Panels	5/01/06	1,687.30	0.00	0.00	1,687.30	0.00	1,687.30	0.00	S/L	13.50
6979		Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6980		Pedestal 2 Drawer w/cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6981		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
6982		Rectangular Table 24x36`	5/01/06	183.18	0.00	0.00	183.18	0.00	183.18	0.00	S/L	13.50
6983		Extended Curve Table	5/01/06	245.02	0.00	0.00	245.02	0.00	245.02	0.00	S/L	13.50
6984		Guest Chair	5/01/06	31.48	0.00	0.00	31.48	0.00	31.48	0.00	S/L	13.50
6985		Guest Chair	5/01/06	31.48	0.00	0.00	31.48	0.00	31.48	0.00	S/L	13.50
6986		Guest Chair	5/01/06	31.48	0.00	0.00	31.48	0.00	31.48	0.00	S/L	13.50
6987		Guest Chair	5/01/06	31.48	0.00	0.00	31.48	0.00	31.48	0.00	S/L	13.50
6988		Pedestral 2 Drawer Mobile w/cushic	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6989		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
6990		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
6991		Wall Panels	5/01/06	1,124.87	0.00	0.00	1,124.87	0.00	1,124.87	0.00	S/L	13.50
6992		Multi Purpose combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
6993		Pedestal 2 Drawer mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6994		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
6995		Wall Panels	5/01/06	1,124.87	0.00	0.00	1,124.87	0.00	1,124.87	0.00	S/L	13.50
6996		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
6997		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
6998		Multi Purpose combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
6999		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7001		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7002		Rectangular Table 24x36	5/01/06	183.18	0.00	0.00	183.18	0.00	183.18	0.00	S/L	13.50
7003		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7004		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
7005		Pedestal 2 Drawer mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7006		Pedestal 2 Drawer Mobile	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7007		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7009		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7010		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
7011		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7012		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7014		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7015		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7016		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7017		Wall Panel Units	5/01/06	843.65	0.00	0.00	843.65	0.00	843.65	0.00	S/L	13.50
7018		Wall Units	5/01/06	1,124.87	0.00	0.00	1,124.87	0.00	1,124.87	0.00	S/L	13.50
7019		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7020		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
7021		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7022		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7023		Wall Panel Units	5/01/06	843.65	0.00	0.00	843.65	0.00	843.65	0.00	S/L	13.50
7024		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7025		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
7026		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7027		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7028		Wall Panel Units	5/01/06	843.65	0.00	0.00	843.65	0.00	843.65	0.00	S/L	13.50
7029		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7030		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,380.92	35.00	1,415.92	0.00	S/L	13.50
7031		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7032		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7033		Wall Panel Units	5/01/06	843.65	0.00	0.00	843.65	0.00	843.65	0.00	S/L	13.50
7034		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7035		Desk Unit	5/01/06	1,415.92	0.00	0.00	1,415.92	0.00	1,415.92	0.00	S/L	13.50
7036		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7037		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7038		Pedestal 2 Drawer Mobile w/cushio	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7039		Rectangular Table 24x36	5/01/06	183.18	0.00	0.00	183.18	0.00	183.18	0.00	S/L	13.50
7040		Wall Panel Units	5/01/06	843.65	0.00	0.00	843.65	0.00	843.65	0.00	S/L	13.50
7043		Pedestal 2 Drawer Mobile Cherry	5/01/06	235.79	0.00	0.00	235.79	0.00	235.79	0.00	S/L	13.50
7044		Desk Unit	5/01/06	1,834.64	0.00	0.00	1,834.64	0.00	1,834.64	0.00	S/L	13.50
7045		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7046		Wall Panel Unit w/glass door	5/01/06	1,576.59	0.00	0.00	1,576.59	0.00	1,576.59	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
7047		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7048		High Adjustable Chair	5/01/06	605.96	0.00	0.00	605.96	0.00	605.96	0.00	S/L	13.50
7049		High Adjustable Chair	5/01/06	605.96	0.00	0.00	605.96	0.00	605.96	0.00	S/L	13.50
7050		High Adjustable Chair	5/01/06	605.96	0.00	0.00	605.96	0.00	605.96	0.00	S/L	13.50
7051		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
7052		Desk Unit	5/01/06	2,241.51	0.00	0.00	2,241.51	0.00	2,241.51	0.00	S/L	13.50
7053		Multi Purpose Combo Cabinet	5/01/06	620.52	0.00	0.00	620.52	0.00	620.52	0.00	S/L	13.50
7054		Bookcase 4 Shelve	5/01/06	235.79	0.00	0.00	235.79	0.00	235.79	0.00	S/L	13.50
7055		Guest Sled Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
7056		Guest Sled Chair	5/01/06	84.23	0.00	0.00	84.23	0.00	84.23	0.00	S/L	13.50
7057		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7058		Desk Unit	5/01/06	1,554.97	0.00	0.00	1,554.97	0.00	1,554.97	0.00	S/L	13.50
7059		Wall Panel Units	5/01/06	650.83	0.00	0.00	650.83	0.00	650.83	0.00	S/L	13.50
7060		Pedestal w/cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7061		Chair	5/01/06	291.20	0.00	0.00	291.20	0.00	291.20	0.00	S/L	13.50
7062		Desk Unit	5/01/06	1,554.97	0.00	0.00	1,554.97	0.00	1,554.97	0.00	S/L	13.50
7063		Pedestal w/cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7064		Wall Panel Unit	5/01/06	650.83	0.00	0.00	650.83	0.00	650.83	0.00	S/L	13.50
7065		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7066		Desk Unit	5/01/06	1,554.97	0.00	0.00	1,554.97	0.00	1,554.97	0.00	S/L	13.50
7067		Pedestal w/cushion	5/01/06	267.99	0.00	0.00	267.99	0.00	267.99	0.00	S/L	13.50
7068		Wall Panel Units	5/01/06	465.67	0.00	0.00	465.67	0.00	465.67	0.00	S/L	13.50
7069		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7070		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7071		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7072		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7073		Chair	5/01/06	291.73	0.00	0.00	291.73	0.00	291.73	0.00	S/L	13.50
7074		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7075		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7076		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7077		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7078		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7079		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7080		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7081		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7082		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7083		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7084		O/H Storage Cherry	5/01/06	268.64	0.00	0.00	268.64	0.00	268.64	0.00	S/L	13.50
7085		Desk Unit WorkSurface	5/01/06	548.15	0.00	0.00	548.15	0.00	548.15	0.00	S/L	13.50
7087		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7088		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7089		Chair	5/01/06	291.73	0.00	0.00	291.73	0.00	291.73	0.00	S/L	13.50
7090		Desk	5/01/06	1,383.73	0.00	0.00	1,383.73	0.00	1,383.73	0.00	S/L	13.50
7091		Desk Unit	5/01/06	1,383.73	0.00	0.00	1,383.73	0.00	1,383.73	0.00	S/L	13.50
7092		Tackable Panels	5/01/06	484.47	0.00	0.00	484.47	0.00	484.47	0.00	S/L	13.50
7093		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7094		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7095		Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7096		Chair	5/01/06	291.73	0.00	0.00	291.73	0.00	291.73	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
7097		Desk Unit Worksurface	5/01/06	548.15	0.00	0.00	548.15	0.00	548.15	0.00	S/L	13.50
7098		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7099		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7100		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7101		Pedestal Under	5/01/06	169.34	0.00	0.00	169.34	0.00	169.34	0.00	S/L	13.50
7102		O/H Storage Cherry	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7103		Pedestal Under	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7104		Pedestal Under	5/01/06	268.63	0.00	0.00	268.63	0.00	268.63	0.00	S/L	13.50
7105		Pedestal Under	5/01/06	268.64	0.00	0.00	268.64	0.00	268.64	0.00	S/L	13.50
7107		Wall Panels	5/01/06	1,776.84	0.00	0.00	1,776.84	0.00	1,776.84	0.00	S/L	13.50
7108		Glass Panels	5/01/06	1,369.22	0.00	0.00	1,369.22	0.00	1,369.22	0.00	S/L	13.50
7109		Chair Stool	5/01/06	605.96	0.00	0.00	605.96	0.00	605.96	0.00	S/L	13.50
7110		Mechanics Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7111		Mechancis Chair	5/01/06	291.72	0.00	0.00	291.72	0.00	291.72	0.00	S/L	13.50
7112		Desk Unit Amd/CEO	5/01/06	2,067.80	0.00	0.00	2,067.80	0.00	2,067.80	0.00	S/L	13.50
7113		Desk Unit	5/01/06	1,989.16	0.00	0.00	1,989.16	0.00	1,989.16	0.00	S/L	13.50
7114		64 Dinning Chair - Lunch Room	5/01/06	3,448.00	0.00	0.00	3,448.00	0.00	3,448.00	0.00	S/L	13.50
31353		Hi-Back Swivel Conf Room Chair	5/01/06	269.38	0.00	0.00	269.38	0.00	269.38	0.00	S/L	13.50
31354		Adjustable Chair	5/01/06	532.36	0.00	0.00	532.36	0.00	532.36	0.00	S/L	13.50
31355		Wall Panel Units w/glass door	5/01/06	2,108.24	0.00	0.00	2,108.24	0.00	2,108.24	0.00	S/L	13.50
6457		Locker Room Benches for CF	5/03/06	2,320.00	0.00	0.00	2,320.00	0.00	2,320.00	0.00	S/L	13.50
6786		4 Drawer Lateral File	5/04/06	422.04	0.00	0.00	422.04	0.00	422.04	0.00	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	2,199.65	132.81	2,332.46	655.68	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
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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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 18x34	7/05/06	208.41	0.00	0.00	208.41	0.00	208.41	0.00	S/L	13.50
6084		Lateral 2 Drawer File Cabinet 18x34	7/05/06	208.41	0.00	0.00	208.41	0.00	208.41	0.00	S/L	13.50
6085		2 Drawer Lateral File Cabinet 18x34	7/05/06	208.41	0.00	0.00	208.41	0.00	208.41	0.00	S/L	13.50
6086		3 Drawer Lateral File Cabinet 18x34	7/05/06	300.80	0.00	0.00	300.80	0.00	300.80	0.00	S/L	13.50
6087		4 Self Book Case 15x42x65	7/05/06	301.79	0.00	0.00	301.79	0.00	301.79	0.00	S/L	13.50
6088		4 Shelve Book Case 15x42x65	7/05/06	301.79	0.00	0.00	301.79	0.00	301.79	0.00	S/L	13.50
6090		4 Drawer Lateral Cabinet 18x36x52	7/05/06	352.50	0.00	0.00	352.50	0.00	352.50	0.00	S/L	13.50
6091		4 Drawer File Cabinet 18x36x52	7/05/06	352.50	0.00	0.00	352.50	0.00	352.50	0.00	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 Dimenson 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	59.11	0.00	59.11	0.00	S/L	13.50
6112		Pedestal-Exec Mobile Box	9/07/06	218.83	0.00	0.00	218.83	0.00	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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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	950.03	0.00	950.03	0.00	S/L	13.50
6198		Foxboro IDP 10 Transmitter	11/03/06	950.03	0.00	0.00	950.03	0.00	950.03	0.00	S/L	13.50
6199		Foxboro IDP10 Tranmitter	11/03/06	950.03	0.00	0.00	950.03	0.00	950.03	0.00	S/L	13.50
6200		Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	950.03	0.00	950.03	0.00	S/L	13.50
6201		Foxboro IDP10 Transmitter	11/03/06	950.03	0.00	0.00	950.03	0.00	950.03	0.00	S/L	13.50
6232		Chair Dolly - Holds 20Chairs	11/09/06	150.00	0.00	0.00	150.00	0.00	150.00	0.00	S/L	13.50
6233		Chair Dolly - Holds 20 Chairs	11/09/06	150.00	0.00	0.00	150.00	0.00	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	245.48	0.00	245.48	0.00	S/L	13.50
7115		4 Drawer Lateral File	12/31/06	377.26	0.00	0.00	377.26	0.00	377.26	0.00	S/L	13.50
7116		Bookcase 2 Shelve	12/31/06	219.33	0.00	0.00	219.33	0.00	219.33	0.00	S/L	13.50
7117		Stool for Plan Library	12/31/06	518.64	0.00	0.00	518.64	0.00	518.64	0.00	S/L	13.50
7118		Stool for Plan Library	12/31/06	518.64	0.00	0.00	518.64	0.00	518.64	0.00	S/L	13.50
7119		Lateral Files - Eng Library	12/31/06	377.27	0.00	0.00	377.27	0.00	377.27	0.00	S/L	13.50
7120		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	377.27	0.00	377.27	0.00	S/L	13.50
7121		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	377.27	0.00	377.27	0.00	S/L	13.50
7122		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	377.27	0.00	377.27	0.00	S/L	13.50
7123		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	377.27	0.00	377.27	0.00	S/L	13.50
7124		Lateral File - Eng Library	12/31/06	377.27	0.00	0.00	377.27	0.00	377.27	0.00	S/L	13.50
7125		Lateral File	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7126		Lateral File	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7127		Lateral File	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7128		Lateral File under Desk	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7129		Lateral File under Desk	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7130		Lateral File Under Desk	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7131		Lateral File under Desk	12/31/06	234.96	0.00	0.00	234.96	0.00	234.96	0.00	S/L	13.50
7132		Lateral File	12/31/06	236.95	0.00	0.00	236.95	0.00	236.95	0.00	S/L	13.50
7133		Lateral File	12/31/06	196.06	0.00	0.00	196.06	0.00	196.06	0.00	S/L	13.50
7134		Mobile Pedestal File	12/31/06	196.06	0.00	0.00	196.06	0.00	196.06	0.00	S/L	13.50
7135		Lateral File	12/31/06	236.95	0.00	0.00	236.95	0.00	236.95	0.00	S/L	13.50
7136		Lateral File	12/31/06	236.95	0.00	0.00	236.95	0.00	236.95	0.00	S/L	13.50
7137		Rectangular Table 30x60 Cherry	12/31/06	143.47	0.00	0.00	143.47	0.00	143.47	0.00	S/L	13.50
7138		3 Drawer Lateral File	12/31/06	303.78	0.00	0.00	303.78	0.00	303.78	0.00	S/L	13.50
7139		3 Drawer Lateral File	12/31/06	303.78	0.00	0.00	303.78	0.00	303.78	0.00	S/L	13.50
7140		Rectangular Table 30x60 Cherry	12/31/06	143.47	0.00	0.00	143.47	0.00	143.47	0.00	S/L	13.50
7141		Lateral 4 Drawer File`	12/31/06	329.72	0.00	0.00	329.72	0.00	329.72	0.00	S/L	13.50
7146		Mobile Pedestal	12/31/06	189.38	0.00	0.00	189.38	0.00	189.38	0.00	S/L	13.50
7147		Mobile Pedestal	12/31/06	189.38	0.00	0.00	189.38	0.00	189.38	0.00	S/L	13.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
7148		Mobile Pedestal	12/31/06	189.38	0.00	0.00	189.38	0.00	189.38	0.00	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	9,750.00	750.00	10,500.00	4,500.00	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 Optipleex 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 Otipleex 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
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
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	1,113.15	13.52	1,126.67	0.00	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	1,126.67	0.00	1,126.67	0.00	S/L	10.00
7232		Lab Wall Cabinet MPTP	9/27/07	1,126.67	0.00	0.00	1,126.67	0.00	1,126.67	0.00	S/L	10.00
7234		Lab Wall Cabinet MPTP	9/27/07	1,126.66	0.00	0.00	1,126.66	0.00	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	2,253.33	0.00	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	13,520.00	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
31420		Mirrors Work Out Room	11/01/07	4,260.12	0.00	0.00	3,739.46	284.01	4,023.47	236.65	S/L	15.00
6339		CompacLogizz Dual Serial Process	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	862.20	0.00	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 - Sec	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	1,902.10	56.21	1,958.31	0.00	S/L	13.50
7256		Desk Unit - FTTP M Bailey	11/30/07	723.97	0.00	0.00	703.22	20.75	723.97	0.00	S/L	13.50
7257		Wall Unit - FTTP - Matt P	11/30/07	862.20	0.00	0.00	837.50	24.70	862.20	0.00	S/L	13.50
7258		Desk Unit - FTTP - Matt P	11/30/07	723.97	0.00	0.00	703.22	20.75	723.97	0.00	S/L	13.50
7259		Wall Units - FTTP - Jerry R	11/30/07	859.99	0.00	0.00	835.27	24.72	859.99	0.00	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	1,947.60	57.53	2,005.13	0.00	S/L	13.50
7262		Wall Units - FTTP - Scott R	11/30/07	859.99	0.00	0.00	835.27	24.72	859.99	0.00	S/L	13.50
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
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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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 1	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 FFTP	4/14/08	2,053.63	0.00	0.00	1,939.53	114.10	2,053.63	0.00	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
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 - FFTP	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
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
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
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
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

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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)												
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
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
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
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
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 Powerdge 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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	194.82	16.58	211.40	120.29	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
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 Window	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
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	158,481.56	0.00	158,481.56	0.00	S/L	10.00
7702		CIS Billing Software - Addition	7/01/09	286,404.54	0.00	0.00	286,404.54	0.00	286,404.54	0.00	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
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
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	637.98	0.00	637.98	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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
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
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	16,586.54	0.00	16,586.54	0.00	S/L	10.00
7803		Roll File Cabinet 32" Safco	7/20/10	299.99	0.00	0.00	299.99	0.00	299.99	0.00	S/L	10.00
7801		Roll File Cabinet 32" Safco	7/30/10	299.99	0.00	0.00	299.99	0.00	299.99	0.00	S/L	10.00
7802		Roll File Cabinet 32" Safco	7/30/10	299.99	0.00	0.00	299.99	0.00	299.99	0.00	S/L	10.00
8552		Virtualizaton Phase II Cluster	8/12/10	16,255.48	0.00	0.00	16,255.48	0.00	16,255.48	0.00	S/L	10.00
7777		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7778		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7779		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7780		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7781		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7782		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7783		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7784		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7785		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7786		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7787		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7788		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00

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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)												
7789		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7790		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7791		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7792		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7793		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7794		MSA Altair 5 Air Monitor	9/22/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7795		MSA Altair 4 Monitor	9/22/10	625.00	0.00	0.00	625.00	0.00	625.00	0.00	S/L	8.00
7796		MSA Altair 4 Air Monitor	9/22/10	625.00	0.00	0.00	625.00	0.00	625.00	0.00	S/L	8.00
7797		MSA Altair 4 Air Monitor	9/22/10	625.00	0.00	0.00	625.00	0.00	625.00	0.00	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	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7808		MSA Agalaxy Altair 4 81810 Air M	10/14/10	1,097.14	0.00	0.00	1,097.14	0.00	1,097.14	0.00	S/L	8.00
7809		MSA Agalaxy 5 Pumped Regulator	10/14/10	1,533.14	0.00	0.00	1,533.14	0.00	1,533.14	0.00	S/L	8.00
7810		MSA Agalaxy 5 Pumped Regulator	10/14/10	1,533.44	0.00	0.00	1,533.44	0.00	1,533.44	0.00	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
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
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

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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)												
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
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	7,020.72	0.00	7,020.72	0.00	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
8665		45 Copies Microsoft License	8/06/12	7,631.25	0.00	0.00	7,631.25	0.00	7,631.25	0.00	S/L	5.00
8663		Cisco 48 Port Switch	8/08/12	3,975.00	0.00	0.00	3,975.00	0.00	3,975.00	0.00	S/L	5.00
8704		Dell Optiplex 790 PC	8/20/12	521.77	0.00	0.00	521.77	0.00	521.77	0.00	S/L	5.00
8705		HP DJ 4525N Printer	8/20/12	1,385.90	0.00	0.00	1,385.90	0.00	1,385.90	0.00	S/L	5.00
8706		HP DJ 4525N Printer	8/20/12	1,385.89	0.00	0.00	1,385.89	0.00	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	85,090.96	0.00	85,090.96	0.00	S/L	5.00
8667		Intel Xeon Network Storage	9/19/12	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	0.00	S/L	5.00
8668		Intel Xeon Network Storage	9/19/12	9,500.00	0.00	0.00	9,500.00	0.00	9,500.00	0.00	S/L	5.00
8694		Samsung 24" LCD Monitor	11/12/12	545.53	0.00	0.00	545.53	0.00	545.53	0.00	S/L	5.00
8695		Samsung 24" LCD Monitor	11/12/12	545.52	0.00	0.00	545.52	0.00	545.52	0.00	S/L	5.00
8696		Samsung 24" LCD Monitor	11/12/12	545.52	0.00	0.00	545.52	0.00	545.52	0.00	S/L	5.00
7885		LVO TP E530 Laptop PC	11/13/12	602.03	0.00	0.00	602.03	0.00	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	6,250.00	0.00	6,250.00	0.00	S/L	5.00
8693		Samsung 24" LCD Monitor	12/12/12	545.53	0.00	0.00	545.53	0.00	545.53	0.00	S/L	5.00
8732		Dell Optiplex 7010 PC	12/13/12	681.94	0.00	0.00	681.94	0.00	681.94	0.00	S/L	5.00
8733		Dell Optiplex 7010 PC	12/13/12	681.94	0.00	0.00	681.94	0.00	681.94	0.00	S/L	5.00
8735		Dell PowerEdge Server 720	12/20/12	5,876.38	0.00	0.00	5,876.38	0.00	5,876.38	0.00	S/L	5.00
8771		Panasonic Toughbook	3/07/13	3,404.83	0.00	0.00	3,404.83	0.00	3,404.83	0.00	S/L	5.00
8776		Panasonic Toughbook PC TB31	4/04/13	3,733.15	0.00	0.00	3,733.15	0.00	3,733.15	0.00	S/L	5.00
8777		Panasonic Toughbook TB31	4/04/13	3,733.15	0.00	0.00	3,733.15	0.00	3,733.15	0.00	S/L	5.00
8742		Lenovo Thinkpad T530	4/25/13	878.69	0.00	0.00	878.69	0.00	878.69	0.00	S/L	5.00
8743		Lenovo Thinkpad T530	4/25/13	878.69	0.00	0.00	878.69	0.00	878.69	0.00	S/L	5.00
8778		Lenovo Thinkpad T530	4/25/13	878.69	0.00	0.00	878.69	0.00	878.69	0.00	S/L	5.00
8744		Panasonic ToughBook PC	6/27/13	3,405.17	0.00	0.00	3,405.17	0.00	3,405.17	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)												
8746		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	696.72	0.00	696.72	0.00	S/L	5.00
8747		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	696.72	0.00	696.72	0.00	S/L	5.00
8748		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	696.72	0.00	696.72	0.00	S/L	5.00
8749		Dell Optiplex 7010 PC	6/27/13	696.72	0.00	0.00	696.72	0.00	696.72	0.00	S/L	5.00
8721		Vivitek 5200 Overhead Projector	7/31/13	2,390.75	0.00	0.00	2,390.75	0.00	2,390.75	0.00	S/L	5.00
8750		Dell Optiplex PC	8/14/13	705.47	0.00	0.00	705.47	0.00	705.47	0.00	S/L	5.00
8761		Dell Optiplex PC	8/14/13	705.47	0.00	0.00	705.47	0.00	705.47	0.00	S/L	5.00
8736		AVL Dreamweaver 12 License	9/12/13	377.92	0.00	0.00	377.92	0.00	377.92	0.00	S/L	5.00
8737		Acrobat Pro 11 License	9/12/13	354.38	0.00	0.00	354.38	0.00	354.38	0.00	S/L	5.00
8686		Dell Optiplex 7010 PC	9/27/13	726.60	0.00	0.00	726.60	0.00	726.60	0.00	S/L	5.00
8687		Dell Optiplex 7010 PC	9/27/13	726.60	0.00	0.00	726.60	0.00	726.60	0.00	S/L	5.00
8738		6 Copies MS Office Std & 2 Office	9/27/13	2,495.76	0.00	0.00	2,495.76	0.00	2,495.76	0.00	S/L	5.00
8688		Dell Optiplex 7010 PC	10/24/13	726.60	0.00	0.00	726.60	0.00	726.60	0.00	S/L	5.00
8689		Dell Optiplex 7010 PC	10/24/13	726.60	0.00	0.00	726.60	0.00	726.60	0.00	S/L	5.00
8713		Panasonic Toughbook PC	11/14/13	4,388.09	0.00	0.00	4,388.09	0.00	4,388.09	0.00	S/L	5.00
8714		Panasonic Toughbook PC	11/14/13	4,388.10	0.00	0.00	4,388.10	0.00	4,388.10	0.00	S/L	5.00
8722		SQL Server 2012	11/26/13	7,414.07	0.00	0.00	7,414.07	0.00	7,414.07	0.00	S/L	5.00
9734		HP DesignJet T1500	12/05/13	6,166.00	0.00	0.00	6,166.00	0.00	6,166.00	0.00	S/L	5.00
8690		Dell Optiplex PC	12/11/13	726.60	0.00	0.00	726.60	0.00	726.60	0.00	S/L	5.00
8711		Dell Optiplex PC	12/11/13	726.60	0.00	0.00	726.60	0.00	726.60	0.00	S/L	5.00
8768		Panasonic ToughBook PC	12/11/13	3,633.96	0.00	0.00	3,633.96	0.00	3,633.96	0.00	S/L	5.00
8781		Idealstor 4 Bay SATA Backuo Appl	12/11/13	8,105.00	0.00	0.00	8,105.00	0.00	8,105.00	0.00	S/L	5.00
9351		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9352		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9353		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9354		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9355		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9356		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9357		Desk Unit	12/17/13	501.46	0.00	0.00	260.05	37.15	297.20	204.26	S/L	13.50
9358		Desk Unit	12/17/13	501.42	0.00	0.00	259.99	37.14	297.13	204.29	S/L	13.50
8763		HP Printer LJ ENT600 M602N	12/19/13	992.91	0.00	0.00	992.91	0.00	992.91	0.00	S/L	5.00
8764		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8765		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8766		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8767		Dell Optiplex 7010 PC	12/19/13	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8770		Panasonic ToughBook PC	12/31/13	4,064.17	0.00	0.00	4,064.17	0.00	4,064.17	0.00	S/L	5.00
8782		LVO T530 Laptop PC	12/31/13	854.57	0.00	0.00	854.57	0.00	854.57	0.00	S/L	5.00
31568		Miscellaneous Computer Equipmen	12/31/13	854.96	0.00	0.00	443.30	63.33	506.63	348.33	S/L	13.50
8784		BTO Panasonic Toughbook PC	1/23/14	4,558.04	0.00	0.00	4,558.04	0.00	4,558.04	0.00	S/L	5.00
9546		HP Computer	2/13/14	593.71	0.00	0.00	593.71	0.00	593.71	0.00	S/L	5.00
8788		Dell Optiplex PC	2/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8912		Dell Optiplex PC	2/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8914		Dell Optiplex PC	2/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8626		Dell 16GB Memory Module	3/06/14	1,637.92	0.00	0.00	1,637.92	0.00	1,637.92	0.00	S/L	5.00
8920		HP LJ ENT600	3/06/14	992.04	0.00	0.00	992.04	0.00	992.04	0.00	S/L	5.00
8785		Geo Trimble Handheld	3/12/14	4,946.47	0.00	0.00	4,946.47	0.00	4,946.47	0.00	S/L	5.00
8786		Geo Trimble Handheld	3/12/14	4,946.47	0.00	0.00	4,946.47	0.00	4,946.47	0.00	S/L	5.00
8787		Gel Trimble Handheld	3/12/14	4,946.47	0.00	0.00	4,946.47	0.00	4,946.47	0.00	S/L	5.00
8789		LVO T530 Laptop PC	3/15/14	854.57	0.00	0.00	854.57	0.00	854.57	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)												
8911		LVO T530 Laptop PC	3/15/14	854.57	0.00	0.00	854.57	0.00	854.57	0.00	S/L	5.00
8724		Fujitsu Scansnap IX500 Scanner	3/20/14	480.19	0.00	0.00	480.19	0.00	480.19	0.00	S/L	5.00
8790		Panasonic Toughbook	3/20/14	4,070.23	0.00	0.00	4,070.23	0.00	4,070.23	0.00	S/L	5.00
8915		Panasonic Toughbook PC	3/26/14	3,777.86	0.00	0.00	3,777.86	0.00	3,777.86	0.00	S/L	5.00
8916		Panasonic Toughbook PC	4/04/14	4,353.47	0.00	0.00	4,353.47	0.00	4,353.47	0.00	S/L	5.00
8895		Dell 7010 PC	4/24/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8896		Dell 7010 PC	4/24/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8897		Dell 7010 PC	4/24/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8918		Dell 7010 PC	4/24/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8919		Panasonic Toughbook PC	5/15/14	4,070.32	0.00	0.00	4,070.32	0.00	4,070.32	0.00	S/L	5.00
8913		Dell Optiplex PC	6/17/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8723		Toshiba DVD/VCR Unit	6/26/14	224.12	0.00	0.00	224.12	0.00	224.12	0.00	S/L	5.00
8095		Lenovo TS T440P	6/27/14	1,654.22	0.00	0.00	1,654.22	0.00	1,654.22	0.00	S/L	5.00
8901		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8902		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8903		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8904		Dell Optiplex 7010 PC	6/27/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8726		Surveillance Camera & Encoder	7/02/14	15,448.05	0.00	0.00	15,448.05	0.00	15,448.05	0.00	S/L	5.00
8921		Toughbook	7/02/14	3,770.39	0.00	0.00	3,770.39	0.00	3,770.39	0.00	S/L	5.00
8922		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8923		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8924		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8925		Dell Optiplex 7010 PC	7/22/14	720.35	0.00	0.00	720.35	0.00	720.35	0.00	S/L	5.00
8933		Toughbook	7/31/14	3,770.39	0.00	0.00	3,770.39	0.00	3,770.39	0.00	S/L	5.00
8935		Lenovo Thinkpad	9/08/14	952.30	0.00	0.00	952.30	0.00	952.30	0.00	S/L	5.00
8936		Lenovo Thinkpad Basic Dock	9/08/14	191.53	0.00	0.00	191.53	0.00	191.53	0.00	S/L	5.00
8941		Panasonic Toughbook PC	9/25/14	3,770.34	0.00	0.00	3,770.34	0.00	3,770.34	0.00	S/L	5.00
8961		Toughbook	10/29/14	3,770.34	0.00	0.00	3,770.34	0.00	3,770.34	0.00	S/L	5.00
8951		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	720.25	0.00	720.25	0.00	S/L	5.00
8952		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	720.25	0.00	720.25	0.00	S/L	5.00
8953		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	720.25	0.00	720.25	0.00	S/L	5.00
8954		Dell Optiplex Computer	11/06/14	720.25	0.00	0.00	720.25	0.00	720.25	0.00	S/L	5.00
8962		Toughbook	11/13/14	3,770.34	0.00	0.00	3,770.34	0.00	3,770.34	0.00	S/L	5.00
9629		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9630		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9631		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9632		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9633		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9634		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9635		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9636		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9637		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9638		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9639		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9640		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9641		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9642		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9643		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9644		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50

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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: 340-0001-000 (continued)												
9645		Chair	11/13/14	119.00	0.00	0.00	32.62	5.29	37.91	81.09	S/L	22.50
9720		Desk	11/13/14	557.79	0.00	0.00	152.87	24.79	177.66	380.13	S/L	22.50
9721		Desk	11/13/14	557.78	0.00	0.00	152.87	24.79	177.66	380.12	S/L	22.50
8971		Optiplex 7020 Computer	12/10/14	720.25	0.00	0.00	720.25	0.00	720.25	0.00	S/L	5.00
8976		Optiplex 7020 Computer	12/10/14	720.65	0.00	0.00	720.65	0.00	720.65	0.00	S/L	5.00
8977		Optiplex 7020 Computer	12/10/14	720.65	0.00	0.00	720.65	0.00	720.65	0.00	S/L	5.00
8978		Optiplex 7020 Computer	12/10/14	720.25	0.00	0.00	720.25	0.00	720.25	0.00	S/L	5.00
8972		Toughbook	12/17/14	3,770.32	0.00	0.00	3,770.32	0.00	3,770.32	0.00	S/L	5.00
8955		Toughbook	12/26/14	3,770.32	0.00	0.00	3,770.32	0.00	3,770.32	0.00	S/L	5.00
9989		Meter Reading Laptop	1/06/15	6,300.00	0.00	0.00	6,300.00	0.00	6,300.00	0.00	S/L	5.00
8975		APC Smartups	2/11/15	386.07	0.00	0.00	386.07	0.00	386.07	0.00	S/L	5.00
8963		Toughbook	2/17/15	3,769.55	0.00	0.00	3,769.55	0.00	3,769.55	0.00	S/L	5.00
8944		Optiplex Computer	2/27/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8945		Optiplex Computer	2/27/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8946		Optiplex Computer	2/27/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8947		Optiplex Computer	2/27/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8948		FortiGate 200D Hardware	3/11/15	2,819.62	0.00	0.00	2,819.62	0.00	2,819.62	0.00	S/L	5.00
8949		FortiGate 200D Hardware	3/11/15	2,819.62	0.00	0.00	2,819.62	0.00	2,819.62	0.00	S/L	5.00
8981		Optiplex Computer	3/20/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8982		Optiplex Computer	3/20/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8983		Optiplex Computer	3/20/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8984		Optiplex Computer	3/20/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8992		Optiplex Computer	5/01/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8993		Optiplex Computer	5/01/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8994		Optiplex Computer	5/01/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8995		Optiplex Computer	5/01/15	726.25	0.00	0.00	726.25	0.00	726.25	0.00	S/L	5.00
8996		Lenovo Thinkpad Edge	5/15/15	580.76	0.00	0.00	580.76	0.00	580.76	0.00	S/L	5.00
31633		Dell Optiplex 780	6/10/15	879.98	0.00	0.00	879.98	0.00	879.98	0.00	S/L	5.00
31634		Dell Optiplex 780	6/10/15	879.98	0.00	0.00	879.98	0.00	879.98	0.00	S/L	5.00
8965		Lenovo ThinkPad Edge	7/01/15	580.76	0.00	0.00	580.76	0.00	580.76	0.00	S/L	5.00
8823		Toughbook	7/16/15	1,593.97	0.00	0.00	1,593.97	0.00	1,593.97	0.00	S/L	5.00
8824		Toughbook	7/16/15	1,593.97	0.00	0.00	1,593.97	0.00	1,593.97	0.00	S/L	5.00
8821		Toughbook	7/17/15	1,593.97	0.00	0.00	1,593.97	0.00	1,593.97	0.00	S/L	5.00
8822		Toughbook	7/17/15	1,593.97	0.00	0.00	1,593.97	0.00	1,593.97	0.00	S/L	5.00
31613		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	1,403.86	0.00	1,403.86	0.00	S/L	5.00
31614		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	1,403.86	0.00	1,403.86	0.00	S/L	5.00
31615		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	1,403.86	0.00	1,403.86	0.00	S/L	5.00
31616		Fiber Channel Kit for SAN and Fibe	7/29/15	1,403.86	0.00	0.00	1,403.86	0.00	1,403.86	0.00	S/L	5.00
8850		Zebra Card	10/01/15	1,973.25	0.00	0.00	1,973.25	0.00	1,973.25	0.00	S/L	5.00
10271		Ice Machine	10/23/15	2,082.00	0.00	0.00	1,536.72	297.43	1,834.15	247.85	S/L	7.00
8853		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	713.95	0.00	713.95	0.00	S/L	5.00
8854		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	713.95	0.00	713.95	0.00	S/L	5.00
8855		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	713.95	0.00	713.95	0.00	S/L	5.00
8856		Optiplex 7020 Computer	11/02/15	713.95	0.00	0.00	713.95	0.00	713.95	0.00	S/L	5.00
8811		Panasonic Toughbook	11/03/15	3,770.39	0.00	0.00	3,770.39	0.00	3,770.39	0.00	S/L	5.00
8851		Panasonic Toughbook	11/10/15	3,770.36	0.00	0.00	3,770.36	0.00	3,770.36	0.00	S/L	5.00
8841		InFocus Projector - 3D	12/28/15	794.43	0.00	0.00	794.43	0.00	794.43	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)												
8820		Lenovo ThinkPad	2/05/16	1,134.84	0.00	0.00	1,115.93	18.91	1,134.84	0.00	S/L	5.00
8871		Lenovo Think Pad	3/08/16	1,134.80	0.00	0.00	1,096.97	37.83	1,134.80	0.00	S/L	5.00
8728		SonicWall Firewall	3/09/16	5,105.00	0.00	0.00	4,934.83	170.17	5,105.00	0.00	S/L	5.00
8729		SonicWall Firewall	3/09/16	2,135.00	0.00	0.00	2,063.83	71.17	2,135.00	0.00	S/L	5.00
8861		HP LaserJet M605n	3/11/16	989.41	0.00	0.00	956.42	32.99	989.41	0.00	S/L	5.00
8866		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	717.15	37.75	754.90	0.00	S/L	5.00
8867		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	717.15	37.75	754.90	0.00	S/L	5.00
8868		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	717.15	37.75	754.90	0.00	S/L	5.00
8869		Optiplex 7040 Small Computers	4/07/16	754.90	0.00	0.00	717.15	37.75	754.90	0.00	S/L	5.00
8881		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	704.57	50.33	754.90	0.00	S/L	5.00
8882		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	704.57	50.33	754.90	0.00	S/L	5.00
8883		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	704.57	50.33	754.90	0.00	S/L	5.00
8884		Dell Optiplex 7040	4/26/16	754.90	0.00	0.00	704.57	50.33	754.90	0.00	S/L	5.00
8831		Idealstor Backup System	4/27/16	2,793.00	0.00	0.00	2,606.80	186.20	2,793.00	0.00	S/L	5.00
9790		DSSRV2 Server w/licenses	4/28/16	4,886.18	0.00	0.00	4,560.45	325.73	4,886.18	0.00	S/L	5.00
9791		DSSRV2 Server w/licenses	4/28/16	4,889.68	0.00	0.00	4,563.72	325.96	4,889.68	0.00	S/L	5.00
9792		DSSRV2 Server w/licenses	4/28/16	4,886.36	0.00	0.00	4,560.59	325.77	4,886.36	0.00	S/L	5.00
9793		DSSRV2 Server w/licenses	4/28/16	4,886.33	0.00	0.00	4,560.59	325.74	4,886.33	0.00	S/L	5.00
8888		Apple MBP	5/02/16	1,973.50	0.00	0.00	1,841.93	131.57	1,973.50	0.00	S/L	5.00
10313		Ice Machine - by CS	5/13/16	4,020.00	0.00	0.00	3,752.00	268.00	4,020.00	0.00	S/L	5.00
8803		HP LaserJet Enterprise	8/10/16	744.61	0.00	0.00	657.73	86.88	744.61	0.00	S/L	5.00
8804		APC Smart-ups 2200 VA	8/15/16	958.84	0.00	0.00	846.98	111.86	958.84	0.00	S/L	5.00
9852		Security Camera Server	8/16/16	844.22	0.00	0.00	731.64	112.58	844.22	0.00	S/L	5.00
9853		Security Camera Server	8/16/16	844.22	0.00	0.00	731.64	112.58	844.22	0.00	S/L	5.00
9854		Security Camera Server	8/16/16	844.21	0.00	0.00	731.64	112.57	844.21	0.00	S/L	5.00
8832		Dell R730 Vmware Host Server	8/20/16	11,175.00	0.00	0.00	9,685.00	1,490.00	11,175.00	0.00	S/L	5.00
8830		Luman DLP Projector	8/31/16	2,548.43	0.00	0.00	2,208.66	339.77	2,548.43	0.00	S/L	5.00
10367		HP Onestore Backup Server	10/28/16	10,575.00	0.00	0.00	8,812.50	1,762.50	10,575.00	0.00	S/L	5.00
10358		Lenovo Thinkpad	11/07/16	624.34	0.00	0.00	520.29	104.05	624.34	0.00	S/L	5.00
10357		Panasonic Toughbook	11/08/16	3,706.22	0.00	0.00	3,088.50	617.72	3,706.22	0.00	S/L	5.00
10362		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	680.63	136.14	816.77	0.00	S/L	5.00
10363		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	680.63	136.14	816.77	0.00	S/L	5.00
10364		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	680.63	136.14	816.77	0.00	S/L	5.00
10365		Optiplex 7040 Computer	11/09/16	816.77	0.00	0.00	680.63	136.14	816.77	0.00	S/L	5.00
10368		Grounding Equipment for Server	11/18/16	1,092.06	0.00	0.00	891.84	200.22	1,092.06	0.00	S/L	5.00
10360		Trimble GPS Handhelds	11/21/16	6,807.25	0.00	0.00	5,559.25	1,248.00	6,807.25	0.00	S/L	5.00
10361		Trimble GPS Handhelds	11/21/16	6,807.25	0.00	0.00	5,559.25	1,248.00	6,807.25	0.00	S/L	5.00
10366		HP LaserJet Printer	12/02/16	831.91	0.00	0.00	679.39	152.52	831.91	0.00	S/L	5.00
10369		Cisco Switch	12/20/16	75,250.36	0.00	0.00	60,010.16	15,050.05	75,060.21	190.15	S/L	5.00
10370		Cisco Switch	12/20/16	70,215.80	0.00	0.00	56,172.68	14,043.12	70,215.80	0.00	S/L	5.00
10371		Cisco Switch	12/20/16	16,298.74	0.00	0.00	13,039.00	3,259.74	16,298.74	0.00	S/L	5.00
10372		Lenovo ThinkPad E560	1/03/17	624.34	0.00	0.00	499.48	124.86	624.34	0.00	S/L	5.00
10373		Lenovo ThinkPad E560	1/03/17	624.35	0.00	0.00	499.48	124.87	624.35	0.00	S/L	5.00
10374		APC Smart UPS 2200VA	1/03/17	961.68	0.00	0.00	769.36	192.32	961.68	0.00	S/L	5.00
10375		APC Smart UPS 2200VA	1/03/17	961.68	0.00	0.00	769.36	192.32	961.68	0.00	S/L	5.00
10380		Dell Optiplex 7040	2/22/17	807.40	0.00	0.00	619.01	161.48	780.49	26.91	S/L	5.00
10382		Gigabyte Brix w/Crucial Memory	2/22/17	728.00	0.00	0.00	558.13	145.60	703.73	24.27	S/L	5.00
10383		Panasonic Toughbook	2/24/17	3,706.97	0.00	0.00	2,842.00	741.39	3,583.39	123.58	S/L	5.00
10384		Cisco Catalyst Switch	3/07/17	2,297.50	0.00	0.00	1,761.42	459.50	2,220.92	76.58	S/L	5.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
10385		Cisco Catalyst Switch	3/07/17	2,297.50	0.00	0.00	1,761.42	459.50	2,220.92	76.58	S/L	5.00
10386		Lenovo Thinkpad	3/20/17	668.34	0.00	0.00	501.26	133.67	634.93	33.41	S/L	5.00
10387		Lenovo Thinkpad	3/20/17	668.35	0.00	0.00	501.26	133.67	634.93	33.42	S/L	5.00
10388		Panasonic Toughbook	3/21/17	3,702.52	0.00	0.00	2,776.88	740.50	3,517.38	185.14	S/L	5.00
10389		Panasonic Toughbook	3/21/17	3,702.53	0.00	0.00	2,776.91	740.51	3,517.42	185.11	S/L	5.00
9880		Dell Optiplex 7040	3/29/17	2,184.48	0.00	0.00	1,638.37	436.90	2,075.27	109.21	S/L	5.00
10400		Zebra Plastic Card Printer	3/30/17	2,485.01	0.00	0.00	1,863.75	497.00	2,360.75	124.26	S/L	5.00
10390		HP LaserJet Printer	3/31/17	989.38	0.00	0.00	742.05	197.88	939.93	49.45	S/L	5.00
10429		Board Room Folding Table 30x72	3/31/17	928.82	0.00	0.00	154.80	41.28	196.08	732.74	S/L	22.50
10430		Board Room Folding Table 30x72	3/31/17	928.82	0.00	0.00	154.80	41.28	196.08	732.74	S/L	22.50
10431		Board Room Folding Table 30x72	3/31/17	928.81	0.00	0.00	154.80	41.28	196.08	732.73	S/L	22.50
10432		Board Room Folding Table 30x72	3/31/17	928.81	0.00	0.00	154.80	41.28	196.08	732.73	S/L	22.50
10399		HandHeld Trimble	4/18/17	9,848.64	0.00	0.00	5,808.96	1,969.73	7,778.69	2,069.95	S/L	5.00
10558		Cisco Switch Catalyst	4/28/17	3,741.15	0.00	0.00	2,743.51	748.23	3,491.74	249.41	S/L	5.00
10439		Altair 5x Air Monitor	5/01/17	1,450.00	0.00	0.00	1,063.33	290.00	1,353.33	96.67	S/L	5.00
10440		Altair 5x Air Monitor	5/01/17	1,450.00	0.00	0.00	1,063.33	290.00	1,353.33	96.67	S/L	5.00
10441		Altair 5x Air Monitor	5/01/17	1,450.00	0.00	0.00	1,063.33	290.00	1,353.33	96.67	S/L	5.00
10552		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	535.33	146.00	681.33	48.67	S/L	5.00
10553		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	535.33	146.00	681.33	48.67	S/L	5.00
10554		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	535.33	146.00	681.33	48.67	S/L	5.00
10555		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	535.33	146.00	681.33	48.67	S/L	5.00
10556		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	535.33	146.00	681.33	48.67	S/L	5.00
10557		Optiplex 7040 Computers	5/01/17	730.00	0.00	0.00	535.33	146.00	681.33	48.67	S/L	5.00
9882		CheckVideo Outdoor Camera	5/08/17	911.50	0.00	0.00	668.43	182.30	850.73	60.77	S/L	5.00
9883		CheckVideo Outdoor Camera	5/08/17	911.50	0.00	0.00	668.43	182.30	850.73	60.77	S/L	5.00
10560		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	523.17	146.00	669.17	60.83	S/L	5.00
10561		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	523.17	146.00	669.17	60.83	S/L	5.00
10562		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	523.17	146.00	669.17	60.83	S/L	5.00
10563		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	523.17	146.00	669.17	60.83	S/L	5.00
10564		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	523.17	146.00	669.17	60.83	S/L	5.00
10565		Dell Optiplex 7040 Computer	5/26/17	730.00	0.00	0.00	523.17	146.00	669.17	60.83	S/L	5.00
10435		Chair for Customer Service	6/16/17	982.94	0.00	0.00	172.02	49.15	221.17	761.77	S/L	20.00
10436		Chair for Customer Service	6/16/17	497.59	0.00	0.00	87.08	24.88	111.96	385.63	S/L	20.00
10437		Chair for Customer Service	6/16/17	497.59	0.00	0.00	87.08	24.88	111.96	385.63	S/L	20.00
10438		Chair for Customer Service	6/16/17	633.06	0.00	0.00	110.78	31.65	142.43	490.63	S/L	20.00
10571		VOIP Phone System Handhelds & C	6/20/17	31,210.16	0.00	0.00	21,847.11	6,242.03	28,089.14	3,121.02	S/L	5.00
10566		Cisco Switch Catalyst	6/21/17	3,997.50	0.00	0.00	2,798.25	799.50	3,597.75	399.75	S/L	5.00
10567		Lenovo ThinkPad	7/06/17	654.99	0.00	0.00	458.50	131.00	589.50	65.49	S/L	5.00
10568		Lenovo ThinkPad	7/06/17	654.98	0.00	0.00	458.50	131.00	589.50	65.48	S/L	5.00
10570		HPE StoreOnce 24TB Backup Appl	7/21/17	14,215.88	0.00	0.00	6,580.94	2,843.17	9,424.11	4,791.77	S/L	5.00
10569		Panasonic Toughbook	7/28/17	3,707.19	0.00	0.00	2,533.25	741.44	3,274.69	432.50	S/L	5.00
9890		HP EliteDesk Computer	8/17/17	979.88	0.00	0.00	653.27	195.98	849.25	130.63	S/L	5.00
10572		LENOVO THINKPAD	8/31/17	1,564.07	0.00	0.00	1,042.70	312.81	1,355.51	208.56	S/L	5.00
10576		APC SMART UPS	9/14/17	772.11	0.00	0.00	514.73	154.42	669.15	102.96	S/L	5.00
10577		APC SMART UPS	9/14/17	772.11	0.00	0.00	514.73	154.42	669.15	102.96	S/L	5.00
10573		Lenovo ThinkPad	9/27/17	707.74	0.00	0.00	460.04	141.55	601.59	106.15	S/L	5.00
10574		LENOVO THINKPADE570	10/04/17	687.21	0.00	0.00	446.68	137.44	584.12	103.09	S/L	5.00
10578		CISCO CATALYST 2960-CX	11/13/17	827.35	0.00	0.00	523.99	165.47	689.46	137.89	S/L	5.00
10484		Altair Air Monitor	12/15/17	1,195.00	0.00	0.00	736.92	239.00	975.92	219.08	S/L	5.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
10485		Altair Air Monitor	12/15/17	1,195.00	0.00	0.00	736.92	239.00	975.92	219.08	S/L	5.00
10486		Altair Air Monitor	12/15/17	1,195.00	0.00	0.00	736.92	239.00	975.92	219.08	S/L	5.00
10487		Altair Air Monitor	12/15/17	665.00	0.00	0.00	410.08	133.00	543.08	121.92	S/L	5.00
10584		HP Color Jet Printer	1/03/18	1,733.98	0.00	0.00	1,040.40	346.80	1,387.20	346.78	S/L	5.00
10586		Panasonic Toughbook	1/22/18	3,794.49	0.00	0.00	2,214.81	758.90	2,973.71	820.78	S/L	5.00
10587		Panasonic Toughbook	1/22/18	3,682.53	0.00	0.00	2,148.15	736.51	2,884.66	797.87	S/L	5.00
10585		Panasonic Toughbook	1/24/18	2,499.99	0.00	0.00	1,458.33	500.00	1,958.33	541.66	S/L	5.00
10593		Panasonic Toughbook	1/24/18	2,499.99	0.00	0.00	1,458.33	500.00	1,958.33	541.66	S/L	5.00
10604		Server for GPS on GIS	2/01/18	9,000.00	0.00	0.00	5,250.00	1,800.00	7,050.00	1,950.00	S/L	5.00
10594		Cannon IV Plotter w/Scanner	2/22/18	9,977.14	0.00	0.00	5,653.72	1,995.43	7,649.15	2,327.99	S/L	5.00
10492		Fire Proof File Cabinet	2/27/18	1,175.00	0.00	0.00	147.96	52.22	200.18	974.82	S/L	22.50
10493		Fire Proof File Cabinet	2/27/18	1,175.00	0.00	0.00	147.96	52.22	200.18	974.82	S/L	22.50
10595		Lenovo ThinkPad	2/27/18	1,692.35	0.00	0.00	959.00	338.47	1,297.47	394.88	S/L	5.00
10496		Fire Proof File Cabinet	3/20/18	1,175.00	0.00	0.00	143.61	52.22	195.83	979.17	S/L	22.50
10497		Fire Proof File Cabinet	3/20/18	1,175.00	0.00	0.00	143.61	52.22	195.83	979.17	S/L	22.50
10597		Lenovo Thinkpad E570	3/21/18	770.90	0.00	0.00	424.00	154.18	578.18	192.72	S/L	5.00
10598		Dell Optiplex 750	3/28/18	641.56	0.00	0.00	352.85	128.31	481.16	160.40	S/L	5.00
10599		Dell Optiplex 750	3/28/18	641.56	0.00	0.00	352.85	128.31	481.16	160.40	S/L	5.00
10600		Dell Optiplex 750	3/28/18	641.56	0.00	0.00	352.85	128.31	481.16	160.40	S/L	5.00
10601		Dell Optiplex 750	3/28/18	641.56	0.00	0.00	352.85	128.31	481.16	160.40	S/L	5.00
10602		Dell Optiplex 750	3/28/18	641.56	0.00	0.00	352.85	128.31	481.16	160.40	S/L	5.00
10603		Dell Optiplex 750	3/28/18	641.56	0.00	0.00	352.85	128.31	481.16	160.40	S/L	5.00
10605		16 Channel Color Multiplexer Syste	5/15/18	2,075.30	0.00	0.00	1,106.83	415.06	1,521.89	553.41	S/L	5.00
10618		CIS Server Upgrade Migration	5/31/18	30,000.00	0.00	0.00	14,750.00	6,000.00	20,750.00	9,250.00	S/L	5.00
10606		APC SmartUps	6/01/18	772.11	0.00	0.00	398.92	154.42	553.34	218.77	S/L	5.00
10607		Dell Optiplex 7050	7/01/18	798.00	0.00	0.00	399.00	159.60	558.60	239.40	S/L	5.00
10608		Dell Power Edge Server	7/01/18	11,405.71	0.00	0.00	5,702.85	2,281.14	7,983.99	3,421.72	S/L	5.00
10619		Dell Optiplex 7050	7/01/18	798.00	0.00	0.00	399.00	159.60	558.60	239.40	S/L	5.00
10620		Dell Optiplex 7050	7/01/18	798.00	0.00	0.00	399.00	159.60	558.60	239.40	S/L	5.00
10621		Dell Optiplex 7050	7/01/18	798.00	0.00	0.00	399.00	159.60	558.60	239.40	S/L	5.00
10622		HP Color LaserJet Printers	7/09/18	1,066.03	0.00	0.00	533.02	213.21	746.23	319.80	S/L	5.00
10623		HP Color LaserJet Printers	7/09/18	1,066.03	0.00	0.00	533.02	213.21	746.23	319.80	S/L	5.00
10609		HP LaserJet Printer	7/12/18	999.18	0.00	0.00	499.60	199.84	699.44	299.74	S/L	5.00
10627		HP Color LaserJet Printer	7/19/18	1,329.81	0.00	0.00	642.74	265.96	908.70	421.11	S/L	5.00
10628		HP Color LaserJet Printer	7/19/18	1,329.81	0.00	0.00	642.74	265.96	908.70	421.11	S/L	5.00
10610		Panasonic Toughbook	8/01/18	3,713.70	0.00	0.00	1,794.96	742.74	2,537.70	1,176.00	S/L	5.00
10532		Altair Multi-Gas Monitor	9/01/18	1,553.00	0.00	0.00	724.73	310.60	1,035.33	517.67	S/L	5.00
10498		TMTOP Operator Desk	9/05/18	695.00	0.00	0.00	72.08	30.89	102.97	592.03	S/L	22.50
10701		Panasonic Toughbook	10/24/18	1,999.99	0.00	0.00	866.67	400.00	1,266.67	733.32	S/L	5.00
10702		Panasonic Toughbook	10/24/18	1,999.99	0.00	0.00	866.67	400.00	1,266.67	733.32	S/L	5.00
10540		Altair Multi-Gas Monitor	11/01/18	1,750.00	0.00	0.00	758.33	350.00	1,108.33	641.67	S/L	5.00
10703		Lenovo Thinkpad	11/02/18	929.99	0.00	0.00	403.00	186.00	589.00	340.99	S/L	5.00
10704		HO Color LaserJet	11/16/18	609.99	0.00	0.00	254.17	122.00	376.17	233.82	S/L	5.00
10705		Dell Optiplex 750	12/01/18	850.86	0.00	0.00	354.52	170.17	524.69	326.17	S/L	5.00
10706		Dell Optiplex 750	12/01/18	850.86	0.00	0.00	354.52	170.17	524.69	326.17	S/L	5.00
10707		Dell Optiplex 750	12/01/18	850.86	0.00	0.00	354.52	170.17	524.69	326.17	S/L	5.00
10708		Dell Optiplex 750	12/01/18	850.86	0.00	0.00	354.52	170.17	524.69	326.17	S/L	5.00
10854		Fire Proof File Cabinet	12/27/18	1,649.00	0.00	0.00	146.58	73.29	219.87	1,429.13	S/L	22.50
10855		Fire Proof File Cabinet	12/27/18	1,649.00	0.00	0.00	146.58	73.29	219.87	1,429.13	S/L	22.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
10505		HP Computer	1/23/19	719.99	0.00	0.00	276.00	144.00	420.00	299.99	S/L	5.00
10709		Havis Docking Station	2/11/19	685.99	0.00	0.00	262.96	137.20	400.16	285.83	S/L	5.00
10611		Panasonic Toughbook	2/14/19	1,999.99	0.00	0.00	766.66	400.00	1,166.66	833.33	S/L	5.00
10885		Altair Gas Detector	3/13/19	2,001.95	0.00	0.00	734.05	400.39	1,134.44	867.51	S/L	5.00
10886		Altair Gas Detector	3/13/19	2,001.95	0.00	0.00	734.05	400.39	1,134.44	867.51	S/L	5.00
10887		Altair Gas Detector	3/13/19	2,001.95	0.00	0.00	734.05	400.39	1,134.44	867.51	S/L	5.00
10888		Altair Gas Detector	3/13/19	2,001.95	0.00	0.00	734.05	400.39	1,134.44	867.51	S/L	5.00
10889		Altair Gas Detector	3/13/19	2,001.95	0.00	0.00	734.05	400.39	1,134.44	867.51	S/L	5.00
10612		Projector - Dukane Lumens	5/13/19	2,452.00	0.00	0.00	817.33	490.40	1,307.73	1,144.27	S/L	5.00
10641		Panasonic Toughbook	6/01/19	3,679.99	0.00	0.00	1,165.33	736.00	1,901.33	1,778.66	S/L	5.00
10711		Cisco Catalyst	6/20/19	4,629.52	0.00	0.00	1,388.85	925.90	2,314.75	2,314.77	S/L	5.00
10712		Dell Optiplex 7060	7/01/19	832.76	0.00	0.00	249.83	166.55	416.38	416.38	S/L	5.00
10713		Dell Optiplex 7060	7/01/19	832.76	0.00	0.00	249.83	166.55	416.38	416.38	S/L	5.00
10714		Dell Optiplex 7060	7/01/19	832.76	0.00	0.00	249.83	166.55	416.38	416.38	S/L	5.00
10715		Dell Optiplex 7060	7/01/19	832.76	0.00	0.00	249.83	166.55	416.38	416.38	S/L	5.00
10093		Lenovo E 590	7/08/19	759.99	0.00	0.00	228.00	152.00	380.00	379.99	S/L	5.00
10629		Cisco Catalyst Switch	7/08/19	4,700.42	0.00	0.00	1,410.13	940.08	2,350.21	2,350.21	S/L	5.00
10642		Dell Optiplex 7060	8/01/19	832.76	0.00	0.00	235.95	166.55	402.50	430.26	S/L	5.00
10643		Dell Optiplex 7060	8/01/19	832.76	0.00	0.00	235.95	166.55	402.50	430.26	S/L	5.00
10644		Dell Optiplex 7060	8/01/19	832.76	0.00	0.00	235.95	166.55	402.50	430.26	S/L	5.00
10645		Dell Optiplex 7060	8/01/19	832.76	0.00	0.00	235.95	166.55	402.50	430.26	S/L	5.00
10630		XP Laptop	8/04/19	1,423.28	0.00	0.00	403.27	284.66	687.93	735.35	S/L	5.00
10646		Dell Latitude 5500	8/19/19	1,111.47	0.00	0.00	296.39	222.29	518.68	592.79	S/L	5.00
10647		PowerEdge Server	10/10/19	8,193.76	0.00	0.00	2,048.44	1,638.75	3,687.19	4,506.57	S/L	5.00
10718		Dell Optiplex 7060 Computers	10/14/19	832.76	0.00	0.00	208.19	166.55	374.74	458.02	S/L	5.00
10719		Dell Optiplex 7060 Computers	10/14/19	832.76	0.00	0.00	208.19	166.55	374.74	458.02	S/L	5.00
10720		Dell Optiplex 7060 Computers	10/14/19	832.76	0.00	0.00	208.19	166.55	374.74	458.02	S/L	5.00
10721		Dell Optiplex 7060 Computers	10/14/19	832.76	0.00	0.00	208.19	166.55	374.74	458.02	S/L	5.00
10722		Dell Latitude 5500 Computer	11/01/19	1,279.00	0.00	0.00	298.43	255.80	554.23	724.77	S/L	5.00
10478		Computer with New Lab Software	12/05/19	4,750.00	0.00	0.00	1,029.17	950.00	1,979.17	2,770.83	S/L	5.00
10723		PowerEdge Server	2/04/20	6,800.84	0.00	0.00	1,246.82	1,360.17	2,606.99	4,193.85	S/L	5.00
10648		Fujitsu Scanner FI-7800	3/05/20	8,750.00	0.00	0.00	1,458.33	1,750.00	3,208.33	5,541.67	S/L	5.00
10649		Dell Server	3/23/20	11,604.37	0.00	0.00	1,740.66	2,320.87	4,061.53	7,542.84	S/L	5.00
10654		SAN Storage Equip & Installation	5/18/20	97,619.00	0.00	0.00	11,388.88	19,523.80	30,912.68	66,706.32	S/L	5.00
10948		Safety Cage	7/01/20	12,037.08	0.00	0.00	267.49	534.98	802.47	11,234.61	S/L	22.50
10640		Panasonic Toughbook	11/17/20	2,737.94	0.00	0.00	45.63	547.59	593.22	2,144.72	S/L	5.00
31762		Panasonic Toughbook	11/17/20	2,737.94	0.00	0.00	45.63	547.59	593.22	2,144.72	S/L	5.00
10725		Zerto Replication Ent. Cloud	12/22/20	18,235.00	0.00	0.00	0.00	3,647.00	3,647.00	14,588.00	S/L	5.00
10724		PowerEdge R740 Server	5/31/21	11,154.38	0.00c	0.00	0.00	1,301.34	1,301.34	9,853.04	S/L	5.00
10726		VDI Host License	7/07/21	3,531.78	0.00c	0.00	0.00	353.18	353.18	3,178.60	S/L	5.00
10727		VDI Host License	7/07/21	3,531.78	0.00c	0.00	0.00	353.18	353.18	3,178.60	S/L	5.00
		340-0001-000		<u>4,215,646.65</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,853,194.88</u>	<u>135,762.03</u>	<u>3,988,956.91</u>	<u>226,689.74</u>		
Group: 340-0002-000												
4887		Office Equipment	6/13/02	2,018.02	0.00	0.00	2,018.02	0.00	2,018.02	0.00	S/L	16.00
4888		Office Equipment	6/13/02	346.50	0.00	0.00	346.50	0.00	346.50	0.00	S/L	16.00
4889		Office Equipment	6/13/02	839.03	0.00	0.00	839.03	0.00	839.03	0.00	S/L	16.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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: 340-0002-000 (continued)												
4890		Office Equipment	6/13/02	739.06	0.00	0.00	739.06	0.00	739.06	0.00	S/L	16.00
4891		Office Equipment	6/13/02	739.06	0.00	0.00	739.06	0.00	739.06	0.00	S/L	16.00
4892		Office Equipment	6/13/02	12,018.62	0.00	0.00	12,018.62	0.00	12,018.62	0.00	S/L	16.00
		340-0002-000		16,700.29	0.00c	0.00	16,700.29	0.00	16,700.29	0.00		
Group: 341-0001-000												
4001	d	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
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
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
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
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 #26]	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
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
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	d	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
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
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
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 Pickup	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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	d	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	d	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	d	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	22,625.35	0.00	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	26,680.15	0.00	26,680.15	0.00	S/L	5.00
9045		2012 Chev Colorado - V165	8/02/12	17,352.00	0.00	0.00	17,352.00	0.00	17,352.00	0.00	S/L	5.00
9046		2012 Chev Colorado V456	8/02/12	18,031.00	0.00	0.00	18,031.00	0.00	18,031.00	0.00	S/L	5.00
9051		Vehicle 131 - 2012 Chev Colorado	10/26/12	24,689.64	0.00	0.00	24,689.64	0.00	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	48,058.43	0.00	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	20,132.00	0.00	20,132.00	0.00	S/L	5.00
9300		Hydraulic Breaker for 580 Backhoe	10/10/13	9,800.00	0.00	0.00	9,800.00	0.00	9,800.00	0.00	S/L	5.00
9727		Vehicle 237 2014 Ford Pickup F-250	10/31/13	27,580.20	0.00	0.00	27,580.20	0.00	27,580.20	0.00	S/L	5.00
9728		Vehicle 236 2014 Ford F-250	10/31/13	25,413.07	0.00	0.00	25,413.07	0.00	25,413.07	0.00	S/L	5.00
9732		Vehicle 215 Toyota Tacoma	12/19/13	22,079.00	0.00	0.00	22,079.00	0.00	22,079.00	0.00	S/L	5.00
9733		Vehicle 234 2014 Toyota Tacoma	12/19/13	23,574.00	0.00	0.00	23,574.00	0.00	23,574.00	0.00	S/L	5.00
9740		Vehicle 235 Ford F-150 4x4 2014	1/30/14	24,404.00	0.00	0.00	24,404.00	0.00	24,404.00	0.00	S/L	5.00
9741		Vehicle 428 F150 Pickup	1/30/14	23,633.00	0.00	0.00	23,633.00	0.00	23,633.00	0.00	S/L	5.00
9739		2014 Silverado Pickup #422	2/10/14	32,470.00	0.00	0.00	32,470.00	0.00	32,470.00	0.00	S/L	5.00
9758		T300 Dump Truck & Strobe Lights	3/12/14	90,250.00	0.00	0.00	90,250.00	0.00	90,250.00	0.00	S/L	5.00
9759		T300 Dump Truck & Strobe Lights	3/12/14	90,250.00	0.00	0.00	90,250.00	0.00	90,250.00	0.00	S/L	5.00
9735		2014 Chev Silverado 2500 #134	3/13/14	31,965.00	0.00	0.00	31,965.00	0.00	31,965.00	0.00	S/L	5.00
9736		2014 Chev Silverado 2500 #135	3/13/14	31,965.00	0.00	0.00	31,965.00	0.00	31,965.00	0.00	S/L	5.00
9737		2014 Chev Silverado 2500 #136	3/13/14	31,965.00	0.00	0.00	31,965.00	0.00	31,965.00	0.00	S/L	5.00
9738		2014 Chev Silverado 2500 #137	3/13/14	31,965.00	0.00	0.00	31,965.00	0.00	31,965.00	0.00	S/L	5.00
9742		Vehicle 401 Chevy Full Size Van 1/	3/20/14	28,425.00	0.00	0.00	28,425.00	0.00	28,425.00	0.00	S/L	5.00
9769		2014 Gator Utility Trailer - Shoring	4/25/14	2,227.95	0.00	0.00	2,227.95	0.00	2,227.95	0.00	S/L	5.00
9770		Vehicle 270 2014 Ford F-550	6/05/14	85,555.30	0.00	0.00	68,294.00	2,876.88	71,170.88	14,384.42	S/L	5.00
9811		20 Ton Drag DT-13	8/19/14	19,500.00	0.00	0.00	19,500.00	0.00	19,500.00	0.00	S/L	5.00
9960		2014 Chevy Cruze #400	9/08/14	17,602.00	0.00	0.00	17,602.00	0.00	17,602.00	0.00	S/L	5.00
9959		2015 Chevrolet Silerado #301	11/14/14	53,367.00	0.00	0.00	53,367.00	0.00	53,367.00	0.00	S/L	5.00
9976		Vehicle 423 Ford Compact 4x4 Pic	12/08/14	27,682.40	0.00	0.00	27,682.40	0.00	27,682.40	0.00	S/L	5.00
10023		2015 Chevy 2500 Silverado Truck #	3/17/15	30,115.00	0.00	0.00	24,737.31	4,302.14	29,039.45	1,075.55	S/L	7.00
10024		Suretrac Utility Trailer T-13	4/10/15	3,450.00	0.00	0.00	3,450.00	0.00	3,450.00	0.00	S/L	5.00
9780		Vehicle 271 2015 Chevrolet Silvera	10/19/15	29,297.50	0.00	0.00	29,297.50	0.00	29,297.50	0.00	S/L	5.00
10272		2016 Ford F250 #424	12/09/15	34,927.00	0.00	0.00	34,927.00	0.00	34,927.00	0.00	S/L	5.00

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FYE: 12/31/2021

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)												
10296		#489 2016 Chevy Express Van	1/26/16	32,595.00	0.00	0.00	32,051.75	543.25	32,595.00	0.00	S/L	5.00
10298		#331 2016 Freightliner Dump Truck	2/15/16	93,152.00	0.00	0.00	91,599.47	1,552.53	93,152.00	0.00	S/L	5.00
10299		#330 2016 Freightliner Dump Truck	2/15/16	93,152.00	0.00	0.00	91,599.47	1,552.53	93,152.00	0.00	S/L	5.00
10312		#310 Ford F550 Service Truck	3/31/16	71,732.50	0.00	0.00	68,145.88	3,586.62	71,732.50	0.00	S/L	5.00
10409		DT-14, 20 Ton Drag	8/16/16	21,250.00	0.00	0.00	18,416.67	2,833.33	21,250.00	0.00	S/L	5.00
10413		#302 2017 Chevy Silverado 2500	11/30/16	32,354.31	0.00	0.00	26,409.60	5,944.71	32,354.31	0.00	S/L	5.00
10414		#303 2017 Chevy Silverado 2500	11/30/16	32,354.31	0.00	0.00	26,409.60	5,944.71	32,354.31	0.00	S/L	5.00
10284		Bobcat Sweeper	12/09/16	2,963.60	0.00	0.00	2,420.27	543.33	2,963.60	0.00	S/L	5.00
10285		Bobcat Bucket w/Teeth	12/09/16	1,056.08	0.00	0.00	862.48	193.60	1,056.08	0.00	S/L	5.00
10427		# 119 2017 Chevy Silverado	3/02/17	38,821.00	0.00	0.00	29,747.77	7,764.20	37,511.97	1,309.03	S/L	5.00
10428		# 138 2017 Chevy Silverado	3/02/17	38,821.00	0.00	0.00	29,747.77	7,764.20	37,511.97	1,309.03	S/L	5.00
10433		DT-15 20 Ton Drag	5/18/17	21,000.00	0.00	0.00	15,050.00	4,200.00	19,250.00	1,750.00	S/L	5.00
10444		#304 2017 CHEVY SILVERADO	7/17/17	34,044.00	0.00	0.00	23,263.40	6,808.80	30,072.20	3,971.80	S/L	5.00
10443		# 425 2017 CHEVY COLORADO	7/18/17	27,563.00	0.00	0.00	18,834.72	5,512.60	24,347.32	3,215.68	S/L	5.00
10442		# 272 2017 CHEVY COLORADO	7/24/17	25,124.00	0.00	0.00	17,144.32	5,024.80	22,169.12	2,954.88	S/L	5.00
10446		Vehicle #487 2014 Chevy Express \	8/14/17	30,612.00	0.00	0.00	20,918.20	6,122.40	27,040.60	3,571.40	S/L	5.00
10447		Vehicle #488 2014 Chevy Express \	8/14/17	30,612.00	0.00	0.00	20,918.20	6,122.40	27,040.60	3,571.40	S/L	5.00
10448		Vehicle # 350 2017 Chevy Silverad	8/31/17	41,384.00	0.00	0.00	27,589.33	8,276.80	35,866.13	5,517.87	S/L	5.00
10449		Backhoe 580N-3 2017 Case	9/29/17	96,340.00	0.00	0.00	62,621.00	19,268.00	81,889.00	14,451.00	S/L	5.00
10465		Vehicle 311 2017 Ford F550	11/28/17	76,400.00	0.00	0.00	47,115.18	15,280.60	62,395.78	14,007.22	S/L	5.00
10466		Vehicle 332 2018 Freightliner	12/04/17	109,312.00	0.00	0.00	67,409.07	21,862.40	89,271.47	20,040.53	S/L	5.00
10534		DT-16 20 Ton Felling Trailer	9/01/18	20,998.98	0.00	0.00	6,999.65	2,999.85	9,999.50	10,999.48	S/L	7.00
10536		TRUCK # 305 2019 FORD F250	10/08/18	34,494.58	0.00	0.00	11,051.40	4,927.80	15,979.20	18,515.38	S/L	7.00
10537		# 432 2018 Ford F150	10/31/18	26,686.00	0.00	0.00	8,259.96	3,812.29	12,072.25	14,613.75	S/L	7.00
10538		# 429 2018 Ford F150 4x4	10/31/18	28,676.00	0.00	0.00	8,852.23	4,096.58	12,948.81	15,727.19	S/L	7.00
10539		# 105 2019 Ford F 150	10/31/18	29,201.00	0.00	0.00	9,025.92	4,171.58	13,197.50	16,003.50	S/L	7.00
10541		# 455 2019 Chevy Cruze	11/06/18	17,324.00	0.00	0.00	5,362.20	2,474.86	7,837.06	9,486.94	S/L	7.00
10542		# 273 2019 Chevy Cruze	11/06/18	17,324.00	0.00	0.00	5,362.20	2,474.86	7,837.06	9,486.94	S/L	7.00
10880		Vehicle #314 2019 Ford F550	2/06/19	77,153.50	0.00	0.00	21,125.36	11,021.93	32,147.29	45,006.21	S/L	7.00
10879		Vehicle #313 2019 Ford F550	2/11/19	77,153.50	0.00	0.00	21,125.36	11,021.93	32,147.29	45,006.21	S/L	7.00
10890		Vehicle #433 2019 F256 4x4	4/03/19	42,271.00	0.00	0.00	10,567.75	6,038.71	16,606.46	25,664.54	S/L	7.00
10903		2019 POLARIS RANGER	7/16/19	14,416.00	0.00	0.00	2,917.53	2,059.43	4,976.96	9,439.04	S/L	7.00
10908		#438 2019 Dodge Ram 1500	7/30/19	27,020.00	0.00	0.00	5,433.15	3,860.00	9,293.15	17,726.85	S/L	7.00
10909		#150 2019 Dodge Ram 1500	7/30/19	26,465.00	0.00	0.00	5,327.45	3,780.72	9,108.17	17,356.83	S/L	7.00
10910		#152 2019 Dodge Ram 1500	7/30/19	26,435.00	0.00	0.00	5,321.73	3,776.43	9,098.16	17,336.84	S/L	7.00
10911		#151 2019 Dodge Ram 1500	7/30/19	26,735.00	0.00	0.00	5,378.87	3,819.29	9,198.16	17,536.84	S/L	7.00
10912		#312 2019 Ford F550	7/30/19	94,487.64	0.00	0.00	19,120.11	13,498.23	32,618.34	61,869.30	S/L	7.00
10917		Truck 440 -2019 Ford F250 4x4	10/10/19	29,599.74	0.00	0.00	5,272.57	4,228.53	9,501.10	20,098.64	S/L	7.00
10918		Truck 306 -2019 Ford F250 4x4	10/10/19	29,799.74	0.00	0.00	5,305.90	4,257.10	9,563.00	20,236.74	S/L	7.00
10919		Truck 100 2019 Ford Ranger	10/10/19	26,219.62	0.00	0.00	4,675.53	3,745.66	8,421.19	17,798.43	S/L	7.00
10928		#334 2020 Kenworth Vacuum Exca	1/24/20	341,802.85	0.00	0.00	44,759.90	48,828.98	93,588.88	248,213.97	S/L	7.00
10931		DT-17 2020 Eager Beaver 20 ton D	2/01/20	21,000.00	0.00	0.00	2,750.00	3,000.00	5,750.00	15,250.00	S/L	7.00
10929		#333 2020 Freightliner Dump Truck	2/27/20	98,575.00	0.00	0.00	11,735.12	14,082.14	25,817.26	72,757.74	S/L	7.00
10932		#434 2019 Ford F250	3/19/20	44,408.74	0.00	0.00	4,758.08	6,344.11	11,102.19	33,306.55	S/L	7.00
10933		#439 2019 Ford F250	3/31/20	44,408.74	0.00	0.00	4,758.08	6,344.11	11,102.19	33,306.55	S/L	7.00
10934		DT-18 2020 Eager Beaver 20 ton D	4/21/20	21,166.00	0.00	0.00	2,015.81	3,023.71	5,039.52	16,126.48	S/L	7.00
10935		580 N-4 Backhoe	6/23/20	96,509.05	0.00	0.00	6,031.82	12,063.63	18,095.45	78,413.60	S/L	8.00
10936		580 N-5 Backhoe	6/23/20	96,509.05	0.00	0.00	6,031.82	12,063.63	18,095.45	78,413.60	S/L	8.00
10945		T-3 Big Tex Trailer	12/09/20	5,302.50	0.00	0.00	55.23	662.81	718.04	4,584.46	S/L	8.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
10952		#180 2020 Ford F550	12/30/20	87,500.00	0.00	0.00	0.00	12,500.00	12,500.00	75,000.00	S/L	7.00
10953		#308 2020 Ford F550	12/30/20	87,500.00	0.00	0.00	0.00	12,500.00	12,500.00	75,000.00	S/L	7.00
10954		#307 2020 Ford F550	12/30/20	87,500.00	0.00	0.00	0.00	12,500.00	12,500.00	75,000.00	S/L	7.00
10959		SVL75 Kubota Skid Steer w/Tracks	7/01/21	58,985.25	0.00c	0.00	0.00	4,213.23	4,213.23	54,772.02	S/L	7.00
10958		SV280 Skid Steer w/Tires	7/21/21	47,000.00	0.00c	0.00	0.00	2,797.62	2,797.62	44,202.38	S/L	7.00
10961		SK35 MINI Kobelco EXCAVATOI	8/31/21	50,635.00	0.00c	0.00	0.00	2,411.19	2,411.19	48,223.81	S/L	7.00
10479		#461 2021 Jeep Compass	9/01/21	21,991.00	0.00c	0.00	0.00	1,047.19	1,047.19	20,943.81	S/L	7.00
10960		SK85 Kobelco EXCAVATOR	9/22/21	92,845.00	0.00c	0.00	0.00	3,315.89	3,315.89	89,529.11	S/L	7.00
10481		LB1 Link Belt Long Reach Excavat	9/30/21	215,500.00	0.00c	0.00	0.00	7,696.43	7,696.43	207,803.57	S/L	7.00
10480		LB2 Link Belt Long Reach Excavat	10/28/21	223,500.00	0.00c	0.00	0.00	5,321.43	5,321.43	218,178.57	S/L	7.00
		341-0001-000		5,784,220.11	0.00c	0.00	3,383,491.72	410,662.71	3,794,154.43	1,990,065.68		
		*Less: Dispositions and Transfers		80,164.10	0.00	0.00	80,164.10	0.00	80,164.10	0.00		
		Net 341-0001-000		<u>5,704,056.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,303,327.62</u>	<u>410,662.71</u>	<u>3,713,990.33</u>	<u>1,990,065.68</u>		
Group: 341-0002-000												
4895		Vehicle #127	6/13/02	16,546.25	0.00	0.00	12,619.25	46.75	12,666.00	3,880.25	S/L	7.00
		341-0002-000		<u>16,546.25</u>	<u>0.00c</u>	<u>0.00</u>	<u>12,619.25</u>	<u>46.75</u>	<u>12,666.00</u>	<u>3,880.25</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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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
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		Enhanced Monitor Scan Tool	8/20/99	1,195.00	0.00	0.00	1,195.00	0.00	1,195.00	0.00	S/L	5.00
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	374.06	5.94	380.00	0.00	S/L	17.50
5947		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	374.06	5.94	380.00	0.00	S/L	17.50
5948		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	374.06	5.94	380.00	0.00	S/L	17.50
5949		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	374.06	5.94	380.00	0.00	S/L	17.50
5950		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	374.06	5.94	380.00	0.00	S/L	17.50
5951		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	374.06	5.94	380.00	0.00	S/L	17.50
5952		3/4 PLASTIC TAP MACHINE	8/15/05	380.00	0.00	0.00	374.06	5.94	380.00	0.00	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	20,336.10	1,358.57	21,694.67	2,080.33	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	18,989.57	974.43	19,964.00	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	619.81	45.63	665.44	133.09	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 cyclind	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
7267		1cf Meter Tester Tank	1/31/08	1,005.29	0.00	0.00	742.06	57.45	799.51	205.78	S/L	17.50
7268		10cf Meter Test Tank	1/31/08	6,609.21	0.00	0.00	4,878.24	377.67	5,255.91	1,353.30	S/L	17.50
7319		Hydrant Pressure Recorder - HPR-3	5/21/08	2,028.70	0.00	0.00	1,458.78	115.93	1,574.71	453.99	S/L	17.50
7441		Hydro Guard Flushing Device 3 Lo	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	941.40	78.45	1,019.85	353.11	S/L	17.50
7453		16" Cast Iron Pipe Tongs	12/18/08	1,696.01	0.00	0.00	1,162.92	96.91	1,259.83	436.18	S/L	17.50
7454		20" Cast Iron Pipe Tongs	12/18/08	2,071.87	0.00	0.00	1,420.68	118.39	1,539.07	532.80	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	13,149.20	1,111.20	14,260.40	2,407.60	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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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
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	2,246.00	0.00	2,246.00	0.00	S/L	10.00
7912		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	2,246.00	0.00	2,246.00	0.00	S/L	10.00
7913		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	2,246.00	0.00	2,246.00	0.00	S/L	10.00
7914		Kupferle 9400 Auto Flushing Devic	10/21/10	2,246.00	0.00	0.00	2,246.00	0.00	2,246.00	0.00	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 Excavate	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
9005		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
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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	3,377.00	0.00	3,377.00	0.00	S/L	5.00
9055		Tamco Air Hammer	10/04/12	1,604.95	0.00	0.00	1,604.95	0.00	1,604.95	0.00	S/L	5.00
9056		Tamco Air Spade	10/04/12	923.35	0.00	0.00	923.35	0.00	923.35	0.00	S/L	5.00
9049		Ingersoll-Rand Air Compressor 80 c	12/27/12	2,430.00	0.00	0.00	1,944.00	243.00	2,187.00	243.00	S/L	10.00
9050		Pressure Recorder HPR	12/31/12	1,665.02	0.00	0.00	666.00	83.25	749.25	915.77	S/L	20.00
9058		Pressure Recorder HPR	12/31/12	1,574.62	0.00	0.00	629.84	78.73	708.57	866.05	S/L	20.00
31569		Fire Hose Thread	1/04/13	3,149.23	0.00	0.00	3,149.23	0.00	3,149.23	0.00	S/L	5.00
9296		Pipehorn MD480 Pipe Locator	3/21/13	1,314.75	0.00	0.00	1,314.75	0.00	1,314.75	0.00	S/L	5.00
9297		Pipehorn MD480 Pipe Locator	3/21/13	1,314.75	0.00	0.00	1,314.75	0.00	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	4,710.70	0.00	4,710.70	0.00	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	3,864.69	558.75	4,423.44	46.56	S/L	8.00
9768		Genisys OTC Model 561301 Engine	5/16/14	3,220.00	0.00	0.00	1,211.33	184.00	1,395.33	1,824.67	S/L	17.50
9760		McLaughan G2 Pipelocator	5/21/14	3,590.00	0.00	0.00	1,350.51	205.14	1,555.65	2,034.35	S/L	17.50
9761		McLaughan G2 Pipe Locator	5/21/14	3,590.00	0.00	0.00	1,350.51	205.14	1,555.65	2,034.35	S/L	17.50
9958		Positest Dry Film Gauge	12/10/14	709.15	0.00	0.00	246.50	40.52	287.02	422.13	S/L	17.50
9981		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9982		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9983		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9984		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9985		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9986		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9987		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9988		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9990		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9991		Customer Service Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9993		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9994		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9995		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9996		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9997		Meter Shop Trimble	1/06/15	6,000.00	0.00	0.00	2,057.16	342.86	2,400.02	3,599.98	S/L	17.50
9964		VLOC 9800 Line Locator	1/19/15	3,471.04	0.00	0.00	1,173.57	198.35	1,371.92	2,099.12	S/L	17.50
9965		VLOC 9800 Line Locator	1/19/15	3,471.03	0.00	0.00	1,173.52	198.34	1,371.86	2,099.17	S/L	17.50
9966		VLOC 9800 Line Locator	1/19/15	3,471.03	0.00	0.00	1,173.52	198.34	1,371.86	2,099.17	S/L	17.50
10005		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	209.01	35.83	244.84	382.16	S/L	17.50
10006		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	209.01	35.83	244.84	382.16	S/L	17.50
10007		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	209.01	35.83	244.84	382.16	S/L	17.50
10009		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	209.01	35.83	244.84	382.16	S/L	17.50
10010		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	209.01	35.83	244.84	382.16	S/L	17.50
10011		2" Water Pump & Hose	2/19/15	627.00	0.00	0.00	209.01	35.83	244.84	382.16	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)												
10012		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10013		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10014		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10015		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10016		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10017		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10018		1" Water Pump & Hoses	2/19/15	376.00	0.00	0.00	125.35	21.49	146.84	229.16	S/L	17.50
10019		Air Spade	2/19/15	904.75	0.00	0.00	301.58	51.70	353.28	551.47	S/L	17.50
10020		Clay Digger	2/19/15	904.75	0.00	0.00	301.58	51.70	353.28	551.47	S/L	17.50
10021		Rock Drill	2/19/15	1,626.95	0.00	0.00	542.32	92.97	635.29	991.66	S/L	17.50
10022		Rock Drill	2/19/15	1,626.95	0.00	0.00	542.32	92.97	635.29	991.66	S/L	17.50
9771		Piercing Tool for Vehicle 258	6/30/15	3,348.49	0.00	0.00	1,052.37	191.34	1,243.71	2,104.78	S/L	17.50
9772		Piercing Tool for Vehicle 269	6/30/15	3,348.49	0.00	0.00	1,052.37	191.34	1,243.71	2,104.78	S/L	17.50
10054		Metal Dectors	9/22/15	789.00	0.00	0.00	236.72	45.09	281.81	507.19	S/L	17.50
10055		Metal Dectors	9/22/15	789.00	0.00	0.00	236.72	45.09	281.81	507.19	S/L	17.50
10056		Metal Dectors	9/22/15	789.00	0.00	0.00	236.72	45.09	281.81	507.19	S/L	17.50
10297		Ingersol Rand Air Compressor	10/27/15	2,495.00	0.00	0.00	859.37	166.33	1,025.70	1,469.30	S/L	15.00
10274		Centrifugal Pump Clearwell Sample	12/11/15	1,151.10	0.00	0.00	1,151.10	0.00	1,151.10	0.00	S/L	3.00
10294		Altair Gas Monitor	1/15/16	1,842.20	0.00	0.00	526.35	105.27	631.62	1,210.58	S/L	17.50
10295		Altair Gas Monitor	1/15/16	1,842.20	0.00	0.00	526.35	105.27	631.62	1,210.58	S/L	17.50
10276		Centrifugal Pump	3/03/16	1,346.32	0.00	0.00	371.83	76.93	448.76	897.56	S/L	17.50
10330		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10331		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10332		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10333		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10334		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10335		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10336		Cutall Saw	6/15/16	1,095.00	0.00	0.00	286.78	62.57	349.35	745.65	S/L	17.50
10401		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	610.49	145.04	755.53	1,782.65	S/L	17.50
10402		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	610.49	145.04	755.53	1,782.65	S/L	17.50
10403		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	592.67	145.04	737.71	1,800.47	S/L	17.50
10404		Shoring Equipment	10/12/16	2,538.18	0.00	0.00	610.49	145.04	755.53	1,782.65	S/L	17.50
10405		Shoring Equipment	10/12/16	2,538.17	0.00	0.00	610.49	145.04	755.53	1,782.64	S/L	17.50
10406		Shoring Equipment	10/12/16	2,538.17	0.00	0.00	610.49	145.04	755.53	1,782.64	S/L	17.50
10407		Shoring Equipment	10/12/16	2,538.16	0.00	0.00	610.49	145.04	755.53	1,782.63	S/L	17.50
10408		Shoring Equipment	10/12/16	2,538.16	0.00	0.00	610.49	145.04	755.53	1,782.63	S/L	17.50
10417		Remote Area Lighting	10/18/16	616.47	0.00	0.00	146.79	35.23	182.02	434.45	S/L	17.50
10418		Remote Area Lighting	10/18/16	616.47	0.00	0.00	146.79	35.23	182.02	434.45	S/L	17.50
10419		Remote Area Lighting	10/18/16	616.47	0.00	0.00	146.79	35.23	182.02	434.45	S/L	17.50
10420		Remote Area Lighting	10/18/16	616.48	0.00	0.00	146.79	35.23	182.02	434.46	S/L	17.50
10415		Cutall Saw in Meter Shop	10/20/16	1,189.95	0.00	0.00	283.33	68.00	351.33	838.62	S/L	17.50
10412		T-2 SureTrac Shoring Trailer	10/21/16	3,450.00	0.00	0.00	821.42	197.14	1,018.56	2,431.44	S/L	17.50
10410		Schonstedt Locator	11/16/16	870.00	0.00	0.00	202.98	49.71	252.69	617.31	S/L	17.50
10422		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	689.14	183.77	872.91	2,343.09	S/L	17.50
10423		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	689.14	183.77	872.91	2,343.09	S/L	17.50
10424		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	689.14	183.77	872.91	2,343.09	S/L	17.50
10425		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	689.14	183.77	872.91	2,343.09	S/L	17.50
10426		Acoustic Leak Detection Device	3/24/17	3,216.00	0.00	0.00	689.14	183.77	872.91	2,343.09	S/L	17.50
10434		D-5 Tap Machine	6/15/17	2,330.00	0.00	0.00	477.09	133.14	610.23	1,719.77	S/L	17.50

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FYE: 12/31/2021

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)												
10445		Arrow Board	8/07/17	3,800.00	0.00	0.00	741.90	217.14	959.04	2,840.96	S/L	17.50
10451		Pelican Smartshore Shoring Equipm	10/05/17	7,650.00	0.00	0.00	1,420.71	437.14	1,857.85	5,792.15	S/L	17.50
10452		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00	0.00	122.68	38.74	161.42	516.58	S/L	17.50
10453		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00	0.00	122.68	38.74	161.42	516.58	S/L	17.50
10454		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00	0.00	122.68	38.74	161.42	516.58	S/L	17.50
10455		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00	0.00	122.68	38.74	161.42	516.58	S/L	17.50
10456		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00	0.00	122.68	38.74	161.42	516.58	S/L	17.50
10457		SCHONSTEDT METAL LOCATO	11/01/17	678.00	0.00	0.00	122.68	38.74	161.42	516.58	S/L	17.50
10467		Line Locator	1/04/18	3,632.74	0.00	0.00	622.77	207.59	830.36	2,802.38	S/L	17.50
10488		Hot Shot Thawing Kit	2/14/18	1,099.00	0.00	0.00	183.17	62.80	245.97	853.03	S/L	17.50
10490		SmartShore Shoring Equip	2/14/18	7,650.00	0.00	0.00	1,274.99	437.14	1,712.13	5,937.87	S/L	17.50
10491		SmartShore Shoring Equip	2/14/18	7,650.00	0.00	0.00	1,274.99	437.14	1,712.13	5,937.87	S/L	17.50
10489		Pulse Jet De-Icer	2/15/18	2,744.22	0.00	0.00	457.36	156.81	614.17	2,130.05	S/L	17.50
10495		Line Locator	2/21/18	831.17	0.00	0.00	134.58	47.50	182.08	649.09	S/L	17.50
10127		Alignment Tool	5/07/18	5,345.80	0.00	0.00	814.59	305.47	1,120.06	4,225.74	S/L	17.50
10530		Trimble Handheld	7/09/18	6,212.00	0.00	0.00	887.43	354.97	1,242.40	4,969.60	S/L	17.50
10531		Schonstedt Locator	7/19/18	863.36	0.00	0.00	119.22	49.33	168.55	694.81	S/L	17.50
10533		Schonstedt Locator	9/27/18	863.40	0.00	0.00	111.01	49.34	160.35	703.05	S/L	17.50
10535		1 1/2" Hydraulic Impact Wrench	10/15/18	7,200.00	0.00	0.00	925.72	411.43	1,337.15	5,862.85	S/L	17.50
10617		Geo Trimble Handheld	11/01/18	8,868.95	0.00	0.00	1,098.07	506.80	1,604.87	7,264.08	S/L	17.50
10543		Schonstedt Locator	11/02/18	863.10	0.00	0.00	106.86	49.32	156.18	706.92	S/L	17.50
10500		Pallet Jack	12/01/18	771.00	0.00	0.00	91.79	44.06	135.85	635.15	S/L	17.50
10506		Wrench for Reservoir Valves	12/01/18	1,134.75	0.00	0.00	135.08	64.84	199.92	934.83	S/L	17.50
10548		2" Piercing Tool	12/28/18	3,635.43	0.00	0.00	415.48	207.74	623.22	3,012.21	S/L	17.50
10549		2" Piercing Tool	12/28/18	3,635.43	0.00	0.00	415.48	207.74	623.22	3,012.21	S/L	17.50
10550		Metal Locators	1/02/19	826.33	0.00	0.00	94.44	47.22	141.66	684.67	S/L	17.50
10851		Metal Locators	1/02/19	826.33	0.00	0.00	94.44	47.22	141.66	684.67	S/L	17.50
10852		Metal Locators	1/02/19	832.45	0.00	0.00	95.14	47.57	142.71	689.74	S/L	17.50
10853		Metal Locators	1/02/19	832.45	0.00	0.00	95.14	47.57	142.71	689.74	S/L	17.50
10867		Vivax Metrotech Line Locator	1/21/19	4,000.88	0.00	0.00	438.19	228.62	666.81	3,334.07	S/L	17.50
10873		Vivax Metrotech Line Locator	1/21/19	4,000.88	0.00	0.00	438.19	228.62	666.81	3,334.07	S/L	17.50
10868		Schonstedt Metal Locators	1/22/19	807.16	0.00	0.00	88.40	46.12	134.52	672.64	S/L	17.50
10869		Schonstedt Metal Locators	1/22/19	807.16	0.00	0.00	88.40	46.12	134.52	672.64	S/L	17.50
10870		Schonstedt Metal Locators	1/22/19	807.15	0.00	0.00	88.40	46.12	134.52	672.63	S/L	17.50
10878		Valve Nut Kit	1/24/19	9,128.32	0.00	0.00	999.77	521.62	1,521.39	7,606.93	S/L	17.50
10874		Rock Drill	1/30/19	1,650.00	0.00	0.00	180.72	94.29	275.01	1,374.99	S/L	17.50
10875		Air Hammer	1/30/19	535.00	0.00	0.00	58.59	30.57	89.16	445.84	S/L	17.50
10876		Rock Drill	1/30/19	1,650.00	0.00	0.00	180.72	94.29	275.01	1,374.99	S/L	17.50
10877		Air Hammer	1/30/19	535.00	0.00	0.00	58.59	30.57	89.16	445.84	S/L	17.50
10892		Steel Work Bench	2/11/19	3,450.00	0.00	0.00	377.85	197.14	574.99	2,875.01	S/L	17.50
10881		Shoring	2/28/19	4,476.00	0.00	0.00	468.91	255.77	724.68	3,751.32	S/L	17.50
10882		Shoring	2/28/19	4,476.00	0.00	0.00	468.91	255.77	724.68	3,751.32	S/L	17.50
10883		Shoring	2/28/19	4,476.00	0.00	0.00	468.91	255.77	724.68	3,751.32	S/L	17.50
10884		Shoring	2/28/19	4,476.00	0.00	0.00	468.91	255.77	724.68	3,751.32	S/L	17.50
10891		Valve Turner Controllor	3/15/19	3,268.74	0.00	0.00	342.44	186.79	529.23	2,739.51	S/L	17.50
10894		Altair Gas Detector	6/24/19	2,001.95	0.00	0.00	171.60	114.40	286.00	1,715.95	S/L	17.50
10895		Altair Gas Detector	6/24/19	2,001.95	0.00	0.00	171.60	114.40	286.00	1,715.95	S/L	17.50
10896		Altair Gas Detector	6/24/19	2,001.95	0.00	0.00	171.60	114.40	286.00	1,715.95	S/L	17.50
10897		Altair Gas Detector	6/24/19	2,001.95	0.00	0.00	171.60	114.40	286.00	1,715.95	S/L	17.50

Tax Asset Detail 1/01/21 - 12/31/21

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)												
10898		Altair Gas Detector	6/24/19	2,001.95	0.00	0.00	171.60	114.40	286.00	1,715.95	S/L	17.50
11007		Generator	7/01/19	919.96	0.00	0.00	78.85	52.57	131.42	788.54	S/L	17.50
11165		Rolling Ladder 90"H	12/01/19	1,121.84	0.00	0.00	69.45	64.11	133.56	988.28	S/L	17.50
10924		Steel Work Bench	1/29/20	7,446.00	0.00	0.00	390.03	425.49	815.52	6,630.48	S/L	17.50
10930		Self Retracting Lifeline	3/25/20	6,540.50	0.00	0.00	280.31	373.74	654.05	5,886.45	S/L	17.50
10650		Trimble Geo 7x Handheld	6/09/20	10,582.84	0.00	0.00	352.76	604.73	957.49	9,625.35	S/L	17.50
10651		Trimble Geo 7x Handheld	6/09/20	10,582.84	0.00	0.00	352.76	604.73	957.49	9,625.35	S/L	17.50
10652		Trimble Geo 7x Handheld	6/09/20	10,582.84	0.00	0.00	352.76	604.73	957.49	9,625.35	S/L	17.50
10653		Trimble Geo 7x Handheld	6/09/20	10,582.84	0.00	0.00	352.76	604.73	957.49	9,625.35	S/L	17.50
10938		Leak Detection Corrilator	7/08/20	20,041.67	0.00	0.00	572.62	1,145.24	1,717.86	18,323.81	S/L	17.50
10939		Leak Detection Data Logger	7/08/20	9,641.66	0.00	0.00	275.48	550.95	826.43	8,815.23	S/L	17.50
10940		Leak Detection Listening Device	7/08/20	4,041.67	0.00	0.00	115.48	230.95	346.43	3,695.24	S/L	17.50
31763		Build A Box Shoring	11/19/20	15,788.00	0.00	0.00	75.18	902.17	977.35	14,810.65	S/L	17.50
10946		Line locators	12/09/20	4,090.75	0.00	0.00	19.48	233.76	253.24	3,837.51	S/L	17.50
10947		Line locators	12/09/20	4,090.75	0.00	0.00	19.48	233.76	253.24	3,837.51	S/L	17.50
31777		SmartShore	12/11/20	7,950.00	0.00	0.00	37.86	454.29	492.15	7,457.85	S/L	17.50
10637		Zephyr Antenna	12/30/20	3,490.00	0.00	0.00	0.00	199.43	199.43	3,290.57	S/L	17.50
10638		Trimble Handheld	12/30/20	7,384.85	0.00	0.00	0.00	421.99	421.99	6,962.86	S/L	17.50
10962		Hydraulic Shoring	9/27/21	12,125.00	0.00c	0.00	0.00	173.21	173.21	11,951.79	S/L	17.50
10963		Hydraulic Shoring	12/28/21	12,293.15	0.00c	0.00	0.00	0.00	0.00	12,293.15	S/L	17.50
				343-0001-000	816,582.30	0.00c	0.00	389,513.93	32,348.09	421,862.02	394,720.28	

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	18,748.01	0.00	18,748.01	0.00	S/L	10.00
31437		Orion Fluoride Probe	8/01/08	751.44	0.00	0.00	751.44	0.00	751.44	0.00	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

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
7436		Sealer for Inqubator WQTS2X	8/21/09	3,544.51	0.00	0.00	3,544.51	0.00	3,544.51	0.00	S/L	10.00
31470		Magnetic top Stirrer (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
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	13,689.99	1,549.81	15,239.80	258.30	S/L	10.00
9517		AANALYST 400 - Perkin Elmer	7/17/13	18,981.85	0.00	0.00	14,078.24	1,898.19	15,976.43	3,005.42	S/L	10.00
9519		EXO Multi-Parameter Sonde	11/01/13	5,799.04	0.00	0.00	5,799.04	0.00	5,799.04	0.00	S/L	5.00
9518		Exo Hand Held Unit	11/07/13	2,800.00	0.00	0.00	2,800.00	0.00	2,800.00	0.00	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	3,000.54	418.68	3,419.22	767.54	S/L	10.00
9743		ICPMS Machine	11/25/13	10,605.00	0.00	0.00	3,740.52	530.25	4,270.77	6,334.23	S/L	20.00
7978		Fluoride Electrode	12/31/13	846.74	0.00	0.00	846.74	0.00	846.74	0.00	S/L	5.00
7979		Fluoride Electrode	12/31/13	846.73	0.00	0.00	846.73	0.00	846.73	0.00	S/L	5.00
7980		Turbidiment NTU 2100N	12/31/13	2,140.10	0.00	0.00	2,140.10	0.00	2,140.10	0.00	S/L	5.00
7981		Turbidimeter NTU 2100 N	12/31/13	2,140.10	0.00	0.00	2,140.10	0.00	2,140.10	0.00	S/L	5.00
7982		Lab Stirrer Programmable	12/31/13	3,250.75	0.00	0.00	3,250.75	0.00	3,250.75	0.00	S/L	5.00
9526		Computer for ICPMS	1/16/14	7,076.76	0.00	0.00	7,076.76	0.00	7,076.76	0.00	S/L	5.00
9527		ICPMS & Autosampler	1/16/14	114,373.48	0.00	0.00	26,369.45	3,812.45	30,181.90	84,191.58	S/L	30.00
9977		THM-100 System Analyzer	2/17/14	64,950.00	0.00	0.00	14,794.17	2,165.00	16,959.17	47,990.83	S/L	30.00
9525		Autosampler for AA	3/20/14	9,869.83	0.00	0.00	8,327.68	1,233.73	9,561.41	308.42	S/L	8.00
9951		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	1,101.63	181.09	1,282.72	165.96	S/L	8.00
9952		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	1,101.63	181.09	1,282.72	165.96	S/L	8.00
9953		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	1,257.18	191.50	1,448.68	0.00	S/L	7.01

Tax Asset Detail 1/01/21 - 12/31/21

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)												
9954		HQ 440d bench top pH meter	12/04/14	1,448.68	0.00	0.00	1,101.63	181.09	1,282.72	165.96	S/L	8.00
9955		IntelliCAL Flouride Electrode (ISE)	12/04/14	748.68	0.00	0.00	569.34	93.59	662.93	85.75	S/L	8.00
9956		IntelliCAL Flouride Electrode (ISE)	12/04/14	748.68	0.00	0.00	569.34	93.59	662.93	85.75	S/L	8.00
9957		IntelliCAL Flouride Electrode (ISE)	12/04/14	748.63	0.00	0.00	569.28	93.58	662.86	85.77	S/L	8.00
9774		Trilogy Laboratory Fluorometer	2/18/15	9,257.75	0.00	0.00	6,750.45	1,157.22	7,907.67	1,350.08	S/L	8.00
8991		LIMS Server GCMS Autosampler	4/17/15	8,977.31	0.00	0.00	8,977.31	0.00	8,977.31	0.00	S/L	5.00
9773		Spectrophotometer	7/17/15	4,295.85	0.00	0.00	2,908.64	536.98	3,445.62	850.23	S/L	8.00
9779		Gas Chromatograph	9/15/15	20,287.82	0.00	0.00	10,820.16	2,028.78	12,848.94	7,438.88	S/L	10.00
9840		Coliform Bath	3/11/16	2,347.21	0.00	0.00	1,418.10	293.40	1,711.50	635.71	S/L	8.00
9841		Discrete Analyzer	4/18/16	49,415.00	0.00	0.00	28,825.44	6,176.88	35,002.32	14,412.68	S/L	8.00
9864		Spectrophotometer DR 6000	7/06/16	9,722.63	0.00	0.00	5,468.98	1,215.33	6,684.31	3,038.32	S/L	8.00
9892		Centurion Water Purge & Trap Aut	8/03/17	19,250.00	0.00	0.00	3,653.92	1,069.44	4,723.36	14,526.64	S/L	18.00
9893		Analytical Balance	8/23/17	4,026.12	0.00	0.00	745.57	223.67	969.24	3,056.88	S/L	18.00
9865		Spectrophotometer	9/27/17	9,241.69	0.00	0.00	1,668.65	513.43	2,182.08	7,059.61	S/L	18.00
10471		EST Encon Evolution	10/05/17	16,058.60	0.00	0.00	2,899.46	892.14	3,791.60	12,267.00	S/L	18.00
10469		Muffle Furnace	10/24/17	6,131.84	0.00	0.00	1,078.76	340.66	1,419.42	4,712.42	S/L	18.00
10470		Miele Dishwasher	10/25/17	12,011.50	0.00	0.00	2,113.15	667.31	2,780.46	9,231.04	S/L	18.00
10468		Fischer PH Meter	11/08/17	1,994.41	0.00	0.00	350.87	110.80	461.67	1,532.74	S/L	18.00
10472		Cyanotoxin Automated Assay Syste	7/01/18	31,400.00	0.00	0.00	4,361.10	1,744.44	6,105.54	25,294.46	S/L	18.00
10473		AA Spectrometer	12/05/18	62,222.40	0.00	0.00	7,201.67	3,456.80	10,658.47	51,563.93	S/L	18.00
10474		Ion Chromatograph	12/31/18	81,194.88	0.00	0.00	9,021.66	4,510.83	13,532.49	67,662.39	S/L	18.00
10475		Lab Turbidimeter	6/04/19	4,127.70	0.00	0.00	217.85	137.59	355.44	3,772.26	S/L	30.00
10476		Water Quality Sonde from Fondries	10/07/19	13,459.00	0.00	0.00	934.65	747.72	1,682.37	11,776.63	S/L	18.00
10477		Computer & Software for Ion-Chrom	11/27/19	1,856.15	0.00	0.00	402.17	371.23	773.40	1,082.75	S/L	5.00
11312		Universal Pump	5/28/20	3,215.00	0.00	0.00	93.77	160.75	254.52	2,960.48	S/L	20.00
11313		Universal Pump	5/28/20	3,215.00	0.00	0.00	93.77	160.75	254.52	2,960.48	S/L	20.00
31807		Remote Data Analysis Software	11/30/21	5,300.00	0.00c	0.00	0.00	88.33	88.33	5,211.67	S/L	5.00
				344-0001-000	0.00c	0.00	397,740.94	39,228.12	436,969.06	396,008.75		
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	72,800.00	0.00	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	23,994.82	851.54	24,846.36	5,747.91	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	22,845.00	0.00	22,845.00	0.00	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
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
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	2,354.07	15.78	2,369.85	0.00	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	5,550.00	75.00	5,625.00	0.00	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	5,673.22	115.78	5,789.00	0.00	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
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	62,710.31	5,574.25	68,284.56	1,393.52	S/L	12.50
7742		Ridgid 535 Threading Machine	9/09/10	5,479.44	0.00	0.00	5,479.44	0.00	5,479.44	0.00	S/L	10.00

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
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-	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	13,550.33	1,534.00	15,084.33	255.67	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	1,995.00	0.00	1,995.00	0.00	S/L	5.00
9501		Multiflow hydraulic Powerpack P95	5/16/13	5,307.50	0.00	0.00	5,307.50	0.00	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
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
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
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	2,461.07	335.60	2,796.67	559.31	S/L	10.00
9723		Bobcat 250 Welder	9/26/13	4,373.95	0.00	0.00	4,373.95	0.00	4,373.95	0.00	S/L	5.00
9744		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	329.91	48.28	378.19	225.25	S/L	12.50
9745		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	329.91	48.28	378.19	225.25	S/L	12.50
9746		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	329.91	48.28	378.19	225.25	S/L	12.50
9747		20' Hose & 2" Koshin Water Pump	3/12/14	603.44	0.00	0.00	329.91	48.28	378.19	225.25	S/L	12.50
9748		20' Hose & 2" Koshin Water Pump	3/12/14	603.43	0.00	0.00	329.85	48.27	378.12	225.31	S/L	12.50
9749		20' Hose & 2" Koshin Water Pump	3/12/14	603.43	0.00	0.00	329.85	48.27	378.12	225.31	S/L	12.50
9750		20' Hose & 2" Koshin Water Pump	3/12/14	603.43	0.00	0.00	329.85	48.27	378.12	225.31	S/L	12.50
9751		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	209.58	30.67	240.25	143.10	S/L	12.50
9752		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	209.58	30.67	240.25	143.10	S/L	12.50
9753		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	209.58	30.67	240.25	143.10	S/L	12.50
9754		10' Hose & 1" Koshin Water Pump	3/12/14	383.35	0.00	0.00	209.58	30.67	240.25	143.10	S/L	12.50
9755		10' Hose & 1" Koshin Water Pump	3/12/14	383.34	0.00	0.00	209.58	30.67	240.25	143.09	S/L	12.50
9756		10' Hose & 1" Koshin Water Pump	3/12/14	383.33	0.00	0.00	209.58	30.67	240.25	143.08	S/L	12.50
9757		10' Hose & 1" Koshin Water Pump	3/12/14	383.33	0.00	0.00	209.58	30.67	240.25	143.08	S/L	12.50
9762		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	549.84	83.52	633.36	410.64	S/L	12.50
9763		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	549.84	83.52	633.36	410.64	S/L	12.50
9764		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	549.84	83.52	633.36	410.64	S/L	12.50
9765		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	549.84	83.52	633.36	410.64	S/L	12.50
9766		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	549.84	83.52	633.36	410.64	S/L	12.50
9767		Cutquik TS700 Saw	5/21/14	1,044.00	0.00	0.00	549.84	83.52	633.36	410.64	S/L	12.50
9803		Tap Machine	8/13/14	2,717.64	0.00	0.00	1,395.05	217.41	1,612.46	1,105.18	S/L	12.50
9804		Tap Machine	8/13/14	2,717.64	0.00	0.00	1,395.05	217.41	1,612.46	1,105.18	S/L	12.50
9805		Tap Machine	8/13/14	2,717.64	0.00	0.00	1,395.05	217.41	1,612.46	1,105.18	S/L	12.50
9806		Tap Machine	8/13/14	2,717.64	0.00	0.00	1,395.05	217.41	1,612.46	1,105.18	S/L	12.50
9809		Backhoe 580 Super N 580N2	8/19/14	88,500.00	0.00	0.00	44,840.00	7,080.00	51,920.00	36,580.00	S/L	12.50
9810		Backhoe 580 Super N 580N1	8/19/14	88,900.00	0.00	0.00	45,042.67	7,112.00	52,154.67	36,745.33	S/L	12.50
9807		Line locator	9/10/14	3,824.34	0.00	0.00	1,937.68	305.95	2,243.63	1,580.71	S/L	12.50
9808		Line Locator	9/10/14	3,824.34	0.00	0.00	1,937.68	305.95	2,243.63	1,580.71	S/L	12.50

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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: 345-0001-000 (continued)												
9961		Piercing Tool	10/09/14	3,335.23	0.00	0.00	1,667.62	266.82	1,934.44	1,400.79	S/L	12.50
9962		Piercing Tool	10/09/14	3,335.23	0.00	0.00	1,667.62	266.82	1,934.44	1,400.79	S/L	12.50
10025		Floor Scrubber	1/22/15	6,653.59	0.00	0.00	3,149.38	532.29	3,681.67	2,971.92	S/L	12.50
9963		Air Compressor for Vehicle #261	1/23/15	2,618.00	0.00	0.00	1,239.19	209.44	1,448.63	1,169.37	S/L	12.50
9998		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
9999		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
10000		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
10001		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
10002		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
10003		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
10004		14" Quickie Saw TS700	2/06/15	1,055.00	0.00	0.00	499.37	84.40	583.77	471.23	S/L	12.50
10039		14" Quickie Saw with Vehicle #261	2/06/15	805.00	0.00	0.00	381.03	64.40	445.43	359.57	S/L	12.50
10036		Magnetic Line Locator	3/20/15	848.99	0.00	0.00	390.54	67.92	458.46	390.53	S/L	12.50
10037		Magnetic Line Locator	3/20/15	848.99	0.00	0.00	390.54	67.92	458.46	390.53	S/L	12.50
10026		6' End Shore Struts	5/18/15	1,820.77	0.00	0.00	813.27	145.66	958.93	861.84	S/L	12.50
10027		6' End Shore Struts	5/18/15	1,820.77	0.00	0.00	813.27	145.66	958.93	861.84	S/L	12.50
10028		8' End Shore Struts	5/18/15	1,891.69	0.00	0.00	844.98	151.34	996.32	895.37	S/L	12.50
10029		8' End Shore Struts	5/18/15	1,891.69	0.00	0.00	844.98	151.34	996.32	895.37	S/L	12.50
10050		Remote Area Lighting System	8/03/15	559.97	0.00	0.00	242.67	44.80	287.47	272.50	S/L	12.50
10051		Remote Area Lighting System	8/03/15	559.97	0.00	0.00	242.67	44.80	287.47	272.50	S/L	12.50
10052		Remote Area Lighting System	8/03/15	559.97	0.00	0.00	242.67	44.80	287.47	272.50	S/L	12.50
10053		Remote Area Lighting System	8/03/15	559.94	0.00	0.00	242.66	44.80	287.46	272.48	S/L	12.50
9775		Line Locator V-LOC 9800	10/09/15	2,085.79	0.00	0.00	876.02	166.86	1,042.88	1,042.91	S/L	12.50
9776		Line Locator Transmitter V-LOC 98	10/09/15	2,085.79	0.00	0.00	876.02	166.86	1,042.88	1,042.91	S/L	12.50
9777		Line Locator V-LOC 9800	10/09/15	2,085.79	0.00	0.00	876.02	166.86	1,042.88	1,042.91	S/L	12.50
9778		Line Locator Transmitter V-LOC 98	10/09/15	2,085.79	0.00	0.00	876.02	166.86	1,042.88	1,042.91	S/L	12.50
10273		800lb Hoe Ram (M-2 Backhoe)	11/09/15	7,158.00	0.00	0.00	2,958.64	572.64	3,531.28	3,626.72	S/L	12.50
10458		2" Piercing Tool	11/17/17	4,539.30	0.00	0.00	1,119.68	363.14	1,482.82	3,056.48	S/L	12.50
10459		2" Piercing Tool	11/17/17	4,539.30	0.00	0.00	1,119.68	363.14	1,482.82	3,056.48	S/L	12.50
10544		Stihl Quickie Saw	12/20/18	1,103.96	0.00	0.00	176.64	88.32	264.96	839.00	S/L	12.50
10545		Stihl Quickie Saw	12/20/18	1,103.96	0.00	0.00	176.64	88.32	264.96	839.00	S/L	12.50
10546		Stihl Quickie Saw	12/20/18	1,103.96	0.00	0.00	176.64	88.32	264.96	839.00	S/L	12.50
10547		Stihl Quickie Saw	12/20/18	1,103.96	0.00	0.00	176.64	88.32	264.96	839.00	S/L	12.50
10616		Trimble Line Locator	1/14/19	2,038.50	0.00	0.00	326.16	163.08	489.24	1,549.26	S/L	12.50
10871		Hydraulic Saw	1/23/19	3,636.50	0.00	0.00	557.60	290.92	848.52	2,787.98	S/L	12.50
10872		2" Grundomat Piercing Tool	2/01/19	3,674.91	0.00	0.00	563.48	293.99	857.47	2,817.44	S/L	12.50
10899		Vivax-Metrotech Locator Receiver	7/01/19	1,247.73	0.00	0.00	149.73	99.82	249.55	998.18	S/L	12.50
10900		Vivax-Metrotech Locator Transmitt	7/01/19	2,617.75	0.00	0.00	314.13	209.42	523.55	2,094.20	S/L	12.50
10901		Vivax-Metrotech Locator Receiver	7/01/19	1,247.75	0.00	0.00	149.73	99.82	249.55	998.20	S/L	12.50
10902		Vivax-Metrotech Locator Transmitt	7/01/19	2,617.75	0.00	0.00	314.13	209.42	523.55	2,094.20	S/L	12.50
10904		Stihl Cutall Saw	8/01/19	1,149.00	0.00	0.00	130.22	91.92	222.14	926.86	S/L	12.50
10905		Stihl Cutall Saw	8/01/19	1,149.00	0.00	0.00	130.22	91.92	222.14	926.86	S/L	12.50
10906		Stihl Cutall Saw	8/01/19	1,149.00	0.00	0.00	130.22	91.92	222.14	926.86	S/L	12.50
10907		Stihl Cutall Saw	8/01/19	1,149.00	0.00	0.00	130.22	91.92	222.14	926.86	S/L	12.50
10913		Schonstedt Magnetic Locator	8/19/19	714.99	0.00	0.00	76.27	57.20	133.47	581.52	S/L	12.50
10950		Line Locators	12/22/20	3,837.67	0.00	0.00	0.00	307.01	307.01	3,530.66	S/L	12.50
10951		Line Locators	12/22/20	3,837.67	0.00	0.00	0.00	307.01	307.01	3,530.66	S/L	12.50

Tax Asset Detail 1/01/21 - 12/31/21

FYE: 12/31/2021

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)												
10964		Tapping & Drilling Machine	12/15/21	3,531.19	0.00c	0.00	0.00	23.54	23.54	3,507.65	S/L	12.50
10965		Tapping & Drilling Machine	12/15/21	3,531.19	0.00c	0.00	0.00	23.54	23.54	3,507.65	S/L	12.50
345-0001-000				<u>1,282,988.52</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,091,282.42</u>	<u>32,840.93</u>	<u>1,124,123.35</u>	<u>158,865.17</u>		

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 IP370	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 Sceren/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	24,406.25	0.00	24,406.25	0.00	S/L	10.00
31440		Radio Eq. So. Campbell Tank	12/31/08	36,609.37	0.00	0.00	36,609.37	0.00	36,609.37	0.00	S/L	10.00
31441		Pressure Trans. So. Campbell Tank	12/31/08	3,660.94	0.00	0.00	3,660.94	0.00	3,660.94	0.00	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-3	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 IP370	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 IP370	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 IP370	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 IP370	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 IP370	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 IP370	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
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

Tax Asset Detail 1/01/21 - 12/31/21

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)												
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	3,019,273.20	301,927.32	3,321,200.52	2,717,345.95	S/L	20.00
7848		Access Camera	9/20/12	985.99	0.00	0.00	985.99	0.00	985.99	0.00	S/L	5.00
7849		Access Camera	9/20/12	985.99	0.00	0.00	985.99	0.00	985.99	0.00	S/L	5.00
7887		Access Camera	9/20/12	985.99	0.00	0.00	985.99	0.00	985.99	0.00	S/L	5.00
7888		Access Camera	9/20/12	985.99	0.00	0.00	985.99	0.00	985.99	0.00	S/L	5.00
31530		Control Logix SCADA	10/01/12	9,840.30	0.00	0.00	9,840.30	0.00	9,840.30	0.00	S/L	5.00
31531		Logic Controller	10/01/12	12,592.19	0.00	0.00	12,592.19	0.00	12,592.19	0.00	S/L	5.00
31532		IP Network Camera	11/01/12	4,375.00	0.00	0.00	4,375.00	0.00	4,375.00	0.00	S/L	5.00
9558		Seametrics FT420W-27	3/06/14	536.00	0.00	0.00	366.27	53.60	419.87	116.13	S/L	10.00
9559		Seametrics EX 215B Insertion Hot T	3/06/14	1,285.59	0.00	0.00	878.49	128.56	1,007.05	278.54	S/L	10.00
9557		Allen Bradley Powerflex 40	3/12/14	551.28	0.00	0.00	376.72	55.13	431.85	119.43	S/L	10.00
9545		HP Computer	4/04/14	593.71	0.00	0.00	593.71	0.00	593.71	0.00	S/L	5.00
9569		Compack Logix Controller 1769-I3	4/04/14	1,680.48	0.00	0.00	1,680.48	0.00	1,680.48	0.00	S/L	5.00
9575		Hach Turbidity Sensor Head 1720E	4/04/14	2,621.15	0.00	0.00	1,769.31	262.12	2,031.43	589.72	S/L	10.00
9576		Hach Turbidity Sensor Head 1720E	4/04/14	2,621.14	0.00	0.00	1,769.25	262.11	2,031.36	589.78	S/L	10.00
9550		Radar Level Transmitter/Remote Di	4/16/14	2,572.10	0.00	0.00	1,714.73	257.21	1,971.94	600.16	S/L	10.00
9551		Radar Level Transmitter/Remote Di	4/16/14	2,572.11	0.00	0.00	1,714.73	257.21	1,971.94	600.17	S/L	10.00
9552		Radar Level Transmisster/Remote I	4/16/14	2,572.10	0.00	0.00	1,714.73	257.21	1,971.94	600.16	S/L	10.00
9553		Radar Level Transmitter/Remote Di	4/16/14	2,572.10	0.00	0.00	1,714.73	257.21	1,971.94	600.16	S/L	10.00
9554		Radar Level Transmitter/Remote Di	4/16/14	2,572.10	0.00	0.00	1,714.73	257.21	1,971.94	600.16	S/L	10.00
9555		Radar Level Transmitter/Remote Di	4/16/14	2,572.09	0.00	0.00	1,714.73	257.21	1,971.94	600.15	S/L	10.00
9560		Transducer 3" Flanger	5/08/14	1,933.07	0.00	0.00	1,288.73	193.31	1,482.04	451.03	S/L	10.00
9561		Transducer 3" Flange	5/08/14	1,933.07	0.00	0.00	1,288.73	193.31	1,482.04	451.03	S/L	10.00
9599		Chemical Tank Level Sensor	6/05/14	2,458.17	0.00	0.00	1,618.31	245.82	1,864.13	594.04	S/L	10.00
9600		Chemical Tank Level Sensor	6/05/14	2,458.16	0.00	0.00	1,618.31	245.82	1,864.13	594.03	S/L	10.00
9601		Control Panels	6/27/14	972.32	0.00	0.00	632.00	97.23	729.23	243.09	S/L	10.00
9602		Control Panels	6/27/14	972.32	0.00	0.00	632.00	97.23	729.23	243.09	S/L	10.00
9603		UVT Analyzer	7/22/14	5,610.00	0.00	0.00	3,599.75	561.00	4,160.75	1,449.25	S/L	10.00
31593		Inventory Camera System	9/26/14	3,502.00	0.00	0.00	2,188.75	350.20	2,538.95	963.05	S/L	10.00
9451		8" Touch Screen & Memory Card	10/29/14	2,837.99	0.00	0.00	1,400.08	227.04	1,627.12	1,210.87	S/L	12.50
9619		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	756.90	126.15	883.05	378.40	S/L	10.00
9620		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	756.90	126.15	883.05	378.40	S/L	10.00
9621		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	756.90	126.15	883.05	378.40	S/L	10.00
9622		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	756.90	126.15	883.05	378.40	S/L	10.00
9623		Foxboro IDP10 Pressure Transmitte	12/18/14	1,261.45	0.00	0.00	756.90	126.15	883.05	378.40	S/L	10.00
9624		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	973.56	162.26	1,135.82	486.78	S/L	10.00
9625		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	973.56	162.26	1,135.82	486.78	S/L	10.00
9626		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	973.56	162.26	1,135.82	486.78	S/L	10.00
9627		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	973.56	162.26	1,135.82	486.78	S/L	10.00
9628		Foxboro IDP10 Flow Meter	12/18/14	1,622.60	0.00	0.00	973.56	162.26	1,135.82	486.78	S/L	10.00

Tax Asset Detail 1/01/21 - 12/31/21

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)												
9832		Bullett Camera	2/10/16	1,042.24	0.00	0.00	512.42	104.22	616.64	425.60	S/L	10.00
9833		Bullett Camera	2/10/16	1,042.24	0.00	0.00	512.42	104.22	616.64	425.60	S/L	10.00
9863		Sonicwall	6/09/16	1,977.68	0.00	0.00	906.44	197.77	1,104.21	873.47	S/L	10.00
9889		Duel Radio Repeater at ORPS 1 & 2	3/20/17	5,843.09	0.00	0.00	2,191.16	584.31	2,775.47	3,067.62	S/L	10.00
31824		TMTTP, Independence & Old State S	7/01/21	63,742.91	0.00c	0.00	0.00	3,187.15	3,187.15	60,555.76	S/L	10.00
10664		DSX Access	10/01/21	7,427.12	0.00c	0.00	0.00	185.68	185.68	7,241.44	S/L	10.00
31810		Security Camera & Access Controls	11/11/21	6,338.24	0.00c	0.00	0.00	105.64	105.64	6,232.60	S/L	10.00
		346-0001-000		<u>6,364,171.06</u>	<u>0.00c</u>	<u>0.00</u>	<u>3,239,828.98</u>	<u>312,354.10</u>	<u>3,552,183.08</u>	<u>2,811,987.98</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	1,304.32	233.61	1,537.93	2,667.07	S/L	18.00
10944		Pressure Washer for Car Wash	7/30/20	6,995.00	0.00	0.00	161.92	388.61	550.53	6,444.47	S/L	18.00
31764		Car Wash Improvements	9/04/20	4,387.45	0.00	0.00	81.25	243.75	325.00	4,062.45	S/L	18.00
		347-0001-000		<u>592,506.48</u>	<u>0.00c</u>	<u>0.00</u>	<u>578,466.52</u>	<u>865.97</u>	<u>579,332.49</u>	<u>13,173.99</u>		
		Grand Total		<u>521046879.83</u>	<u>0.00c</u>	<u>0.00</u>	<u>180249383.50</u>	<u>12,235,799.40</u>	<u>192485182.90</u>	<u>328561696.93</u>		
		Less: Dispositions and Transfers		<u>80,164.10</u>	<u>0.00</u>	<u>0.00</u>	<u>80,164.10</u>	<u>0.00</u>	<u>80,164.10</u>	<u>0.00</u>		
		Net Grand Total		<u>520966715.73</u>	<u>0.00c</u>	<u>0.00</u>	<u>180169219.40</u>	<u>12,235,799.40</u>	<u>192405018.80</u>	<u>328561696.93</u>		

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT H

List of Software

WITNESS: Kampsen

**LIST OF ALL COMMERCIALY AVAILABLE OR IN-HOUSE DEVELOPED
COMPUTER SOFTWARE, PROGRAMS, AND MODELS**

List of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application.

Name of Software, Program Model	Supplier Name	Brief Description of Software	Describe Use By District:	Required Hardware/Operating System specifications to run software
Lucity	Central Square Technologies	Work order management system	Distribution system work orders	Servers and workstations running Windows operating systems
CIS Infinity	Advanced Utility Systems	Customer Information System	Customer account tracking, billing, work orders	Servers and workstations running Windows operating systems
WonderWare	Aveva Group PLC	SCADA	Run treatment plants	Servers and workstations running Windows operating systems
Sample Master	Accelerated Technology Laboratories	LIMS Software	Track laboratory sample information	Servers and workstations running Windows operating systems
AllMax 10	Allmax Software Inc.	Work order system	Pumping and ICS (Industrial Control System) work orders	Servers and workstations running Windows operating systems
Windows Server 2016	Microsoft	Server operating system	Operate Servers	Servers and workstations running Windows operating systems
SQL Server 2014	Microsoft	Database software	Run databases on all systems	Servers and workstations running Windows operating systems
Crystal Reports Server XI	SAP	Report creating software	Produces reports from District data	Servers and workstations running Windows operating systems
Windows 10	Microsoft	Workstation operating system	Run workstations	Servers and workstations running Windows operating systems
Office 365	Microsoft	Word processing, spreadsheets, email.	Word processing, spreadsheets, email.	Servers and workstations running Windows operating systems
Sophos	Sophos	Antivirus	Antivirus	Servers and workstations running Windows operating systems

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT I

Monthly Commissioner's Budget Reports

WITNESS: Kampsen



Northern Kentucky Water District					
February 2021 Board Meeting		Financial Statement Snapshot			
January 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$4,514,156	\$4,442,998	\$4,180,390	-1.58%	6.28%
Total O&M	\$2,277,613	\$2,277,810	\$2,402,347	0.01%	-5.18%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$4,514,156	\$4,442,998	\$4,180,390	-1.58%	6.28%
Total O&M	\$2,277,613	\$2,277,810	\$2,402,347	0.01%	-5.18%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$4,166,335	\$4,372,941	\$4,113,420	4.96%	6.31%
Forfeited Discounts	\$154,886	\$9	\$0	-99.99%	0.00%
Rents Water Property	\$28,016	\$32,675	\$27,700	16.63%	17.96%
Other Water Revenue	\$24,357	\$990	\$6,670	-95.94%	-85.16%
Interest Income	\$140,007	\$36,261	\$32,000	-74.10%	13.32%
Miscellaneous	\$555	\$122	\$600	-78.02%	-79.67%
Total Revenues Current	\$4,514,156	\$4,442,998	\$4,180,390	-1.58%	6.28%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$4,166,335	\$4,372,941	\$4,113,420	4.96%	6.31%
Forfeited Discounts	\$154,886	\$9	\$0	-99.99%	0.00%
Rents Water Property	\$28,016	\$32,675	\$27,700	16.63%	17.96%
Other Water Revenue	\$24,357	\$990	\$6,670	-95.94%	-85.16%
Interest Income	\$140,007	\$36,261	\$32,000	-74.10%	13.32%
Miscellaneous	\$555	\$122	\$600	-78.02%	-79.67%
Total Revenues YTD	\$4,514,156	\$4,442,998	\$4,180,390	-1.58%	6.28%



February 2021 Board Meeting

January 2021 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$747,736	\$791,350	\$797,029	5.83%	-0.71%
Employee Pensions & Benefits	\$460,653	\$442,704	\$490,246	-3.90%	-9.70%
Taxes Other	\$55,760	\$56,998	\$63,699	2.22%	-10.52%
Purchased Power	\$269,644	\$244,730	\$267,969	-9.24%	-8.67%
Chemicals	\$195,811	\$199,539	\$185,448	1.90%	7.60%
Materials & Supplies	\$173,467	\$148,868	\$192,203	-14.18%	-22.55%
Contractual Services	\$222,200	\$228,370	\$248,805	2.78%	-8.21%
Transportation	\$47,322	\$33,544	\$41,460	-29.12%	-19.09%
Insurance	\$57,285	\$61,522	\$66,399	7.40%	-7.34%
Advertising	\$0	\$393	\$1,740	0.00%	-77.41%
Bad Debt Expense	\$19,257	\$35,000	\$17,899	81.75%	95.54%
Miscellaneous	\$16,767	\$22,570	\$20,284	34.61%	11.27%
Regulatory Commission	\$11,711	\$12,222	\$9,166	4.36%	33.34%
Total O&M Expenses Current	\$2,277,613	\$2,277,810	\$2,402,347	0.01%	-5.18%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$747,736	\$791,350	\$797,029	5.83%	-0.71%
Employee Pensions & Benefits	\$460,653	\$442,704	\$490,246	-3.90%	-9.70%
Taxes Other	\$55,760	\$56,998	\$63,699	2.22%	-10.52%
Purchased Power	\$269,644	\$244,730	\$267,969	-9.24%	-8.67%
Chemicals	\$195,811	\$199,539	\$185,448	1.90%	7.60%
Materials & Supplies	\$173,467	\$148,868	\$192,203	-14.18%	-22.55%
Contractual Services	\$222,200	\$228,370	\$248,805	2.78%	-8.21%
Transportation	\$47,322	\$33,544	\$41,460	-29.12%	-19.09%
Insurance	\$57,285	\$61,522	\$66,399	7.40%	-7.34%
Advertising	\$0	\$393	\$1,740	0.00%	-77.41%
Bad Debt Expense	\$19,257	\$35,000	\$17,899	81.75%	95.54%
Miscellaneous	\$16,767	\$22,570	\$20,284	34.61%	11.27%
Regulatory Commission	\$11,711	\$12,222	\$9,166	4.36%	33.34%
Total O&M Expenses YTD	\$2,277,613	\$2,277,810	\$2,402,347	0.01%	-5.18%



Northern Kentucky Water District			
February 2021 Board Meeting January 2021 Results			
Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	\$864,065	\$310,620	\$1,174,685
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>
Financial Summary Section 9 Compare Actual YTD to 12 Month Budgeted Amounts			
	YTD 2021	2021 Annual Budget	
Total Income	\$4,442,998	\$57,796,258	
Total O&M	\$2,277,810	\$32,153,526	
Transfer to Debt Service	\$1,600,000	\$18,725,158	
Available for Operating Capital	\$565,188	\$6,917,574	
Debt Service Coverage Section 10	Projected YTD 2021	2021 Annual Budget	
Coverage Ratio Estimated	1.44	1.36	



Balance Sheet
As of December 31, 2020

Assets and Deferred Outflows of Resources	2020	2019
Current Assets		
Cash and Cash Equivalents	\$39,770,896	\$31,557,835
Investments	\$3,884,496	\$2,341,386
Accounts Receivable		
Customers, Net	\$7,790,955	\$6,756,320
Unbilled Customers	\$6,500,000	\$6,500,000
Other	\$67,187	\$425,504
Assessments Receivable	\$155,813	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,778,146	\$1,667,269
Prepaid Items	\$1,084,531	\$813,405
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$37,000	\$339,699
Debt Service Account	\$2,453,994	\$2,898,212
Improvement, Repair & Replacement	\$597,880	\$453,827
Total Current Assets	\$64,120,898	\$53,909,270
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$674,652	\$2,960,095
Debt Service Account	\$18,091,707	\$20,021,398
Improvement, Repair & Replacement	-\$110,154	\$689,509
Customer Deposits Fund	\$857,258	\$942,820
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$19,106,229	\$20,049,055
Miscellaneous Deferred Charges	\$4,136,002	\$4,480,781
Capital Assets		
Land, System, Buildings, and Equipment	\$509,146,940	\$504,213,721
Construction in Progress	\$16,925,625	\$13,054,988
Total Capital Assets before Accumulated Depreciation	\$526,072,565	\$517,268,709
Less: Accumulated Depreciation	(\$185,541,654)	(\$173,614,575)
Total Capital Assets, Net of Accumulated Depreciation	\$340,530,911	\$343,654,134
Total Noncurrent Assets	\$383,286,605	\$392,797,792
Total Assets	\$447,407,503	\$446,707,062
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,558,221	\$4,558,221
Deferred Outflows Related to OPEB	\$2,110,885	\$2,110,885
Deferred Loss on Refundings	\$3,695,299	\$4,007,079
Total Deferred Outflows of Resources	\$10,364,405	\$10,676,185
Total Assets & Deferred Outflows of Resources	\$457,771,908	\$457,383,246



**Balance Sheet
As of December 31, 2020**

Liabilities and Deferred Inflows of Resources	2020	2019
Current Liabilities		
Bond Indebtedness	\$12,245,628	\$12,966,128
Bond Anticipation Note		
Notes Payable	\$1,720,459	\$1,690,053
Accounts Payable	\$617,017	\$1,011,597
Accrued Payroll & Taxes	\$398,857	\$457,014
Compensated Absences		\$107,575
Arbitrage Liability		\$412,209
Other Accrued Liabilities	\$309,327	\$278,366
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,453,994	\$2,898,212
Accounts Payable	\$634,880	\$793,526
Total Current Liabilities	\$18,380,162	\$20,614,680
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$174,189	\$277,608
Customer Deposits	\$857,258	\$942,820
Compensated Absences	\$1,369,137	\$897,551
Arbitrage Liability	\$322,268	\$322,268
Bond Indebtedness	\$149,119,470	\$160,812,985
Bond Anticipation Notes Payable		
Notes Payable	\$30,322,556	\$31,307,668
Net Pension Liability	\$23,269,110	\$23,269,110
Net Unfunded OPEB Liability	\$5,563,369	\$5,563,369
Total Long-Term Liabilities	\$210,997,357	\$223,393,379
Total Liabilities	\$229,377,519	\$244,008,059
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$726,617	\$726,617
Deferred Inflows Related to OPEB	\$2,058,313	\$2,058,313
Total Deferred Inflows of Resources	\$2,784,930	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$232,162,449	\$246,792,988
Net Position	\$225,609,458	\$210,590,257
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$457,771,908	\$457,383,246



**Income and Expense Report Summary
For the One Month Ending January 31, 2021**

Current Period	January 2021	January 2020	January Budget	Variance Over (Under) %	
Total Income	\$4,442,998	\$4,514,156	\$4,180,390	6.3%	
Total O&M Expenses	\$2,277,810	\$2,277,613	\$2,402,347	-5.2%	
Transfer to Debt Service	\$1,600,000	\$1,600,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$565,188	\$636,543	\$178,043	217.4%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2020 Annual Budget
Total Income	\$4,442,998	\$4,514,156	\$4,180,390	6.3%	\$57,796,258
Total O&M Expenses	\$2,277,810	\$2,277,613	\$2,402,347	-5.2%	\$32,153,526
Transfer to Debt Service	\$1,600,000	\$1,600,000	\$1,600,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$565,188	\$636,543	\$178,043	217.4%	\$6,917,574



**Income and Expenses Report-Detail
For the One Month Ending January 31, 2021**

	January 2021	January 2020	January Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,372,941	\$4,166,335	\$4,113,420	6.3%	\$4,372,941	\$4,166,335	\$4,113,420	6.3%
Forfeited Discounts	\$9	\$154,886	\$0	0.0%	\$9	\$154,886	\$0	0.0%
Rents from Water Property	\$32,675	\$28,016	\$27,700	18.0%	\$32,675	\$28,016	\$27,700	18.0%
Other Water Revenues	\$990	\$24,357	\$6,670	-85.2%	\$990	\$24,357	\$6,670	-85.2%
Total Operating Income	\$4,406,615	\$4,373,594	\$4,147,790	6.2%	\$4,406,615	\$4,373,594	\$4,147,790	6.2%
Non Operating Income								
Interest Income	\$36,261	\$140,007	\$32,000	13.3%	\$36,261	\$140,007	\$32,000	13.3%
Miscellaneous	\$122	\$555	\$600	-79.7%	\$122	\$555	\$600	-79.7%
Total Non Operating Income	\$36,383	\$140,562	\$32,600	11.6%	\$36,383	\$140,562	\$32,600	11.6%
Total Income	\$4,442,998	\$4,514,156	\$4,180,390	6.3%	\$4,442,998	\$4,514,156	\$4,180,390	6.3%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$985,840	\$990,806	\$1,073,769	-8.2%	\$985,840	\$990,806	\$1,073,769	-8.2%
Engineering & Distribution	\$580,013	\$594,853	\$613,477	-5.5%	\$580,013	\$594,853	\$613,477	-5.5%
Support Services	\$298,232	\$311,435	\$304,389	-2.0%	\$298,232	\$311,435	\$304,389	-2.0%
Administration	\$413,725	\$380,519	\$410,712	0.7%	\$413,725	\$380,519	\$410,712	0.7%
Total O&M Expenses	\$2,277,810	\$2,277,613	\$2,402,347	-5.2%	\$2,277,810	\$2,277,613	\$2,402,347	-5.2%
Transfer to Debt Service	\$1,600,000	\$1,600,000	\$1,600,000	0.0%	\$1,600,000	\$1,600,000	\$1,600,000	0.0%
Total Expenses	\$3,877,810	\$3,877,613	\$4,002,347	-3.1%	\$3,877,810	\$3,877,613	\$4,002,347	-3.1%
Avail. to Transfer to Oper. Capital	\$565,188	\$636,543	\$178,043	217.4%	\$565,188	\$636,543	\$178,043	217.4%



**Expense Report By Division Actual to Budget
For the One Month Ending January 31, 2021**

	January Actual	January Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$985,840	\$1,073,769	-8.2%		\$985,840	\$1,073,769	-8.2%	\$14,057,200	
Engineering & Distribution	\$580,013	\$613,477	-5.5%		\$580,013	\$613,477	-5.5%	\$8,162,167	
Support Services	\$298,232	\$304,389	-2.0%		\$298,232	\$304,389	-2.0%	\$4,159,003	
Administration	\$413,725	\$410,712	0.7%		\$413,725	\$410,712	0.7%	\$5,775,156	
Total O&M	<u>\$2,277,810</u>	<u>\$2,402,347</u>	<u>-5.2%</u>		<u>\$2,277,810</u>	<u>\$2,402,347</u>	<u>-5.2%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the One Month Ending January 31, 2021**

							2021	
	January	January	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$736	\$3,340	-78.0%	\$736	\$3,340	-78.0%	\$35,000	
Ohio River Pump Station #1	\$59,155	\$73,102	-19.1%	\$59,155	\$73,102	-19.1%	\$747,300	
Ohio River Pump Station #2	\$8,578	\$825	939.8%	\$8,578	\$825	939.8%	\$89,600	
Total Source of Supply	\$68,469	\$77,267	-11.4%	\$68,469	\$77,267	-11.4%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$432,986	\$356,402	21.5%	\$432,986	\$356,402	21.5%	\$5,202,865	
Taylor Mill Treatment plant	\$29,199	\$108,220	-73.0%	\$29,199	\$108,220	-73.0%	\$840,398	
Memorial Pky Treatment Plant	\$92,676	\$96,592	-4.1%	\$92,676	\$96,592	-4.1%	\$1,570,471	
Laboratory	\$98,330	\$106,296	-7.5%	\$98,330	\$106,296	-7.5%	\$1,402,606	
Instrumentation	\$27,215	\$72,504	-62.5%	\$27,215	\$72,504	-62.5%	\$820,881	
Sludge	\$9,660	\$5,057	91.0%	\$9,660	\$5,057	91.0%	\$235,000	
Total Water Quality	\$690,066	\$745,071	-7.4%	\$690,066	\$745,071	-7.4%	\$10,072,221	
Total Pumping & Storage	\$227,305	\$251,431	-9.6%	\$227,305	\$251,431	-9.6%	\$3,113,079	
Total SOS, WQ, P&S	\$985,840	\$1,073,769	-8.2%	\$985,840	\$1,073,769	-8.2%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the One Month Ending January 31, 2021**

	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$147,657	\$148,077	-0.3%	\$147,657	\$148,077	-0.3%	\$1,875,380	
Distribution	\$432,356	\$465,400	-7.1%	\$432,356	\$465,400	-7.1%	\$6,265,972	
Flushing	\$0	\$0	0.0%	\$0	\$0	0.0%	\$20,815	
Total Engineering & Distr.	\$580,013	\$613,477	-5.5%	\$580,013	\$613,477	-5.5%	\$8,162,167	
Support Services								
Field Service	\$78,766	\$83,907	-6.1%	\$78,766	\$83,907	-6.1%	\$1,114,138	
Meter Shop	\$57,085	\$54,535	4.7%	\$57,085	\$54,535	4.7%	\$724,516	
Account Service	\$112,561	\$130,285	-13.6%	\$112,561	\$130,285	-13.6%	\$1,602,350	
Meter Reading	\$8,026	\$8,302	-3.3%	\$8,026	\$8,302	-3.3%	\$114,999	
Other	\$41,794	\$27,360	52.8%	\$41,794	\$27,360	52.8%	\$603,000	
Total Support Services	\$298,232	\$304,389	-2.0%	\$298,232	\$304,389	-2.0%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the One Month Ending January 31, 2021**

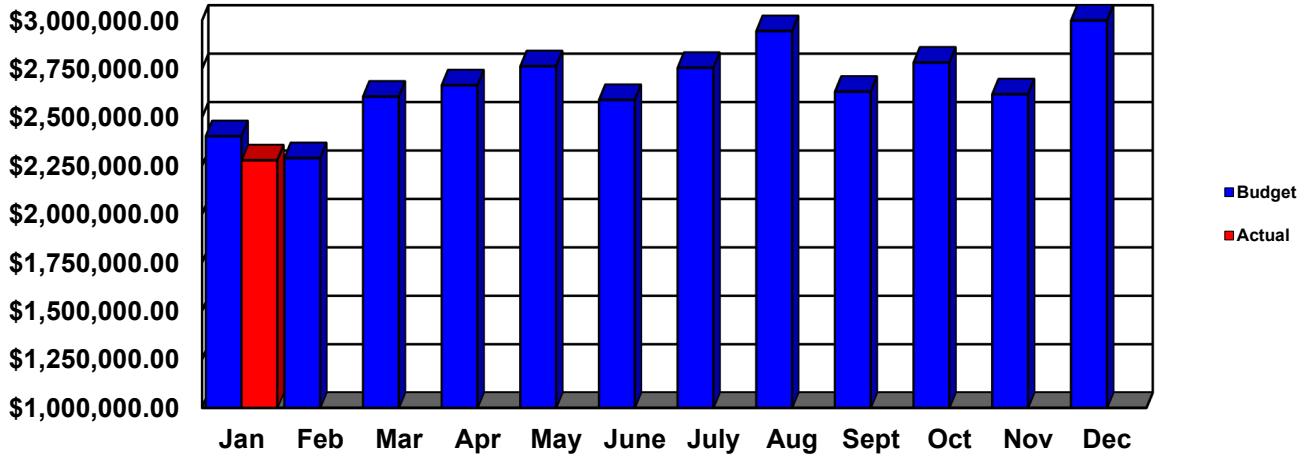
Department	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$46,458	\$46,064	0.9%	\$46,458	\$46,064	0.9%	\$579,862	
Board of Commissioners	\$1,223	\$4,808	-74.6%	\$1,223	\$4,808	-74.6%	\$51,061	
Accounting	\$63,741	\$69,836	-8.7%	\$63,741	\$69,836	-8.7%	\$890,203	
H.R., Safety, Facilities & Fleet	\$83,207	\$100,915	-17.5%	\$83,207	\$100,915	-17.5%	\$1,082,304	
Information Systems	\$118,368	\$85,028	39.2%	\$118,368	\$85,028	39.2%	\$1,846,177	
Legal	\$26,966	\$23,634	14.1%	\$26,966	\$23,634	14.1%	\$326,349	
Other	\$73,762	\$80,427	-8.3%	\$73,762	\$80,427	-8.3%	\$999,200	
Total Administration	\$413,725	\$410,712	0.7%	\$413,725	\$410,712	0.7%	\$5,775,156	
Total O&M	\$2,277,810	\$2,402,347	-5.2%	\$2,277,810	\$2,402,347	-5.2%	\$32,153,526	



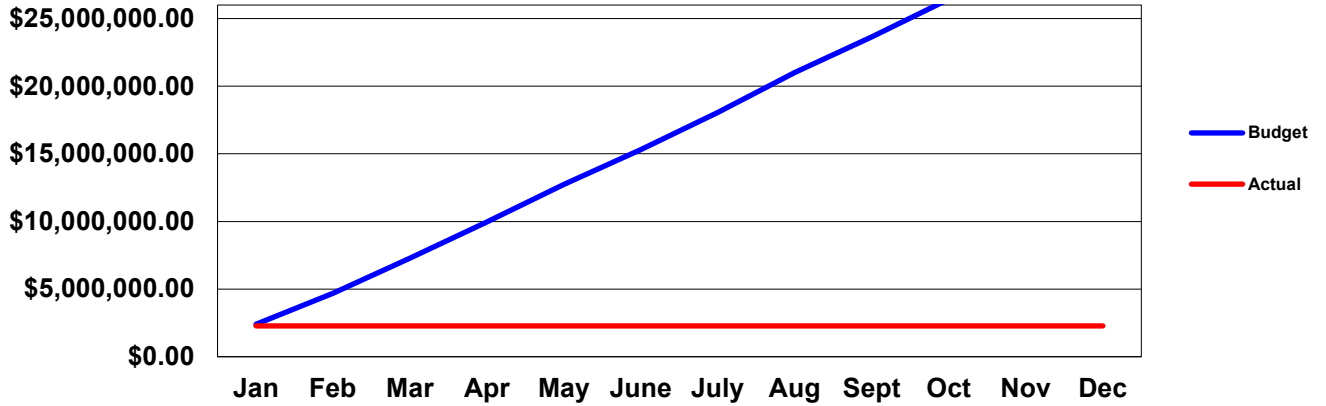
**Expense Report By Account Actual to Budget
For the One Month Ending January 31, 2021**

Account	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$791,350	\$797,029	-0.7%	\$791,350	\$797,029	-0.7%	
Employee Pensions & Benefits	\$442,704	\$490,246	-9.7%	\$442,704	\$490,246	-9.7%	
Taxes Other Than Income Taxes	\$56,998	\$63,699	-10.5%	\$56,998	\$63,699	-10.5%	
Purchased Power	\$244,730	\$267,969	-8.7%	\$244,730	\$267,969	-8.7%	
Chemicals	\$199,539	\$185,448	7.6%	\$199,539	\$185,448	7.6%	
Materials & Supplies	\$148,868	\$192,203	-22.5%	\$148,868	\$192,203	-22.5%	
Contractual Services	\$228,370	\$248,805	-8.2%	\$228,370	\$248,805	-8.2%	
Transportation	\$33,544	\$41,460	-19.1%	\$33,544	\$41,460	-19.1%	
Insurance	\$61,522	\$66,399	-7.3%	\$61,522	\$66,399	-7.3%	
Advertising	\$393	\$1,740	-77.4%	\$393	\$1,740	-77.4%	
Bad Debt Expense	\$35,000	\$17,899	95.5%	\$35,000	\$17,899	95.5%	
Miscellaneous	\$22,570	\$20,284	11.3%	\$22,570	\$20,284	11.3%	
Regulatory Commission Assessment	\$12,222	\$9,166	33.3%	\$12,222	\$9,166	33.3%	
Total O&M Expenses	<u>\$2,277,810</u>	<u>\$2,402,347</u>	<u>-5.2%</u>	<u>\$2,277,810</u>	<u>\$2,402,347</u>	<u>-5.2%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

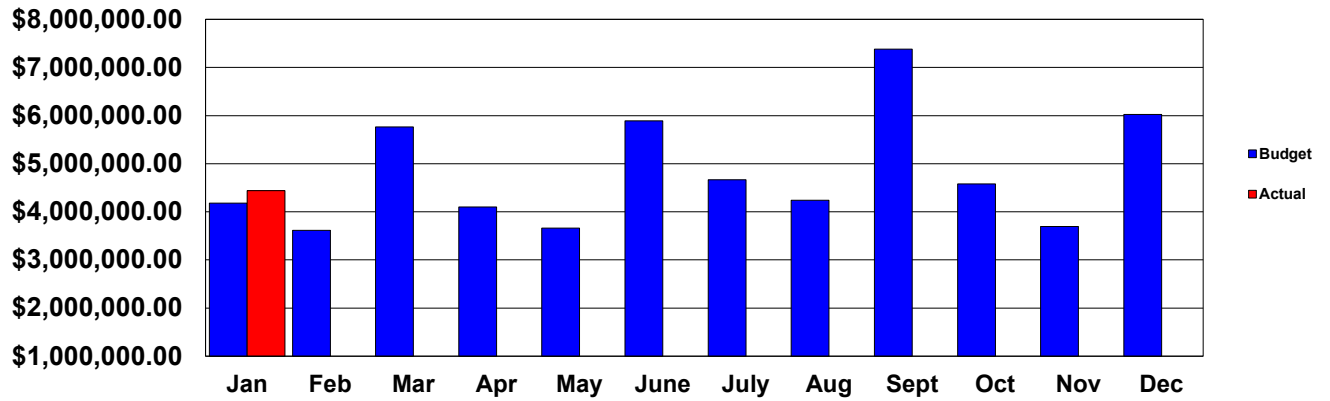




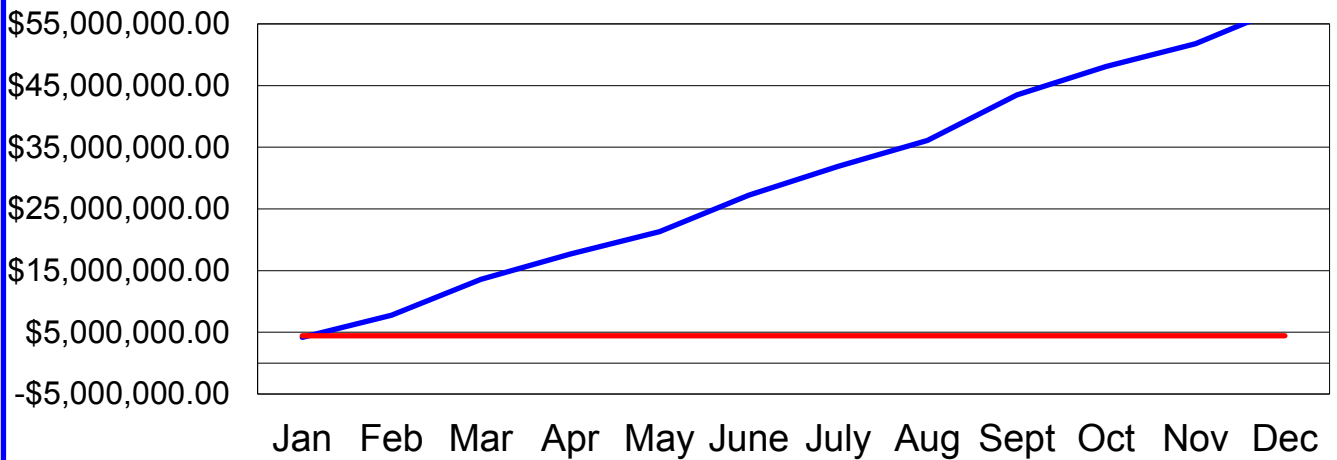
**Income Report Actual to Projected
For the One Month Ending January 31, 2021**

Description	January Actual	January Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,372,941	\$4,113,420	6.3%	\$4,372,941	\$4,113,420	6.3%	
Forfeited Discounts	\$9	\$0	0.0%	\$9	\$0	0.0%	
Rents from Water Property	\$32,675	\$27,700	18.0%	\$32,675	\$27,700	18.0%	
Other Water Revenues	\$990	\$6,670	-85.2%	\$990	\$6,670	-85.2%	
Total Operating Revenues	\$4,406,615	\$4,147,790	6.2%	\$4,406,615	\$4,147,790	6.2%	
Non Operating Income							
Interest Income	\$36,261	\$32,000	13.3%	\$36,261	\$32,000	13.3%	
Miscellaneous	\$122	\$600	-79.7%	\$122	\$600	-79.7%	
Total Non Operating Income	\$36,383	\$32,600	11.6%	\$36,383	\$32,600	11.6%	
Total Income	<u>\$4,442,998</u>	<u>\$4,180,390</u>	<u>6.3%</u>	<u>\$4,442,998</u>	<u>\$4,180,390</u>	<u>6.3%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the One Month Ending January 31, 2021**

Division	January 2021	January 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$985,840	\$990,806	-0.5%	\$985,840	\$990,806	-0.5%	
Engineering & Distribution	\$580,013	\$594,853	-2.5%	\$580,013	\$594,853	-2.5%	
Support Services	\$298,232	\$311,435	-4.2%	\$298,232	\$311,435	-4.2%	
Administration	\$413,725	\$380,519	8.7%	\$413,725	\$380,519	8.7%	
Total O&M	<u>\$2,277,810</u>	<u>\$2,277,613</u>	<u>0.0%</u>	<u>\$2,277,810</u>	<u>\$2,277,613</u>	<u>0.0%</u>	

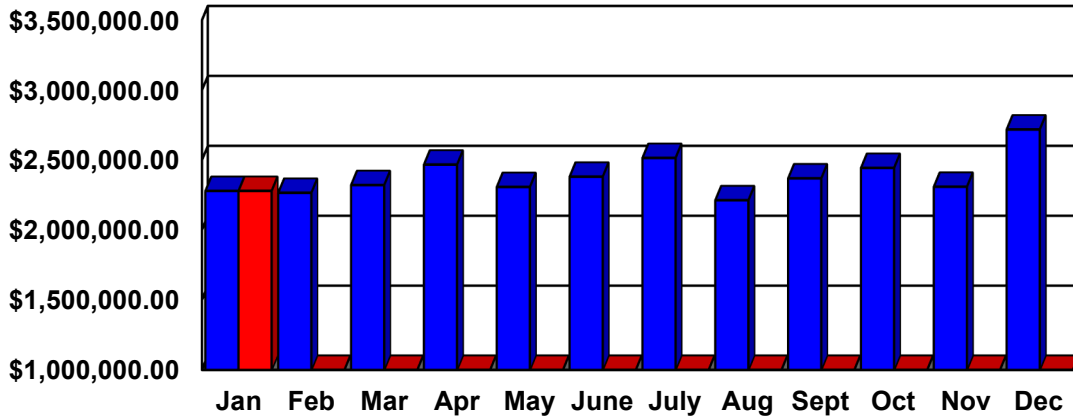


**Expense Report By Account Actual to Actual
For the One Month Ending January 31, 2021**

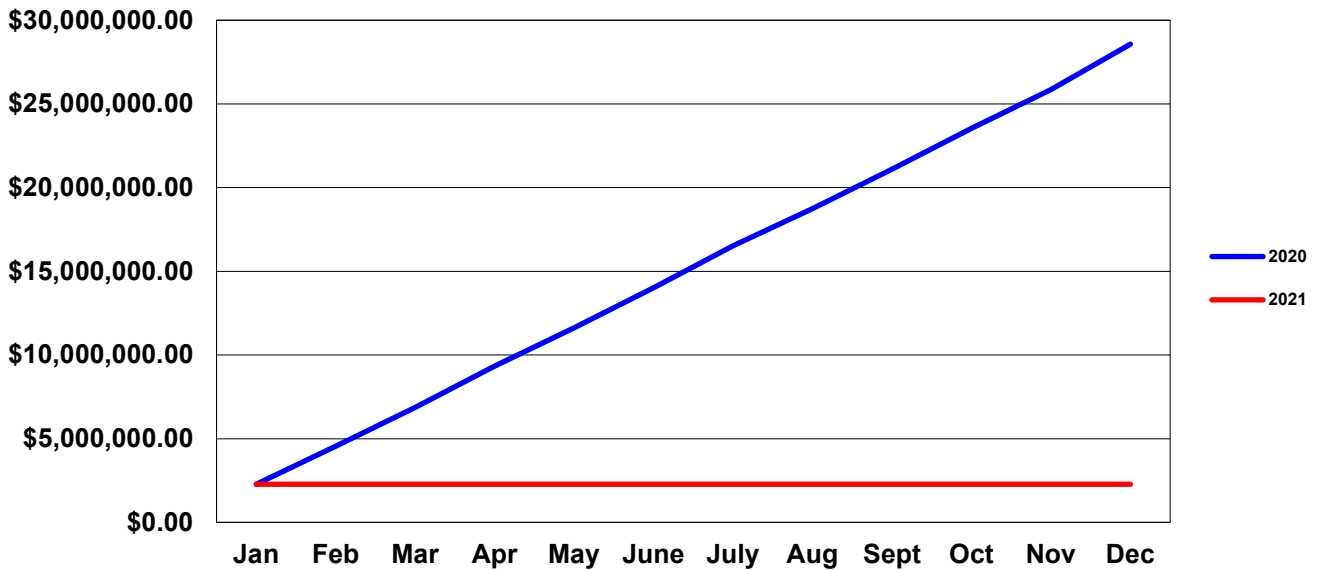
Account	January 2021	January 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$791,350	\$747,736	5.8%	\$791,350	\$747,736	5.8%	
Employee Pensions & Benefits	\$442,704	\$460,653	-3.9%	\$442,704	\$460,653	-3.9%	
Taxes Other Than Income Taxes	\$56,998	\$55,760	2.2%	\$56,998	\$55,760	2.2%	
Purchased Power	\$244,730	\$269,644	-9.2%	\$244,730	\$269,644	-9.2%	
Chemicals	\$199,539	\$195,811	1.9%	\$199,539	\$195,811	1.9%	
Materials & Supplies	\$148,868	\$173,467	-14.2%	\$148,868	\$173,467	-14.2%	
Contractual Services	\$228,370	\$222,200	2.8%	\$228,370	\$222,200	2.8%	
Transportation	\$33,544	\$47,322	-29.1%	\$33,544	\$47,322	-29.1%	
Insurance	\$61,522	\$57,285	7.4%	\$61,522	\$57,285	7.4%	
Advertising	\$393	\$0	0.0%	\$393	\$0	0.0%	
Bad Debt Expense	\$35,000	\$19,257	81.8%	\$35,000	\$19,257	81.8%	
Miscellaneous	\$22,570	\$16,767	34.6%	\$22,570	\$16,767	34.6%	
Regulatory Commission Assessment	\$12,222	\$11,711	4.4%	\$12,222	\$11,711	4.4%	
Total O&M Expenses	<u>\$2,277,810</u>	<u>\$2,277,613</u>	<u>0.0%</u>	<u>\$2,277,810</u>	<u>\$2,277,613</u>	<u>0.0%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

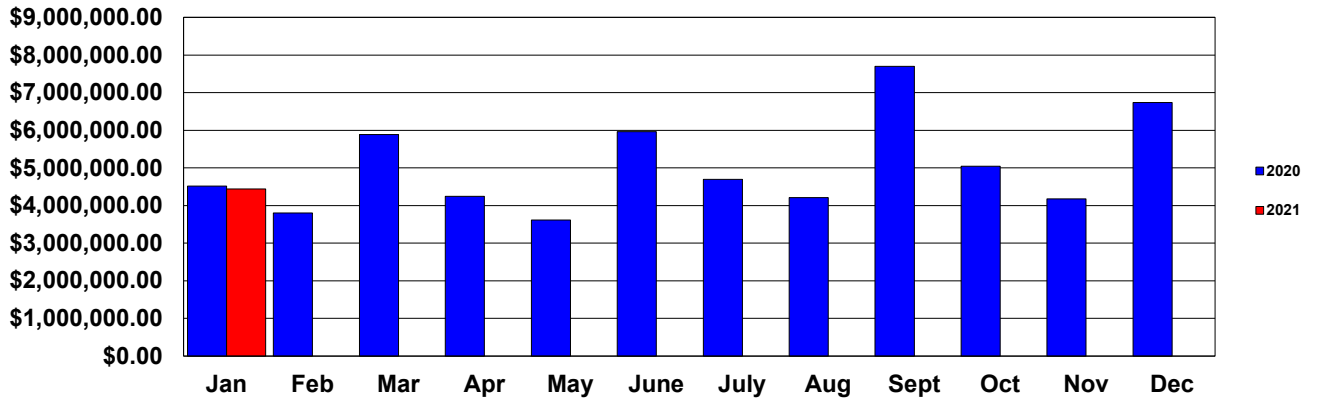




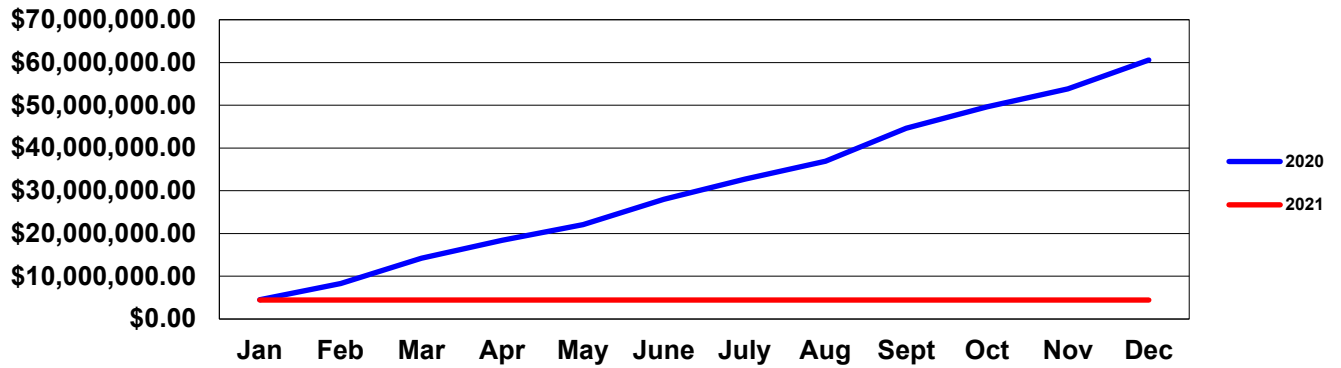
**Income Report Actual to Actual
For the One Month Ending January 31, 2021**

Description	January 2021	January 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$4,372,941	\$4,166,335	5.0%	\$4,372,941	\$4,166,335	5.0%	
Forfeited Discounts	\$9	\$154,886	-100.0%	\$9	\$154,886	-100.0%	
Rents from Water Property	\$32,675	\$28,016	16.6%	\$32,675	\$28,016	16.6%	
Other Water Revenues	\$990	\$24,357	-95.9%	\$990	\$24,357	-95.9%	
Total Operating Revenues	\$4,406,615	\$4,373,594	0.8%	\$4,406,615	\$4,373,594	0.8%	
Non Operating Income							
Interest Income	\$36,261	\$140,007	-74.1%	\$36,261	\$140,007	-74.1%	
Miscellaneous	\$122	\$555	-78.0%	\$122	\$555	-78.0%	
Total Non Operating Income	\$36,383	\$140,562	-74.1%	\$36,383	\$140,562	-74.1%	
Total Income	<u>\$4,442,998</u>	<u>\$4,514,156</u>	<u>-1.6%</u>	<u>\$4,442,998</u>	<u>\$4,514,156</u>	<u>-1.6%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual

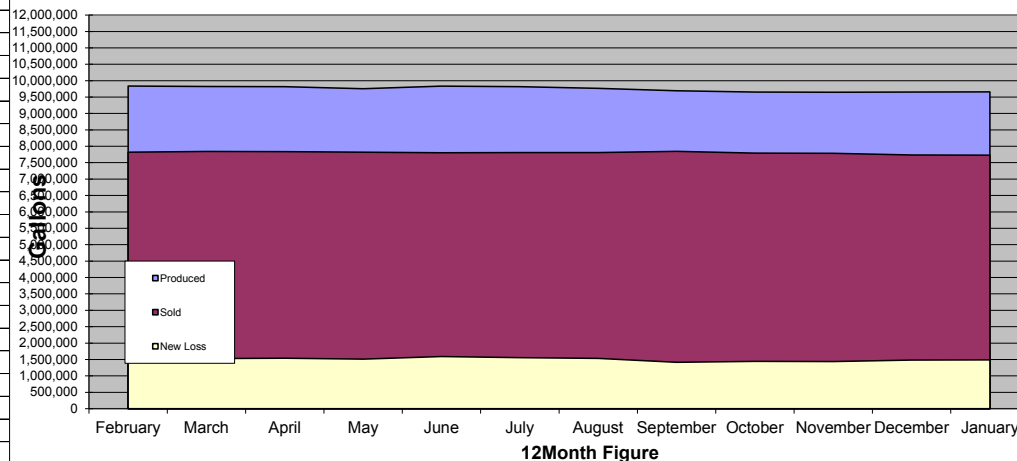


HR Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Safety										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110
Safety Sub-Total			\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00	
IT/HR/SAFETY Total			\$957,000.00	\$813,000.00	\$0.00	\$144,000.00	\$144,000.00	\$813,000.00	\$813,000.00	
SUPPORT SERVICES										
Account Services										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
None			\$0.00	\$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	\$0.00	
CS - Field Services										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104
Field Services - Sub-Total			\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00	
Meter Shop										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$64,982.28	\$64,982.28	\$100,000.00	\$35,017.72	20-113
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$0.00	\$24,925.00	\$24,925.00	\$40,795.00	\$40,795.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$162,763.30	\$0.00	\$162,763.30	\$587,236.70	\$587,236.70	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$162,763.30	\$89,907.28	\$252,670.58	\$1,003,031.70	\$938,049.42	
Buildings, Grounds & Fleet										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
2021	North Reservoir ditch repair	304-0002-000	\$225,000.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-117
Buildings, Grounds & Fleet Sub-Total			\$553,000.00	\$546,000.00	\$0.00	\$9,216.00	\$9,216.00	\$546,000.00	\$543,784.00	
Support Services Department Total			\$1,823,220.00	\$1,791,295.00	\$162,763.30	\$99,123.28	\$261,886.58	\$1,628,531.70	\$1,561,333.42	
DISTRIBUTION										
Distribution Equipment										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	21-118
2021	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
Distribution Total			\$2,071,207.50	\$2,071,207.50	\$0.00	\$0.00	\$0.00	\$2,071,207.50	\$2,071,207.50	
ENGINEERING										
Mainline Improvement										
2019			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171
2020										
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
2021										
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	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	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$3,101.00	\$0.00	\$3,101.00	\$346,899.00	\$346,899.00	21-134
Mainline Improvement Sub-Total			\$542,650.00	\$539,005.40	\$3,101.00	\$4,144.60	\$7,245.60	\$536,904.40	\$535,404.40	
KDOT Engineering Work										
2021			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2020
	February	March	April	May	June	July	August	September	October	November	December	January
Produced 000's	9,760,747	9,788,643	9,808,474	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735
Purchased 000's	9,760,747	9,788,643	9,808,474	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735
Sold 000's	7,693,949	7,678,748	7,675,387	7,683,516	7,672,398	7,661,533	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831
	2,066,798	2,109,895	2,133,087	2,119,011	2,053,496	2,010,294	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904
% of Non-Revenue Loss	21.2%	21.6%	21.7%	21.6%	21.1%	20.8%	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%
% of Water Sold	78.8%	78.4%	78.3%	78.4%	78.9%	79.2%	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%
Accounted for Loss 000's	407,993.0	407,865.7	414,278.9	422,088.2	417,716.4	426,248.5	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4
Adjusted Loss 000's	1,658,805.3	1,702,029.1	1,718,808.1	1,696,922.8	1,635,780.0	1,584,045.1	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6
	16.99%	17.39%	17.52%	17.31%	16.82%	16.38%	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%
	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2021
	February	March	April	May	June	July	August	September	October	November	December	January
Produced 000's	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493
Purchased 000's	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493
Sold 000's	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580
	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913
% of Non-Revenue Loss	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%
% of Water Sold	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%
Accounted for Loss 000's	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4	437,302.2	438,658.9
Adjusted Loss 000's	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,482,228.7	1,489,254.5
% of Water Loss	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%	15.36%	15.42%

Water Loss 2021





Northern Kentucky Water District					
March 2021 Board Meeting February 2021 Results					
Financial Statement Snapshot					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$3,801,401	\$3,760,954	\$3,618,418	-1.06%	3.94%
Total O&M	\$2,264,239	\$2,250,624	\$2,320,920	-0.60%	-3.03%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$8,315,557	\$8,203,953	\$7,798,808	-1.34%	5.19%
Total O&M	\$4,541,852	\$4,528,433	\$4,764,739	-0.30%	-4.96%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,557,093	\$3,703,245	\$3,536,948	4.11%	4.70%
Penalties	\$52,207	\$0	\$15,000	-100.00%	-100.00%
Rents Water Property	\$31,316	\$26,045	\$30,300	-16.83%	-14.04%
Other Water Revenue	\$49,144	\$850	\$2,570	-98.27%	-66.93%
Interest Income	\$107,401	\$30,729	\$32,000	-71.39%	-3.97%
Miscellaneous	\$4,240	\$85	\$1,600	-98.00%	-94.69%
Total Revenues Current	\$3,801,401	\$3,760,954	\$3,618,418	-1.06%	3.94%
YTD					
Detailed Revenues YTD	YTD				
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$7,723,428	\$8,076,186	\$7,650,368	4.57%	5.57%
Penalties	\$207,093	\$9	\$15,000	-100.00%	-99.94%
Rents Water Property	\$59,331	\$58,721	\$58,000	-1.03%	1.24%
Other Water Revenue	\$73,502	\$1,840	\$9,240	-97.50%	-80.09%
Interest Income	\$247,408	\$66,990	\$64,000	-72.92%	4.67%
Miscellaneous	\$4,795	\$207	\$2,200	-95.68%	-90.59%
Total Revenues YTD	\$8,315,557	\$8,203,953	\$7,798,808	-1.34%	5.19%



March 2021 Board Meeting

February 2021 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$723,870	\$758,267	\$716,218	4.75%	5.87%
Employee Pensions & Benefits	\$442,701	\$453,985	\$493,826	2.55%	-8.07%
Taxes Other	\$53,663	\$54,685	\$56,970	1.90%	-4.01%
Purchased Power	\$219,330	\$226,446	\$251,027	3.24%	-9.79%
Chemicals	\$179,518	\$197,922	\$212,348	10.25%	-6.79%
Materials & Supplies	\$170,358	\$139,396	\$176,820	-18.17%	-21.17%
Contractual Services	\$322,694	\$274,306	\$251,464	-15.00%	9.08%
Transportation	\$39,151	\$41,803	\$36,164	6.77%	15.59%
Insurance	\$58,492	\$50,340	\$66,399	-13.94%	-24.19%
Advertising	\$3,614	\$1,774	\$0	-50.91%	0.00%
Bad Debt Expense	\$20,536	\$28,918	\$20,368	40.82%	41.98%
Miscellaneous	\$18,601	\$10,560	\$30,150	-43.23%	-64.98%
Regulatory Commission	\$11,711	\$12,222	\$9,166	4.36%	33.34%
Total O&M Expenses Current	\$2,264,239	\$2,250,624	\$2,320,920	-0.60%	-3.03%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$1,471,606	\$1,549,617	\$1,513,247	5.30%	2.40%
Employee Pensions & Benefits	\$903,354	\$896,689	\$984,072	-0.74%	-8.88%
Taxes Other	\$109,423	\$111,683	\$120,669	2.07%	-7.45%
Purchased Power	\$488,974	\$471,176	\$518,995	-3.64%	-9.21%
Chemicals	\$375,328	\$397,461	\$397,796	5.90%	-0.08%
Materials & Supplies	\$343,825	\$288,264	\$369,023	-16.16%	-21.88%
Contractual Services	\$544,894	\$502,675	\$541,742	-7.75%	-7.21%
Transportation	\$86,474	\$75,346	\$77,624	-12.87%	-2.93%
Insurance	\$115,777	\$111,862	\$132,798	-3.38%	-15.77%
Advertising	\$3,614	\$2,167	\$1,740	-40.04%	24.54%
Bad Debt Expense	\$39,793	\$63,918	\$38,267	60.63%	67.03%
Miscellaneous	\$35,369	\$33,130	\$50,435	-6.33%	-34.31%
Regulatory Commission	\$23,421	\$24,445	\$18,331	4.37%	33.35%
Total O&M Expenses YTD	\$4,541,852	\$4,528,433	\$4,764,739	-0.30%	-4.96%

March 2021 Board Meeting February 2021 Results			
Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>
Financial Summary Section 9 Compare Actual YTD to 12 Month Budgeted Amounts			
	YTD 2021	2021 Annual Budget	
Total Income	\$8,203,953	\$57,796,258	
Total O&M	\$4,528,433	\$32,153,526	
Transfer to Debt Service	\$3,200,000	\$18,725,158	
Available for Operating Capital	\$475,520	\$6,917,574	
Debt Service Coverage Section 10			
	Projected YTD 2021	2021 Annual Budget	
Coverage Ratio Estimated	1.34	1.36	



Balance Sheet
As of December 31, 2020

Assets and Deferred Outflows of Resources	2020	2019
Current Assets		
Cash and Cash Equivalents	\$39,770,896	\$31,557,835
Investments	\$3,884,496	\$2,341,386
Accounts Receivable		
Customers, Net	\$7,790,955	\$6,756,320
Unbilled Customers	\$6,500,000	\$6,500,000
Other	\$67,187	\$425,504
Assessments Receivable	\$155,813	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,778,146	\$1,667,269
Prepaid Items	\$1,084,531	\$813,405
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$37,000	\$339,699
Debt Service Account	\$2,453,994	\$2,898,212
Improvement, Repair & Replacement	\$597,880	\$453,827
Total Current Assets	\$64,120,898	\$53,909,270
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$674,652	\$2,960,095
Debt Service Account	\$18,091,707	\$20,021,398
Improvement, Repair & Replacement	-\$110,154	\$689,509
Customer Deposits Fund	\$857,258	\$942,820
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$19,106,229	\$20,049,055
Miscellaneous Deferred Charges	\$4,136,002	\$4,480,781
Capital Assets		
Land, System, Buildings, and Equipment	\$509,146,940	\$504,213,721
Construction in Progress	\$16,925,625	\$13,054,988
Total Capital Assets before Accumulated Depreciation	\$526,072,565	\$517,268,709
Less: Accumulated Depreciation	(\$185,541,654)	(\$173,614,575)
Total Capital Assets, Net of Accumulated Depreciation	\$340,530,911	\$343,654,134
Total Noncurrent Assets	\$383,286,605	\$392,797,792
Total Assets	\$447,407,503	\$446,707,062
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,558,221	\$4,558,221
Deferred Outflows Related to OPEB	\$2,110,885	\$2,110,885
Deferred Loss on Refundings	\$3,695,299	\$4,007,079
Total Deferred Outflows of Resources	\$10,364,405	\$10,676,185
Total Assets & Deferred Outflows of Resources	\$457,771,908	\$457,383,246



**Balance Sheet
As of December 31, 2020**

Liabilities and Deferred Inflows of Resources	2020	2019
Current Liabilities		
Bond Indebtedness	\$12,245,628	\$12,966,128
Bond Anticipation Note		
Notes Payable	\$1,720,459	\$1,690,053
Accounts Payable	\$617,017	\$1,011,597
Accrued Payroll & Taxes	\$398,857	\$457,014
Compensated Absences		\$107,575
Arbitrage Liability		\$412,209
Other Accrued Liabilities	\$309,327	\$278,366
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,453,994	\$2,898,212
Accounts Payable	\$634,880	\$793,526
Total Current Liabilities	\$18,380,162	\$20,614,680
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$174,189	\$277,608
Customer Deposits	\$857,258	\$942,820
Compensated Absences	\$1,369,137	\$897,551
Arbitrage Liability	\$322,268	\$322,268
Bond Indebtedness	\$149,119,470	\$160,812,985
Bond Anticipation Notes Payable		
Notes Payable	\$30,322,556	\$31,307,668
Net Pension Liability	\$23,269,110	\$23,269,110
Net Unfunded OPEB Liability	\$5,563,369	\$5,563,369
Total Long-Term Liabilities	\$210,997,357	\$223,393,379
Total Liabilities	\$229,377,519	\$244,008,059
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$726,617	\$726,617
Deferred Inflows Related to OPEB	\$2,058,313	\$2,058,313
Total Deferred Inflows of Resources	\$2,784,930	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$232,162,449	\$246,792,988
Net Position	\$225,609,458	\$210,590,257
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$457,771,908	\$457,383,246



**Income and Expense Report Summary
For the Two Months Ending February 28, 2021**

Current Period	February 2021	February 2020	February Budget	Variance Over (Under) %	
Total Income	\$3,760,954	\$3,801,401	\$3,618,418	3.9%	
Total O&M Expenses	\$2,250,624	\$2,264,239	\$2,320,920	-3.0%	
Transfer to Debt Service	\$1,600,000	\$1,600,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	(\$89,670)	(\$62,838)	(\$302,502)	-70.4%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$8,203,953	\$8,315,557	\$7,798,808	5.2%	\$57,796,258
Total O&M Expenses	\$4,528,433	\$4,541,852	\$4,764,739	-5.0%	\$32,153,526
Transfer to Debt Service	\$3,200,000	\$3,200,000	\$3,200,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$475,520	\$573,705	(\$165,931)	-386.6%	\$6,917,574



**Income and Expenses Report-Detail
For the Two Months Ending February 28, 2021**

	February 2021	February 2020	February Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,703,245	\$3,557,093	\$3,536,948	4.7%	\$8,076,186	\$7,723,428	\$7,650,368	5.6%
Penalties	\$0	\$52,207	\$15,000	-100.0%	\$9	\$207,093	\$15,000	-99.9%
Rents from Water Property	\$26,045	\$31,316	\$30,300	-14.0%	\$58,721	\$59,331	\$58,000	1.2%
Other Water Revenues	\$850	\$49,144	\$2,570	-66.9%	\$1,840	\$73,502	\$9,240	-80.1%
Total Operating Income	\$3,730,140	\$3,689,760	\$3,584,818	4.1%	\$8,136,756	\$8,063,354	\$7,732,608	5.2%
Non Operating Income								
Interest Income	\$30,729	\$107,401	\$32,000	-4.0%	\$66,990	\$247,408	\$64,000	4.7%
Miscellaneous	\$85	\$4,240	\$1,600	-94.7%	\$207	\$4,795	\$2,200	-90.6%
Total Non Operating Income	\$30,814	\$111,641	\$33,600	-8.3%	\$67,197	\$252,203	\$66,200	1.5%
Total Income	\$3,760,954	\$3,801,401	\$3,618,418	3.9%	\$8,203,953	\$8,315,557	\$7,798,808	5.2%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$962,026	\$1,047,063	\$1,050,393	-8.4%	\$1,947,866	\$2,037,869	\$2,124,160	-8.3%
Engineering & Distribution	\$590,257	\$565,897	\$570,092	3.5%	\$1,170,270	\$1,160,750	\$1,192,912	-1.9%
Support Services	\$282,697	\$293,458	\$283,424	-0.3%	\$580,929	\$604,893	\$587,813	-1.2%
Administration	\$415,644	\$357,821	\$417,011	-0.3%	\$829,368	\$738,340	\$859,854	-3.5%
Total O&M Expenses	\$2,250,624	\$2,264,239	\$2,320,920	-3.0%	\$4,528,433	\$4,541,852	\$4,764,739	-5.0%
Transfer to Debt Service	\$1,600,000	\$1,600,000	\$1,600,000	0.0%	\$3,200,000	\$3,200,000	\$3,200,000	0.0%
Total Expenses	\$3,850,624	\$3,864,239	\$3,920,920	-1.8%	\$7,728,433	\$7,741,852	\$7,964,739	-3.0%
Avail. to Transfer to Oper. Capital	(\$89,670)	(\$62,838)	(\$302,502)	0.0%	\$475,520	\$573,705	(\$165,931)	0.0%



**Expense Report By Division Actual to Budget
For the Two Months Ending February 28, 2021**

	February Actual	February Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$962,026	\$1,050,393	-8.4%		\$1,947,866	\$2,124,160	-8.3%	\$14,057,200	
Engineering & Distribution	\$590,257	\$570,092	3.5%		\$1,170,270	\$1,192,912	-1.9%	\$8,162,167	
Support Services	\$282,697	\$283,424	-0.3%		\$580,929	\$587,813	-1.2%	\$4,159,003	
Administration	\$415,644	\$417,011	-0.3%		\$829,368	\$859,854	-3.5%	\$5,775,156	
Total O&M	<u>\$2,250,624</u>	<u>\$2,320,920</u>	<u>-3.0%</u>		<u>\$4,528,433</u>	<u>\$4,764,739</u>	<u>-5.0%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Two Months Ending February 28, 2021**

							2021	
	February	February	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$727	\$3,515	-79.3%	\$1,463	\$6,854	-78.7%	\$35,000	
Ohio River Pump Station #1	\$51,754	\$64,263	-19.5%	\$110,909	\$137,365	-19.3%	\$747,300	
Ohio River Pump Station #2	\$8,308	\$764	987.4%	\$16,886	\$1,589	962.7%	\$89,600	
Total Source of Supply	\$60,789	\$68,542	-11.3%	\$129,258	\$145,808	-11.4%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$415,875	\$396,904	4.8%	\$848,861	\$753,306	12.7%	\$5,202,865	
Taylor Mill Treatment plant	\$28,469	\$64,740	-56.0%	\$57,668	\$172,960	-66.7%	\$840,398	
Memorial Pky Treatment Plant	\$97,768	\$99,836	-2.1%	\$190,444	\$196,428	-3.0%	\$1,570,471	
Laboratory	\$94,317	\$100,259	-5.9%	\$192,647	\$206,555	-6.7%	\$1,402,606	
Instrumentation	\$30,571	\$59,837	-48.9%	\$57,786	\$132,341	-56.3%	\$820,881	
Sludge	\$5,460	\$9,718	-43.8%	\$15,120	\$14,775	2.3%	\$235,000	
Total Water Quality	\$672,460	\$731,294	-8.0%	\$1,362,526	\$1,476,365	-7.7%	\$10,072,221	
Total Pumping & Storage	\$228,777	\$250,557	-8.7%	\$456,082	\$501,987	-9.1%	\$3,113,079	
Total SOS, WQ, P&S	\$962,026	\$1,050,393	-8.4%	\$1,947,866	\$2,124,160	-8.3%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Two Months Ending February 28, 2021**

	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$138,850	\$151,001	-8.0%	\$286,507	\$308,422	-7.1%	\$1,875,380	
Distribution	\$451,407	\$419,091	7.7%	\$883,763	\$884,490	-0.1%	\$6,265,972	
Flushing	\$0	\$0	0.0%	\$0	\$0	0.0%	\$20,815	
Total Engineering & Distr.	\$590,257	\$570,092	3.5%	\$1,170,270	\$1,192,912	-1.9%	\$8,162,167	
Support Services								
Field Service	\$75,840	\$84,413	-10.2%	\$154,606	\$168,320	-8.1%	\$1,114,138	
Meter Shop	\$54,344	\$51,190	6.2%	\$111,429	\$105,725	5.4%	\$724,516	
Account Service	\$107,222	\$107,071	0.1%	\$219,784	\$237,356	-7.4%	\$1,602,350	
Meter Reading	\$7,671	\$9,904	-22.5%	\$15,696	\$18,206	-13.8%	\$114,999	
Other	\$37,620	\$30,846	22.0%	\$79,414	\$58,206	36.4%	\$603,000	
Total Support Services	\$282,697	\$283,424	-0.3%	\$580,929	\$587,813	-1.2%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Two Months Ending February 28, 2021**

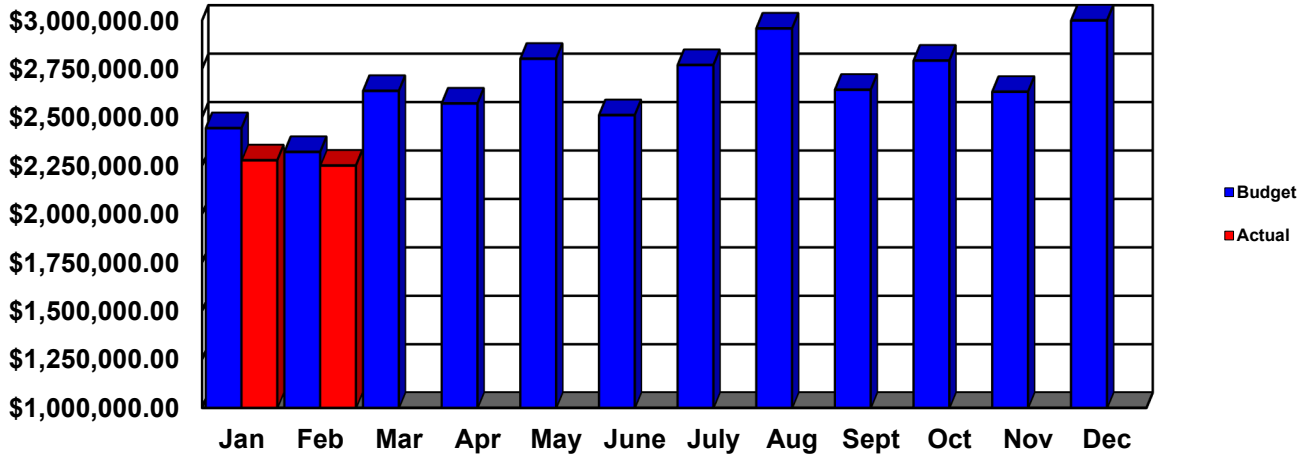
Department	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$44,419	\$45,577	-2.5%	\$90,877	\$91,641	-0.8%	\$579,862	
Board of Commissioners	\$2,760	\$3,541	-22.1%	\$3,983	\$8,350	-52.3%	\$51,061	
Accounting	\$59,015	\$66,180	-10.8%	\$122,755	\$136,015	-9.7%	\$890,203	
H.R., Safety, Facilities & Fleet	\$75,466	\$80,705	-6.5%	\$158,673	\$181,621	-12.6%	\$1,082,304	
Information Systems	\$130,159	\$123,349	5.5%	\$248,527	\$240,507	3.3%	\$1,846,177	
Legal	\$30,269	\$16,278	86.0%	\$57,235	\$39,912	43.4%	\$326,349	
Other	\$73,556	\$81,381	-9.6%	\$147,318	\$161,808	-9.0%	\$999,200	
Total Administration	\$415,644	\$417,011	-0.3%	\$829,368	\$859,854	-3.5%	\$5,775,156	
Total O&M	\$2,250,624	\$2,320,920	-3.0%	\$4,528,433	\$4,764,739	-5.0%	\$32,153,526	



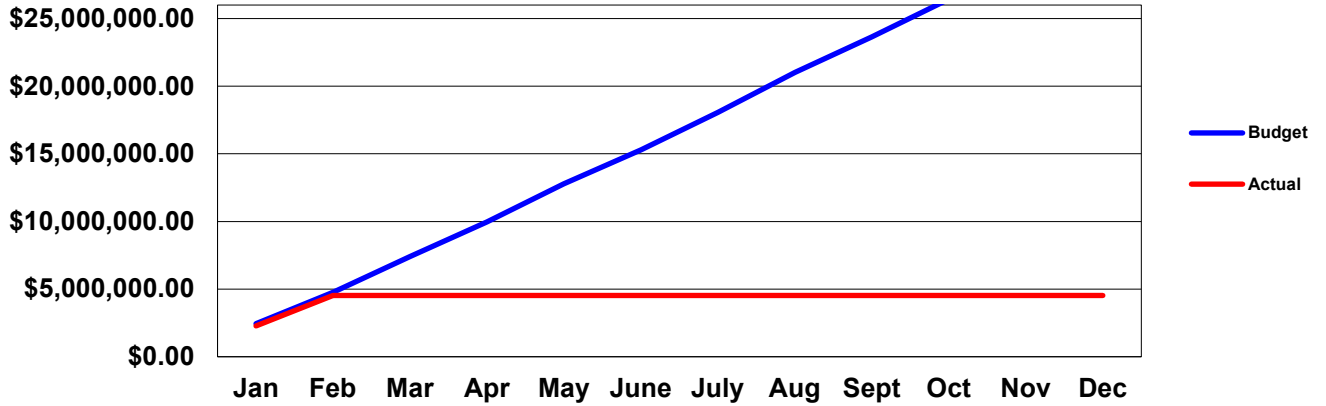
**Expense Report By Account Actual to Budget
For the Two Months Ending February 28, 2021**

Account	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$758,267	\$716,218	5.9%	\$1,549,617	\$1,513,247	2.4%	
Employee Pensions & Benefits	\$453,985	\$493,826	-8.1%	\$896,689	\$984,072	-8.9%	
Taxes Other Than Income Taxes	\$54,685	\$56,970	-4.0%	\$111,683	\$120,669	-7.4%	
Purchased Power	\$226,446	\$251,027	-9.8%	\$471,176	\$518,995	-9.2%	
Chemicals	\$197,922	\$212,348	-6.8%	\$397,461	\$397,796	-0.1%	
Materials & Supplies	\$139,396	\$176,820	-21.2%	\$288,264	\$369,023	-21.9%	
Contractual Services	\$274,306	\$251,464	9.1%	\$502,675	\$541,742	-7.2%	
Transportation	\$41,803	\$36,164	15.6%	\$75,346	\$77,624	-2.9%	
Insurance	\$50,340	\$66,399	-24.2%	\$111,862	\$132,798	-15.8%	
Advertising	\$1,774	\$0	0.0%	\$2,167	\$1,740	24.5%	
Bad Debt Expense	\$28,918	\$20,368	42.0%	\$63,918	\$38,267	67.0%	
Miscellaneous	\$10,560	\$30,150	-65.0%	\$33,130	\$50,435	-34.3%	
Regulatory Commission Assessment	\$12,222	\$9,166	33.3%	\$24,445	\$18,331	33.4%	
Total O&M Expenses	<u>\$2,250,624</u>	<u>\$2,320,920</u>	<u>-3.0%</u>	<u>\$4,528,433</u>	<u>\$4,764,739</u>	<u>-5.0%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

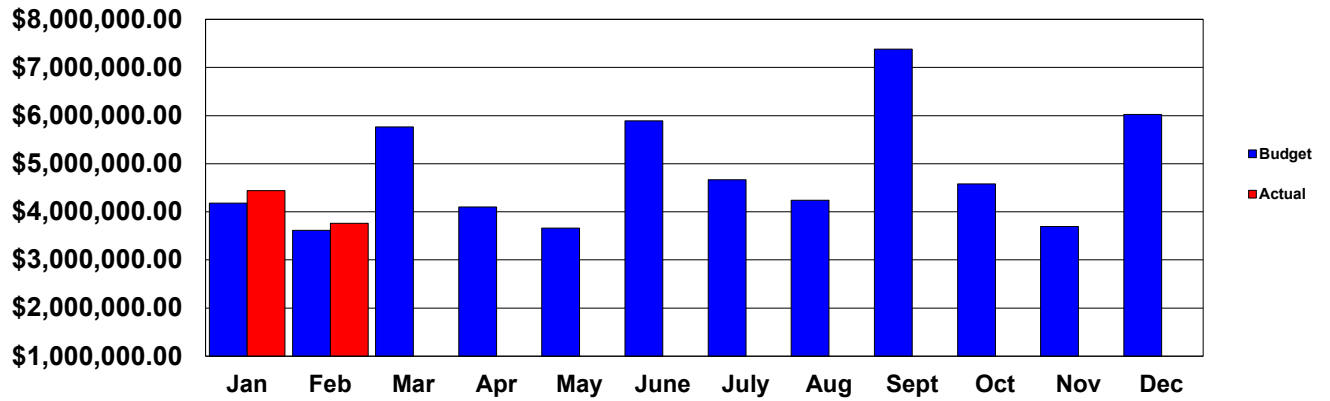




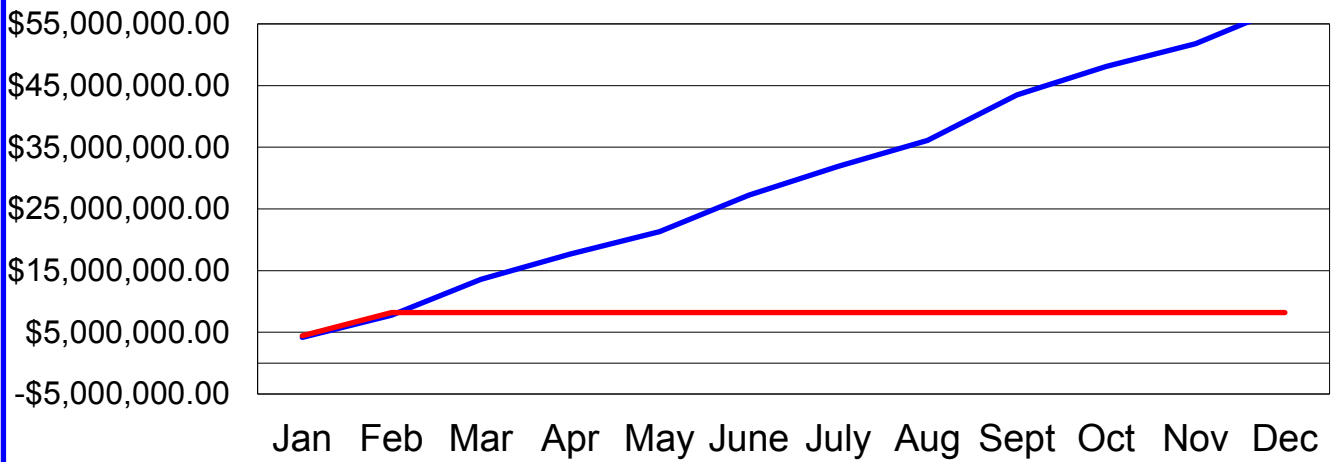
**Income Report Actual to Projected
For the Two Months Ending February 28, 2021**

Description	February Actual	February Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,703,245	\$3,536,948	4.7%	\$8,076,186	\$7,650,368	5.6%	
Penalties	\$0	\$15,000	-100.0%	\$9	\$15,000	-99.9%	
Rents from Water Property	\$26,045	\$30,300	-14.0%	\$58,721	\$58,000	1.2%	
Other Water Revenues	\$850	\$2,570	-66.9%	\$1,840	\$9,240	-80.1%	
Total Operating Revenues	\$3,730,140	\$3,584,818	4.1%	\$8,136,756	\$7,732,608	5.2%	
Non Operating Income							
Interest Income	\$30,729	\$32,000	-4.0%	\$66,990	\$64,000	4.7%	
Miscellaneous	\$85	\$1,600	-94.7%	\$207	\$2,200	-90.6%	
Total Non Operating Income	\$30,814	\$33,600	-8.3%	\$67,197	\$66,200	1.5%	
Total Income	<u>\$3,760,954</u>	<u>\$3,618,418</u>	<u>3.9%</u>	<u>\$8,203,953</u>	<u>\$7,798,808</u>	<u>5.2%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Two Months Ending February 28, 2021**

Division	February 2021	February 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$962,026	\$1,047,063	-8.1%	\$1,947,866	\$2,037,869	-4.4%	
Engineering & Distribution	\$590,257	\$565,897	4.3%	\$1,170,270	\$1,160,750	0.8%	
Support Services	\$282,697	\$293,458	-3.7%	\$580,929	\$604,893	-4.0%	
Administration	\$415,644	\$357,821	16.2%	\$829,368	\$738,340	12.3%	
Total O&M	<u>\$2,250,624</u>	<u>\$2,264,239</u>	<u>-0.6%</u>	<u>\$4,528,433</u>	<u>\$4,541,852</u>	<u>-0.3%</u>	

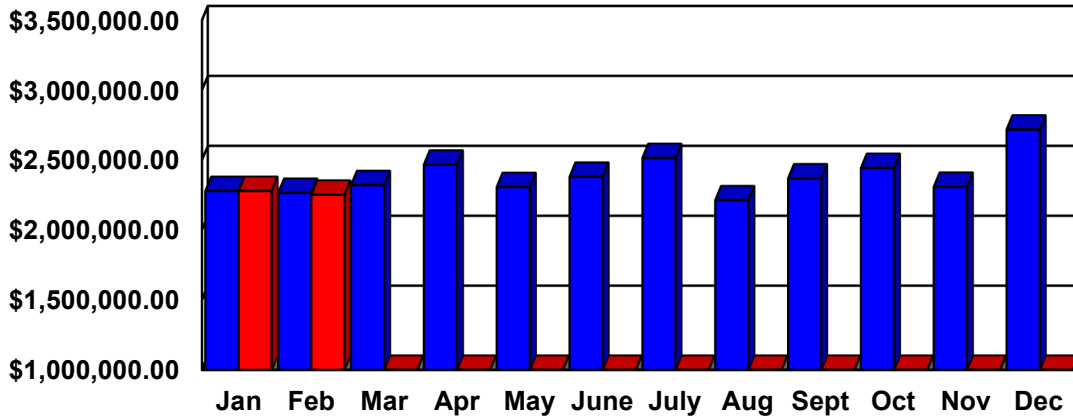


**Expense Report By Account Actual to Actual
For the Two Months Ending February 28, 2021**

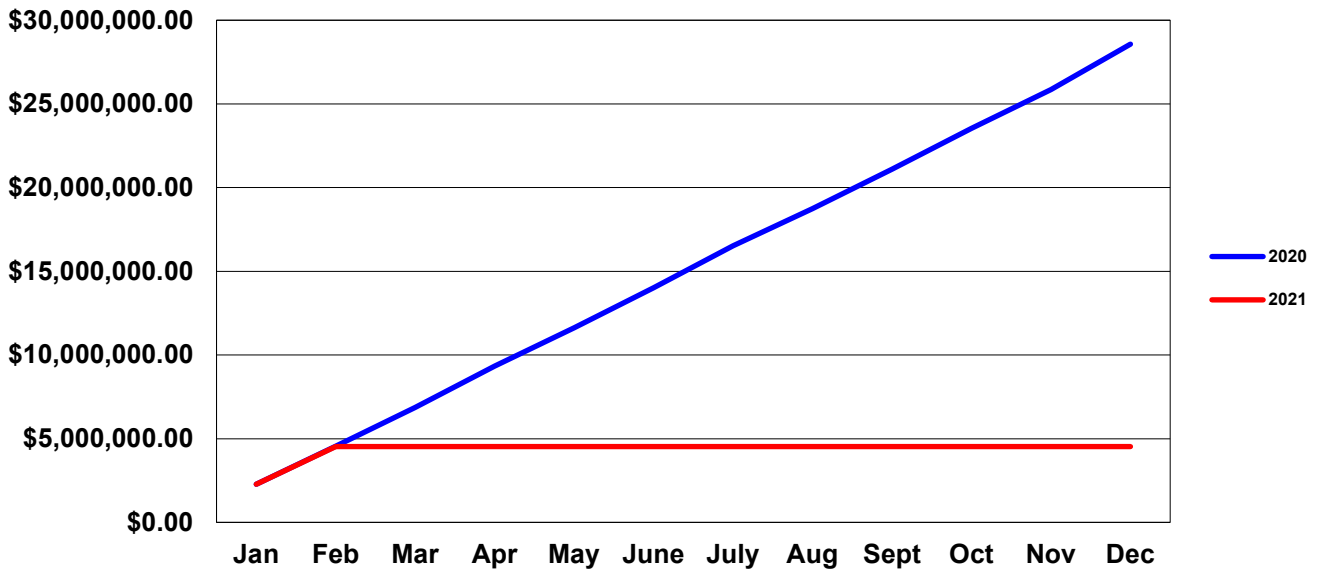
Account	February 2021	February 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$758,267	\$723,870	4.8%	\$1,549,617	\$1,471,606	5.3%	
Employee Pensions & Benefits	\$453,985	\$442,701	2.5%	\$896,689	\$903,354	-0.7%	
Taxes Other Than Income Taxes	\$54,685	\$53,663	1.9%	\$111,683	\$109,423	2.1%	
Purchased Power	\$226,446	\$219,330	3.2%	\$471,176	\$488,974	-3.6%	
Chemicals	\$197,922	\$179,518	10.3%	\$397,461	\$375,328	5.9%	
Materials & Supplies	\$139,396	\$170,358	-18.2%	\$288,264	\$343,825	-16.2%	
Contractual Services	\$274,306	\$322,694	-15.0%	\$502,675	\$544,894	-7.7%	
Transportation	\$41,803	\$39,151	6.8%	\$75,346	\$86,474	-12.9%	
Insurance	\$50,340	\$58,492	-13.9%	\$111,862	\$115,777	-3.4%	
Advertising	\$1,774	\$3,614	-50.9%	\$2,167	\$3,614	-40.0%	
Bad Debt Expense	\$28,918	\$20,536	40.8%	\$63,918	\$39,793	60.6%	
Miscellaneous	\$10,560	\$18,601	-43.2%	\$33,130	\$35,369	-6.3%	
Regulatory Commission Assessment	\$12,222	\$11,711	4.4%	\$24,445	\$23,421	4.4%	
Total O&M Expenses	<u>\$2,250,624</u>	<u>\$2,264,239</u>	<u>-0.6%</u>	<u>\$4,528,433</u>	<u>\$4,541,852</u>	<u>-0.3%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

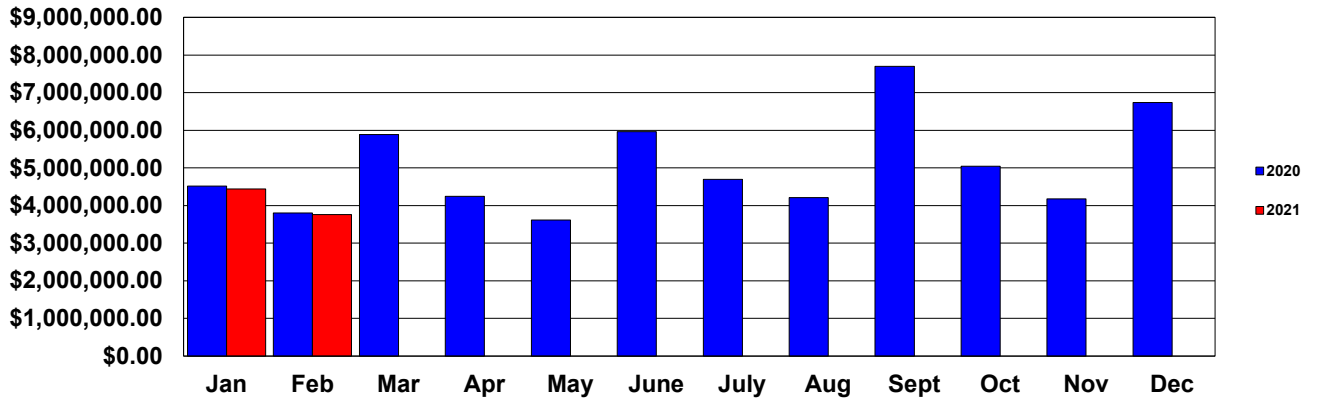




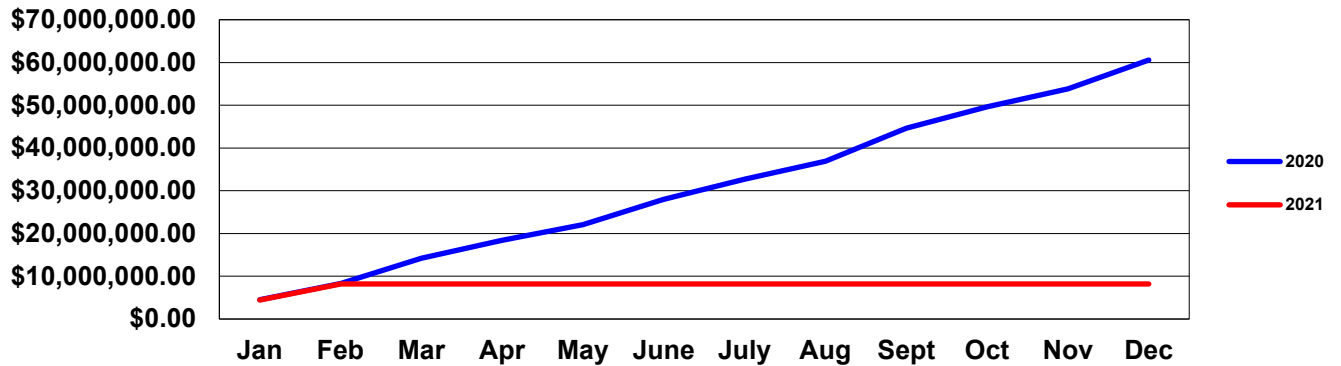
**Income Report Actual to Actual
For the Two Months Ending February 28, 2021**

Description	February 2021	February 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$3,703,245	\$3,557,093	4.1%	\$8,076,186	\$7,723,428	4.6%	
Penalties	\$0	\$52,207	-100.0%	\$9	\$207,093	-100.0%	
Rents from Water Property	\$26,045	\$31,316	-16.8%	\$58,721	\$59,331	-1.0%	
Other Water Revenues	\$850	\$49,144	-98.3%	\$1,840	\$73,502	-97.5%	
Total Operating Revenues	\$3,730,140	\$3,689,760	1.1%	\$8,136,756	\$8,063,354	0.9%	
Non Operating Income							
Interest Income	\$30,729	\$107,401	-71.4%	\$66,990	\$247,408	-72.9%	
Miscellaneous	\$85	\$4,240	-98.0%	\$207	\$4,795	-95.7%	
Total Non Operating Income	\$30,814	\$111,641	-72.4%	\$67,197	\$252,203	-73.4%	
Total Income	<u>\$3,760,954</u>	<u>\$3,801,401</u>	<u>-1.1%</u>	<u>\$8,203,953</u>	<u>\$8,315,557</u>	<u>-1.3%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



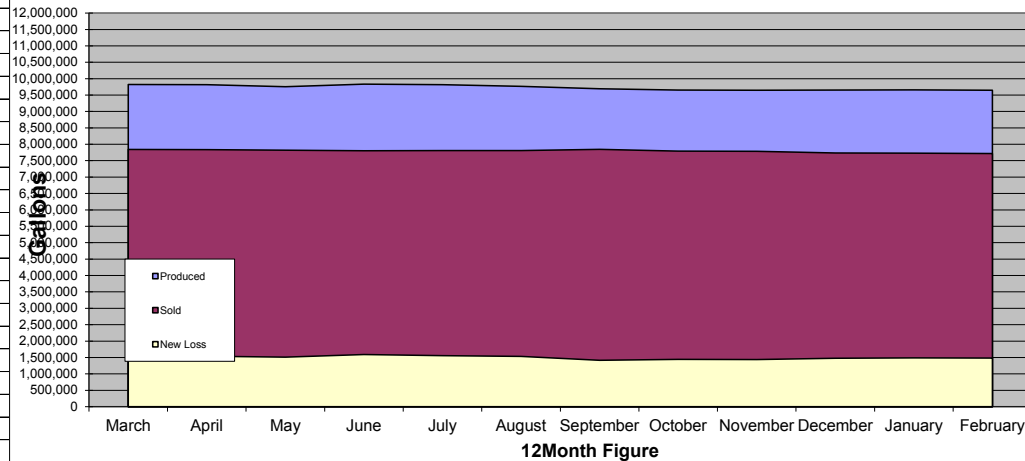
NKWD
Revenue Trending 2021 - Actual to Actual




NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2020	2020
	March	April	May	June	July	August	September	October	November	December	January	February
Produced 000's	9,788,643	9,808,474	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748
Purchased 000's												
	9,788,643	9,808,474	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748
Sold 000's	7,678,748	7,675,387	7,683,516	7,672,398	7,661,533	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329
	2,109,895	2,133,087	2,119,011	2,053,496	2,010,294	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419
% of Non-Revenue Loss	21.6%	21.7%	21.6%	21.1%	20.8%	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%
% of Water Sold	78.4%	78.3%	78.4%	78.9%	79.2%	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%
Accounted for Loss 000's	407,865.7	414,278.9	422,088.2	417,716.4	426,248.5	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4
Adjusted Loss 000's	1,702,029.1	1,718,808.1	1,696,922.8	1,635,780.0	1,584,045.1	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6
	17.39%	17.52%	17.31%	16.82%	16.38%	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%
	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2021	2021
	March	April	May	June	July	August	September	October	November	December	January	February
Produced 000's	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723
Purchased 000's												
	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723
Sold 000's	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620
	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103
% of Non-Revenue Loss	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%
% of Water Sold	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%
Accounted for Loss 000's	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4	441,976.5	438,658.9	446,228.6
Adjusted Loss 000's	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,477,554.4	1,489,254.5	1,480,874.4
% of Water Loss	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%	15.31%	15.42%	15.35%

Water Loss 2021





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April 2021 Board Meeting		Financial Statement Snapshot			
March 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$5,885,115	\$5,875,304	\$5,765,991	-0.17%	1.90%
Total O&M	\$2,319,584	\$2,380,530	\$2,636,044	2.63%	-9.69%
YTD Period Totals					
Section 2	2020	2021	2021 Budget	% Difference	% Difference
Total Revenues	\$14,200,670	\$14,079,257	\$13,564,798	-0.85%	3.79%
Total O&M	\$6,861,434	\$6,908,959	\$7,400,779	0.69%	-6.65%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$5,707,596	\$5,782,536	\$5,610,041	1.31%	3.07%
Penalties	\$31,507	\$119	\$40,000	-99.62%	-99.70%
Rents Water Property	\$28,893	\$29,722	\$30,500	2.87%	-2.55%
Other Water Revenue	\$39,029	\$25,503	\$12,550	-34.66%	103.21%
Interest Income	\$79,455	\$38,175	\$32,000	-51.95%	19.30%
Miscellaneous	-\$1,365	-\$751	\$40,900	-44.98%	-101.84%
Total Revenues Current	\$5,885,115	\$5,875,304	\$5,765,991	-0.17%	1.90%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$13,431,023	\$13,858,722	\$13,260,408	3.18%	4.51%
Penalties	\$238,600	\$128	\$55,000	-99.95%	-99.77%
Rents Water Property	\$88,224	\$88,443	\$88,500	0.25%	-0.06%
Other Water Revenue	\$112,531	\$27,343	\$21,790	-75.70%	25.48%
Interest Income	\$326,862	\$105,165	\$96,000	-67.83%	9.55%
Miscellaneous	\$3,430	-\$544	\$43,100	-115.86%	-101.26%
Total Revenues YTD	\$14,200,670	\$14,079,257	\$13,564,798	-0.85%	3.79%



April 2021 Board Meeting

March 2021 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$751,712	\$785,932	\$772,816	4.55%	1.70%
Employee Pensions & Benefits	\$440,102	\$462,816	\$554,396	5.16%	-16.52%
Taxes Other	\$55,188	\$57,317	\$61,712	3.86%	-7.12%
Purchased Power	\$217,968	\$218,946	\$229,380	0.45%	-4.55%
Chemicals	\$229,661	\$192,119	\$219,389	-16.35%	-12.43%
Materials & Supplies	\$225,431	\$196,776	\$230,531	-12.71%	-14.64%
Contractual Services	\$248,554	\$309,479	\$368,492	24.51%	-16.01%
Transportation	\$46,935	\$60,119	\$45,463	28.09%	32.24%
Insurance	\$57,914	\$56,197	\$66,537	-2.96%	-15.54%
Advertising	\$2,955	\$2,366	\$3,950	-19.93%	-40.10%
Bad Debt Expense	\$17,505	\$7,236	\$27,266	-58.66%	-73.46%
Miscellaneous	\$13,948	\$19,005	\$46,946	36.26%	-59.52%
Regulatory Commission	\$11,711	\$12,222	\$9,166	4.36%	33.34%
Total O&M Expenses Current	\$2,319,584	\$2,380,530	\$2,636,044	2.63%	-9.69%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$2,223,318	\$2,335,549	\$2,286,063	5.05%	2.16%
Employee Pensions & Benefits	\$1,343,456	\$1,359,505	\$1,538,468	1.19%	-11.63%
Taxes Other	\$164,611	\$169,001	\$182,381	2.67%	-7.34%
Purchased Power	\$706,941	\$690,123	\$748,375	-2.38%	-7.78%
Chemicals	\$604,989	\$589,580	\$617,186	-2.55%	-4.47%
Materials & Supplies	\$569,256	\$485,039	\$599,553	-14.79%	-19.10%
Contractual Services	\$793,448	\$812,154	\$910,234	2.36%	-10.78%
Transportation	\$133,408	\$135,465	\$123,087	1.54%	10.06%
Insurance	\$173,691	\$168,059	\$199,335	-3.24%	-15.69%
Advertising	\$6,569	\$4,533	\$5,690	-30.99%	-20.33%
Bad Debt Expense	\$57,298	\$71,154	\$65,533	24.18%	8.58%
Miscellaneous	\$49,317	\$52,130	\$97,377	5.70%	-46.47%
Regulatory Commission	\$35,132	\$36,667	\$27,497	4.37%	33.35%
Total O&M Expenses YTD	\$6,861,434	\$6,908,959	\$7,400,779	0.69%	-6.65%



April 2021 Board Meeting
March 2021 Results

Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	\$864,065	\$310,620	\$1,174,685
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	\$12,752,459	\$5,839,920	\$18,592,379

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

	YTD 2021	2021 Annual Budget
Total Income	\$14,079,257	\$57,796,258
Total O&M	\$6,908,959	\$32,153,526
Transfer to Debt Service	\$4,800,000	\$18,725,158
Available for Operating Capital	\$2,370,298	\$6,917,574

Debt Service Coverage Section 10

	Projected YTD 2021	2021 Annual Budget
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Coverage Ratio Estimated	1.65	1.36
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Balance Sheet
As of December 31, 2020

Assets and Deferred Outflows of Resources	2020	2019
Current Assets		
Cash and Cash Equivalents	\$39,770,896	\$31,557,835
Investments	\$3,884,496	\$2,341,386
Accounts Receivable		
Customers, Net	\$7,790,955	\$6,756,320
Unbilled Customers	\$6,500,000	\$6,500,000
Other	\$67,187	\$425,504
Assessments Receivable	\$155,813	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,778,146	\$1,667,269
Prepaid Items	\$1,084,531	\$813,405
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$37,000	\$339,699
Debt Service Account	\$2,453,994	\$2,898,212
Improvement, Repair & Replacement	\$597,880	\$453,827
Total Current Assets	\$64,120,898	\$53,909,270
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$674,652	\$2,960,095
Debt Service Account	\$18,091,707	\$20,021,398
Improvement, Repair & Replacement	-\$110,154	\$689,509
Customer Deposits Fund	\$857,258	\$942,820
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$19,106,229	\$20,049,055
Miscellaneous Deferred Charges	\$4,136,002	\$4,480,781
Capital Assets		
Land, System, Buildings, and Equipment	\$509,146,940	\$504,213,721
Construction in Progress	\$16,925,625	\$13,054,988
Total Capital Assets before Accumulated Depreciation	\$526,072,565	\$517,268,709
Less: Accumulated Depreciation	(\$185,541,654)	(\$173,614,575)
Total Capital Assets, Net of Accumulated Depreciation	\$340,530,911	\$343,654,134
Total Noncurrent Assets	\$383,286,605	\$392,797,792
Total Assets	\$447,407,503	\$446,707,062
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,558,221	\$4,558,221
Deferred Outflows Related to OPEB	\$2,110,885	\$2,110,885
Deferred Loss on Refundings	\$3,695,299	\$4,007,079
Total Deferred Outflows of Resources	\$10,364,405	\$10,676,185
Total Assets & Deferred Outflows of Resources	\$457,771,908	\$457,383,246



**Balance Sheet
As of December 31, 2020**

Liabilities and Deferred Inflows of Resources	2020	2019
Current Liabilities		
Bond Indebtedness	\$12,245,628	\$12,966,128
Bond Anticipation Note		
Notes Payable	\$1,720,459	\$1,690,053
Accounts Payable	\$617,017	\$1,011,597
Accrued Payroll & Taxes	\$398,857	\$457,014
Compensated Absences		\$107,575
Arbitrage Liability		\$412,209
Other Accrued Liabilities	\$309,327	\$278,366
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,453,994	\$2,898,212
Accounts Payable	\$634,880	\$793,526
Total Current Liabilities	\$18,380,162	\$20,614,680
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$174,189	\$277,608
Customer Deposits	\$857,258	\$942,820
Compensated Absences	\$1,369,137	\$897,551
Arbitrage Liability	\$322,268	\$322,268
Bond Indebtedness	\$149,119,470	\$160,812,985
Bond Anticipation Notes Payable		
Notes Payable	\$30,322,556	\$31,307,668
Net Pension Liability	\$23,269,110	\$23,269,110
Net Unfunded OPEB Liability	\$5,563,369	\$5,563,369
Total Long-Term Liabilities	\$210,997,357	\$223,393,379
Total Liabilities	\$229,377,519	\$244,008,059
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$726,617	\$726,617
Deferred Inflows Related to OPEB	\$2,058,313	\$2,058,313
Total Deferred Inflows of Resources	\$2,784,930	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$232,162,449	\$246,792,988
Net Position	\$225,609,458	\$210,590,257
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$457,771,908	\$457,383,246



**Income and Expense Report Summary
For the Three Months Ending March 31, 2021**

Current Period	March 2021	March 2020	March Budget	Variance Over (Under) %	
Total Income	\$5,875,304	\$5,885,115	\$5,765,991	1.9%	
Total O&M Expenses	\$2,380,530	\$2,319,584	\$2,636,044	-9.7%	
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$1,894,774	\$2,565,531	\$1,529,947	23.8%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$14,079,257	\$14,200,670	\$13,564,798	3.8%	\$57,796,258
Total O&M Expenses	\$6,908,959	\$6,861,434	\$7,400,779	-6.6%	\$32,153,526
Transfer to Debt Service	\$4,800,000	\$4,200,000	\$4,800,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$2,370,298	\$3,139,236	\$1,364,019	73.8%	\$6,917,574



**Income and Expenses Report-Detail
For the Three Months Ending March 31, 2021**

	March 2021	March 2020	March Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$5,782,536	\$5,707,596	\$5,610,041	3.1%	\$13,858,722	\$13,431,023	\$13,260,408	4.5%
Penalties	\$119	\$31,507	\$40,000	-99.7%	\$128	\$238,600	\$55,000	-99.8%
Rents from Water Property	\$29,722	\$28,893	\$30,500	-2.6%	\$88,443	\$88,224	\$88,500	-0.1%
Other Water Revenues	\$25,503	\$39,029	\$12,550	103.2%	\$27,343	\$112,531	\$21,790	25.5%
Total Operating Income	\$5,837,880	\$5,807,025	\$5,693,091	2.5%	\$13,974,636	\$13,870,378	\$13,425,698	4.1%
Non Operating Income								
Interest Income	\$38,175	\$79,455	\$32,000	19.3%	\$105,165	\$326,862	\$96,000	9.5%
Miscellaneous	(\$751)	(\$1,365)	\$40,900	-101.8%	(\$544)	\$3,430	\$43,100	-101.3%
Total Non Operating Income	\$37,424	\$78,090	\$72,900	-48.7%	\$104,621	\$330,292	\$139,100	-24.8%
Total Income	\$5,875,304	\$5,885,115	\$5,765,991	1.9%	\$14,079,257	\$14,200,670	\$13,564,798	3.8%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$973,126	\$988,183	\$1,118,849	-13.0%	\$2,920,988	\$3,026,051	\$3,243,009	-9.9%
Engineering & Distribution	\$689,782	\$638,697	\$712,567	-3.2%	\$1,860,052	\$1,799,446	\$1,905,480	-2.4%
Support Services	\$291,672	\$308,402	\$344,514	-15.3%	\$872,602	\$913,295	\$932,325	-6.4%
Administration	\$425,950	\$384,302	\$460,114	-7.4%	\$1,255,317	\$1,122,642	\$1,319,965	-4.9%
Total O&M Expenses	\$2,380,530	\$2,319,584	\$2,636,044	-9.7%	\$6,908,959	\$6,861,434	\$7,400,779	-6.6%
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	\$4,800,000	\$4,200,000	\$4,800,000	0.0%
Total Expenses	\$3,980,530	\$3,319,584	\$4,236,044	-6.0%	\$11,708,959	\$11,061,434	\$12,200,779	-4.0%
Avail. to Transfer to Oper. Capital	\$1,894,774	\$2,565,531	\$1,529,947	23.8%	\$2,370,298	\$3,139,236	\$1,364,019	73.8%



**Expense Report By Division Actual to Budget
For the Three Months Ending March 31, 2021**

	March Actual	March Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$973,126	\$1,118,849	-13.0%		\$2,920,988	\$3,243,009	-9.9%	\$14,057,200	
Engineering & Distribution	\$689,782	\$712,567	-3.2%		\$1,860,052	\$1,905,480	-2.4%	\$8,162,167	
Support Services	\$291,672	\$344,514	-15.3%		\$872,602	\$932,325	-6.4%	\$4,159,003	
Administration	\$425,950	\$460,114	-7.4%		\$1,255,317	\$1,319,965	-4.9%	\$5,775,156	
Total O&M	<u>\$2,380,530</u>	<u>\$2,636,044</u>	<u>-9.7%</u>		<u>\$6,908,959</u>	<u>\$7,400,779</u>	<u>-6.6%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Three Months Ending March 31, 2021**

							2021	
	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	\$2,090	\$3,537	-40.9%	\$3,552	\$10,391	-65.8%	\$35,000	
Ohio River Pump Station #1	\$51,386	\$58,810	-12.6%	\$162,295	\$196,175	-17.3%	\$747,300	
Ohio River Pump Station #2	\$7,555	\$728	937.8%	\$24,441	\$2,317	954.9%	\$89,600	
Total Source of Supply	\$61,031	\$63,075	-3.2%	\$190,288	\$208,883	-8.9%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$444,141	\$409,264	8.5%	\$1,293,001	\$1,162,570	11.2%	\$5,202,865	
Taylor Mill Treatment plant	\$33,316	\$71,557	-53.4%	\$90,984	\$244,517	-62.8%	\$840,398	
Memorial Pky Treatment Plant	\$72,931	\$115,937	-37.1%	\$263,375	\$312,365	-15.7%	\$1,570,471	
Laboratory	\$99,252	\$108,262	-8.3%	\$291,898	\$314,817	-7.3%	\$1,402,606	
Instrumentation	\$31,918	\$61,605	-48.2%	\$89,704	\$193,946	-53.7%	\$820,881	
Sludge	\$12,600	\$19,415	-35.1%	\$27,720	\$34,190	-18.9%	\$235,000	
Total Water Quality	\$694,158	\$786,040	-11.7%	\$2,056,682	\$2,262,405	-9.1%	\$10,072,221	
Total Pumping & Storage	\$217,937	\$269,734	-19.2%	\$674,018	\$771,721	-12.7%	\$3,113,079	
Total SOS, WQ, P&S	\$973,126	\$1,118,849	-13.0%	\$2,920,988	\$3,243,009	-9.9%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Three Months Ending March 31, 2021**

	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$146,508	\$161,151	-9.1%	\$433,015	\$469,573	-7.8%	\$1,875,380	
Distribution	\$543,274	\$551,098	-1.4%	\$1,427,037	\$1,435,589	-0.6%	\$6,265,972	
Flushing	\$0	\$318	-100.0%	\$0	\$318	-100.0%	\$20,815	
Total Engineering & Distr.	\$689,782	\$712,567	-3.2%	\$1,860,052	\$1,905,480	-2.4%	\$8,162,167	
Support Services								
Field Service	\$87,182	\$101,422	-14.0%	\$241,788	\$269,742	-10.4%	\$1,114,138	
Meter Shop	\$58,342	\$58,937	-1.0%	\$169,771	\$164,662	3.1%	\$724,516	
Account Service	\$121,250	\$139,808	-13.3%	\$341,034	\$377,163	-9.6%	\$1,602,350	
Meter Reading	\$8,013	\$9,332	-14.1%	\$23,710	\$27,538	-13.9%	\$114,999	
Other	\$16,885	\$35,015	-51.8%	\$96,299	\$93,220	3.3%	\$603,000	
Total Support Services	\$291,672	\$344,514	-15.3%	\$872,602	\$932,325	-6.4%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Three Months Ending March 31, 2021**

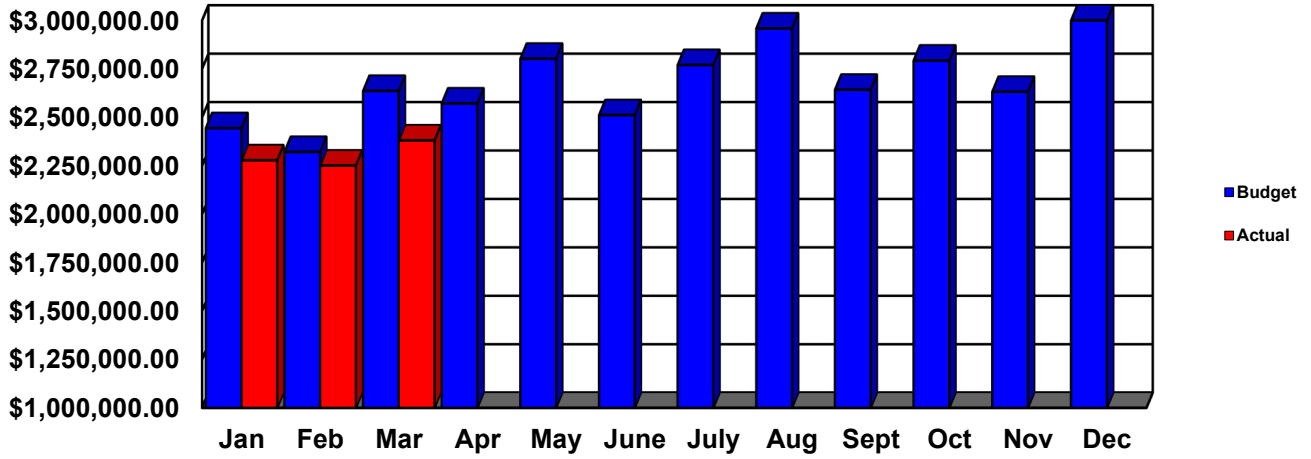
Department	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$47,482	\$48,976	-3.1%	\$138,359	\$140,617	-1.6%	\$579,862	
Board of Commissioners	\$3,914	\$1,539	154.3%	\$7,897	\$9,888	-20.1%	\$51,061	
Accounting	\$62,640	\$68,791	-8.9%	\$185,395	\$204,806	-9.5%	\$890,203	
H.R., Safety, Facilities & Fleet	\$76,662	\$83,509	-8.2%	\$235,334	\$265,129	-11.2%	\$1,082,304	
Information Systems	\$146,050	\$131,255	11.3%	\$394,577	\$371,762	6.1%	\$1,846,177	
Legal	\$24,694	\$22,952	7.6%	\$81,929	\$62,864	30.3%	\$326,349	
Other	\$64,508	\$103,092	-37.4%	\$211,826	\$264,899	-20.0%	\$999,200	
Total Administration	\$425,950	\$460,114	-7.4%	\$1,255,317	\$1,319,965	-4.9%	\$5,775,156	
Total O&M	\$2,380,530	\$2,636,044	-9.7%	\$6,908,959	\$7,400,779	-6.6%	\$32,153,526	



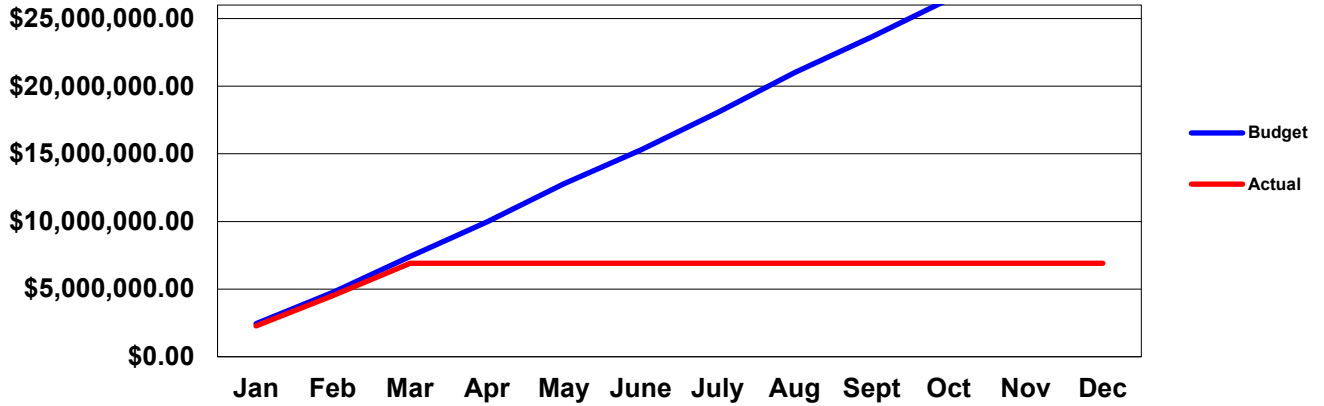
**Expense Report By Account Actual to Budget
For the Three Months Ending March 31, 2021**

Account	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$785,932	\$772,816	1.7%	\$2,335,549	\$2,286,063	2.2%	
Employee Pensions & Benefits	\$462,816	\$554,396	-16.5%	\$1,359,505	\$1,538,468	-11.6%	
Taxes Other Than Income Taxes	\$57,317	\$61,712	-7.1%	\$169,001	\$182,381	-7.3%	
Purchased Power	\$218,946	\$229,380	-4.5%	\$690,123	\$748,375	-7.8%	
Chemicals	\$192,119	\$219,389	-12.4%	\$589,580	\$617,186	-4.5%	
Materials & Supplies	\$196,776	\$230,531	-14.6%	\$485,039	\$599,553	-19.1%	
Contractual Services	\$309,479	\$368,492	-16.0%	\$812,154	\$910,234	-10.8%	
Transportation	\$60,119	\$45,463	32.2%	\$135,465	\$123,087	10.1%	
Insurance	\$56,197	\$66,537	-15.5%	\$168,059	\$199,335	-15.7%	
Advertising	\$2,366	\$3,950	-40.1%	\$4,533	\$5,690	-20.3%	
Bad Debt Expense	\$7,236	\$27,266	-73.5%	\$71,154	\$65,533	8.6%	
Miscellaneous	\$19,005	\$46,946	-59.5%	\$52,130	\$97,377	-46.5%	
Regulatory Commission Assessment	\$12,222	\$9,166	33.3%	\$36,667	\$27,497	33.3%	
Total O&M Expenses	<u>\$2,380,530</u>	<u>\$2,636,044</u>	<u>-9.7%</u>	<u>\$6,908,959</u>	<u>\$7,400,779</u>	<u>-6.6%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

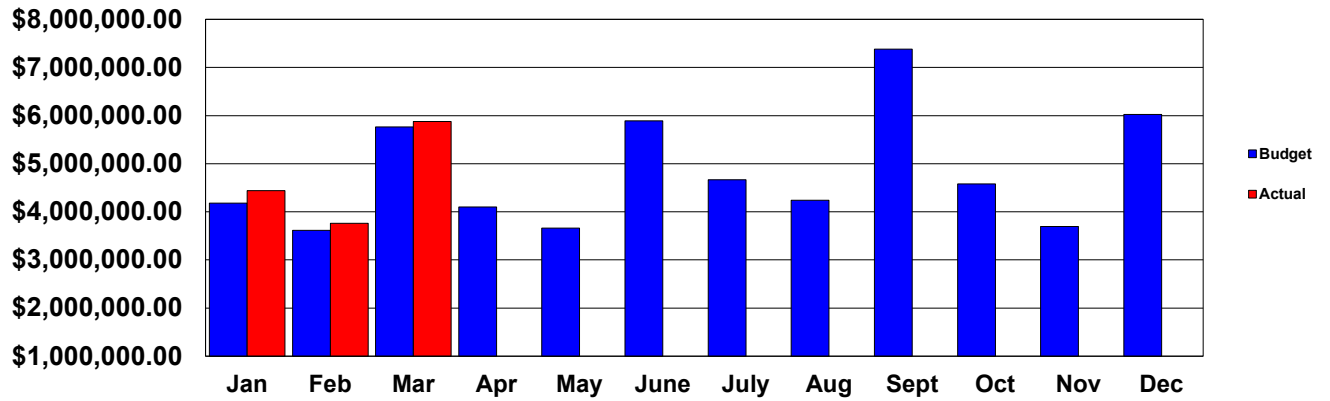




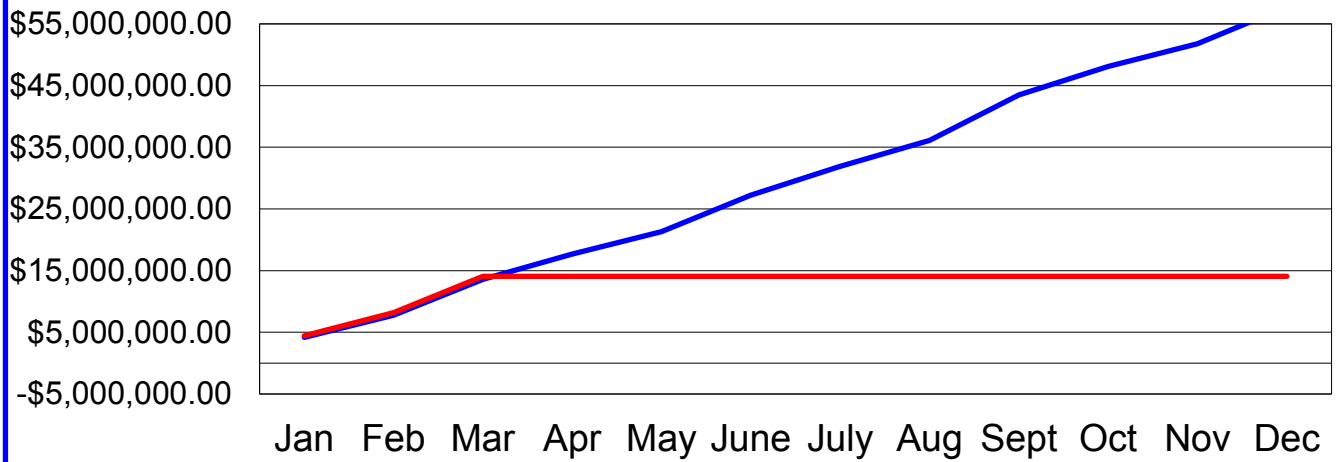
**Income Report Actual to Projected
For the Three Months Ending March 31, 2021**

Description	March Actual	March Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$5,782,536	\$5,610,041	3.1%	\$13,858,722	\$13,260,408	4.5%	
Penalties	\$119	\$40,000	-99.7%	\$128	\$55,000	-99.8%	
Rents from Water Property	\$29,722	\$30,500	-2.6%	\$88,443	\$88,500	-0.1%	
Other Water Revenues	\$25,503	\$12,550	103.2%	\$27,343	\$21,790	25.5%	
Total Operating Revenues	\$5,837,880	\$5,693,091	2.5%	\$13,974,636	\$13,425,698	4.1%	
Non Operating Income							
Interest Income	\$38,175	\$32,000	19.3%	\$105,165	\$96,000	9.5%	
Miscellaneous	(\$751)	\$40,900	-101.8%	(\$544)	\$43,100	-101.3%	
Total Non Operating Income	\$37,424	\$72,900	-48.7%	\$104,621	\$139,100	-24.8%	
Total Income	<u>\$5,875,304</u>	<u>\$5,765,991</u>	<u>1.9%</u>	<u>\$14,079,257</u>	<u>\$13,564,798</u>	<u>3.8%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Three Months Ending March 31, 2021**

Division	March 2021	March 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$973,126	\$988,183	-1.5%	\$2,920,988	\$3,026,051	-3.5%	
Engineering & Distribution	\$689,782	\$638,697	8.0%	\$1,860,052	\$1,799,446	3.4%	
Support Services	\$291,672	\$308,402	-5.4%	\$872,602	\$913,295	-4.5%	
Administration	\$425,950	\$384,302	10.8%	\$1,255,317	\$1,122,642	11.8%	
Total O&M	<u>\$2,380,530</u>	<u>\$2,319,584</u>	<u>2.6%</u>	<u>\$6,908,959</u>	<u>\$6,861,434</u>	<u>0.7%</u>	

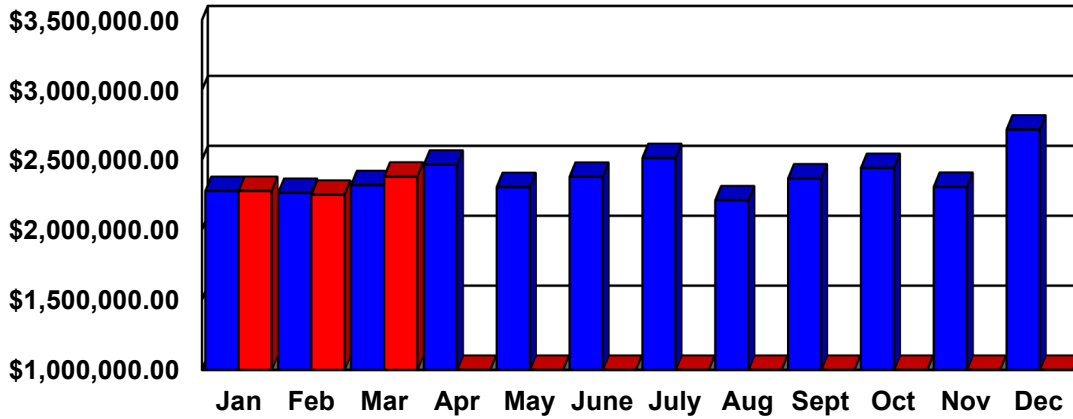


**Expense Report By Account Actual to Actual
For the Three Months Ending March 31, 2021**

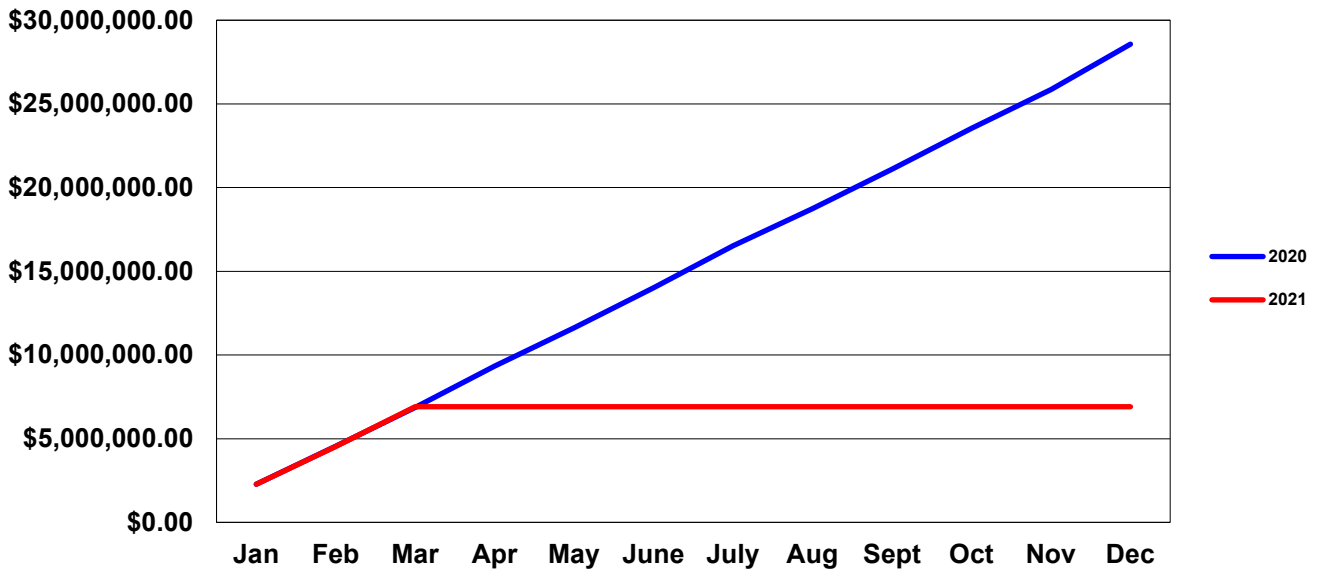
Account	March 2021	March 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$785,932	\$751,712	4.6%	\$2,335,549	\$2,223,318	5.0%	
Employee Pensions & Benefits	\$462,816	\$440,102	5.2%	\$1,359,505	\$1,343,456	1.2%	
Taxes Other Than Income Taxes	\$57,317	\$55,188	3.9%	\$169,001	\$164,611	2.7%	
Purchased Power	\$218,946	\$217,968	0.4%	\$690,123	\$706,941	-2.4%	
Chemicals	\$192,119	\$229,661	-16.3%	\$589,580	\$604,989	-2.5%	
Materials & Supplies	\$196,776	\$225,431	-12.7%	\$485,039	\$569,256	-14.8%	
Contractual Services	\$309,479	\$248,554	24.5%	\$812,154	\$793,448	2.4%	
Transportation	\$60,119	\$46,935	28.1%	\$135,465	\$133,408	1.5%	
Insurance	\$56,197	\$57,914	-3.0%	\$168,059	\$173,691	-3.2%	
Advertising	\$2,366	\$2,955	-19.9%	\$4,533	\$6,569	-31.0%	
Bad Debt Expense	\$7,236	\$17,505	-58.7%	\$71,154	\$57,298	24.2%	
Miscellaneous	\$19,005	\$13,948	36.3%	\$52,130	\$49,317	5.7%	
Regulatory Commission Assessment	\$12,222	\$11,711	4.4%	\$36,667	\$35,132	4.4%	
Total O&M Expenses	<u>\$2,380,530</u>	<u>\$2,319,584</u>	<u>2.6%</u>	<u>\$6,908,959</u>	<u>\$6,861,434</u>	<u>0.7%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

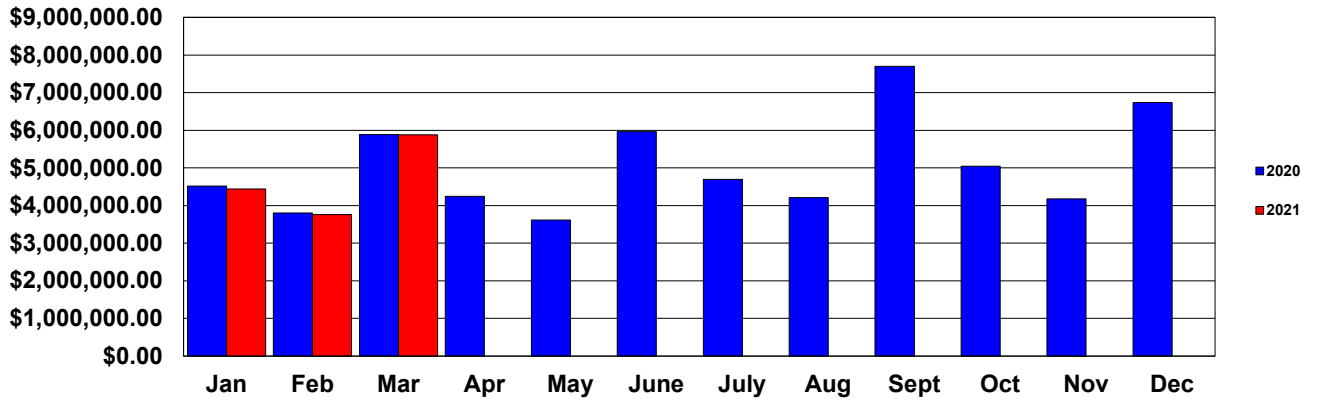




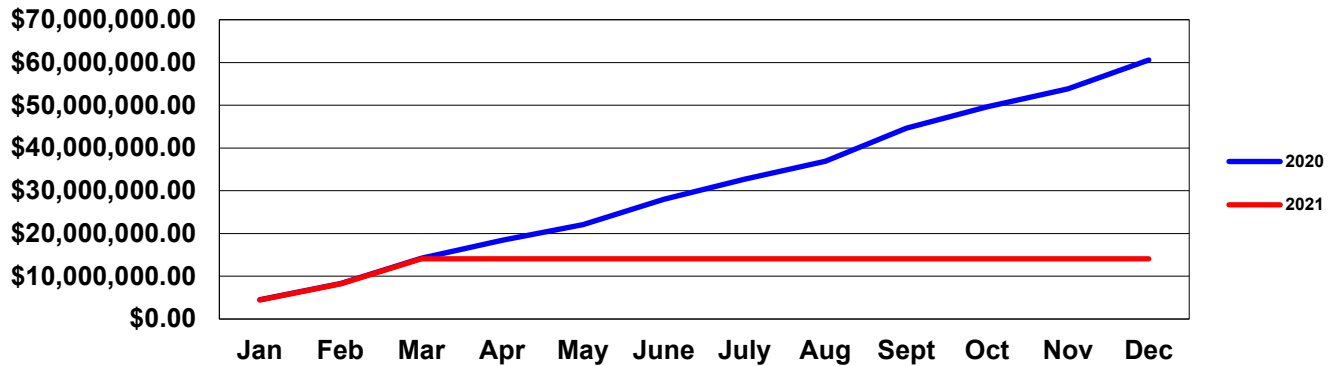
**Income Report Actual to Actual
For the Three Months Ending March 31, 2021**

Description	March 2021	March 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$5,782,536	\$5,707,596	1.3%	\$13,858,722	\$13,431,023	3.2%	
Penalties	\$119	\$31,507	-99.6%	\$128	\$238,600	-99.9%	
Rents from Water Property	\$29,722	\$28,893	2.9%	\$88,443	\$88,224	0.2%	
Other Water Revenues	\$25,503	\$39,029	-34.7%	\$27,343	\$112,531	-75.7%	
Total Operating Revenues	\$5,837,880	\$5,807,025	0.5%	\$13,974,636	\$13,870,378	0.8%	
Non Operating Income							
Interest Income	\$38,175	\$79,455	-52.0%	\$105,165	\$326,862	-67.8%	
Miscellaneous	(\$751)	(\$1,365)	-45.0%	(\$544)	\$3,430	-115.9%	
Total Non Operating Income	\$37,424	\$78,090	-52.1%	\$104,621	\$330,292	-68.3%	
Total Income	<u>\$5,875,304</u>	<u>\$5,885,115</u>	<u>-0.2%</u>	<u>\$14,079,257</u>	<u>\$14,200,670</u>	<u>-0.9%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



Northern Kentucky Water District							Prior Periods	1/1/2020	12/31/2020
Operational Capital Budget for 2021							Current Period	1/1/2021	12/31/2021
							Budget		
Cash Balance 1/1/2021 - Operating Capital							\$1,000,000.00		
Cash from Operations & Maintenance Account							\$9,000,000.00		
Income From Operations							\$6,917,574.00		
Cash released from Debt Service Reserve							\$2,000,000.00		
Total Cash Available							\$18,917,574.00		
Administration Department							\$100,000.00		
HR/Safety/Security/IT Departments							\$813,000.00		
Support Services Department							\$1,791,295.00		
Distribution Department							\$2,071,207.50		
Engineering Department							\$2,601,962.00		
Water Q & P Department							\$10,760,119.76		
Total Request							\$18,137,584.28		
Projected Ending Cash (12/31/2020)							\$779,989.72		
Change from Beginning Cash (Use, Request Exceeds Income) or Addition							(\$220,010.28)		

Funding Source	Future BAN	Project #	Project Cost	Other Funding	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance	Line #
BAN 2020	Plant Metering Upgrades	184-4002-000	\$300,000.00		\$0.00	\$28,805.00	\$28,805.00	\$271,195.00	1066
Future BAN	MPTP Suction Piping Project	184-0475-000	\$1,000,000.00		\$0.00	\$177,937.50	\$177,937.50	\$822,062.50	1067
Future BAN	2016 WMR- Newport WMR 15th, 16th, 17th parkview & Main	184-0811-000	\$830,000.00		\$0.00	\$20,426.99	\$20,426.99	\$809,573.01	1068
BAN 2020	2019 WMR Ann St	184-0840-000	\$472,801.56		\$0.00	\$472,862.16	\$472,862.16	-\$60.60	CLOSED 2020 1069
BAN 2020	SCADA Improvements	184-4003-000	\$750,000.00		\$28,859.86	\$132,155.66	\$161,015.52	\$588,984.48	1070
SRF 2016	SCADA Improvements	184-4003-000		\$2,250,000.00	\$0.00	\$357,688.35	\$357,688.35	\$1,892,311.65	1071
BAN 2020	FTTP Residuals handling Improvements	184-4008-000	\$2,725,000.00		\$19,283.13	\$174,543.70	\$193,826.83	\$2,531,173.17	1072
Future BAN	TMT-PAC & UV Replacement	184-4010-000	\$605,000.00		\$32,025.64	\$39,564.75	\$71,590.39	\$533,409.61	1073
Future BAN	TMT-P - Pump No. 3		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00	
Future BAN	TMT-P - Filter Valve, Actuator, Diversion Valve		\$510,000.00		\$0.00	\$0.00	\$0.00	\$510,000.00	
Future BAN	TMT-P - Tunnel Rehab and UV Replacement		\$470,000.00		\$0.00	\$0.00	\$0.00	\$470,000.00	
BAN 2020	2019 WMR 36" Concrete WMR from Rogers Rd to Centre View Blvd	184-0776-000	\$200,000.00		\$0.00	\$77,461.09	\$77,461.09	\$122,538.91	1075
SRF 2016	2019 WMR 36" Concrete WMR from Rogers Rd to Centre View Blvd	184-0776-000		\$1,000,000.00	\$0.00	\$992,340.00	\$992,340.00	\$7,660.00	1075 SRF
BAN 2020	Taylor Mill Pump Station Backup Generator	184-4013-000	\$735,000.00		\$0.00	\$66,054.74	\$66,054.74	\$668,945.26	1076
SRF 2020	Taylor Mill Pump Station Backup Generator SRF	184-4013-000		\$4,065,000.00	\$0.00	\$0.00	\$0.00	\$4,065,000.00	1076
BAN 2020	2019 WMR Rossmoyne, Druid, & Warwick WMR	184-0879-000	\$272,960.92		\$0.00	\$272,960.92	\$272,960.92	\$0.00	1077
BAN 2020	2019 WMR Ash St - Elmsere	184-0881-000	\$122,044.48		\$0.00	\$122,044.48	\$122,044.48	\$0.00	1078
BAN 2020	2019 WMR Pieck Dr & W Henry Clay Ave Ft Wright	184-0882-000	\$181,359.83		\$10,901.90	\$170,456.93	\$181,359.83	\$0.00	1079
BAN 2020	2019 WMR Sunset & Allen Ct - Taylor Mill	184-0883-000	\$184,437.92		\$0.00	\$184,437.92	\$184,437.92	\$0.00	1080
BAN 2020	2019 WMR Thornton & Tower View Dr - Taylor Mill	184-0884-000	\$140,000.00		\$0.00	\$136,663.00	\$136,663.00	\$3,337.00	1081
BAN 2020	2019 WMR Amsterdam Rd (short Arlington to Montaque)	184-0885-000	\$316,000.00		\$0.00	\$314,810.50	\$314,810.50	\$1,189.50	1082
BAN 2020	2019 WMR Highland Ave (Dixie to Longmeadow) Ft. Mitchell	184-0886-000	\$251,109.90		\$0.00	\$251,109.90	\$251,109.90	\$0.00	1083
BAN 2020	2019 WMR Wayskin, Marmoam, Sipple, & Dave Covington	184-0887-000	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	1084
BAN 2020	2019 WMR 4th St (scott to greenuh) Covington	184-0888-000	\$220,754.75		\$0.00	\$220,754.75	\$220,754.75	\$0.00	1085
BAN 2020	FTTP Sedimentation Basin & Filter Valve Improvements	184-4006-000	\$2,065,000.00		\$0.00	\$213,086.46	\$213,086.46	\$1,851,913.54	1086
SRF 2020	FTTP Sedimentation Basin & Filter Valve Improvements SRF	184-4006-000		\$3,935,000.00	\$0.00	\$0.00	\$0.00	\$3,935,000.00	1086
BAN 2020	2019 WMR Alexandria Pike 12 Inch WMR Alexandria	184-0889-000	\$144,833.14		\$0.00	\$144,833.14	\$144,833.14	\$0.00	1087
Future BAN	2020 WMR 16" Cross Country WMR Campbell Co.	184-0754-000	\$480,000.00		\$34,564.86	\$650.00	\$35,214.86	\$444,785.14	1089
BAN 2020	2019 WMR E. Main St (riley to brookwood) WMR Alexandria	184-0890-000	\$600,078.78		\$0.00	\$600,078.78	\$600,078.78	\$0.00	CLOSED 2020 1090
BAN 2020	2019 WMR Ridge & West Orchard - Ft. Mitchell	184-0891-000	\$250,000.00		\$0.00	\$12,680.32	\$12,680.32	\$237,319.68	1091
BAN 2020	2019 WMR Barma Dr Water Main Replacement	184-0892-000	\$68,280.92		\$0.00	\$68,280.92	\$68,280.92	\$0.00	1092
BAN 2020	2019 WMR E. Main Street Phase 2 (Grandview to Brookwood) WMR - Alexan	184-0897-000	\$690,000.00		\$0.00	\$0.00	\$0.00	\$690,000.00	1093
BAN 2020	2019 WMR Crowell & Eustace Avenue WMR - Fort Thomas	184-0893-000	\$425,401.54		\$0.00	\$425,401.54	\$425,401.54	\$0.00	CLOSED 2020 1094
BAN 2020	2019 WMR Persimmon, Sassafra WMR - Independence	184-0895-000	\$505,000.00		\$153,443.04	\$159,448.83	\$312,891.87	\$192,108.13	1095
BAN 2020	2019 WMR Woodward, Lexington WMR-Erlanger	184-0896-000	\$510,000.00		\$9,205.20	\$17,989.00	\$27,194.20	\$482,805.80	1096
BAN 2020	2019 Water Main Replacement Remaining Funding		\$577.97		\$0.00	\$0.00	\$0.00	\$577.97	
BAN 2020	2020 Water Main Replacement Funding		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00	1098
BAN 2020	Automated Meter Reading System (pay from IRR Sub- Account)		\$11,000,000.00		\$0.00	\$0.00	\$0.00	\$11,000,000.00	1099
SRF 2021	Automated Meter Reading System (SRF Portion)			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1099
Future BAN	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)		\$750,000.00		\$0.00	\$0.00	\$0.00	\$750,000.00	1100
Future BAN	ORPS1 Pump Control Valves		\$550,737.00		\$0.00	\$0.00	\$0.00	\$550,737.00	1101
Future BAN	ORPS1 Motor Starter No. 6		\$190,000.00		\$0.00	\$0.00	\$0.00	\$190,000.00	1102
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$550,000.00		\$2,177.25	\$0.00	\$2,177.25	\$547,822.75	1103
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$200,000.00		\$0.00	\$0.00	\$0.00	\$200,000.00	1104
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$550,000.00		\$10,548.75	\$21,887.61	\$32,436.36	\$517,563.64	1097
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$278,000.00		\$0.00	\$0.00	\$0.00	\$278,000.00	1097
Future BAN	Southern Kenton County Improvements		\$1,000,000.00		\$0.00	\$0.00	\$0.00	\$1,000,000.00	1107
SRF	Licking River Crossing (SRF portion)	184-0749-000		\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
Future BAN	2019 WMR Sagebrush, Shadyside WMR Erlanger	184-0902-000	\$420,000.00		\$14,831.28		\$14,831.28	\$405,168.72	1108

TOTAL			\$32,514,377.71	\$14,738,039.76	\$315,840.91	\$5,877,414.94	\$6,193,255.85	\$41,059,161.62	
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Administration/Finance										
2021	Contingencies	Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance 2021	Remaining Bal. Total Project	Line #
		Various	\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	21-101
Administration/Finance Sub-Total			\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	
Administration/Finance Department Total			\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	

HR/Security/Safety & IT										
INFO SYSTEMS										
2021	Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	CIS Version 3 to 4 or 5 Upgrade	340-0001-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$350,000.00	\$0.00	17-105	
Carryover	Disaster Recovery Upgrade	340-0001-000	\$82,000.00	\$82,000.00	\$0.00	\$0.00	\$82,000.00	\$0.00	17-106	
Carryover	Fire Protection System for Data Center	304-0004-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$120,000.00	\$0.00	17-108	
Carryover	Access Control for 2 Tanks - Independence, Claryville	304-0003-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	18-104	
Carryover	VDI host and licenses	340-0001-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$0.00	19-102	
Carryover	Large Screen Display for Board Room	340-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	19-105	
Carryover	Board Room Audio/Visual Replacement	340-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	19-106	
Carryover	Lucity Upgrade for Mobile Work Orders - Distribution, CS, Locates	340-0001-000	\$37,000.00	\$37,000.00	\$0.00	\$0.00	\$37,000.00	\$0.00	19-107	
Carryover	Lucity Upgrade for Mobile Work Orders - Inspectors (6)	340-0001-000	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$0.00	20-106	
Carryover	Central Facility Surveillance System Upgrade	304-0004-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	20-107	
2021	Computer Hardware and Network Replacement Program	340-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	21-102	
2021	Lucity Upgrade for Mobile Work Orders - Plant	340-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	21-103	
IT Sub-Total			\$751,000.00	\$751,000.00	\$0.00	\$0.00	\$751,000.00	\$0.00	\$751,000.00	

None										
2021		Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

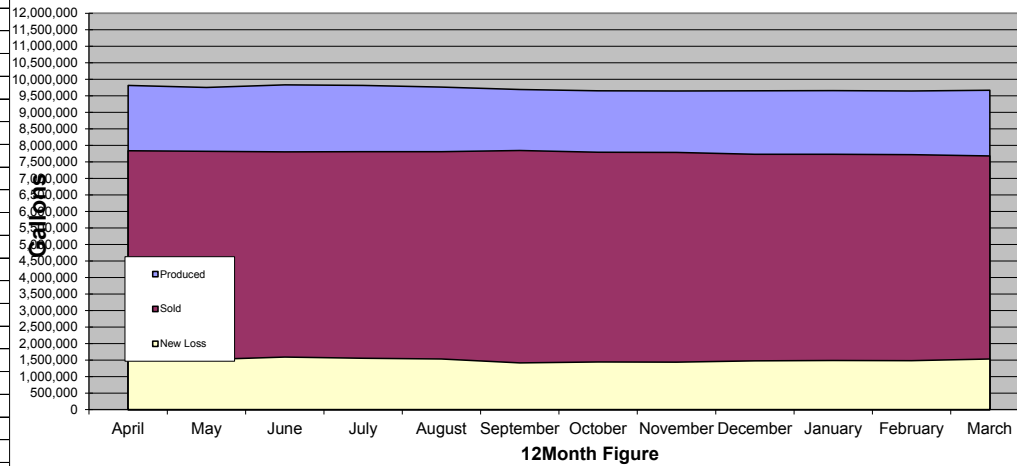
		HR Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Safety										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107	
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110
Safety Sub-Total			\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00	
IT/HR/SAFETY Total			\$957,000.00	\$813,000.00	\$0.00	\$144,000.00	\$144,000.00	\$813,000.00	\$813,000.00	
SUPPORT SERVICES										
Account Services										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
None			\$0.00	\$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	\$0.00	
CS - Field Services										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111	
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112	
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104	
Field Services - Sub-Total			\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00	\$79,500.00	
Meter Shop										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$4,360.00	\$64,982.28	\$69,342.28	\$95,640.00	\$30,657.72	20-113
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$8,250.00	\$24,925.00	\$33,175.00	\$32,545.00	\$32,545.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$48,688.30	\$0.00	\$48,688.30	\$701,311.70	\$701,311.70	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$61,298.30	\$89,907.28	\$151,205.58	\$1,104,496.70	\$1,039,514.42	
Buildings, Grounds & Fleet										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	\$0.00	20-120
Carryover	LED light upgrade Central Facility	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
2021	North Reservoir ditch repair	304-0002-000	\$225,000.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-117
Buildings, Grounds & Fleet Sub-Total			\$553,000.00	\$546,000.00	\$0.00	\$9,216.00	\$9,216.00	\$546,000.00	\$543,784.00	
Support Services Department Total			\$1,823,220.00	\$1,791,295.00	\$61,298.30	\$99,123.28	\$160,421.58	\$1,729,996.70	\$1,662,798.42	
DISTRIBUTION										
Distribution Equipment										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
Distribution Total			\$2,071,207.50	\$2,071,207.50	\$0.00	\$0.00	\$0.00	\$2,071,207.50	\$2,071,207.50	
ENGINEERING										
Mainline Improvement										
	2019	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marnoam, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084
	2020									
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
	2021									
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	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	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$7,006.70	\$0.00	\$7,006.70	\$342,993.30	\$342,993.30	21-134
Mainline Improvement Sub-Total			\$1,009,012.91	\$539,005.40	\$7,006.70	\$470,507.51	\$477,514.21	\$531,998.70	\$531,498.70	
KDOT Engineering Work										
	2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Main Replacement Program										
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Old Stry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088
		2022								
Carryover	St. Joseph Lane WMR	184-0721-000	\$290,000.00	\$283,143.05	\$151,359.00	\$11,874.83	\$163,233.83	\$131,784.05	\$126,766.17	12-153
		2025								
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$917,960.33	\$523,132.20	\$0.00	\$395,050.39	\$395,050.39	\$523,132.20	\$522,909.94	13-975
		2020								
Carryover	Taylor Mill Tank Site Land Purchase		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-152
Carryover	Green Road PS Site Land Purchase		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$1,478,960.33	\$1,064,315.43	\$151,359.00	\$419,885.04	\$571,244.04	\$912,956.43	\$907,716.29	
Capital Purchases										
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00	20-157
2021	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	21-135
2021	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-136
2021	Aqua Drive Bins	184-0535-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-137
2021	Capitalized Labor	Various	\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19	21-138
Capital Purchase Sub-Total			\$998,641.19	\$998,641.19	\$0.00	\$0.00	\$0.00	\$998,641.19	\$998,641.19	
Engineering Total			\$3,486,614.43	\$2,601,962.02	\$158,365.70	\$890,392.55	\$1,048,758.25	\$2,443,596.32	\$2,437,856.18	
WATER QUALITY & PRODUCTION										
OPERATIONS										
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover (2018)	FTTP Sludge Removal	184-4007-000	\$1,200,000.00	\$1,130,465.76	\$72,503.09	\$128,965.09	\$201,468.18	\$1,057,962.67	\$998,531.82	18-137
Carryover (2019)	FTTP Sludge Removal	184-4007-001	\$1,800,000.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	\$1,800,000.00	19-143
Carryover (2020)	FTTP Sludge Removal	184-4007-001	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	20-158
2021	FTTP GAC Regeneration/Replacement	162-0008-000	\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00	21-139
2021	MPTP GAC Regeneration/Replacement	162-0008-000	\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00	21-140
2021	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-141
Operations Sub-total			\$8,022,154.00	\$7,952,619.76	\$72,503.09	\$128,965.09	\$201,468.18	\$7,880,116.67	\$7,820,685.82	
LABORATORY										
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Replace Vehicle 431 - 4x4 SUV	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-162
2021	Laboratory Spectrophotometer	344-0001-000	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	21-142
2021	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
Laboratory Sub-Total			\$346,500.00	\$346,500.00	\$0.00	\$6,430.00	\$6,430.00	\$346,500.00	\$340,070.00	
MAINTENANCE										
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	US27 Pump Station VFD	304-0003-000	\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00	18-144
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$4,000.00	\$1,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-164
Carryover	Skid Steer 3000 pound capacity	341-0001-000	\$48,000.00	\$48,000.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00	20-165
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00	20-166
Carryover	TMP Security Camera Upgrade	184-0534-000	\$21,000.00	\$21,000.00	\$419.32	\$2,000.00	\$2,419.32	\$20,580.68	\$18,580.68	20-187
Carryover	Bromley #2 pump and motor	311-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-173
Carryover	TMP Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	Fluoride Ventilation - FTTP, TMTP, and MPTP	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-178
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-180
Carryover	FTTP Press Rehab	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-181
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	20-182
2021	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	21-144
2021	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-145
2021	Valves, actuators, regulators for pump station tanks	311-0003-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-146
2021	Chlorine Analyzers for Compliance Sites (11 total)	320-0001-000	\$68,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	\$68,000.00	21-147
2021	Misc Electrical Equipment Replacement, Chemical Pump Replacements	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-148
2021	FTTP Backwash Return Pump	311-0002-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-149
2021	FTTP Supernatant Pump	311-0002-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	21-150
2021	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-151
2021	Richardson Rd Pump Replacement	184-XXXX-000	\$165,000.00	\$165,000.00	\$343.20	\$0.00	\$343.20	\$164,656.80	\$164,656.80	21-152
2021	FTTP North Reservoir Aerator	320-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-153
2021	Peristaltic Pumps FTTP, MPTP, TMTP (15 total)	311-0002-000	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	21-154
2021	TMTP Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
2021	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
Maintenance Sub-Total			\$2,461,000.00	\$2,461,000.00	\$73,494.52	\$46,408.74	\$119,903.26	\$2,387,505.48	\$2,341,096.74	
Water Quality & Production Department Total			\$10,829,654.00	\$10,760,119.76	\$145,997.61	\$181,803.83	\$327,801.44	\$10,614,122.15	\$10,501,852.56	
TOTAL of Departments			\$19,267,695.93	\$18,137,584.28	\$382,922.91	\$1,315,319.66	\$1,698,242.57	\$17,754,661.37	\$17,569,453.36	
Operating Capital Budget Comparison 2020 to 2021										
			2020	2021	Inc/(Dec)					
	Administration Department		\$100,000.00	\$100,000.00	\$0.00	0.0%				
	HR/Safety/Security/IT Departments		\$1,117,000.00	\$813,000.00	-\$304,000.00	-27.2%				
	Support Services Department		\$1,562,000.00	\$1,791,295.00	\$229,295.00	14.7%				
	Distribution Department		\$1,883,310.00	\$2,071,207.50	\$187,897.50	10.0%				
	Engineering Department									
	- Mainlines		\$1,848,580.73	\$1,064,315.43	-\$784,265.30	-42.4%				
	- Other		\$822,059.55	\$1,537,646.59	\$715,587.04	87.0%				
	Water Q & P Department		\$8,981,776.02	\$10,760,119.76	\$1,778,343.74	19.8%				
			\$16,314,726.30	\$18,137,584.28	\$1,822,857.98	11.2%				


NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2019	2019	2019	2019	2020	2020	2020
	April	May	June	July	August	September	October	November	December	January	February	March
Produced 000's	9,808,474	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175
Purchased 000's												
	9,808,474	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175
Sold 000's	7,675,387	7,683,516	7,672,398	7,661,533	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276
	2,133,087	2,119,011	2,053,496	2,010,294	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899
% of Non-Revenue Loss	21.7%	21.6%	21.1%	20.8%	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%
% of Water Sold	78.3%	78.4%	78.9%	79.2%	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%
Accounted for Loss 000's	414,278.9	422,088.2	417,716.4	426,248.5	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9
Adjusted Loss 000's	1,718,808.1	1,696,922.8	1,635,780.0	1,584,045.1	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5
	17.52%	17.31%	16.82%	16.38%	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%
	2020	2020	2020	2020	2020	2020	2020	2020	2020	2021	2021	2021
	April	May	June	July	August	September	October	November	December	January	February	March
Produced 000's	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838
Purchased 000's												
	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838
Sold 000's	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969
	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869
% of Non-Revenue Loss	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%
% of Water Sold	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%
Accounted for Loss 000's	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4	441,976.5	438,658.9	446,228.6	453,612.9
Adjusted Loss 000's	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,477,554.4	1,489,254.5	1,480,874.4	1,534,256.0
% of Water Loss	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%	15.31%	15.42%	15.35%	15.87%

Water Loss 2021





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May 2021 Board Meeting		Financial Statement Snapshot			
April 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$4,243,073	\$4,275,917	\$4,100,540	0.77%	4.28%
Total O&M	\$2,465,886	\$2,327,680	\$2,571,313	-5.60%	-9.48%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$18,443,741	\$18,355,174	\$17,665,338	-0.48%	3.91%
Total O&M	\$9,327,320	\$9,236,636	\$9,972,094	-0.97%	-7.38%
Detail					
Detailed Revenues Current	Current Period				
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,997,399	\$4,175,952	\$3,946,690	4.47%	5.81%
Penalties	-\$696	\$9,579	\$40,000	-1476.29%	-76.05%
Rents Water Property	\$198,269	\$25,004	\$27,300	-87.39%	-8.41%
Other Water Revenue	\$3,930	\$26,452	\$13,550	573.08%	95.22%
Interest Income	\$43,340	\$38,891	\$32,000	-10.27%	21.53%
Miscellaneous	\$831	\$39	\$41,000	-95.31%	-99.90%
Total Revenues Current	\$4,243,073	\$4,275,917	\$4,100,540	0.77%	4.28%
YTD					
Detailed Revenues YTD	YTD				
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$17,428,422	\$18,034,674	\$17,207,098	3.48%	4.81%
Penalties	\$237,904	\$9,707	\$95,000	-95.92%	-89.78%
Rents Water Property	\$286,493	\$113,447	\$115,800	-60.40%	-2.03%
Other Water Revenue	\$116,460	\$53,795	\$35,340	-53.81%	52.22%
Interest Income	\$370,202	\$144,056	\$128,000	-61.09%	12.54%
Miscellaneous	\$4,260	-\$505	\$84,100	-111.85%	-100.60%
Total Revenues YTD	\$18,443,741	\$18,355,174	\$17,665,338	-0.48%	3.91%



May 2021 Board Meeting

April 2021 Results

Financial Statement Snapshot

Detailed Expenses O&M Current

Section 5

Detail

Current Period

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$722,044	\$757,096	\$767,571	4.85%	-1.36%
Employee Pensions & Benefits	\$424,348	\$472,862	\$502,304	11.43%	-5.86%
Taxes Other	\$52,426	\$55,317	\$61,905	5.51%	-10.64%
Purchased Power	\$195,871	\$209,881	\$219,976	7.15%	-4.59%
Chemicals	\$222,804	\$212,284	\$195,581	-4.72%	8.54%
Materials & Supplies	\$238,620	\$173,176	\$206,107	-27.43%	-15.98%
Contractual Services	\$469,374	\$273,776	\$463,459	-41.67%	-40.93%
Transportation	\$40,313	\$45,243	\$31,969	12.23%	41.52%
Insurance	\$58,962	\$58,478	\$66,537	-0.82%	-12.11%
Advertising	\$3,924	\$602	\$1,440	-84.66%	-58.19%
Bad Debt Expense	\$15,043	\$15,871	\$20,077	5.50%	-20.95%
Miscellaneous	\$10,446	\$40,872	\$21,555	291.27%	89.62%
Regulatory Commission	\$11,711	\$12,222	\$12,832	4.36%	-4.75%
Total O&M Expenses Current	\$2,465,886	\$2,327,680	\$2,571,313	-5.60%	-9.48%

Detailed Expenses O&M YTD

Section 6

Detail

YTD

	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$2,945,362	\$3,092,042	\$3,053,633	4.98%	1.26%
Employee Pensions & Benefits	\$1,767,804	\$1,832,366	\$2,040,771	3.65%	-10.21%
Taxes Other	\$217,037	\$224,920	\$244,286	3.63%	-7.93%
Purchased Power	\$902,813	\$900,004	\$968,352	-0.31%	-7.06%
Chemicals	\$827,793	\$801,864	\$812,767	-3.13%	-1.34%
Materials & Supplies	\$807,876	\$658,216	\$805,660	-18.53%	-18.30%
Contractual Services	\$1,262,822	\$1,085,931	\$1,373,694	-14.01%	-20.95%
Transportation	\$173,721	\$180,708	\$155,056	4.02%	16.54%
Insurance	\$232,653	\$226,537	\$265,872	-2.63%	-14.79%
Advertising	\$10,493	\$5,135	\$7,129	-51.06%	-27.97%
Bad Debt Expense	\$72,341	\$87,025	\$85,610	20.30%	1.65%
Miscellaneous	\$59,762	\$92,999	\$118,935	55.62%	-21.81%
Regulatory Commission	\$46,843	\$48,889	\$40,329	4.37%	21.23%
Total O&M Expenses YTD	\$9,327,320	\$9,236,636	\$9,972,094	-0.97%	-7.38%



**May 2021 Board Meeting
April 2021 Results**

Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>

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

	YTD 2021	2021 Annual Budget
Total Income	\$18,355,174	\$57,796,258
Total O&M	\$9,236,636	\$32,153,526
Transfer to Debt Service	\$6,400,000	\$18,725,158
Available for Operating Capital	\$2,718,538	\$6,917,574

**Debt Service Coverage
Section 10**

	Projected YTD 2021	2021 Annual Budget
Coverage Ratio Estimated	1.61	1.36

Coverage Ratio Estimated 1.61 1.36



Balance Sheet
As of April 30, 2021

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$38,168,774	\$33,634,398
Investments	\$3,804,573	\$4,351,296
Accounts Receivable		
Customers, Net	\$5,573,222	\$4,124,769
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$133,136	\$228,227
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$1,768,727	\$1,776,322
Prepaid Items	\$1,130,034	\$937,307
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$108,644	
Debt Service Account	\$1,717,591	\$1,934,023
Improvement, Repair & Replacement	\$136,471	\$133,365
Total Current Assets	\$60,166,263	\$53,775,520
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$25,050,387	\$2,441,334
Debt Service Account	\$11,285,342	\$12,793,378
Improvement, Repair & Replacement	\$6,944,539	\$354,926
Customer Deposits Fund	\$832,406	\$918,833
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,156,435	\$19,172,065
Miscellaneous Deferred Charges	\$3,758,046	\$4,121,780
Capital Assets		
Land, System, Buildings, and Equipment	\$517,978,635	\$505,373,829
Construction in Progress	\$10,520,345	\$14,714,478
Total Capital Assets before Accumulated Depreciation	\$528,498,980	\$520,088,307
Less: Accumulated Depreciation	(\$189,137,648)	(\$177,641,615)
Total Capital Assets, Net of Accumulated Depreciation	\$339,361,332	\$342,446,692
Total Noncurrent Assets	\$404,388,487	\$382,249,008
Total Assets	\$464,554,750	\$436,024,528
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,564,457	\$3,877,937
Total Deferred Outflows of Resources	\$11,228,805	\$10,547,043
Total Assets & Deferred Outflows of Resources	\$475,783,555	\$446,571,571



**Balance Sheet
As of April 30, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,121,628
Bond Anticipation Note		
Notes Payable	\$1,720,459	\$1,690,053
Accounts Payable	\$317,971	\$527,016
Accrued Payroll & Taxes	\$425,256	\$352,138
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$188,987	\$154,210
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$1,717,591	\$1,934,023
Accounts Payable	\$245,115	\$133,365
Total Current Liabilities	\$17,462,270	\$16,912,433
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$111,306	\$332,893
Customer Deposits	\$832,406	\$918,833
Compensated Absences	\$1,269,527	\$1,005,125
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$137,129,392	\$149,551,442
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$30,322,556	\$31,685,327
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$228,901,219	\$212,648,367
Total Liabilities	\$246,363,489	\$229,560,800
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$247,889,196	\$232,345,729
Net Position	\$227,894,361	\$214,225,839
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$475,783,555	\$446,571,571



**Income and Expense Report Summary
For the Four Months Ending April 30, 2021**

Current Period	April 2021	April 2020	April Budget	Variance Over (Under) %	
Total Income	\$4,275,917	\$4,243,073	\$4,100,540	4.3%	
Total O&M Expenses	\$2,327,680	\$2,465,886	\$2,571,313	-9.5%	
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$348,237	\$127,187	(\$70,773)	-592.0%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$18,355,174	\$18,443,741	\$17,665,338	3.9%	\$57,796,258
Total O&M Expenses	\$9,236,636	\$9,327,320	\$9,972,094	-7.4%	\$32,153,526
Transfer to Debt Service	\$6,400,000	\$5,850,000	\$6,400,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$2,718,538	\$3,266,421	\$1,293,244	110.2%	\$6,917,574



**Income and Expenses Report-Detail
For the Four Months Ending April 30, 2021**

	April 2021	April 2020	April Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,175,952	\$3,997,399	\$3,946,690	5.8%	\$18,034,674	\$17,428,422	\$17,207,098	4.8%
Penalties	\$9,579	(\$696)	\$40,000	-76.1%	\$9,707	\$237,904	\$95,000	-89.8%
Rents from Water Property	\$25,004	\$198,269	\$27,300	-8.4%	\$113,447	\$286,493	\$115,800	-2.0%
Other Water Revenues	\$26,452	\$3,930	\$13,550	95.2%	\$53,795	\$116,460	\$35,340	52.2%
Total Operating Income	\$4,236,987	\$4,198,902	\$4,027,540	5.2%	\$18,211,623	\$18,069,279	\$17,453,238	4.3%
Non Operating Income								
Interest Income	\$38,891	\$43,340	\$32,000	21.5%	\$144,056	\$370,202	\$128,000	12.5%
Miscellaneous	\$39	\$831	\$41,000	-99.9%	(\$505)	\$4,260	\$84,100	-100.6%
Total Non Operating Income	\$38,930	\$44,171	\$73,000	-46.7%	\$143,551	\$374,462	\$212,100	-32.3%
Total Income	\$4,275,917	\$4,243,073	\$4,100,540	4.3%	\$18,355,174	\$18,443,741	\$17,665,338	3.9%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$977,043	\$960,877	\$1,071,263	-8.8%	\$3,898,032	\$3,986,928	\$4,314,274	-9.6%
Engineering & Distribution	\$609,065	\$778,854	\$690,009	-11.7%	\$2,469,117	\$2,578,300	\$2,595,488	-4.9%
Support Services	\$291,748	\$312,945	\$314,918	-7.4%	\$1,164,349	\$1,226,240	\$1,247,243	-6.6%
Administration	\$449,824	\$413,210	\$495,123	-9.1%	\$1,705,138	\$1,535,852	\$1,815,089	-6.1%
Total O&M Expenses	\$2,327,680	\$2,465,886	\$2,571,313	-9.5%	\$9,236,636	\$9,327,320	\$9,972,094	-7.4%
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	\$6,400,000	\$5,850,000	\$6,400,000	0.0%
Total Expenses	\$3,927,680	\$4,115,886	\$4,171,313	-5.8%	\$15,636,636	\$15,177,320	\$16,372,094	-4.5%
Avail. to Transfer to Oper. Capital	\$348,237	\$127,187	(\$70,773)	0.0%	\$2,718,538	\$3,266,421	\$1,293,244	110.2%



**Expense Report By Division Actual to Budget
For the Four Months Ending April 30, 2021**

	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$977,043	\$1,071,263	-8.8%	\$3,898,032	\$4,314,274	-9.6%	\$14,057,200	
Engineering & Distribution	\$609,065	\$690,009	-11.7%	\$2,469,117	\$2,595,488	-4.9%	\$8,162,167	
Support Services	\$291,748	\$314,918	-7.4%	\$1,164,349	\$1,247,243	-6.6%	\$4,159,003	
Administration	\$449,824	\$495,123	-9.1%	\$1,705,138	\$1,815,089	-6.1%	\$5,775,156	
Total O&M	<u>\$2,327,680</u>	<u>\$2,571,313</u>	<u>-9.5%</u>	<u>\$9,236,636</u>	<u>\$9,972,094</u>	<u>-7.4%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Four Months Ending April 30, 2021**

	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$656	\$3,418	-80.8%	\$4,208	\$13,809	-69.5%	\$35,000	
Ohio River Pump Station #1	\$53,307	\$61,713	-13.6%	\$215,602	\$257,889	-16.4%	\$747,300	
Ohio River Pump Station #2	\$7,857	\$2,362	232.6%	\$32,297	\$4,679	590.3%	\$89,600	
Total Source of Supply	\$61,820	\$67,493	-8.4%	\$252,107	\$276,377	-8.8%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$415,570	\$377,364	10.1%	\$1,708,572	\$1,539,934	11.0%	\$5,202,865	
Taylor Mill Treatment plant	\$33,218	\$81,726	-59.4%	\$124,202	\$326,244	-61.9%	\$840,398	
Memorial Pky Treatment Plant	\$104,460	\$105,225	-0.7%	\$367,835	\$417,590	-11.9%	\$1,570,471	
Laboratory	\$103,934	\$99,411	4.5%	\$395,832	\$414,228	-4.4%	\$1,402,606	
Instrumentation	\$32,101	\$58,550	-45.2%	\$121,805	\$252,496	-51.8%	\$820,881	
Sludge	\$14,214	\$42,741	-66.7%	\$41,934	\$76,931	-45.5%	\$235,000	
Total Water Quality	\$703,497	\$765,017	-8.0%	\$2,760,180	\$3,027,423	-8.8%	\$10,072,221	
Total Pumping & Storage	\$211,726	\$238,753	-11.3%	\$885,745	\$1,010,474	-12.3%	\$3,113,079	
Total SOS, WQ, P&S	\$977,043	\$1,071,263	-8.8%	\$3,898,032	\$4,314,274	-9.6%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Four Months Ending April 30, 2021**

	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$144,732	\$159,469	-9.2%	\$577,747	\$629,042	-8.2%	\$1,875,380	
Distribution	\$464,333	\$530,540	-12.5%	\$1,891,370	\$1,966,128	-3.8%	\$6,265,972	
Flushing	\$0	\$0	0.0%	\$0	\$318	-100.0%	\$20,815	
Total Engineering & Distr.	\$609,065	\$690,009	-11.7%	\$2,469,117	\$2,595,488	-4.9%	\$8,162,167	
Support Services								
Field Service	\$84,618	\$95,959	-11.8%	\$326,406	\$365,701	-10.7%	\$1,114,138	
Meter Shop	\$57,330	\$62,663	-8.5%	\$227,101	\$227,325	-0.1%	\$724,516	
Account Service	\$114,392	\$110,900	3.1%	\$455,426	\$488,063	-6.7%	\$1,602,350	
Meter Reading	\$8,220	\$9,658	-14.9%	\$31,929	\$37,196	-14.2%	\$114,999	
Other	\$27,188	\$35,738	-23.9%	\$123,487	\$128,958	-4.2%	\$603,000	
Total Support Services	\$291,748	\$314,918	-7.4%	\$1,164,349	\$1,247,243	-6.6%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Four Months Ending April 30, 2021**

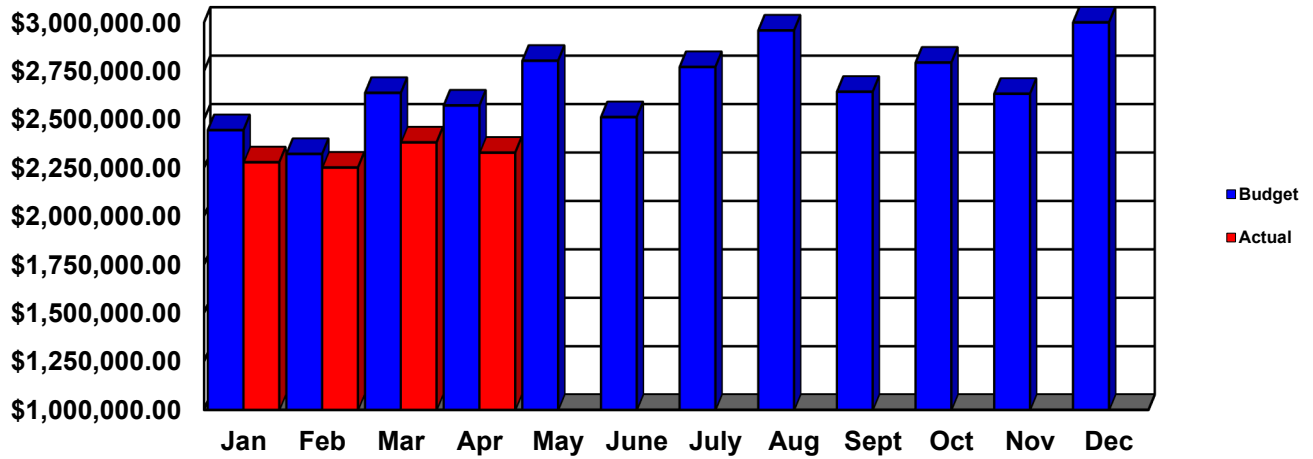
Department	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$48,299	\$49,402	-2.2%	\$186,657	\$190,019	-1.8%	\$579,862	
Board of Commissioners	\$1,223	\$4,341	-71.8%	\$9,119	\$14,229	-35.9%	\$51,061	
Accounting	\$75,573	\$102,348	-26.2%	\$260,968	\$307,153	-15.0%	\$890,203	
H.R., Safety, Facilities & Fleet	\$77,819	\$76,397	1.9%	\$313,153	\$341,527	-8.3%	\$1,082,304	
Information Systems	\$145,777	\$129,275	12.8%	\$540,353	\$501,037	7.8%	\$1,846,177	
Legal	\$13,948	\$24,676	-43.5%	\$95,877	\$87,541	9.5%	\$326,349	
Other	\$87,185	\$108,684	-19.8%	\$299,011	\$373,583	-20.0%	\$999,200	
Total Administration	\$449,824	\$495,123	-9.1%	\$1,705,138	\$1,815,089	-6.1%	\$5,775,156	
Total O&M	\$2,327,680	\$2,571,313	-9.5%	\$9,236,636	\$9,972,094	-7.4%	\$32,153,526	



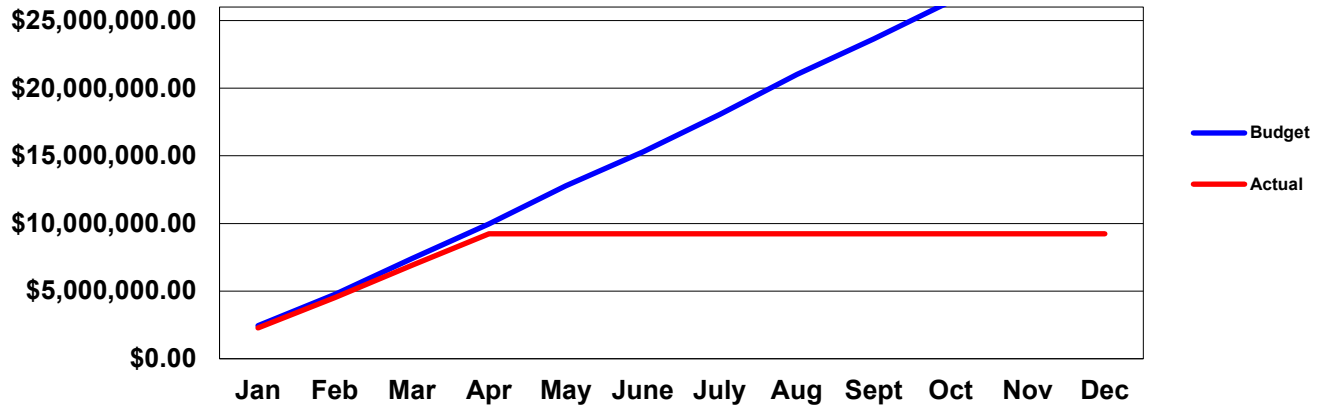
**Expense Report By Account Actual to Budget
For the Four Months Ending April 30, 2021**

Account	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$757,096	\$767,571	-1.4%	\$3,092,042	\$3,053,633	1.3%	
Employee Pensions & Benefits	\$472,862	\$502,304	-5.9%	\$1,832,366	\$2,040,771	-10.2%	
Taxes Other Than Income Taxes	\$55,317	\$61,905	-10.6%	\$224,920	\$244,286	-7.9%	
Purchased Power	\$209,881	\$219,976	-4.6%	\$900,004	\$968,352	-7.1%	
Chemicals	\$212,284	\$195,581	8.5%	\$801,864	\$812,767	-1.3%	
Materials & Supplies	\$173,176	\$206,107	-16.0%	\$658,216	\$805,660	-18.3%	
Contractual Services	\$273,776	\$463,459	-40.9%	\$1,085,931	\$1,373,694	-20.9%	
Transportation	\$45,243	\$31,969	41.5%	\$180,708	\$155,056	16.5%	
Insurance	\$58,478	\$66,537	-12.1%	\$226,537	\$265,872	-14.8%	
Advertising	\$602	\$1,440	-58.2%	\$5,135	\$7,129	-28.0%	
Bad Debt Expense	\$15,871	\$20,077	-20.9%	\$87,025	\$85,610	1.7%	
Miscellaneous	\$40,872	\$21,555	89.6%	\$92,999	\$118,935	-21.8%	
Regulatory Commission Assessment	\$12,222	\$12,832	-4.8%	\$48,889	\$40,329	21.2%	
Total O&M Expenses	<u>\$2,327,680</u>	<u>\$2,571,313</u>	<u>-9.5%</u>	<u>\$9,236,636</u>	<u>\$9,972,094</u>	<u>-7.4%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

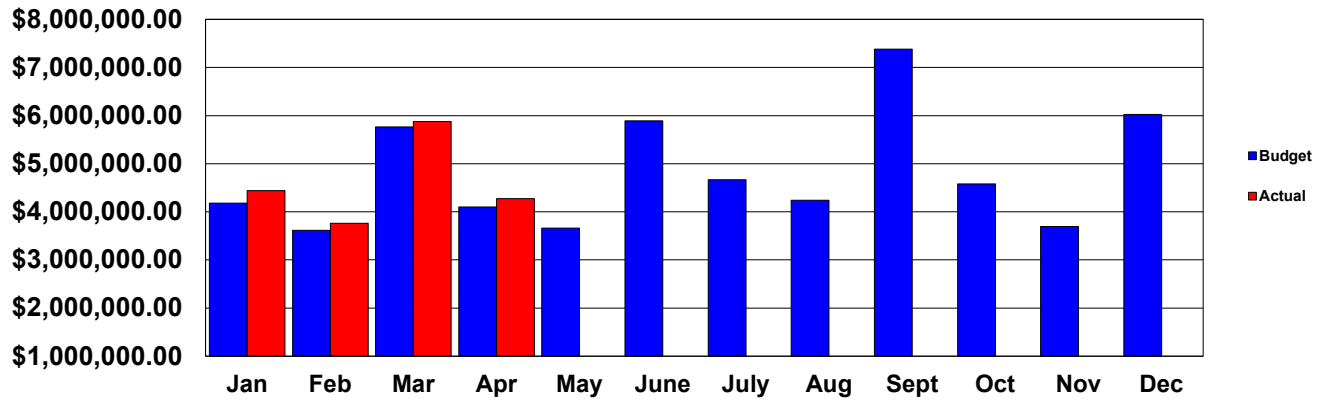




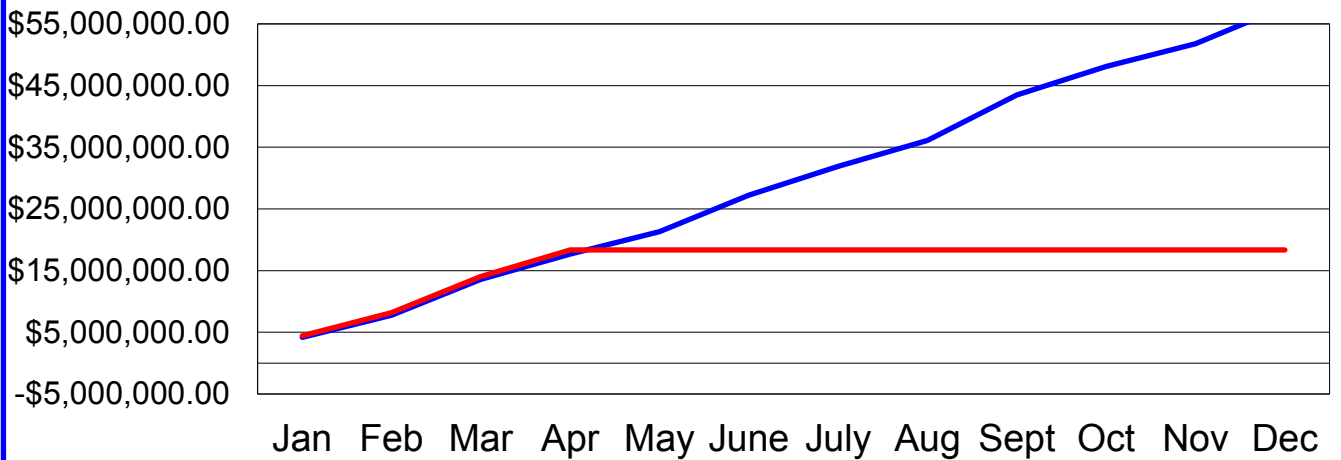
**Income Report Actual to Projected
For the Four Months Ending April 30, 2021**

Description	April Actual	April Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,175,952	\$3,946,690	5.8%	\$18,034,674	\$17,207,098	4.8%	
Penalties	\$9,579	\$40,000	-76.1%	\$9,707	\$95,000	-89.8%	
Rents from Water Property	\$25,004	\$27,300	-8.4%	\$113,447	\$115,800	-2.0%	
Other Water Revenues	\$26,452	\$13,550	95.2%	\$53,795	\$35,340	52.2%	
Total Operating Revenues	\$4,236,987	\$4,027,540	5.2%	\$18,211,623	\$17,453,238	4.3%	
Non Operating Income							
Interest Income	\$38,891	\$32,000	21.5%	\$144,056	\$128,000	12.5%	
Miscellaneous	\$39	\$41,000	-99.9%	(\$505)	\$84,100	-100.6%	
Total Non Operating Income	\$38,930	\$73,000	-46.7%	\$143,551	\$212,100	-32.3%	
Total Income	<u>\$4,275,917</u>	<u>\$4,100,540</u>	<u>4.3%</u>	<u>\$18,355,174</u>	<u>\$17,665,338</u>	<u>3.9%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Four Months Ending April 30, 2021**

Division	April 2021	April 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$977,043	\$960,877	1.7%	\$3,898,032	\$3,986,928	-2.2%	
Engineering & Distribution	\$609,065	\$778,854	-21.8%	\$2,469,117	\$2,578,300	-4.2%	
Support Services	\$291,748	\$312,945	-6.8%	\$1,164,349	\$1,226,240	-5.0%	
Administration	\$449,824	\$413,210	8.9%	\$1,705,138	\$1,535,852	11.0%	
Total O&M	<u>\$2,327,680</u>	<u>\$2,465,886</u>	<u>-5.6%</u>	<u>\$9,236,636</u>	<u>\$9,327,320</u>	<u>-1.0%</u>	

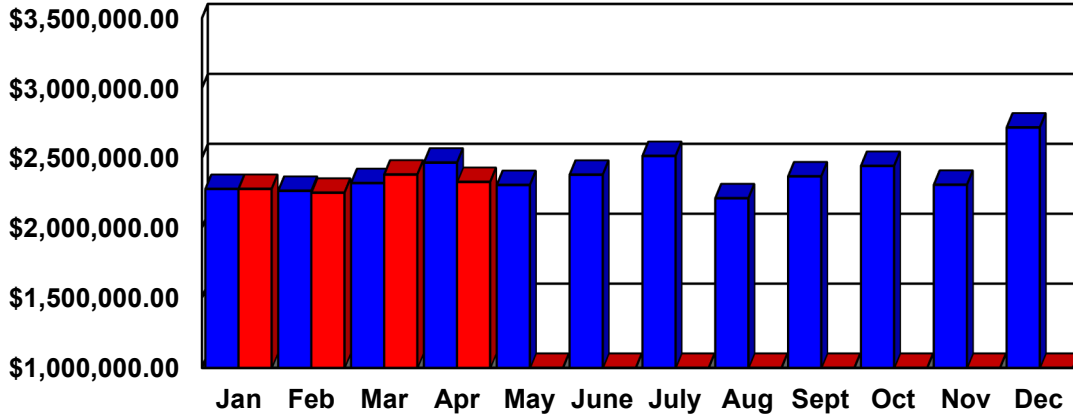


**Expense Report By Account Actual to Actual
For the Four Months Ending April 30, 2021**

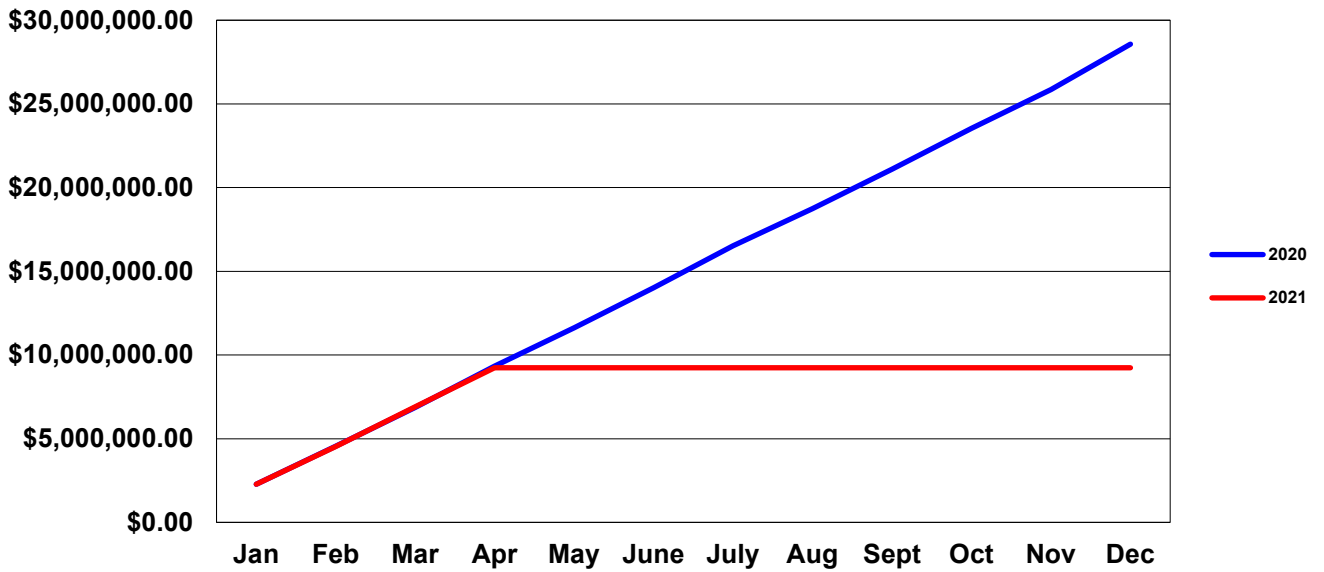
Account	April 2021	April 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$757,096	\$722,044	4.9%	\$3,092,042	\$2,945,362	5.0%	
Employee Pensions & Benefits	\$472,862	\$424,348	11.4%	\$1,832,366	\$1,767,804	3.7%	
Taxes Other Than Income Taxes	\$55,317	\$52,426	5.5%	\$224,920	\$217,037	3.6%	
Purchased Power	\$209,881	\$195,871	7.2%	\$900,004	\$902,813	-0.3%	
Chemicals	\$212,284	\$222,804	-4.7%	\$801,864	\$827,793	-3.1%	
Materials & Supplies	\$173,176	\$238,620	-27.4%	\$658,216	\$807,876	-18.5%	
Contractual Services	\$273,776	\$469,374	-41.7%	\$1,085,931	\$1,262,822	-14.0%	
Transportation	\$45,243	\$40,313	12.2%	\$180,708	\$173,721	4.0%	
Insurance	\$58,478	\$58,962	-0.8%	\$226,537	\$232,653	-2.6%	
Advertising	\$602	\$3,924	-84.7%	\$5,135	\$10,493	-51.1%	
Bad Debt Expense	\$15,871	\$15,043	5.5%	\$87,025	\$72,341	20.3%	
Miscellaneous	\$40,872	\$10,446	291.3%	\$92,999	\$59,762	55.6%	
Regulatory Commission Assessment	\$12,222	\$11,711	4.4%	\$48,889	\$46,843	4.4%	
Total O&M Expenses	<u>\$2,327,680</u>	<u>\$2,465,886</u>	<u>-5.6%</u>	<u>\$9,236,636</u>	<u>\$9,327,320</u>	<u>-1.0%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

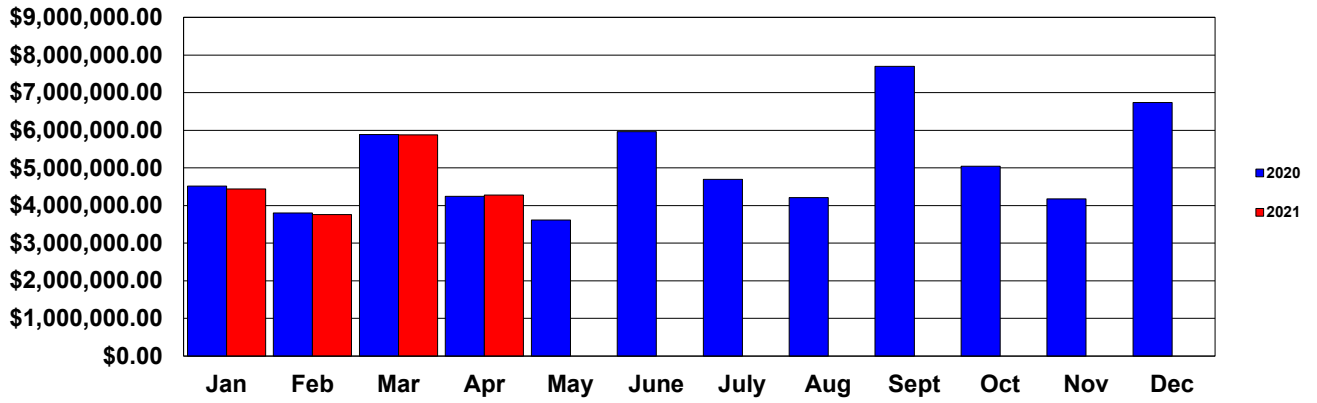




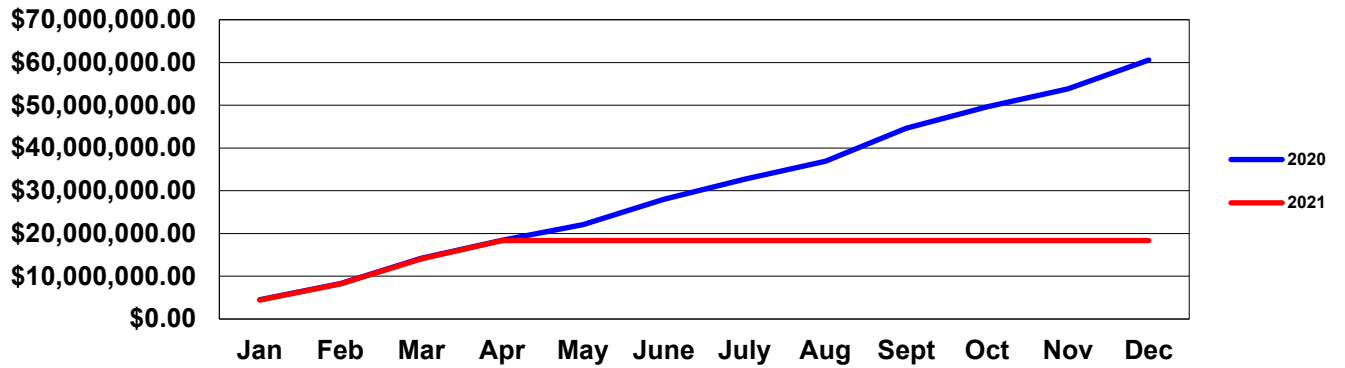
**Income Report Actual to Actual
For the Four Months Ending April 30, 2021**

Description	April 2021	April 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$4,175,952	\$3,997,399	4.5%	\$18,034,674	\$17,428,422	3.5%	
Penalties	\$9,579	(\$696)	-1476.3%	\$9,707	\$237,904	-95.9%	
Rents from Water Property	\$25,004	\$198,269	-87.4%	\$113,447	\$286,493	-60.4%	
Other Water Revenues	\$26,452	\$3,930	573.1%	\$53,795	\$116,460	-53.8%	
Total Operating Revenues	\$4,236,987	\$4,198,902	0.9%	\$18,211,623	\$18,069,279	0.8%	
Non Operating Income							
Interest Income	\$38,891	\$43,340	-10.3%	\$144,056	\$370,202	-61.1%	
Miscellaneous	\$39	\$831	-95.3%	(\$505)	\$4,260	-111.9%	
Total Non Operating Income	\$38,930	\$44,171	-11.9%	\$143,551	\$374,462	-61.7%	
Total Income	<u>\$4,275,917</u>	<u>\$4,243,073</u>	<u>0.8%</u>	<u>\$18,355,174</u>	<u>\$18,443,741</u>	<u>-0.5%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



Northern Kentucky Water District									Prior Periods	1/1/2000	12/31/2020				
Operational Capital Budget for 2021									Current Period	1/1/2021	12/31/2021				
									Budget						
Cash Balance 1/1/2021 - Operating Capital									\$1,000,000.00						
Cash from Operations & Maintenance Account									\$9,000,000.00						
Income From Operations									\$6,917,574.00						
Cash released from Debt Service Reserve									\$2,000,000.00						
Total Cash Available									\$18,917,574.00						
Administration Department									\$100,000.00						
HR/Safety/Security/IT Departments									\$813,000.00						
Support Services Department									\$1,791,295.00						
Distribution Department									\$2,071,207.50						
Engineering Department									\$2,601,962.02						
Water Q & P Department									\$10,760,119.76						
Total Request									\$18,137,584.28						
Projected Ending Cash (12/31/2020)									\$779,989.72						
Change from Beginning Cash (Use, Request Exceeds Income) or Addition									(\$220,010.28)						
Funding Source	Future BAN	Project #	Project Cost	Other Funding	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance	Line #						
BAN 2021	Plant Metering Upgrades	184-4002-000	\$300,000.00		\$0.00	\$28,805.00	\$28,805.00	\$271,195.00	1066						
Future BAN	MPTP Suction Piping Project	184-0475-000	\$1,000,000.00		\$0.00	\$177,937.50	\$177,937.50	\$822,062.50	1067						
Future BAN	2016 WMR- Newport WMR 15th, 16th, 17th parkview & Main	184-0811-000	\$830,000.00		\$0.00	\$20,426.99	\$20,426.99	\$809,573.01	1068						
BAN 2021	2019 WMR Ann St	184-0840-000	\$472,801.56		\$0.00	\$472,862.16	\$472,862.16	-\$60.60	CLOSED 2020	1069					
BAN 2021	SCADA Improvements	184-4003-000	\$750,000.00		\$43,605.56	\$136,090.66	\$179,696.22	\$570,303.78	1070						
SRF 2016	SCADA Improvements	184-4003-000		\$2,250,000.00	\$0.00	\$507,881.50	\$507,881.50	\$1,742,118.50	1071						
BAN 2021	FTTP Residuals handling Improvements	184-4008-000	\$2,725,000.00		\$167,970.86	\$178,290.96	\$346,261.82	\$2,378,738.18	1072						
Future BAN	TMT-PAC & UV Replacement	184-4010-000	\$605,000.00		\$32,025.64	\$39,564.75	\$71,590.39	\$533,409.61	1073						
Future BAN	TMT-P - Pump No. 3		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00							
Future BAN	TMT-P - Filter Valve, Actuator, Diversion Valve		\$510,000.00		\$0.00	\$0.00	\$0.00	\$510,000.00							
Future BAN	TMT-P - Tunnel Rehab and UV Replacement		\$470,000.00		\$0.00	\$0.00	\$0.00	\$470,000.00							
BAN 2021	2019 WMR 36" Concrete WMR from Rogers Rd to Centre View Blvd	184-0776-000	\$200,000.00		\$0.00	\$77,461.09	\$77,461.09	\$122,538.91	1075						
SRF 2016	2019 WMR 36" Concrete WMR from Rogers Rd to Centre View Blvd	184-0776-000		\$1,000,000.00	\$0.00	\$992,340.00	\$992,340.00	\$7,660.00	1075 SRF						
BAN 2021	Taylor Mill Pump Station Backup Generator	184-4013-000	\$735,000.00		\$0.00	\$79,073.99	\$79,073.99	\$655,926.01	1076						
SRF 2020	Taylor Mill Pump Station Backup Generator SRF	184-4013-000		\$4,065,000.00	\$0.00	\$0.00	\$0.00	\$4,065,000.00	1076						
BAN 2021	2019 WMR Rossmoyne, Druid, & Warwick WMR	184-0879-000	\$245,582.92		\$0.00	\$272,960.92	\$272,960.92	-\$27,378.00	1077						
BAN 2021	2019 WMR Ash St - Elmsere	184-0881-000	\$122,044.48		\$0.00	\$122,044.48	\$122,044.48	\$0.00	1078						
BAN 2021	2019 WMR Pieck Dr & W Henry Clay Ave Ft Wright	184-0882-000	\$181,359.83		\$10,901.90	\$170,456.93	\$181,358.83	\$0.00	1079						
BAN 2021	2019 WMR Sunset & Allen Ct - Taylor Mill	184-0883-000	\$184,437.92		\$0.00	\$184,437.92	\$184,437.92	\$0.00	1080						
BAN 2021	2019 WMR Thornton & Tower View Dr - Taylor Mill	184-0884-000	\$140,000.00		\$0.00	\$136,663.00	\$136,663.00	\$3,337.00	1081						
BAN 2021	2019 WMR Amsterdam Rd (short Arlington to Montague)	184-0885-000	\$316,000.00		\$0.00	\$314,810.50	\$314,810.50	\$1,189.50	1082						
BAN 2021	2019 WMR Highland Ave (Dixie to Longmeadow) Ft. Mitchell	184-0886-000	\$251,109.90		\$0.00	\$251,109.90	\$251,109.90	\$0.00	1083						
BAN 2021	2019 WMR Wayskin, Marnoon, Sipple, & Dave Covington	184-0887-000	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	1084						
BAN 2021	2019 WMR 4th St (scott to greenup) Covington	184-0888-000	\$220,754.75		\$0.00	\$220,754.75	\$220,754.75	\$0.00	1085						
BAN 2021	FTTP Sedimentation Basin & Filter Valve Improvements	184-4006-000	\$2,065,000.00		\$18,800.00	\$215,500.70	\$234,300.70	\$1,830,699.30	1086						
SRF 2020	FTTP Sedimentation Basin & Filter Valve Improvements SRF	184-4006-000		\$3,935,000.00	\$0.00	\$0.00	\$0.00	\$3,935,000.00	1086						
BAN 2021	2019 WMR Alexandria Pike 12 Inch WMR Alexandria	184-0889-000	\$144,833.14		\$0.00	\$144,833.14	\$144,833.14	\$0.00	1087						
Future BAN	2020 WMR 16" Cross Country WMR Campbell Co.	184-0754-000	\$480,000.00		\$34,564.86	\$650.00	\$35,214.86	\$444,785.14	1089						
BAN 2021	2019 WMR E. Main St (riley to brookwood) WMR Alexandria	184-0890-000	\$600,078.78		\$0.00	\$600,078.78	\$600,078.78	\$0.00	CLOSED 2020	1090					
BAN 2021	2019 WMR Ridge & West Orchard - Ft. Mitchell	184-0891-000	\$250,000.00		\$0.00	\$235,543.32	\$235,543.32	\$14,456.68	1091						
BAN 2021	2019 WMR Barma Dr Water Main Replacement	184-0892-000	\$68,280.92		\$0.00	\$68,280.92	\$68,280.92	\$0.00	1092						
BAN 2021	2019 WMR E. Main Street Phase 2 (Grandview to Brookwood) WMR - Alexan	184-0897-000	\$690,000.00		\$5,451.84	\$0.00	\$5,451.84	\$684,548.16	1093						
BAN 2021	2019 WMR Crowell & Eustace Avenue WMR - Fort Thomas	184-0893-000	\$425,401.54		\$0.00	\$425,401.54	\$425,401.54	\$0.00	CLOSED 2020	1094					
BAN 2021	2019 WMR Persimmon, Sassafrafs WMR - Independence	184-0895-000	\$505,000.00		\$153,443.04	\$325,207.55	\$478,650.59	\$26,349.41	1095						
BAN 2021	2019 WMR Woodward, Lexington WMR-Erlanger	184-0896-000	\$510,000.00		\$9,205.20	\$17,989.00	\$27,194.20	\$482,805.80	1096						
BAN 2021	2019 Water Main Replacement Remaining Funding		\$577.97		\$0.00	\$0.00	\$0.00	\$577.97							
BAN 2021	2020 Water Main Replacement Funding		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00	1098						
BAN 2021	Automated Meter Reading System (pay from IRR Sub- Account)		\$11,000,000.00		\$0.00	\$0.00	\$0.00	\$11,000,000.00	1099						
SRF 2021	Automated Meter Reading System (SRF Portion)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1099						
Future BAN	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)		\$750,000.00		\$0.00	\$0.00	\$0.00	\$750,000.00	1100						
Future BAN	ORPS1 Pump Control Valves		\$550,737.00		\$0.00	\$0.00	\$0.00	\$550,737.00	1101						
Future BAN	ORPS1 Motor Starter No. 6		\$190,000.00		\$0.00	\$0.00	\$0.00	\$190,000.00	1102						
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$550,000.00		\$11,132.89	\$0.00	\$11,132.89	\$538,867.11	1103						
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$200,000.00		\$0.00	\$0.00	\$0.00	\$200,000.00	1104						
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$550,000.00		\$26,663.75	\$21,887.61	\$48,551.36	\$501,448.64	1097						
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$278,000.00		\$0.00	\$0.00	\$0.00	\$278,000.00	1097						
Future BAN	Southern Kenton County Improvements		\$1,000,000.00		\$0.00	\$0.00	\$0.00	\$1,000,000.00	1107						
SRF	Licking River Crossing (SRF portion)	184-0749-000		\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975						
BAN 2021	2019 WMR Sagebrush, Shadyside WMR Erlanger	184-0902-000	\$420,000.00		\$14,831.28	\$0.00	\$14,831.28	\$405,168.72	1108						
TOTAL									\$32,486,999.71	\$14,738,039.76	\$528,596.82	\$6,439,345.56	\$6,967,942.38	\$40,257,097.09	
Administration/Finance															
2021															
2021	Contingencies	Various	\$100,000.00		\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	\$82,738.70	21-101			
Administration/Finance Sub-Total									\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70
Administration/Finance Department Total									\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70
HR/Safety/Security & IT															
INFO SYSTEMS															
2021															
Carryover	CIS Version 3 to 4 or 5 Upgrade	340-0001-000	\$350,000.00		\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	17-105			
Carryover	Disaster Recovery Upgrade	340-0001-000	\$82,000.00		\$0.00	\$0.00	\$0.00	\$82,000.00	\$82,000.00	\$82,000.00	\$82,000.00	17-106			
Carryover	Fire Protection System for Data Center	304-0004-000	\$120,000.00		\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	17-108			
Carryover	Access Control for 2 Tanks - Independence, Claryville	304-0003-000	\$20,000.00		\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	18-104			
Carryover	VDI host and licenses	340-0001-000	\$18,000.00		\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	19-102			
Carryover	Large Screen Display for Board Room	340-0001-000	\$10,000.00		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	19-105			
Carryover	Board Room Audio/Visual Replacement	340-0001-000	\$40,000.00		\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	19-106			
Carryover	Lucy Upgrade for Mobile Work Orders - Distribution, CS, Locates	340-0001-000	\$37,000.00		\$0.00	\$0.00	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00	\$37,000.00	19-107			
Carryover	Lucy Upgrade for Mobile Work Orders - Inspectors (6)	340-0001-000	\$9,000.00		\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	20-106			
Carryover	Central Facility Surveillance System Upgrade	304-0004-000	\$20,000.00		\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	20-107			
2021	Computer Hardware and Network Replacement Program	340-0001-000	\$35,000.00		\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	21-102			
2021	Lucy Upgrade for Mobile Work Orders - Plant	340-0001-000	\$10,000.00		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	21-103			
IT Sub-Total									\$751,000.00	\$751,000.00	\$0.00	\$0.00	\$751,000.00	\$751,000.00	
HR															
2021															
None			\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A			

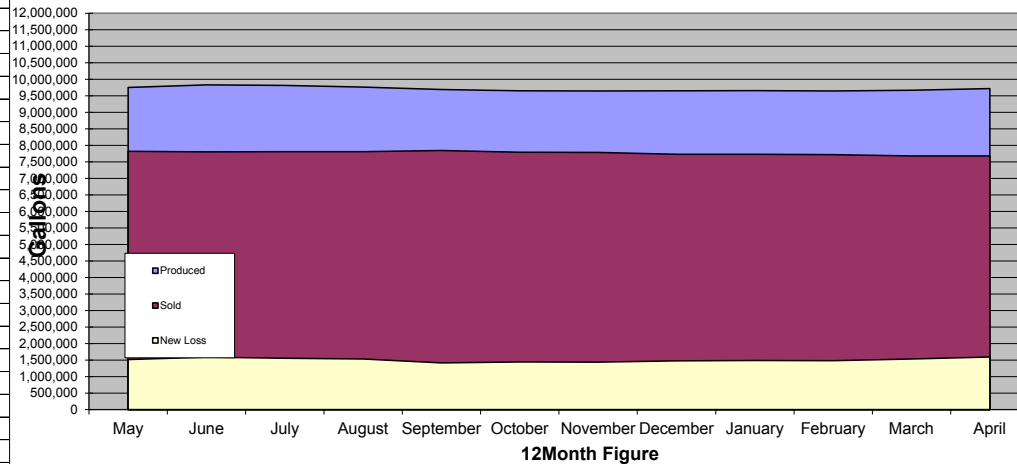
		HR Sub-Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Safety									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107	
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110	
		Safety Sub-Total	\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00		
		IT/HR/SAFETY Total	\$957,000.00	\$813,000.00	\$0.00	\$144,000.00	\$144,000.00	\$813,000.00	\$813,000.00		
		SUPPORT SERVICES									
		Account Services									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
		None	\$0.00	\$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	\$0.00		
		CS - Field Services									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111	
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112	
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104	
		Field Services - Sub-Total	\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00		
		Meter Shop									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$4,360.00	\$64,982.28	\$69,342.28	\$95,640.00	\$30,657.72	20-113	
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$8,800.00	\$24,925.00	\$33,725.00	\$31,995.00	\$31,995.00	19-150	
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$78,613.30	\$0.00	\$78,613.30	\$671,386.70	\$671,386.70	21-105	
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	21-106	
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107	
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108	
		Meter Shop Sub-Total	\$1,190,720.00	\$1,165,795.00	\$91,773.30	\$89,907.28	\$181,680.58	\$1,074,021.70	\$1,009,039.42		
		Buildings, Grounds & Fleet									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120	
Carryover	LED light upgrade Central Facility	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122	
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	20-123	
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	20-129	
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109	
2021	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110	
2021	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111	
2021	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112	
2021	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113	
2021	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114	
2021	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115	
2021	North Reservoir ditch repair	304-0002-000	\$225,000.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	21-116	
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-117	
		Buildings, Grounds & Fleet Sub-Total	\$553,000.00	\$546,000.00	\$0.00	\$9,216.00	\$9,216.00	\$546,000.00	\$543,784.00		
		Support Services Department Total	\$1,823,220.00	\$1,791,295.00	\$91,773.30	\$99,123.28	\$190,896.58	\$1,699,521.70	\$1,632,323.42		
		DISTRIBUTION									
		Distribution Equipment									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130	
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137	
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130	
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132	
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136	
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119	
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	21-118	
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120	
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121	
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122	
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123	
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124	
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125	
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	21-126	
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127	
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128	
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129	
		Distribution Total	\$2,071,207.50	\$2,071,207.50	\$0.00	\$0.00	\$0.00	\$2,071,207.50	\$2,071,207.50		
		ENGINEERING									
		Mainline Improvement									
		2019	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171	
Carryover	2019 WMR Wayskin, Marmoam, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084	
		2020									
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185	
		2021									
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130	
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131	
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132	
2021	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	\$30,000.00	21-133	
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$7,006.70	\$0.00	\$7,006.70	\$342,993.30	\$342,993.30	21-134	
		Mainline Improvement Sub-Total	\$1,009,012.91	\$539,005.40	\$7,006.70	\$470,507.51	\$477,514.21	\$531,998.70	\$531,498.70		
		KDOT Engineering Work									
		2021	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
		None	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

KDOT Engineering Work Sub-Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
Water Main Replacement Program								Total Project Budget		2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	2011	Old Siry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18							1088
Carryover	2012	St. Joseph Lane WMR	184-0721-000	\$290,000.00	\$283,143.05	\$229,402.63	\$11,874.83	\$241,277.46	\$53,740.42	\$48,722.54							12-153
Carryover	2015	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$917,960.33	\$523,132.20	\$0.00	\$395,050.39	\$395,050.39	\$523,132.20	\$522,909.94							13-975
Carryover	2020	Taylor Mill Tank Site Land Purchase		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00							20-152
Carryover		Green Road PS Site Land Purchase		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00							20-153
Water Main Replacement Sub-Total				\$1,478,960.33	\$1,064,315.43	\$229,402.63	\$419,885.04	\$649,287.67	\$834,912.80	\$829,672.66							
Capital Purchases								Total Project Budget		2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	2021	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00							20-155
Carryover		Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00							20-156
Carryover		Asset Management Plan	162-0012-000	\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00							20-157
2021		Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00							21-135
2021		Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00							21-136
2021		Aqua Drive Bins	184-0535-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00							21-137
2021		Capitalized Labor	Variou	\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19							21-138
Capital Purchase Sub-Total				\$998,641.19	\$998,641.19	\$0.00	\$0.00	\$0.00	\$998,641.19	\$998,641.19							
Engineering Total				\$3,486,614.43	\$2,601,962.02	\$236,409.33	\$890,392.55	\$1,126,801.88	\$2,365,552.69	\$2,359,812.55							
WATER QUALITY & PRODUCTION																	
OPERATIONS																	
				Total Project Budget		2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #					
Carryover (2018)	2021	FTTP Sludge Removal	184-4007-000	\$1,200,000.00	\$1,130,465.76	\$72,503.09	\$128,965.09	\$201,468.18	\$1,057,962.67	\$998,531.82							18-137
Carryover (2019)		FTTP Sludge Removal	184-4007-001	\$1,800,000.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	\$1,800,000.00							19-143
Carryover (2020)		FTTP Sludge Removal	184-4007-001	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00							20-158
2021		FTTP GAC Regeneration/Replacement	162-0008-000	\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00							21-139
2021		MPTP GAC Regeneration/Replacement	162-0008-000	\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00							21-140
2021		Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00							21-141
Operations Sub-total				\$8,022,154.00	\$7,952,619.76	\$72,503.09	\$128,965.09	\$201,468.18	\$7,880,116.67	\$7,820,685.82							
LABORATORY																	
				Total Project Budget		2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #					
Carryover	2021	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	\$141,000.00							17-140
Carryover		GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00							18-140
Carryover		GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00							20-160
Carryover		Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00							20-161
Carryover		Replace Vehicle 431 - 4x4 SUV	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00							20-162
2021		Laboratory Spectrophotometer	344-0001-000	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00							21-142
2021		Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00							21-143
Laboratory Sub-Total				\$346,500.00	\$346,500.00	\$0.00	\$6,430.00	\$6,430.00	\$346,500.00	\$340,070.00							
MAINTENANCE																	
				Total Project Budget		2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #					
Carryover	2021	US27 Pump Station VFD	304-0003-000	\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00							18-144
Carryover		Replace 444 - 3/4 ton utility bed	341-0001-000	\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$4,000.00	\$1,591.26							20-163
Carryover		New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00							20-164
Carryover		Skid Steer 3000 pound capacity	341-0001-000	\$48,000.00	\$48,000.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00							20-165
Carryover		Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00							20-166
Carryover		TMP Security Camera Upgrade	184-0534-000	\$21,000.00	\$21,000.00	\$419.32	\$2,000.00	\$2,419.32	\$20,580.68	\$18,580.68							20-187
Carryover		Bromley #2 pump and motor	311-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00							20-173
Carryover		TMP Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00							20-176
Carryover		Fluoride Ventilation - FTTP, TMAP, and MPTP	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00							20-178
Carryover		ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00							20-179
Carryover		FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00							20-180
Carryover		FTTP Press Rehab	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00							20-181
Carryover		MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00							20-182
2021		Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00							21-144
2021		Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00							21-145
2021		Valves, actuators, regulators for pump station/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00							21-146
2021		Chlorine Analyzers for Compliance Sites (11 total)	320-0001-000	\$68,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	\$68,000.00							21-147
2021		Misc Electrical Equipment Replacement, Chemical Pump Replacements	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00							21-148
2021		FTTP Backwash Return Pump	311-0002-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00							21-149
2021		FTTP Supernatant Pump	311-0002-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00							21-150
2021		Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00							21-151
2021		Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$165,000.00	\$2,649.65	\$0.00	\$2,649.65	\$162,350.35	\$162,350.35							21-152
2021		FTTP North Reservoir Aerator	320-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00							21-153
2021		Peristaltic Pumps FTTP, MPTP, TMAP (15 total)	311-0002-000	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00							21-154
2021		TMAP Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00							21-155
2021		US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00							21-156
Maintenance Sub-Total				\$2,461,000.00	\$2,461,000.00	\$75,800.97	\$46,408.74	\$122,209.71	\$2,385,199.03	\$2,338,790.29							
Water Quality & Production Department Total				\$10,829,654.00	\$10,760,119.76	\$148,304.06	\$181,803.83	\$330,107.89	\$10,611,815.70	\$10,499,546.11							
TOTAL of Departments				\$19,267,695.93	\$18,137,584.28	\$493,747.99	\$1,315,319.66	\$1,809,067.65	\$17,643,836.29	\$17,458,628.28							
Operating Capital Budget Comparison 2020 to 2021																	

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2019	2019	2019	2020	2020	2020	2020
	May	June	July	August	September	October	November	December	January	February	March	April
Produced 000's	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369
Purchased 000's												
	9,802,527	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369
Sold 000's	7,683,516	7,672,398	7,661,533	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278
	2,119,011	2,053,496	2,010,294	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091
% of Non-Revenue Loss	21.6%	21.1%	20.8%	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%
% of Water Sold	78.4%	78.9%	79.2%	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%
Accounted for Loss 000's	422,088.2	417,716.4	426,248.5	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2
Adjusted Loss 000's	1,696,922.8	1,635,780.0	1,584,045.1	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3
	17.31%	16.82%	16.38%	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%
	2020	2020	2020	2020	2020	2020	2020	2020	2021	2021	2021	2021
	May	June	July	August	September	October	November	December	January	February	March	April
Produced 000's	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048
Purchased 000's												
	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048
Sold 000's	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356
	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693
% of Non-Revenue Loss	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%
% of Water Sold	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%
Accounted for Loss 000's	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4	441,976.5	438,658.9	446,228.6	453,612.9	446,453.9
Adjusted Loss 000's	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,477,554.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7
% of Water Loss	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%	15.31%	15.42%	15.35%	15.87%	16.38%

Water Loss 2021





Northern Kentucky Water District					
June 2021 Board Meeting		Financial Statement Snapshot			
May 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$3,615,504	\$3,716,049	\$3,662,067	2.78%	1.47%
Total O&M	\$2,305,865	\$2,367,459	\$2,818,937	2.67%	-16.02%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$22,059,246	\$22,071,221	\$21,327,405	0.05%	3.49%
Total O&M	\$11,633,187	\$11,604,093	\$12,791,031	-0.25%	-9.28%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$3,530,990	\$3,609,274	\$3,487,317	2.22%	3.50%
Penalties	-\$641	\$20,498	\$50,000	100.00%	-59.00%
Rents Water Property	\$32,777	\$26,964	\$34,900	-17.73%	-22.74%
Other Water Revenue	\$11,002	\$20,082	\$17,950	82.53%	11.88%
Interest Income	\$41,321	\$39,192	\$32,000	-5.15%	22.48%
Miscellaneous	\$55	\$39	\$39,900	-29.09%	-99.90%
Total Revenues Current	\$3,615,504	\$3,716,049	\$3,662,067	2.78%	1.47%
YTD					
Detailed Revenues YTD					
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$20,959,412	\$21,643,948	\$20,694,415	3.27%	4.59%
Penalties	\$237,263	\$30,204	\$145,000	-87.27%	-79.17%
Rents Water Property	\$319,270	\$140,410	\$150,700	-56.02%	-6.83%
Other Water Revenue	\$127,462	\$73,877	\$53,290	-42.04%	38.63%
Interest Income	\$411,523	\$183,248	\$160,000	-55.47%	14.53%
Miscellaneous	\$4,316	-\$466	\$124,000	-110.80%	-100.38%
Total Revenues YTD	\$22,059,246	\$22,071,221	\$21,327,405	0.05%	3.49%



June 2021 Board Meeting					
May 2021 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Detail					
Section 5					
Current Period					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$763,825	\$857,968	\$811,687	12.33%	5.70%
Employee Pensions & Benefits	\$449,621	\$450,415	\$573,482	0.18%	-21.46%
Taxes Other	\$56,068	\$62,779	\$64,532	11.97%	-2.72%
Purchased Power	\$183,407	\$232,501	\$223,609	26.77%	3.98%
Chemicals	\$169,154	\$186,945	\$222,449	10.52%	-15.96%
Materials & Supplies	\$267,111	\$153,753	\$217,360	-42.44%	-29.26%
Contractual Services	\$276,188	\$288,805	\$536,076	4.57%	-46.13%
Transportation	\$30,642	\$43,402	\$53,122	41.64%	-18.30%
Insurance	\$58,663	\$54,532	\$66,401	-7.04%	-17.87%
Advertising	\$476	\$0	\$356	-100.00%	-100.00%
Bad Debt Expense	\$21,144	\$533	\$26,646	-97.48%	-98.00%
Miscellaneous	\$17,855	\$23,604	\$10,385	32.20%	127.29%
Regulatory Commission	\$11,711	\$12,222	\$12,832	4.36%	-4.75%
Total O&M Expenses Current	\$2,305,865	\$2,367,459	\$2,818,937	2.67%	-16.02%
Detailed Expenses O&M YTD					
Detail					
Section 6					
YTD					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$3,709,187	\$3,950,010	\$3,865,320	6.49%	2.19%
Employee Pensions & Benefits	\$2,217,425	\$2,282,782	\$2,614,253	2.95%	-12.68%
Taxes Other	\$273,105	\$287,699	\$308,818	5.34%	-6.84%
Purchased Power	\$1,086,220	\$1,132,505	\$1,191,961	4.26%	-4.99%
Chemicals	\$996,947	\$988,809	\$1,035,216	-0.82%	-4.48%
Materials & Supplies	\$1,074,987	\$811,969	\$1,023,020	-24.47%	-20.63%
Contractual Services	\$1,539,010	\$1,374,736	\$1,909,770	-10.67%	-28.02%
Transportation	\$204,363	\$224,110	\$208,178	9.66%	7.65%
Insurance	\$291,316	\$281,069	\$332,273	-3.52%	-15.41%
Advertising	\$10,969	\$5,135	\$7,485	-53.19%	-31.40%
Bad Debt Expense	\$93,485	\$87,557	\$112,256	-6.34%	-22.00%
Miscellaneous	\$77,620	\$116,601	\$129,320	50.22%	-9.84%
Regulatory Commission	\$58,553	\$61,111	\$53,161	4.37%	14.95%
Total O&M Expenses YTD	\$11,633,187	\$11,604,093	\$12,791,031	-0.25%	-9.28%



June 2021 Board Meeting
May 2021 Results

Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>

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

	YTD 2021	2021 Annual Budget
Total Income	\$22,071,221	\$57,796,258
Total O&M	\$11,604,093	\$32,153,526
Transfer to Debt Service	\$8,000,000	\$18,725,158
Available for Operating Capital	\$2,467,128	\$6,917,574

Debt Service Coverage Section 10

	Projected YTD 2021	2021 Annual Budget
Coverage Ratio Estimated	1.56	1.36



**Balance Sheet
As of May 31, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$37,571,551	\$32,697,775
Investments	\$4,382,668	\$4,351,296
Accounts Receivable		
Customers, Net	\$5,343,881	\$4,126,990
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$173,248	\$233,439
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,093,186	\$1,758,204
Prepaid Items	\$1,346,957	\$618,071
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund		\$12,583
Debt Service Account	\$2,256,888	\$2,490,488
Improvement, Repair & Replacement	\$414,843	\$8,510
Total Current Assets	\$61,208,313	\$52,953,169
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$25,055,674	\$2,052,800
Debt Service Account	\$12,307,643	\$13,796,635
Improvement, Repair & Replacement	\$6,369,627	\$1,209,941
Customer Deposits Fund	\$823,163	\$914,570
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,177,219	\$19,202,432
Miscellaneous Deferred Charges	\$3,608,337	\$3,978,255
Capital Assets		
Land, System, Buildings, and Equipment	\$518,055,835	\$505,392,274
Construction in Progress	\$10,739,159	\$15,130,064
Total Capital Assets before Accumulated Depreciation	\$528,794,994	\$520,522,338
Less: Accumulated Depreciation	(\$190,164,408)	(\$178,663,375)
Total Capital Assets, Net of Accumulated Depreciation	\$338,630,586	\$341,858,963
Total Noncurrent Assets	\$403,972,249	\$383,013,596
Total Assets	\$465,180,562	\$435,966,765
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,531,747	\$3,845,652
Total Deferred Outflows of Resources	\$11,196,095	\$10,514,758
Total Assets & Deferred Outflows of Resources	\$476,376,656	\$446,481,522



**Balance Sheet
As of May 31, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,070,628
Bond Anticipation Note		
Notes Payable	\$1,720,459	\$1,690,053
Accounts Payable	\$329,848	\$273,316
Accrued Payroll & Taxes	\$476,252	\$453,503
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$154,373	\$146,133
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,256,888	\$2,490,488
Accounts Payable	\$414,843	\$21,092
Total Current Liabilities	\$18,199,554	\$17,145,213
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$125,917	\$207,308
Customer Deposits	\$823,163	\$914,570
Compensated Absences	\$1,269,527	\$1,005,125
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$137,015,285	\$149,450,307
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$30,322,556	\$31,685,327
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$228,792,480	\$212,417,384
Total Liabilities	\$246,992,034	\$229,562,597
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$248,517,741	\$232,347,527
Net Position	\$227,858,916	\$214,133,994
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$476,376,656	\$446,481,522



**Income and Expense Report Summary
For the Five Months Ending May 31, 2021**

Current Period	May 2021	May 2020	May Budget	Variance Over (Under) %	
Total Income	\$3,716,049	\$3,615,504	\$3,662,067	1.5%	
Total O&M Expenses	\$2,367,459	\$2,305,865	\$2,818,937	-16.0%	
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	(\$251,410)	(\$340,361)	(\$756,870)	-66.8%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$22,071,221	\$22,059,246	\$21,327,405	3.5%	\$57,796,258
Total O&M Expenses	\$11,604,093	\$11,633,187	\$12,791,031	-9.3%	\$32,153,526
Transfer to Debt Service	\$8,000,000	\$7,500,000	\$8,000,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$2,467,128	\$2,926,059	\$536,374	360.0%	\$6,917,574



**Income and Expenses Report-Detail
For the Five Months Ending May 31, 2021**

	May 2021	May 2020	May Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$3,609,274	\$3,530,990	\$3,487,317	3.5%	\$21,643,948	\$20,959,412	\$20,694,415	4.6%
Penalties	\$20,498	(\$641)	\$50,000	-59.0%	\$30,204	\$237,263	\$145,000	-79.2%
Rents from Water Property	\$26,964	\$32,777	\$34,900	-22.7%	\$140,410	\$319,270	\$150,700	-6.8%
Other Water Revenues	\$20,082	\$11,002	\$17,950	11.9%	\$73,877	\$127,462	\$53,290	38.6%
Total Operating Income	\$3,676,818	\$3,574,128	\$3,590,167	2.4%	\$21,888,439	\$21,643,407	\$21,043,405	4.0%
Non Operating Income								
Interest Income	\$39,192	\$41,321	\$32,000	22.5%	\$183,248	\$411,523	\$160,000	14.5%
Miscellaneous	\$39	\$55	\$39,900	-99.9%	(\$466)	\$4,316	\$124,000	-100.4%
Total Non Operating Income	\$39,231	\$41,376	\$71,900	-45.4%	\$182,782	\$415,839	\$284,000	-35.6%
Total Income	\$3,716,049	\$3,615,504	\$3,662,067	1.5%	\$22,071,221	\$22,059,246	\$21,327,405	3.5%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,010,569	\$1,023,635	\$1,151,533	-12.2%	\$4,908,599	\$5,010,564	\$5,465,806	-10.2%
Engineering & Distribution	\$657,700	\$602,716	\$767,855	-14.3%	\$3,126,817	\$3,181,017	\$3,363,343	-7.0%
Support Services	\$263,119	\$286,930	\$360,541	-27.0%	\$1,427,467	\$1,513,170	\$1,607,784	-11.2%
Administration	\$436,071	\$392,584	\$539,008	-19.1%	\$2,141,210	\$1,928,436	\$2,354,098	-9.0%
Total O&M Expenses	\$2,367,459	\$2,305,865	\$2,818,937	-16.0%	\$11,604,093	\$11,633,187	\$12,791,031	-9.3%
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	\$8,000,000	\$7,500,000	\$8,000,000	0.0%
Total Expenses	\$3,967,459	\$3,955,865	\$4,418,937	-10.2%	\$19,604,093	\$19,133,187	\$20,791,031	-5.7%
Avail. to Transfer to Oper. Capital	(\$251,410)	(\$340,361)	(\$756,870)	0.0%	\$2,467,128	\$2,926,059	\$536,374	360.0%



**Expense Report By Division Actual to Budget
For the Five Months Ending May 31, 2021**

	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,010,569	\$1,151,533	-12.2%	\$4,908,599	\$5,465,806	-10.2%	\$14,057,200	
Engineering & Distribution	\$657,700	\$767,855	-14.3%	\$3,126,817	\$3,363,343	-7.0%	\$8,162,167	
Support Services	\$263,119	\$360,541	-27.0%	\$1,427,467	\$1,607,784	-11.2%	\$4,159,003	
Administration	\$436,071	\$539,008	-19.1%	\$2,141,210	\$2,354,098	-9.0%	\$5,775,156	
Total O&M	<u>\$2,367,459</u>	<u>\$2,818,937</u>	<u>-16.0%</u>	<u>\$11,604,093</u>	<u>\$12,791,031</u>	<u>-9.3%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Five Months Ending May 31, 2021**

							2021	
	May	May	Variance	YTD	YTD	Variance	Budget	Explanation
Department	Actual	Budget	Over (Under)	Actual	Budget	Over (Under)	12 Months	
Source of Supply								
Licking River Pump Station	\$2,559	\$2,248	13.8%	\$6,767	\$16,057	-57.9%	\$35,000	
Ohio River Pump Station #1	\$49,749	\$52,212	-4.7%	\$265,350	\$310,100	-14.4%	\$747,300	
Ohio River Pump Station #2	\$8,155	\$9,160	-11.0%	\$40,452	\$13,839	192.3%	\$89,600	
Total Source of Supply	\$60,463	\$63,620	-5.0%	\$312,569	\$339,996	-8.1%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$423,434	\$441,448	-4.1%	\$2,132,006	\$1,981,382	7.6%	\$5,202,865	
Taylor Mill Treatment plant	\$28,763	\$54,042	-46.8%	\$152,964	\$380,286	-59.8%	\$840,398	
Memorial Pky Treatment Plant	\$93,844	\$122,206	-23.2%	\$461,679	\$539,796	-14.5%	\$1,570,471	
Laboratory	\$107,266	\$104,882	2.3%	\$503,099	\$519,110	-3.1%	\$1,402,606	
Instrumentation	\$36,369	\$64,531	-43.6%	\$158,174	\$317,027	-50.1%	\$820,881	
Sludge	\$9,474	\$13,919	-31.9%	\$51,407	\$90,850	-43.4%	\$235,000	
Total Water Quality	\$699,150	\$801,028	-12.7%	\$3,459,329	\$3,828,451	-9.6%	\$10,072,221	
Total Pumping & Storage	\$250,956	\$286,885	-12.5%	\$1,136,701	\$1,297,359	-12.4%	\$3,113,079	
Total SOS, WQ, P&S	\$1,010,569	\$1,151,533	-12.2%	\$4,908,599	\$5,465,806	-10.2%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Five Months Ending May 31, 2021**

	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$166,518	\$168,877	-1.4%	\$744,265	\$797,919	-6.7%	\$1,875,380	
Distribution	\$491,182	\$597,469	-17.8%	\$2,382,552	\$2,563,596	-7.1%	\$6,265,972	
Flushing	\$0	\$1,509	-100.0%	\$0	\$1,828	-100.0%	\$20,815	
Total Engineering & Distr.	\$657,700	\$767,855	-14.3%	\$3,126,817	\$3,363,343	-7.0%	\$8,162,167	
Support Services								
Field Service	\$86,058	\$105,307	-18.3%	\$412,464	\$471,008	-12.4%	\$1,114,138	
Meter Shop	\$54,316	\$61,311	-11.4%	\$281,416	\$288,636	-2.5%	\$724,516	
Account Service	\$104,078	\$147,016	-29.2%	\$559,504	\$635,078	-11.9%	\$1,602,350	
Meter Reading	\$7,782	\$9,505	-18.1%	\$39,711	\$46,701	-15.0%	\$114,999	
Other	\$10,885	\$37,402	-70.9%	\$134,372	\$166,361	-19.2%	\$603,000	
Total Support Services	\$263,119	\$360,541	-27.0%	\$1,427,467	\$1,607,784	-11.2%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Five Months Ending May 31, 2021**

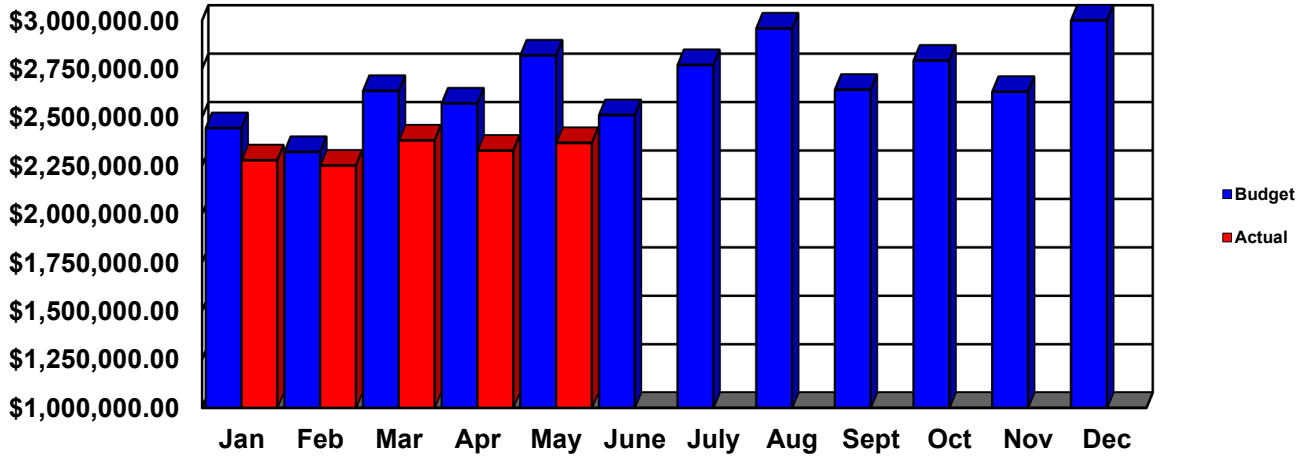
Department	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$47,088	\$53,540	-12.1%	\$233,745	\$243,559	-4.0%	\$579,862	
Board of Commissioners	\$3,810	\$4,715	-19.2%	\$12,930	\$18,944	-31.7%	\$51,061	
Accounting	\$69,529	\$75,088	-7.4%	\$330,497	\$382,242	-13.5%	\$890,203	
H.R., Safety, Facilities & Fleet	\$83,019	\$95,699	-13.2%	\$396,172	\$437,226	-9.4%	\$1,082,304	
Information Systems	\$150,002	\$205,338	-26.9%	\$690,356	\$706,375	-2.3%	\$1,846,177	
Legal	\$20,294	\$28,228	-28.1%	\$116,170	\$115,769	0.3%	\$326,349	
Other	\$62,329	\$76,400	-18.4%	\$361,340	\$449,983	-19.7%	\$999,200	
Total Administration	\$436,071	\$539,008	-19.1%	\$2,141,210	\$2,354,098	-9.0%	\$5,775,156	
Total O&M	\$2,367,459	\$2,818,937	-16.0%	\$11,604,093	\$12,791,031	-9.3%	\$32,153,526	



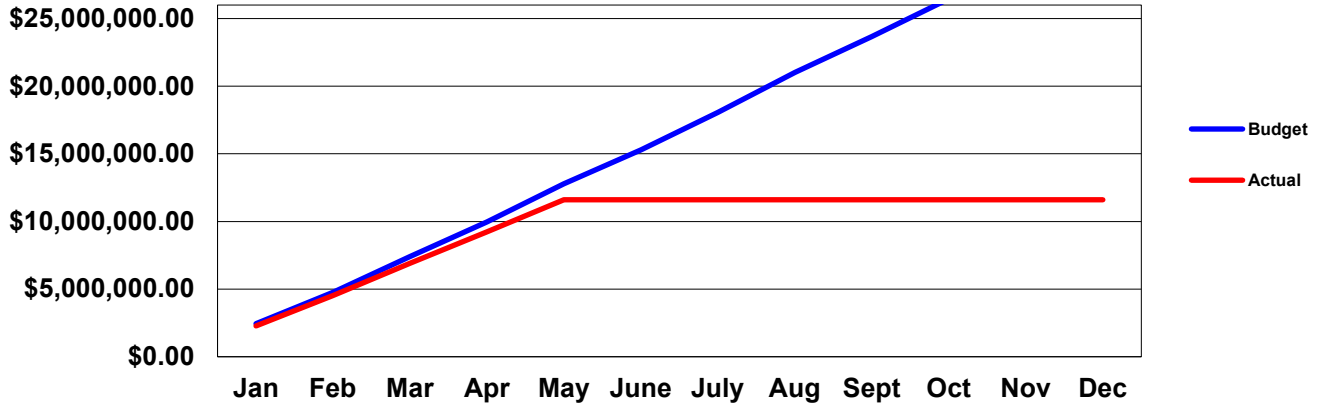
**Expense Report By Account Actual to Budget
For the Five Months Ending May 31, 2021**

Account	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$857,968	\$811,687	5.7%	\$3,950,010	\$3,865,320	2.2%	
Employee Pensions & Benefits	\$450,415	\$573,482	-21.5%	\$2,282,782	\$2,614,253	-12.7%	
Taxes Other Than Income Taxes	\$62,779	\$64,532	-2.7%	\$287,699	\$308,818	-6.8%	
Purchased Power	\$232,501	\$223,609	4.0%	\$1,132,505	\$1,191,961	-5.0%	
Chemicals	\$186,945	\$222,449	-16.0%	\$988,809	\$1,035,216	-4.5%	
Materials & Supplies	\$153,753	\$217,360	-29.3%	\$811,969	\$1,023,020	-20.6%	
Contractual Services	\$288,805	\$536,076	-46.1%	\$1,374,736	\$1,909,770	-28.0%	
Transportation	\$43,402	\$53,122	-18.3%	\$224,110	\$208,178	7.7%	
Insurance	\$54,532	\$66,401	-17.9%	\$281,069	\$332,273	-15.4%	
Advertising	\$0	\$356	-100.0%	\$5,135	\$7,485	-31.4%	
Bad Debt Expense	\$533	\$26,646	-98.0%	\$87,557	\$112,256	-22.0%	
Miscellaneous	\$23,604	\$10,385	127.3%	\$116,601	\$129,320	-9.8%	
Regulatory Commission Assessment	\$12,222	\$12,832	-4.8%	\$61,111	\$53,161	15.0%	
Total O&M Expenses	<u>\$2,367,459</u>	<u>\$2,818,937</u>	<u>-16.0%</u>	<u>\$11,604,093</u>	<u>\$12,791,031</u>	<u>-9.3%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

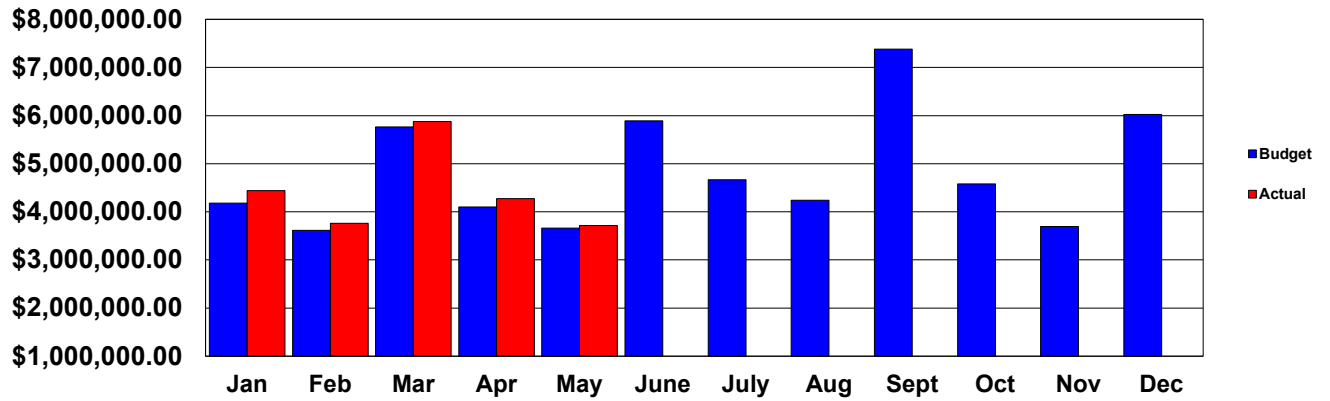




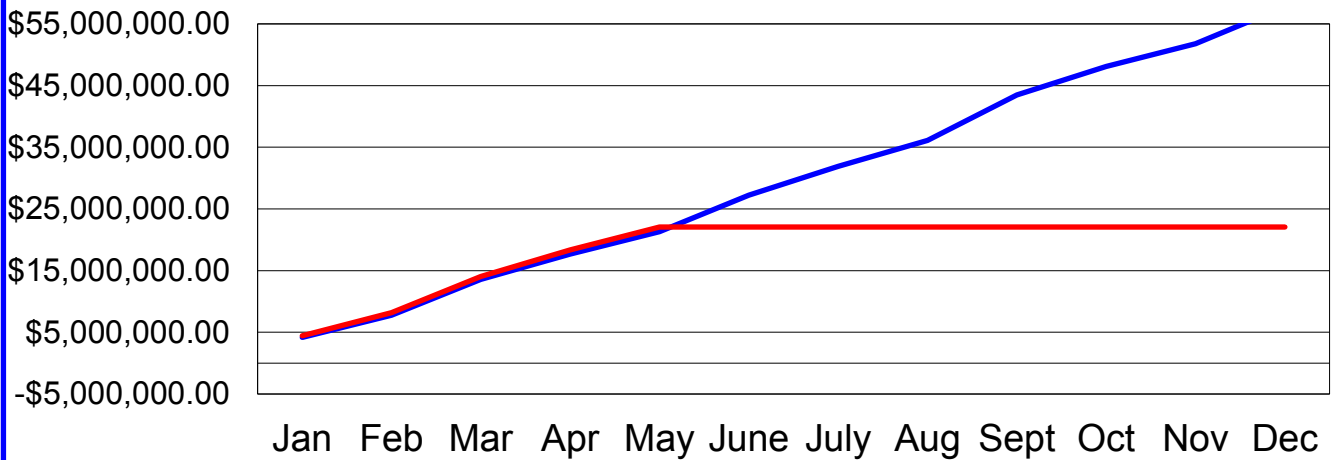
**Income Report Actual to Projected
For the Five Months Ending May 31, 2021**

Description	May Actual	May Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$3,609,274	\$3,487,317	3.5%	\$21,643,948	\$20,694,415	4.6%	
Penalties	\$20,498	\$50,000	-59.0%	\$30,204	\$145,000	-79.2%	
Rents from Water Property	\$26,964	\$34,900	-22.7%	\$140,410	\$150,700	-6.8%	
Other Water Revenues	\$20,082	\$17,950	11.9%	\$73,877	\$53,290	38.6%	
Total Operating Revenues	\$3,676,818	\$3,590,167	2.4%	\$21,888,439	\$21,043,405	4.0%	
Non Operating Income							
Interest Income	\$39,192	\$32,000	22.5%	\$183,248	\$160,000	14.5%	
Miscellaneous	\$39	\$39,900	-99.9%	(\$466)	\$124,000	-100.4%	
Total Non Operating Income	\$39,231	\$71,900	-45.4%	\$182,782	\$284,000	-35.6%	
Total Income	<u>\$3,716,049</u>	<u>\$3,662,067</u>	<u>1.5%</u>	<u>\$22,071,221</u>	<u>\$21,327,405</u>	<u>3.5%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Five Months Ending May 31, 2021**

Division	May 2021	May 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,010,569	\$1,023,635	-1.3%	\$4,908,599	\$5,010,564	-2.0%	
Engineering & Distribution	\$657,700	\$602,716	9.1%	\$3,126,817	\$3,181,017	-1.7%	
Support Services	\$263,119	\$286,930	-8.3%	\$1,427,467	\$1,513,170	-5.7%	
Administration	\$436,071	\$392,584	11.1%	\$2,141,210	\$1,928,436	11.0%	
Total O&M	<u>\$2,367,459</u>	<u>\$2,305,865</u>	<u>2.7%</u>	<u>\$11,604,093</u>	<u>\$11,633,187</u>	<u>-0.3%</u>	

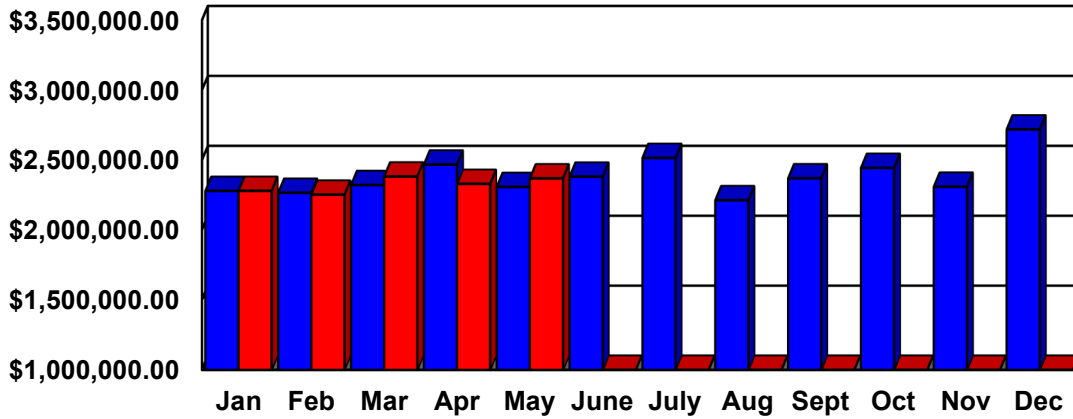


**Expense Report By Account Actual to Actual
For the Five Months Ending May 31, 2021**

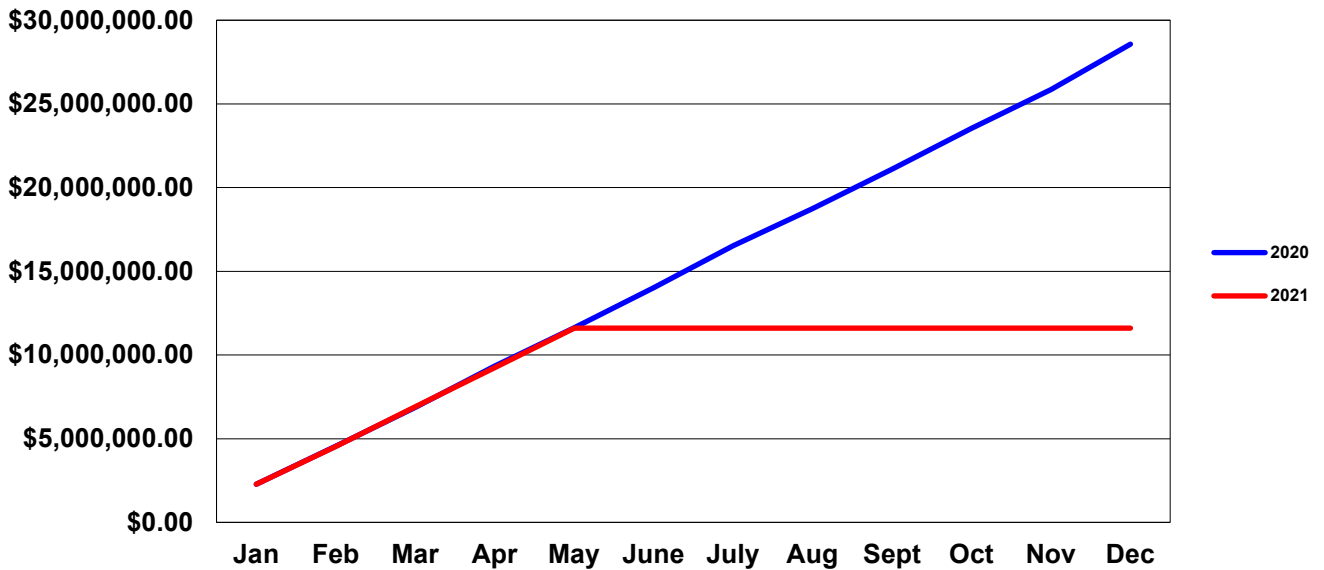
Account	May 2021	May 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$857,968	\$763,825	12.3%	\$3,950,010	\$3,709,187	6.5%	
Employee Pensions & Benefits	\$450,415	\$449,621	0.2%	\$2,282,782	\$2,217,425	2.9%	
Taxes Other Than Income Taxes	\$62,779	\$56,068	12.0%	\$287,699	\$273,105	5.3%	
Purchased Power	\$232,501	\$183,407	26.8%	\$1,132,505	\$1,086,220	4.3%	
Chemicals	\$186,945	\$169,154	10.5%	\$988,809	\$996,947	-0.8%	
Materials & Supplies	\$153,753	\$267,111	-42.4%	\$811,969	\$1,074,987	-24.5%	
Contractual Services	\$288,805	\$276,188	4.6%	\$1,374,736	\$1,539,010	-10.7%	
Transportation	\$43,402	\$30,642	41.6%	\$224,110	\$204,363	9.7%	
Insurance	\$54,532	\$58,663	-7.0%	\$281,069	\$291,316	-3.5%	
Advertising	\$0	\$476	-100.0%	\$5,135	\$10,969	-53.2%	
Bad Debt Expense	\$533	\$21,144	-97.5%	\$87,557	\$93,485	-6.3%	
Miscellaneous	\$23,604	\$17,855	32.2%	\$116,601	\$77,620	50.2%	
Regulatory Commission Assessment	\$12,222	\$11,711	4.4%	\$61,111	\$58,553	4.4%	
Total O&M Expenses	<u>\$2,367,459</u>	<u>\$2,305,865</u>	<u>2.7%</u>	<u>\$11,604,093</u>	<u>\$11,633,187</u>	<u>-0.3%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

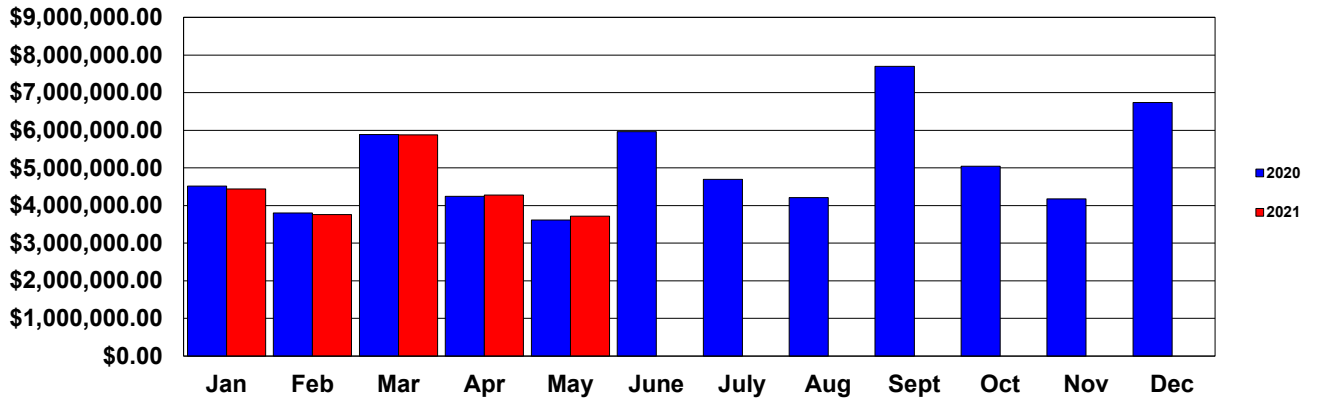




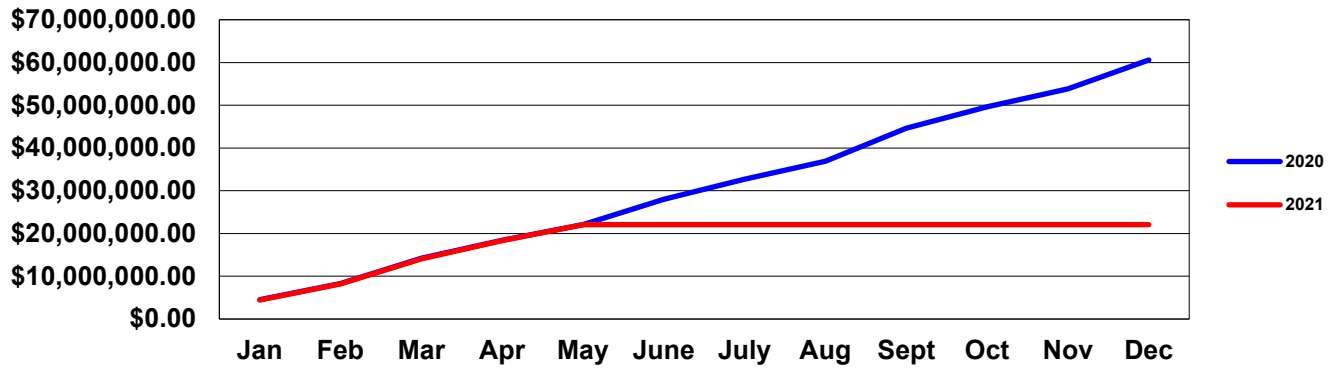
**Income Report Actual to Actual
For the Five Months Ending May 31, 2021**

Description	May 2021	May 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$3,609,274	\$3,530,990	2.2%	\$21,643,948	\$20,959,412	3.3%	
Penalties	\$20,498	(\$641)	100.0%	\$30,204	\$237,263	-87.3%	
Rents from Water Property	\$26,964	\$32,777	-17.7%	\$140,410	\$319,270	-56.0%	
Other Water Revenues	\$20,082	\$11,002	82.5%	\$73,877	\$127,462	-42.0%	
Total Operating Revenues	\$3,676,818	\$3,574,128	2.9%	\$21,888,439	\$21,643,407	1.1%	
Non Operating Income							
Interest Income	\$39,192	\$41,321	-5.2%	\$183,248	\$411,523	-55.5%	
Miscellaneous	\$39	\$55	-29.1%	(\$466)	\$4,316	-110.8%	
Total Non Operating Income	\$39,231	\$41,376	-5.2%	\$182,782	\$415,839	-56.0%	
Total Income	<u>\$3,716,049</u>	<u>\$3,615,504</u>	<u>2.8%</u>	<u>\$22,071,221</u>	<u>\$22,059,246</u>	<u>0.1%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



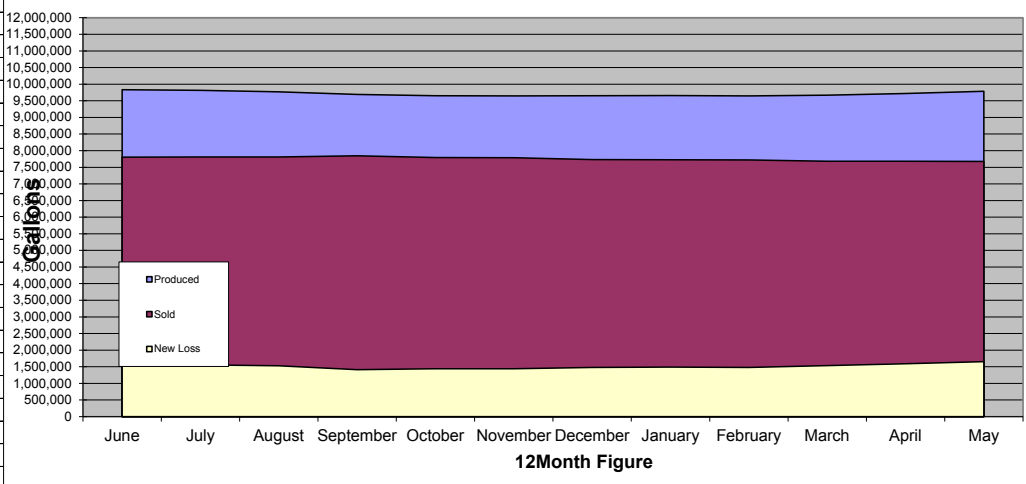
		2021	Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
		None	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
		HR Sub-Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Safety								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110
		Safety Sub-Total	\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00	
		IT/HR/SAFETY Total	\$957,000.00	\$813,000.00	\$11,154.38	\$144,000.00	\$155,154.38	\$801,845.62	\$801,845.62	
		SUPPORT SERVICES								
		Account Services								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
		None	\$0.00	\$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	\$0.00	
		CS - Field Services								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104
		Field Services - Sub-Total	\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00	
		Meter Shop								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$4,360.00	\$64,982.28	\$69,342.28	\$95,640.00	\$30,657.72	20-113
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$8,800.00	\$24,925.00	\$33,725.00	\$31,995.00	\$31,995.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$444,913.30	\$0.00	\$444,913.30	\$305,086.70	\$305,086.70	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
		Meter Shop Sub-Total	\$1,190,720.00	\$1,165,795.00	\$458,073.30	\$89,907.28	\$547,980.58	\$707,721.70	\$642,739.42	
		Buildings, Grounds & Fleet								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$17,580.00	\$0.00	\$17,580.00	\$7,420.00	\$7,420.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
2021	North Reservoir ditch repair	304-0002-000	\$225,000.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$3,400.00	\$0.00	\$3,400.00	\$4,600.00	\$4,600.00	21-117
		Buildings, Grounds & Fleet Sub-Total	\$553,000.00	\$546,000.00	\$20,980.00	\$9,216.00	\$30,196.00	\$525,020.00	\$522,804.00	
		Support Services Department Total	\$1,823,220.00	\$1,791,295.00	\$479,053.30	\$99,123.28	\$578,176.58	\$1,312,241.70	\$1,245,043.42	
		DISTRIBUTION								
		Distribution Equipment								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
		Distribution Total	\$2,071,207.50	\$2,071,207.50	\$0.00	\$0.00	\$0.00	\$2,071,207.50	\$2,071,207.50	
		ENGINEERING								
		Mainline Improvement								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw)	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marmoam, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084
		2020								
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
		2021								
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	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	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$15,933.00	\$0.00	\$15,933.00	\$334,067.00	\$334,067.00	21-134
		Mainline Improvement Sub-Total	\$1,009,012.91	\$539,005.40	\$15,933.00	\$470,507.51	\$486,440.51	\$523,072.40	\$522,572.40	
		KDOT Engineering Work								
		2021								
		Total Project		2021				Remaining	Remaining	
		Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #	
		None	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Water Main Replacement Program										
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Old Stry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088
	2012									
Carryover	St. Joseph Lane WMR	184-0721-000	\$290,000.00	\$283,143.05	\$229,402.63	\$11,874.83	\$241,277.46	\$53,740.42	\$48,722.54	12-153
	2015									
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$917,960.33	\$523,132.20	\$0.00	\$395,050.39	\$395,050.39	\$523,132.20	\$522,909.94	13-975
	2020									
Carryover	Taylor Mill Tank Site Land Purchase		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-152
Carryover	Green Road PS Site Land Purchase		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$1,478,960.33	\$1,064,315.43	\$229,402.63	\$419,885.04	\$649,287.67	\$834,912.80	\$829,672.66	
Capital Purchases										
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00	20-157
2021	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	21-135
2021	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-136
2021	Aqua Drive Bins	184-0535-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-137
2021	Capitalized Labor	Various	\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19	21-138
Capital Purchase Sub-Total			\$998,641.19	\$998,641.19	\$0.00	\$0.00	\$0.00	\$998,641.19	\$998,641.19	
Engineering Total			\$3,486,614.43	\$2,601,962.02	\$245,335.63	\$890,392.55	\$1,135,728.18	\$2,356,626.39	\$2,350,886.25	
WATER QUALITY & PRODUCTION										
OPERATIONS										
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover (2018)	FTTP Sludge Removal	184-4007-000	\$1,200,000.00	\$1,130,465.76	\$72,503.09	\$128,965.09	\$201,468.18	\$1,057,962.67	\$998,531.82	18-137
Carryover (2019)	FTTP Sludge Removal	184-4007-001	\$1,800,000.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	\$1,800,000.00	19-143
Carryover (2020)	FTTP Sludge Removal	184-4007-001	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	20-158
2021	FTTP GAC Regeneration/Replacement	162-0008-000	\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00	21-139
2021	MPTP GAC Regeneration/Replacement	162-0008-000	\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00	21-140
2021	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-141
Operations Sub-total			\$8,022,154.00	\$7,952,619.76	\$72,503.09	\$128,965.09	\$201,468.18	\$7,880,116.67	\$7,820,685.82	
LABORATORY										
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Replace Vehicle 431 - 4x4 SUV	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-162
2021	Laboratory Spectrophotometer	344-0001-000	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	21-142
2021	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
Laboratory Sub-Total			\$346,500.00	\$346,500.00	\$0.00	\$6,430.00	\$6,430.00	\$346,500.00	\$340,070.00	
MAINTENANCE										
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	US27 Pump Station VFD	304-0003-000	\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00	18-144
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$4,600.00	\$1,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-164
Carryover	Skid Steer 3000 pound capacity	341-0001-000	\$48,000.00	\$48,000.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00	20-165
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00	20-166
Carryover	TMTF Security Camera Upgrade	184-0534-000	\$21,000.00	\$21,000.00	\$419.32	\$2,000.00	\$2,419.32	\$20,580.68	\$18,580.68	20-187
Carryover	Bromley #2 pump and motor	311-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-173
Carryover	TMTF Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	Fluoride Ventilation - FTTP, TMTF, and MPTP	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-178
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-180
Carryover	FTTP Press Rehab	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-181
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	20-182
2021	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	21-144
2021	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-145
2021	Valves, actuators, regulators for pump stations/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$4,428.00	\$0.00	\$4,428.00	\$30,572.00	\$30,572.00	21-146
2021	Chlorine Analyzers for Compliance Sites (11 total)	320-0001-000	\$68,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	\$68,000.00	21-147
2021	Misc Electrical Equipment Replacement, Chemical Pump Replacements	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-148
2021	FTTP Backwash Return Pump	311-0002-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-149
2021	FTTP Supernatant Pump	311-0002-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	21-150
2021	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-151
2021	Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$165,000.00	\$2,649.65	\$0.00	\$2,649.65	\$162,350.35	\$162,350.35	21-152
2021	FTTP North Reservoir Aerator	320-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-153
2021	Peristaltic Pumps FTTP, MPTP, TMTF (15 total)	311-0002-000	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	21-154
2021	TMTF Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
2021	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
Maintenance Sub-Total			\$2,461,000.00	\$2,461,000.00	\$80,228.97	\$46,408.74	\$126,637.71	\$2,380,771.03	\$2,334,362.29	
Water Quality & Production Department Total			\$10,829,654.00	\$10,760,119.76	\$152,732.06	\$181,803.83	\$334,535.89	\$10,607,387.70	\$10,495,118.11	
TOTAL of Departments			\$19,267,695.93	\$18,137,584.28	\$905,536.67	\$1,315,319.66	\$2,220,856.33	\$17,232,047.61	\$17,046,839.60	
Operating Capital Budget Comparison 2020 to 2021										
			2020	2021	Inc/(Dec)					
			\$100,000.00	\$100,000.00	\$0.00	0.0%				
			\$1,117,000.00	\$813,000.00	-\$304,000.00	-27.2%				
			\$1,562,000.00	\$1,791,295.00	\$229,295.00	14.7%				
			\$1,883,310.00	\$2,071,207.50	\$187,897.50	10.0%				
			\$1,848,580.73	\$1,064,315.43	-\$784,265.30	-42.4%				
			\$822,059.55	\$1,537,646.59	\$715,587.04	87.0%				
			\$8,981,776.02	\$10,760,119.76	\$1,778,343.74	19.8%				
			\$16,314,726.30	\$16,137,584.28	\$1,822,857.98	11.2%				

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2019	2019	2020	2020	2020	2020	2020
	June	July	August	September	October	November	December	January	February	March	April	May
Produced 000's	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010
Purchased 000's												
	9,725,894	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010
Sold 000's	7,672,398	7,661,533	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442
	2,053,496	2,010,294	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569
% of Non-Revenue Loss	21.1%	20.8%	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%
% of Water Sold	78.9%	79.2%	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%
Accounted for Loss 000's	417,716.4	426,248.5	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2
Adjusted Loss 000's	1,635,780.0	1,584,045.1	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5
	16.82%	16.38%	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%
	2020	2020	2020	2020	2020	2020	2020	2021	2021	2021	2021	2021
	June	July	August	September	October	November	December	January	February	March	April	May
Produced 000's	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520
Purchased 000's												
	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520
Sold 000's	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833
	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687
% of Non-Revenue Loss	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%
% of Water Sold	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%
Accounted for Loss 000's	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3
Adjusted Loss 000's	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4
% of Water Loss	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%

Water Loss 2021





Northern Kentucky Water District					
July 2021 Board Meeting		Financial Statement Snapshot			
June 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$5,959,374	\$6,385,155	\$5,892,118	7.14%	8.37%
Total O&M	\$2,379,248	\$2,491,412	\$2,540,302	4.71%	-1.92%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$28,018,620	\$28,456,376	\$27,219,524	1.56%	4.54%
Total O&M	\$14,012,435	\$14,095,506	\$15,331,333	0.59%	-8.06%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$5,868,416	\$6,197,233	\$5,764,168	5.60%	7.51%
Penalties	-\$120	\$78,967	\$50,000	100.00%	57.93%
Rents Water Property	\$29,030	\$29,454	\$28,900	1.46%	1.92%
Other Water Revenue	\$19,184	\$37,430	\$17,050	95.11%	119.53%
Interest Income	\$43,325	\$42,008	\$32,000	-3.04%	31.28%
Miscellaneous	-\$461	\$63	\$0	-113.67%	100.00%
Total Revenues Current	\$5,959,374	\$6,385,155	\$5,892,118	7.14%	8.37%
YTD					
Detailed Revenues YTD					
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$26,827,828	\$27,841,182	\$26,458,584	3.78%	5.23%
Penalties	\$237,143	\$109,171	\$195,000	-53.96%	-44.01%
Rents Water Property	\$348,300	\$169,864	\$179,600	-51.23%	-5.42%
Other Water Revenue	\$146,646	\$111,307	\$70,340	-24.10%	58.24%
Interest Income	\$454,848	\$225,255	\$192,000	-50.48%	17.32%
Miscellaneous	\$3,855	-\$403	\$124,000	-110.45%	-100.33%
Total Revenues YTD	\$28,018,620	\$28,456,376	\$27,219,524	1.56%	4.54%



Northern Kentucky Water District					
July 2021 Board Meeting					
June 2021 Results	Financial Statement Snapshot				
Detailed Expenses O&M Current	Detail				
Section 5	Current Period				
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$898,261	\$919,284	\$844,973	2.34%	8.79%
Employee Pensions & Benefits	\$417,484	\$449,893	\$522,754	7.76%	-13.94%
Taxes Other	\$50,837	\$174,779	\$60,466	243.80%	189.05%
Purchased Power	\$201,456	\$191,421	\$245,798	-4.98%	-22.12%
Chemicals	\$231,878	\$239,653	\$208,247	3.35%	15.08%
Materials & Supplies	\$152,557	\$154,466	\$190,903	1.25%	-19.09%
Contractual Services	\$287,938	\$222,072	\$286,815	-22.88%	-22.57%
Transportation	\$36,747	\$49,242	\$55,747	34.00%	-11.67%
Insurance	\$58,376	\$54,876	\$66,537	-6.00%	-17.53%
Advertising	\$521	\$1,560	\$1,160	199.42%	34.48%
Bad Debt Expense	\$18,016	\$2,425	\$22,819	-86.54%	-89.37%
Miscellaneous	\$13,466	\$19,519	\$21,251	44.95%	-8.15%
Regulatory Commission	\$11,711	\$12,222	\$12,832	4.36%	-4.75%
Total O&M Expenses Current	\$2,379,248	\$2,491,412	\$2,540,302	4.71%	-1.92%
Detailed Expenses O&M YTD	Detail				
Section 6	YTD				
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$4,607,448	\$4,869,294	\$4,710,293	5.68%	3.38%
Employee Pensions & Benefits	\$2,634,909	\$2,737,189	\$3,137,008	3.88%	-12.75%
Taxes Other	\$323,942	\$462,477	\$369,283	42.77%	25.24%
Purchased Power	\$1,287,676	\$1,323,926	\$1,437,759	2.82%	-7.92%
Chemicals	\$1,228,826	\$1,228,463	\$1,243,463	-0.03%	-1.21%
Materials & Supplies	\$1,227,544	\$966,971	\$1,213,923	-21.23%	-20.34%
Contractual Services	\$1,826,948	\$1,597,504	\$2,196,585	-12.56%	-27.27%
Transportation	\$241,111	\$274,014	\$263,925	13.65%	3.82%
Insurance	\$349,692	\$335,944	\$398,810	-3.93%	-15.76%
Advertising	\$11,490	\$6,695	\$8,645	-41.73%	-22.56%
Bad Debt Expense	\$111,501	\$89,982	\$135,075	-19.30%	-33.38%
Miscellaneous	\$91,084	\$129,713	\$150,571	42.41%	-13.85%
Regulatory Commission	\$70,264	\$73,334	\$65,993	4.37%	11.12%
Total O&M Expenses YTD	\$14,012,435	\$14,095,506	\$15,331,333	0.59%	-8.06%



July 2021 Board Meeting			
June 2021 Results			
Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>
Financial Summary Section 9			
Compare Actual YTD to 12 Month Budgeted Amounts			
	YTD 2021	2021 Annual Budget	
Total Income	\$28,456,376	\$57,796,258	
Total O&M	\$14,095,506	\$32,153,526	
Transfer to Debt Service	\$9,600,000	\$18,725,158	
Available for Operating Capital	\$4,760,870	\$6,917,574	
Debt Service Coverage Section 10			
	Projected YTD 2021	2021 Annual Budget	
Coverage Ratio Estimated	1.65	1.36	



**Balance Sheet
As of June 30, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$36,415,624	\$32,537,861
Investments	\$4,384,176	\$4,354,438
Accounts Receivable		
Customers, Net	\$7,024,865	\$6,151,868
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$159,998	\$233,953
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,085,657	\$1,673,366
Prepaid Items	\$1,453,560	\$958,554
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund		
Debt Service Account	\$2,469,867	\$2,752,341
Improvement, Repair & Replacement	\$45,919	
Total Current Assets	\$61,664,757	\$55,318,194
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$25,060,166	\$1,926,369
Debt Service Account	\$12,516,895	\$14,010,196
Improvement, Repair & Replacement	\$7,764,336	\$749,492
Customer Deposits Fund	\$806,971	\$911,967
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,199,715	\$19,231,343
Miscellaneous Deferred Charges	\$3,686,750	\$4,074,811
Capital Assets		
Land, System, Buildings, and Equipment	\$518,242,829	\$507,946,320
Construction in Progress	\$11,425,803	\$13,265,383
Total Capital Assets before Accumulated Depreciation	\$529,668,632	\$521,211,703
Less: Accumulated Depreciation	(\$191,191,168)	(\$179,411,094)
Total Capital Assets, Net of Accumulated Depreciation	\$338,477,464	\$341,800,609
Total Noncurrent Assets	\$405,512,297	\$382,704,787
Total Assets	\$467,177,054	\$438,022,981
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,499,036	\$3,813,366
Total Deferred Outflows of Resources	\$11,163,384	\$10,482,472
Total Assets & Deferred Outflows of Resources	\$478,340,436	\$448,505,454



**Balance Sheet
As of June 30, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,070,628
Bond Anticipation Note		
Notes Payable	\$1,735,876	\$1,705,186
Accounts Payable	\$413,690	\$267,653
Accrued Payroll & Taxes	\$523,962	\$458,408
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$297,713	\$273,596
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,469,867	\$2,752,341
Accounts Payable	\$45,919	
Total Current Liabilities	\$18,333,918	\$17,527,812
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$128,321	\$149,718
Customer Deposits	\$806,971	\$911,967
Compensated Absences	\$1,586,678	\$1,257,041
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$136,901,178	\$149,349,171
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$30,828,933
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$228,109,926	\$211,651,577
Total Liabilities	\$246,443,844	\$229,179,389
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$247,969,552	\$231,964,321
Net Position	\$230,370,884	\$216,541,133
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$478,340,436	\$448,505,454



**Income and Expense Report Summary
For the Six Months Ending June 30, 2021**

Current Period	June 2021	June 2020	June Budget	Variance Over (Under) %	
Total Income	\$6,385,155	\$5,959,374	\$5,892,118	8.4%	
Total O&M Expenses	\$2,491,412	\$2,379,248	\$2,540,302	-1.9%	
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$2,293,743	\$1,930,126	\$1,751,816	30.9%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$28,456,376	\$28,018,620	\$27,219,524	4.5%	\$57,796,258
Total O&M Expenses	\$14,095,506	\$14,012,435	\$15,331,333	-8.1%	\$32,153,526
Transfer to Debt Service	\$9,600,000	\$9,150,000	\$9,600,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$4,760,870	\$4,856,185	\$2,288,191	108.1%	\$6,917,574



**Income and Expenses Report-Detail
For the Six Months Ending June 30, 2021**

	June 2021	June 2020	June Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$6,197,233	\$5,868,416	\$5,764,168	7.5%	\$27,841,182	\$26,827,828	\$26,458,584	5.2%
Penalties	\$78,967	(\$120)	\$50,000	57.9%	\$109,171	\$237,143	\$195,000	-44.0%
Rents from Water Property	\$29,454	\$29,030	\$28,900	1.9%	\$169,864	\$348,300	\$179,600	-5.4%
Other Water Revenues	\$37,430	\$19,184	\$17,050	119.5%	\$111,307	\$146,646	\$70,340	58.2%
Total Operating Income	\$6,343,084	\$5,916,510	\$5,860,118	8.2%	\$28,231,524	\$27,559,917	\$26,903,524	4.9%
Non Operating Income								
Interest Income	\$42,008	\$43,325	\$32,000	31.3%	\$225,255	\$454,848	\$192,000	17.3%
Miscellaneous	\$63	(\$461)	\$0	100.0%	(\$403)	\$3,855	\$124,000	-100.3%
Total Non Operating Income	\$42,071	\$42,864	\$32,000	31.5%	\$224,852	\$458,703	\$316,000	-28.8%
Total Income	\$6,385,155	\$5,959,374	\$5,892,118	8.4%	\$28,456,376	\$28,018,620	\$27,219,524	4.5%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,089,336	\$1,036,174	\$1,147,207	-5.0%	\$5,999,769	\$6,046,738	\$6,613,014	-9.3%
Engineering & Distribution	\$601,922	\$588,972	\$607,017	-0.8%	\$3,729,047	\$3,769,989	\$3,970,360	-6.1%
Support Services	\$289,913	\$298,525	\$318,424	-9.0%	\$1,717,380	\$1,811,695	\$1,926,208	-10.8%
Administration	\$510,241	\$455,577	\$467,654	9.1%	\$2,649,310	\$2,384,013	\$2,821,751	-6.1%
Total O&M Expenses	\$2,491,412	\$2,379,248	\$2,540,302	-1.9%	\$14,095,506	\$14,012,435	\$15,331,333	-8.1%
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	\$9,600,000	\$9,150,000	\$9,600,000	0.0%
Total Expenses	\$4,091,412	\$4,029,248	\$4,140,302	-1.2%	\$23,695,506	\$23,162,435	\$24,931,333	-5.0%
Avail. to Transfer to Oper. Capital	\$2,293,743	\$1,930,126	\$1,751,816	30.9%	\$4,760,870	\$4,856,185	\$2,288,191	108.1%



**Expense Report By Division Actual to Budget
For the Six Months Ending June 30, 2021**

	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,089,336	\$1,147,207	-5.0%	\$5,999,769	\$6,613,014	-9.3%	\$14,057,200	
Engineering & Distribution	\$601,922	\$607,017	-0.8%	\$3,729,047	\$3,970,360	-6.1%	\$8,162,167	
Support Services	\$289,913	\$318,424	-9.0%	\$1,717,380	\$1,926,208	-10.8%	\$4,159,003	
Administration	\$510,241	\$467,654	9.1%	\$2,649,310	\$2,821,751	-6.1%	\$5,775,156	
Total O&M	<u>\$2,491,412</u>	<u>\$2,540,302</u>	<u>-1.9%</u>	<u>\$14,095,506</u>	<u>\$15,331,333</u>	<u>-8.1%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Six Months Ending June 30, 2021**

	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$3,518	\$1,804	95.0%	\$10,285	\$17,861	-42.4%	\$35,000	
Ohio River Pump Station #1	\$49,629	\$65,539	-24.3%	\$314,980	\$375,640	-16.1%	\$747,300	
Ohio River Pump Station #2	\$7,840	\$11,093	-29.3%	\$48,291	\$24,932	93.7%	\$89,600	
Total Source of Supply	\$60,987	\$78,436	-22.2%	\$373,556	\$418,433	-10.7%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$417,227	\$402,505	3.7%	\$2,549,628	\$2,383,887	7.0%	\$5,202,865	
Taylor Mill Treatment plant	\$42,598	\$53,141	-19.8%	\$195,562	\$433,427	-54.9%	\$840,398	
Memorial Pky Treatment Plant	\$97,453	\$103,800	-6.1%	\$559,131	\$643,597	-13.1%	\$1,570,471	
Laboratory	\$132,373	\$121,787	8.7%	\$635,472	\$640,896	-0.8%	\$1,402,606	
Instrumentation	\$33,304	\$61,419	-45.8%	\$191,479	\$378,446	-49.4%	\$820,881	
Sludge	\$15,120	\$16,753	-9.7%	\$66,527	\$107,603	-38.2%	\$235,000	
Total Water Quality	\$738,075	\$759,405	-2.8%	\$4,197,799	\$4,587,856	-8.5%	\$10,072,221	
Total Pumping & Storage	\$290,274	\$309,366	-6.2%	\$1,428,414	\$1,606,725	-11.1%	\$3,113,079	
Total SOS, WQ, P&S	\$1,089,336	\$1,147,207	-5.0%	\$5,999,769	\$6,613,014	-9.3%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Six Months Ending June 30, 2021**

	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$123,402	\$113,148	9.1%	\$867,962	\$911,067	-4.7%	\$1,875,380	
Distribution	\$476,837	\$490,492	-2.8%	\$2,859,402	\$3,054,088	-6.4%	\$6,265,972	
Flushing	\$1,683	\$3,377	-50.2%	\$1,683	\$5,205	-67.7%	\$20,815	
Total Engineering & Distr.	\$601,922	\$607,017	-0.8%	\$3,729,047	\$3,970,360	-6.1%	\$8,162,167	
Support Services								
Field Service	\$100,670	\$87,783	14.7%	\$513,133	\$558,791	-8.2%	\$1,114,138	
Meter Shop	\$64,790	\$56,554	14.6%	\$346,207	\$345,190	0.3%	\$724,516	
Account Service	\$104,622	\$128,567	-18.6%	\$664,126	\$763,645	-13.0%	\$1,602,350	
Meter Reading	\$11,251	\$10,952	2.7%	\$50,962	\$57,653	-11.6%	\$114,999	
Other	\$8,580	\$34,568	-75.2%	\$142,952	\$200,929	-28.9%	\$603,000	
Total Support Services	\$289,913	\$318,424	-9.0%	\$1,717,380	\$1,926,208	-10.8%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Six Months Ending June 30, 2021**

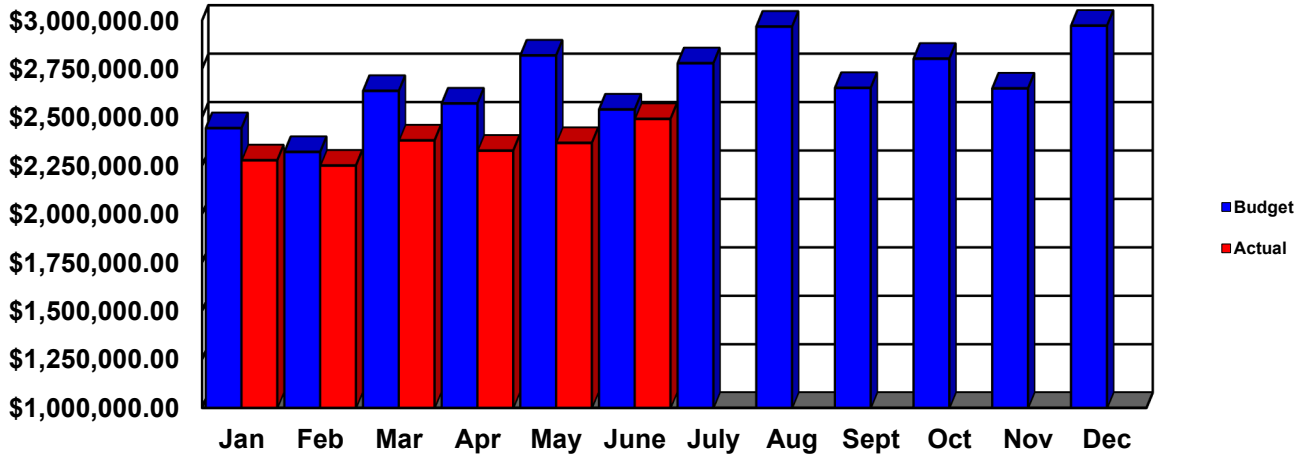
Department	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$56,715	\$53,187	6.6%	\$291,280	\$296,746	-1.8%	\$579,862	
Board of Commissioners	\$3,838	\$7,721	-50.3%	\$16,817	\$26,665	-36.9%	\$51,061	
Accounting	\$82,530	\$73,774	11.9%	\$414,359	\$456,016	-9.1%	\$890,203	
H.R., Safety, Facilities & Fleet	\$104,968	\$53,391	96.6%	\$501,619	\$490,617	2.2%	\$1,082,304	
Information Systems	\$188,471	\$173,211	8.8%	\$879,366	\$879,586	0.0%	\$1,846,177	
Legal	\$20,719	\$30,873	-32.9%	\$137,786	\$146,641	-6.0%	\$326,349	
Other	\$53,000	\$75,497	-29.8%	\$408,083	\$525,480	-22.3%	\$999,200	
Total Administration	\$510,241	\$467,654	9.1%	\$2,649,310	\$2,821,751	-6.1%	\$5,775,156	
Total O&M	\$2,491,412	\$2,540,302	-1.9%	\$14,095,506	\$15,331,333	-8.1%	\$32,153,526	



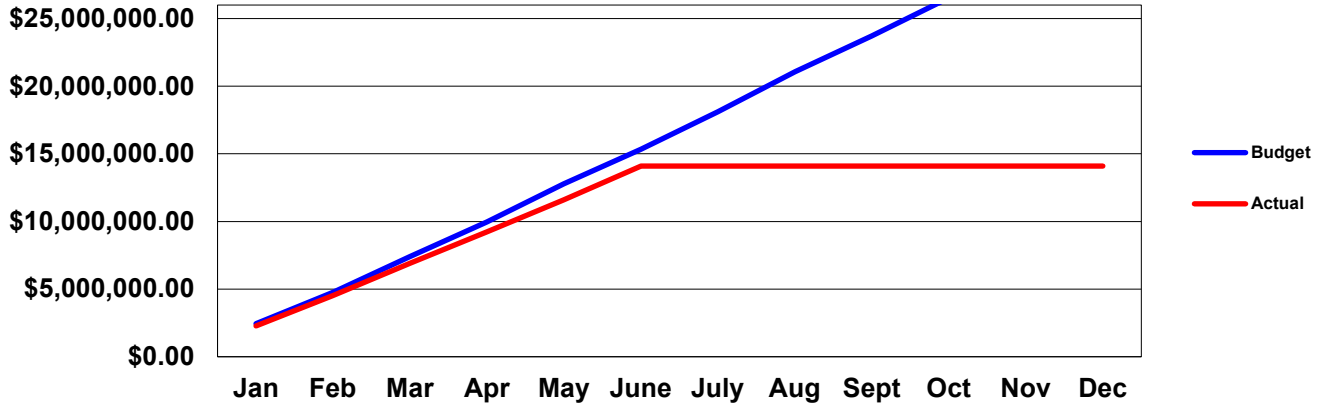
**Expense Report By Account Actual to Budget
For the Six Months Ending June 30, 2021**

Account	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$919,284	\$844,973	8.8%	\$4,869,294	\$4,710,293	3.4%	
Employee Pensions & Benefits	\$449,893	\$522,754	-13.9%	\$2,737,189	\$3,137,008	-12.7%	
Taxes Other Than Income Taxes	\$174,779	\$60,466	189.1%	\$462,477	\$369,283	25.2%	
Purchased Power	\$191,421	\$245,798	-22.1%	\$1,323,926	\$1,437,759	-7.9%	
Chemicals	\$239,653	\$208,247	15.1%	\$1,228,463	\$1,243,463	-1.2%	
Materials & Supplies	\$154,466	\$190,903	-19.1%	\$966,971	\$1,213,923	-20.3%	
Contractual Services	\$222,072	\$286,815	-22.6%	\$1,597,504	\$2,196,585	-27.3%	
Transportation	\$49,242	\$55,747	-11.7%	\$274,014	\$263,925	3.8%	
Insurance	\$54,876	\$66,537	-17.5%	\$335,944	\$398,810	-15.8%	
Advertising	\$1,560	\$1,160	34.5%	\$6,695	\$8,645	-22.6%	
Bad Debt Expense	\$2,425	\$22,819	-89.4%	\$89,982	\$135,075	-33.4%	
Miscellaneous	\$19,519	\$21,251	-8.2%	\$129,713	\$150,571	-13.9%	
Regulatory Commission Assessment	\$12,222	\$12,832	-4.8%	\$73,334	\$65,993	11.1%	
Total O&M Expenses	<u>\$2,491,412</u>	<u>\$2,540,302</u>	<u>-1.9%</u>	<u>\$14,095,506</u>	<u>\$15,331,333</u>	<u>-8.1%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

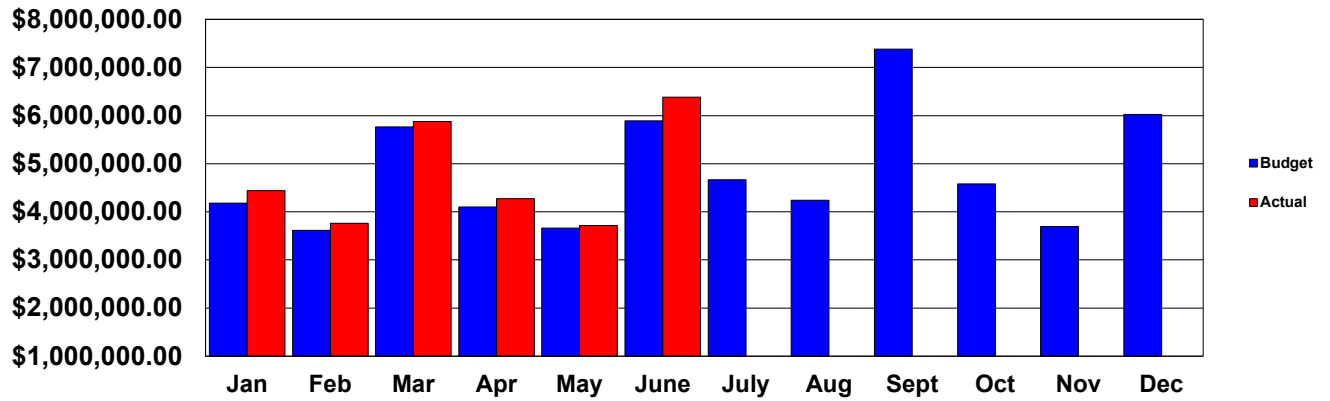




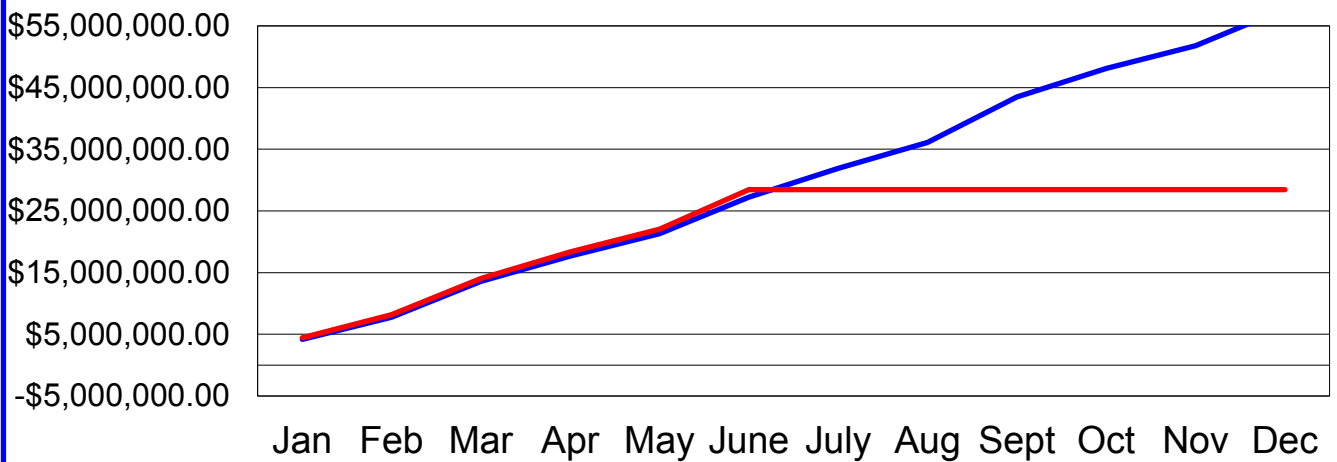
**Income Report Actual to Projected
For the Six Months Ending June 30, 2021**

Description	June Actual	June Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$6,197,233	\$5,764,168	7.5%	\$27,841,182	\$26,458,584	5.2%	
Penalties	\$78,967	\$50,000	57.9%	\$109,171	\$195,000	-44.0%	
Rents from Water Property	\$29,454	\$28,900	1.9%	\$169,864	\$179,600	-5.4%	
Other Water Revenues	\$37,430	\$17,050	119.5%	\$111,307	\$70,340	58.2%	
Total Operating Revenues	\$6,343,084	\$5,860,118	8.2%	\$28,231,524	\$26,903,524	4.9%	
Non Operating Income							
Interest Income	\$42,008	\$32,000	31.3%	\$225,255	\$192,000	17.3%	
Miscellaneous	\$63	\$0	100.0%	(\$403)	\$124,000	-100.3%	
Total Non Operating Income	\$42,071	\$32,000	31.5%	\$224,852	\$316,000	-28.8%	
Total Income	<u>\$6,385,155</u>	<u>\$5,892,118</u>	<u>8.4%</u>	<u>\$28,456,376</u>	<u>\$27,219,524</u>	<u>4.5%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Six Months Ending June 30, 2021**

Division	June 2021	June 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,089,336	\$1,036,174	5.1%	\$5,999,769	\$6,046,738	-0.8%	
Engineering & Distribution	\$601,922	\$588,972	2.2%	\$3,729,047	\$3,769,989	-1.1%	
Support Services	\$289,913	\$298,525	-2.9%	\$1,717,380	\$1,811,695	-5.2%	
Administration	\$510,241	\$455,577	12.0%	\$2,649,310	\$2,384,013	11.1%	
Total O&M	<u>\$2,491,412</u>	<u>\$2,379,248</u>	<u>4.7%</u>	<u>\$14,095,506</u>	<u>\$14,012,435</u>	<u>0.6%</u>	

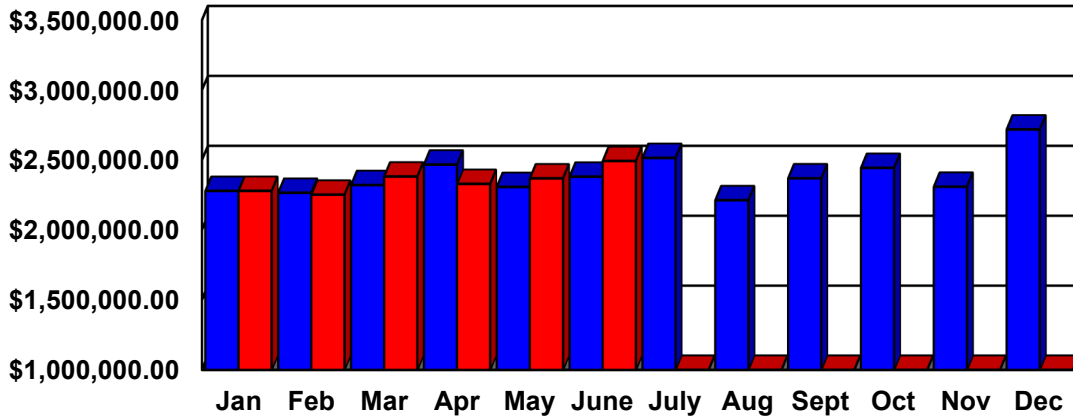


**Expense Report By Account Actual to Actual
For the Six Months Ending June 30, 2021**

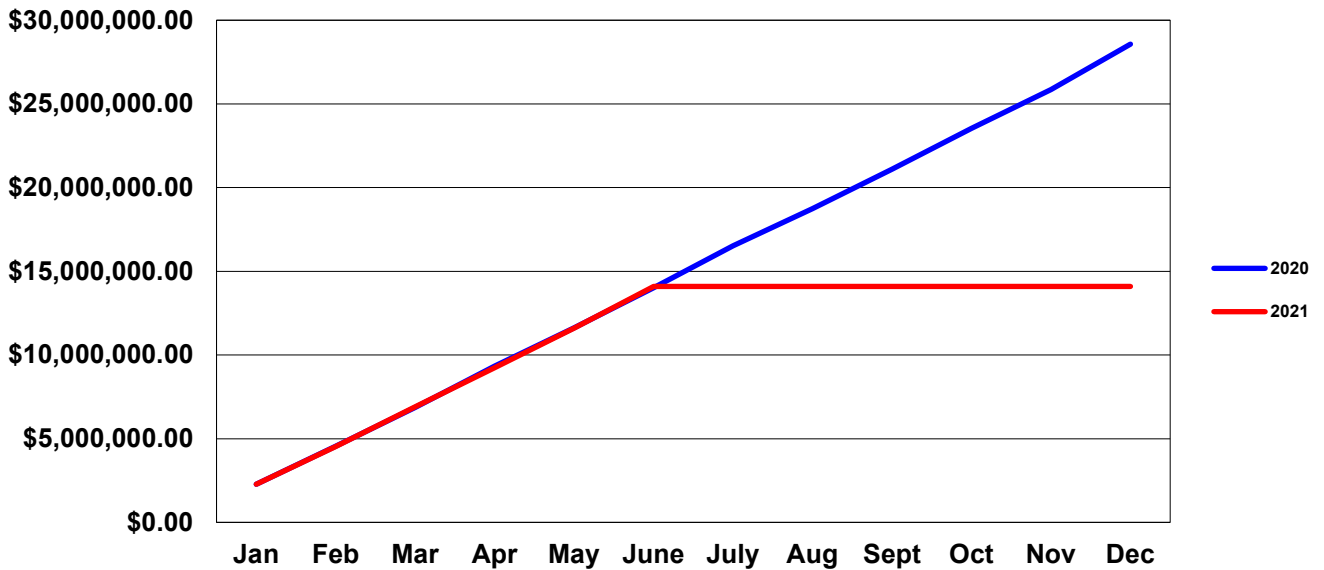
Account	June 2021	June 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$919,284	\$898,261	2.3%	\$4,869,294	\$4,607,448	5.7%	
Employee Pensions & Benefits	\$449,893	\$417,484	7.8%	\$2,737,189	\$2,634,909	3.9%	
Taxes Other Than Income Taxes	\$174,779	\$50,837	243.8%	\$462,477	\$323,942	42.8%	
Purchased Power	\$191,421	\$201,456	-5.0%	\$1,323,926	\$1,287,676	2.8%	
Chemicals	\$239,653	\$231,878	3.4%	\$1,228,463	\$1,228,826	0.0%	
Materials & Supplies	\$154,466	\$152,557	1.3%	\$966,971	\$1,227,544	-21.2%	
Contractual Services	\$222,072	\$287,938	-22.9%	\$1,597,504	\$1,826,948	-12.6%	
Transportation	\$49,242	\$36,747	34.0%	\$274,014	\$241,111	13.6%	
Insurance	\$54,876	\$58,376	-6.0%	\$335,944	\$349,692	-3.9%	
Advertising	\$1,560	\$521	199.4%	\$6,695	\$11,490	-41.7%	
Bad Debt Expense	\$2,425	\$18,016	-86.5%	\$89,982	\$111,501	-19.3%	
Miscellaneous	\$19,519	\$13,466	45.0%	\$129,713	\$91,084	42.4%	
Regulatory Commission Assessment	\$12,222	\$11,711	4.4%	\$73,334	\$70,264	4.4%	
Total O&M Expenses	<u>\$2,491,412</u>	<u>\$2,379,248</u>	<u>4.7%</u>	<u>\$14,095,506</u>	<u>\$14,012,435</u>	<u>0.6%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

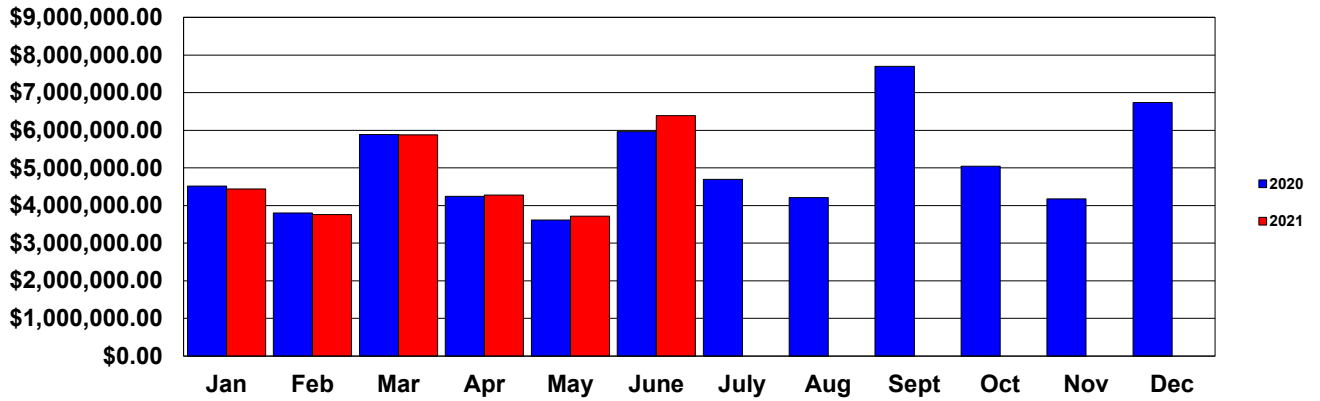




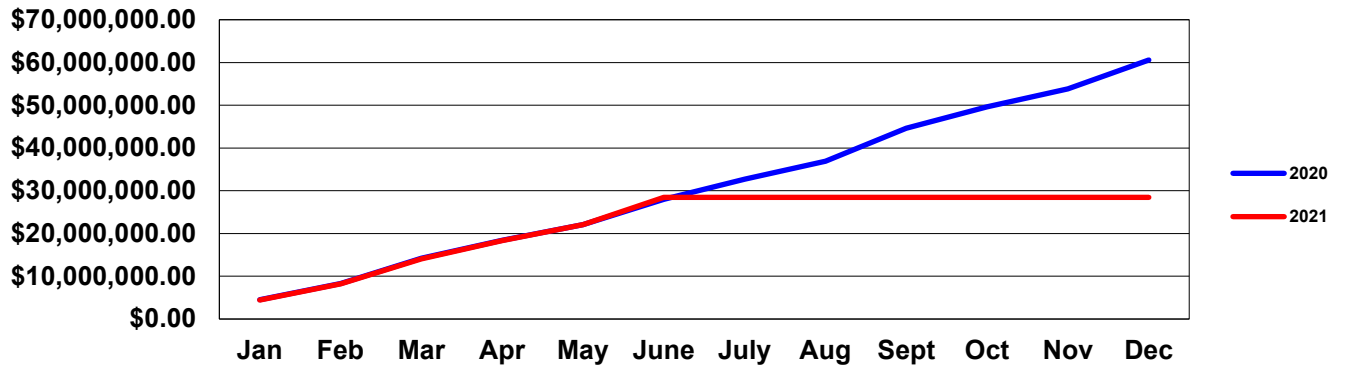
**Income Report Actual to Actual
For the Six Months Ending June 30, 2021**

Description	June 2021	June 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$6,197,233	\$5,868,416	5.6%	\$27,841,182	\$26,827,828	3.8%	
Penalties	\$78,967	(\$120)	100.0%	\$109,171	\$237,143	-54.0%	
Rents from Water Property	\$29,454	\$29,030	1.5%	\$169,864	\$348,300	-51.2%	
Other Water Revenues	\$37,430	\$19,184	95.1%	\$111,307	\$146,646	-24.1%	
Total Operating Revenues	\$6,343,084	\$5,916,510	7.2%	\$28,231,524	\$27,559,917	2.4%	
Non Operating Income							
Interest Income	\$42,008	\$43,325	-3.0%	\$225,255	\$454,848	-50.5%	
Miscellaneous	\$63	(\$461)	-113.7%	(\$403)	\$3,855	-110.5%	
Total Non Operating Income	\$42,071	\$42,864	-1.9%	\$224,852	\$458,703	-51.0%	
Total Income	<u>\$6,385,155</u>	<u>\$5,959,374</u>	<u>7.1%</u>	<u>\$28,456,376</u>	<u>\$28,018,620</u>	<u>1.6%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



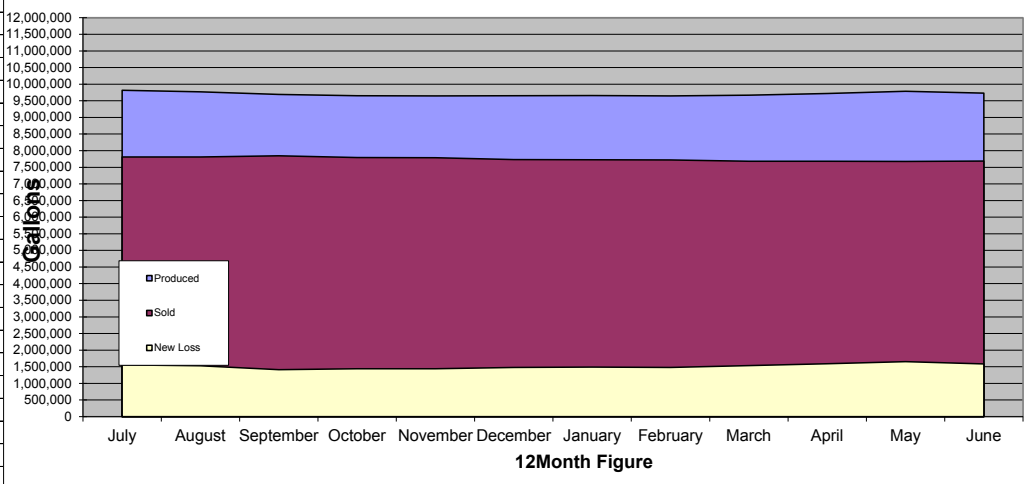
			2021	Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
	None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	HR Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Safety										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	P25 Trunked Public Safety Radios	346-0001-000	2021	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	2021	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110
	Safety Sub-Total			\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00	
	IT/HR/SAFETY Total			\$957,000.00	\$813,000.00	\$11,154.38	\$144,000.00	\$155,154.38	\$801,845.62	\$801,845.62	
	SUPPORT SERVICES										
	Account Services										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
	None		2021	\$0.00	\$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	\$0.00	
	CS - Field Services										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	2021	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	2021	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	2021	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104
	Field Services - Sub-Total			\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00	
	Meter Shop										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	2021	\$100,000.00	\$100,000.00	\$4,360.00	\$64,982.28	\$69,342.28	\$95,640.00	\$30,657.72	20-113
Carryover	Meter Reading Study	184-4015-000	2021	\$65,720.00	\$40,795.00	\$8,800.00	\$24,925.00	\$33,725.00	\$31,995.00	\$31,995.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	2021	\$750,000.00	\$750,000.00	\$444,913.30	\$0.00	\$444,913.30	\$305,086.70	\$305,086.70	21-105
2021	Large Meter Replacement Program	151-0002-000	2021	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	21-106
2021	Fork Lift Truck	341-0001-000	2021	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	2021	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
	Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$458,073.30	\$89,907.28	\$547,980.58	\$707,721.70	\$642,739.42	
	Buildings, Grounds & Fleet										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Inside Pipe Yard Storage	343-0001-000	2021	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility	304-0004-000	2021	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	2021	\$25,000.00	\$25,000.00	\$17,580.00	\$0.00	\$17,580.00	\$7,420.00	\$7,420.00	20-123
Carryover	Skid Steer	341-0001-000	2021	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	20-129
2021	Transit Van (replace 417)	341-0001-000	2021	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber	347-0001-000	2021	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility	304-0004-000	2021	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility	304-0004-000	2021	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility	304-0004-000	2021	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4)	304-0002-000	2021	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	2021	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
2021	North Reservoir ditch repair	304-0002-000	2021	\$225,000.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	2021	\$8,000.00	\$8,000.00	\$3,400.00	\$0.00	\$3,400.00	\$4,600.00	\$4,600.00	21-117
	Buildings, Grounds & Fleet Sub-Total			\$553,000.00	\$546,000.00	\$20,980.00	\$9,216.00	\$30,196.00	\$525,020.00	\$522,804.00	
	Support Services Department Total			\$1,823,220.00	\$1,791,295.00	\$479,053.30	\$99,123.28	\$578,176.58	\$1,312,241.70	\$1,245,043.42	
	DISTRIBUTION										
	Distribution Equipment										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	2021	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	2021	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	2021	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	2021	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	2021	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	2021	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	2021	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	2021	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	2021	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	2021	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	2021	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	2021	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	2021	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	2021	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	2021	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	2021	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	2021	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
	Distribution Total			\$2,071,207.50	\$2,071,207.50	\$0.00	\$0.00	\$0.00	\$2,071,207.50	\$2,071,207.50	
	ENGINEERING										
	Mainline Improvement										
				Total Project	2021				Remaining	Remaining	
				Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw	184-0258-000	2019	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marmoam, Sipple, & Dave Covington	184-0887-000	2021	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084
	2020										
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	2020	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
	2021										
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		2021	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		2021	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		2021	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	Interconnects to eliminate dead-end water mains	331-0001-000	2021	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	2021	\$350,000.00	\$350,000.00	\$16,083.00	\$0.00	\$16,083.00	\$333,917.00	\$333,917.00	

KDOT Engineering Work Sub-Total										
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Main Replacement Program										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Old Stry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088
Carryover	St. Joseph Lane WMR	184-0721-000	\$290,000.00	\$283,143.05	\$243,254.63	\$11,874.83	\$255,129.46	\$39,888.42	\$34,870.54	12-153
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$917,960.33	\$523,132.20	\$0.00	\$395,050.39	\$395,050.39	\$523,132.20	\$522,909.94	13-975
Carryover	Taylor Mill Tank Site Land Purchase		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-152
Carryover	Green Road PS Site Land Purchase		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$1,478,960.33	\$1,064,315.43	\$243,254.63	\$419,885.04	\$663,139.67	\$821,060.80	\$815,820.66	
Capital Purchases										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00	20-157
2021	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	21-135
2021	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-136
2021	Aqua Drive Bins	184-0535-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-137
2021	Capitalized Labor	Various	\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19	21-138
Capital Purchase Sub-Total			\$998,641.19	\$998,641.19	\$0.00	\$0.00	\$0.00	\$998,641.19	\$998,641.19	
Engineering Total			\$3,486,614.43	\$2,601,962.02	\$259,337.63	\$890,392.55	\$1,149,730.18	\$2,342,624.39	\$2,336,884.25	
WATER QUALITY & PRODUCTION										
OPERATIONS										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover (2018)	FTTP Sludge Removal	184-4007-000	\$1,200,000.00	\$1,130,465.76	\$99,944.42	\$128,965.09	\$228,909.51	\$1,030,521.34	\$971,090.49	18-137
Carryover (2019)	FTTP Sludge Removal	184-4007-001	\$1,800,000.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	\$1,800,000.00	19-143
Carryover (2020)	FTTP Sludge Removal	184-4007-001	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	20-158
2021	FTTP GAC Regeneration/Replacement	162-0008-000	\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00	21-139
2021	MPTP GAC Regeneration/Replacement	162-0008-000	\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00	21-140
2021	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-141
Operations Sub-total			\$8,022,154.00	\$7,952,619.76	\$99,944.42	\$128,965.09	\$228,909.51	\$7,852,675.34	\$7,793,244.49	
LABORATORY										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Replace Vehicle 431 - 4x4 SUV	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-162
2021	Laboratory Spectrophotometer	344-0001-000	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	21-142
2021	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
Laboratory Sub-Total			\$346,500.00	\$346,500.00	\$0.00	\$6,430.00	\$6,430.00	\$346,500.00	\$340,070.00	
MAINTENANCE										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	US27 Pump Station VFD	304-0003-000	\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00	18-144
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$4,600.00	\$1,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-164
Carryover	Skid Steer 3000 pound capacity	341-0001-000	\$48,000.00	\$48,000.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00	20-165
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00	20-166
Carryover	TMTF Security Camera Upgrade	184-0534-000	\$21,000.00	\$21,000.00	\$419.32	\$2,000.00	\$2,419.32	\$20,580.68	\$18,580.68	20-187
Carryover	Bromley #2 pump and motor	311-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-173
Carryover	TMTF Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	Fluoride Ventilation - FTTP, TMTF, and MPTP	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-178
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-180
Carryover	FTTP Press Rehab	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-181
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	20-182
2021	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	21-144
2021	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-145
2021	Valves, actuators, regulators for pump stations/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$4,428.00	\$0.00	\$4,428.00	\$30,572.00	\$30,572.00	21-146
2021	Chlorine Analyzers for Compliance Sites (11 total)	320-0001-000	\$68,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	\$68,000.00	21-147
2021	Misc Electrical Equipment Replacement, Chemical Pump Replacements	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-148
2021	FTTP Backwash Return Pump	311-0002-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-149
2021	FTTP Supernatant Pump	311-0002-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	21-150
2021	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-151
2021	Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$165,000.00	\$2,878.45	\$0.00	\$2,878.45	\$162,121.55	\$162,121.55	21-152
2021	FTTP North Reservoir Aerator	320-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-153
2021	Peristaltic Pumps FTTP, MPTP, TMTF (15 total)	311-0002-000	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	21-154
2021	TMTF Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
2021	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
Maintenance Sub-Total			\$2,461,000.00	\$2,461,000.00	\$80,457.77	\$46,408.74	\$126,866.51	\$2,380,542.23	\$2,334,133.49	
Water Quality & Production Department Total			\$10,829,654.00	\$10,760,119.76	\$180,402.19	\$181,803.83	\$362,206.02	\$10,579,717.57	\$10,467,447.98	
TOTAL of Departments			\$19,267,695.93	\$18,137,584.28	\$947,208.80	\$1,315,319.66	\$2,262,528.46	\$17,190,375.48	\$17,005,167.47	
Operating Capital Budget Comparison 2020 to 2021										
			2020	2021	Inc/(Dec)					
	Administration Department		\$100,000.00	\$100,000.00	\$0.00	0.0%				
	HR/Safety/Security/IT Departments		\$1,117,000.00	\$813,000.00	-\$304,000.00	-27.2%				
	Support Services Department		\$1,562,000.00	\$1,791,295.00	\$229,295.00	14.7%				
	Distribution Department		\$1,883,310.00	\$2,071,207.50	\$187,897.50	10.0%				
	Engineering Department									
	- Mainlines		\$1,848,580.73	\$1,064,315.43	-\$784,265.30	-42.4%				
	- Other		\$822,059.55	\$1,537,646.59	\$715,587.04	87.0%				
	Water Q & P Department		\$8,981,776.02	\$10,760,119.76	\$1,778,343.74	19.8%				
			\$16,314,726.30	\$16,137,584.28	\$1,822,857.98	11.2%				

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2019	2020	2020	2020	2020	2020	2020
	July	August	September	October	November	December	January	February	March	April	May	June
Produced 000's	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409
Purchased 000's	9,671,827	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409
Sold 000's	7,661,533	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021
	2,010,294	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388
% of Non-Revenue Loss	20.8%	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%
% of Water Sold	79.2%	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%
Accounted for Loss 000's	426,248.5	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1
Adjusted Loss 000's	1,584,045.1	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9
	16.38%	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%
	2020	2020	2020	2020	2020	2020	2021	2021	2021	2021	2021	2021
	July	August	September	October	November	December	January	February	March	April	May	June
Produced 000's	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418
Purchased 000's	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418
Sold 000's	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300
	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118
% of Non-Revenue Loss	20.5%	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%
% of Water Sold	79.5%	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%
Accounted for Loss 000's	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5
Adjusted Loss 000's	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0
% of Water Loss	15.84%	15.67%	14.60%	14.94%	14.91%	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%

Water Loss 2021





Northern Kentucky Water District					
August 2021 Board Meeting		Financial Statement Snapshot			
July 2021 Results					
Current Period Totals					
Section 1	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$4,699,230	\$4,785,800	\$4,664,423	1.84%	2.60%
Total O&M	\$2,513,451	\$2,719,208	\$2,778,945	8.19%	-2.15%
YTD Period Totals					
Section 2	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$32,717,850	\$33,242,175	\$31,883,947	1.60%	4.26%
Total O&M	\$16,525,886	\$16,832,240	\$18,110,271	1.85%	-7.06%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$4,620,218	\$4,562,028	\$4,528,873	-1.26%	0.73%
Penalties	-\$17	\$102,487	\$45,000	100.00%	127.75%
Rents Water Property	\$34,316	\$37,486	\$36,400	9.24%	2.98%
Other Water Revenue	\$6,179	\$34,724	\$21,650	461.97%	60.39%
Interest Income	\$38,556	\$48,968	\$32,000	27.00%	53.03%
Miscellaneous	-\$22	\$107	\$500	-586.36%	-78.60%
Total Revenues Current	\$4,699,230	\$4,785,800	\$4,664,423	1.84%	2.60%
YTD					
Detailed Revenues YTD		YTD			
Section 4	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$31,448,046	\$32,403,210	\$30,987,457	3.04%	4.57%
Penalties	\$237,126	\$211,658	\$240,000	-10.74%	-11.81%
Rents Water Property	\$382,616	\$207,350	\$216,000	-45.81%	-4.00%
Other Water Revenue	\$152,825	\$146,031	\$91,990	-4.45%	58.75%
Interest Income	\$493,404	\$274,223	\$224,000	-44.42%	22.42%
Miscellaneous	\$3,833	-\$297	\$124,500	-107.75%	-100.24%
Total Revenues YTD	\$32,717,850	\$33,242,175	\$31,883,947	1.60%	4.26%



August 2021 Board Meeting					
July 2021 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$761,362	\$813,323	\$822,650	6.82%	-1.13%
Employee Pensions & Benefits	\$466,803	\$529,734	\$531,885	13.48%	-0.40%
Taxes Other	\$54,533	\$57,174	\$63,634	4.84%	-10.15%
Purchased Power	\$224,180	\$245,754	\$233,168	9.62%	5.40%
Chemicals	\$249,493	\$328,996	\$309,160	31.87%	6.42%
Materials & Supplies	\$184,341	\$201,999	\$225,101	9.58%	-10.26%
Contractual Services	\$424,528	\$392,577	\$302,076	-7.53%	29.96%
Transportation	\$39,452	\$49,759	\$52,934	26.13%	-6.00%
Insurance	\$59,767	\$57,766	\$66,759	-3.35%	-13.47%
Advertising	\$891	\$436	\$486	-51.07%	-10.29%
Bad Debt Expense	\$24,800	\$1,193	\$142,609	-95.19%	-99.16%
Miscellaneous	\$11,079	\$27,677	\$15,649	149.81%	76.86%
Regulatory Commission	\$12,222	\$12,820	\$12,834	4.89%	-0.11%
Total O&M Expenses Current	\$2,513,451	\$2,719,208	\$2,778,945	8.19%	-2.15%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$5,368,810	\$5,695,097	\$5,532,943	6.08%	2.93%
Employee Pensions & Benefits	\$3,101,712	\$3,266,923	\$3,668,893	5.33%	-10.96%
Taxes Other	\$378,475	\$519,652	\$432,917	37.30%	20.04%
Purchased Power	\$1,511,856	\$1,569,680	\$1,670,927	3.82%	-6.06%
Chemicals	\$1,478,319	\$1,557,459	\$1,552,623	5.35%	0.31%
Materials & Supplies	\$1,411,885	\$1,170,616	\$1,439,025	-17.09%	-18.65%
Contractual Services	\$2,251,476	\$1,993,482	\$2,498,661	-11.46%	-20.22%
Transportation	\$280,563	\$323,774	\$316,858	15.40%	2.18%
Insurance	\$409,459	\$393,710	\$465,568	-3.85%	-15.43%
Advertising	\$12,381	\$7,131	\$9,130	-42.40%	-21.89%
Bad Debt Expense	\$136,301	\$91,175	\$277,684	-33.11%	-67.17%
Miscellaneous	\$102,163	\$157,388	\$166,214	54.06%	-5.31%
Regulatory Commission	\$82,486	\$86,153	\$78,828	4.45%	9.29%
Total O&M Expenses YTD	\$16,525,886	\$16,832,240	\$18,110,271	1.85%	-7.06%



August 2021 Board Meeting July 2021 Results					
Debt Service Section 8	Principal	Interest	Total		
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057		
June 1 Payment	\$856,394	\$320,462	\$1,176,856		
August 1 Payment	\$0	\$2,867,975	\$2,867,975		
December 1 Payment	\$864,065	\$310,620	\$1,174,685		
Gross Debt Service			\$19,171,573		
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)		
Total Debt Service for 2021	\$12,752,459	\$5,839,920	\$18,592,379		
Financial Summary Section 9 Compare Actual YTD to 12 Month Budgeted Amounts					
	YTD 2021	2021 Annual Budget			
Total Income	\$33,242,175	\$57,796,258			
Total O&M	\$16,832,240	\$32,153,526			
Transfer to Debt Service	\$11,200,000	\$18,725,158			
Available for Operating Capital	\$5,209,935	\$6,917,574			
Debt Service Coverage Section 10	Projected YTD 2021	2021 Annual Budget			
Coverage Ratio Estimated	1.63	1.36			



**Balance Sheet
As of July 31, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$38,611,788	\$33,551,317
Investments	\$4,384,311	\$4,367,807
Accounts Receivable		
Customers, Net	\$5,469,210	\$5,540,208
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$114,305	\$230,648
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,052,486	\$1,741,480
Prepaid Items	\$1,335,031	\$1,027,168
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund		\$8,183
Debt Service Account	\$3,007,231	\$3,350,776
Improvement, Repair & Replacement	\$405,315	\$97,431
Total Current Assets	\$63,004,768	\$56,570,831
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$25,065,455	\$1,350,947
Debt Service Account	\$10,777,841	\$12,118,178
Improvement, Repair & Replacement	\$6,940,517	\$277,058
Customer Deposits Fund	\$6,592	\$907,111
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$20,075,088	\$22,194,994
Miscellaneous Deferred Charges	\$3,540,420	\$4,157,865
Capital Assets		
Land, System, Buildings, and Equipment	\$518,395,183	\$508,086,774
Construction in Progress	\$12,180,566	\$14,240,998
Total Capital Assets before Accumulated Depreciation	\$530,575,749	\$522,327,772
Less: Accumulated Depreciation	(\$191,994,938)	(\$180,432,854)
Total Capital Assets, Net of Accumulated Depreciation	\$338,580,811	\$341,894,918
Total Noncurrent Assets	\$404,986,724	\$382,901,071
Total Assets	\$467,991,492	\$439,471,903
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,466,326	\$3,781,081
Total Deferred Outflows of Resources	\$11,130,674	\$10,450,187
Total Assets & Deferred Outflows of Resources	\$479,122,166	\$449,922,090



**Balance Sheet
As of July 31, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,070,628
Bond Anticipation Note		
Notes Payable	\$1,735,876	\$1,705,186
Accounts Payable	\$558,373	\$502,374
Accrued Payroll & Taxes	\$501,657	\$425,072
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$199,869	\$192,720
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$3,007,231	\$3,350,776
Accounts Payable	\$405,315	\$105,614
Total Current Liabilities	\$19,255,212	\$18,352,370
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$153,200	\$167,118
Customer Deposits	\$6,592	\$907,111
Compensated Absences	\$1,586,678	\$1,257,041
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$136,787,072	\$149,248,035
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$30,828,933
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$227,220,320	\$211,562,985
Total Liabilities	\$246,475,532	\$229,915,355
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$248,001,239	\$232,700,285
Net Position	\$231,120,928	\$217,221,803
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$479,122,166	\$449,922,090



**Income and Expense Report Summary
For the Seven Months Ending July 31, 2021**

Current Period	July 2021	July 2020	July Budget	Variance Over (Under) %	
Total Income	\$4,785,800	\$4,699,230	\$4,664,423	2.6%	
Total O&M Expenses	\$2,719,208	\$2,513,451	\$2,778,945	-2.1%	
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$466,592	\$535,779	\$285,478	63.4%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$33,242,175	\$32,717,850	\$31,883,947	4.3%	\$57,796,258
Total O&M Expenses	\$16,832,240	\$16,525,886	\$18,110,271	-7.1%	\$32,153,526
Transfer to Debt Service	\$11,200,000	\$10,800,000	\$11,200,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$5,209,935	\$5,391,964	\$2,573,676	102.4%	\$6,917,574



**Income and Expenses Report-Detail
For the Seven Months Ending July 31, 2021**

	July 2021	July 2020	July Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,562,028	\$4,620,218	\$4,528,873	0.7%	\$32,403,210	\$31,448,046	\$30,987,457	4.6%
Penalties	\$102,487	(\$17)	\$45,000	127.7%	\$211,658	\$237,126	\$240,000	-11.8%
Rents from Water Property	\$37,486	\$34,316	\$36,400	3.0%	\$207,350	\$382,616	\$216,000	-4.0%
Other Water Revenues	\$34,724	\$6,179	\$21,650	60.4%	\$146,031	\$152,825	\$91,990	58.7%
Total Operating Income	\$4,736,725	\$4,660,696	\$4,631,923	2.3%	\$32,968,249	\$32,220,613	\$31,535,447	4.5%
Non Operating Income								
Interest Income	\$48,968	\$38,556	\$32,000	53.0%	\$274,223	\$493,404	\$224,000	22.4%
Miscellaneous	\$107	(\$22)	\$500	-78.6%	(\$297)	\$3,833	\$124,500	-100.2%
Total Non Operating Income	\$49,075	\$38,534	\$32,500	51.0%	\$273,926	\$497,237	\$348,500	-21.4%
Total Income	\$4,785,800	\$4,699,230	\$4,664,423	2.6%	\$33,242,175	\$32,717,850	\$31,883,947	4.3%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,199,944	\$1,053,914	\$1,228,391	-2.3%	\$7,199,714	\$7,100,652	\$7,841,401	-8.2%
Engineering & Distribution	\$750,120	\$739,656	\$647,217	15.9%	\$4,493,293	\$4,509,645	\$4,617,577	-2.7%
Support Services	\$292,618	\$289,844	\$422,582	-30.8%	\$2,009,998	\$2,101,539	\$2,348,789	-14.4%
Administration	\$476,526	\$430,037	\$480,755	-0.9%	\$3,129,235	\$2,814,050	\$3,302,504	-5.2%
Total O&M Expenses	\$2,719,208	\$2,513,451	\$2,778,945	-2.1%	\$16,832,240	\$16,525,886	\$18,110,271	-7.1%
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	\$11,200,000	\$10,800,000	\$11,200,000	0.0%
Total Expenses	\$4,319,208	\$4,163,451	\$4,378,945	-1.4%	\$28,032,240	\$27,325,886	\$29,310,271	-4.4%
Avail. to Transfer to Oper. Capital	\$466,592	\$535,779	\$285,478	63.4%	\$5,209,935	\$5,391,964	\$2,573,676	102.4%



**Expense Report By Division Actual to Budget
For the Seven Months Ending July 31, 2021**

	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,199,944	\$1,228,391	-2.3%	\$7,199,714	\$7,841,401	-8.2%	\$14,057,200	
Engineering & Distribution	\$750,120	\$647,217	15.9%	\$4,493,293	\$4,617,577	-2.7%	\$8,162,167	
Support Services	\$292,618	\$422,582	-30.8%	\$2,009,998	\$2,348,789	-14.4%	\$4,159,003	
Administration	\$476,526	\$480,755	-0.9%	\$3,129,235	\$3,302,504	-5.2%	\$5,775,156	
Total O&M	<u>\$2,719,208</u>	<u>\$2,778,945</u>	<u>-2.1%</u>	<u>\$16,832,240</u>	<u>\$18,110,271</u>	<u>-7.1%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Seven Months Ending July 31, 2021**

	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$3,451	\$2,032	69.8%	\$13,736	\$19,893	-31.0%	\$35,000	
Ohio River Pump Station #1	\$54,534	\$61,573	-11.4%	\$369,513	\$437,213	-15.5%	\$747,300	
Ohio River Pump Station #2	\$16,756	\$10,630	57.6%	\$65,047	\$35,561	82.9%	\$89,600	
Total Source of Supply	\$74,741	\$74,235	0.7%	\$448,296	\$492,667	-9.0%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$491,314	\$505,609	-2.8%	\$3,040,943	\$2,889,496	5.2%	\$5,202,865	
Taylor Mill Treatment plant	\$41,386	\$59,101	-30.0%	\$236,948	\$492,528	-51.9%	\$840,398	
Memorial Pky Treatment Plant	\$139,893	\$104,189	34.3%	\$699,025	\$747,785	-6.5%	\$1,570,471	
Laboratory	\$112,090	\$124,239	-9.8%	\$747,562	\$765,135	-2.3%	\$1,402,606	
Instrumentation	\$44,061	\$57,037	-22.8%	\$235,540	\$435,482	-45.9%	\$820,881	
Sludge	\$12,547	\$29,668	-57.7%	\$79,074	\$137,271	-42.4%	\$235,000	
Total Water Quality	\$841,291	\$879,843	-4.4%	\$5,039,092	\$5,467,697	-7.8%	\$10,072,221	
Total Pumping & Storage	\$283,912	\$274,313	3.5%	\$1,712,326	\$1,881,037	-9.0%	\$3,113,079	
Total SOS, WQ, P&S	\$1,199,944	\$1,228,391	-2.3%	\$7,199,714	\$7,841,401	-8.2%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Seven Months Ending July 31, 2021**

	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$162,622	\$160,897	1.1%	\$1,043,063	\$1,071,964	-2.7%	\$1,875,380	
Distribution	\$587,498	\$482,486	21.8%	\$3,448,547	\$3,536,574	-2.5%	\$6,265,972	
Flushing	\$0	\$3,834	-100.0%	\$1,683	\$9,039	-81.4%	\$20,815	
Total Engineering & Distr.	\$750,120	\$647,217	15.9%	\$4,493,293	\$4,617,577	-2.7%	\$8,162,167	
Support Services								
Field Service	\$84,695	\$94,093	-10.0%	\$597,828	\$652,884	-8.4%	\$1,114,138	
Meter Shop	\$53,916	\$57,382	-6.0%	\$400,122	\$402,572	-0.6%	\$724,516	
Account Service	\$138,569	\$108,954	27.2%	\$802,695	\$872,600	-8.0%	\$1,602,350	
Meter Reading	\$8,057	\$9,218	-12.6%	\$59,020	\$66,870	-11.7%	\$114,999	
Other	\$7,381	\$152,935	-95.2%	\$150,333	\$353,863	-57.5%	\$603,000	
Total Support Services	\$292,618	\$422,582	-30.8%	\$2,009,998	\$2,348,789	-14.4%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Seven Months Ending July 31, 2021**

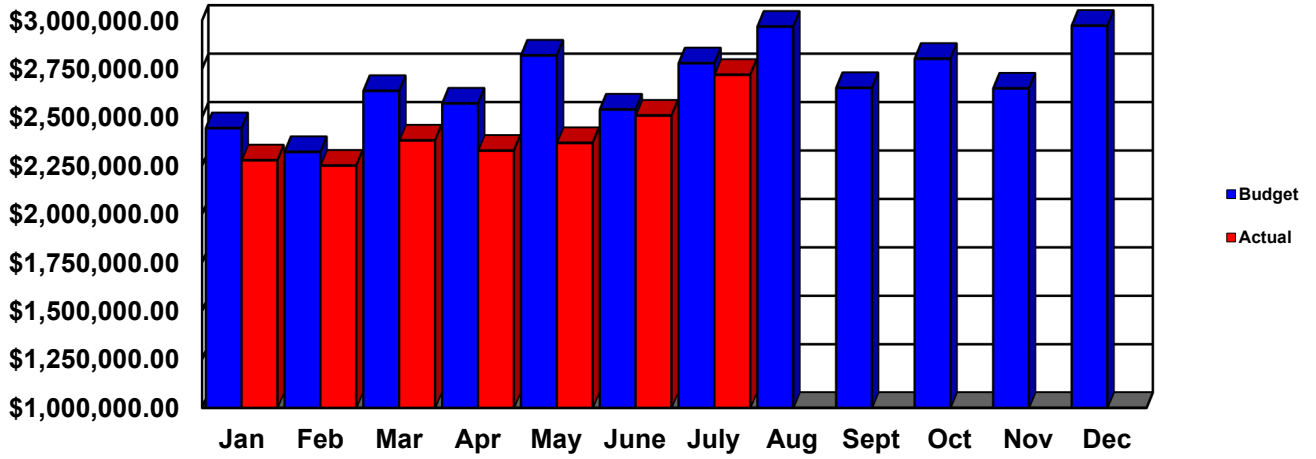
Department	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$48,825	\$48,735	0.2%	\$340,104	\$345,480	-1.6%	\$579,862	
Board of Commissioners	\$1,987	\$9,047	-78.0%	\$18,804	\$35,712	-47.3%	\$51,061	
Accounting	\$65,595	\$72,955	-10.1%	\$479,954	\$528,971	-9.3%	\$890,203	
H.R., Safety, Facilities & Fleet	\$86,557	\$95,283	-9.2%	\$588,176	\$585,900	0.4%	\$1,082,304	
Information Systems	\$160,087	\$147,598	8.5%	\$1,039,453	\$1,027,183	1.2%	\$1,846,177	
Legal	\$26,068	\$27,783	-6.2%	\$163,854	\$174,425	-6.1%	\$326,349	
Other	\$87,407	\$79,354	10.1%	\$498,890	\$604,833	-17.5%	\$999,200	
Total Administration	\$476,526	\$480,755	-0.9%	\$3,129,235	\$3,302,504	-5.2%	\$5,775,156	
Total O&M	\$2,719,208	\$2,778,945	-2.1%	\$16,832,240	\$18,110,271	-7.1%	\$32,153,526	



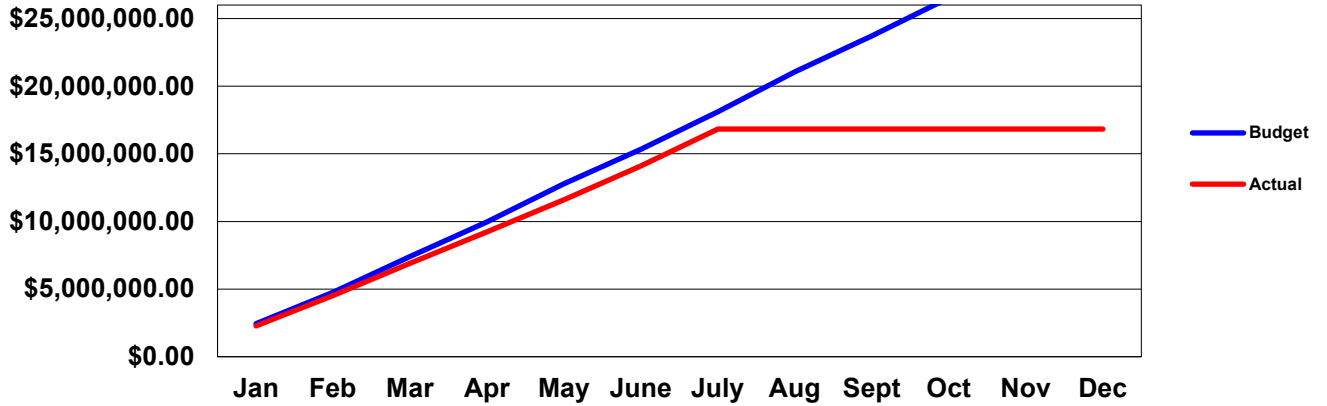
**Expense Report By Account Actual to Budget
For the Seven Months Ending July 31, 2021**

Account	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$813,323	\$822,650	-1.1%	\$5,695,097	\$5,532,943	2.9%	
Employee Pensions & Benefits	\$529,734	\$531,885	-0.4%	\$3,266,923	\$3,668,893	-11.0%	
Taxes Other Than Income Taxes	\$57,174	\$63,634	-10.2%	\$519,652	\$432,917	20.0%	
Purchased Power	\$245,754	\$233,168	5.4%	\$1,569,680	\$1,670,927	-6.1%	
Chemicals	\$328,996	\$309,160	6.4%	\$1,557,459	\$1,552,623	0.3%	
Materials & Supplies	\$201,999	\$225,101	-10.3%	\$1,170,616	\$1,439,025	-18.7%	
Contractual Services	\$392,577	\$302,076	30.0%	\$1,993,482	\$2,498,661	-20.2%	
Transportation	\$49,759	\$52,934	-6.0%	\$323,774	\$316,858	2.2%	
Insurance	\$57,766	\$66,759	-13.5%	\$393,710	\$465,568	-15.4%	
Advertising	\$436	\$486	-10.3%	\$7,131	\$9,130	-21.9%	
Bad Debt Expense	\$1,193	\$142,609	-99.2%	\$91,175	\$277,684	-67.2%	
Miscellaneous	\$27,677	\$15,649	76.9%	\$157,388	\$166,214	-5.3%	
Regulatory Commission Assessment	\$12,820	\$12,834	-0.1%	\$86,153	\$78,828	9.3%	
Total O&M Expenses	<u>\$2,719,208</u>	<u>\$2,778,945</u>	<u>-2.1%</u>	<u>\$16,832,240</u>	<u>\$18,110,271</u>	<u>-7.1%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

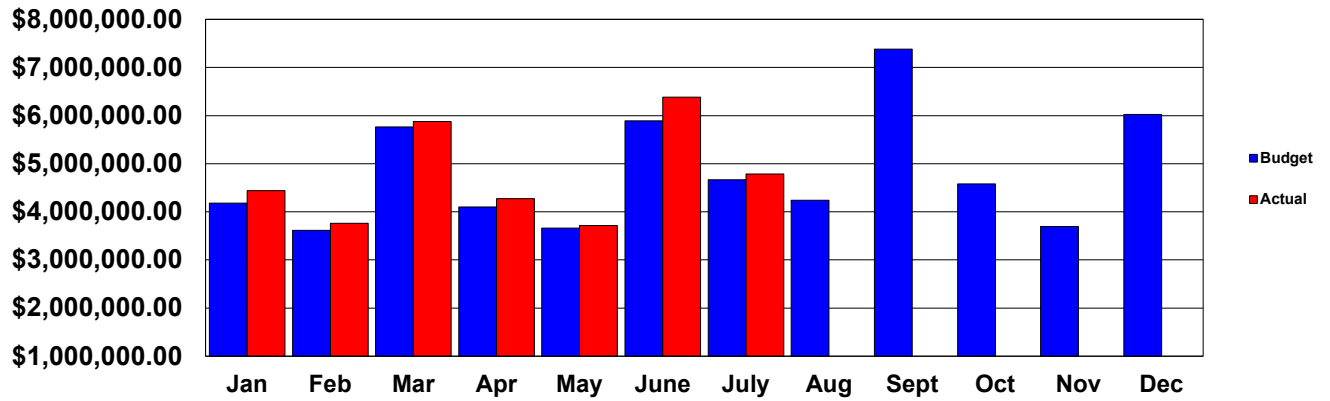




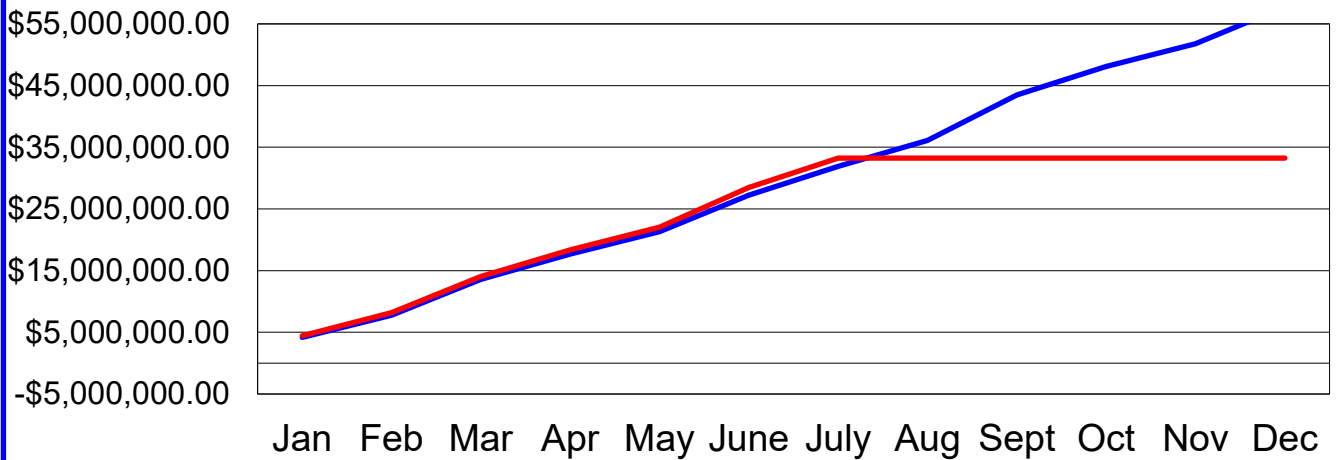
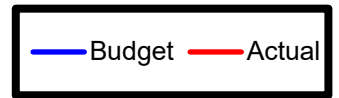
**Income Report Actual to Projected
For the Seven Months Ending July 31, 2021**

Description	July Actual	July Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,562,028	\$4,528,873	0.7%	\$32,403,210	\$30,987,457	4.6%	
Penalties	\$102,487	\$45,000	127.7%	\$211,658	\$240,000	-11.8%	
Rents from Water Property	\$37,486	\$36,400	3.0%	\$207,350	\$216,000	-4.0%	
Other Water Revenues	\$34,724	\$21,650	60.4%	\$146,031	\$91,990	58.7%	
Total Operating Revenues	\$4,736,725	\$4,631,923	2.3%	\$32,968,249	\$31,535,447	4.5%	
Non Operating Income							
Interest Income	\$48,968	\$32,000	53.0%	\$274,223	\$224,000	22.4%	
Miscellaneous	\$107	\$500	-78.6%	(\$297)	\$124,500	-100.2%	
Total Non Operating Income	\$49,075	\$32,500	51.0%	\$273,926	\$348,500	-21.4%	
Total Income	<u>\$4,785,800</u>	<u>\$4,664,423</u>	<u>2.6%</u>	<u>\$33,242,175</u>	<u>\$31,883,947</u>	<u>4.3%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Seven Months Ending July 31, 2021**

Division	July 2021	July 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,199,944	\$1,053,914	13.9%	\$7,199,714	\$7,100,652	1.4%	
Engineering & Distribution	\$750,120	\$739,656	1.4%	\$4,493,293	\$4,509,645	-0.4%	
Support Services	\$292,618	\$289,844	1.0%	\$2,009,998	\$2,101,539	-4.4%	
Administration	\$476,526	\$430,037	10.8%	\$3,129,235	\$2,814,050	11.2%	
Total O&M	<u>\$2,719,208</u>	<u>\$2,513,451</u>	<u>8.2%</u>	<u>\$16,832,240</u>	<u>\$16,525,886</u>	<u>1.9%</u>	

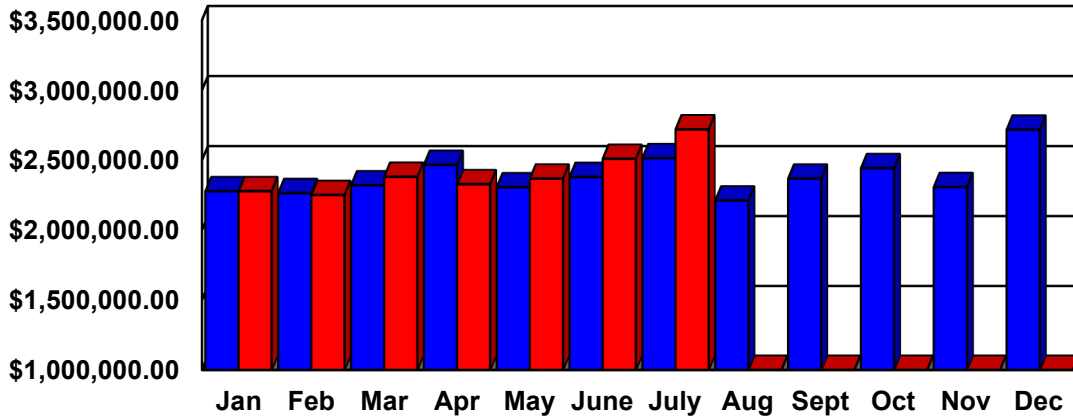


**Expense Report By Account Actual to Actual
For the Seven Months Ending July 31, 2021**

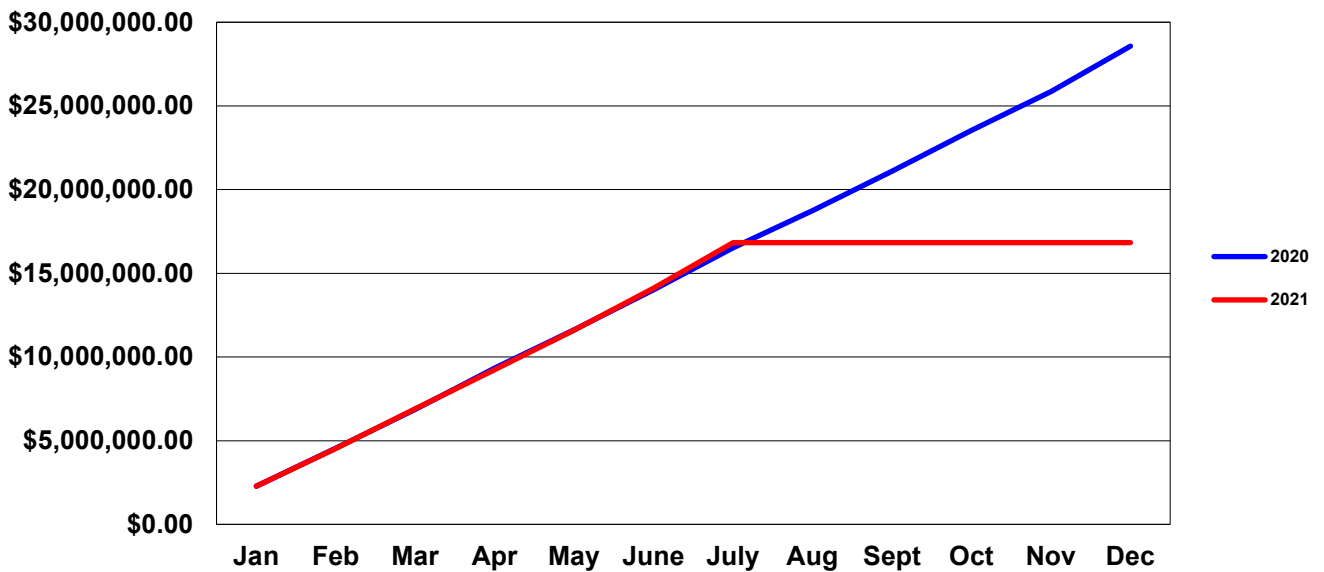
Account	July 2021	July 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$813,323	\$761,362	6.8%	\$5,695,097	\$5,368,810	6.1%	
Employee Pensions & Benefits	\$529,734	\$466,803	13.5%	\$3,266,923	\$3,101,712	5.3%	
Taxes Other Than Income Taxes	\$57,174	\$54,533	4.8%	\$519,652	\$378,475	37.3%	
Purchased Power	\$245,754	\$224,180	9.6%	\$1,569,680	\$1,511,856	3.8%	
Chemicals	\$328,996	\$249,493	31.9%	\$1,557,459	\$1,478,319	5.4%	
Materials & Supplies	\$201,999	\$184,341	9.6%	\$1,170,616	\$1,411,885	-17.1%	
Contractual Services	\$392,577	\$424,528	-7.5%	\$1,993,482	\$2,251,476	-11.5%	
Transportation	\$49,759	\$39,452	26.1%	\$323,774	\$280,563	15.4%	
Insurance	\$57,766	\$59,767	-3.3%	\$393,710	\$409,459	-3.8%	
Advertising	\$436	\$891	-51.1%	\$7,131	\$12,381	-42.4%	
Bad Debt Expense	\$1,193	\$24,800	-95.2%	\$91,175	\$136,301	-33.1%	
Miscellaneous	\$27,677	\$11,079	149.8%	\$157,388	\$102,163	54.1%	
Regulatory Commission Assessment	\$12,820	\$12,222	4.9%	\$86,153	\$82,486	4.4%	
Total O&M Expenses	<u>\$2,719,208</u>	<u>\$2,513,451</u>	<u>8.2%</u>	<u>\$16,832,240</u>	<u>\$16,525,886</u>	<u>1.9%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

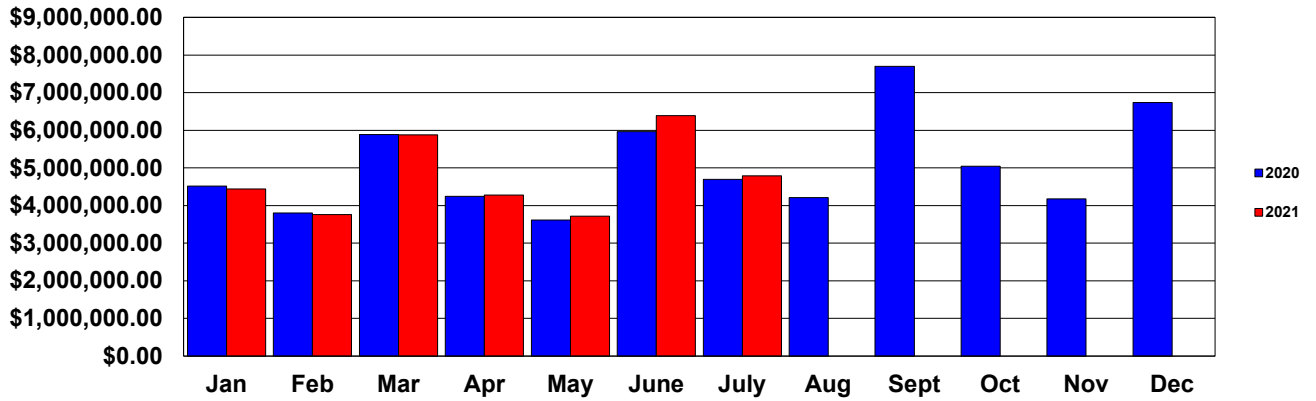




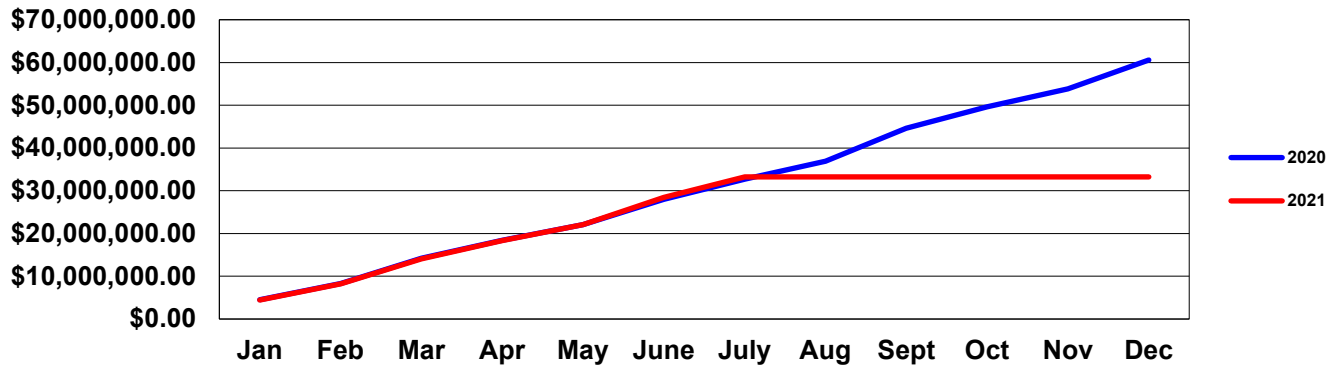
**Income Report Actual to Actual
For the Seven Months Ending July 31, 2021**

Description	July 2021	July 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$4,562,028	\$4,620,218	-1.3%	\$32,403,210	\$31,448,046	3.0%	
Penalties	\$102,487	(\$17)	100.0%	\$211,658	\$237,126	-10.7%	
Rents from Water Property	\$37,486	\$34,316	9.2%	\$207,350	\$382,616	-45.8%	
Other Water Revenues	\$34,724	\$6,179	462.0%	\$146,031	\$152,825	-4.4%	
Total Operating Revenues	\$4,736,725	\$4,660,696	1.6%	\$32,968,249	\$32,220,613	2.3%	
Non Operating Income							
Interest Income	\$48,968	\$38,556	27.0%	\$274,223	\$493,404	-44.4%	
Miscellaneous	\$107	(\$22)	-586.4%	(\$297)	\$3,833	-107.7%	
Total Non Operating Income	\$49,075	\$38,534	27.4%	\$273,926	\$497,237	-44.9%	
Total Income	<u>\$4,785,800</u>	<u>\$4,699,230</u>	<u>1.8%</u>	<u>\$33,242,175</u>	<u>\$32,717,850</u>	<u>1.6%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



Northern Kentucky Water District							Prior Periods	1/1/2020	12/31/2020
Operational Capital Budget for 2021							Current Period	1/1/2021	12/31/2021
Budget									
Cash Balance 1/1/2021 - Operating Capital						\$1,000,000.00			
Cash from Operations & Maintenance Account						\$9,000,000.00			
Income From Operations						\$6,917,574.00			
Cash released from Debt Service Reserve						\$2,000,000.00			
Total Cash Available						\$18,917,574.00			
Administration Department						\$100,000.00			
HR/Safety/Security/IT Departments						\$813,000.00			
Support Services Department						\$1,791,295.00			
Distribution Department						\$2,071,207.50			
Engineering Department						\$2,601,962.02			
Water Q & P Department						\$10,760,119.76			
Total Request						\$18,137,584.28			
Projected Ending Cash (12/31/2020)						\$779,989.72			
Change from Beginning Cash (Use, Request Exceeds Income) or Addition						(\$220,010.28)			

Funding Source	Future BAN	Project #	Project Cost	Other Funding	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance	Line #
BAN 2021	Plant Metering Upgrades	184-4002-000	\$300,000.00		\$0.00	\$28,805.00	\$28,805.00	\$271,195.00	1066
Future BAN	MPTP Suction Piping Project	184-0475-000	\$1,000,000.00		\$0.00	\$177,937.50	\$177,937.50	\$822,062.50	1067
Future BAN	2016 WMR- Newport WMR 15th, 16th, 17th parkview & Main	184-0811-000	\$830,000.00		\$0.00	\$20,426.99	\$20,426.99	\$809,573.01	1068
BAN 2021	2019 WMR Ann St	184-0840-000	\$472,801.56		\$0.00	\$472,862.16	\$472,862.16	-\$60.60	1069
BAN 2021	SCADA Improvements	184-4003-000	\$750,000.00		\$128,088.49	\$136,090.66	\$264,179.15	\$485,820.85	1070
SRF 2016	SCADA Improvements	184-4003-000		\$2,250,000.00	\$0.00	\$507,881.50	\$507,881.50	\$1,742,118.50	1071
BAN 2021	FTTP Residuals handling Improvements	184-4008-000	\$2,725,000.00		\$398,942.16	\$178,290.96	\$577,233.12	\$2,147,766.88	1072
Future BAN	TMT-PAC & UV Replacement	184-4010-000	\$605,000.00		\$32,025.64	\$39,564.75	\$71,590.39	\$533,409.61	1073
Future BAN	TMT-P - Pump No. 3		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00	
Future BAN	TMT-P - Filter Valve, Actuator, Diversion Valve		\$510,000.00		\$0.00	\$0.00	\$0.00	\$510,000.00	
Future BAN	TMT-P - Tunnel Rehab and UV Replacement		\$470,000.00		\$0.00	\$0.00	\$0.00	\$470,000.00	
BAN 2021	2019 WMR 36" Concrete WMR from Rogers Rd to Centre View Blvd	184-0776-000	\$200,000.00		\$0.00	\$77,461.09	\$77,461.09	\$122,538.91	1075
SRF 2016	2019 WMR 36" Concrete WMR from Rogers Rd to Centre View Blvd	184-0776-000		\$1,000,000.00	\$0.00	\$992,340.00	\$992,340.00	\$7,660.00	1075 SRF
BAN 2021	Taylor Mill Pump Station Backup Generator	184-4013-000	\$735,000.00		\$0.00	\$79,073.99	\$79,073.99	\$655,926.01	1076
SRF 2020	Taylor Mill Pump Station Backup Generator SRF	184-4013-000		\$4,065,000.00	\$0.00	\$0.00	\$0.00	\$4,065,000.00	1076
BAN 2021	2019 WMR Rossmoyne, Druid, & Warwick WMR	184-0879-000	\$245,582.92		\$0.00	\$245,582.92	\$245,582.92	\$0.00	1077
BAN 2021	2019 WMR Ash St - Eismere	184-0881-000	\$122,044.48		\$0.00	\$122,044.48	\$122,044.48	\$0.00	1078
BAN 2021	2019 WMR Pieck Dr & W Henry Clay Ave Ft Wright	184-0882-000	\$181,358.83		\$10,901.90	\$170,456.93	\$181,358.83	\$0.00	1079
BAN 2021	2019 WMR Sunset & Allen Ct - Taylor Mill	184-0883-000	\$184,437.92		\$0.00	\$184,437.92	\$184,437.92	\$0.00	1080
BAN 2021	2019 WMR Thornton & Tower View Dr - Taylor Mill	184-0884-000	\$140,000.00		\$0.00	\$136,863.00	\$136,863.00	\$3,137.00	1081
BAN 2021	2019 WMR Amsterdam Rd (short Arlington to Montague)	184-0885-000	\$316,000.00		\$0.00	\$314,810.50	\$314,810.50	\$1,189.50	1082
BAN 2021	2019 WMR Highland Ave (Dixie to Longmeadow) Ft. Mitchell	184-0886-000	\$251,109.90		\$0.00	\$251,109.90	\$251,109.90	\$0.00	1083
BAN 2021	2019 WMR Wayskin, Marmoaam, Sipple, & Dave Covington	184-0887-000	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	1084
BAN 2021	2019 WMR 4th St (scott to greenup) Covington	184-0888-000	\$220,754.75		\$0.00	\$220,754.75	\$220,754.75	\$0.00	1085
BAN 2021	FTTP Sedimentation Basin & Filter Valve Improvements	184-4006-000	\$2,065,000.00		\$18,800.00	\$215,500.70	\$234,300.70	\$1,830,699.30	1086
SRF 2020	FTTP Sedimentation Basin & Filter Valve Improvements SRF	184-4006-000		\$3,935,000.00	\$0.00	\$0.00	\$0.00	\$3,935,000.00	1086
BAN 2021	2019 WMR Alexandria Pike 12 Inch WMR Alexandria	184-0889-000	\$144,833.14		\$0.00	\$144,833.14	\$144,833.14	\$0.00	1087
Future BAN	2020 WMR 16" Cross Country WMR Campbell Co.	184-0754-000	\$480,000.00		\$49,041.01	\$650.00	\$49,691.01	\$430,308.99	1089
BAN 2021	2019 WMR E. Main St (riley to brookwood) WMR Alexandria	184-0890-000	\$600,078.78		\$0.00	\$600,078.78	\$600,078.78	\$0.00	1090
BAN 2021	2019 WMR Ridge & West Orchard - Ft. Mitchell	184-0891-000	\$235,543.32		\$0.00	\$235,543.32	\$235,543.32	\$14,456.68	1091
BAN 2021	2019 WMR Barma Dr Water Main Replacement	184-0892-000	\$68,280.92		\$0.00	\$68,280.92	\$68,280.92	\$0.00	1092
BAN 2021	2019 WMR E. Main Street Phase 2 (Grandview to Brookwood) WMR - Alexan	184-0897-000	\$490,000.00		\$5,451.84	\$0.00	\$5,451.84	\$484,548.16	1093
BAN 2021	2019 WMR Crowell & Eustace Avenue WMR - Fort Thomas	184-0893-000	\$425,401.54		\$0.00	\$425,401.54	\$425,401.54	\$0.00	1094
BAN 2021	2019 WMR Persimmon, Sassafras WMR - Independence	184-0895-000	\$505,000.00		\$153,443.04	\$325,207.55	\$478,650.59	\$26,349.41	1095
BAN 2021	2019 WMR Woodward, Lexington WMR-Erlanger	184-0896-000	\$510,000.00		\$408,039.20	\$17,969.00	\$426,028.20	\$83,971.80	1096
BAN 2021	2019 Water Main Replacement Remaining Funding		\$577.97		\$0.00	\$0.00	\$0.00	\$577.97	
BAN 2021	2020 Water Main Replacement Funding		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00	1098
BAN 2021	Automated Meter Reading System (pay from IRR Sub- Account)	184-0536-000	\$11,000,000.00		\$0.00	\$0.00	\$0.00	\$11,000,000.00	1099
SRF 2021	Automated Meter Reading System (SRF Portion)			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1099
Future BAN	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)		\$750,000.00		\$0.00	\$0.00	\$0.00	\$750,000.00	1100
Future BAN	ORPS1 Pump Control Valves		\$550,737.00		\$0.00	\$0.00	\$0.00	\$550,737.00	1101
Future BAN	ORPS1 Motor Starter No. 6		\$190,000.00		\$0.00	\$0.00	\$0.00	\$190,000.00	1102
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$550,000.00		\$32,039.91	\$0.00	\$32,039.91	\$517,960.09	1103
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$200,000.00		\$0.00	\$0.00	\$0.00	\$200,000.00	1104
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$550,000.00		\$43,068.35	\$21,887.61	\$64,955.96	\$485,044.04	1097
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$278,000.00		\$0.00	\$0.00	\$0.00	\$278,000.00	1097
Future BAN	Southern Kenton County Improvements		\$1,000,000.00		\$0.00	\$0.00	\$0.00	\$1,000,000.00	1107
SRF	Licking River Crossing (SRF portion)	184-0749-000		\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76	13-975
BAN 2021	2019 WMR Sagebrush, Shadyside WMR Erlanger	184-0902-000	\$420,000.00		\$359,453.80		\$359,453.80	\$60,546.20	1108
Future BAN	2021 WMR Darlas Dr WMR	184-0903-000	\$310,000.00		\$1,832.50		\$1,832.50	\$308,167.50	1109
Future BAN	2021 WMR Chapman Ln WMR	184-0904-000	\$160,000.00		\$9,522.02		\$9,522.02	\$150,477.98	1110
Future BAN	2021 WMR Willowbrook WMR Edgewood	184-0905-000	\$250,000.00		\$14,437.33		\$14,437.33	\$235,562.67	1111
Future BAN	2021 WMR Dudley Road 16" WMR & 8" WM Abandonment Edgewood	184-0906-000	\$482,000.00					\$482,000.00	1112
TOTAL			\$33,488,999.71	\$14,738,039.76	\$1,665,087.19	\$6,411,967.56	\$8,077,054.75	\$40,149,984.72	

Administration/Finance		Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance 2021	Remaining Bal. Total Project	Line #
2021	Contingencies	Various	\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	21-101
	Administration/Finance Sub-Total		\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	
	Administration/Finance Department Total		\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	
HR/Safety/Security & IT										
INFO SYSTEMS										
2021		Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	CIS Version 3 to 4 or 5 Upgrade	340-0001-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	17-105
Carryover	Disaster Recovery Upgrade	340-0001-000	\$82,000.00	\$82,000.00	\$0.00	\$0.00	\$0.00	\$82,000.00	\$82,000.00	17-106
Carryover	Fire Protection System for Data Center	304-0004-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	17-108
Carryover	Access Control for 2 Tanks - Independence, Claryville	304-0003-000	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	18-104
Carryover	VDI host and licenses	340-0001-000	\$18,000.00	\$18,000.00	\$7,063.56	\$0.00	\$7,063.56	\$10,936.44	\$10,936.44	19-102
Carryover	Large Screen Display for Board Room	340-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	19-105
Carryover	Board Room Audio/Visual Replacement	340-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	19-106
Carryover	Lucity Upgrade for Mobile Work Orders - Distribution, CS, Locates	340-0001-000	\$37,000.00	\$37,000.00	\$0.00	\$0.00	\$0.00	\$37,000.00	\$37,000.00	19-107
Carryover	Lucity Upgrade for Mobile Work Orders - Inspectors (6)	340-0001-000	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	20-106
Carryover	Central Facility Surveillance System Upgrade	304-0004-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	20-107
2021	Computer Hardware and Network Replacement Program	340-0001-000	\$35,000.00	\$35,000.00	\$11,154.38	\$0.00	\$11,154.38	\$23,845.62	\$23,845.62	21-102
2021	Lucity Upgrade for Mobile Work Orders - Plant	340-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-103
	IT Sub-Total		\$751,000.00	\$751,000.00	\$38,217.94	\$0.00	\$38,217.94	\$712,782.06	\$712,782.06	
	HR									
	Total Project			2021				Remaining	Remaining	

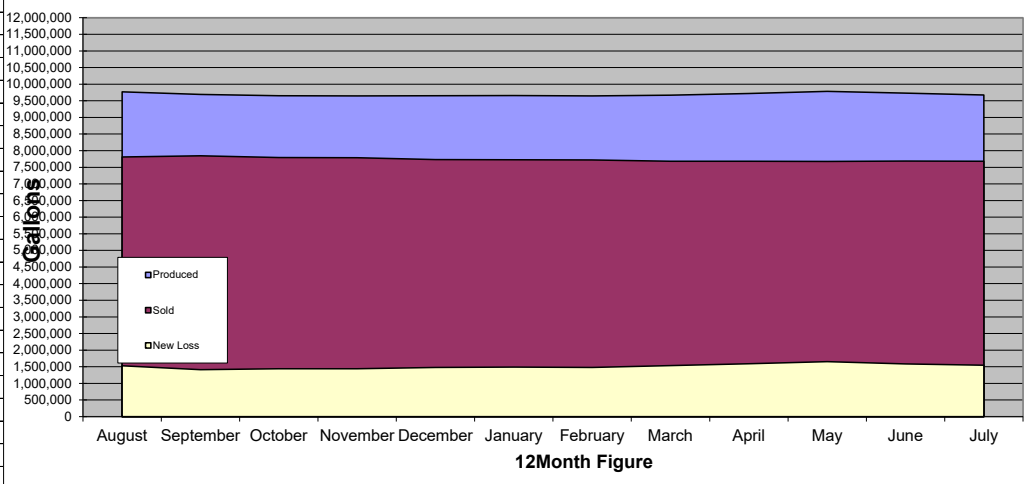
		2021	Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
HR Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Safety										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110
Safety Sub-Total			\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00	
IT/HR/SAFETY Total			\$957,000.00	\$813,000.00	\$38,217.94	\$144,000.00	\$182,217.94	\$774,782.06	\$774,782.06	
SUPPORT SERVICES										
Account Services										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
None			\$0.00	\$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	\$0.00	
CS - Field Services										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104
Field Services - Sub-Total			\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00	
Meter Shop										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$4,360.00	\$64,982.28	\$69,342.28	\$95,640.00	\$30,657.72	20-113
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$8,800.00	\$24,925.00	\$33,725.00	\$31,995.00	\$31,995.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$447,052.00	\$0.00	\$447,052.00	\$302,948.00	\$302,948.00	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$18,960.00	\$0.00	\$18,960.00	\$131,040.00	\$131,040.00	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$479,172.00	\$89,907.28	\$569,079.28	\$686,623.00	\$621,640.72	
Buildings, Grounds & Fleet										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$17,580.00	\$0.00	\$17,580.00	\$7,420.00	\$7,420.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$58,985.25	\$0.00	\$58,985.25	\$6,014.75	\$6,014.75	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
2021	North Reservoir ditch repair	304-0002-000	\$225,000.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$3,400.00	\$0.00	\$3,400.00	\$4,600.00	\$4,600.00	21-117
Buildings, Grounds & Fleet Sub-Total			\$553,000.00	\$546,000.00	\$79,965.25	\$9,216.00	\$89,181.25	\$466,034.75	\$463,818.75	
Support Services Department Total			\$1,823,220.00	\$1,791,295.00	\$559,137.25	\$99,123.28	\$658,260.53	\$1,232,157.75	\$1,164,959.47	
DISTRIBUTION										
Distribution Equipment										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
Distribution Total			\$2,071,207.50	\$2,071,207.50	\$0.00	\$0.00	\$0.00	\$2,071,207.50	\$2,071,207.50	
ENGINEERING										
Mainline Improvement										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw)	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marmoam, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
2020	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	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	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$17,270.20	\$0.00	\$17,270.20	\$332,729.80	\$332,729.80	21-134
Mainline Improvement Sub-Total			\$1,009,012.91	\$539,005.40	\$17,270.20	\$470,507.51	\$487,777.71	\$521,735.20	\$521,235.20	
KDOT Engineering Work										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

		KDOT Engineering Work Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Water Main Replacement Program																		
				Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #									
Carryover	Old Stry Rd Landslide Mitigation Grants Lick Area	184-0533-000		\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088									
Carryover	St. Joseph Lane WMR	184-0721-000		\$290,000.00	\$283,143.05	\$243,254.63	\$11,874.83	\$255,129.46	\$39,888.42	\$34,870.54	12-153									
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000		\$917,960.33	\$523,132.20	\$0.00	\$397,725.39	\$397,725.39	\$523,132.20	\$520,234.94	13-975									
Carryover	Taylor Mill Tank Site Land Purchase			\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-152									
Carryover	Green Road PS Site Land Purchase			\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153									
		Water Main Replacement Sub-Total		\$1,478,960.33	\$1,064,315.43	\$243,254.63	\$422,560.04	\$665,814.67	\$821,060.80	\$813,145.66										
		Capital Purchases																		
				Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #									
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000		\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-155									
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000		\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-156									
Carryover	Asset Management Plan	162-0012-000		\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00	20-157									
2021	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000		\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	21-135									
2021	Pipe locators (quantity 2)	345-0001-000		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-136									
2021	Aqua Drive Bins	184-0535-000		\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-137									
2021	Capitalized Labor	Various		\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19	21-138									
		Capital Purchase Sub-Total		\$998,641.19	\$998,641.19	\$0.00	\$0.00	\$0.00	\$998,641.19	\$998,641.19										
		Engineering Total		\$3,486,614.43	\$2,601,962.02	\$260,524.83	\$893,067.55	\$1,153,592.38	\$2,341,437.19	\$2,333,022.05										
		WATER QUALITY & PRODUCTION																		
		OPERATIONS																		
				Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #									
Carryover (2018)	FTTP Sludge Removal	184-4007-000		\$1,200,000.00	\$1,130,465.76	\$480,168.31	\$128,965.09	\$609,133.40	\$650,297.45	\$590,866.60	18-137									
Carryover (2019)	FTTP Sludge Removal	184-4007-001		\$1,800,000.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	\$1,800,000.00	19-143									
Carryover (2020)	FTTP Sludge Removal	184-4007-001		\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	20-158									
2021	FTTP GAC Regeneration/Replacement	162-0008-000		\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00	21-139									
2021	MPTP GAC Regeneration/Replacement	162-0008-000		\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00	21-140									
2021	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000		\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-141									
		Operations Sub-total		\$8,022,154.00	\$7,952,619.76	\$480,168.31	\$128,965.09	\$609,133.40	\$7,472,451.45	\$7,413,020.60										
		LABORATORY																		
				Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	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	\$141,000.00	17-140									
Carryover	GC/MS Online Analyzer	344-0001-000		\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00	18-140									
Carryover	GC Auto Sampler For HAA	344-0001-000		\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160									
Carryover	Ion Chromatograph System for HAA method	344-0001-000		\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161									
Carryover	Replace Vehicle 431 - 4x4 SUV	341-0001-000		\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-162									
2021	Laboratory Spectrophotometer	344-0001-000		\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	21-142									
2021	Atomic Adsorption Spectrometer	344-0001-000		\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143									
		Laboratory Sub-Total		\$346,500.00	\$346,500.00	\$0.00	\$6,430.00	\$6,430.00	\$346,500.00	\$340,070.00										
		MAINTENANCE																		
				Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #									
Carryover	US27 Pump Station VFD	304-0003-000		\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00	18-144									
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000		\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$4,600.00	\$1,591.26	20-163									
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000		\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-164									
Carryover	Skid Steer 3000 pound capacity	341-0001-000		\$48,000.00	\$48,000.00	\$47,000.00	\$0.00	\$47,000.00	\$1,000.00	\$1,000.00	20-165									
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000		\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00	20-166									
Carryover	TMTP Security Camera Upgrade	184-0534-000		\$21,000.00	\$21,000.00	\$19,000.00	\$2,000.00	\$21,000.00	\$2,000.00	\$0.00	20-187									
Carryover	Bromley #2 pump and motor	311-0003-000		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-173									
Carryover	TMTP Sludge Pump Improvements	320-0001-000		\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176									
Carryover	Fluoride Ventilation - FTTP, TMTP, and MPTP	304-0002-000		\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-178									
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000		\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-179									
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000		\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-180									
Carryover	FTTP Press Rehab	320-0001-000		\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-181									
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000		\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	20-182									
2021	Security upgrades to Plants and Distribution Sites	304-0002-000		\$70,000.00	\$70,000.00	\$22,624.03	\$0.00	\$22,624.03	\$47,375.97	\$47,375.97	21-144									
2021	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-000																		

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020
	August	September	October	November	December	January	February	March	April	May	June	July
Produced 000's	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573
Purchased 000's												
	9,691,034	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573
Sold 000's	7,650,296	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972
	2,040,738	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600
% of Non-Revenue Loss	21.1%	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%
% of Water Sold	78.9%	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%
Accounted for Loss 000's	429,663.9	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7
Adjusted Loss 000's	1,611,073.9	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6
	16.62%	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%
	2020	2020	2020	2020	2020	2021	2021	2021	2021	2021	2021	2021
	August	September	October	November	December	January	February	March	April	May	June	July
Produced 000's	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237
Purchased 000's												
	9,767,611	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237
Sold 000's	7,809,729	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300	7,684,013
	1,957,882	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118	1,988,224
% of Non-Revenue Loss	20.0%	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%	20.6%
% of Water Sold	80.0%	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%	79.4%
Accounted for Loss 000's	426,949.1	430,703.5	418,448.3	421,826.4	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5	439,341.6
Adjusted Loss 000's	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0	1,548,882.4
% of Water Loss	15.67%	14.60%	14.94%	14.91%	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%	16.01%

Water Loss 2021





Northern Kentucky Water District					
September 2021 Board Meeting		Financial Statement Snapshot			
August 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$4,210,970	\$4,333,423	\$4,237,403	2.91%	2.27%
Total O&M	\$2,210,989	\$2,538,316	\$2,967,904	14.80%	-14.47%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$36,928,821	\$37,575,598	\$36,121,350	1.75%	4.03%
Total O&M	\$18,736,875	\$19,442,258	\$21,078,177	3.76%	-7.76%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$4,138,091	\$4,197,305	\$4,088,653	1.43%	2.66%
Penalties	-\$12	\$33,826	\$60,000	281983.33%	-43.62%
Rents Water Property	\$32,555	\$22,808	\$29,800	-29.94%	-23.46%
Other Water Revenue	\$3,903	\$26,270	\$25,750	573.07%	2.02%
Interest Income	\$35,666	\$39,271	\$32,000	10.11%	22.72%
Miscellaneous	\$767	\$13,943	\$1,200	1717.86%	1061.92%
Total Revenues Current	\$4,210,970	\$4,333,423	\$4,237,403	2.91%	2.27%
YTD					
Detailed Revenues YTD				% Difference	% Difference
Section 4	2020	2021	2021 Budget	Prior Year	Budget
Water Sales	\$35,586,138	\$36,600,515	\$35,076,110	2.85%	4.35%
Penalties	\$237,114	\$245,484	\$300,000	3.53%	-18.17%
Rents Water Property	\$415,171	\$230,158	\$245,800	-44.56%	-6.36%
Other Water Revenue	\$156,728	\$172,301	\$117,740	9.94%	46.34%
Interest Income	\$529,070	\$313,494	\$256,000	-40.75%	22.46%
Miscellaneous	\$4,600	\$13,646	\$125,700	196.65%	-89.14%
Total Revenues YTD	\$36,928,821	\$37,575,598	\$36,121,350	1.75%	4.03%



September 2021 Board Meeting					
August 2021 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$743,246	\$815,756	\$826,508	9.76%	-1.30%
Employee Pensions & Benefits	\$391,465	\$491,211	\$567,734	25.48%	-13.48%
Taxes Other	\$53,231	\$57,507	\$64,057	8.03%	-10.23%
Purchased Power	\$221,667	\$246,515	\$227,222	11.21%	8.49%
Chemicals	\$223,180	\$315,986	\$343,308	41.58%	-7.96%
Materials & Supplies	\$160,563	\$139,908	\$249,198	-12.86%	-43.86%
Contractual Services	\$230,145	\$310,171	\$514,927	34.77%	-39.76%
Transportation	\$39,944	\$48,222	\$44,515	20.72%	8.33%
Insurance	\$58,094	\$53,780	\$66,373	-7.43%	-18.97%
Advertising	\$0	\$1,732	\$3,214	0.00%	-46.11%
Bad Debt Expense	\$60,601	\$39,848	\$51,895	-34.25%	-23.21%
Miscellaneous	\$16,631	\$4,860	-\$3,881	-70.78%	-225.23%
Regulatory Commission	\$12,222	\$12,820	\$12,834	4.89%	-0.11%
Total O&M Expenses Current	\$2,210,989	\$2,538,316	\$2,967,904	14.80%	-14.47%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$6,112,056	\$6,510,853	\$6,359,451	6.52%	2.38%
Employee Pensions & Benefits	\$3,493,177	\$3,758,134	\$4,236,627	7.58%	-11.29%
Taxes Other	\$431,706	\$577,159	\$496,974	33.69%	16.13%
Purchased Power	\$1,733,522	\$1,816,195	\$1,898,149	4.77%	-4.32%
Chemicals	\$1,701,499	\$1,873,445	\$1,895,931	10.11%	-1.19%
Materials & Supplies	\$1,572,448	\$1,310,524	\$1,688,222	-16.66%	-22.37%
Contractual Services	\$2,481,621	\$2,375,357	\$3,013,587	-4.28%	-21.18%
Transportation	\$320,507	\$371,996	\$361,374	16.06%	2.94%
Insurance	\$467,553	\$447,490	\$531,941	-4.29%	-15.88%
Advertising	\$12,381	\$8,863	\$12,345	-28.41%	-28.21%
Bad Debt Expense	\$196,902	\$131,022	\$329,578	-33.46%	-60.25%
Miscellaneous	\$118,794	\$162,247	\$162,336	36.58%	-0.05%
Regulatory Commission	\$94,709	\$98,973	\$91,662	4.50%	7.98%
Total O&M Expenses YTD	\$18,736,875	\$19,442,258	\$21,078,177	3.76%	-7.76%



Northern Kentucky Water District			
September 2021 Board Meeting August 2021 Results			
Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>
Financial Summary Section 9 Compare Actual YTD to 12 Month Budgeted Amounts			
	YTD 2021	2021 Annual Budget	
Total Income	\$37,575,598	\$57,796,258	
Total O&M	\$19,442,258	\$32,153,526	
Transfer to Debt Service	\$12,800,000	\$18,725,158	
Available for Operating Capital	\$5,333,340	\$6,917,574	
Debt Service Coverage Section 10			
	Projected YTD 2021	2021 Annual Budget	
Coverage Ratio Estimated	1.61	1.36	



**Balance Sheet
As of August 31, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$38,925,984	\$33,610,300
Investments	\$4,384,311	\$4,307,758
Accounts Receivable		
Customers, Net	\$4,765,873	\$4,866,540
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$150,158	\$55,789
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,123,624	\$1,693,076
Prepaid Items	\$1,255,491	\$960,049
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund		
Debt Service Account	\$643,296	\$728,610
Improvement, Repair & Replacement	\$118,661	\$359,807
Total Current Assets	\$59,992,489	\$53,237,742
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$25,036,559	\$1,076,326
Debt Service Account	\$14,721,707	\$16,370,172
Improvement, Repair & Replacement	\$6,267,457	\$1,140,557
Customer Deposits Fund	\$2	\$908,246
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,251,091	\$19,016,214
Miscellaneous Deferred Charges	\$3,623,466	\$4,011,945
Capital Assets		
Land, System, Buildings, and Equipment	\$522,199,694	\$508,187,982
Construction in Progress	\$9,525,499	\$15,189,725
Total Capital Assets before Accumulated Depreciation	\$531,725,193	\$523,377,707
Less: Accumulated Depreciation	(\$192,957,790)	(\$181,454,614)
Total Capital Assets, Net of Accumulated Depreciation	\$338,767,403	\$341,923,093
Total Noncurrent Assets	\$405,667,685	\$384,446,553
Total Assets	\$465,660,174	\$437,684,296
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,433,615	\$3,748,795
Total Deferred Outflows of Resources	\$11,097,963	\$10,417,901
Total Assets & Deferred Outflows of Resources	\$476,758,137	\$448,102,197



**Balance Sheet
As of August 31, 2021**

	2021	2020
Liabilities and Deferred Inflows of Resources		
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,070,628
Bond Anticipation Note		
Notes Payable	\$1,735,876	\$1,705,186
Accounts Payable	\$203,018	\$487,228
Accrued Payroll & Taxes	\$520,245	\$436,965
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$182,663	\$166,949
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$643,296	\$728,610
Accounts Payable	\$118,661	\$359,807
Total Current Liabilities	\$16,250,650	\$15,955,373
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$188,326	\$211,248
Customer Deposits	\$2	\$908,246
Compensated Absences	\$1,586,678	\$1,257,041
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$136,672,965	\$149,146,900
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$30,828,933
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$227,134,749	\$211,507,115
Total Liabilities	\$243,385,399	\$227,462,488
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$244,911,106	\$230,247,418
Net Position	\$231,847,032	\$217,854,777
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$476,758,137	\$448,102,197



**Income and Expense Report Summary
For the Eight Months Ending August 31, 2021**

Current Period	August 2021	August 2020	August Budget	Variance Over (Under) %	
Total Income	\$4,333,423	\$4,210,970	\$4,237,403	2.3%	
Total O&M Expenses	\$2,538,316	\$2,210,989	\$2,967,904	-14.5%	
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$195,107	\$349,981	(\$330,501)	-159.0%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$37,575,598	\$36,928,821	\$36,121,350	4.0%	\$57,796,258
Total O&M Expenses	\$19,442,258	\$18,736,875	\$21,078,177	-7.8%	\$32,153,526
Transfer to Debt Service	\$12,800,000	\$12,450,000	\$12,800,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$5,333,340	\$5,741,946	\$2,243,173	137.8%	\$6,917,574



**Income and Expenses Report-Detail
For the Eight Months Ending August 31, 2021**

	August 2021	August 2020	August Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,197,305	\$4,138,091	\$4,088,653	2.7%	\$36,600,515	\$35,586,138	\$35,076,110	4.3%
Penalties	\$33,826	(\$12)	\$60,000	-43.6%	\$245,484	\$237,114	\$300,000	-18.2%
Rents from Water Property	\$22,808	\$32,555	\$29,800	-23.5%	\$230,158	\$415,171	\$245,800	-6.4%
Other Water Revenues	\$26,270	\$3,903	\$25,750	2.0%	\$172,301	\$156,728	\$117,740	46.3%
Total Operating Income	\$4,280,209	\$4,174,537	\$4,204,203	1.8%	\$37,248,458	\$36,395,151	\$35,739,650	4.2%
Non Operating Income								
Interest Income	\$39,271	\$35,666	\$32,000	22.7%	\$313,494	\$529,070	\$256,000	22.5%
Miscellaneous	\$13,943	\$767	\$1,200	1061.9%	\$13,646	\$4,600	\$125,700	-89.1%
Total Non Operating Income	\$53,214	\$36,433	\$33,200	60.3%	\$327,140	\$533,670	\$381,700	-14.3%
Total Income	\$4,333,423	\$4,210,970	\$4,237,403	2.3%	\$37,575,598	\$36,928,821	\$36,121,350	4.0%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,174,024	\$998,547	\$1,334,044	-12.0%	\$8,373,736	\$8,099,199	\$9,175,445	-8.7%
Engineering & Distribution	\$617,803	\$563,643	\$698,816	-11.6%	\$5,182,800	\$5,073,288	\$5,316,393	-2.5%
Support Services	\$316,583	\$308,231	\$396,650	-20.2%	\$2,326,582	\$2,409,770	\$2,745,441	-15.3%
Administration	\$429,906	\$340,568	\$538,394	-20.2%	\$3,559,140	\$3,154,618	\$3,840,898	-7.3%
Total O&M Expenses	\$2,538,316	\$2,210,989	\$2,967,904	-14.5%	\$19,442,258	\$18,736,875	\$21,078,177	-7.8%
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	\$12,800,000	\$12,450,000	\$12,800,000	0.0%
Total Expenses	\$4,138,316	\$3,860,989	\$4,567,904	-9.4%	\$32,242,258	\$31,186,875	\$33,878,177	-4.8%
Avail. to Transfer to Oper. Capital	\$195,107	\$349,981	(\$330,501)	0.0%	\$5,333,340	\$5,741,946	\$2,243,173	137.8%



**Expense Report By Division Actual to Budget
For the Eight Months Ending August 31, 2021**

	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,174,024	\$1,334,044	-12.0%	\$8,373,736	\$9,175,445	-8.7%	\$14,057,200	
Engineering & Distribution	\$617,803	\$698,816	-11.6%	\$5,182,800	\$5,316,393	-2.5%	\$8,162,167	
Support Services	\$316,583	\$396,650	-20.2%	\$2,326,582	\$2,745,441	-15.3%	\$4,159,003	
Administration	\$429,906	\$538,394	-20.2%	\$3,559,140	\$3,840,898	-7.3%	\$5,775,156	
Total O&M	<u>\$2,538,316</u>	<u>\$2,967,904</u>	<u>-14.5%</u>	<u>\$19,442,258</u>	<u>\$21,078,177</u>	<u>-7.8%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Eight Months Ending August 31, 2021**

	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$3,436	\$4,871	-29.5%	\$17,171	\$24,764	-30.7%	\$35,000	
Ohio River Pump Station #1	\$53,888	\$54,186	-0.5%	\$423,401	\$491,399	-13.8%	\$747,300	
Ohio River Pump Station #2	\$17,159	\$9,697	77.0%	\$82,206	\$45,258	81.6%	\$89,600	
Total Source of Supply	\$74,483	\$68,754	8.3%	\$522,778	\$561,421	-6.9%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$487,507	\$504,816	-3.4%	\$3,528,450	\$3,394,312	4.0%	\$5,202,865	
Taylor Mill Treatment plant	\$60,397	\$84,172	-28.2%	\$297,345	\$576,700	-48.4%	\$840,398	
Memorial Pky Treatment Plant	\$112,953	\$161,709	-30.2%	\$811,978	\$909,494	-10.7%	\$1,570,471	
Laboratory	\$100,312	\$134,933	-25.7%	\$847,874	\$900,068	-5.8%	\$1,402,606	
Instrumentation	\$44,900	\$70,751	-36.5%	\$280,440	\$506,233	-44.6%	\$820,881	
Sludge	\$6,720	\$34,767	-80.7%	\$85,794	\$172,038	-50.1%	\$235,000	
Total Water Quality	\$812,789	\$991,148	-18.0%	\$5,851,881	\$6,458,845	-9.4%	\$10,072,221	
Total Pumping & Storage	\$286,752	\$274,142	4.6%	\$1,999,077	\$2,155,179	-7.2%	\$3,113,079	
Total SOS, WQ, P&S	\$1,174,024	\$1,334,044	-12.0%	\$8,373,736	\$9,175,445	-8.7%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Eight Months Ending August 31, 2021**

	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$147,361	\$164,633	-10.5%	\$1,262,128	\$1,236,597	2.1%	\$1,875,380	
Distribution	\$470,442	\$530,587	-11.3%	\$3,918,989	\$4,067,161	-3.6%	\$6,265,972	
Flushing	\$0	\$3,596	-100.0%	\$1,683	\$12,635	-86.7%	\$20,815	
Total Engineering & Distr.	\$617,803	\$698,816	-11.6%	\$5,182,800	\$5,316,393	-2.5%	\$8,162,167	
Support Services								
Field Service	\$86,076	\$85,243	1.0%	\$683,904	\$738,127	-7.3%	\$1,114,138	
Meter Shop	\$61,226	\$63,508	-3.6%	\$461,349	\$466,080	-1.0%	\$724,516	
Account Service	\$110,476	\$176,215	-37.3%	\$913,171	\$1,048,815	-12.9%	\$1,602,350	
Meter Reading	\$8,022	\$9,555	-16.0%	\$67,042	\$76,426	-12.3%	\$114,999	
Other	\$50,783	\$62,129	-18.3%	\$201,116	\$415,993	-51.7%	\$603,000	
Total Support Services	\$316,583	\$396,650	-20.2%	\$2,326,582	\$2,745,441	-15.3%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Eight Months Ending August 31, 2021**

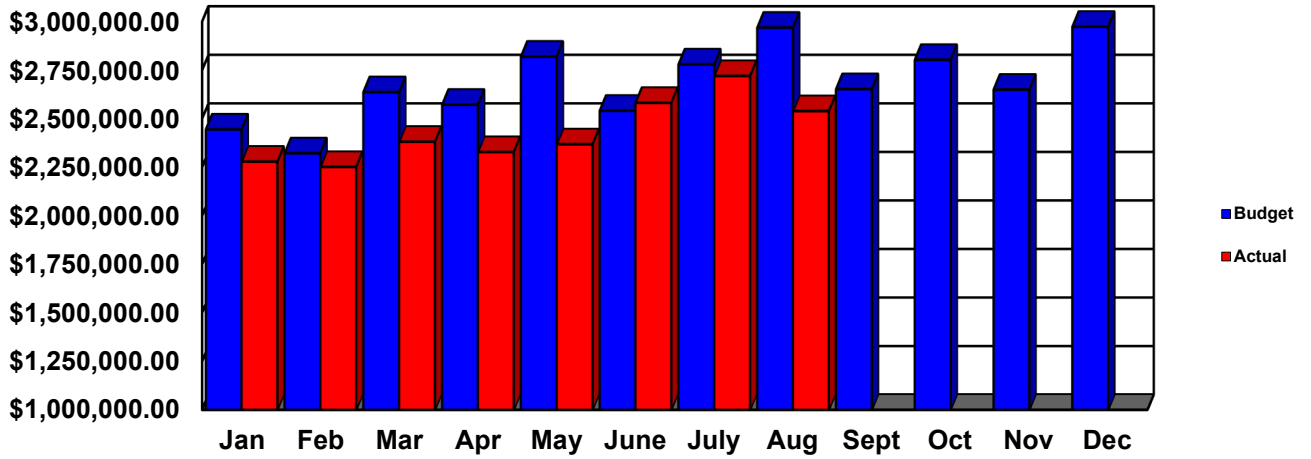
Department	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$51,334	\$52,029	-1.3%	\$391,438	\$397,509	-1.5%	\$579,862	
Board of Commissioners	\$3,908	\$1,557	151.0%	\$22,712	\$37,269	-39.1%	\$51,061	
Accounting	\$65,500	\$67,824	-3.4%	\$545,454	\$596,795	-8.6%	\$890,203	
H.R., Safety, Facilities & Fleet	\$90,853	\$103,954	-12.6%	\$679,028	\$689,854	-1.6%	\$1,082,304	
Information Systems	\$147,715	\$211,501	-30.2%	\$1,187,168	\$1,238,684	-4.2%	\$1,846,177	
Legal	\$27,765	\$29,853	-7.0%	\$191,619	\$204,278	-6.2%	\$326,349	
Other	\$42,831	\$71,676	-40.2%	\$541,721	\$676,509	-19.9%	\$999,200	
Total Administration	\$429,906	\$538,394	-20.2%	\$3,559,140	\$3,840,898	-7.3%	\$5,775,156	
Total O&M	\$2,538,316	\$2,967,904	-14.5%	\$19,442,258	\$21,078,177	-7.8%	\$32,153,526	



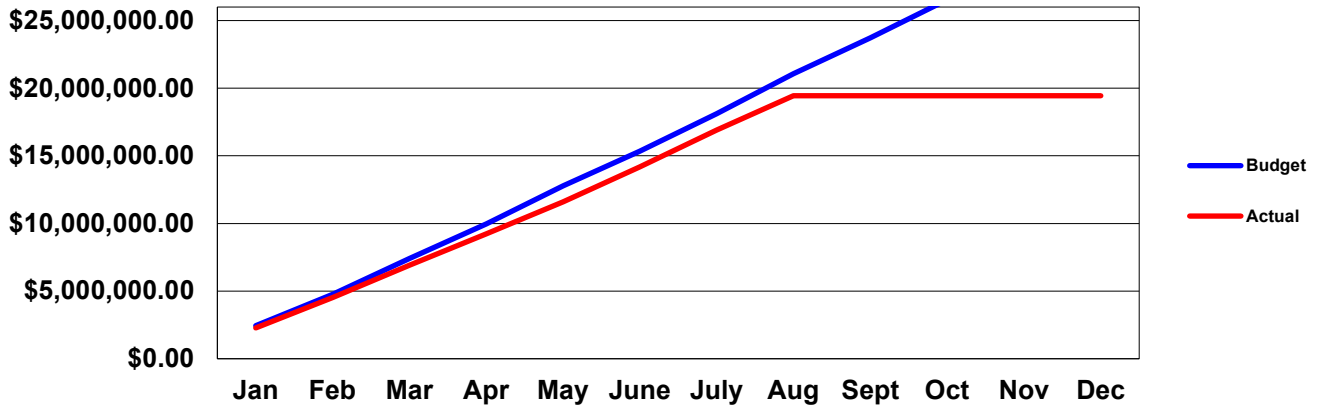
**Expense Report By Account Actual to Budget
For the Eight Months Ending August 31, 2021**

Account	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$815,756	\$826,508	-1.3%	\$6,510,853	\$6,359,451	2.4%	
Employee Pensions & Benefits	\$491,211	\$567,734	-13.5%	\$3,758,134	\$4,236,627	-11.3%	
Taxes Other Than Income Taxes	\$57,507	\$64,057	-10.2%	\$577,159	\$496,974	16.1%	
Purchased Power	\$246,515	\$227,222	8.5%	\$1,816,195	\$1,898,149	-4.3%	
Chemicals	\$315,986	\$343,308	-8.0%	\$1,873,445	\$1,895,931	-1.2%	
Materials & Supplies	\$139,908	\$249,198	-43.9%	\$1,310,524	\$1,688,222	-22.4%	
Contractual Services	\$310,171	\$514,927	-39.8%	\$2,375,357	\$3,013,587	-21.2%	
Transportation	\$48,222	\$44,515	8.3%	\$371,996	\$361,374	2.9%	
Insurance	\$53,780	\$66,373	-19.0%	\$447,490	\$531,941	-15.9%	
Advertising	\$1,732	\$3,214	-46.1%	\$8,863	\$12,345	-28.2%	
Bad Debt Expense	\$39,848	\$51,895	-23.2%	\$131,022	\$329,578	-60.2%	
Miscellaneous	\$4,860	(\$3,881)	100.0%	\$162,247	\$162,336	-0.1%	
Regulatory Commission Assessment	\$12,820	\$12,834	-0.1%	\$98,973	\$91,662	8.0%	
Total O&M Expenses	\$2,538,316	\$2,967,904	-14.5%	\$19,442,258	\$21,078,177	-7.8%	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

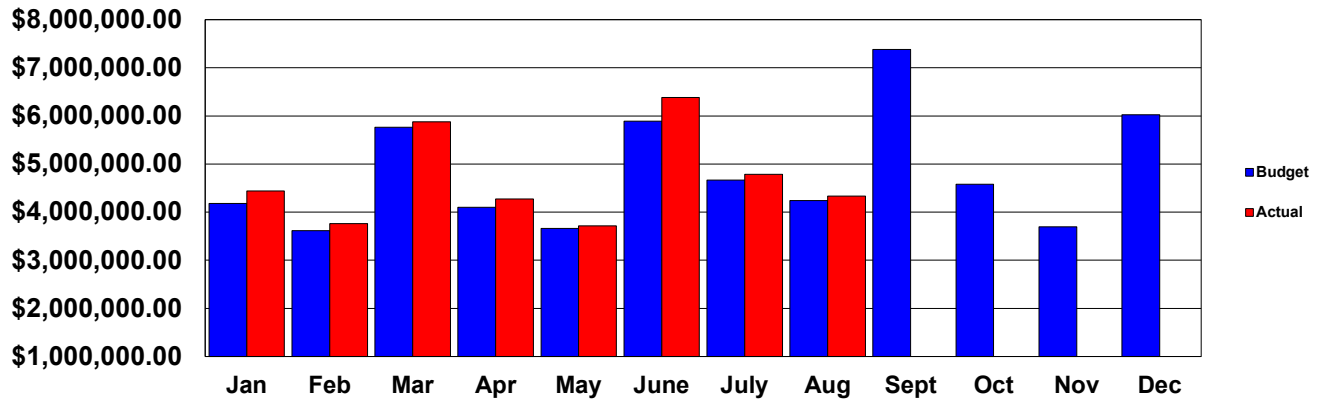




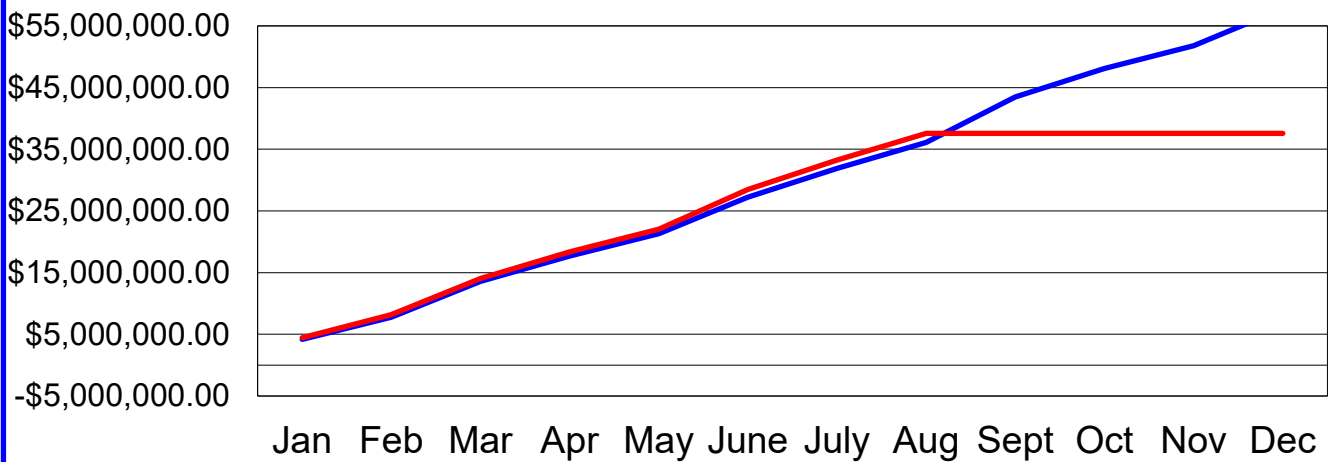
**Income Report Actual to Projected
For the Eight Months Ending August 31, 2021**

Description	August Actual	August Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,197,305	\$4,088,653	2.7%	\$36,600,515	\$35,076,110	4.3%	
Penalties	\$33,826	\$60,000	-43.6%	\$245,484	\$300,000	-18.2%	
Rents from Water Property	\$22,808	\$29,800	-23.5%	\$230,158	\$245,800	-6.4%	
Other Water Revenues	\$26,270	\$25,750	2.0%	\$172,301	\$117,740	46.3%	
Total Operating Revenues	\$4,280,209	\$4,204,203	1.8%	\$37,248,458	\$35,739,650	4.2%	
Non Operating Income							
Interest Income	\$39,271	\$32,000	22.7%	\$313,494	\$256,000	22.5%	
Miscellaneous	\$13,943	\$1,200	1061.9%	\$13,646	\$125,700	-89.1%	
Total Non Operating Income	\$53,214	\$33,200	60.3%	\$327,140	\$381,700	-14.3%	
Total Income	<u>\$4,333,423</u>	<u>\$4,237,403</u>	<u>2.3%</u>	<u>\$37,575,598</u>	<u>\$36,121,350</u>	<u>4.0%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Eight Months Ending August 31, 2021**

Division	August 2021	August 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water							
Treatment, Pumping, & Storage	\$1,174,024	\$998,547	17.6%	\$8,373,736	\$8,099,199	3.4%	
Engineering & Distribution	\$617,803	\$563,643	9.6%	\$5,182,800	\$5,073,288	2.2%	
Support Services	\$316,583	\$308,231	2.7%	\$2,326,582	\$2,409,770	-3.5%	
Administration	\$429,906	\$340,568	26.2%	\$3,559,140	\$3,154,618	12.8%	
Total O&M	<u>\$2,538,316</u>	<u>\$2,210,989</u>	<u>14.8%</u>	<u>\$19,442,258</u>	<u>\$18,736,875</u>	<u>3.8%</u>	

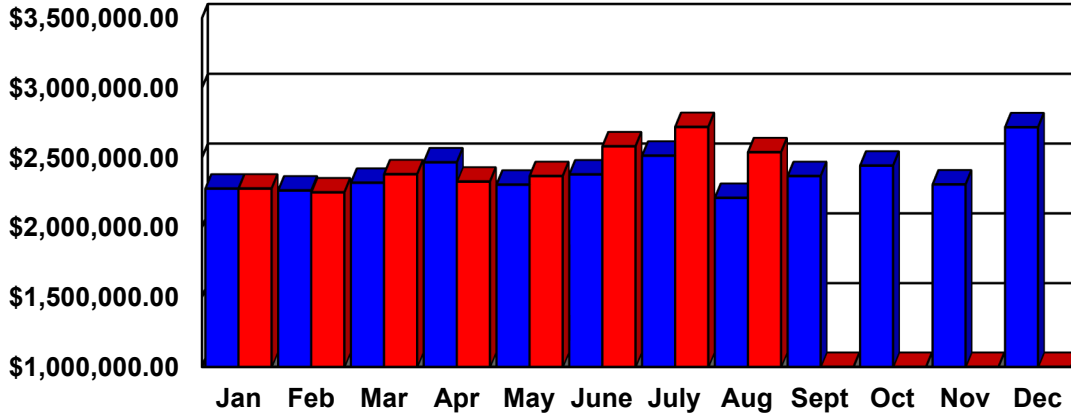


**Expense Report By Account Actual to Actual
For the Eight Months Ending August 31, 2021**

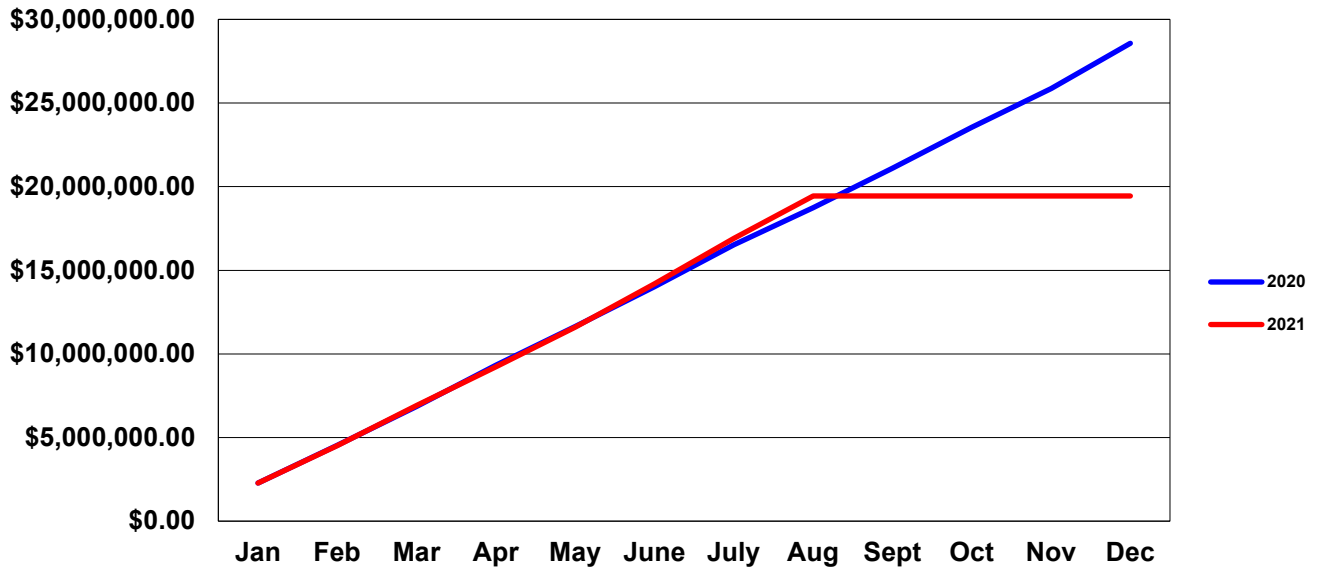
Account	August 2021	August 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$815,756	\$743,246	9.8%	\$6,510,853	\$6,112,056	6.5%	
Employee Pensions & Benefits	\$491,211	\$391,465	25.5%	\$3,758,134	\$3,493,177	7.6%	
Taxes Other Than Income Taxes	\$57,507	\$53,231	8.0%	\$577,159	\$431,706	33.7%	
Purchased Power	\$246,515	\$221,667	11.2%	\$1,816,195	\$1,733,522	4.8%	
Chemicals	\$315,986	\$223,180	41.6%	\$1,873,445	\$1,701,499	10.1%	
Materials & Supplies	\$139,908	\$160,563	-12.9%	\$1,310,524	\$1,572,448	-16.7%	
Contractual Services	\$310,171	\$230,145	34.8%	\$2,375,357	\$2,481,621	-4.3%	
Transportation	\$48,222	\$39,944	20.7%	\$371,996	\$320,507	16.1%	
Insurance	\$53,780	\$58,094	-7.4%	\$447,490	\$467,553	-4.3%	
Advertising	\$1,732	\$0	0.0%	\$8,863	\$12,381	-28.4%	
Bad Debt Expense	\$39,848	\$60,601	-34.2%	\$131,022	\$196,902	-33.5%	
Miscellaneous	\$4,860	\$16,631	-70.8%	\$162,247	\$118,794	36.6%	
Regulatory Commission Assessment	\$12,820	\$12,222	4.9%	\$98,973	\$94,709	4.5%	
Total O&M Expenses	<u>\$2,538,316</u>	<u>\$2,210,989</u>	<u>14.8%</u>	<u>\$19,442,258</u>	<u>\$18,736,875</u>	<u>3.8%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

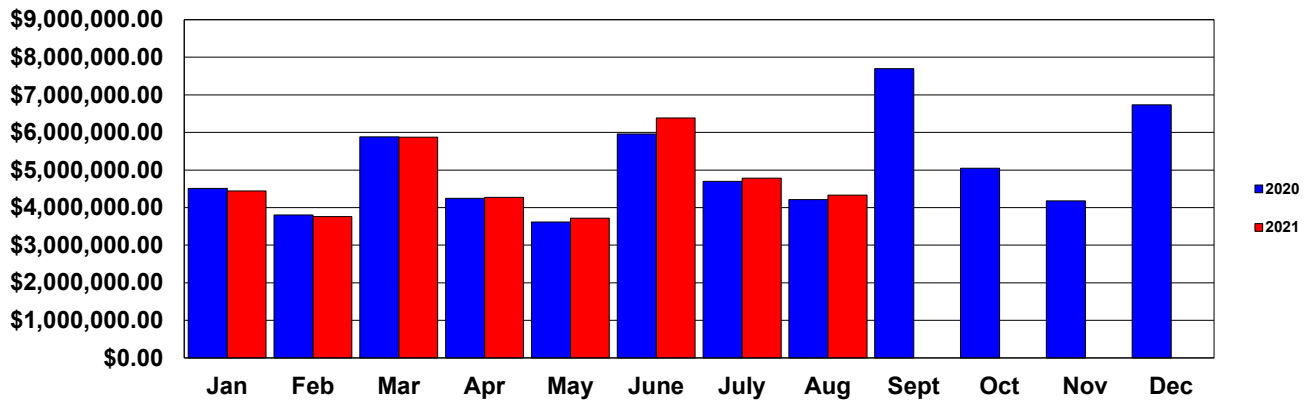




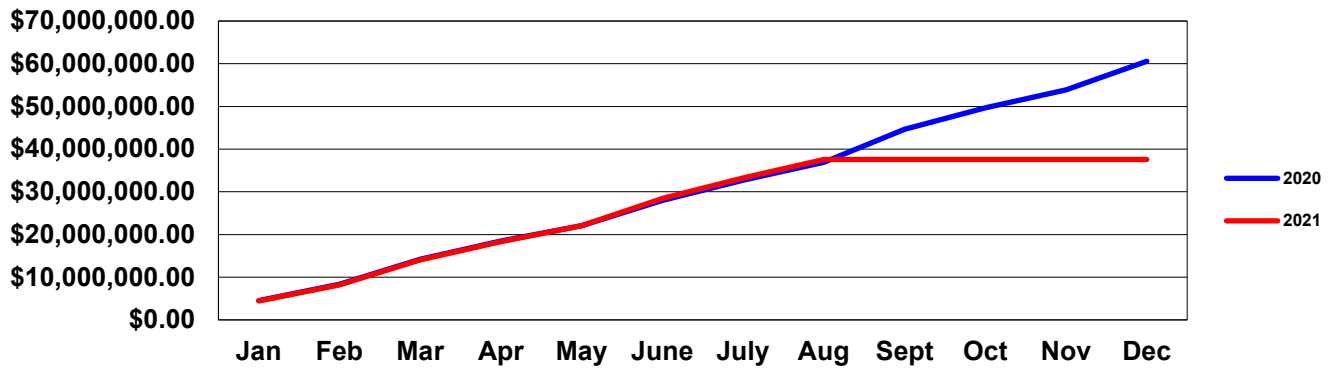
**Income Report Actual to Actual
For the Eight Months Ending August 31, 2021**

Description	August 2021	August 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$4,197,305	\$4,138,091	1.4%	\$36,600,515	\$35,586,138	2.9%	
Penalties	\$33,826	(\$12)	281983.3%	\$245,484	\$237,114	3.5%	
Rents from Water Property	\$22,808	\$32,555	-29.9%	\$230,158	\$415,171	-44.6%	
Other Water Revenues	\$26,270	\$3,903	573.1%	\$172,301	\$156,728	9.9%	
Total Operating Revenues	\$4,280,209	\$4,174,537	2.5%	\$37,248,458	\$36,395,151	2.3%	
Non Operating Income							
Interest Income	\$39,271	\$35,666	10.1%	\$313,494	\$529,070	-40.7%	
Miscellaneous	\$13,943	\$767	1717.9%	\$13,646	\$4,600	196.7%	
Total Non Operating Income	\$53,214	\$36,433	46.1%	\$327,140	\$533,670	-38.7%	
Total Income	<u>\$4,333,423</u>	<u>\$4,210,970</u>	<u>2.9%</u>	<u>\$37,575,598</u>	<u>\$36,928,821</u>	<u>1.8%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual

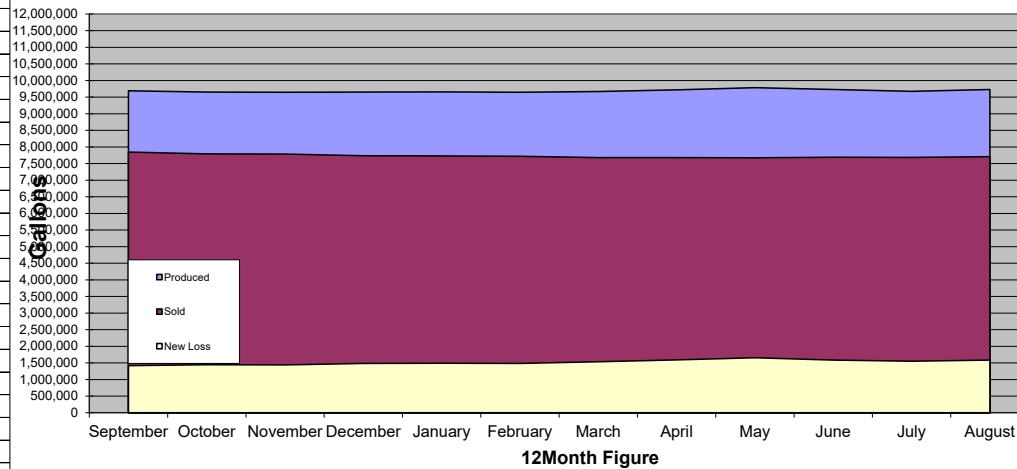


HR Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Safety									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110
Safety Sub-Total			\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$62,000.00	\$62,000.00	
IT/HR/SAFETY Total			\$957,000.00	\$813,000.00	\$38,217.94	\$144,000.00	\$182,217.94	\$774,782.06	\$774,782.06
SUPPORT SERVICES									
Account Services									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	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	\$0.00
CS - Field Services									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104
Field Services - Sub-Total			\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00	
Meter Shop									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$6,783.03	\$64,982.28	\$71,765.31	\$93,216.97	20-113
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$8,800.00	\$24,925.00	\$33,725.00	\$31,995.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$519,691.00	\$0.00	\$519,691.00	\$230,309.00	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$18,960.00	\$0.00	\$18,960.00	\$131,040.00	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	21-108
Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$554,234.03	\$89,907.28	\$644,141.31	\$611,560.97	\$546,578.69
Buildings, Grounds & Fleet									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility - carryover into 2022	304-0004-000	\$30,000.00	\$0.00	\$0.00	\$9,216.00	\$9,216.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$17,580.00	\$0.00	\$17,580.00	\$7,420.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$58,985.25	\$0.00	\$58,985.25	\$6,014.75	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	21-109
2021	New Floor Scrubber - carryover into 2022	347-0001-000	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4) - carryover into 2022	304-0002-000	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building - carryover into 2022	304-0002-000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	21-115
2021	North Reservoir ditch repair - carryover into 2022	304-0002-000	\$225,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$3,400.00	\$0.00	\$3,400.00	\$4,600.00	21-117
2021	CF Roof Replacement - Middle Bay Area - where dollars were moved to	184-XXXX-XXX	\$395,784.00	\$395,784.00	\$0.00	\$0.00	\$0.00	\$395,784.00	21-157
Buildings, Grounds & Fleet Sub-Total			\$948,784.00	\$536,784.00	\$79,965.25	\$9,216.00	\$89,181.25	\$456,818.75	\$859,602.75
Support Services Department Total			\$2,219,004.00	\$1,782,079.00	\$634,199.28	\$99,123.28	\$733,322.56	\$1,147,879.72	\$1,485,681.44
DISTRIBUTION									
Distribution Equipment									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$8,750.00	\$0.00	\$8,750.00	\$101,250.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$50,635.00	\$0.00	\$50,635.00	\$9,365.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	21-129
Distribution Total			\$2,071,207.50	\$2,071,207.50	\$59,385.00	\$0.00	\$59,385.00	\$2,011,822.50	\$2,011,822.50
ENGINEERING									
Mainline Improvement									
2019									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highw)	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marnoa, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	1084
2020									
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,505.40	\$3,505.40	20-185
2021									
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	21-132
2021	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	21-133
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$18,045.95	\$0.00	\$18,045.95	\$331,954.05	21-134
Mainline Improvement Sub-Total			\$1,009,012.91	\$539,005.40	\$18,045.95	\$470,507.51	\$488,553.46	\$520,959.45	\$520,459.45
KDOT Engineering Work									
2021									
		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Main Replacement Program									
Total Project									

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020
	September	October	November	December	January	February	March	April	May	June	July	August
Produced 000's	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611
Purchased 000's												
	9,797,814	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611
Sold 000's	7,601,621	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729
	2,196,193	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882
% of Non-Revenue Loss	22.4%	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%
% of Water Sold	77.6%	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%
Accounted for Loss 000's	441,266.2	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1
Adjusted Loss 000's	1,754,926.5	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7
	17.91%	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%
	2020	2020	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021
	September	October	November	December	January	February	March	April	May	June	July	August
Produced 000's	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978
Purchased 000's												
	9,690,789	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978
Sold 000's	7,845,513	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300	7,684,013	7,704,199
	1,845,276	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118	1,988,224	2,022,780
% of Non-Revenue Loss	19.0%	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%	20.6%	20.8%
% of Water Sold	81.0%	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%	79.4%	79.2%
Accounted for Loss 000's	430,703.5	418,448.3	421,826.4	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5	439,341.6	438,621.8
Adjusted Loss 000's	1,414,572.3	1,442,311.3	1,438,667.1	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0	1,548,882.4	1,584,157.7
% of Water Loss	14.60%	14.94%	14.91%	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%	16.01%	16.29%

Water Loss 2021





Northern Kentucky Water District					
October 2021 Board Meeting September 2021 Results					
Financial Statement Snapshot					
Current Period Totals					
Section 1	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$7,699,332	\$7,548,890	\$7,380,196	-1.95%	2.29%
Total O&M	\$2,367,499	\$2,763,258	\$2,651,520	16.72%	4.21%
YTD Period Totals					
Section 2	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$44,628,154	\$45,124,488	\$43,501,545	1.11%	3.73%
Total O&M	\$21,104,375	\$22,205,515	\$23,729,696	5.22%	-6.42%
Detail					
Detailed Revenues Current					
Current Period					
Section 3	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$7,503,787	\$7,104,860	\$7,232,146	-5.32%	-1.76%
Penalties	-\$5	\$75,981	\$55,000	1519720.00%	38.15%
Rents Water Property	\$36,785	\$39,234	\$34,600	6.66%	13.39%
Other Water Revenue	\$19,814	\$34,278	\$25,750	73.00%	33.12%
Interest Income	\$35,367	\$37,940	\$32,000	7.28%	18.56%
Miscellaneous	\$103,584	\$256,597	\$700	147.72%	36556.71%
Total Revenues Current	\$7,699,332	\$7,548,890	\$7,380,196	-1.95%	2.29%
YTD					
Detailed Revenues YTD					
Section 4	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$43,089,924	\$43,705,375	\$42,308,255	1.43%	3.30%
Penalties	\$237,109	\$321,465	\$355,000	35.58%	-9.45%
Rents Water Property	\$451,957	\$269,392	\$280,400	-40.39%	-3.93%
Other Water Revenue	\$176,542	\$206,579	\$143,490	17.01%	43.97%
Interest Income	\$564,437	\$351,434	\$288,000	-37.74%	22.03%
Miscellaneous	\$108,185	\$270,243	\$126,400	149.80%	113.80%
Total Revenues YTD	\$44,628,154	\$45,124,488	\$43,501,545	1.11%	3.73%



October 2021 Board Meeting					
September 2021 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$726,905	\$799,599	\$814,528	10.00%	-1.83%
Employee Pensions & Benefits	\$417,115	\$473,299	\$544,521	13.47%	-13.08%
Taxes Other	\$51,766	\$56,763	\$63,133	9.65%	-10.09%
Purchased Power	\$247,171	\$233,564	\$226,839	-5.51%	2.96%
Chemicals	\$271,627	\$268,041	\$273,653	-1.32%	-2.05%
Materials & Supplies	\$196,994	\$179,566	\$191,673	-8.85%	-6.32%
Contractual Services	\$276,800	\$540,809	\$328,299	95.38%	64.73%
Transportation	\$41,451	\$57,394	\$48,531	38.46%	18.26%
Insurance	\$58,094	\$58,619	\$70,231	0.90%	-16.53%
Advertising	\$638	\$366	\$6,134	-42.63%	-94.03%
Bad Debt Expense	\$49,896	\$60,355	\$44,071	20.96%	36.95%
Miscellaneous	\$16,820	\$22,063	\$27,073	31.17%	-18.51%
Regulatory Commission	\$12,222	\$12,820	\$12,834	4.89%	-0.11%
Total O&M Expenses Current	\$2,367,499	\$2,763,258	\$2,651,520	16.72%	4.21%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$6,838,960	\$7,310,452	\$7,173,978	6.89%	1.90%
Employee Pensions & Benefits	\$3,910,292	\$4,231,433	\$4,781,147	8.21%	-11.50%
Taxes Other	\$483,472	\$633,922	\$560,107	31.12%	13.18%
Purchased Power	\$1,980,693	\$2,049,758	\$2,124,988	3.49%	-3.54%
Chemicals	\$1,973,126	\$2,141,486	\$2,169,584	8.53%	-1.30%
Materials & Supplies	\$1,769,442	\$1,490,090	\$1,879,895	-15.79%	-20.74%
Contractual Services	\$2,758,421	\$2,916,165	\$3,341,887	5.72%	-12.74%
Transportation	\$361,958	\$429,390	\$409,905	18.63%	4.75%
Insurance	\$525,647	\$506,109	\$602,172	-3.72%	-15.95%
Advertising	\$13,019	\$9,229	\$18,479	-29.11%	-50.06%
Bad Debt Expense	\$246,797	\$191,378	\$373,650	-22.46%	-48.78%
Miscellaneous	\$135,617	\$184,311	\$189,407	35.91%	-2.69%
Regulatory Commission	\$106,931	\$111,792	\$104,497	4.55%	6.98%
Total O&M Expenses YTD	\$21,104,375	\$22,205,515	\$23,729,696	5.22%	-6.42%



**Balance Sheet
As of September 30, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$39,112,443	\$34,969,004
Investments	\$3,885,447	\$3,811,253
Accounts Receivable		
Customers, Net	\$7,974,433	\$7,561,856
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$142,420	\$83,722
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,062,336	\$1,710,950
Prepaid Items	\$1,184,383	\$1,074,614
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$58,584	
Debt Service Account	\$1,181,535	\$1,327,045
Improvement, Repair & Replacement	\$340,200	\$240,453
Total Current Assets	\$63,566,872	\$57,434,710
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$24,983,102	\$885,768
Debt Service Account	\$15,786,703	\$17,425,284
Improvement, Repair & Replacement	\$5,316,449	\$724,328
Customer Deposits Fund		\$894,509
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,270,075	\$19,036,671
Miscellaneous Deferred Charges	\$3,703,740	\$4,095,179
Capital Assets		
Land, System, Buildings, and Equipment	\$522,860,488	\$508,344,975
Construction in Progress	\$10,782,979	\$15,693,736
Total Capital Assets before Accumulated Depreciation	\$533,643,467	\$524,038,711
Less: Accumulated Depreciation	(\$193,984,550)	(\$182,476,374)
Total Capital Assets, Net of Accumulated Depreciation	\$339,658,917	\$341,562,337
Total Noncurrent Assets	\$406,718,986	\$384,624,076
Total Assets	\$470,285,858	\$442,058,787
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,400,905	\$3,716,510
Total Deferred Outflows of Resources	\$11,065,253	\$10,385,616
Total Assets & Deferred Outflows of Resources	\$481,351,110	\$452,444,402



**Balance Sheet
As of September 30, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,070,628
Bond Anticipation Note		
Notes Payable	\$1,735,876	\$1,705,186
Accounts Payable	\$554,146	\$452,114
Accrued Payroll & Taxes	\$440,818	\$497,555
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$337,082	\$351,071
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$1,181,535	\$1,327,045
Accounts Payable	\$398,783	\$240,453
Total Current Liabilities	\$17,495,131	\$16,644,052
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$251,540	\$142,573
Customer Deposits		\$894,509
Compensated Absences	\$1,586,678	\$1,257,041
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$136,558,858	\$149,045,764
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$30,828,933
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$227,083,854	\$211,323,567
Total Liabilities	\$244,578,985	\$227,967,619
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$246,104,692	\$230,752,549
Net Position	\$235,246,418	\$221,691,852
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$481,351,110	\$452,444,402



**Income and Expense Report Summary
For the Nine Months Ending September 30, 2021**

Current Period	September 2021	September 2020	September Budget	Variance Over (Under) %	
Total Income	\$7,548,890	\$7,699,332	\$7,380,196	2.3%	
Total O&M Expenses	\$2,763,258	\$2,367,499	\$2,651,520	4.2%	
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$3,185,632	\$3,681,833	\$3,128,676	1.8%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$45,124,488	\$44,628,154	\$43,501,545	3.7%	\$57,796,258
Total O&M Expenses	\$22,205,515	\$21,104,375	\$23,729,696	-6.4%	\$32,153,526
Transfer to Debt Service	\$14,400,000	\$14,100,000	\$14,400,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$8,518,973	\$9,423,779	\$5,371,849	58.6%	\$6,917,574



Income and Expenses Report-Detail
For the Nine Months Ending September 30, 2021

	September 2021	September 2020	September Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$7,104,860	\$7,503,787	\$7,232,146	-1.8%	\$43,705,375	\$43,089,924	\$42,308,255	3.3%
Penalties	\$75,981	(\$5)	\$55,000	38.1%	\$321,465	\$237,109	\$355,000	-9.4%
Rents from Water Property	\$39,234	\$36,785	\$34,600	13.4%	\$269,392	\$451,957	\$280,400	-3.9%
Other Water Revenues	\$34,278	\$19,814	\$25,750	33.1%	\$206,579	\$176,542	\$143,490	44.0%
Total Operating Income	\$7,254,353	\$7,560,381	\$7,347,496	-1.3%	\$44,502,811	\$43,955,532	\$43,087,145	3.3%
Non Operating Income								
Interest Income	\$37,940	\$35,367	\$32,000	18.6%	\$351,434	\$564,437	\$288,000	22.0%
Miscellaneous	\$256,597	\$103,584	\$700	36556.7%	\$270,243	\$108,185	\$126,400	113.8%
Total Non Operating Income	\$294,537	\$138,951	\$32,700	800.7%	\$621,677	\$672,622	\$414,400	50.0%
Total Income	\$7,548,890	\$7,699,332	\$7,380,196	2.3%	\$45,124,488	\$44,628,154	\$43,501,545	3.7%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,137,036	\$1,095,705	\$1,161,262	-2.1%	\$9,510,771	\$9,194,904	\$10,336,705	-8.0%
Engineering & Distribution	\$736,882	\$604,240	\$670,799	9.9%	\$5,919,682	\$5,677,528	\$5,987,193	-1.1%
Support Services	\$360,736	\$303,785	\$339,687	6.2%	\$2,687,318	\$2,713,555	\$3,085,128	-12.9%
Administration	\$528,604	\$363,769	\$479,772	10.2%	\$4,087,744	\$3,518,388	\$4,320,670	-5.4%
Total O&M Expenses	\$2,763,258	\$2,367,499	\$2,651,520	4.2%	\$22,205,515	\$21,104,375	\$23,729,696	-6.4%
Transfer to Debt Service	\$1,600,000	\$1,650,000	\$1,600,000	0.0%	\$14,400,000	\$14,100,000	\$14,400,000	0.0%
Total Expenses	\$4,363,258	\$4,017,499	\$4,251,520	2.6%	\$36,605,515	\$35,204,375	\$38,129,696	-4.0%
Avail. to Transfer to Oper. Capital	\$3,185,632	\$3,681,833	\$3,128,676	1.8%	\$8,518,973	\$9,423,779	\$5,371,849	58.6%



**Expense Report By Division Actual to Budget
For the Nine Months Ending September 30, 2021**

	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,137,036	\$1,161,262	-2.1%	\$9,510,771	\$10,336,705	-8.0%	\$14,057,200	
Engineering & Distribution	\$736,882	\$670,799	9.9%	\$5,919,682	\$5,987,193	-1.1%	\$8,162,167	
Support Services	\$360,736	\$339,687	6.2%	\$2,687,318	\$3,085,128	-12.9%	\$4,159,003	
Administration	\$528,604	\$479,772	10.2%	\$4,087,744	\$4,320,670	-5.4%	\$5,775,156	
Total O&M	<u>\$2,763,258</u>	<u>\$2,651,520</u>	<u>4.2%</u>	<u>\$22,205,515</u>	<u>\$23,729,696</u>	<u>-6.4%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Nine Months Ending September 30, 2021**

	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$3,771	\$3,534	6.7%	\$20,942	\$28,298	-26.0%	\$35,000	
Ohio River Pump Station #1	\$53,550	\$57,966	-7.6%	\$476,952	\$549,365	-13.2%	\$747,300	
Ohio River Pump Station #2	\$168	\$10,245	-98.4%	\$82,373	\$55,503	48.4%	\$89,600	
Total Source of Supply	\$57,489	\$71,745	-19.9%	\$580,267	\$633,166	-8.4%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$440,257	\$445,375	-1.1%	\$3,968,707	\$3,839,686	3.4%	\$5,202,865	
Taylor Mill Treatment plant	\$44,691	\$58,549	-23.7%	\$342,036	\$635,249	-46.2%	\$840,398	
Memorial Pky Treatment Plant	\$106,189	\$163,212	-34.9%	\$918,167	\$1,072,706	-14.4%	\$1,570,471	
Laboratory	\$99,254	\$106,067	-6.4%	\$947,128	\$1,006,135	-5.9%	\$1,402,606	
Instrumentation	\$47,442	\$74,597	-36.4%	\$327,881	\$580,830	-43.5%	\$820,881	
Sludge	\$8,820	\$13,972	-36.9%	\$94,614	\$186,009	-49.1%	\$235,000	
Total Water Quality	\$746,653	\$861,772	-13.4%	\$6,598,533	\$7,320,615	-9.9%	\$10,072,221	
Total Pumping & Storage	\$332,894	\$227,745	46.2%	\$2,331,971	\$2,382,924	-2.1%	\$3,113,079	
Total SOS, WQ, P&S	\$1,137,036	\$1,161,262	-2.1%	\$9,510,771	\$10,336,705	-8.0%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Nine Months Ending September 30, 2021**

	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$146,768	\$165,775	-11.5%	\$1,408,896	\$1,402,371	0.5%	\$1,875,380	
Distribution	\$590,114	\$502,276	17.5%	\$4,509,103	\$4,569,439	-1.3%	\$6,265,972	
Flushing	\$0	\$2,748	-100.0%	\$1,683	\$15,383	-89.1%	\$20,815	
Total Engineering & Distr.	\$736,882	\$670,799	9.9%	\$5,919,682	\$5,987,193	-1.1%	\$8,162,167	
Support Services								
Field Service	\$100,614	\$88,531	13.6%	\$784,518	\$826,658	-5.1%	\$1,114,138	
Meter Shop	\$65,196	\$58,773	10.9%	\$526,545	\$524,853	0.3%	\$724,516	
Account Service	\$117,886	\$128,322	-8.1%	\$1,031,057	\$1,177,137	-12.4%	\$1,602,350	
Meter Reading	\$7,709	\$9,237	-16.5%	\$74,751	\$85,663	-12.7%	\$114,999	
Other	\$69,331	\$54,824	26.5%	\$270,447	\$470,817	-42.6%	\$603,000	
Total Support Services	\$360,736	\$339,687	6.2%	\$2,687,318	\$3,085,128	-12.9%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Nine Months Ending September 30, 2021**

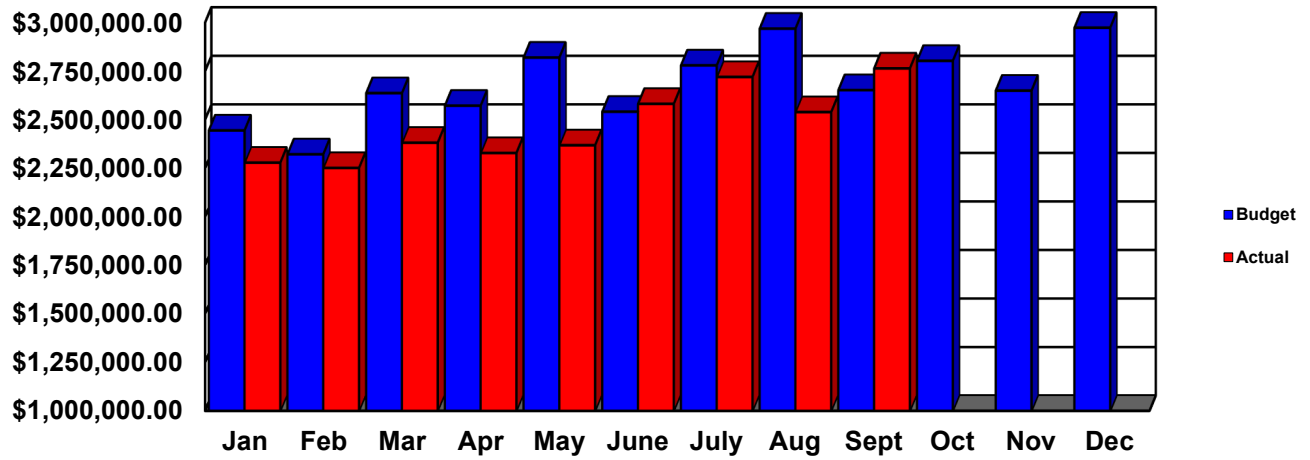
Department	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$48,401	\$44,957	7.7%	\$439,839	\$442,466	-0.6%	\$579,862	
Board of Commissioners	\$3,572	\$3,805	-6.1%	\$26,284	\$41,074	-36.0%	\$51,061	
Accounting	\$64,637	\$67,012	-3.5%	\$610,091	\$663,807	-8.1%	\$890,203	
H.R., Safety, Facilities & Fleet	\$83,286	\$87,754	-5.1%	\$762,314	\$777,608	-2.0%	\$1,082,304	
Information Systems	\$209,006	\$147,743	41.5%	\$1,396,174	\$1,386,427	0.7%	\$1,846,177	
Legal	\$23,450	\$27,678	-15.3%	\$215,069	\$231,956	-7.3%	\$326,349	
Other	\$96,252	\$100,823	-4.5%	\$637,973	\$777,332	-17.9%	\$999,200	
Total Administration	\$528,604	\$479,772	10.2%	\$4,087,744	\$4,320,670	-5.4%	\$5,775,156	
Total O&M	\$2,763,258	\$2,651,520	4.2%	\$22,205,515	\$23,729,696	-6.4%	\$32,153,526	



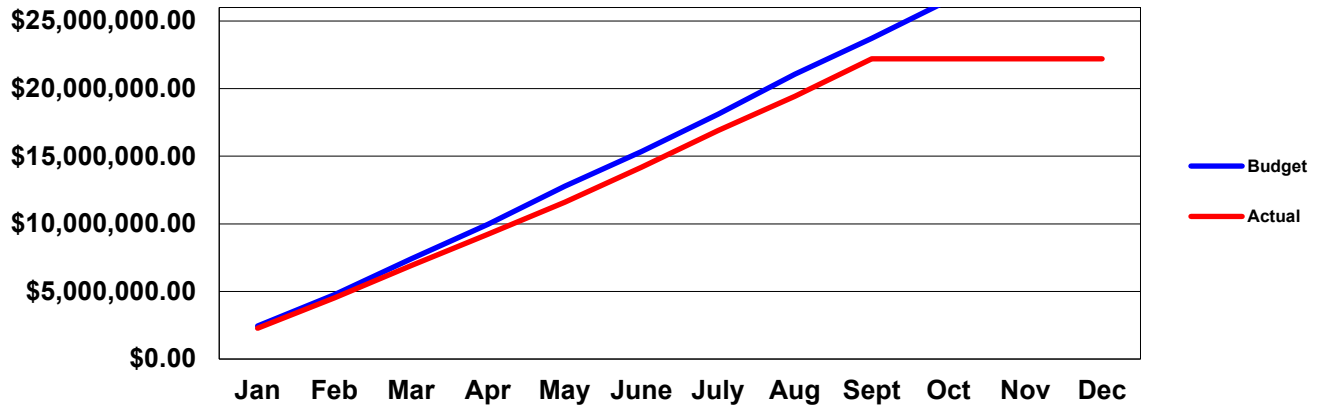
**Expense Report By Account Actual to Budget
For the Nine Months Ending September 30, 2021**

Account	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$799,599	\$814,528	-1.8%	\$7,310,452	\$7,173,978	1.9%	
Employee Pensions & Benefits	\$473,299	\$544,521	-13.1%	\$4,231,433	\$4,781,147	-11.5%	
Taxes Other Than Income Taxes	\$56,763	\$63,133	-10.1%	\$633,922	\$560,107	13.2%	
Purchased Power	\$233,564	\$226,839	3.0%	\$2,049,758	\$2,124,988	-3.5%	
Chemicals	\$268,041	\$273,653	-2.1%	\$2,141,486	\$2,169,584	-1.3%	
Materials & Supplies	\$179,566	\$191,673	-6.3%	\$1,490,090	\$1,879,895	-20.7%	
Contractual Services	\$540,809	\$328,299	64.7%	\$2,916,165	\$3,341,887	-12.7%	
Transportation	\$57,394	\$48,531	18.3%	\$429,390	\$409,905	4.8%	
Insurance	\$58,619	\$70,231	-16.5%	\$506,109	\$602,172	-16.0%	
Advertising	\$366	\$6,134	-94.0%	\$9,229	\$18,479	-50.1%	
Bad Debt Expense	\$60,355	\$44,071	36.9%	\$191,378	\$373,650	-48.8%	
Miscellaneous	\$22,063	\$27,073	-18.5%	\$184,311	\$189,407	-2.7%	
Regulatory Commission Assessment	\$12,820	\$12,834	-0.1%	\$111,792	\$104,497	7.0%	
Total O&M Expenses	\$2,763,258	\$2,651,520	4.2%	\$22,205,515	\$23,729,696	-6.4%	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

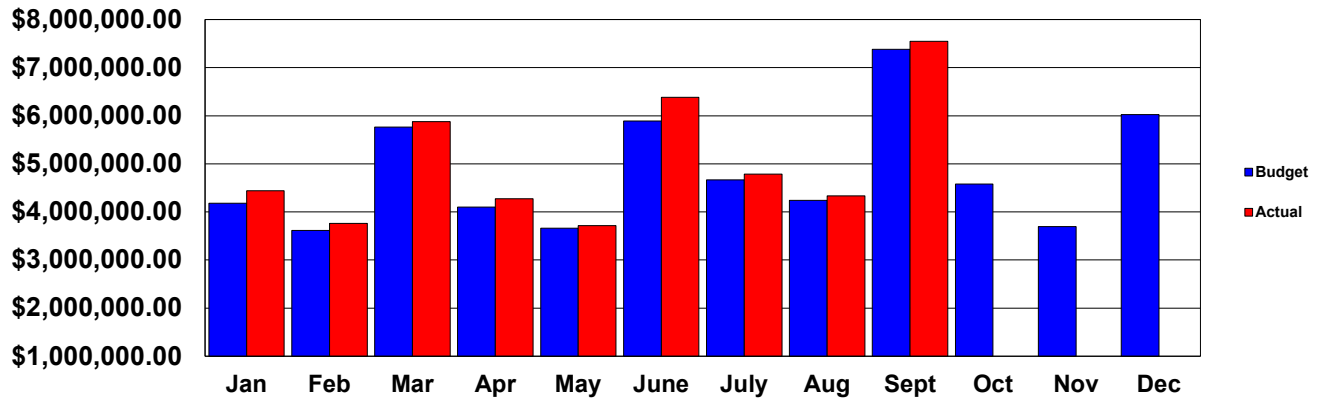




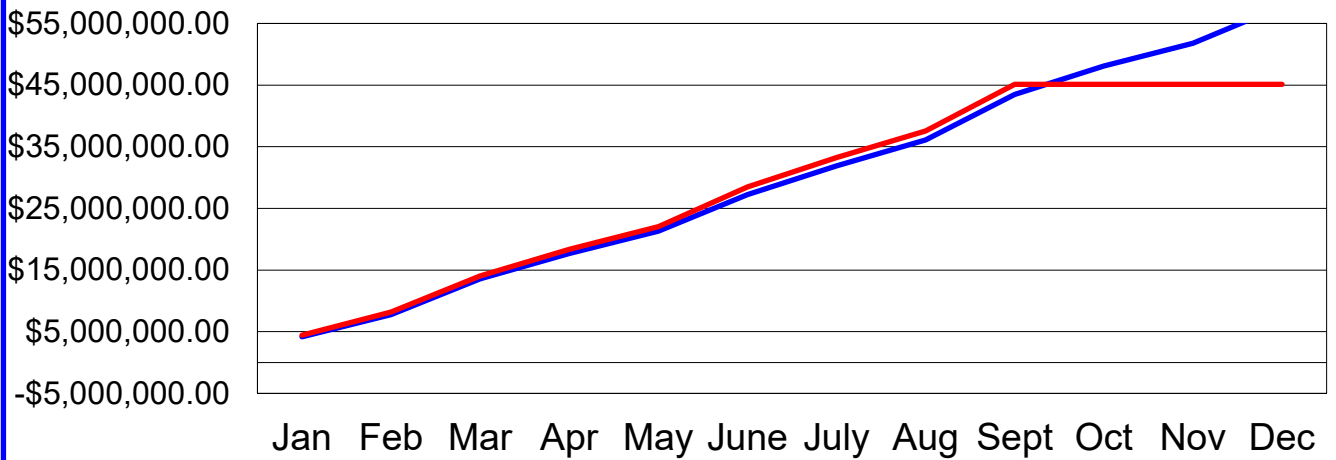
**Income Report Actual to Projected
For the Nine Months Ending September 30, 2021**

Description	September Actual	September Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$7,104,860	\$7,232,146	-1.8%	\$43,705,375	\$42,308,255	3.3%	
Penalties	\$75,981	\$55,000	38.1%	\$321,465	\$355,000	-9.4%	
Rents from Water Property	\$39,234	\$34,600	13.4%	\$269,392	\$280,400	-3.9%	
Other Water Revenues	\$34,278	\$25,750	33.1%	\$206,579	\$143,490	44.0%	
Total Operating Revenues	\$7,254,353	\$7,347,496	-1.3%	\$44,502,811	\$43,087,145	3.3%	
Non Operating Income							
Interest Income	\$37,940	\$32,000	18.6%	\$351,434	\$288,000	22.0%	
Miscellaneous	\$256,597	\$700	36556.7%	\$270,243	\$126,400	113.8%	
Total Non Operating Income	\$294,537	\$32,700	800.7%	\$621,677	\$414,400	50.0%	
Total Income	<u>\$7,548,890</u>	<u>\$7,380,196</u>	<u>2.3%</u>	<u>\$45,124,488</u>	<u>\$43,501,545</u>	<u>3.7%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Nine Months Ending September 30, 2021**

Division	September 2021	September 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water							
Treatment, Pumping, & Storage	\$1,137,036	\$1,095,705	3.8%	\$9,510,771	\$9,194,904	3.4%	
Engineering & Distribution	\$736,882	\$604,240	22.0%	\$5,919,682	\$5,677,528	4.3%	
Support Services	\$360,736	\$303,785	18.7%	\$2,687,318	\$2,713,555	-1.0%	
Administration	\$528,604	\$363,769	45.3%	\$4,087,744	\$3,518,388	16.2%	
Total O&M	\$2,763,258	\$2,367,499	16.7%	\$22,205,515	\$21,104,375	5.2%	

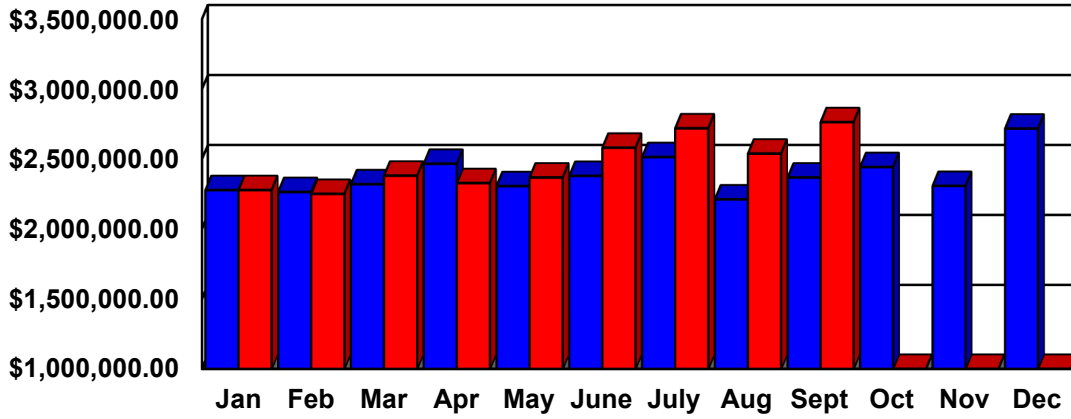


**Expense Report By Account Actual to Actual
For the Nine Months Ending September 30, 2021**

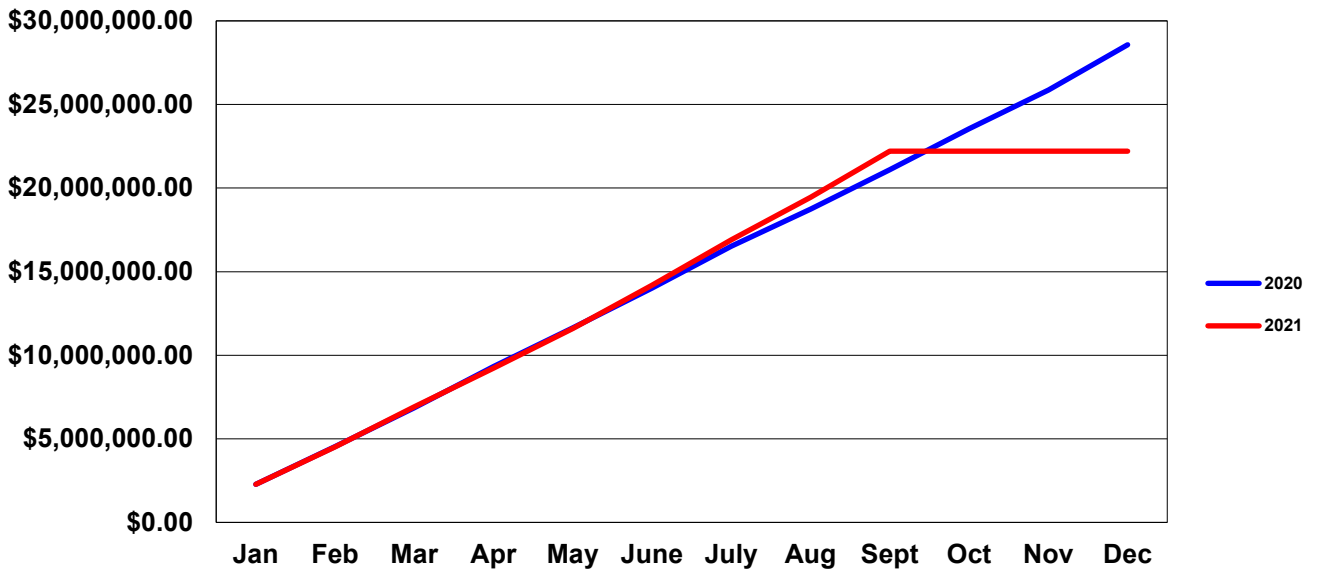
Account	September 2021	September 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$799,599	\$726,905	10.0%	\$7,310,452	\$6,838,960	6.9%	
Employee Pensions & Benefits	\$473,299	\$417,115	13.5%	\$4,231,433	\$3,910,292	8.2%	
Taxes Other Than Income Taxes	\$56,763	\$51,766	9.7%	\$633,922	\$483,472	31.1%	
Purchased Power	\$233,564	\$247,171	-5.5%	\$2,049,758	\$1,980,693	3.5%	
Chemicals	\$268,041	\$271,627	-1.3%	\$2,141,486	\$1,973,126	8.5%	
Materials & Supplies	\$179,566	\$196,994	-8.8%	\$1,490,090	\$1,769,442	-15.8%	
Contractual Services	\$540,809	\$276,800	95.4%	\$2,916,165	\$2,758,421	5.7%	
Transportation	\$57,394	\$41,451	38.5%	\$429,390	\$361,958	18.6%	
Insurance	\$58,619	\$58,094	0.9%	\$506,109	\$525,647	-3.7%	
Advertising	\$366	\$638	-42.6%	\$9,229	\$13,019	-29.1%	
Bad Debt Expense	\$60,355	\$49,896	21.0%	\$191,378	\$246,797	-22.5%	
Miscellaneous	\$22,063	\$16,820	31.2%	\$184,311	\$135,617	35.9%	
Regulatory Commission Assessment	\$12,820	\$12,222	4.9%	\$111,792	\$106,931	4.5%	
Total O&M Expenses	<u>\$2,763,258</u>	<u>\$2,367,499</u>	<u>16.7%</u>	<u>\$22,205,515</u>	<u>\$21,104,375</u>	<u>5.2%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

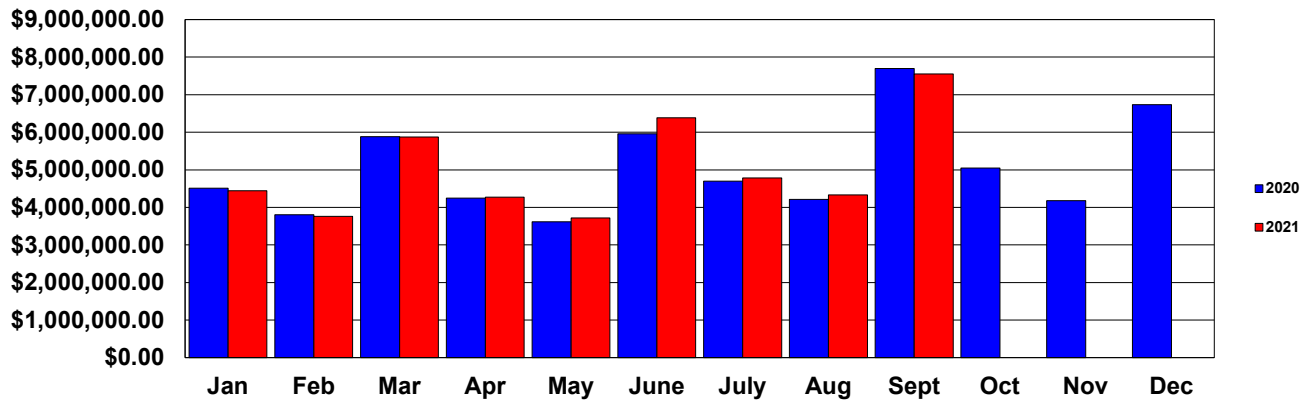




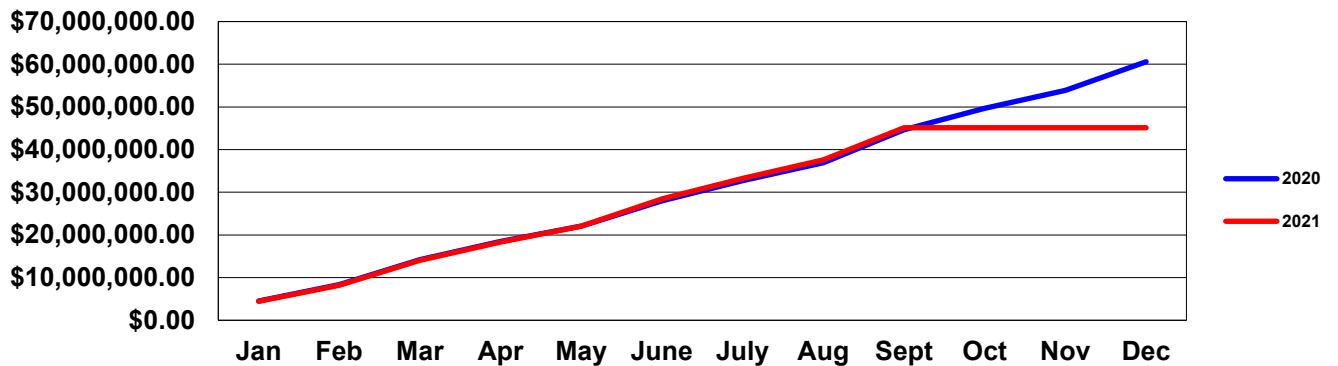
**Income Report Actual to Actual
For the Nine Months Ending September 30, 2021**

Description	September 2021	September 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$7,104,860	\$7,503,787	-5.3%	\$43,705,375	\$43,089,924	1.4%	
Penalties	\$75,981	(\$5)	1519720.0%	\$321,465	\$237,109	35.6%	
Rents from Water Property	\$39,234	\$36,785	6.7%	\$269,392	\$451,957	-40.4%	
Other Water Revenues	\$34,278	\$19,814	73.0%	\$206,579	\$176,542	17.0%	
Total Operating Revenues	\$7,254,353	\$7,560,381	-4.0%	\$44,502,811	\$43,955,532	1.2%	
Non Operating Income							
Interest Income	\$37,940	\$35,367	7.3%	\$351,434	\$564,437	-37.7%	
Miscellaneous	\$256,597	\$103,584	147.7%	\$270,243	\$108,185	149.8%	
Total Non Operating Income	\$294,537	\$138,951	112.0%	\$621,677	\$672,622	-7.6%	
Total Income	<u>\$7,548,890</u>	<u>\$7,699,332</u>	<u>-2.0%</u>	<u>\$45,124,488</u>	<u>\$44,628,154</u>	<u>1.1%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



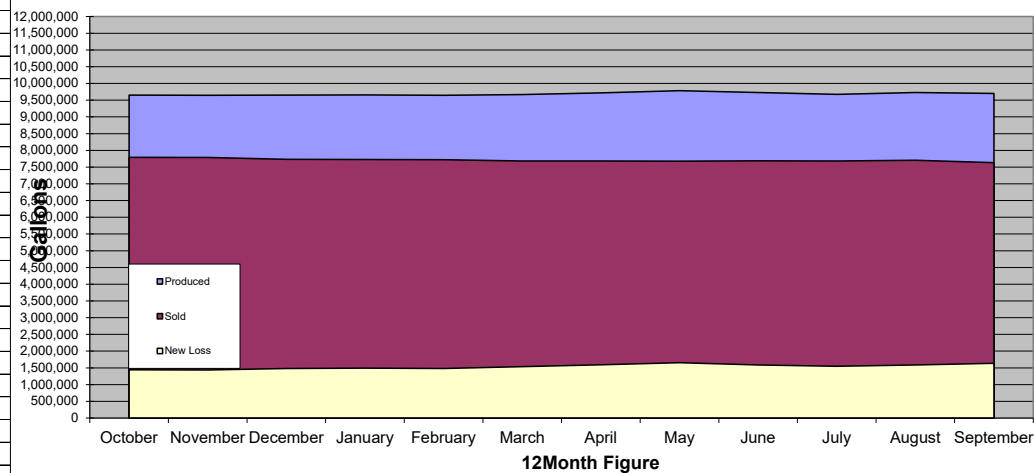
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$519,691.00	\$0.00	\$519,691.00	\$230,309.00	\$230,309.00	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$19,345.00	\$0.00	\$19,345.00	\$130,655.00	\$130,655.00	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$558,126.92	\$89,907.28	\$648,033.20	\$607,669.08	\$542,686.80	
Buildings, Grounds & Fleet										
2021										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility - carryover into 2022	304-0004-000	\$30,000.00	\$0.00	\$0.00	\$9,216.00	\$9,216.00	\$0.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$17,580.00	\$0.00	\$17,580.00	\$7,420.00	\$7,420.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$58,985.25	\$0.00	\$58,985.25	\$6,014.75	\$6,014.75	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber - carryover into 2022	347-0001-000	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-111
2021	RTU # 13 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4) - carryover into 2022	304-0002-000	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building - carryover into 2022	304-0002-000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	21-115
2021	North Reservoir ditch repair - carryover into 2022	304-0002-000	\$225,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$3,400.00	\$0.00	\$3,400.00	\$4,600.00	\$4,600.00	21-117
2021	CF Roof Replacement - Middle Bay Area - where dollars were moved to	184-XXXX-XXX	\$395,784.00	\$395,784.00	\$0.00	\$0.00	\$0.00	\$395,784.00	\$395,784.00	21-157
Buildings, Grounds & Fleet Sub-Total			\$948,784.00	\$536,784.00	\$79,965.25	\$9,216.00	\$89,181.25	\$456,818.75	\$859,602.75	
Support Services Department Total			\$2,219,004.00	\$1,782,079.00	\$638,091.17	\$99,123.28	\$737,214.45	\$1,143,987.83	\$1,481,789.55	
DISTRIBUTION										
Distribution Equipment										
2021										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$92,845.00	\$0.00	\$92,845.00	\$17,155.00	\$17,155.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$50,635.00	\$0.00	\$50,635.00	\$9,365.00	\$9,365.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
Distribution Total			\$2,071,207.50	\$2,071,207.50	\$143,480.00	\$0.00	\$143,480.00	\$1,927,727.50	\$1,927,727.50	
ENGINEERING										
Mainline Improvement										
2019										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by highway)	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marnocam, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084
2020										
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
2021										
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	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	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	\$350,000.00	\$350,000.00	\$18,045.95	\$0.00	\$18,045.95	\$331,954.05	\$331,954.05	21-134
Mainline Improvement Sub-Total			\$1,009,012.91	\$539,005.40	\$18,045.95	\$470,507.51	\$488,653.46	\$520,959.45	\$520,459.45	
KDOT Engineering Work										
2021										
None			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Water Main Replacement Program										
2011										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Old Stry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088
2012										
Carryover	St. Joseph Lane WMR	184-0721-000	\$290,000.00	\$283,143.05	\$243,254.63	\$11,874.83	\$255,129.46	\$39,888.42	\$34,870.54	12-153
2015										
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$917,960.33	\$523,132.20	\$0.00	\$397,725.39	\$397,725.39	\$523,132.20	\$520,234.94	13-975
2020										
Carryover	Taylor Mill Tank Site Land Purchase		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-152
Carryover	Green Road PS Site Land Purchase		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$1,478,960.33	\$1,064,315.43	\$243,254.63	\$422,560.04	\$665,814.67	\$821,060.80	\$813,145.66	
Capital Purchases										
2021										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00	20-157
2021	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	21-135
2021	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-136
2021	Aqua Drive Bins	184-0535-000	\$40,000.00	\$40,000.00	\$1,276.00	\$0.00	\$1,276.00	\$38,724.00	\$38,724.00	21-137
2021	Capitalized Labor	Various	\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19	21-138
Capital Purchase Sub-Total			\$998,641.19	\$998,641.19	\$1,276.00	\$0.00	\$1,276.00	\$997,365.19	\$997,365.19	
Engineering Total			\$3,486,614.43	\$2,601,962.02	\$262,576.58	\$893,067.55	\$1,155,644.13	\$2,339,385.44	\$2,330,970.30	
WATER QUALITY & PRODUCTION										
OPERATIONS										
2021										
			Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #
Carryover (2018)	FTTP Sludge Removal	184-4007-000	\$1,200,000.00	\$1,130,465.76	\$1,130,465.76	\$224,140.20	\$1,354,605.96	\$0.00	\$154,605.96	18-137
Carryover (2019)	FTTP Sludge Removal	184-4007-000	\$1,800,000.00	\$1,800,000.00	\$496,080.53	\$0.00	\$496,080.53	\$1,303,919.47	\$1,303,919.47	19-143
Carryover (2020)	FTTP Sludge Removal	184-4007-000	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	20-158

2021	FTTP GAC Regeneration/Replacement	162-0008-000	\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00	21-139
2021	MPTP GAC Regeneration/Replacement	162-0008-000	\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00	21-140
2021	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-141
Operations Sub-total			\$8,022,154.00	\$7,952,819.76	\$1,626,546.29	\$224,140.20	\$1,850,686.49	\$6,326,073.47	\$6,171,467.51	
LABORATORY			Total Project		2021			Remaining		Remaining
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
2021										
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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Replace Vehicle 431 - 4x4 SUV	341-0001-000	\$28,000.00	\$28,000.00	\$21,991.00	\$0.00	\$21,991.00	\$6,009.00	\$6,009.00	20-162
2021	Laboratory Spectrophotometer	344-0001-000	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	21-142
2021	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
Laboratory Sub-Total			\$346,500.00	\$346,500.00	\$21,991.00	\$6,430.00	\$28,421.00	\$324,509.00	\$318,079.00	
MAINTENANCE			Total Project		2021			Remaining		Remaining
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
2021										
Carryover	US27 Pump Station VFD	304-0003-000	\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00	18-144
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$46,000.00	\$1,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-164
Carryover	Skid Steer 3000 pound capacity	341-0001-000	\$48,000.00	\$48,000.00	\$47,000.00	\$0.00	\$47,000.00	\$1,000.00	\$1,000.00	20-165
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00	20-166
Carryover	TMTP Security Camera Upgrade	184-0534-000	\$21,000.00	\$21,000.00	\$19,000.00	\$2,000.00	\$21,000.00	\$2,000.00	\$0.00	20-187
Carryover	Bromley #2 pump and motor	311-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-173
Carryover	TMTP Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	Fluoride Ventilation - FTTP, TMTP, and MPTP	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-178
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-180
Carryover	FTTP Press Rehab	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-181
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	20-182
2021	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$22,624.03	\$0.00	\$22,624.03	\$47,375.97	\$47,375.97	21-144
2021	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-145
2021	Valves, actuators, regulators for pump stations/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$4,428.00	\$0.00	\$4,428.00	\$30,572.00	\$30,572.00	21-146
2021	Chlorine Analyzers for Compliance Sites (11 total)	320-0001-000	\$68,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	\$68,000.00	21-147
2021	Misc Electrical Equipment Replacement, Chemical Pump Replacements	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-148
2021	FTTP Backwash Return Pump	311-0002-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	21-149
2021	FTTP Supernatant Pump	311-0002-000	\$18,000.00	\$18,000.00	\$4,490.00	\$0.00	\$4,490.00	\$13,510.00	\$13,510.00	21-150
2021	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-151
2021	Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$165,000.00	\$4,519.49	\$0.00	\$4,519.49	\$160,480.51	\$160,480.51	21-152
2021	FTTP North Reservoir Aerator	320-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-153
2021	Peristaltic Pumps FTTP, MPTP, TMTP (15 total)	311-0002-000	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	21-154
2021	TMTP Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
2021	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
Maintenance Sub-Total			\$2,461,000.00	\$2,461,000.00	\$182,793.52	\$46,408.74	\$229,202.26	\$2,278,206.48	\$2,231,797.74	
Water Quality & Production Department Total			\$10,829,654.00	\$10,760,119.76	\$1,831,330.81	\$276,978.94	\$2,108,309.75	\$8,928,788.95	\$8,721,344.25	
TOTAL of Departments			\$19,663,479.93	\$18,128,368.28	\$2,930,957.80	\$1,413,169.77	\$4,344,127.57	\$15,197,410.48	\$15,319,352.36	
Operating Capital Budget Comparison 2020 to 2021										
			2020	2021	Inc/(Dec)					
	Administration Department		\$100,000.00	\$100,000.00	\$0.00	0.0%				
	HR/Safety/Security/IT Departments		\$1,117,000.00	\$813,000.00	-\$304,000.00	-27.2%				
	Support Services Department		\$1,562,000.00	\$1,782,079.00	\$220,079.00	14.1%				
	Distribution Department		\$1,883,310.00	\$2,071,207.50	\$187,897.50	10.0%				
	Engineering Department									
	- Mainlines		\$1,848,580.73	\$1,064,315.43	-\$784,265.30	-42.4%				
	- Other		\$822,059.55	\$1,537,646.59	\$715,587.04	87.0%				
	Water Q & P Department		\$8,981,776.02	\$10,760,119.76	\$1,778,343.74	19.8%				
			\$16,314,726.30	\$18,128,368.28	\$1,813,641.98	11.1%				

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020
	October	November	December	January	February	March	April	May	June	July	August	September
Produced 000's	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789
Purchased 000's												
	9,855,373	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789
Sold 000's	7,657,104	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513
	2,198,269	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276
% of Non-Revenue Loss	22.3%	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%
% of Water Sold	77.7%	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%
Accounted for Loss 000's	435,340.9	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5
Adjusted Loss 000's	1,762,927.9	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3
	17.89%	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%
	2020	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021
	October	November	December	January	February	March	April	May	June	July	August	September
Produced 000's	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137
Purchased 000's												
	9,652,186	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137
Sold 000's	7,791,427	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300	7,684,013	7,704,199	7,634,267
	1,860,760	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118	1,988,224	2,022,780	2,066,870
% of Non-Revenue Loss	19.3%	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%	20.6%	20.8%	21.3%
% of Water Sold	80.7%	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%	79.4%	79.2%	78.7%
Accounted for Loss 000's	418,448.3	421,826.4	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5	439,341.6	438,621.8	428,518.3
Adjusted Loss 000's	1,442,311.3	1,438,667.1	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0	1,548,882.4	1,584,157.7	1,638,351.6
% of Water Loss	14.94%	14.91%	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%	16.01%	16.29%	16.89%

Water Loss 2021





November 2021 Board Meeting					
October 2021 Results					
Financial Statement Snapshot					
Current Period Totals					
Section 1	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$5,043,359	\$5,051,414	\$4,577,576	0.16%	10.35%
Total O&M	\$2,442,292	\$2,520,122	\$2,802,279	3.19%	-10.07%
YTD Period Totals					
Section 2	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Total Revenues	\$49,671,514	\$50,175,903	\$48,079,121	1.02%	4.36%
Total O&M	\$23,546,666	\$24,725,638	\$26,531,976	5.01%	-6.81%
Detail					
Detailed Revenues Current					
Current Period					
Section 3	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$4,976,304	\$4,935,488	\$4,412,926	-0.82%	11.84%
Penalties	\$3	\$27,046	\$70,000	901433.33%	-61.36%
Rents Water Property	\$30,995	\$30,103	\$30,200	-2.88%	-0.32%
Other Water Revenue	\$1,675	\$20,535	\$28,550	1125.97%	-28.07%
Interest Income	\$34,299	\$37,880	\$32,000	10.44%	18.38%
Miscellaneous	\$83	\$362	\$3,900	336.14%	-90.72%
Total Revenues Current	\$5,043,359	\$5,051,414	\$4,577,576	0.16%	10.35%
YTD					
Detailed Revenues YTD					
Section 4	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Water Sales	\$48,066,228	\$48,640,863	\$46,721,181	1.20%	4.11%
Penalties	\$237,113	\$348,511	\$425,000	46.98%	-18.00%
Rents Water Property	\$482,952	\$299,496	\$310,600	-37.99%	-3.58%
Other Water Revenue	\$178,217	\$227,114	\$172,040	27.44%	32.01%
Interest Income	\$598,736	\$389,314	\$320,000	-34.98%	21.66%
Miscellaneous	\$108,268	\$270,605	\$130,300	149.94%	107.68%
Total Revenues YTD	\$49,671,514	\$50,175,903	\$48,079,121	1.02%	4.36%



Northern Kentucky Water District					
November 2021 Board Meeting					
October 2021 Results					
Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$751,430	\$806,293	\$825,570	7.30%	-2.33%
Employee Pensions & Benefits	\$467,049	\$545,474	\$529,667	16.79%	2.98%
Taxes Other	\$53,866	\$57,732	\$64,197	7.18%	-10.07%
Purchased Power	\$197,518	\$189,804	\$243,291	-3.91%	-21.98%
Chemicals	\$196,719	\$221,464	\$301,895	12.58%	-26.64%
Materials & Supplies	\$246,133	\$249,249	\$270,839	1.27%	-7.97%
Contractual Services	\$319,713	\$246,316	\$368,908	-22.96%	-33.23%
Transportation	\$61,959	\$66,112	\$75,522	6.70%	-12.46%
Insurance	\$60,797	\$54,727	\$68,885	-9.98%	-20.55%
Advertising	\$4,899	\$1,275	\$1,259	-73.97%	1.27%
Bad Debt Expense	\$56,613	\$48,307	\$28,217	-14.67%	71.20%
Miscellaneous	\$13,374	\$20,549	\$11,195	53.65%	83.56%
Regulatory Commission	\$12,222	\$12,820	\$12,834	4.89%	-0.11%
Total O&M Expenses Current	\$2,442,292	\$2,520,122	\$2,802,279	3.19%	-10.07%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$7,590,390	\$8,116,745	\$7,999,549	6.93%	1.47%
Employee Pensions & Benefits	\$4,377,341	\$4,776,907	\$5,310,815	9.13%	-10.05%
Taxes Other	\$537,338	\$691,653	\$624,304	28.72%	10.79%
Purchased Power	\$2,178,211	\$2,239,563	\$2,368,279	2.82%	-5.44%
Chemicals	\$2,169,845	\$2,362,950	\$2,471,479	8.90%	-4.39%
Materials & Supplies	\$2,015,575	\$1,739,340	\$2,150,734	-13.71%	-19.13%
Contractual Services	\$3,078,134	\$3,162,481	\$3,710,795	2.74%	-14.78%
Transportation	\$423,917	\$495,502	\$485,426	16.89%	2.08%
Insurance	\$586,444	\$560,836	\$671,058	-4.37%	-16.43%
Advertising	\$17,918	\$10,504	\$19,738	-41.38%	-46.78%
Bad Debt Expense	\$303,410	\$239,684	\$401,866	-21.00%	-40.36%
Miscellaneous	\$148,990	\$204,861	\$200,602	37.50%	2.12%
Regulatory Commission	\$119,153	\$124,612	\$117,331	4.58%	6.21%
Total O&M Expenses YTD	\$23,546,666	\$24,725,638	\$26,531,976	5.01%	-6.81%



**Balance Sheet
As of October 31, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$38,634,097	\$36,859,248
Investments	\$4,385,072	\$4,381,307
Accounts Receivable		
Customers, Net	\$8,657,494	\$6,088,357
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$158,151	\$57,193
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,099,677	\$1,784,064
Prepaid Items	\$1,150,806	\$1,080,449
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$21,005	\$14,758
Debt Service Account	\$1,719,774	\$1,926,077
Improvement, Repair & Replacement	\$386,077	\$36,497
Total Current Assets	\$64,837,244	\$58,883,763
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$24,777,886	\$868,043
Debt Service Account	\$16,851,950	\$17,830,159
Improvement, Repair & Replacement	\$4,654,402	\$1,417,888
Customer Deposits Fund		\$884,493
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,289,953	\$19,055,099
Miscellaneous Deferred Charges	\$3,548,698	\$4,074,897
Capital Assets		
Land, System, Buildings, and Equipment	\$523,218,922	\$508,452,182
Construction in Progress	\$11,612,013	\$15,783,377
Total Capital Assets before Accumulated Depreciation	\$534,830,935	\$524,235,559
Less: Accumulated Depreciation	(\$195,011,310)	(\$183,498,134)
Total Capital Assets, Net of Accumulated Depreciation	\$339,819,625	\$340,737,425
Total Noncurrent Assets	\$406,942,514	\$384,868,004
Total Assets	\$471,779,758	\$443,751,768
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,368,194	\$3,684,224
Total Deferred Outflows of Resources	\$11,032,542	\$10,353,330
Total Assets & Deferred Outflows of Resources	\$482,812,300	\$454,105,098



**Balance Sheet
As of October 31, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,070,628
Bond Anticipation Note		
Notes Payable	\$1,735,876	\$1,705,186
Accounts Payable	\$516,433	\$545,807
Accrued Payroll & Taxes	\$534,073	\$446,456
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$200,219	\$198,464
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$1,719,774	\$1,926,077
Accounts Payable	\$407,082	\$51,255
Total Current Liabilities	\$17,960,348	\$16,943,873
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$263,166	\$128,573
Customer Deposits		\$884,493
Compensated Absences	\$1,586,678	\$1,257,041
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$136,444,752	\$148,944,628
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$31,186,622
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$226,981,374	\$211,556,104
Total Liabilities	\$244,941,722	\$228,499,977
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$246,467,429	\$231,284,907
Net Position	\$236,344,872	\$222,820,191
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$482,812,300	\$454,105,098



**Income and Expense Report Summary
For the Ten Months Ending October 31, 2021**

Current Period	October 2021	October 2020	October Budget	Variance Over (Under) %	
Total Income	\$5,051,414	\$5,043,359	\$4,577,576	10.4%	
Total O&M Expenses	\$2,520,122	\$2,442,292	\$2,802,279	-10.1%	
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$931,292	\$1,601,067	\$175,297	431.3%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$50,175,903	\$49,671,514	\$48,079,121	4.4%	\$57,796,258
Total O&M Expenses	\$24,725,638	\$23,546,666	\$26,531,976	-6.8%	\$32,153,526
Transfer to Debt Service	\$16,000,000	\$15,100,000	\$16,000,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$9,450,265	\$11,024,848	\$5,547,145	70.4%	\$6,917,574



**Income and Expenses Report-Detail
For the Ten Months Ending October 31, 2021**

	October 2021	October 2020	October Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,935,488	\$4,976,304	\$4,412,926	11.8%	\$48,640,863	\$48,066,228	\$46,721,181	4.1%
Penalties	\$27,046	\$3	\$70,000	-61.4%	\$348,511	\$237,113	\$425,000	-18.0%
Rents from Water Property	\$30,103	\$30,995	\$30,200	-0.3%	\$299,496	\$482,952	\$310,600	-3.6%
Other Water Revenues	\$20,535	\$1,675	\$28,550	-28.1%	\$227,114	\$178,217	\$172,040	32.0%
Total Operating Income	\$5,013,172	\$5,008,977	\$4,541,676	10.4%	\$49,515,984	\$48,964,510	\$47,628,821	4.0%
Non Operating Income								
Interest Income	\$37,880	\$34,299	\$32,000	18.4%	\$389,314	\$598,736	\$320,000	21.7%
Miscellaneous	\$362	\$83	\$3,900	-90.7%	\$270,605	\$108,268	\$130,300	107.7%
Total Non Operating Income	\$38,242	\$34,382	\$35,900	6.5%	\$659,919	\$707,004	\$450,300	46.6%
Total Income	\$5,051,414	\$5,043,359	\$4,577,576	10.4%	\$50,175,903	\$49,671,514	\$48,079,121	4.4%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,051,633	\$1,025,991	\$1,286,309	-18.2%	\$10,562,407	\$10,220,895	\$11,623,015	-9.1%
Engineering & Distribution	\$673,462	\$707,008	\$694,224	-3.0%	\$6,593,144	\$6,384,536	\$6,681,416	-1.3%
Support Services	\$335,021	\$323,197	\$336,088	-0.3%	\$3,022,339	\$3,036,752	\$3,421,215	-11.7%
Administration	\$460,006	\$386,096	\$485,658	-5.3%	\$4,547,748	\$3,904,483	\$4,806,330	-5.4%
Total O&M Expenses	\$2,520,122	\$2,442,292	\$2,802,279	-10.1%	\$24,725,638	\$23,546,666	\$26,531,976	-6.8%
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	\$16,000,000	\$15,100,000	\$16,000,000	0.0%
Total Expenses	\$4,120,122	\$3,442,292	\$4,402,279	-6.4%	\$40,725,638	\$38,646,666	\$42,531,976	-4.2%
Avail. to Transfer to Oper. Capital	\$931,292	\$1,601,067	\$175,297	431.3%	\$9,450,265	\$11,024,848	\$5,547,145	70.4%



**Expense Report By Division Actual to Budget
For the Ten Months Ending October 31, 2021**

	October Actual	October Budget	Variance Over (Under)		YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division									
Source of Supply, Water									
Treatment, Pumping, & Storage	\$1,051,633	\$1,286,309	-18.2%		\$10,562,407	\$11,623,015	-9.1%	\$14,057,200	
Engineering & Distribution	\$673,462	\$694,224	-3.0%		\$6,593,144	\$6,681,416	-1.3%	\$8,162,167	
Support Services	\$335,021	\$336,088	-0.3%		\$3,022,339	\$3,421,215	-11.7%	\$4,159,003	
Administration	\$460,006	\$485,658	-5.3%		\$4,547,748	\$4,806,330	-5.4%	\$5,775,156	
Total O&M	<u>\$2,520,122</u>	<u>\$2,802,279</u>	<u>-10.1%</u>		<u>\$24,725,638</u>	<u>\$26,531,976</u>	<u>-6.8%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Ten Months Ending October 31, 2021**

	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$2,477	\$1,969	25.8%	\$23,420	\$30,267	-22.6%	\$35,000	
Ohio River Pump Station #1	\$49,372	\$70,349	-29.8%	\$526,324	\$619,714	-15.1%	\$747,300	
Ohio River Pump Station #2	\$166	\$12,206	-98.6%	\$82,539	\$67,709	21.9%	\$89,600	
Total Source of Supply	\$52,015	\$84,524	-38.5%	\$632,283	\$717,690	-11.9%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$438,435	\$482,389	-9.1%	\$4,407,142	\$4,322,075	2.0%	\$5,202,865	
Taylor Mill Treatment plant	\$58,731	\$57,025	3.0%	\$400,767	\$692,274	-42.1%	\$840,398	
Memorial Pky Treatment Plant	\$101,547	\$164,513	-38.3%	\$1,019,714	\$1,237,219	-17.6%	\$1,570,471	
Laboratory	\$101,714	\$122,499	-17.0%	\$1,048,842	\$1,128,634	-7.1%	\$1,402,606	
Instrumentation	\$47,085	\$95,419	-50.7%	\$374,967	\$676,249	-44.6%	\$820,881	
Sludge	\$8,820	\$23,446	-62.4%	\$103,434	\$209,456	-50.6%	\$235,000	
Total Water Quality	\$756,332	\$945,291	-20.0%	\$7,354,866	\$8,265,907	-11.0%	\$10,072,221	
Total Pumping & Storage	\$243,286	\$256,494	-5.1%	\$2,575,258	\$2,639,418	-2.4%	\$3,113,079	
Total SOS, WQ, P&S	\$1,051,633	\$1,286,309	-18.2%	\$10,562,407	\$11,623,015	-9.1%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Ten Months Ending October 31, 2021**

	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$163,787	\$164,010	-0.1%	\$1,572,683	\$1,566,381	0.4%	\$1,875,380	
Distribution	\$509,675	\$526,696	-3.2%	\$5,018,778	\$5,096,134	-1.5%	\$6,265,972	
Flushing	\$0	\$3,518	-100.0%	\$1,683	\$18,901	-91.1%	\$20,815	
Total Engineering & Distr.	\$673,462	\$694,224	-3.0%	\$6,593,144	\$6,681,416	-1.3%	\$8,162,167	
Support Services								
Field Service	\$90,506	\$89,342	1.3%	\$875,024	\$915,999	-4.5%	\$1,114,138	
Meter Shop	\$58,685	\$70,068	-16.2%	\$585,230	\$594,921	-1.6%	\$724,516	
Account Service	\$120,973	\$128,805	-6.1%	\$1,152,030	\$1,305,942	-11.8%	\$1,602,350	
Meter Reading	\$8,214	\$9,364	-12.3%	\$82,965	\$95,027	-12.7%	\$114,999	
Other	\$56,643	\$38,509	47.1%	\$327,090	\$509,326	-35.8%	\$603,000	
Total Support Services	\$335,021	\$336,088	-0.3%	\$3,022,339	\$3,421,215	-11.7%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Ten Months Ending October 31, 2021**

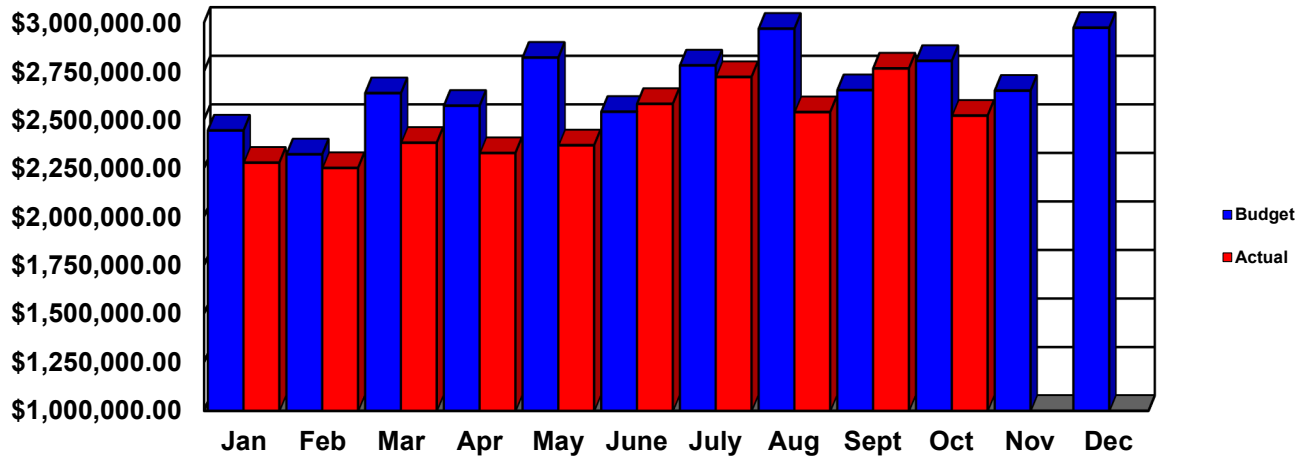
Department	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$52,815	\$48,267	9.4%	\$492,654	\$490,734	0.4%	\$579,862	
Board of Commissioners	\$1,647	\$3,670	-55.1%	\$27,931	\$44,745	-37.6%	\$51,061	
Accounting	\$69,447	\$71,309	-2.6%	\$679,537	\$735,116	-7.6%	\$890,203	
H.R., Safety, Facilities & Fleet	\$90,415	\$110,027	-17.8%	\$852,729	\$887,635	-3.9%	\$1,082,304	
Information Systems	\$161,119	\$152,581	5.6%	\$1,557,293	\$1,539,008	1.2%	\$1,846,177	
Legal	\$24,366	\$28,637	-14.9%	\$239,434	\$260,593	-8.1%	\$326,349	
Other	\$60,197	\$71,167	-15.4%	\$698,170	\$848,499	-17.7%	\$999,200	
Total Administration	\$460,006	\$485,658	-5.3%	\$4,547,748	\$4,806,330	-5.4%	\$5,775,156	
Total O&M	\$2,520,122	\$2,802,279	-10.1%	\$24,725,638	\$26,531,976	-6.8%	\$32,153,526	



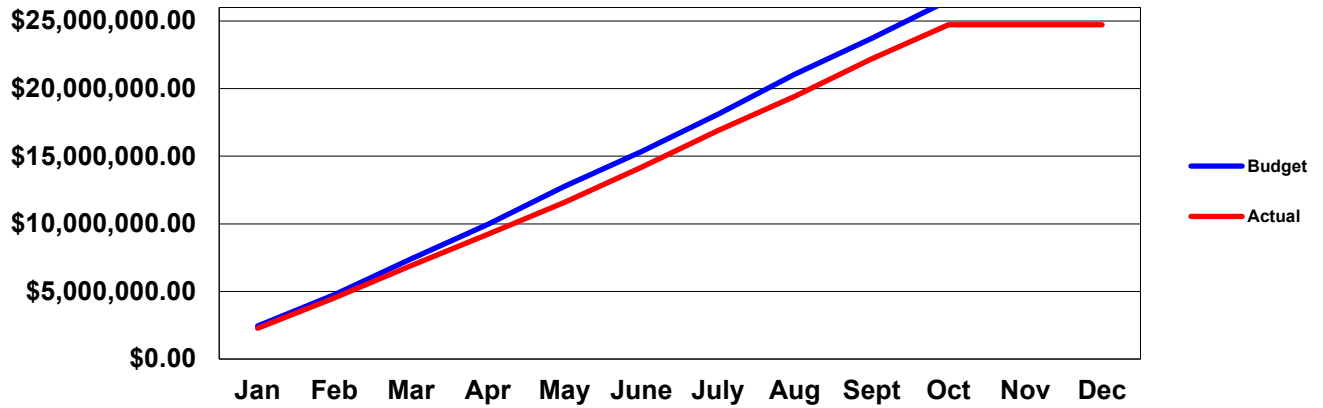
**Expense Report By Account Actual to Budget
For the Ten Months Ending October 31, 2021**

Account	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$806,293	\$825,570	-2.3%	\$8,116,745	\$7,999,549	1.5%	
Employee Pensions & Benefits	\$545,474	\$529,667	3.0%	\$4,776,907	\$5,310,815	-10.1%	
Taxes Other Than Income Taxes	\$57,732	\$64,197	-10.1%	\$691,653	\$624,304	10.8%	
Purchased Power	\$189,804	\$243,291	-22.0%	\$2,239,563	\$2,368,279	-5.4%	
Chemicals	\$221,464	\$301,895	-26.6%	\$2,362,950	\$2,471,479	-4.4%	
Materials & Supplies	\$249,249	\$270,839	-8.0%	\$1,739,340	\$2,150,734	-19.1%	
Contractual Services	\$246,316	\$368,908	-33.2%	\$3,162,481	\$3,710,795	-14.8%	
Transportation	\$66,112	\$75,522	-12.5%	\$495,502	\$485,426	2.1%	
Insurance	\$54,727	\$68,885	-20.6%	\$560,836	\$671,058	-16.4%	
Advertising	\$1,275	\$1,259	1.3%	\$10,504	\$19,738	-46.8%	
Bad Debt Expense	\$48,307	\$28,217	71.2%	\$239,684	\$401,866	-40.4%	
Miscellaneous	\$20,549	\$11,195	83.6%	\$204,861	\$200,602	2.1%	
Regulatory Commission Assessment	\$12,820	\$12,834	-0.1%	\$124,612	\$117,331	6.2%	
Total O&M Expenses	<u>\$2,520,122</u>	<u>\$2,802,279</u>	<u>-10.1%</u>	<u>\$24,725,638</u>	<u>\$26,531,976</u>	<u>-6.8%</u>	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

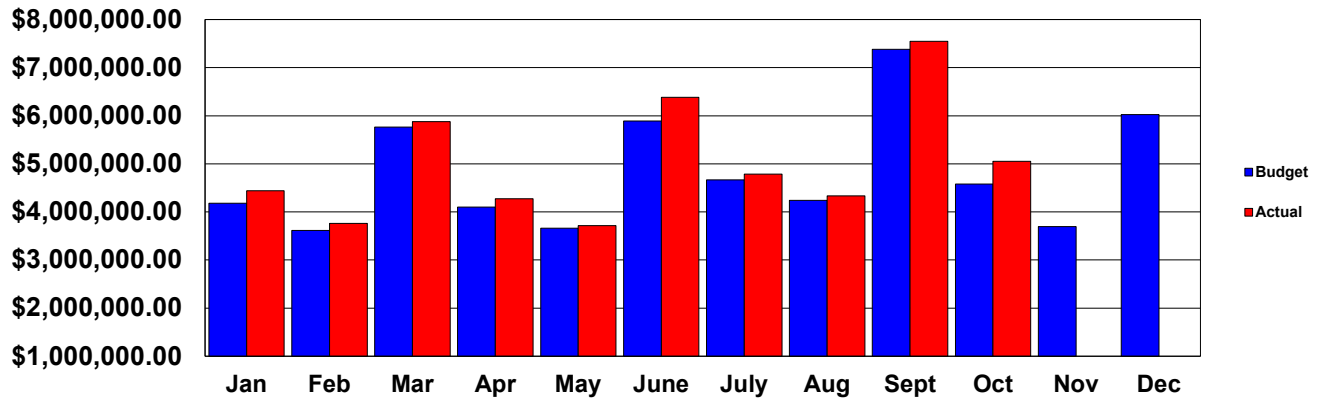




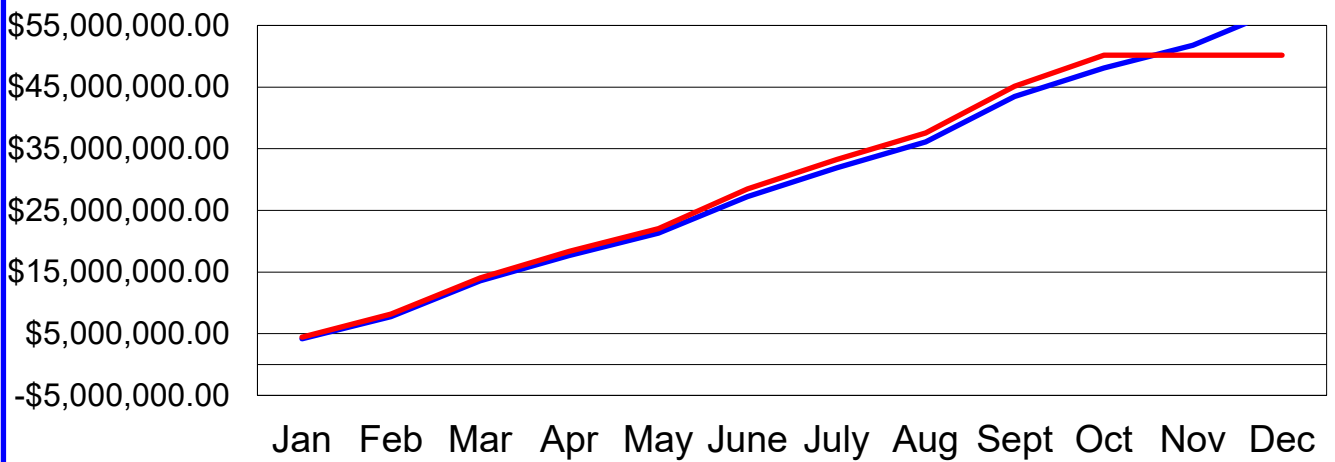
**Income Report Actual to Projected
For the Ten Months Ending October 31, 2021**

Description	October Actual	October Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,935,488	\$4,412,926	11.8%	\$48,640,863	\$46,721,181	4.1%	
Penalties	\$27,046	\$70,000	-61.4%	\$348,511	\$425,000	-18.0%	
Rents from Water Property	\$30,103	\$30,200	-0.3%	\$299,496	\$310,600	-3.6%	
Other Water Revenues	\$20,535	\$28,550	-28.1%	\$227,114	\$172,040	32.0%	
Total Operating Revenues	\$5,013,172	\$4,541,676	10.4%	\$49,515,984	\$47,628,821	4.0%	
Non Operating Income							
Interest Income	\$37,880	\$32,000	18.4%	\$389,314	\$320,000	21.7%	
Miscellaneous	\$362	\$3,900	-90.7%	\$270,605	\$130,300	107.7%	
Total Non Operating Income	\$38,242	\$35,900	6.5%	\$659,919	\$450,300	46.6%	
Total Income	<u>\$5,051,414</u>	<u>\$4,577,576</u>	<u>10.4%</u>	<u>\$50,175,903</u>	<u>\$48,079,121</u>	<u>4.4%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Ten Months Ending October 31, 2021**

Division	October 2021	October 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,051,633	\$1,025,991	2.5%	\$10,562,407	\$10,220,895	3.3%	
Engineering & Distribution	\$673,462	\$707,008	-4.7%	\$6,593,144	\$6,384,536	3.3%	
Support Services	\$335,021	\$323,197	3.7%	\$3,022,339	\$3,036,752	-0.5%	
Administration	\$460,006	\$386,096	19.1%	\$4,547,748	\$3,904,483	16.5%	
Total O&M	<u>\$2,520,122</u>	<u>\$2,442,292</u>	<u>3.2%</u>	<u>\$24,725,638</u>	<u>\$23,546,666</u>	<u>5.0%</u>	

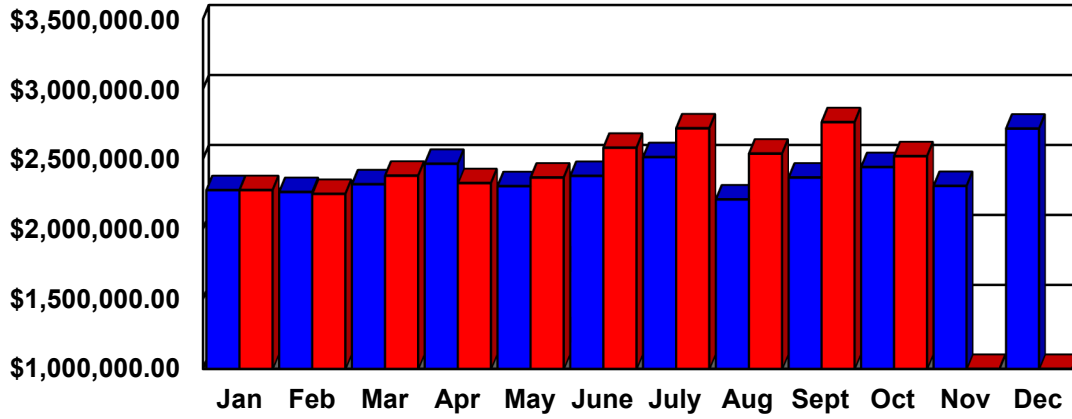


**Expense Report By Account Actual to Actual
For the Ten Months Ending October 31, 2021**

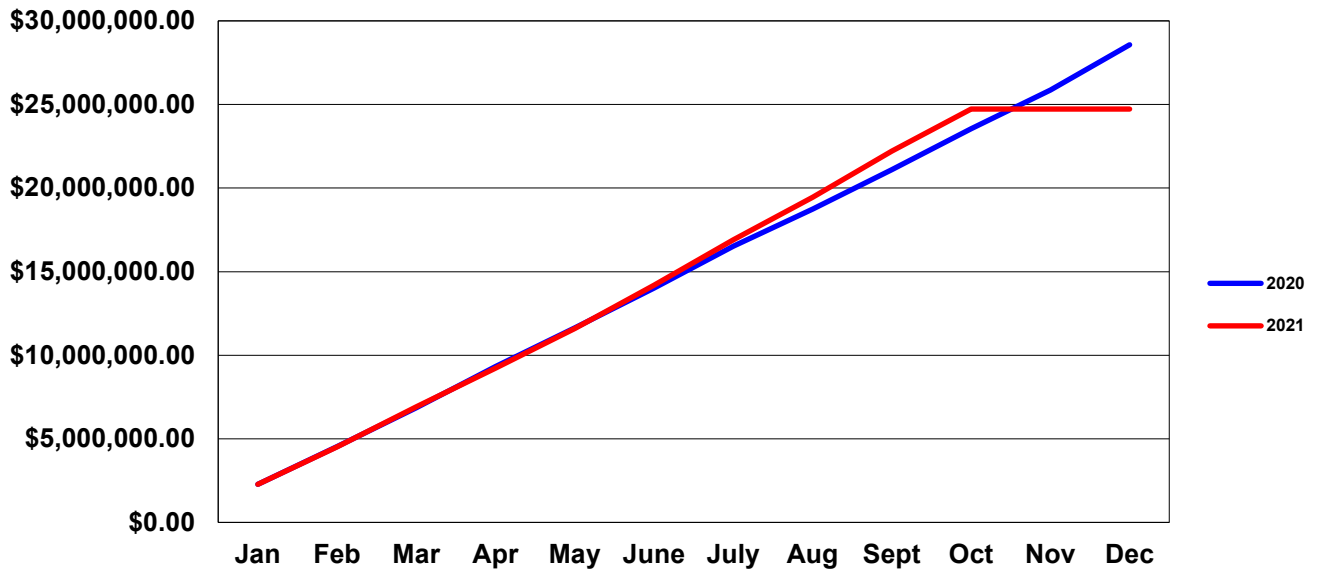
Account	October 2021	October 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$806,293	\$751,430	7.3%	\$8,116,745	\$7,590,390	6.9%	
Employee Pensions & Benefits	\$545,474	\$467,049	16.8%	\$4,776,907	\$4,377,341	9.1%	
Taxes Other Than Income Taxes	\$57,732	\$53,866	7.2%	\$691,653	\$537,338	28.7%	
Purchased Power	\$189,804	\$197,518	-3.9%	\$2,239,563	\$2,178,211	2.8%	
Chemicals	\$221,464	\$196,719	12.6%	\$2,362,950	\$2,169,845	8.9%	
Materials & Supplies	\$249,249	\$246,133	1.3%	\$1,739,340	\$2,015,575	-13.7%	
Contractual Services	\$246,316	\$319,713	-23.0%	\$3,162,481	\$3,078,134	2.7%	
Transportation	\$66,112	\$61,959	6.7%	\$495,502	\$423,917	16.9%	
Insurance	\$54,727	\$60,797	-10.0%	\$560,836	\$586,444	-4.4%	
Advertising	\$1,275	\$4,899	-74.0%	\$10,504	\$17,918	-41.4%	
Bad Debt Expense	\$48,307	\$56,613	-14.7%	\$239,684	\$303,410	-21.0%	
Miscellaneous	\$20,549	\$13,374	53.6%	\$204,861	\$148,990	37.5%	
Regulatory Commission Assessment	\$12,820	\$12,222	4.9%	\$124,612	\$119,153	4.6%	
Total O&M Expenses	<u>\$2,520,122</u>	<u>\$2,442,292</u>	<u>3.2%</u>	<u>\$24,725,638</u>	<u>\$23,546,666</u>	<u>5.0%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

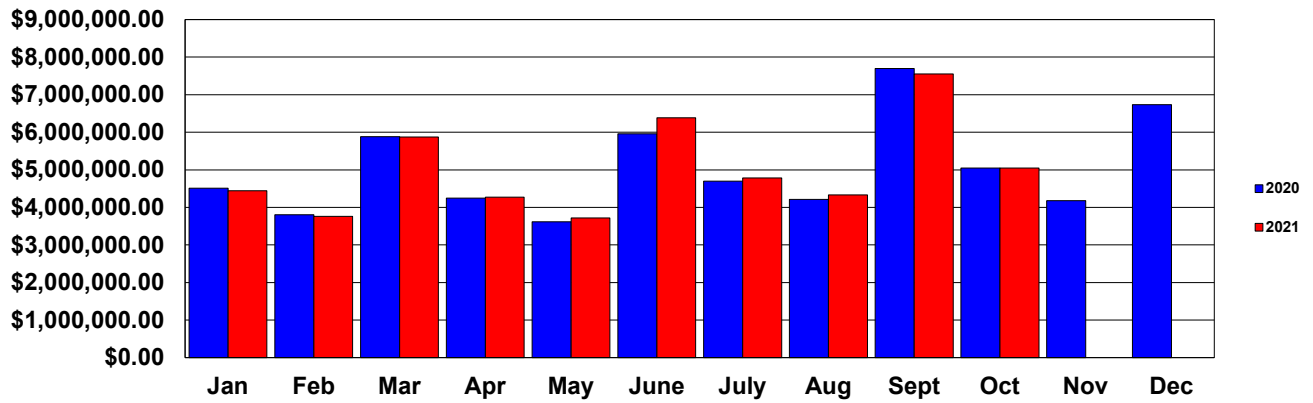




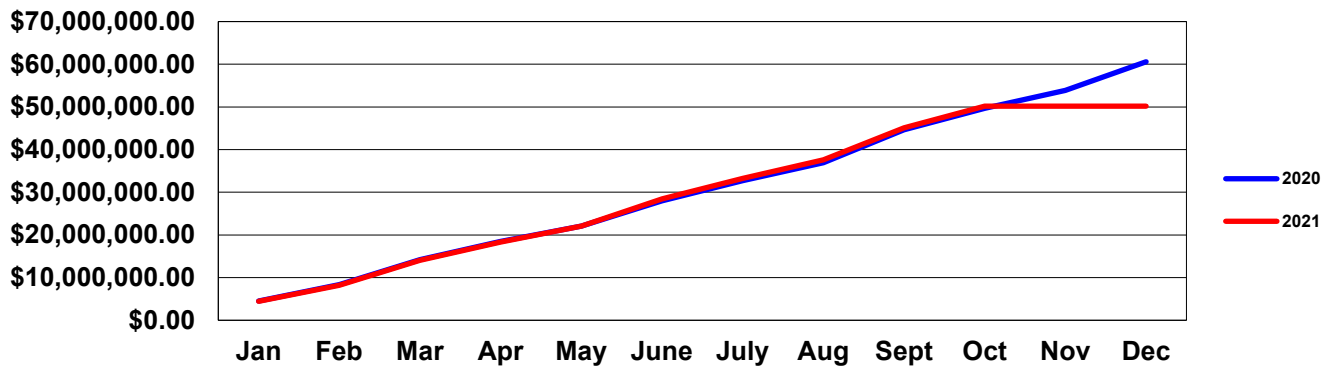
**Income Report Actual to Actual
For the Ten Months Ending October 31, 2021**

Description	October 2021	October 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$4,935,488	\$4,976,304	-0.8%	\$48,640,863	\$48,066,228	1.2%	
Penalties	\$27,046	\$3	-901433.3%	\$348,511	\$237,113	47.0%	
Rents from Water Property	\$30,103	\$30,995	-2.9%	\$299,496	\$482,952	-38.0%	
Other Water Revenues	\$20,535	\$1,675	1126.0%	\$227,114	\$178,217	27.4%	
Total Operating Revenues	\$5,013,172	\$5,008,977	0.1%	\$49,515,984	\$48,964,510	1.1%	
Non Operating Income							
Interest Income	\$37,880	\$34,299	10.4%	\$389,314	\$598,736	-35.0%	
Miscellaneous	\$362	\$83	336.1%	\$270,605	\$108,268	149.9%	
Total Non Operating Income	\$38,242	\$34,382	11.2%	\$659,919	\$707,004	-6.7%	
Total Income	<u>\$5,051,414</u>	<u>\$5,043,359</u>	<u>0.2%</u>	<u>\$50,175,903</u>	<u>\$49,671,514</u>	<u>1.0%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



Northern Kentucky Water District									Prior Periods	1/1/2000	12/31/2020
Operational Capital Budget for 2021									Current Period	1/1/2021	12/31/2021
			Budget								
Cash Balance 1/1/2021 - Operating Capital			\$1,000,000.00								
Cash from Operations & Maintenance Account			\$9,000,000.00								
Income From Operations			\$6,917,574.00								
Cash released from Debt Service Reserve			\$2,000,000.00								
Total Cash Available			\$18,917,574.00								
Administration Department			\$100,000.00								
HR/Safety/Security/IT Departments			\$813,000.00								
Support Services Department			\$1,782,079.00								
Distribution Department			\$2,071,207.50								
Engineering Department			\$2,601,962.02								
Water Q & P Department			\$10,605,513.80								
Total Request			\$17,973,762.32								
Projected Ending Cash (12/31/2020)			\$943,811.68								
Change from Beginning Cash (Use, Request Exceeds Income) or Addition			(\$56,188.32)								
Funding Source	Future BAN	Project #	Project Cost	Other Funding	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance		Line #	
Future BAN	MPTP Suction Piping Project	184-0475-000	\$1,000,000.00		\$0.00	\$177,937.50	\$177,937.50	\$822,062.50		1067	
Future BAN	2016 WMR- Newport WMR 15th, 16th, 17th parkview & Main	184-0811-000	\$830,000.00		\$0.00	\$20,426.99	\$20,426.99	\$809,573.01		1068	
Future BAN	TMTP-PAC & UV Replacement	184-4010-000	\$605,000.00		\$52,049.12	\$39,564.75	\$91,613.87	\$513,386.13		1073	
Future BAN	TMTP - Pump No. 3		\$500,000.00		\$0.00	\$0.00	\$0.00	\$500,000.00			
Future BAN	TMTP - Filter Valve, Actuator, Diversion Valve		\$510,000.00		\$0.00	\$0.00	\$0.00	\$510,000.00			
Future BAN	TMTP - Tunnel Rehab and UV Replacement		\$470,000.00		\$0.00	\$0.00	\$0.00	\$470,000.00			
IR&R	2019 WMR Wayskin, Marnoam, Sipple, & Dave Covington	184-0887-000	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		1084	
Future BAN	2020 WMR 16" Cross Country WMR Campbell Co.	184-0754-000	\$480,000.00		\$49,041.01	\$650.00	\$49,691.01	\$430,308.99		1089	
Future BAN	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)		\$750,000.00		\$0.00	\$0.00	\$0.00	\$750,000.00		1100	
Future BAN	ORPS1 Pump Control Valves		\$550,737.00		\$0.00	\$0.00	\$0.00	\$550,737.00		1101	
Future BAN	ORPS1 Motor Starter No. 6		\$190,000.00		\$0.00	\$0.00	\$0.00	\$190,000.00		1102	
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$550,000.00		\$36,424.04	\$0.00	\$36,424.04	\$513,575.96		1103	
Future BAN	FTTP Old Clearwell Baffle Replacement	184-4017-000	\$200,000.00		\$0.00	\$0.00	\$0.00	\$200,000.00		1104	
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$550,000.00		\$58,928.35	\$21,887.61	\$80,815.96	\$469,184.04		1097	
Future BAN	MPTP Actiflo Upgrades	184-4016-000	\$278,000.00		\$0.00	\$0.00	\$0.00	\$278,000.00		1097	
Future BAN	Southern Kenton County Improvements		\$1,000,000.00		\$0.00	\$0.00	\$0.00	\$1,000,000.00		1107	
SRF	Licking River Crossing (SRF portion)	184-0749-000		\$3,488,039.76	\$0.00	\$0.00	\$0.00	\$3,488,039.76		13-975	
Future BAN	2021 WMR Darlas Dr WMR	184-0903-000	\$310,000.00		\$2,222.50		\$2,222.50	\$307,777.50		1109	
Future BAN	Chapman Ln WMR	184-0904-000	\$160,000.00		\$9,717.02		\$9,717.02	\$150,282.98		1110	
Future BAN	2021 WMR Willowbrook WMR Edgewood	184-0905-000	\$210,000.00		\$177,111.94		\$177,111.94	\$32,888.06		1111	
Future BAN	2021 WMR Dudley Road 16" WMR & 8" WM Abandonment Edgewood	184-0906-000	\$482,000.00					\$482,000.00		1112	
Future BAN	2020 WMR Joyce Ave WMR Southgate	184-0907-000	\$110,000.00		\$6,480.86		\$6,480.86	\$103,519.14		1113	
IRR SUB	Automated Meter Reading System	184-0536-000	\$2,500,000.00		\$175,000.00		\$175,000.00	\$2,325,000.00		1099	
TOTAL			\$12,235,737.00	\$3,488,039.76	\$385,493.98	\$260,466.85	\$645,960.83	\$12,571,335.07			
Administration/Finance											
	2021	Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Total Project Paid	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
2021	Contingencies	Various	\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70	21-101	
Administration/Finance Sub-Total			\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70		
Administration/Finance Department Total			\$100,000.00	\$100,000.00	\$17,261.30	\$0.00	\$17,261.30	\$82,738.70	\$82,738.70		
HR/Security/Safety & IT											
INFO SYSTEMS											
	2021	Acct #	Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	CIS Version 3 to 4 or 5 Upgrade	340-0001-000	\$350,000.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	17-105	
Carryover	Disaster Recovery Upgrade	340-0001-000	\$82,000.00	\$82,000.00	\$0.00	\$0.00	\$0.00	\$82,000.00	\$82,000.00	17-106	
Carryover	Fire Protection System for Data Center	304-0004-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	17-108	
Carryover	Access Control for 2 Tanks - Independence, Claryville	304-0003-000	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	18-104	
Carryover	VDI host and licenses	340-0001-000	\$18,000.00	\$18,000.00	\$7,063.56	\$0.00	\$7,063.56	\$10,936.44	\$10,936.44	19-102	
Carryover	Large Screen Display for Board Room	340-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	19-105	
Carryover	Board Room Audio/Visual Replacement	340-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	19-106	
Carryover	Lucity Upgrade for Mobile Work Orders - Distribution, CS, Locates	340-0001-000	\$37,000.00	\$37,000.00	\$0.00	\$0.00	\$0.00	\$37,000.00	\$37,000.00	19-107	
Carryover	Lucity Upgrade for Mobile Work Orders - Inspectors (6)	340-0001-000	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	20-106	
Carryover	Central Facility Surveillance System Upgrade	304-0004-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	20-107	
2021	Computer Hardware and Network Replacement Program	340-0001-000	\$35,000.00	\$35,000.00	\$11,154.38	\$0.00	\$11,154.38	\$23,845.62	\$23,845.62	21-102	
2021	Lucity Upgrade for Mobile Work Orders - Plant	340-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-103	
IT Sub-Total			\$751,000.00	\$751,000.00	\$38,217.94	\$0.00	\$38,217.94	\$712,782.06	\$712,782.06		
HR											
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
	None		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A	
HR Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Safety											
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	P25 Trunked Public Safety Radios	346-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	18-107	
Carryover	Risk & Resiliency Assessment and Emergency Response Plan Update	162-0011-000	\$176,000.00	\$32,000.00	\$0.00	\$144,000.00	\$144,000.00	\$32,000.00	\$32,000.00	20-110	
Safety Sub-Total			\$206,000.00	\$62,000.00	\$0.00	\$144,000.00	\$144,000.00	\$62,000.00	\$62,000.00		
IT/HR/SAFETY Total			\$957,000.00	\$813,000.00	\$38,217.94	\$144,000.00	\$182,217.94	\$774,782.06	\$774,782.06		
SUPPORT SERVICES											
Account Services											
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
	None		\$0.00	\$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	\$0.00		
CS - Field Services											
	2021		Total Project Budget	2021 Budget	Paid 2021	Prior Paid	Paid YTD	Remaining Balance 2021	Remaining Bal. Total Project	Line #	
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-111	
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	20-112	
2021	Small Pickup 4x4 vehicle (#131 SD1 Replacement)	341-0001-000	\$26,500.00	\$26,500.00	\$0.00	\$0.00	\$0.00	\$26,500.00	\$26,500.00	21-104	
Field Services - Sub-Total			\$79,500.00	\$79,500.00	\$0.00	\$0.00	\$0.00	\$79,500.00	\$79,500.00		

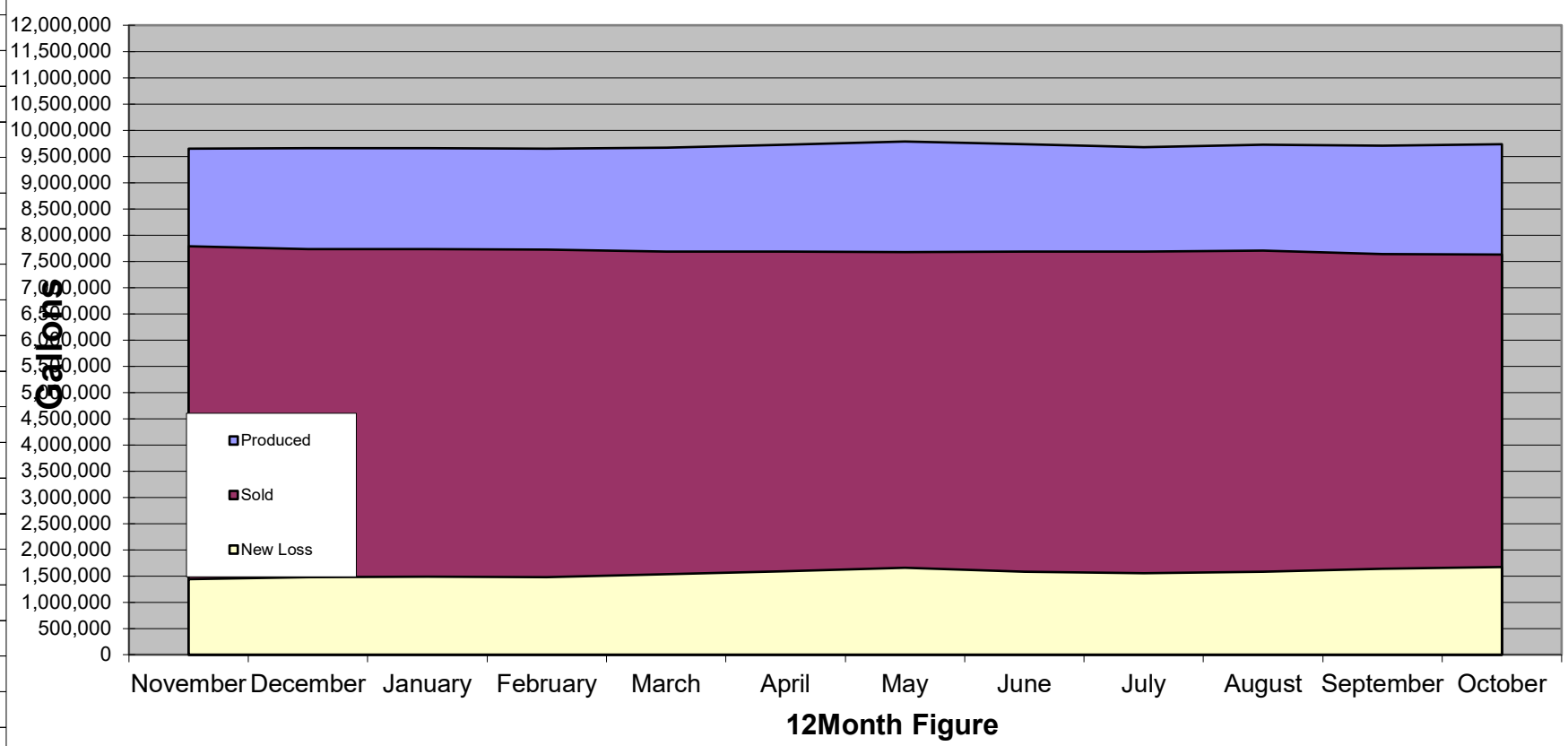
Meter Shop			Total Project	2021				Remaining	Remaining	
2021			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Meter Pit Upgrade (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$100,000.00	\$100,000.00	\$29,297.83	\$64,982.28	\$94,280.11	\$70,702.17	\$5,719.89	20-113
Carryover	Meter Reading Study	184-4015-000	\$65,720.00	\$40,795.00	\$8,800.00	\$24,925.00	\$33,725.00	\$31,995.00	\$31,995.00	19-150
2021	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$750,000.00	\$750,000.00	\$531,187.00	\$0.00	\$531,187.00	\$218,813.00	\$218,813.00	21-105
2021	Large Meter Replacement Program	151-0002-000	\$150,000.00	\$150,000.00	\$78,876.40	\$0.00	\$78,876.40	\$71,123.60	\$71,123.60	21-106
2021	Fork Lift Truck	341-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	21-107
2021	24 Station Test Bench	343-0001-000	\$95,000.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$95,000.00	21-108
Meter Shop Sub-Total			\$1,190,720.00	\$1,165,795.00	\$648,161.23	\$89,907.28	\$738,068.51	\$517,633.77	\$452,651.49	
Buildings, Grounds & Fleet			Total Project	2021				Remaining	Remaining	
2021			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Inside Pipe Yard Storage	343-0001-000	\$15,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$15,000.00	20-120
Carryover	LED light upgrade Central Facility - carryover into 2022	304-0004-000	\$30,000.00	\$0.00	\$0.00	\$9,216.00	\$9,216.00	\$0.00	\$20,784.00	20-122
Carryover	TMP Chemical Building RTU 40 ton replacement	304-0002-000	\$25,000.00	\$25,000.00	\$17,580.00	\$0.00	\$17,580.00	\$7,420.00	\$7,420.00	20-123
Carryover	Skid Steer	341-0001-000	\$65,000.00	\$65,000.00	\$58,985.25	\$0.00	\$58,985.25	\$6,014.75	\$6,014.75	20-129
2021	Transit Van (replace 417)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-109
2021	New Floor Scrubber - carryover into 2022	347-0001-000	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	21-110
2021	RTU # 9 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-111
2021	RTU # 18 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-112
2021	RTU # 13 Central Facility - carryover into 2022	304-0004-000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	21-113
2021	Plants Chemical Building Exhaust Fans (4) - carryover into 2022	304-0002-000	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	21-114
2021	Additional A/C unit Electrical Room MPTP sludge building - carryover into 21	304-0002-000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	21-115
2021	North Reservoir ditch repair - carryover into 2022	304-0002-000	\$225,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$225,000.00	21-116
2021	CF Hydrant building garage door	304-0004-000	\$8,000.00	\$8,000.00	\$3,400.00	\$0.00	\$3,400.00	\$4,600.00	\$4,600.00	21-117
2021	CF Roof Replacement - Middle Bay Area - where dollars were moved to	184-XXXX-XXX	\$395,784.00	\$295,784.00	\$0.00	\$0.00	\$0.00	\$295,784.00	\$395,784.00	21-157
Buildings, Grounds & Fleet Sub-Total			\$948,784.00	\$536,784.00	\$79,965.25	\$9,216.00	\$89,181.25	\$456,818.75	\$859,602.75	
Support Services Department Total			\$2,219,004.00	\$1,782,079.00	\$728,126.48	\$99,123.28	\$827,249.76	\$1,053,952.52	\$1,391,754.24	
DISTRIBUTION										
Distribution Equipment										
2021			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$153,707.50	\$153,707.50	\$0.00	\$0.00	\$0.00	\$153,707.50	\$153,707.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$80,500.00	\$80,500.00	\$0.00	\$0.00	\$0.00	\$80,500.00	\$80,500.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-119
2021	Excavator Replacement (replace #442)	341-0001-000	\$110,000.00	\$110,000.00	\$92,845.00	\$0.00	\$92,845.00	\$17,155.00	\$17,155.00	21-118
2021	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-120
2021	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-121
2021	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-122
2021	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	21-123
2021	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-124
2021	1.5 ton service truck with utility bed vehicle (replace #267)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	21-125
2021	Mini excavator (replace #325)	341-0001-000	\$60,000.00	\$60,000.00	\$50,635.00	\$0.00	\$50,635.00	\$9,365.00	\$9,365.00	21-126
2021	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$12,125.00	\$0.00	\$12,125.00	\$12,875.00	\$12,875.00	21-127
2021	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-128
2021	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	21-129
Distribution Total			\$2,071,207.50	\$2,071,207.50	\$155,605.00	\$0.00	\$155,605.00	\$1,915,602.50	\$1,915,602.50	
ENGINEERING										
Mainline Improvement										
2019			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Ky 2045 Bridge over Brushy Creek Independence (to be reimbursed by high	184-0258-000	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	19-171
Carryover	2019 WMR Wayskin, Marnoom, Sipple, & Dave Covington	184-0887-000	\$466,362.91	\$0.00	\$0.00	\$466,362.91	\$466,362.91	\$0.00	\$0.00	1084
2020										
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
2021										
2021	KY 1501 (Hands Pike) KYTC Relocation and Upsizing		\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
2021	50' Extension Fund		\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	21-131
2021	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-132
2021	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	\$30,000.00	21-133
2021	Wayman Branch Water Main	184-0901-000	\$500,000.00	\$350,000.00	\$149,453.81	\$0.00	\$149,453.81	\$200,546.19	\$350,546.19	21-134
Mainline Improvement Sub-Total			\$1,159,012.91	\$539,005.40	\$149,453.81	\$470,507.51	\$619,961.32	\$389,551.59	\$539,051.59	
KDOT Engineering Work										
2021			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Water Main Replacement Program										
2011			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Old Siry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$31,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$18,040.18	1088
2012										
Carryover	St. Joseph Lane WMR	184-0721-000	\$260,000.00	\$283,143.05	\$243,254.63	\$11,874.83	\$255,129.46	\$39,888.42	\$4,870.54	12-153
2015										
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$917,960.33	\$523,132.20	\$0.00	\$397,725.39	\$397,725.39	\$523,132.20	\$520,234.94	13-975
2020										
Carryover	Taylor Mill Tank Site Land Purchase		\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-152
Carryover	Green Road PS Site Land Purchase		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$1,328,960.33	\$1,064,315.43	\$243,254.63	\$422,560.04	\$665,814.67	\$821,060.80	\$663,145.66	
Capital Purchases										
2021			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$496,200.00	\$496,200.00	\$0.00	\$0.00	\$0.00	\$496,200.00	\$496,200.00	20-157
2021	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	21-135
2021	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-136
2021	Aqua Drive Bins	184-0535-000	\$40,000.00	\$40,000.00	\$2,183.50	\$0.00	\$2,183.50	\$37,816.50	\$37,816.50	21-137
2021	Capitalized Labor	Various	\$368,441.19	\$368,441.19	\$0.00	\$0.00	\$0.00	\$368,441.19	\$368,441.19	21-138
Capital Purchase Sub-Total			\$998,641.19	\$998,641.19	\$2,183.50	\$0.00	\$2,183.50	\$996,457.69	\$996,457.69	
Engineering Total			\$3,486,614.43	\$2,601,962.02	\$394,891.94	\$893,067.55	\$1,287,959.49	\$2,207,070.08	\$2,198,654.94	

WATER QUALITY & PRODUCTION										
OPERATIONS										
			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover (2018)	FTTP Sludge Removal	184-4007-000	\$1,200,000.00	\$975,859.80	\$975,859.80	\$224,140.20	\$1,200,000.00	\$0.00	\$0.00	18-137
Carryover (2019)	FTTP Sludge Removal	184-4007-000	\$1,800,000.00	\$1,800,000.00	\$1,099,353.68	\$0.00	\$1,099,353.68	\$700,646.32	\$700,646.32	19-143
Carryover (2020)	FTTP Sludge Removal	184-4007-000	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	20-158
2021	FTTP GAC Regeneration/Replacement	162-0008-000	\$739,286.00	\$739,286.00	\$0.00	\$0.00	\$0.00	\$739,286.00	\$739,286.00	21-139
2021	MPTP GAC Regeneration/Replacement	162-0008-000	\$256,868.00	\$256,868.00	\$0.00	\$0.00	\$0.00	\$256,868.00	\$256,868.00	21-140
2021	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-141
Operations Sub-total			\$8,022,154.00	\$7,798,013.80	\$2,075,213.48	\$224,140.20	\$2,299,353.68	\$5,722,800.32	\$5,722,800.32	
LABORATORY										
			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$60,000.00	\$0.00	\$6,430.00	\$6,430.00	\$60,000.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Replace Vehicle 431 - 4x4 SUV	341-0001-000	\$28,000.00	\$28,000.00	\$21,991.00	\$0.00	\$21,991.00	\$6,009.00	\$6,009.00	20-162
2021	Laboratory Spectrophotometer	344-0001-000	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	21-142
2021	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
Laboratory Sub-Total			\$346,500.00	\$346,500.00	\$21,991.00	\$6,430.00	\$28,421.00	\$324,509.00	\$318,079.00	
MAINTENANCE										
			Total Project	2021				Remaining	Remaining	
			Budget	Budget	Paid 2021	Prior Paid	Paid YTD	Balance 2021	Bal. Total Project	Line #
Carryover	US27 Pump Station VFD	304-0003-000	\$75,000.00	\$75,000.00	\$72,732.00	\$0.00	\$72,732.00	\$2,268.00	\$2,268.00	18-144
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$46,000.00	\$46,000.00	\$0.00	\$44,408.74	\$44,408.74	\$46,000.00	\$1,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	20-164
Carryover	Skid Steer 3000 pound capacity	341-0001-000	\$48,000.00	\$48,000.00	\$47,000.00	\$0.00	\$47,000.00	\$1,000.00	\$1,000.00	20-165
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$885,000.00	\$885,000.00	20-166
Carryover	TMTP Security Camera Upgrade	184-0534-000	\$21,000.00	\$21,000.00	\$19,000.00	\$2,000.00	\$21,000.00	\$2,000.00	\$0.00	20-187
Carryover	Bromley #2 pump and motor	311-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	20-173
Carryover	TMTP Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	Fluoride Ventilation - FTTP, TMTP, and MPTP	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-178
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	20-180
Carryover	FTTP Press Rehab	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-181
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$110,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	20-182
2021	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$29,871.15	\$0.00	\$29,871.15	\$40,128.85	\$40,128.85	21-144
2021	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-145
2021	Valves, actuators, regulators for pump stations/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$4,428.00	\$0.00	\$4,428.00	\$30,572.00	\$30,572.00	21-146
2021	Chlorine Analyzers for Compliance Sites (11 total)	320-0001-000	\$68,000.00	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	\$68,000.00	21-147
2021	Misc Electrical, Equipment Replacement, Chemical Pump Replacements	304-0002-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-148
2021	FTTP Backwash Return Pump	311-0002-000	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	21-149
2021	FTTP Supernatant Pump	311-0002-000	\$18,000.00	\$18,000.00	\$4,490.00	\$0.00	\$4,490.00	\$13,510.00	\$13,510.00	21-150
2021	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	21-151
2021	Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$165,000.00	\$4,519.49	\$0.00	\$4,519.49	\$160,480.51	\$160,480.51	21-152
2021	FTTP North Reservoir Aerator	320-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-153
2021	Peristaltic Pumps FTTP, MPTP, TMTP (15 total)	311-0002-000	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	21-154
2021	TMTP Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
2021	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
Maintenance Sub-Total			\$2,461,000.00	\$2,461,000.00	\$190,040.64	\$46,408.74	\$236,449.38	\$2,270,959.36	\$2,224,550.62	
Water Quality & Production Department Total			\$10,829,654.00	\$10,605,513.80	\$2,287,245.12	\$276,978.94	\$2,564,224.06	\$8,318,268.68	\$8,265,429.94	
TOTAL of Departments			\$19,663,479.93	\$17,973,762.32	\$3,621,347.78	\$1,413,169.77	\$5,034,517.55	\$14,352,414.54	\$14,628,962.38	
Operating Capital Budget Comparison 2020 to 2021										
			2020	2021	Inc/(Dec)					
Administration Department			\$100,000.00	\$100,000.00	\$0.00	0.0%				
HR/Safety/Security/IT Departments			\$1,117,000.00	\$813,000.00	-\$304,000.00	-27.2%				
Support Services Department			\$1,562,000.00	\$1,782,079.00	\$220,079.00	14.1%				
Distribution Department			\$1,883,310.00	\$2,071,207.50	\$187,897.50	10.0%				
Engineering Department										
- Mainlines			\$1,848,580.73	\$1,064,315.43	-\$784,265.30	-42.4%				
- Other			\$822,059.55	\$1,537,646.59	\$715,587.04	87.0%				
Water Q & P Department			\$8,981,776.02	\$10,605,513.80	\$1,623,737.78	18.1%				
			\$16,314,726.30	\$17,973,762.32	\$1,659,036.02	10.2%				


NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	November	December	January	February	March	April	May	June	July	August	September	October
Produced 000's	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186
Purchased 000's												
	9,871,664	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186
Sold 000's	7,688,499	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427
	2,183,164	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760
% of Non-Revenue Loss	22.1%	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%
% of Water Sold	77.9%	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%
Accounted for Loss 000's	441,186.0	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3
Adjusted Loss 000's	1,741,978.5	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3
	17.65%	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%
	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	November	December	January	February	March	April	May	June	July	August	September	October
Produced 000's	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137	9,728,870
Purchased 000's												
	9,646,690	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137	9,728,870
Sold 000's	7,786,197	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300	7,684,013	7,704,199	7,634,267	7,628,028
	1,860,493	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118	1,988,224	2,022,780	2,066,870	2,100,842
% of Non-Revenue Loss	19.3%	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%	20.6%	20.8%	21.3%	21.6%
% of Water Sold	80.7%	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%	79.4%	79.2%	78.7%	78.4%
Accounted for Loss 000's	421,826.4	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5	439,341.6	438,621.8	428,518.3	429,994.7
Adjusted Loss 000's	1,438,667.1	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0	1,548,882.4	1,584,157.7	1,638,351.6	1,670,847.3
% of Water Loss	14.91%	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%	16.01%	16.29%	16.89%	17.17%

Water Loss 2021





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January 2022 Board Meeting		Financial Statement Snapshot			
November 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$4,175,592	\$4,147,256	\$3,696,185	-0.68%	12.20%
Total O&M	\$2,307,439	\$2,509,435	\$2,648,808	8.75%	-5.26%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$53,847,105	\$54,323,157	\$51,775,306	0.88%	4.92%
Total O&M	\$25,854,104	\$27,235,077	\$29,180,784	5.34%	-6.67%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$4,108,091	\$4,035,819	\$3,572,635	-1.76%	12.96%
Penalties	-\$4	\$16,603	\$37,000	415175.00%	-55.13%
Rents Water Property	\$29,795	\$32,777	\$33,900	10.01%	-3.31%
Other Water Revenue	\$2,262	\$23,430	\$19,050	935.81%	22.99%
Interest Income	\$35,375	\$38,539	\$32,000	8.94%	20.43%
Miscellaneous	\$73	\$88	\$1,600	20.55%	-94.50%
Total Revenues Current	\$4,175,592	\$4,147,256	\$3,696,185	-0.68%	12.20%
YTD					
Detailed Revenues YTD					
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$52,174,319	\$52,676,682	\$50,293,816	0.96%	4.74%
Penalties	\$237,109	\$365,113	\$462,000	53.99%	-20.97%
Rents Water Property	\$512,747	\$332,273	\$344,500	-35.20%	-3.55%
Other Water Revenue	\$180,479	\$250,543	\$191,090	38.82%	31.11%
Interest Income	\$634,110	\$427,853	\$352,000	-32.53%	21.55%
Miscellaneous	\$108,341	\$270,693	\$131,900	149.85%	105.23%
Total Revenues YTD	\$53,847,105	\$54,323,157	\$51,775,306	0.88%	4.92%



Financial Statement Snapshot					
Detailed Expenses O&M Current					
Section 5					
Detail					
Current Period					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$792,395	\$875,997	\$872,271	10.55%	0.43%
Employee Pensions & Benefits	\$443,798	\$473,768	\$568,724	6.75%	-16.70%
Taxes Other	\$56,026	\$61,875	\$67,350	10.44%	-8.13%
Purchased Power	\$185,257	\$226,594	\$212,120	22.31%	6.82%
Chemicals	\$197,042	\$210,833	\$212,193	7.00%	-0.64%
Materials & Supplies	\$148,641	\$152,313	\$200,710	2.47%	-24.11%
Contractual Services	\$344,515	\$300,494	\$344,823	-12.78%	-12.86%
Transportation	\$26,521	\$61,816	\$38,323	133.08%	61.30%
Insurance	\$54,169	\$54,385	\$67,379	0.40%	-19.28%
Advertising	\$0	\$0	\$0	0.00%	0.00%
Bad Debt Expense	\$28,541	\$65,743	\$38,284	130.35%	71.72%
Miscellaneous	\$18,312	\$12,797	\$13,797	-30.12%	-7.25%
Regulatory Commission	\$12,222	\$12,820	\$12,834	4.89%	-0.11%
Total O&M Expenses Current	\$2,307,439	\$2,509,435	\$2,648,808	8.75%	-5.26%
Detailed Expenses O&M YTD					
Section 6					
Detail					
YTD					
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$8,382,785	\$8,992,742	\$8,871,819	7.28%	1.36%
Employee Pensions & Benefits	\$4,821,139	\$5,250,675	\$5,879,539	8.91%	-10.70%
Taxes Other	\$593,364	\$753,528	\$691,654	26.99%	8.95%
Purchased Power	\$2,363,468	\$2,466,157	\$2,580,398	4.34%	-4.43%
Chemicals	\$2,366,886	\$2,573,783	\$2,683,672	8.74%	-4.09%
Materials & Supplies	\$2,164,216	\$1,891,653	\$2,351,444	-12.59%	-19.55%
Contractual Services	\$3,422,649	\$3,462,975	\$4,055,617	1.18%	-14.61%
Transportation	\$450,438	\$557,317	\$523,750	23.73%	6.41%
Insurance	\$640,613	\$615,221	\$738,437	-3.96%	-16.69%
Advertising	\$17,918	\$10,504	\$19,738	-41.38%	-46.78%
Bad Debt Expense	\$331,951	\$305,427	\$440,150	-7.99%	-30.61%
Miscellaneous	\$167,302	\$217,664	\$214,400	30.10%	1.52%
Regulatory Commission	\$131,375	\$137,431	\$130,166	4.61%	5.58%
Total O&M Expenses YTD	\$25,854,104	\$27,235,077	\$29,180,784	5.34%	-6.67%



January 2022 Board Meeting
November 2021 Results

Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>

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

	YTD 2021	2021 Annual Budget
Total Income	\$54,323,157	\$57,796,258
Total O&M	\$27,235,077	\$32,153,526
Transfer to Debt Service	\$17,600,000	\$18,725,158
Available for Operating Capital	\$9,488,080	\$6,917,574
Debt Service Coverage Section 10	Projected YTD 2021	2021 Annual Budget
Coverage Ratio Estimated	1.66	1.36



**Balance Sheet
As of November 30, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$40,774,082	\$37,463,043
Investments	\$4,384,791	\$4,381,307
Accounts Receivable		
Customers, Net	\$5,630,200	\$6,079,625
Unbilled Customers	\$7,460,000	\$6,500,000
Other	\$147,339	\$55,545
Assessments Receivable	\$165,091	\$155,813
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,063,011	\$1,727,317
Prepaid Items	\$1,061,890	\$1,151,170
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund		\$150,848
Debt Service Account	\$2,258,152	\$2,209,076
Improvement, Repair & Replacement		\$291,496
Total Current Assets	\$63,944,556	\$60,165,240
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$24,693,057	\$711,486
Debt Service Account	\$17,917,637	\$18,510,282
Improvement, Repair & Replacement	\$4,279,997	\$732,700
Customer Deposits Fund		\$878,045
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,308,794	\$19,083,189
Miscellaneous Deferred Charges	\$3,986,197	\$4,303,753
Capital Assets		
Land, System, Buildings, and Equipment	\$523,317,176	\$508,687,471
Construction in Progress	\$12,341,963	\$16,511,406
Total Capital Assets before Accumulated Depreciation	\$535,659,139	\$525,198,877
Less: Accumulated Depreciation	(\$196,038,070)	(\$184,519,894)
Total Capital Assets, Net of Accumulated Depreciation	\$339,621,069	\$340,678,983
Total Noncurrent Assets	\$407,806,751	\$384,898,438
Total Assets	\$471,751,307	\$445,063,678
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,558,221
Deferred Outflows Related to OPEB	\$3,597,789	\$2,110,885
Deferred Loss on Refundings	\$3,335,484	\$3,728,435
Total Deferred Outflows of Resources	\$10,999,832	\$10,397,541
Total Assets & Deferred Outflows of Resources	\$482,751,141	\$455,461,216



**Balance Sheet
As of November 30, 2021**

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,747,280	\$12,245,628
Bond Anticipation Note		
Notes Payable	\$1,735,876	\$1,705,186
Accounts Payable	\$298,605	\$578,710
Accrued Payroll & Taxes	\$533,025	\$457,039
Compensated Absences	\$99,611	
Arbitrage Liability		
Other Accrued Liabilities	\$156,661	\$156,593
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$2,258,152	\$2,209,076
Accounts Payable		\$442,343
Total Current Liabilities	\$17,829,210	\$17,794,575
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$215,682	\$142,457
Customer Deposits		\$878,045
Compensated Absences	\$1,586,678	\$1,257,041
Arbitrage Liability	\$295,084	\$322,268
Bond Indebtedness	\$136,330,645	\$149,233,577
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$31,186,622
Net Pension Liability	\$26,055,399	\$23,269,110
Net Unfunded OPEB Liability	\$8,200,549	\$5,563,369
Total Long-Term Liabilities	\$226,819,783	\$211,852,489
Total Liabilities	\$244,648,993	\$229,647,064
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$726,617
Deferred Inflows Related to OPEB	\$1,472,539	\$2,058,313
Total Deferred Inflows of Resources	\$1,525,707	\$2,784,930
Total Liabilities and Deferred Inflows of Resources	\$246,174,700	\$232,431,994
Net Position	\$236,576,441	\$223,029,222
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$482,751,141	\$455,461,216



**Income and Expense Report Summary
For the Eleven Months Ending November 30, 2021**

Current Period	November 2021	November 2020	November Budget	Variance Over (Under) %	
Total Income	\$4,147,256	\$4,175,592	\$3,696,185	12.2%	
Total O&M Expenses	\$2,509,435	\$2,307,439	\$2,648,808	-5.3%	
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$37,821	\$868,153	(\$552,623)	-106.8%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$54,323,157	\$53,847,105	\$51,775,306	4.9%	\$57,796,258
Total O&M Expenses	\$27,235,077	\$25,854,104	\$29,180,784	-6.7%	\$32,153,526
Transfer to Debt Service	\$17,600,000	\$16,100,000	\$17,600,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$9,488,080	\$11,893,001	\$4,994,522	90.0%	\$6,917,574



Income and Expenses Report-Detail
For the Eleven Months Ending November 30, 2021

	November 2021	November 2020	November Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$4,035,819	\$4,108,091	\$3,572,635	13.0%	\$52,676,682	\$52,174,319	\$50,293,816	4.7%
Penalties	\$16,603	(\$4)	\$37,000	-55.1%	\$365,113	\$237,109	\$462,000	-21.0%
Rents from Water Property	\$32,777	\$29,795	\$33,900	-3.3%	\$332,273	\$512,747	\$344,500	-3.5%
Other Water Revenues	\$23,430	\$2,262	\$19,050	23.0%	\$250,543	\$180,479	\$191,090	31.1%
Total Operating Income	\$4,108,629	\$4,140,144	\$3,662,585	12.2%	\$53,624,611	\$53,104,654	\$51,291,406	4.5%
Non Operating Income								
Interest Income	\$38,539	\$35,375	\$32,000	20.4%	\$427,853	\$634,110	\$352,000	21.5%
Miscellaneous	\$88	\$73	\$1,600	-94.5%	\$270,693	\$108,341	\$131,900	105.2%
Total Non Operating Income	\$38,627	\$35,448	\$33,600	15.0%	\$698,546	\$742,451	\$483,900	44.4%
Total Income	\$4,147,256	\$4,175,592	\$3,696,185	12.2%	\$54,323,157	\$53,847,105	\$51,775,306	4.9%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,037,686	\$1,000,978	\$1,107,455	-6.3%	\$11,600,093	\$11,221,872	\$12,730,469	-8.9%
Engineering & Distribution	\$630,971	\$600,287	\$701,053	-10.0%	\$7,224,115	\$6,984,823	\$7,382,470	-2.1%
Support Services	\$355,399	\$291,360	\$335,524	5.9%	\$3,377,739	\$3,328,112	\$3,756,740	-10.1%
Administration	\$485,379	\$414,814	\$504,776	-3.8%	\$5,033,130	\$4,319,297	\$5,311,105	-5.2%
Total O&M Expenses	\$2,509,435	\$2,307,439	\$2,648,808	-5.3%	\$27,235,077	\$25,854,104	\$29,180,784	-6.7%
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	\$17,600,000	\$16,100,000	\$17,600,000	0.0%
Total Expenses	\$4,109,435	\$3,307,439	\$4,248,808	-3.3%	\$44,835,077	\$41,954,104	\$46,780,784	-4.2%
Avail. to Transfer to Oper. Capital	\$37,821	\$868,153	(\$552,623)	0.0%	\$9,488,080	\$11,893,001	\$4,994,522	90.0%



**Expense Report By Division Actual to Budget
For the Eleven Months Ending November 30, 2021**

	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,037,686	\$1,107,455	-6.3%	\$11,600,093	\$12,730,469	-8.9%	\$14,057,200	
Engineering & Distribution	\$630,971	\$701,053	-10.0%	\$7,224,115	\$7,382,470	-2.1%	\$8,162,167	
Support Services	\$355,399	\$335,524	5.9%	\$3,377,739	\$3,756,740	-10.1%	\$4,159,003	
Administration	\$485,379	\$504,776	-3.8%	\$5,033,130	\$5,311,105	-5.2%	\$5,775,156	
Total O&M	<u>\$2,509,435</u>	<u>\$2,648,808</u>	<u>-5.3%</u>	<u>\$27,235,077</u>	<u>\$29,180,784</u>	<u>-6.7%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Eleven Months Ending November 30, 2021**

	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$2,606	\$2,574	1.2%	\$26,026	\$32,841	-20.8%	\$35,000	
Ohio River Pump Station #1	\$64,985	\$54,606	19.0%	\$591,308	\$674,320	-12.3%	\$747,300	
Ohio River Pump Station #2	\$12,737	\$9,583	32.9%	\$95,277	\$77,291	23.3%	\$89,600	
Total Source of Supply	\$80,328	\$66,763	20.3%	\$712,611	\$784,452	-9.2%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$422,367	\$405,949	4.0%	\$4,829,510	\$4,728,024	2.1%	\$5,202,865	
Taylor Mill Treatment plant	\$38,156	\$68,389	-44.2%	\$438,923	\$760,663	-42.3%	\$840,398	
Memorial Pky Treatment Plant	\$101,957	\$130,223	-21.7%	\$1,121,671	\$1,367,442	-18.0%	\$1,570,471	
Laboratory	\$110,213	\$130,577	-15.6%	\$1,159,055	\$1,259,211	-8.0%	\$1,402,606	
Instrumentation	\$40,849	\$61,377	-33.4%	\$415,815	\$737,626	-43.6%	\$820,881	
Sludge	\$5,923	\$11,257	-47.4%	\$109,357	\$220,712	-50.5%	\$235,000	
Total Water Quality	\$719,465	\$807,772	-10.9%	\$8,074,331	\$9,073,678	-11.0%	\$10,072,221	
Total Pumping & Storage	\$237,893	\$232,920	2.1%	\$2,813,151	\$2,872,339	-2.1%	\$3,113,079	
Total SOS, WQ, P&S	\$1,037,686	\$1,107,455	-6.3%	\$11,600,093	\$12,730,469	-8.9%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Eleven Months Ending November 30, 2021**

	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering & Distribution								
Engineering	\$161,262	\$173,809	-7.2%	\$1,733,945	\$1,740,190	-0.4%	\$1,875,380	
Distribution	\$469,709	\$525,330	-10.6%	\$5,488,487	\$5,621,465	-2.4%	\$6,265,972	
Flushing	\$0	\$1,914	-100.0%	\$1,683	\$20,815	-91.9%	\$20,815	
Total Engineering & Distr.	\$630,971	\$701,053	-10.0%	\$7,224,115	\$7,382,470	-2.1%	\$8,162,167	
Support Services								
Field Service	\$87,437	\$90,569	-3.5%	\$962,462	\$1,006,568	-4.4%	\$1,114,138	
Meter Shop	\$46,208	\$59,252	-22.0%	\$631,438	\$654,174	-3.5%	\$724,516	
Account Service	\$139,983	\$127,908	9.4%	\$1,292,013	\$1,433,850	-9.9%	\$1,602,350	
Meter Reading	\$7,759	\$9,482	-18.2%	\$90,724	\$104,510	-13.2%	\$114,999	
Other	\$74,012	\$48,313	53.2%	\$401,102	\$557,638	-28.1%	\$603,000	
Total Support Services	\$355,399	\$335,524	5.9%	\$3,377,739	\$3,756,740	-10.1%	\$4,159,003	



**Expense Report By Department Actual to Budget
For the Eleven Months Ending November 30, 2021**

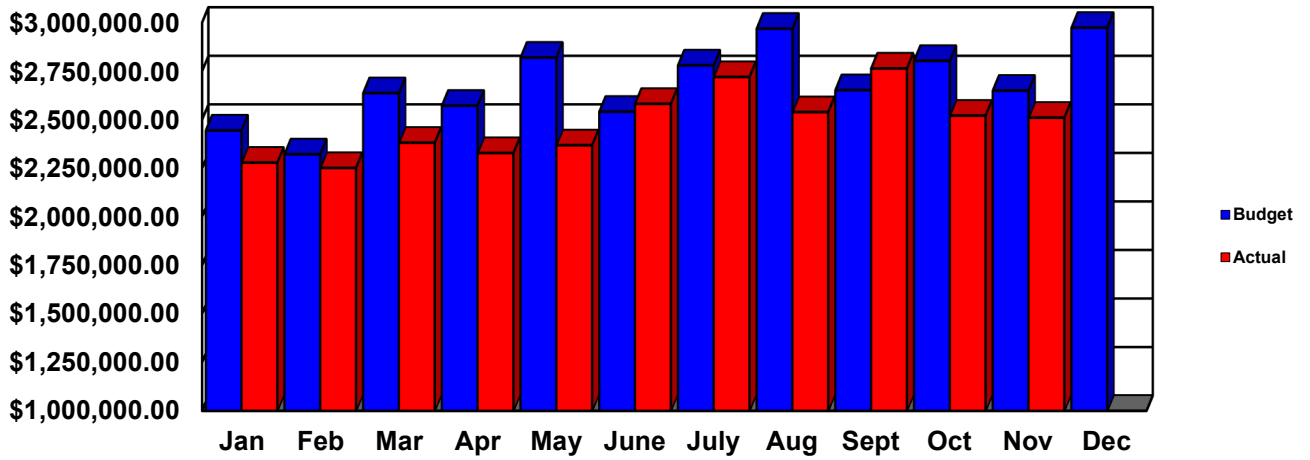
Department	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$65,749	\$51,419	27.9%	\$558,404	\$542,153	3.0%	\$579,862	
Board of Commissioners	\$4,682	\$1,072	336.8%	\$32,613	\$45,816	-28.8%	\$51,061	
Accounting	\$71,720	\$72,774	-1.4%	\$751,258	\$807,890	-7.0%	\$890,203	
H.R., Safety, Facilities & Fleet	\$104,580	\$114,071	-8.3%	\$957,309	\$1,001,706	-4.4%	\$1,082,304	
Information Systems	\$152,968	\$175,393	-12.8%	\$1,710,261	\$1,714,401	-0.2%	\$1,846,177	
Legal	\$23,435	\$32,233	-27.3%	\$262,870	\$292,826	-10.2%	\$326,349	
Other	\$62,245	\$57,814	7.7%	\$760,415	\$906,313	-16.1%	\$999,200	
Total Administration	\$485,379	\$504,776	-3.8%	\$5,033,130	\$5,311,105	-5.2%	\$5,775,156	
Total O&M	\$2,509,435	\$2,648,808	-5.3%	\$27,235,077	\$29,180,784	-6.7%	\$32,153,526	



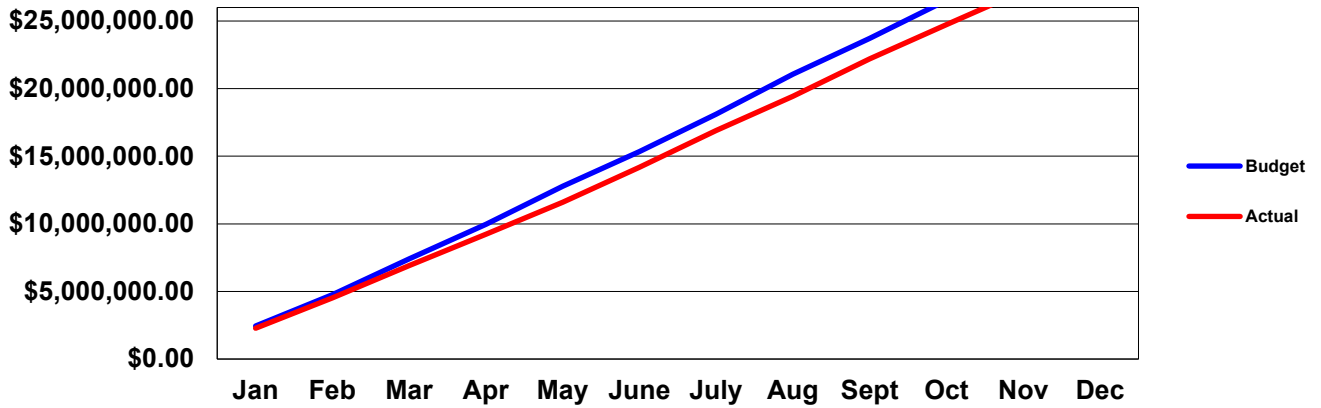
**Expense Report By Account Actual to Budget
For the Eleven Months Ending November 30, 2021**

Account	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$875,997	\$872,271	0.4%	\$8,992,742	\$8,871,819	1.4%	
Employee Pensions & Benefits	\$473,768	\$568,724	-16.7%	\$5,250,675	\$5,879,539	-10.7%	
Taxes Other Than Income Taxes	\$61,875	\$67,350	-8.1%	\$753,528	\$691,654	8.9%	
Purchased Power	\$226,594	\$212,120	6.8%	\$2,466,157	\$2,580,398	-4.4%	
Chemicals	\$210,833	\$212,193	-0.6%	\$2,573,783	\$2,683,672	-4.1%	
Materials & Supplies	\$152,313	\$200,710	-24.1%	\$1,891,653	\$2,351,444	-19.6%	
Contractual Services	\$300,494	\$344,823	-12.9%	\$3,462,975	\$4,055,617	-14.6%	
Transportation	\$61,816	\$38,323	61.3%	\$557,317	\$523,750	6.4%	
Insurance	\$54,385	\$67,379	-19.3%	\$615,221	\$738,437	-16.7%	
Advertising	\$0	\$0	0.0%	\$10,504	\$19,738	-46.8%	
Bad Debt Expense	\$65,743	\$38,284	71.7%	\$305,427	\$440,150	-30.6%	
Miscellaneous	\$12,797	\$13,797	-7.2%	\$217,664	\$214,400	1.5%	
Regulatory Commission Assessment	\$12,820	\$12,834	-0.1%	\$137,431	\$130,166	5.6%	
Total O&M Expenses	\$2,509,435	\$2,648,808	-5.3%	\$27,235,077	\$29,180,784	-6.7%	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

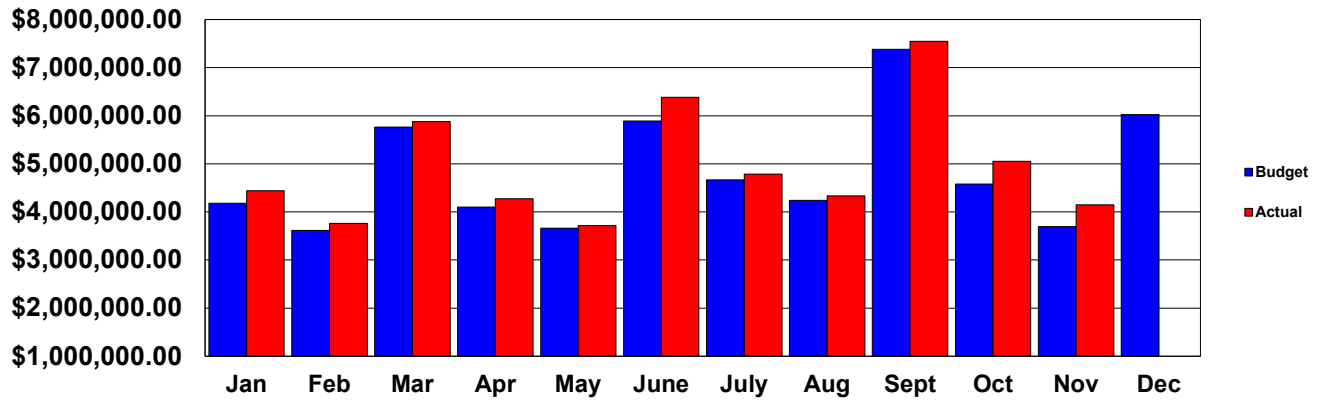




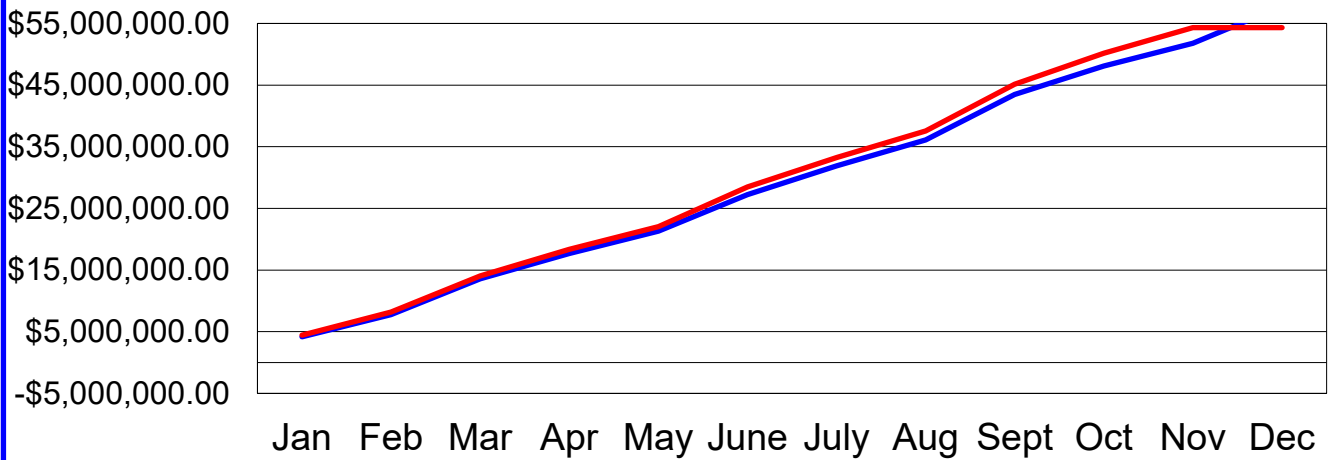
**Income Report Actual to Projected
For the Eleven Months Ending November 30, 2021**

Description	November Actual	November Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$4,035,819	\$3,572,635	13.0%	\$52,676,682	\$50,293,816	4.7%	
Penalties	\$16,603	\$37,000	-55.1%	\$365,113	\$462,000	-21.0%	
Rents from Water Property	\$32,777	\$33,900	-3.3%	\$332,273	\$344,500	-3.5%	
Other Water Revenues	\$23,430	\$19,050	23.0%	\$250,543	\$191,090	31.1%	
Total Operating Revenues	\$4,108,629	\$3,662,585	12.2%	\$53,624,611	\$51,291,406	4.5%	
Non Operating Income							
Interest Income	\$38,539	\$32,000	20.4%	\$427,853	\$352,000	21.5%	
Miscellaneous	\$88	\$1,600	-94.5%	\$270,693	\$131,900	105.2%	
Total Non Operating Income	\$38,627	\$33,600	15.0%	\$698,546	\$483,900	44.4%	
Total Income	<u>\$4,147,256</u>	<u>\$3,696,185</u>	<u>12.2%</u>	<u>\$54,323,157</u>	<u>\$51,775,306</u>	<u>4.9%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Eleven Months Ending November 30, 2021**

Division	November 2021	November 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water							
Treatment, Pumping, & Storage	\$1,037,686	\$1,000,978	3.7%	\$11,600,093	\$11,221,872	3.4%	
Engineering & Distribution	\$630,971	\$600,287	5.1%	\$7,224,115	\$6,984,823	3.4%	
Support Services	\$355,399	\$291,360	22.0%	\$3,377,739	\$3,328,112	1.5%	
Administration	\$485,379	\$414,814	17.0%	\$5,033,130	\$4,319,297	16.5%	
Total O&M	<u>\$2,509,435</u>	<u>\$2,307,439</u>	<u>8.8%</u>	<u>\$27,235,077</u>	<u>\$25,854,104</u>	<u>5.3%</u>	

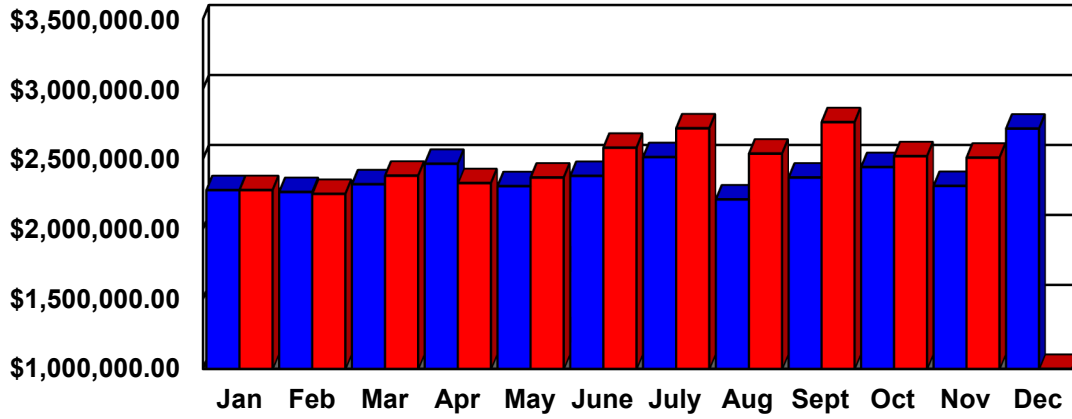


**Expense Report By Account Actual to Actual
For the Eleven Months Ending November 30, 2021**

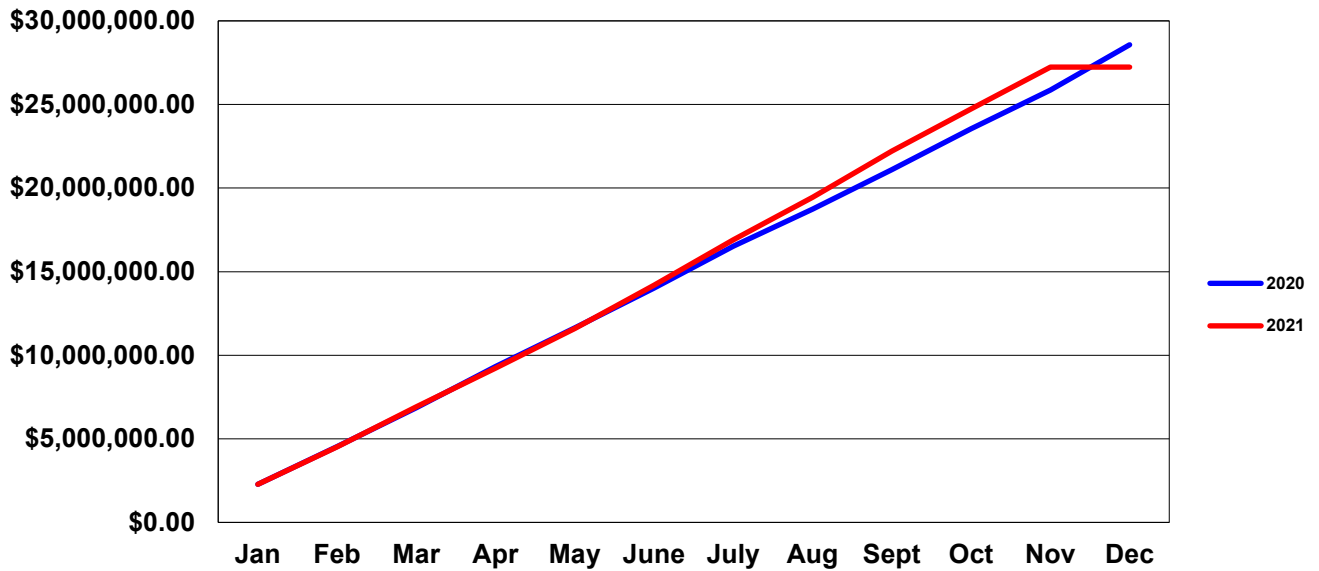
Account	November 2021	November 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$875,997	\$792,395	10.6%	\$8,992,742	\$8,382,785	7.3%	
Employee Pensions & Benefits	\$473,768	\$443,798	6.8%	\$5,250,675	\$4,821,139	8.9%	
Taxes Other Than Income Taxes	\$61,875	\$56,026	10.4%	\$753,528	\$593,364	27.0%	
Purchased Power	\$226,594	\$185,257	22.3%	\$2,466,157	\$2,363,468	4.3%	
Chemicals	\$210,833	\$197,042	7.0%	\$2,573,783	\$2,366,886	8.7%	
Materials & Supplies	\$152,313	\$148,641	2.5%	\$1,891,653	\$2,164,216	-12.6%	
Contractual Services	\$300,494	\$344,515	-12.8%	\$3,462,975	\$3,422,649	1.2%	
Transportation	\$61,816	\$26,521	133.1%	\$557,317	\$450,438	23.7%	
Insurance	\$54,385	\$54,169	0.4%	\$615,221	\$640,613	-4.0%	
Advertising	\$0	\$0	0.0%	\$10,504	\$17,918	-41.4%	
Bad Debt Expense	\$65,743	\$28,541	130.3%	\$305,427	\$331,951	-8.0%	
Miscellaneous	\$12,797	\$18,312	-30.1%	\$217,664	\$167,302	30.1%	
Regulatory Commission Assessment	\$12,820	\$12,222	4.9%	\$137,431	\$131,375	4.6%	
Total O&M Expenses	\$2,509,435	\$2,307,439	8.8%	\$27,235,077	\$25,854,104	5.3%	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

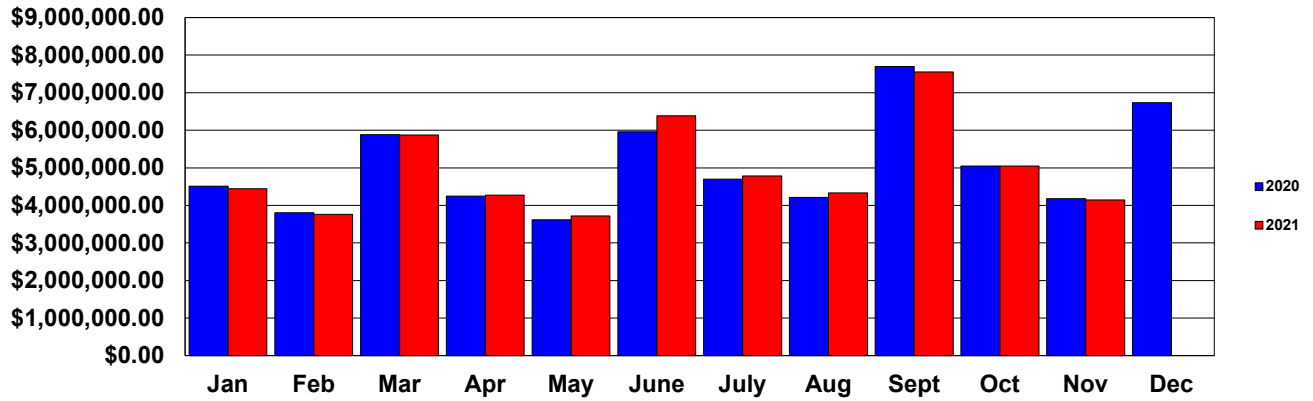




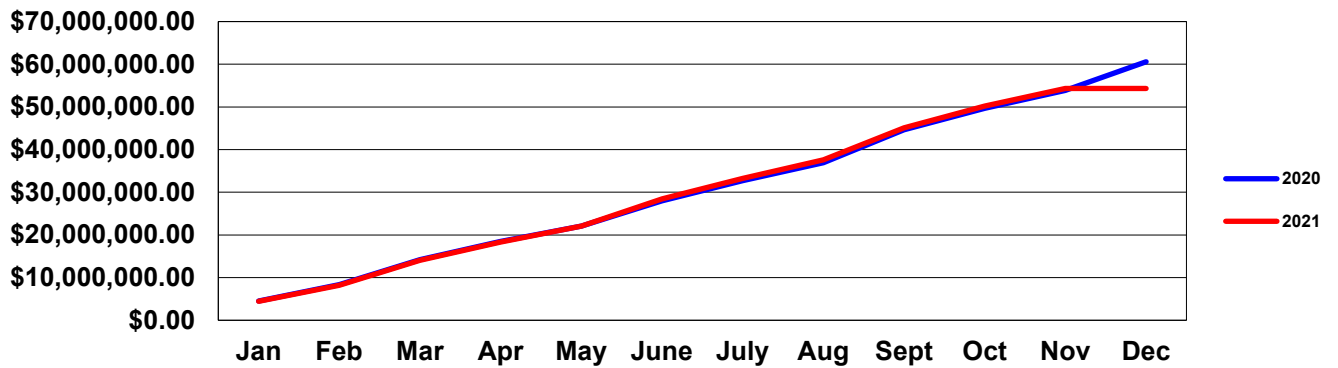
**Income Report Actual to Actual
For the Eleven Months Ending November 30, 2021**

Description	November 2021	November 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$4,035,819	\$4,108,091	-1.8%	\$52,676,682	\$52,174,319	1.0%	
Penalties	\$16,603	(\$4)	415175.0%	\$365,113	\$237,109	54.0%	
Rents from Water Property	\$32,777	\$29,795	10.0%	\$332,273	\$512,747	-35.2%	
Other Water Revenues	\$23,430	\$2,262	935.8%	\$250,543	\$180,479	38.8%	
Total Operating Revenues	\$4,108,629	\$4,140,144	-0.8%	\$53,624,611	\$53,104,654	1.0%	
Non Operating Income							
Interest Income	\$38,539	\$35,375	8.9%	\$427,853	\$634,110	-32.5%	
Miscellaneous	\$88	\$73	20.5%	\$270,693	\$108,341	149.9%	
Total Non Operating Income	\$38,627	\$35,448	9.0%	\$698,546	\$742,451	-5.9%	
Total Income	<u>\$4,147,256</u>	<u>\$4,175,592</u>	<u>-0.7%</u>	<u>\$54,323,157</u>	<u>\$53,847,105</u>	<u>0.9%</u>	

NKWD
Revenue by Month 2021 - Actual to Actual



NKWD
Revenue Trending 2021 - Actual to Actual



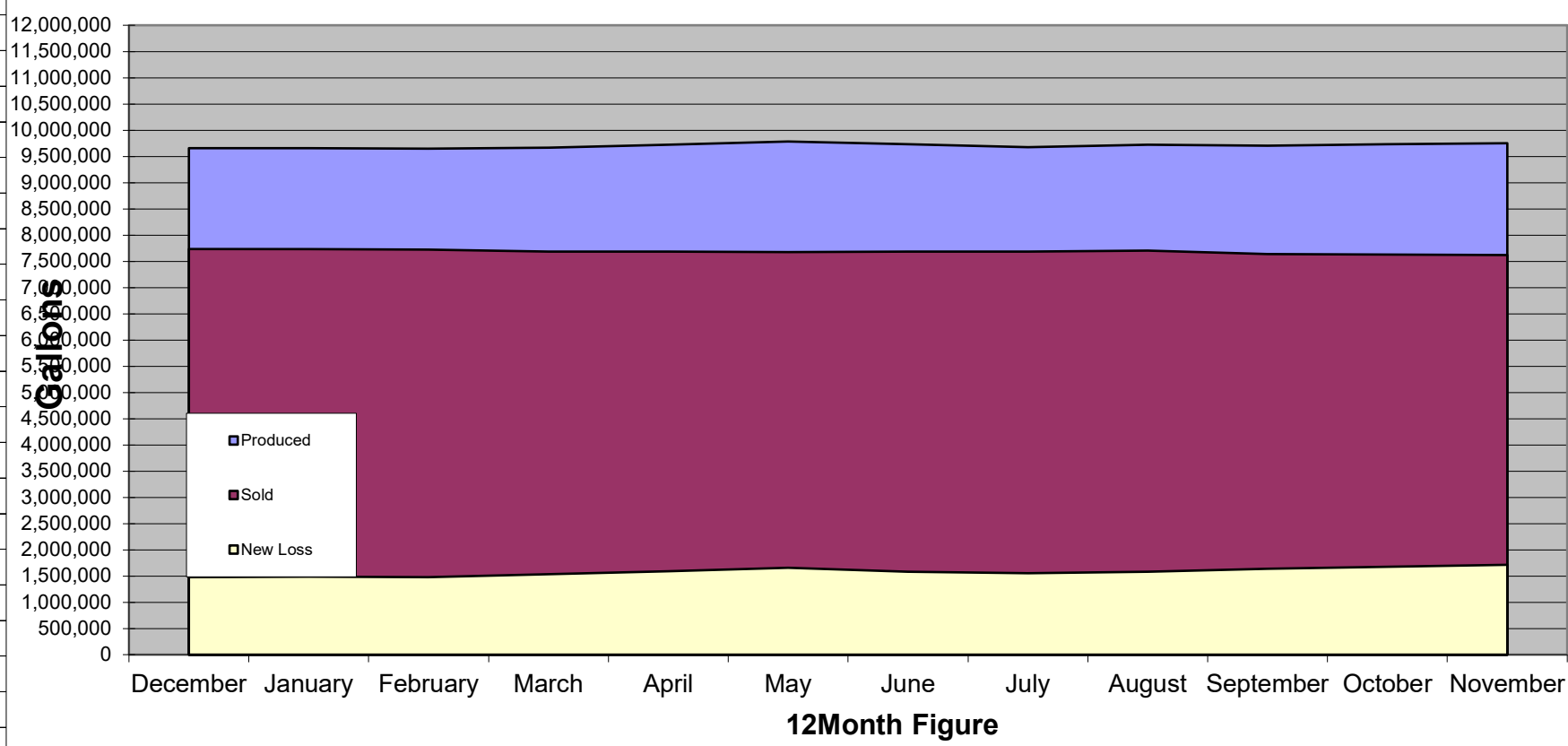
Carryover	LED light upgrade Central Faciliti	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	Transit Van (replace 417)	341-0001-000	\$32,000.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$32,000.00	\$32,000.00	21-109
Carryover	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
Carryover	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
Carryover	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
Carryover	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
Carryover	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
Carryover	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
Carryover	North Reservoir ditch repair	304-0002-000	\$420,000.00	\$420,000.00	\$0.00	\$0.00	\$0.00	\$420,000.00	\$420,000.00	21-116
Carryover	CF Roof Replacement - Middle Bay Area	184-XXXX-XXX	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	21-157
2022	Trailer for Skid Steer	341-0001-000	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	22-112
2022	North Reservoir Road Replacement	304-0002-000	\$278,000.00	\$278,000.00	\$0.00	\$0.00	\$0.00	\$278,000.00	\$278,000.00	22-113
2022	FTTP Hypo Building RTU	304-0002-000	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	22-114
2022	FTTP Catch basin repair	304-0002-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	22-115
2022	Unforeseeable capital maintenance cost (ie. Exhaust fans, HVAC)	304-000X-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	22-116
2022	CF Roof Skylights	304-0004-000	\$165,000.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$165,000.00	\$165,000.00	22-117
2022	CF Womens Locker room Tile Floor Replacement	304-0004-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	22-118
2022	TMTD Dock Drain Replacement	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	22-119
2022	FTTP North Reservoir Fence Replacement	304-0002-000	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	22-120
Facilities & Fleet Sub-Total			\$1,962,000.00	\$1,955,000.00	\$0.00	\$9,216.00	\$9,216.00	\$1,955,000.00	\$1,952,784.00	
IT & HR/SAFETY/FACILITIES & FLEET Total			\$2,937,840.00	\$2,630,840.00	\$0.00	\$9,216.00	\$9,216.00	\$2,630,840.00	\$2,928,624.00	
SUPPORT SERVICES										
Account Services										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
None			\$0.00	\$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	\$0.00	
CS - Field Services										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$28,700.00	\$28,700.00	\$0.00	\$0.00	\$0.00	\$28,700.00	\$28,700.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$28,700.00	\$28,700.00	\$0.00	\$0.00	\$0.00	\$28,700.00	\$28,700.00	20-112
Carryover	Small Pickup 4x4 vehicle (NEW SD1 Replacement)	341-0001-000	\$28,700.00	\$28,700.00	\$0.00	\$0.00	\$0.00	\$28,700.00	\$28,700.00	21-104
2022	1/2 Ton 4x4 Extended Cab (Replace #113)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	22-121
Field Services - Sub-Total			\$114,100.00	\$114,100.00	\$0.00	\$0.00	\$0.00	\$114,100.00	\$114,100.00	
Meter Shop										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Fork Lift Truck	341-0001-000	\$23,420.92	\$23,420.92	\$0.00	\$0.00	\$0.00	\$23,420.92	\$23,420.92	21-107
2022	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$650,000.00	\$650,000.00	\$0.00	\$0.00	\$0.00	\$650,000.00	\$650,000.00	22-122
2022	Large Meter Replacement Program (Purchase of Large Meters 3" and Larger)	151-0002-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	22-123
2022	24 Station Test Bench	343-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	22-124
2022	Software for Paperless Option for Meters (Change Outs/Meter Testing)	340-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	22-125
2022	Small 4x4 Extended Cab (Replace #427)	341-0001-000	\$29,000.00	\$29,000.00	\$0.00	\$0.00	\$0.00	\$29,000.00	\$29,000.00	22-126
2022	Meter Pit Upgrades (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	22-127
2022	Automated Meter Reading System (\$11M funded BAN 2021, \$2.5M SUB-IR&R)	184-0536-000	\$13,500,000.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00	\$13,500,000.00	22-128
Meter Shop Sub-Total			\$14,672,420.92	\$3,672,420.92	\$0.00	\$0.00	\$0.00	\$3,672,420.92	\$14,672,420.92	
Support Services Department Total			\$14,786,520.92	\$3,786,520.92	\$0.00	\$0.00	\$0.00	\$3,786,520.92	\$14,786,520.92	
DISTRIBUTION										
Distribution Equipment										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,500,000.00	\$1,500,000.00	\$0.00	\$4,094.13	\$4,094.13	\$1,500,000.00	\$1,495,905.87	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$151,793.50	\$151,793.50	\$0.00	\$0.00	\$0.00	\$151,793.50	\$151,793.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$63,025.00	\$63,025.00	\$0.00	\$0.00	\$0.00	\$63,025.00	\$63,025.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,888.00	\$105,888.00	\$0.00	\$0.00	\$0.00	\$105,888.00	\$105,888.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$33,500.00	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,888.00	\$105,888.00	\$0.00	\$0.00	\$0.00	\$105,888.00	\$105,888.00	21-119
Carryover	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$33,500.00	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00	21-120
Carryover	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	21-121
Carryover	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,888.00	\$105,888.00	\$0.00	\$0.00	\$0.00	\$105,888.00	\$105,888.00	21-122
Carryover	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$33,500.00	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00	21-123
Carryover	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-124
Carryover	1.5 ton service truck with utility bed vehicle (replace #266)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-125
2022	Dump Truck (replace #275)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	22-129
2022	Crew Leader Truck 3/4 Ton 4x4 Ext cab (replace #251)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	22-130
2022	Crew Leader Truck 3/4 Ton 4x4 Ext cab (replace #236)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	22-131
2022	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	22-132
2022	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	22-133
2022	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	22-134
2022	Arrow Board Traffic Sign	343-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	22-135
Distribution Total			\$2,582,982.50	\$2,582,982.50	\$0.00	\$4,094.13	\$4,094.13	\$2,582,982.50	\$2,578,888.37	
ENGINEERING										
Mainline Improvement										
2020			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
2021										
Carryover	KY 1501 (Hands Pike) KYTC Relocation and Upsizing	184-0260-000	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
Carryover	Wayman Branch Water Main	184-0901-000	\$500,000.00	\$481,954.05	\$0.00	\$390,734.53	\$390,734.53	\$481,954.05	\$109,265.47	21-134
2022										
2022	50' Extension Fund		\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	22-136
2022	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	22-137
2022	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	\$30,000.00	22-138
2022	KY 536 (Mt. Zion Road) KYTC Relocation and Upsizing	184-0264-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	22-139
Mainline Improvement Sub-Total			\$817,150.00	\$795,459.45	\$0.00	\$394,379.13	\$394,379.13	\$795,459.45	\$422,770.87	
KDOT Engineering Work										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Water Main Replacement Program										
2011			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Old Siry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088
2015										
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$2,220,000.00	\$1,822,274.61	\$0.00	\$397,725.39	\$397,725.39	\$1,822,274.61	\$1,822,274.61	13-975
2020										
Carryover	Taylor Mill Tank Site Land Purchase	303-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	20-152

Carryover	Green Road PS Site Land Purchase	303-0003-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$2,491,000.00	\$2,080,314.79	\$0.00	\$485,685.21	\$485,685.21	\$2,080,314.79	\$2,005,314.79	
Capital Purchases										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$515,400.00	\$285,400.00	\$0.00	\$0.00	\$0.00	\$285,400.00	\$515,400.00	20-157
Carryover	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	21-135
Carryover	CF Material Bins	184-XXXX-000	\$175,000.00	\$175,000.00	\$0.00	\$2,183.50	\$2,183.50	\$175,000.00	\$172,816.50	21-137
2022	Light Duty 4x4 picup truck with cap - For 3rd Engineering Tech	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	22-140
2022	1/2 ton 4x4 with extended cab (replace 148 - 224 to flushing)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	22-141
2022	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	22-142
2022	Capitalized Labor	Various	\$593,028.00	\$593,028.00	\$0.00	\$0.00	\$0.00	\$593,028.00	\$593,028.00	22-143
Capital Purchase Sub-Total			\$1,458,428.00	\$1,228,428.00	\$0.00	\$2,183.50	\$2,183.50	\$1,228,428.00	\$1,456,244.50	
Engineering Total			\$4,766,578.00	\$4,104,202.24	\$0.00	\$882,247.84	\$882,247.84	\$4,104,202.24	\$3,884,330.16	
WATER QUALITY & PRODUCTION										
OPERATIONS										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$28,200.00	\$28,200.00	\$0.00	\$0.00	\$0.00	\$28,200.00	\$28,200.00	21-141
2022	FTTP Sediment Removal	184-4007-000	\$5,500,000.00	\$3,649,313.51	\$0.00	\$2,645,054.38	\$2,645,054.38	\$3,649,313.51	\$2,854,945.62	22-144
2022	FTTP GAC Regeneration/Replacement	162-0008-000	\$693,527.00	\$693,527.00	\$0.00	\$0.00	\$0.00	\$693,527.00	\$693,527.00	22-145
2022	MPTP GAC Regeneration/Replacement	162-0008-000	\$151,302.00	\$151,302.00	\$0.00	\$0.00	\$0.00	\$151,302.00	\$151,302.00	22-146
Operations Sub-total			\$6,373,029.00	\$4,522,342.51	\$0.00	\$2,645,054.38	\$2,645,054.38	\$4,522,342.51	\$3,727,974.62	
LABORATORY										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$53,570.00	\$0.00	\$6,430.00	\$6,430.00	\$53,570.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
2022	DI Unit	344-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	22-147
2022	Autocalve	344-0001-000	\$22,340.00	\$22,340.00	\$0.00	\$0.00	\$0.00	\$22,340.00	\$22,340.00	22-148
2022	Balance	344-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	22-149
Laboratory Sub-Total			\$364,340.00	\$357,910.00	\$0.00	\$6,430.00	\$6,430.00	\$357,910.00	\$357,910.00	
MAINTENANCE										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$52,000.00	\$52,000.00	\$0.00	\$44,408.74	\$44,408.74	\$52,000.00	\$7,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	\$34,000.00	\$34,000.00	20-164
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$885,000.00	20-166
Carryover	Bromley #2 pump and motor	311-0003-000	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	20-173
Carryover	TMTP Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$100,000.00	20-180
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-182
Carryover	Chlorine Analyzers for Compliance Sites (7 total)	320-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-147
Carryover	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$28,200.00	\$28,200.00	\$0.00	\$0.00	\$0.00	\$28,200.00	\$28,200.00	21-151
Carryover	Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$160,480.51	\$0.00	\$188,010.69	\$188,010.69	\$160,480.51	-\$23,010.69	21-152
Carryover	Peristaltic Pumps FTTP, MPTP, TMTP (10 total)	311-0002-000	\$100,000.00	\$100,000.00	\$0.00	\$42,593.89	\$42,593.89	\$100,000.00	\$57,406.11	21-154
Carryover	TMTP Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
Carryover	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
2022	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	22-150
2022	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	22-151
2022	Valves, actuators, regulators for pump stations/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	22-152
2022	ORPS2 Screen Rehabilitation	304-0001-000	\$335,000.00	\$335,000.00	\$0.00	\$0.00	\$0.00	\$335,000.00	\$335,000.00	22-153
2022	ORPS1 Transformer #2	311-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	22-154
2022	Replace 456 - Transit Van AWD shelving package	341-0001-000	\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	22-155
2022	Replace 262 - Crane Truck F650 flat bed crane 10,000 lb capacity/30Ft Reach	341-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	22-156
2022	FTTP Old Thickener Clarifier Drive		\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	22-157
2022	ORPS1 Station Undermine Improvements	304-0001-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	22-158
2022	Misc Electrical Equipment Replacement, Chemical Pump Replacements	Various	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	22-159
2022	US27 Pump Station VFD	311-0003-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	22-160
2022	Remote Telemetry		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	22-161
2022	Independence Tank Painting	162-0003-000	\$450,000.00	\$450,000.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	22-162
Maintenance Sub-Total			\$3,740,200.00	\$2,800,680.51	\$0.00	\$275,013.32	\$275,013.32	\$2,800,680.51	\$3,465,186.68	
Water Quality & Production Department Total			\$10,477,569.00	\$7,680,933.02	\$0.00	\$2,926,497.70	\$2,926,497.70	\$7,680,933.02	\$7,551,071.30	
TOTAL of Departments			\$35,699,490.42	\$20,933,478.68	\$0.00	\$3,822,055.67	\$3,822,055.67	\$20,933,478.68	\$31,877,434.75	
Operating Capital Budget Comparison 2021 to 2022										
			2021	2022	Inc/(Dec)					
Administration Department			\$100,000.00	\$148,000.00	\$48,000.00					48.0%
IT & HR/Safety/Facilities & Fleet Departments			\$1,359,000.00	\$2,630,840.00	\$1,271,840.00					93.6%
Support Services Department			\$1,245,295.00	\$3,786,520.92	\$2,541,225.92					204.1%
Distribution Department			\$2,071,207.50	\$2,582,982.50	\$511,775.00					24.7%
Engineering Department										
- Mainlines			\$1,064,315.43	\$2,080,314.79	\$1,015,999.36					95.5%
- Other			\$1,537,646.59	\$2,023,887.45	\$486,240.86					31.6%
Water Q & P Department			\$10,760,119.76	\$7,680,933.02	-\$3,079,186.74					-28.6%
			\$18,137,584.28	\$20,933,478.68	\$2,795,894.40					15.4%


NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690
Purchased 000's												
	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690
Sold 000's	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197
	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493
% of Non-Revenue Loss	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%
% of Water Sold	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%
Accounted for Loss 000's	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4
Adjusted Loss 000's	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1
	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%
	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137	9,728,870	9,749,501
Purchased 000's												
	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137	9,728,870	9,749,501
Sold 000's	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300	7,684,013	7,704,199	7,634,267	7,628,028	7,614,431
	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118	1,988,224	2,022,780	2,066,870	2,100,842	2,135,070
% of Non-Revenue Loss	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%	20.6%	20.8%	21.3%	21.6%	21.9%
% of Water Sold	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%	79.4%	79.2%	78.7%	78.4%	78.1%
Accounted for Loss 000's	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5	439,341.6	438,621.8	428,518.3	429,994.7	422,020.3
Adjusted Loss 000's	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0	1,548,882.4	1,584,157.7	1,638,351.6	1,670,847.3	1,713,049.5
% of Water Loss	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%	16.01%	16.29%	16.89%	17.17%	17.57%

Water Loss 2021





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January 2022 Board Meeting		Financial Statement Snapshot			
December 2021 Results					
Current Period Totals				% Difference	% Difference
Section 1	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$7,705,291	\$6,514,032	\$6,020,952	-15.46%	8.19%
Total O&M	\$2,852,448	\$2,675,069	\$2,972,743	-6.22%	-10.01%
YTD Period Totals				% Difference	% Difference
Section 2	2020	2021	2021 Budget	Prior Year	Budget
Total Revenues	\$61,552,398	\$60,837,190	\$57,796,258	-1.16%	5.26%
Total O&M	\$28,706,551	\$29,910,143	\$32,153,526	4.19%	-6.98%
Detail					
Detailed Revenues Current		Current Period			
Section 3	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$7,593,369	\$6,307,012	\$5,864,402	-16.94%	7.55%
Penalties	\$0	\$76,968	\$65,000	100.00%	18.41%
Rents Water Property	\$36,185	\$50,996	\$35,800	40.93%	42.45%
Other Water Revenue	\$17,447	\$10,229	\$23,250	-41.37%	-56.00%
Interest Income	\$53,998	\$43,622	\$32,000	-19.22%	36.32%
Miscellaneous	\$4,292	\$25,205	\$500	487.26%	4941.00%
Total Revenues Current	\$7,705,291	\$6,514,032	\$6,020,952	-15.46%	8.19%
YTD					
Detailed Revenues YTD					
Section 4	2020	2021	2021 Budget	% Difference	% Difference
				Prior Year	Budget
Water Sales	\$59,767,689	\$58,983,694	\$56,158,218	-1.31%	5.03%
Penalties	\$237,109	\$442,082	\$527,000	86.45%	-16.11%
Rents Water Property	\$548,933	\$383,269	\$380,300	-30.18%	0.78%
Other Water Revenue	\$197,926	\$260,772	\$214,340	31.75%	21.66%
Interest Income	\$688,109	\$471,475	\$384,000	-31.48%	22.78%
Miscellaneous	\$112,632	\$295,898	\$132,400	162.71%	123.49%
Total Revenues YTD	\$61,552,398	\$60,837,190	\$57,796,258	-1.16%	5.26%



Northern Kentucky Water District					
January 2022 Board Meeting					
December 2021 Results	Financial Statement Snapshot				
Detailed Expenses O&M Current Section 5	Detail Current Period				
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$839,710	\$793,671	\$893,258	-5.48%	-11.15%
Employee Pensions & Benefits	\$505,412	\$511,356	\$539,414	1.18%	-5.20%
Taxes Other	\$58,489	\$57,895	\$64,235	-1.02%	-9.87%
Purchased Power	\$222,143	\$289,075	\$265,337	30.13%	8.95%
Chemicals	\$206,424	\$213,704	\$241,225	3.53%	-11.41%
Materials & Supplies	\$249,411	\$152,372	\$282,153	-38.91%	-46.00%
Contractual Services	\$575,831	\$437,513	\$501,736	-24.02%	-12.80%
Transportation	\$55,881	\$64,322	\$48,189	15.11%	33.48%
Insurance	\$79,159	\$55,023	\$67,399	-30.49%	-18.36%
Advertising	\$932	\$253	\$262	-72.85%	-3.44%
Bad Debt Expense	\$23,206	\$56,333	\$34,850	142.75%	61.64%
Miscellaneous	\$23,628	\$30,732	\$21,851	30.07%	40.64%
Regulatory Commission	\$12,222	\$12,820	\$12,834	4.89%	-0.11%
Total O&M Expenses Current	\$2,852,448	\$2,675,069	\$2,972,743	-6.22%	-10.01%
Detailed Expenses O&M YTD Section 6	Detail YTD				
	2020	2021	2021 Budget	% Difference Prior Year	% Difference Budget
Salaries & Wages	\$9,222,495	\$9,786,412	\$9,765,077	6.11%	0.22%
Employee Pensions & Benefits	\$5,326,551	\$5,762,030	\$6,418,953	8.18%	-10.23%
Taxes Other	\$651,853	\$811,423	\$755,889	24.48%	7.35%
Purchased Power	\$2,585,611	\$2,755,231	\$2,845,735	6.56%	-3.18%
Chemicals	\$2,573,311	\$2,787,487	\$2,924,897	8.32%	-4.70%
Materials & Supplies	\$2,413,627	\$2,044,024	\$2,633,597	-15.31%	-22.39%
Contractual Services	\$3,998,480	\$3,900,487	\$4,557,353	-2.45%	-14.41%
Transportation	\$506,319	\$621,639	\$571,939	22.78%	8.69%
Insurance	\$719,772	\$670,244	\$805,836	-6.88%	-16.83%
Advertising	\$18,849	\$10,757	\$20,000	-42.93%	-46.22%
Bad Debt Expense	\$355,158	\$361,760	\$475,000	1.86%	-23.84%
Miscellaneous	\$190,927	\$248,398	\$236,250	30.10%	5.14%
Regulatory Commission	\$143,598	\$150,251	\$143,000	4.63%	5.07%
Total O&M Expenses YTD	\$28,706,551	\$29,910,143	\$32,153,526	4.19%	-6.98%



Northern Kentucky Water District			
January 2022 Board Meeting December 2021 Results			
Debt Service Section 8	Principal	Interest	Total
February 1 Payment	\$11,032,000	\$2,920,057	\$13,952,057
June 1 Payment	\$856,394	\$320,462	\$1,176,856
August 1 Payment	\$0	\$2,867,975	\$2,867,975
December 1 Payment	<u>\$864,065</u>	<u>\$310,620</u>	<u>\$1,174,685</u>
Gross Debt Service			\$19,171,573
Less; Collection from Sub-Districts		(\$579,194)	(\$579,194)
Total Debt Service for 2021	<u>\$12,752,459</u>	<u>\$5,839,920</u>	<u>\$18,592,379</u>
Financial Summary Section 9			
Compare Actual YTD to 12 Month Budgeted Amounts			
	YTD 2021	2021 Annual Budget	
Total Income	\$60,837,190	\$57,796,258	
Total O&M	\$29,910,143	\$32,153,526	
Transfer to Debt Service	\$19,200,000	\$18,725,158	
Available for Operating Capital	\$11,727,047	\$6,917,574	
Debt Service Coverage			
Section 10	Projected YTD 2021	2021 Annual Budget	
Coverage Ratio Estimated	1.70	1.36	



**Balance Sheet
As of December 31, 2021**

Assets and Deferred Outflows of Resources	2021	2020
Current Assets		
Cash and Cash Equivalents	\$42,787,355	\$39,074,049
Investments	\$4,389,971	\$3,884,496
Accounts Receivable		
Customers, Net	\$6,216,071	\$7,785,823
Unbilled Customers	\$7,460,000	\$7,460,000
Other	\$192,631	\$70,350
Assessments Receivable	\$165,091	\$165,091
Inventory Supplies for New Installation and Maintenance, at Cost	\$2,048,552	\$1,854,835
Prepaid Items	\$1,113,528	\$1,084,531
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$97,235	\$37,000
Debt Service Account	\$1,922,180	\$2,453,994
Improvement, Repair & Replacement	\$276,685	\$1,017,643
Total Current Assets	\$66,669,299	\$64,887,812
Noncurrent Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	\$17,318,215	\$674,652
Debt Service Account	\$18,678,385	\$18,091,708
Improvement, Repair & Replacement	\$10,462,956	\$164,656
Customer Deposits Fund		\$859,532
Restricted Assets - Investments		
Bond Proceeds Fund		
Debt Service Reserve Account	\$17,334,304	\$19,111,308
Miscellaneous Deferred Charges	\$4,031,730	\$4,136,002
Capital Assets		
Land, System, Buildings, and Equipment	\$523,778,492	\$517,373,760
Construction in Progress	\$13,385,534	\$9,363,903
Total Capital Assets before Accumulated Depreciation	\$537,164,026	\$526,737,663
Less: Accumulated Depreciation	(\$197,064,830)	(\$185,050,608)
Total Capital Assets, Net of Accumulated Depreciation	\$340,099,196	\$341,687,055
Total Noncurrent Assets	\$407,924,786	\$384,724,913
Total Assets	\$474,594,085	\$449,612,725
Deferred Outflows of Resources:		
Deferred Outflows Related to Pension	\$4,066,559	\$4,066,559
Deferred Outflows Related to OPEB	\$3,597,789	\$3,597,789
Deferred Loss on Refundings	\$2,639,110	\$3,695,299
Total Deferred Outflows of Resources	\$10,303,458	\$11,359,647
Total Assets & Deferred Outflows of Resources	\$484,897,543	\$460,972,372



Balance Sheet
As of December 31, 2021

Liabilities and Deferred Inflows of Resources	2021	2020
Current Liabilities		
Bond Indebtedness	\$12,972,280	\$12,401,280
Bond Anticipation Note		
Notes Payable	\$871,810	\$1,720,459
Accounts Payable	\$914,649	\$942,005
Accrued Payroll & Taxes	\$475,627	\$396,705
Compensated Absences		\$99,611
Arbitrage Liability		
Other Accrued Liabilities	\$356,816	\$289,327
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	\$1,922,180	\$2,453,994
Accounts Payable	\$373,920	\$1,054,643
Total Current Liabilities	\$17,887,282	\$19,358,024
Long-Term Liabilities (Net of Current Portion)		
Liabilities Payable - Restricted Assets		
Accounts Payable	\$253,822	\$164,656
Customer Deposits		\$859,532
Compensated Absences	\$1,652,358	\$1,269,527
Arbitrage Liability	\$295,084	\$295,084
Bond Indebtedness	\$133,177,334	\$148,963,818
Bond Anticipation Notes Payable	\$24,685,000	
Notes Payable	\$29,450,746	\$30,322,556
Net Pension Liability	\$26,055,399	\$26,055,399
Net Unfunded OPEB Liability	\$8,200,549	\$8,200,549
Total Long-Term Liabilities	\$223,770,292	\$216,131,121
Total Liabilities	\$241,657,574	\$235,489,145
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	\$53,168	\$53,168
Deferred Inflows Related to OPEB	\$1,472,539	\$1,472,539
Deferred Inflows Related to Refundings	\$2,820,627	
Total Deferred Inflows of Resources	\$4,346,334	\$1,525,707
Total Liabilities and Deferred Inflows of Resources	\$246,003,908	\$237,014,852
Net Position	\$238,893,633	\$223,957,520
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$484,897,543	\$460,972,372



**Income and Expense Report Summary
For the Twelve Months Ending December 31, 2021**

Current Period	December 2021	December 2020	December Budget	Variance Over (Under) %	
Total Income	\$6,514,032	\$7,705,291	\$6,020,952	8.2%	
Total O&M Expenses	\$2,675,069	\$2,852,448	\$2,972,743	-10.0%	
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	
Available for Transfer to Operating Capital	\$2,238,963	\$3,852,843	\$1,448,209	54.6%	
Year to Date	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under) %	2021 Annual Budget
Total Income	\$60,837,190	\$61,552,398	\$57,796,258	5.3%	\$57,796,258
Total O&M Expenses	\$29,910,143	\$28,706,551	\$32,153,526	-7.0%	\$32,153,526
Transfer to Debt Service	\$19,200,000	\$17,100,000	\$19,200,000	0.0%	\$18,725,158
Available for Transfer to Operating Capital	\$11,727,047	\$15,745,847	\$6,442,732	82.0%	\$6,917,574



Income and Expenses Report-Detail
For the Twelve Months Ending December 31, 2021

	December 2021	December 2020	December Budget	Variance Over (Under)	YTD 2021	YTD 2020	YTD Budget	Variance Over (Under)
Operating Income								
Water Sales	\$6,307,012	\$7,593,369	\$5,864,402	7.5%	\$58,983,694	\$59,767,689	\$56,158,218	5.0%
Penalties	\$76,968	\$0	\$65,000	18.4%	\$442,082	\$237,109	\$527,000	-16.1%
Rents from Water Property	\$50,996	\$36,185	\$35,800	42.4%	\$383,269	\$548,933	\$380,300	0.8%
Other Water Revenues	\$10,229	\$17,447	\$23,250	-56.0%	\$260,772	\$197,926	\$214,340	21.7%
Total Operating Income	\$6,445,205	\$7,647,001	\$5,988,452	7.6%	\$60,069,817	\$60,751,657	\$57,279,858	4.9%
Non Operating Income								
Interest Income	\$43,622	\$53,998	\$32,000	36.3%	\$471,475	\$688,109	\$384,000	22.8%
Miscellaneous	\$25,205	\$4,292	\$500	4941.0%	\$295,898	\$112,632	\$132,400	123.5%
Total Non Operating Income	\$68,827	\$58,290	\$32,500	111.8%	\$767,373	\$800,741	\$516,400	48.6%
Total Income	\$6,514,032	\$7,705,291	\$6,020,952	8.2%	\$60,837,190	\$61,552,398	\$57,796,258	5.3%
O&M Expenses								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,181,718	\$1,138,717	\$1,326,732	-10.9%	\$12,781,809	\$12,360,589	\$14,057,200	-9.1%
Engineering	\$174,640	\$120,353	\$135,190	29.2%	\$1,908,585	\$1,720,682	\$1,875,380	1.8%
Support Services	\$804,864	\$978,896	\$1,046,770	-23.1%	\$9,672,773	\$9,691,501	\$10,445,790	-7.4%
Administration	\$513,847	\$614,482	\$464,051	10.7%	\$5,546,976	\$4,933,779	\$5,775,156	-4.0%
Total O&M Expenses	\$2,675,069	\$2,852,448	\$2,972,743	-10.0%	\$29,910,143	\$28,706,551	\$32,153,526	-7.0%
Transfer to Debt Service	\$1,600,000	\$1,000,000	\$1,600,000	0.0%	\$19,200,000	\$17,100,000	\$19,200,000	0.0%
Total Expenses	\$4,275,069	\$3,852,448	\$4,572,743	-6.5%	\$49,110,143	\$45,806,551	\$51,353,526	-4.4%
Avail. to Transfer to Oper. Capital	\$2,238,963	\$3,852,843	\$1,448,209	54.6%	\$11,727,047	\$15,745,847	\$6,442,732	82.0%



**Expense Report By Division Actual to Budget
For the Twelve Months Ending December 31, 2021**

	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Division								
Source of Supply, Water								
Treatment, Pumping, & Storage	\$1,181,718	\$1,326,732	-10.9%	\$12,781,809	\$14,057,200	-9.1%	\$14,057,200	
Engineering	\$174,640	\$135,190	29.2%	\$1,908,585	\$1,875,380	1.8%	\$1,875,380	
Support Services	\$804,864	\$1,046,770	-23.1%	\$9,672,773	\$10,445,790	-7.4%	\$10,445,790	
Administration	\$513,847	\$464,051	10.7%	\$5,546,976	\$5,775,156	-4.0%	\$5,775,156	
Total O&M	<u>\$2,675,069</u>	<u>\$2,972,743</u>	<u>-10.0%</u>	<u>\$29,910,143</u>	<u>\$32,153,526</u>	<u>-7.0%</u>	<u>\$32,153,526</u>	



**Expense Report By Department Actual to Budget
For the Twelve Months Ending December 31, 2021**

	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Source of Supply								
Licking River Pump Station	\$3,995	\$2,159	85.0%	\$30,021	\$35,000	-14.2%	\$35,000	
Ohio River Pump Station #1	\$81,712	\$72,980	12.0%	\$673,020	\$747,300	-9.9%	\$747,300	
Ohio River Pump Station #2	\$12,663	\$12,309	2.9%	\$107,940	\$89,600	20.5%	\$89,600	
Total Source of Supply	\$98,370	\$87,448	12.5%	\$810,981	\$871,900	-7.0%	\$871,900	
Water Quality								
Ft. Thomas Treatment Plant	\$486,417	\$474,842	2.4%	\$5,315,926	\$5,202,865	2.2%	\$5,202,865	
Taylor Mill Treatment plant	\$41,062	\$79,735	-48.5%	\$479,985	\$840,398	-42.9%	\$840,398	
Memorial Pky Treatment Plant	\$79,789	\$203,029	-60.7%	\$1,201,460	\$1,570,471	-23.5%	\$1,570,471	
Laboratory	\$107,937	\$143,395	-24.7%	\$1,266,992	\$1,402,606	-9.7%	\$1,402,606	
Instrumentation	\$47,134	\$83,255	-43.4%	\$462,949	\$820,881	-43.6%	\$820,881	
Sludge	\$6,335	\$14,288	-55.7%	\$115,692	\$235,000	-50.8%	\$235,000	
Total Water Quality	\$768,674	\$998,544	-23.0%	\$8,843,004	\$10,072,221	-12.2%	\$10,072,221	
Total Pumping & Storage	\$314,674	\$240,740	30.7%	\$3,127,824	\$3,113,079	0.5%	\$3,113,079	
Total SOS, WQ, P&S	\$1,181,718	\$1,326,732	-10.9%	\$12,781,809	\$14,057,200	-9.1%	\$14,057,200	



**Expense Report By Department Actual to Budget
For the Twelve Months Ending December 31, 2021**

	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Department								
Engineering								
Engineering	\$174,640	\$135,190	29.2%	\$1,908,585	\$1,875,380	1.8%	\$1,875,380	
Total Engineering	\$174,640	\$135,190	29.2%	\$1,908,585	\$1,875,380	1.8%	\$1,875,380	
Support Services								
Field Service	\$66,138	\$107,570	-38.5%	\$1,028,600	\$1,114,138	-7.7%	\$1,114,138	
Meter Shop	\$38,209	\$70,342	-45.7%	\$669,647	\$724,516	-7.6%	\$724,516	
Account Service	\$157,697	\$168,500	-6.4%	\$1,449,710	\$1,602,350	-9.5%	\$1,602,350	
Meter Reading	\$8,023	\$10,489	-23.5%	\$98,747	\$114,999	-14.1%	\$114,999	
Distribution	\$470,657	\$644,507	-27.0%	\$5,959,143	\$6,265,972	-4.9%	\$6,265,972	
Flushing	\$0	\$0	0.0%	\$1,683	\$20,815	-91.9%	\$20,815	
Other	\$64,140	\$45,362	41.4%	\$465,243	\$603,000	-22.8%	\$603,000	
Total Support Services	\$804,864	\$1,046,770	-23.1%	\$9,672,773	\$10,445,790	-7.4%	\$10,445,790	



**Expense Report By Department Actual to Budget
For the Twelve Months Ending December 31, 2021**

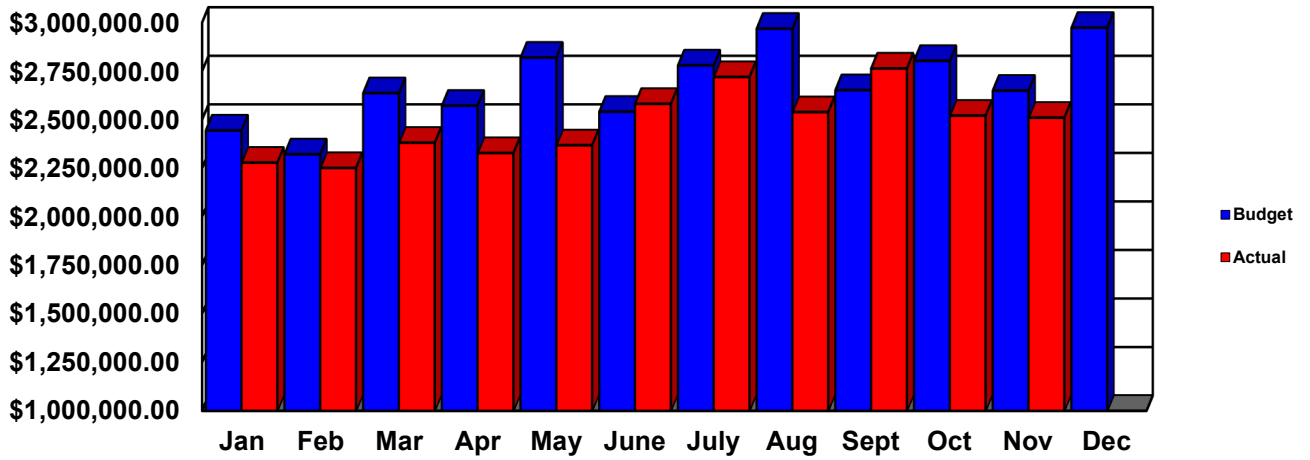
Department	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	2021 Budget 12 Months	Explanation
Administration								
Executive Management	\$54,124	\$37,709	43.5%	\$612,527	\$579,862	5.6%	\$579,862	
Board of Commissioners	\$1,914	\$5,245	-63.5%	\$34,527	\$51,061	-32.4%	\$51,061	
Accounting	\$75,162	\$82,313	-8.7%	\$826,420	\$890,203	-7.2%	\$890,203	
H.R., Safety, Facilities & Fleet	\$104,563	\$80,598	29.7%	\$1,061,872	\$1,082,304	-1.9%	\$1,082,304	
Information Systems	\$185,321	\$131,776	40.6%	\$1,895,582	\$1,846,177	2.7%	\$1,846,177	
Legal	\$32,727	\$33,523	-2.4%	\$295,597	\$326,349	-9.4%	\$326,349	
Other	\$60,036	\$92,887	-35.4%	\$820,451	\$999,200	-17.9%	\$999,200	
Total Administration	\$513,847	\$464,051	10.7%	\$5,546,976	\$5,775,156	-4.0%	\$5,775,156	
Total O&M	\$2,675,069	\$2,972,743	-10.0%	\$29,910,143	\$32,153,526	-7.0%	\$32,153,526	



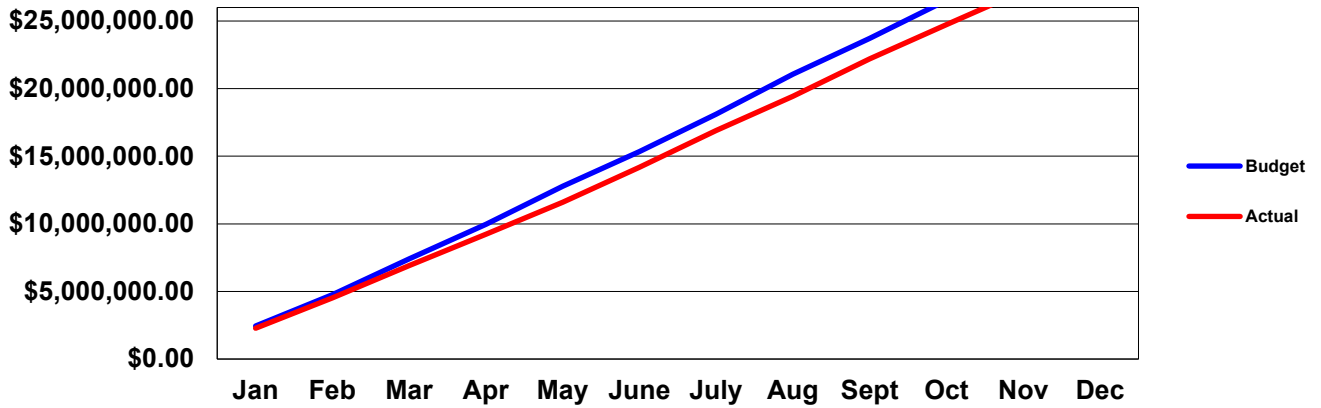
**Expense Report By Account Actual to Budget
For the Twelve Months Ending December 31, 2021**

Account	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$793,671	\$893,258	-11.1%	\$9,786,412	\$9,765,077	0.2%	
Employee Pensions & Benefits	\$511,356	\$539,414	-5.2%	\$5,762,030	\$6,418,953	-10.2%	
Taxes Other Than Income Taxes	\$57,895	\$64,235	-9.9%	\$811,423	\$755,889	7.3%	
Purchased Power	\$289,075	\$265,337	8.9%	\$2,755,231	\$2,845,735	-3.2%	
Chemicals	\$213,704	\$241,225	-11.4%	\$2,787,487	\$2,924,897	-4.7%	
Materials & Supplies	\$152,372	\$282,153	-46.0%	\$2,044,024	\$2,633,597	-22.4%	
Contractual Services	\$437,513	\$501,736	-12.8%	\$3,900,487	\$4,557,353	-14.4%	
Transportation	\$64,322	\$48,189	33.5%	\$621,639	\$571,939	8.7%	
Insurance	\$55,023	\$67,399	-18.4%	\$670,244	\$805,836	-16.8%	
Advertising	\$253	\$262	-3.4%	\$10,757	\$20,000	-46.2%	
Bad Debt Expense	\$56,333	\$34,850	61.6%	\$361,760	\$475,000	-23.8%	
Miscellaneous	\$30,732	\$21,851	40.6%	\$248,398	\$236,250	5.1%	
Regulatory Commission Assessment	\$12,820	\$12,834	-0.1%	\$150,251	\$143,000	5.1%	
Total O&M Expenses	\$2,675,069	\$2,972,743	-10.0%	\$29,910,143	\$32,153,526	-7.0%	

NKWD O&M Monthly Comparison 2021 Budget to Actual



NKWD O&M YTD Trending 2021 - Budget To Actual

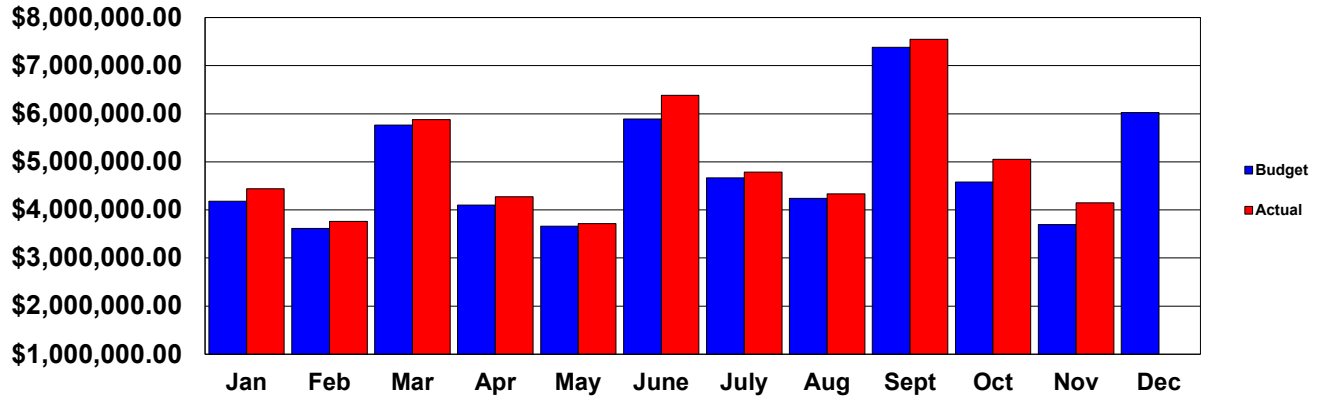




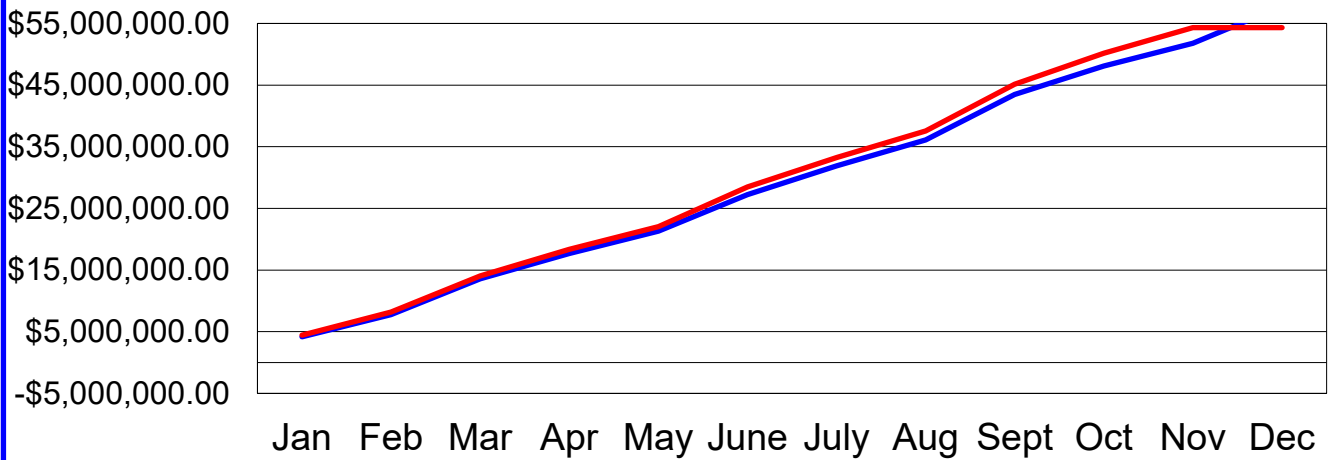
**Income Report Actual to Projected
For the Twelve Months Ending December 31, 2021**

Description	December Actual	December Budget	Variance Over (Under)	YTD Actual	YTD Budget	Variance Over (Under)	Explanation
Water Sales	\$6,307,012	\$5,864,402	7.5%	\$58,983,694	\$56,158,218	5.0%	
Penalties	\$76,968	\$65,000	18.4%	\$442,082	\$527,000	-16.1%	
Rents from Water Property	\$50,996	\$35,800	42.4%	\$383,269	\$380,300	0.8%	
Other Water Revenues	\$10,229	\$23,250	-56.0%	\$260,772	\$214,340	21.7%	
Total Operating Revenues	\$6,445,205	\$5,988,452	7.6%	\$60,069,817	\$57,279,858	4.9%	
Non Operating Income							
Interest Income	\$43,622	\$32,000	36.3%	\$471,475	\$384,000	22.8%	
Miscellaneous	\$25,205	\$500	4941.0%	\$295,898	\$132,400	123.5%	
Total Non Operating Income	\$68,827	\$32,500	111.8%	\$767,373	\$516,400	48.6%	
Total Income	<u>\$6,514,032</u>	<u>\$6,020,952</u>	<u>8.2%</u>	<u>\$60,837,190</u>	<u>\$57,796,258</u>	<u>5.3%</u>	

NKWD
Revenue by Month 2021 - Budget to Actual



NKWD
Revenue Trending 2021 - Budget To Actual





**Expense Report By Division Actual to Actual
For the Twelve Months Ending December 31, 2021**

Division	December 2021	December 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Source of Supply, Water Treatment, Pumping, & Storage	\$1,181,718	\$1,138,717	3.8%	\$12,781,809	\$12,360,589	3.4%	
Engineering	\$174,640	\$120,353	45.1%	\$1,908,585	\$1,720,682	10.9%	
Support Services	\$804,864	\$978,896	-17.8%	\$9,672,773	\$9,691,501	-0.2%	
Administration	\$513,847	\$614,482	-16.4%	\$5,546,976	\$4,933,779	12.4%	
Total O&M	<u>\$2,675,069</u>	<u>\$2,852,448</u>	<u>-6.2%</u>	<u>\$29,910,143</u>	<u>\$28,706,551</u>	<u>4.2%</u>	

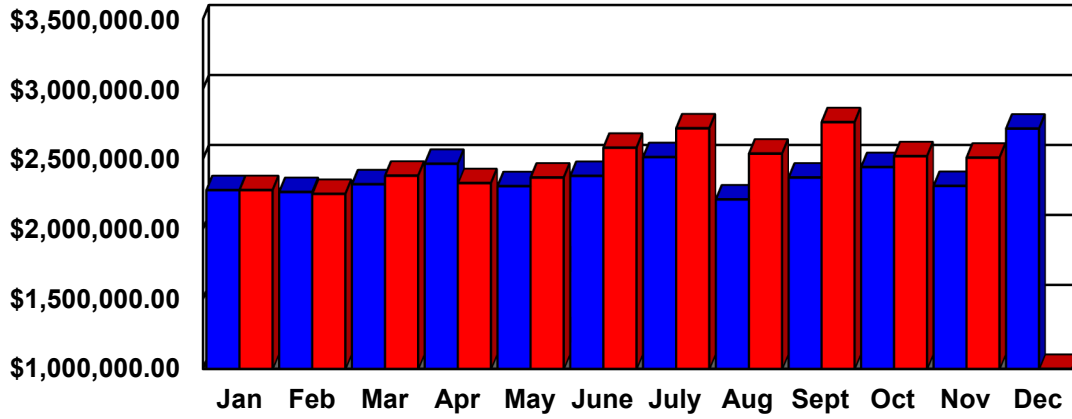


**Expense Report By Account Actual to Actual
For the Twelve Months Ending December 31, 2021**

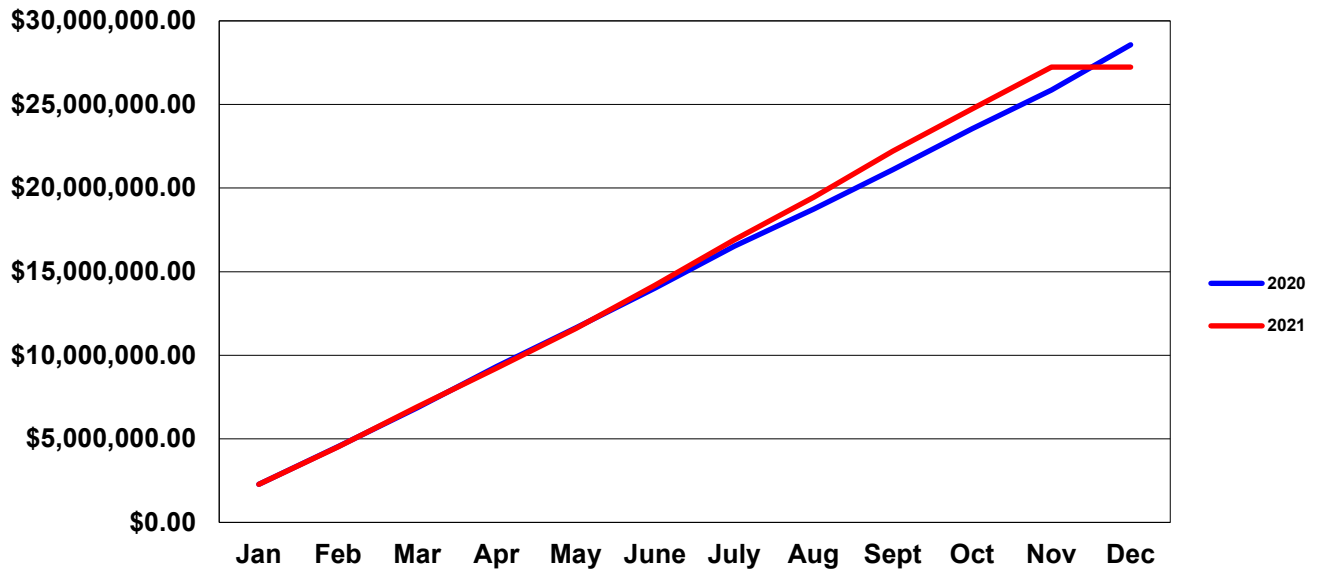
Account	December 2021	December 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
O&M Expenses							
Salaries & Wages	\$793,671	\$839,710	-5.5%	\$9,786,412	\$9,222,495	6.1%	
Employee Pensions & Benefits	\$511,356	\$505,412	1.2%	\$5,762,030	\$5,326,551	8.2%	
Taxes Other Than Income Taxes	\$57,895	\$58,489	-1.0%	\$811,423	\$651,853	24.5%	
Purchased Power	\$289,075	\$222,143	30.1%	\$2,755,231	\$2,585,611	6.6%	
Chemicals	\$213,704	\$206,424	3.5%	\$2,787,487	\$2,573,311	8.3%	
Materials & Supplies	\$152,372	\$249,411	-38.9%	\$2,044,024	\$2,413,627	-15.3%	
Contractual Services	\$437,513	\$575,831	-24.0%	\$3,900,487	\$3,998,480	-2.5%	
Transportation	\$64,322	\$55,881	15.1%	\$621,639	\$506,319	22.8%	
Insurance	\$55,023	\$79,159	-30.5%	\$670,244	\$719,772	-6.9%	
Advertising	\$253	\$932	-72.9%	\$10,757	\$18,849	-42.9%	
Bad Debt Expense	\$56,333	\$23,206	142.8%	\$361,760	\$355,158	1.9%	
Miscellaneous	\$30,732	\$23,628	30.1%	\$248,398	\$190,927	30.1%	
Regulatory Commission Assessment	\$12,820	\$12,222	4.9%	\$150,251	\$143,598	4.6%	
Total O&M Expenses	<u>\$2,675,069</u>	<u>\$2,852,448</u>	<u>-6.2%</u>	<u>\$29,910,143</u>	<u>\$28,706,551</u>	<u>4.2%</u>	

NKWD O&M Monthly Comparison 2021 Actual to Actual

■ Actual 2020
■ Actual 2021



NKWD O&M YTD Trending 2021 - Actual to Actual

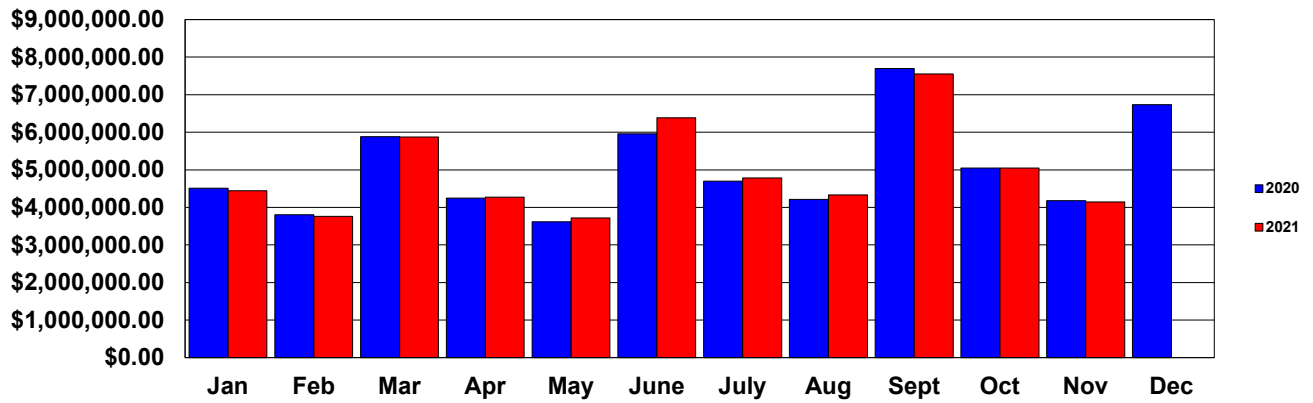




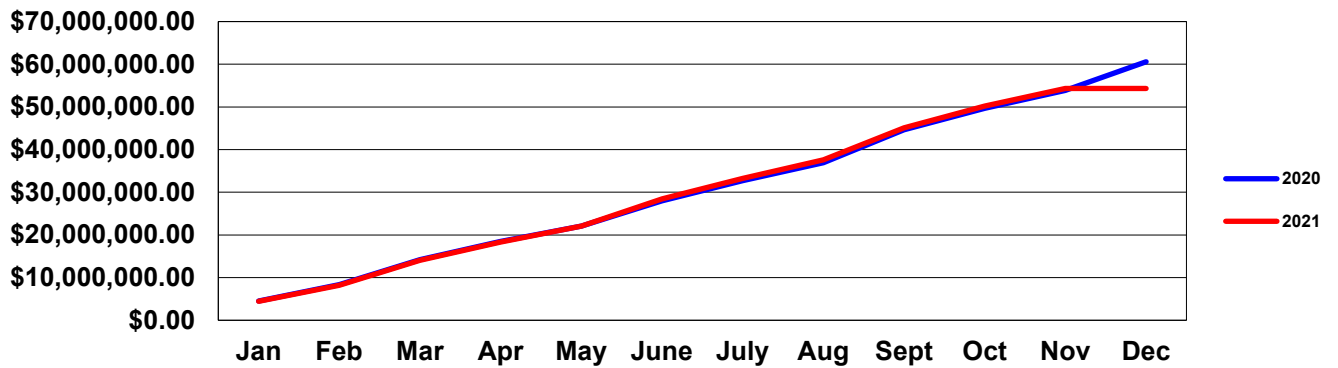
**Income Report Actual to Actual
For the Twelve Months Ending December 31, 2021**

Description	December 2021	December 2020	Variance Over (Under)	YTD 2021	YTD 2020	Variance Over (Under)	Explanation
Water Sales	\$6,307,012	\$7,593,369	-16.9%	\$58,983,694	\$59,767,689	-1.3%	
Penalties	\$76,968	\$0	100.0%	\$442,082	\$237,109	86.4%	
Rents from Water Property	\$50,996	\$36,185	40.9%	\$383,269	\$548,933	-30.2%	
Other Water Revenues	\$10,229	\$17,447	-41.4%	\$260,772	\$197,926	31.8%	
Total Operating Revenues	\$6,445,205	\$7,647,001	-15.7%	\$60,069,817	\$60,751,657	-1.1%	
Non Operating Income							
Interest Income	\$43,622	\$53,998	-19.2%	\$471,475	\$688,109	-31.5%	
Miscellaneous	\$25,205	\$4,292	487.3%	\$295,898	\$112,632	162.7%	
Total Non Operating Income	\$68,827	\$58,290	18.1%	\$767,373	\$800,741	-4.2%	
Total Income	<u>\$6,514,032</u>	<u>\$7,705,291</u>	<u>-15.5%</u>	<u>\$60,837,190</u>	<u>\$61,552,398</u>	<u>-1.2%</u>	

NKWD Revenue by Month 2021 - Actual to Actual



NKWD Revenue Trending 2021 - Actual to Actual



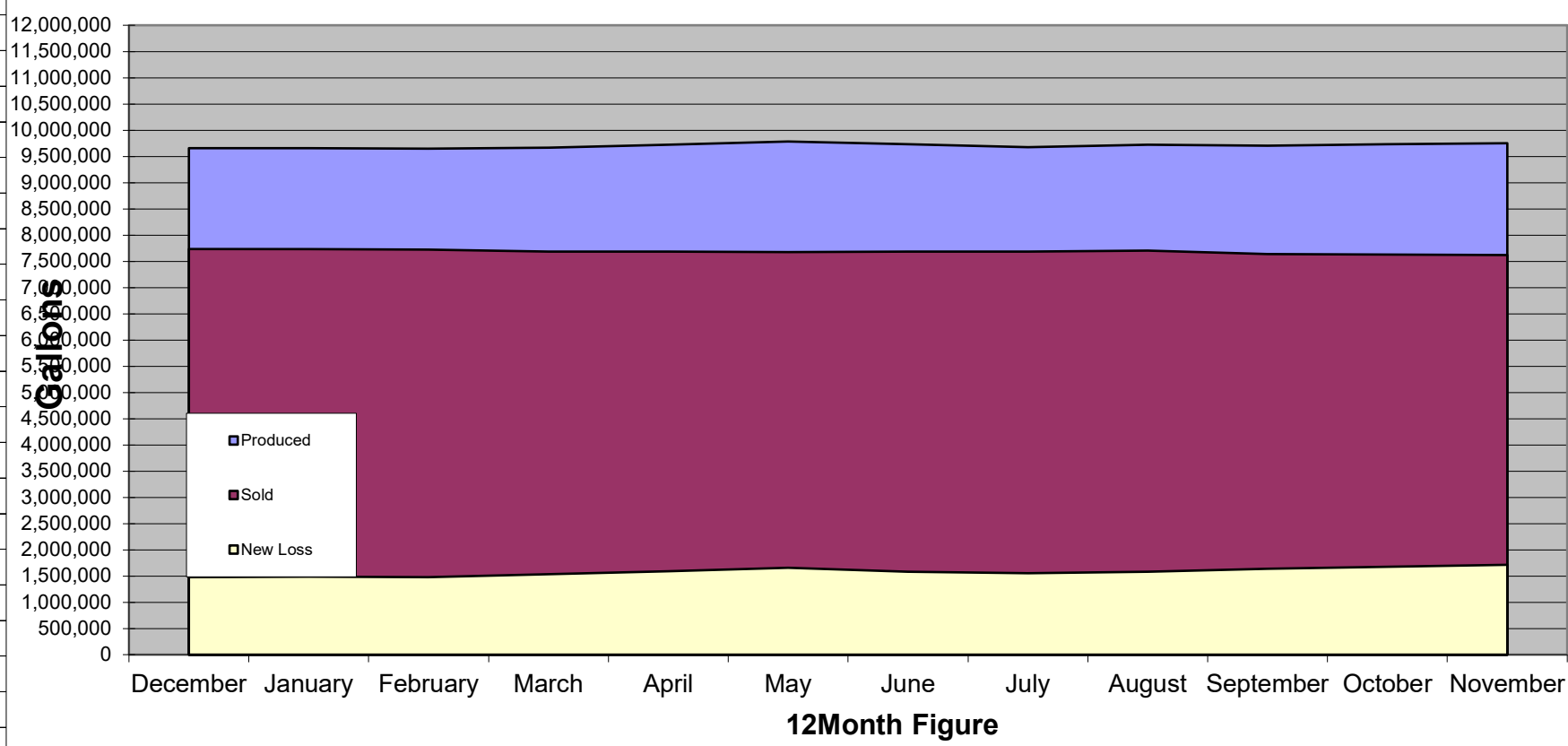
Carryover	LED light upgrade Central Faciliti	304-0004-000	\$30,000.00	\$30,000.00	\$0.00	\$9,216.00	\$9,216.00	\$30,000.00	\$20,784.00	20-122
Carryover	Transit Van (replace 417)	341-0001-000	\$32,000.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$32,000.00	\$32,000.00	21-109
Carryover	New Floor Scrubber	347-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	21-110
Carryover	RTU # 9 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-111
Carryover	RTU # 18 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-112
Carryover	RTU # 13 Central Facility	304-0004-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	21-113
Carryover	Plants Chemical Building Exhaust Fans (4)	304-0002-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	21-114
Carryover	Additional A/C unit Electrical Room MPTP sludge building	304-0002-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	21-115
Carryover	North Reservoir ditch repair	304-0002-000	\$420,000.00	\$420,000.00	\$0.00	\$0.00	\$0.00	\$420,000.00	\$420,000.00	21-116
Carryover	CF Roof Replacement - Middle Bay Area	184-XXXX-XXX	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	21-157
2022	Trailer for Skid Steer	341-0001-000	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	22-112
2022	North Reservoir Road Replacement	304-0002-000	\$278,000.00	\$278,000.00	\$0.00	\$0.00	\$0.00	\$278,000.00	\$278,000.00	22-113
2022	FTTP Hypo Building RTU	304-0002-000	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	22-114
2022	FTTP Catch basin repair	304-0002-000	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	22-115
2022	Unforeseeable capital maintenance cost (ie. Exhaust fans, HVAC)	304-000X-000	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	22-116
2022	CF Roof Skylights	304-0004-000	\$165,000.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$165,000.00	\$165,000.00	22-117
2022	CF Womens Locker room Tile Floor Replacement	304-0004-000	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	22-118
2022	TMTD Dock Drain Replacement	304-0002-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	22-119
2022	FTTP North Reservoir Fence Replacement	304-0002-000	\$250,000.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	22-120
Facilities & Fleet Sub-Total			\$1,962,000.00	\$1,955,000.00	\$0.00	\$9,216.00	\$9,216.00	\$1,955,000.00	\$1,952,784.00	
IT & HR/SAFETY/FACILITIES & FLEET Total			\$2,937,840.00	\$2,630,840.00	\$0.00	\$9,216.00	\$9,216.00	\$2,630,840.00	\$2,928,624.00	
SUPPORT SERVICES										
Account Services										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
None			\$0.00	\$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	\$0.00	
CS - Field Services										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
Carryover	Small Pickup 4x4 vehicle (#450 SD1 Replacement)	341-0001-000	\$28,700.00	\$28,700.00	\$0.00	\$0.00	\$0.00	\$28,700.00	\$28,700.00	20-111
Carryover	Small Pickup 4x4 vehicle (NEW)	341-0001-000	\$28,700.00	\$28,700.00	\$0.00	\$0.00	\$0.00	\$28,700.00	\$28,700.00	20-112
Carryover	Small Pickup 4x4 vehicle (NEW SD1 Replacement)	341-0001-000	\$28,700.00	\$28,700.00	\$0.00	\$0.00	\$0.00	\$28,700.00	\$28,700.00	21-104
2022	1/2 Ton 4x4 Extended Cab (Replace #113)	341-0001-000	\$28,000.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00	22-121
Field Services - Sub-Total			\$114,100.00	\$114,100.00	\$0.00	\$0.00	\$0.00	\$114,100.00	\$114,100.00	
Meter Shop										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
Carryover	Fork Lift Truck	341-0001-000	\$23,420.92	\$23,420.92	\$0.00	\$0.00	\$0.00	\$23,420.92	\$23,420.92	21-107
2022	Water Meters (Custom Setters and other Meter Supplies)	151-0002-000	\$650,000.00	\$650,000.00	\$0.00	\$0.00	\$0.00	\$650,000.00	\$650,000.00	22-122
2022	Large Meter Replacement Program (Purchase of Large Meters 3" and Larger)	151-0002-000	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	22-123
2022	24 Station Test Bench	343-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	22-124
2022	Software for Paperless Option for Meters (Change Outs/Meter Testing)	340-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	22-125
2022	Small 4x4 Extended Cab (Replace #427)	341-0001-000	\$29,000.00	\$29,000.00	\$0.00	\$0.00	\$0.00	\$29,000.00	\$29,000.00	22-126
2022	Meter Pit Upgrades (Allows for Large Meter Pits to be Repaired)	304-0003-000	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	22-127
2022	Automated Meter Reading System (\$11M funded BAN 2021, \$2.5M SUB-IR&R)	184-0536-000	\$13,500,000.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00	\$13,500,000.00	22-128
Meter Shop Sub-Total			\$14,672,420.92	\$3,672,420.92	\$0.00	\$0.00	\$0.00	\$3,672,420.92	\$14,672,420.92	
Support Services Department Total			\$14,786,520.92	\$3,786,520.92	\$0.00	\$0.00	\$0.00	\$3,786,520.92	\$14,786,520.92	
DISTRIBUTION										
Distribution Equipment										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
Carryover	Land for Dump Site	303-0003-000	\$1,500,000.00	\$1,500,000.00	\$0.00	\$4,094.13	\$4,094.13	\$1,500,000.00	\$1,495,905.87	17-130
Carryover	Valve Turning/Vac Truck	341-0001-000	\$151,793.50	\$151,793.50	\$0.00	\$0.00	\$0.00	\$151,793.50	\$151,793.50	19-137
Carryover	Dump Truck - (replace #277)	341-0001-000	\$63,025.00	\$63,025.00	\$0.00	\$0.00	\$0.00	\$63,025.00	\$63,025.00	20-130
Carryover	Dump Truck - (replace #287)	341-0001-000	\$105,888.00	\$105,888.00	\$0.00	\$0.00	\$0.00	\$105,888.00	\$105,888.00	20-132
Carryover	Crew Leader Truck 3/4 ton 4x4 - (replace #252)	341-0001-000	\$33,500.00	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00	20-136
Carryover	Dump Truck - (replace #283)	341-0001-000	\$105,888.00	\$105,888.00	\$0.00	\$0.00	\$0.00	\$105,888.00	\$105,888.00	21-119
Carryover	Crew Leader Truck 3/4 ton 4x4 ext cab - (replace #127)	341-0001-000	\$33,500.00	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00	21-120
Carryover	1/2 Ton 4x4 with extended cab (new)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	21-121
Carryover	Dump Truck Full Size/6 Ton (replace #284)	341-0001-000	\$105,888.00	\$105,888.00	\$0.00	\$0.00	\$0.00	\$105,888.00	\$105,888.00	21-122
Carryover	3/4 ton heavy duty 4x4 extended cab pickup truck (replace #253)	341-0001-000	\$33,500.00	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00	21-123
Carryover	1.5 ton service truck with utility bed vehicle (replace #268)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-124
Carryover	1.5 ton service truck with utility bed vehicle (replace #266)	341-0001-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-125
2022	Dump Truck (replace #275)	341-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	22-129
2022	Crew Leader Truck 3/4 Ton 4x4 Ext cab (replace #251)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	22-130
2022	Crew Leader Truck 3/4 Ton 4x4 Ext cab (replace #236)	341-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	22-131
2022	Safety/Shoring Equipment	343-0001-000	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	22-132
2022	2" Piercing Tool (quantity 2)	345-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	22-133
2022	Line Locator (quantity 2)	343-0001-000	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	22-134
2022	Arrow Board Traffic Sign	343-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	22-135
Distribution Total			\$2,582,982.50	\$2,582,982.50	\$0.00	\$4,094.13	\$4,094.13	\$2,582,982.50	\$2,578,888.37	
ENGINEERING										
Mainline Improvement										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
Carryover	KY 1501 (Hands Pike) KYTC Relocation	184-0260-000	\$7,150.00	\$3,505.40	\$0.00	\$3,644.60	\$3,644.60	\$3,505.40	\$3,505.40	20-185
Carryover	KY 1501 (Hands Pike) KYTC Relocation and Upsizing	184-0260-000	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	21-130
Carryover	Wayman Branch Water Main	184-0901-000	\$500,000.00	\$481,954.05	\$0.00	\$390,734.53	\$390,734.53	\$481,954.05	\$109,265.47	21-134
			2022							
2022	50' Extension Fund		\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	22-136
2022	City Street Projects		\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	22-137
2022	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	\$30,000.00	22-138
2022	KY 536 (Mt. Zion Road) KYTC Relocation and Upsizing	184-0264-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	22-139
Mainline Improvement Sub-Total			\$817,150.00	\$795,459.45	\$0.00	\$394,379.13	\$394,379.13	\$795,459.45	\$422,770.87	
KDOT Engineering Work										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
None			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
KDOT Engineering Work Sub-Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Water Main Replacement Program										
			Total Project	2022				Remaining	Remaining	
			Budget	Budget	Paid 2022	Prior Paid	Paid YTD	Balance 2022	Bal. Total Project	Line #
Carryover	Old Siry Rd Landslide Mitigation Grants Lick Area	184-0533-000	\$151,000.00	\$138,040.18	\$0.00	\$12,959.82	\$12,959.82	\$138,040.18	\$138,040.18	1088
			2015							
Carryover	Licking River Crossing (Non SRF portion - see blue section for SRF)	184-0749-000	\$2,220,000.00	\$1,822,274.61	\$0.00	\$397,725.39	\$397,725.39	\$1,822,274.61	\$1,822,274.61	13-975
			2020							
Carryover	Taylor Mill Tank Site Land Purchase	303-0003-000	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	20-152

Carryover	Green Road PS Site Land Purchase	303-0003-000	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	20-153
Water Main Replacement Sub-Total			\$2,491,000.00	\$2,080,314.79	\$0.00	\$485,685.21	\$485,685.21	\$2,080,314.79	\$2,005,314.79	
Capital Purchases										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Replace 112 light duty 4x4 pickup truck with cap	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	20-155
Carryover	Replace 206 light duty 4x4 pickup truck with cap	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	20-156
Carryover	Asset Management Plan	162-0012-000	\$515,400.00	\$285,400.00	\$0.00	\$0.00	\$0.00	\$285,400.00	\$515,400.00	20-157
Carryover	Replace 143 with light duty 4x4 pickup truck with cap (232 to flushing)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	21-135
Carryover	CF Material Bins	184-XXXX-000	\$175,000.00	\$175,000.00	\$0.00	\$2,183.50	\$2,183.50	\$175,000.00	\$172,816.50	21-137
2022	Light Duty 4x4 picup truck with cap - For 3rd Engineering Tech	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	22-140
2022	1/2 ton 4x4 with extended cab (replace 148 - 224 to flushing)	341-0001-000	\$33,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$33,000.00	\$33,000.00	22-141
2022	Pipe locators (quantity 2)	345-0001-000	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	22-142
2022	Capitalized Labor	Various	\$593,028.00	\$593,028.00	\$0.00	\$0.00	\$0.00	\$593,028.00	\$593,028.00	22-143
Capital Purchase Sub-Total			\$1,458,428.00	\$1,228,428.00	\$0.00	\$2,183.50	\$2,183.50	\$1,228,428.00	\$1,456,244.50	
Engineering Total			\$4,766,578.00	\$4,104,202.24	\$0.00	\$882,247.84	\$882,247.84	\$4,104,202.24	\$3,884,330.16	
WATER QUALITY & PRODUCTION										
OPERATIONS										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Compact 4x4 light duty pickup truck (replace 149)	341-0001-000	\$28,200.00	\$28,200.00	\$0.00	\$0.00	\$0.00	\$28,200.00	\$28,200.00	21-141
2022	FTTP Sediment Removal	184-4007-000	\$5,500,000.00	\$3,649,313.51	\$0.00	\$2,645,054.38	\$2,645,054.38	\$3,649,313.51	\$2,854,945.62	22-144
2022	FTTP GAC Regeneration/Replacement	162-0008-000	\$693,527.00	\$693,527.00	\$0.00	\$0.00	\$0.00	\$693,527.00	\$693,527.00	22-145
2022	MPTP GAC Regeneration/Replacement	162-0008-000	\$151,302.00	\$151,302.00	\$0.00	\$0.00	\$0.00	\$151,302.00	\$151,302.00	22-146
Operations Sub-total			\$6,373,029.00	\$4,522,342.51	\$0.00	\$2,645,054.38	\$2,645,054.38	\$4,522,342.51	\$3,727,974.62	
LABORATORY										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	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	\$141,000.00	17-140
Carryover	GC/MS Online Analyzer	344-0001-000	\$60,000.00	\$53,570.00	\$0.00	\$6,430.00	\$6,430.00	\$53,570.00	\$53,570.00	18-140
Carryover	GC Auto Sampler For HAA	344-0001-000	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	20-160
Carryover	Ion Chromatograph System for HAA method	344-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	20-161
Carryover	Atomic Adsorption Spectrometer	344-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-143
2022	DI Unit	344-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	22-147
2022	Autocalve	344-0001-000	\$22,340.00	\$22,340.00	\$0.00	\$0.00	\$0.00	\$22,340.00	\$22,340.00	22-148
2022	Balance	344-0001-000	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	22-149
Laboratory Sub-Total			\$364,340.00	\$357,910.00	\$0.00	\$6,430.00	\$6,430.00	\$357,910.00	\$357,910.00	
MAINTENANCE										
2022			Total Project Budget	2022 Budget	Paid 2022	Prior Paid	Paid YTD	Remaining Balance 2022	Remaining Bal. Total Project	Line #
Carryover	Replace 444 - 3/4 ton utility bed	341-0001-000	\$52,000.00	\$52,000.00	\$0.00	\$44,408.74	\$44,408.74	\$52,000.00	\$7,591.26	20-163
Carryover	New Pool Vehicle - FTTP AWD SUV 4x4 (416 to B&G)	341-0001-000	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	\$34,000.00	\$34,000.00	20-164
Carryover	Aqua Drive Tank Painting (includes \$35k for cage at Dudley)	162-0003-000	\$885,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$885,000.00	20-166
Carryover	Bromley #2 pump and motor	311-0003-000	\$85,000.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	20-173
Carryover	TMTP Sludge Pump Improvements	320-0001-000	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	20-176
Carryover	ORPS1 Potassium Permanganate Feed System	311-0003-000	\$100,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$100,000.00	20-179
Carryover	FTTP Potassium Permanganate Feed System	320-0001-000	\$100,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$100,000.00	20-180
Carryover	MPTP Filter Valve and Actuator Replacement (Filters 1-3)	320-0001-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	20-182
Carryover	Chlorine Analyzers for Compliance Sites (7 total)	320-0001-000	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	21-147
Carryover	Compact 4x4 light duty pickup truck (replace 453)	341-0001-000	\$28,200.00	\$28,200.00	\$0.00	\$0.00	\$0.00	\$28,200.00	\$28,200.00	21-151
Carryover	Richardson Rd Pump Replacement	184-0493-000	\$165,000.00	\$160,480.51	\$0.00	\$188,010.69	\$188,010.69	\$160,480.51	-\$23,010.69	21-152
Carryover	Peristaltic Pumps FTTP, MPTP, TMTP (10 total)	311-0002-000	\$100,000.00	\$100,000.00	\$0.00	\$42,593.89	\$42,593.89	\$100,000.00	\$57,406.11	21-154
Carryover	TMTP Flocculator Drives (8 total)	320-0001-000	\$103,000.00	\$103,000.00	\$0.00	\$0.00	\$0.00	\$103,000.00	\$103,000.00	21-155
Carryover	US27 Pump No. 2 and Control Valve Replacement	311-0003-000	\$105,000.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	\$105,000.00	21-156
2022	Security upgrades to Plants and Distribution Sites	304-0002-000	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	22-150
2022	Analyzer Replacement - flow, chlorine, turbidity, pressure, level	320-0001-000	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	22-151
2022	Valves, actuators, regulators for pump stations/tanks	311-0003-000	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	22-152
2022	ORPS2 Screen Rehabilitation	304-0001-000	\$335,000.00	\$335,000.00	\$0.00	\$0.00	\$0.00	\$335,000.00	\$335,000.00	22-153
2022	ORPS1 Transformer #2	311-0001-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	22-154
2022	Replace 456 - Transit Van AWD shelving package	341-0001-000	\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	22-155
2022	Replace 262 - Crane Truck F650 flat bed crane 10,000 lb capacity/30Ft Reach	341-0001-000	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	22-156
2022	FTTP Old Thickener Clarifier Drive		\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	22-157
2022	ORPS1 Station Undermine Improvements	304-0001-000	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	22-158
2022	Misc Electrical Equipment Replacement, Chemical Pump Replacements	Various	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	22-159
2022	US27 Pump Station VFD	311-0003-000	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	22-160
2022	Remote Telemetry		\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	22-161
2022	Independence Tank Painting	162-0003-000	\$450,000.00	\$450,000.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	22-162
Maintenance Sub-Total			\$3,740,200.00	\$2,800,680.51	\$0.00	\$275,013.32	\$275,013.32	\$2,800,680.51	\$3,465,186.68	
Water Quality & Production Department Total			\$10,477,569.00	\$7,680,933.02	\$0.00	\$2,926,497.70	\$2,926,497.70	\$7,680,933.02	\$7,551,071.30	
TOTAL of Departments			\$35,699,490.42	\$20,933,478.68	\$0.00	\$3,822,055.67	\$3,822,055.67	\$20,933,478.68	\$31,877,434.75	
Operating Capital Budget Comparison 2021 to 2022										
			2021	2022	Inc/(Dec)					
Administration Department			\$100,000.00	\$148,000.00	\$48,000.00					48.0%
IT & HR/Safety/Facilities & Fleet Departments			\$1,359,000.00	\$2,630,840.00	\$1,271,840.00					93.6%
Support Services Department			\$1,245,295.00	\$3,786,520.92	\$2,541,225.92					204.1%
Distribution Department			\$2,071,207.50	\$2,582,982.50	\$511,775.00					24.7%
Engineering Department										
- Mainlines			\$1,064,315.43	\$2,080,314.79	\$1,015,999.36					95.5%
- Other			\$1,537,646.59	\$2,023,887.45	\$486,240.86					31.6%
Water Q & P Department			\$10,760,119.76	\$7,680,933.02	-\$3,079,186.74					-28.6%
			\$18,137,584.28	\$20,933,478.68	\$2,795,894.40					15.4%

NKWD
NKWD DESCRIPTION
Water Loss Report (PSC FORMAT)

	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690
Purchased 000's												
	9,880,437	9,840,735	9,836,748	9,824,175	9,817,369	9,754,010	9,833,409	9,816,573	9,767,611	9,690,789	9,652,186	9,646,690
Sold 000's	7,803,233	7,823,831	7,817,329	7,842,276	7,839,278	7,818,442	7,802,021	7,807,972	7,809,729	7,845,513	7,791,427	7,786,197
	2,077,204	2,016,904	2,019,419	1,981,899	1,978,091	1,935,569	2,031,388	2,008,600	1,957,882	1,845,276	1,860,760	1,860,493
% of Non-Revenue Loss	21.0%	20.5%	20.5%	20.2%	20.1%	19.8%	20.7%	20.5%	20.0%	19.0%	19.3%	19.3%
% of Water Sold	79.0%	79.5%	79.5%	79.8%	79.9%	80.2%	79.3%	79.5%	80.0%	81.0%	80.7%	80.7%
Accounted for Loss 000's	438,011.5	444,658.4	455,589.4	456,065.9	439,651.2	423,252.2	441,145.1	453,690.7	426,949.1	430,703.5	418,448.3	421,826.4
Adjusted Loss 000's	1,639,192.8	1,572,245.6	1,563,829.6	1,525,833.5	1,538,440.3	1,512,316.5	1,590,242.9	1,554,909.6	1,530,932.7	1,414,572.3	1,442,311.3	1,438,667.1
	16.59%	15.98%	15.90%	15.53%	15.67%	15.50%	16.17%	15.84%	15.67%	14.60%	14.94%	14.91%
	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	December	January	February	March	April	May	June	July	August	September	October	November
Produced 000's	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137	9,728,870	9,749,501
Purchased 000's												
	9,652,972	9,656,493	9,646,723	9,667,838	9,720,048	9,783,520	9,731,418	9,672,237	9,726,978	9,701,137	9,728,870	9,749,501
Sold 000's	7,733,441	7,728,580	7,719,620	7,679,969	7,681,356	7,673,833	7,687,300	7,684,013	7,704,199	7,634,267	7,628,028	7,614,431
	1,919,531	1,927,913	1,927,103	1,987,869	2,038,693	2,109,687	2,044,118	1,988,224	2,022,780	2,066,870	2,100,842	2,135,070
% of Non-Revenue Loss	19.9%	20.0%	20.0%	20.6%	21.0%	21.6%	21.0%	20.6%	20.8%	21.3%	21.6%	21.9%
% of Water Sold	80.1%	80.0%	80.0%	79.4%	79.0%	78.4%	79.0%	79.4%	79.2%	78.7%	78.4%	78.1%
Accounted for Loss 000's	438,632.5	438,658.9	446,228.6	453,612.9	446,453.9	455,472.3	460,414.5	439,341.6	438,621.8	428,518.3	429,994.7	422,020.3
Adjusted Loss 000's	1,480,898.4	1,489,254.5	1,480,874.4	1,534,256.0	1,592,238.7	1,654,214.4	1,583,704.0	1,548,882.4	1,584,157.7	1,638,351.6	1,670,847.3	1,713,049.5
% of Water Loss	15.34%	15.42%	15.35%	15.87%	16.38%	16.91%	16.27%	16.01%	16.29%	16.89%	17.17%	17.57%

Water Loss 2021



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)	
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;	)	CASE NO. 2022-00161
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)	

PETITION EXHIBIT J

2021 Audit Report

WITNESS: Kampsen

June 30, 2022

Members of the Board of Commissioners
c/o Lindsey Rehtin
Northern Kentucky Water District
Erlanger, Kentucky

We have audited the financial statements of the business-type activities of Northern Kentucky Water District, for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Northern Kentucky Water District are described in the Summary of Significant Accounting Policies note to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by Northern Kentucky Water District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Northern Kentucky Water District, financial statements were:

Management's estimate of unbilled customers' receivable is based on estimated usage per day and the number of days unbilled less an estimated allowance. We evaluated the key factors and assumptions used to develop the unbilled customers receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the collectability of accounts receivable is based on the management's determination of collectability after reasonable collection efforts have been made. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciation expense of capital assets is based on the useful life of the asset using the straight-line method. We evaluated the key factors and assumptions used to develop the depreciation expense of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.



Management's estimate of the Net Pension Liability, Deferred Inflows and Outflows, and Pension Expense is based on an actuarial valuation as of the measurement date. We evaluated the key factors and assumptions used to develop the Net Pension Liability, Deferred Inflows and Outflows, and Pension Expense in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the Net OPEB Liability, Deferred Inflows and Outflows, and OPEB Expense is based on an actuarial valuation as of the measurement date. We evaluated the key factors and assumptions used to develop the Net OPEB Liability, Deferred Inflows and Outflows, and OPEB Expense in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the compensated absences is based on hours accrued and pay rates as of December 31, 2021. We evaluated the key factors and assumptions used to develop the compensated absences in determining that they are reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached Adjusting Journal Entries Report summarizes material misstatements provided to us by management or detected as a result of audit procedures and corrected by management.

Additionally, the attached Schedule of Passed Adjusting Journal Entries summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Northern Kentucky Water District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Northern Kentucky Water District auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the pension and OPEB schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Members of the Board of Commissioners and management of the Northern Kentucky Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

VonLehman & Company Inc.

Client: **15077 - Northern Kentucky Water District**
 Engagement: **2021 Audit - Northern Kentucky Water District**
 Trial Balance: **TB**
 Workpaper: **1250.00 - Adjusting Journal Entries Report Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4206.00		
To adjust unbilled water receivable for correction of error related to a prior period.				
173-0001-000	A/R Unbilled Water KC		1,640,000.00	
215-0000-000	UnAppropriated Fund Balance			1,640,000.00
Total			1,640,000.00	1,640,000.00
Adjusting Journal Entries JE # 2		6001.00		
To record pension activity				
190-0001-000	Contributions Subseq. to the Measurement Date		1,033,048.00	
190-0002-000	Difference Between Expected and Actual Earnings		257,446.00	
190-0004-000	Changes of Assumptions		300,898.00	
190-0005-000	Changes in Proportion and Differences Between Cont		961,977.00	
253-0010-000	Net Unfunded Pension Liability (CERS)		26,055,399.00	
290-0005-000	Changes in Proportion and Differences Before		53,168.00	
699-9000-000	Pension Expense		24,105,053.00	
190-0001-000	Contributions Subseq. to the Measurement Date			885,281.00
190-0002-000	Difference Between Expected and Actual Earnings			649,739.00
190-0003-000	Net Difference Between Projected and Actual Earnin			652,004.00
190-0004-000	Changes of Assumptions			1,017,419.00
190-0005-000	Changes in Proportion and Differences Between Cont			862,116.00
253-0010-000	Net Unfunded Pension Liability (CERS)			22,419,617.00
290-0002-000	Difference Between Expected and Actual Experience			217,598.00
290-0003-000	Net Difference Projected and Actual Invest Earning			2,988,159.00
699-9000-000	Pension Expense			1,033,048.00
699-9000-000	Pension Expense			22,042,008.00
Total			52,766,989.00	52,766,989.00
Adjusting Journal Entries JE # 3		6101.00		
To record OPEB activity				
190-0007-000	Deferred Outflow Related to OPEB		282,051.00	
190-0007-000	Deferred Outflow Related to OPEB		3,237,509.00	
253-0020-000	Net Unfunded OPEB Liability		8,200,549.00	
290-0007-000	Deferred Inflows Related to OPEB		1,472,539.00	
699-9500-000	Other Post Employment Benefit Expense		6,625,094.00	
190-0007-000	Deferred Outflow Related to OPEB			3,597,789.00
253-0020-000	Net Unfunded OPEB Liability			6,730,325.00
290-0007-000	Deferred Inflows Related to OPEB			3,132,278.00
699-9500-000	Other Post Employment Benefit Expense			282,051.00
699-9500-000	Other Post Employment Benefit Expense			6,075,299.00
Total			19,817,742.00	19,817,742.00

SCHEDULE OF PASSED ADJUSTING JOURNAL ENTRIES

Governmental Unit:

Financial Statement Date:

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:					Change in Fund Balance/ Net Position
				Total Assets	Total Liabilities	Fund Balance/Net Position	Revenues	Expen.	
The 2020 Unbilled AR amount is understated.	F	The calculation of unbilled AR excluded billing cycles that should have been included in the AR amount.	4206.00			-165,290	165,290		
Total				0	0	-165,290	165,290	0	0



NORTHERN KENTUCKY WATER DISTRICT

December 31, 2021

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities of the Northern Kentucky Water District, as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Northern Kentucky Water District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021 and 2020, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Northern Kentucky Water District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in the Prior Period Adjustment note to the financial statements, the previously issued financial statements for both the years ended December 31, 2020 and 2019 have been restated for the correction of an error. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northern Kentucky Water District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Northern Kentucky Water District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northern Kentucky Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the District's proportionate share of the net pension liability, schedule of the District's pension contributions, schedule of the District's proportionate share of the net OPEB liability, and schedule of the District's OPEB contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northern Kentucky Water District's basic financial statements. The statement of revenues, expenses and changes in net position – budget to actual, statements of water operating revenue, statements of combined operation and maintenance expenses, schedule of insurance coverages, schedule of rates, rules and regulations, and the members of the commission and administrative staff are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary information is 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 30, 2022 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 solely 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 effectiveness of the Northern Kentucky Water District's 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.

VonLehman & Company Inc.

Fort Wright, Kentucky
June 30, 2022

**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, 2021. 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 \$240,485,087 (net position). This was an increase of \$14,887,566 in comparison to the prior year.

- Operating revenues decreased \$676,334 or 1.1% from 2020.
- The debt coverage ratio decreased from 1.99 in 2020 to 1.93 in 2021.

Overview of the Financial Statements

The discussion and analysis portion serves as an introduction to the District's basic financial statements. The basic financial statements are comprised of the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, the Statement of Cash Flows and the Notes to the Financial Statements. The report also contains additional required supplementary information and other supplementary information in addition to the basic financial statements themselves.

The financial statements of the District are designed to provide the readers with a broad overview of the District's finances in a manner similar to a private sector business.

The Statement of Net Position presents information on all the District's assets, liabilities, deferred inflows and deferred outflows with the differences between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the District's net position changed during the years presented. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

The Statement of Cash Flows presents information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to questions such as where cash came from, what cash was used for, and what the change in cash balance was during the reporting period.

Basis of Accounting

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

**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 2021 compared to 2020.

**Table 1
Net Position**

	December 31,	
	2021	2020 (As Restated)
Assets		
Current Assets	\$ 68,844,595	\$ 66,527,811
Restricted Assets Noncurrent	63,364,426	38,901,855
Miscellaneous Deferred Charges	4,031,730	4,136,001
Capital Assets, Net	<u>342,107,768</u>	<u>341,687,056</u>
Total Assets	<u>478,348,519</u>	<u>451,252,723</u>
Deferred Outflows of Resources	<u>8,712,038</u>	<u>11,359,648</u>
Liabilities		
Current Liabilities	20,109,293	19,358,024
Restricted Liabilities Noncurrent	294,537	1,024,188
Other Noncurrent Liabilities	<u>217,012,978</u>	<u>215,106,931</u>
Total Liabilities	<u>237,416,808</u>	<u>235,489,143</u>
Deferred Inflows of Resources	<u>9,158,662</u>	<u>1,525,707</u>
Net Position		
Net Investment in Capital Assets	158,184,530	151,974,245
Restricted	45,654,439	37,877,667
Unrestricted	<u>36,646,118</u>	<u>35,745,609</u>
Total Net Position	<u>\$ 240,485,087</u>	<u>\$ 225,597,521</u>

The District's net position for 2021 increased 6.6% to \$240,485,087 compared to \$225,597,521 for 2020.

A portion of the District's net position (19.0%) 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 (65.8%) 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 remaining balance of unrestricted net position (15.2%) may be used to meet the District's ongoing obligations to customers and creditors.

The following points explain the major changes impacting net position as shown on the previous page:

- Cash and cash equivalents increased \$29,090,609 from the previous year primarily due to issuance of bond anticipation notes that were unspent at year end.
- Investments decreased \$1,271,527 primarily due to transfer of an investment reserve fund to cash and cash equivalents in the current year.
- Accounts receivable, net decreased \$1,277,234 from the previous year due to slower payments at the end of the prior year resulting from the temporary suspension of water turn offs because of the pandemic.
- Capital assets, net of accumulated depreciation increased \$420,712 from the previous year due to additions of capital assets totaling \$13,146,721, depreciation expense incurred on capital assets of \$12,436,919, and net disposals totaling \$289,090.
- Bond indebtedness decreased \$15,215,483 and notes payable decreased \$1,720,458 from the previous year due to continued payments on outstanding bonds and notes. Additionally, the District issued Refunding Revenue Bonds, Series 2021 for \$27,730,000 during 2021 to refund the District's outstanding Revenue Bonds Series at a lower interest rate.
- Bond Anticipation Notes increased \$24,685,000 due to issuance of Series 2021A notes to fund the cost of ongoing capital improvement projects.
- Net pension liability decreased \$3,635,782 and net OPEB liability decreased \$1,470,224 as a result of an overall decrease in the net pension and net OPEB liability of the Kentucky Public Pension Authority's CERS non-hazardous plan.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

Table 2 shows the changes in net assets for 2021, as well as revenue and expense comparisons to 2020.

**Table 2
Changes in Net Position**

	Years Ended December 31,	
	2021	2020
Operating Revenues		
Water Sales	\$ 58,983,695	\$ 59,767,687
Forfeited Discounts	442,082	237,109
Rents From Property	383,269	548,933
Other Water Revenues	266,276	197,927
	<u>60,075,322</u>	<u>60,751,656</u>
Operating Expenses		
Operating and Maintenance Expense	29,965,655	28,706,549
Depreciation Expense	12,436,919	12,301,512
	<u>42,402,574</u>	<u>41,008,061</u>
	<u>17,672,748</u>	<u>19,743,595</u>
Non-Operating Income (Expense)		
Investment Income	481,326	688,108
Miscellaneous Non-Operating Income	347,304	112,631
Loss on Abandonment of Mains	(289,089)	(264,847)
Interest on Long-Term Debt and Customer Deposits	(5,826,155)	(6,555,100)
Amortization of Debt Premiums and Defeasance Costs	989,953	851,294
Bond Issuance Costs	(181,821)	(226,603)
Pension Expense	(1,029,997)	(2,604,502)
Other Post Employment Benefit Expense	(267,744)	(564,502)
Arbitrage Rebate	53,883	27,184
Gain on Sale of Capital Assets	25,977	60,861
	<u>(5,696,363)</u>	<u>(8,475,476)</u>
	11,976,385	11,268,119
	<u>2,911,181</u>	<u>2,099,143</u>
Change in Net Position	\$ <u>14,887,566</u>	\$ <u>13,367,262</u>

In reviewing income before capital contributions, the financial statements showed net income for the year of \$11,976,385. Operating revenues decreased 1.1% mainly as a result of a decrease in water consumption in 2021 compared to 2020. Operating expenses (including depreciation) increased 3.4% from the previous year due to an increase in salary and related expenses. Non-Operating Income (Expense) increased \$2,779,113 due to decreased pension and OPEB expense, as well as a reduction in interest expense on long-term debts. Capital contributions increased by \$812,038 (38.7%) primarily due to the increase of mains constructed by other entities and contributed to the District.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

The District budgeted for \$57,297,758 in operating revenues. Actual revenues were \$60,075,322, a difference of \$2,777,564. The largest difference was due to water sales being overbudget by \$2,825,477. The water sales were overbudget primarily due to conservative budgeting practices. Operation, maintenance, and administration expenses were budgeted at \$32,153,526. Actual expenses were \$29,965,655, a difference of \$2,187,871. This difference is due to employee pension and benefits having a total budget of \$6,418,953, while actual expenses totaled \$5,762,134. The District budgeted for an increase in CERS contribution rates, however during the 2020 regular session, Senate Bill 249 froze the CERS employer rate phase-in for one year. Additionally, the District budgeted for an increase in contractual service expense, which ended under budget of \$788,577 for 2021.

Capital Assets

At December 31, 2021, the capital assets reported were \$342,107,768 including land, buildings, water systems, equipment, and vehicles. This represents a net increase of \$420,712, or (0.1%), over last year due. Additional information on the District's capital assets can be found in Note 6 of this report.

**Table 3
Capital Assets, Net of Depreciation**

	December 31,	
	2021	2020
Not Being Depreciated		
Land	\$ 3,348,169	\$ 3,267,226
Construction in Progress	12,495,400	9,363,904
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	517,618,547	508,590,398
Subtotal	538,978,252	526,737,664
Less Accumulated Depreciation	196,870,484	185,050,608
Totals	\$ 342,107,768	\$ 341,687,056

Major capital additions during the year included adding mains for approximately \$4,400,000 and services for approximately \$1,800,000.

**NORTHERN KENTUCKY WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
(Continued)**

Long-Term Liabilities

Table 4 summarizes the District's long-term liabilities at the end of 2021 as compared to 2020.

**Table 4
Outstanding Long-Term Liabilities at Year End**

	December 31,	
	2021	2020
Compensated Absences	\$ 1,652,359	\$ 1,369,138
Arbitrage Liability	241,201	295,084
Bond Anticipation Notes	24,685,000	-
Bond Indebtedness	146,149,614	161,365,097
Notes Payable	30,322,556	32,043,014
	\$ 203,050,730	\$ 195,072,333

At year-end, the District had \$201,157,170 in outstanding bond anticipation notes, bond indebtedness, and notes payable compared to \$193,408,111 last year. That is an increase of 4.0% as shown in Table 4.

Economic Factors and Next Year's Budget

The District's budget for 2022 is allowing for a slight increase in revenue from previously budgeted amounts to reflect water sales based on projected consumption and the reinstatement of forfeited discounts and disconnections for non-payment. A modest increase is anticipated for operating expenses as a result of an increase in employee related expenses along with projected increases in competitively bid chemicals, GAC, materials and supplies, contractual services, and transportation, along with decreases in purchased power, insurance and bad debt expense.

The District's operations are presented as a proprietary fund, and as such, the District is not required to present budgetary comparison information as required supplementary information (RSI). However, the District's 1985 general bond resolution does require the adoption of an annual budget of current expenses and revenues. The annual budget is further used as a management tool, which serves as the foundation for the District's financial planning and control. Additionally, the Board also chooses to present the budgetary comparison as part of the supplementary information to the financial statements. The Board does not formally amend the budget after approval.

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,	
	2021	2020 (As Restated)
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and Cash Equivalents	\$ 42,708,186	\$ 39,074,049
Investments	4,389,971	3,884,495
Accounts Receivable		
Customers, Net	6,350,629	7,785,823
Unbilled Customers	9,100,000	9,100,000
Others	228,310	70,350
Assessments Receivable	174,942	165,091
Inventory Supplies for New Installation and Maintenance, at Cost	2,048,552	1,854,834
Prepaid Items	1,118,470	1,084,532
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	486,648	37,000
Debt Service Account	1,922,180	2,453,994
Improvement, Repair & Replacement	316,707	1,017,643
	68,844,595	66,527,811
Non-current Assets		
Restricted Assets - Cash and Cash Equivalents		
Bond Proceeds Fund	16,928,802	674,652
Debt Service Account	18,678,385	18,091,707
Improvement, Repair and Replacement	10,422,934	164,656
Customer Deposits Fund	-	859,532
Restricted Assets - Investments		
Debt Service Reserve Account	17,334,305	19,111,308
Miscellaneous Deferred Charges	4,031,730	4,136,001
Capital Assets		
Land, System, Buildings and Equipment	526,482,852	517,373,760
Construction in Progress	12,495,400	9,363,904
	538,978,252	526,737,664
Less Accumulated Depreciation	196,870,484	185,050,608
	342,107,768	341,687,056
Total Noncurrent Assets	409,503,924	384,724,912
Total Assets	478,348,519	451,252,723
Deferred Outflows of Resources		
Deferred Outflows Related to Pension	2,553,369	4,066,559
Deferred Outflows Related to Other Postemployment Benefits	3,519,560	3,597,789
Deferred Loss on Refundings	2,639,109	3,695,300
	8,712,038	11,359,648
Total Assets and Deferred Outflows of Resources	\$ 487,060,557	\$ 462,612,371

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF NET POSITION
(Continued)**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

	December 31,	
	2021	2020
		(As Restated)
Liabilities and Deferred Inflows of Resources		
Current Liabilities		
Bonded Indebtedness	\$ 12,886,273	\$ 12,401,280
Notes Payable	1,751,438	1,720,459
Accounts Payable	1,264,825	942,005
Accrued Payroll and Taxes	475,742	396,705
Compensated Absences	324,632	99,611
Arbitrage Liability	225,351	-
Other Accrued Liabilities	455,497	289,327
Liabilities Payable - Restricted Assets		
Accrued Interest Payable	1,922,180	2,453,994
Accounts Payable	803,355	1,054,643
	<u>20,109,293</u>	<u>19,358,024</u>
Non-current Liabilities		
Liabilities Payable - Restricted Assets		
Accounts Payable	294,537	164,656
Customer Deposits	-	859,532
Compensated Absences	1,327,727	1,269,527
Arbitrage Liability	15,850	295,084
Bond Anticipation Notes	24,685,000	-
Bond Indebtedness	133,263,341	148,963,817
Notes Payable	28,571,118	30,322,555
Net Pension Liability	22,419,617	26,055,399
Net Other Postemployment Benefits Liability	6,730,325	8,200,549
	<u>217,307,515</u>	<u>216,131,119</u>
Total Long-Term Liabilities	<u>217,307,515</u>	<u>216,131,119</u>
Total Liabilities	<u>237,416,808</u>	<u>235,489,143</u>
Deferred Inflows of Resources		
Deferred Inflows Related to Pension	3,205,757	53,168
Deferred Inflows Related to Other Postemployment Benefits	3,132,278	1,472,539
Deferred Gain on Refundings	2,820,627	-
	<u>9,158,662</u>	<u>1,525,707</u>
Total Deferred Inflows of Resources	<u>9,158,662</u>	<u>1,525,707</u>
Total Liabilities and Deferred Inflows of Resources	<u>246,575,470</u>	<u>237,014,850</u>
Net Position		
Net Investment in Capital Assets	158,184,530	151,974,245
Restricted For Debt Service Funds	36,012,690	37,203,015
Restricted For Capital Improvement Projects	9,641,749	674,652
Unrestricted	36,646,118	35,745,609
	<u>240,485,087</u>	<u>225,597,521</u>
Total Net Position	<u>240,485,087</u>	<u>225,597,521</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 487,060,557</u>	<u>\$ 462,612,371</u>

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

	Years Ended December 31,	
	2021	2020
		(As Restated)
Operating Revenues		
Water Sales	\$ 58,983,695	\$ 59,767,687
Forfeited Discounts	442,082	237,109
Rents From Property	383,269	548,933
Other Water Revenues	266,276	197,927
Total Operating Revenues	60,075,322	60,751,656
Operating Expenses		
Operating and Maintenance Expense	29,965,655	28,706,549
Depreciation Expense	12,436,919	12,301,512
Total Operating Expenses	42,402,574	41,008,061
Net Operating Income	17,672,748	19,743,595
Non-Operating Income (Expense)		
Investment Income	481,326	688,108
Miscellaneous Non-Operating Income	347,304	112,631
Loss on Abandonment of Mains	(289,089)	(264,847)
Interest on Long-Term Debt and Customer Deposits	(5,826,155)	(6,555,100)
Amortization of Debt Premiums and Defeasance Costs	989,953	851,294
Bond Issuance Costs	(181,821)	(226,603)
Pension Expense	(1,029,997)	(2,604,502)
Other Post Employment Benefit Expense	(267,744)	(564,502)
Arbitrage Rebate (Expense)	53,883	27,184
Gain on Sale of Capital Assets	25,977	60,861
Total Non-Operating Income (Expenses)	(5,696,363)	(8,475,476)
Change in Net Position Before Capital Contributions	11,976,385	11,268,119
Capital Contributions	2,911,181	2,099,143
Change in Net Position	14,887,566	13,367,262
Net Position - Beginning of Year	225,597,521	212,230,259
Net Position - End of Year	\$ 240,485,087	\$ 225,597,521

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS**

	Years Ended December 31,	
	2021	2020
		(As Restated)
Cash Flows From Operating Activities		
Received From Customers	\$ 60,483,173	\$ 59,024,741
Received for Miscellaneous Non-Operating Income	347,304	112,631
Paid to Suppliers for Goods and Services	(14,270,905)	(14,181,880)
Paid to or on Behalf of Employees for Services	<u>(15,088,294)</u>	<u>(14,245,342)</u>
Net Cash Provided by Operating Activities	<u>31,471,278</u>	<u>30,710,150</u>
Cash Flows From Investing Activities		
Purchase of Investments	(43,124,955)	(53,241,616)
Proceeds From Sale of Investments	44,624,625	52,656,436
Investment Income	<u>281,979</u>	<u>667,923</u>
Net Cash Provided by Investing Activities	<u>1,781,649</u>	<u>82,743</u>
Cash Flows From Capital and Related Financing Activities		
Principal Paid on Debt	(12,752,459)	(13,442,555)
Debt Proceeds	24,685,000	735,347
Interest Paid on Bonds and Notes	(5,804,373)	(6,724,363)
Acquisition and Construction of Capital Assets	(10,316,463)	(8,531,994)
Proceeds on Sale of Capital Assets	25,977	92,722
Payment on Arbitrage Liability	<u>-</u>	<u>(412,209)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(4,162,318)</u>	<u>(28,283,052)</u>
Net Change in Cash	29,090,609	2,509,841
Cash and Cash Equivalents Beginning of Year	<u>62,373,233</u>	<u>59,863,392</u>
Cash and Cash Equivalents End of Year	<u><u>\$ 91,463,842</u></u>	<u><u>\$ 62,373,233</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Net Operating Income	\$ 17,672,748	\$ 19,743,595
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities		
Depreciation	12,436,919	12,301,512
Miscellaneous Non-Operating Income	347,304	112,631
Change in Assets and Liabilities		
Accounts Receivable, Net	1,277,234	(1,634,349)
Assessments Receivable	(9,851)	(9,278)
Inventory Supplies	(193,718)	(187,565)
Prepaid Items	(33,938)	(271,127)
Miscellaneous Deferred Charges	104,271	344,781
Accounts Payable	201,413	78,574
Accrued Payroll and Taxes	79,037	(60,309)
Accrued Compensated Absences	283,221	364,012
Other Accrued Liabilities	166,170	10,961
Customer Deposits	<u>(859,532)</u>	<u>(83,288)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 31,471,278</u></u>	<u><u>\$ 30,710,150</u></u>

See accompanying notes.

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF CASH FLOWS
(Continued)**

	Years Ended December 31,	
	2021	2020
Supplemental Schedule of Noncash Capital and Related Financing Activities		
Change in Fair Value of Investments	\$ <u>(244,161)</u>	\$ <u>(1,673,767)</u>
Contributions of Capital Assets	\$ <u>2,911,181</u>	\$ <u>2,099,143</u>
Current Refunding of Revenue Bonds, Series 2012	\$ <u>33,013,731</u>	\$ <u>-</u>
Current Refunding of Revenue Bonds, Series 2011	\$ <u>-</u>	\$ <u>22,587,779</u>
Retirement of Rural Development Loan 91-02 through Refunding Revenue Bonds, Series 2020	\$ <u>-</u>	\$ <u>1,641,000</u>
Accrued Interest on Refunding	\$ <u>553,596</u>	\$ <u>274,955</u>
Bond Issuance Costs on Refunding	\$ <u>181,821</u>	\$ <u>226,603</u>
Deferred (Gain) Loss on Refunding	\$ <u>(3,520,545)</u>	\$ <u>76,496</u>
Pension Expense	\$ <u>(1,029,997)</u>	\$ <u>(2,604,502)</u>
Other Post Employment Benefit Expense	\$ <u>(267,744)</u>	\$ <u>(564,502)</u>
Amortization Expense	\$ <u>(989,953)</u>	\$ <u>(851,294)</u>
Reconciliations of Cash and Cash Equivalents to the Statement of Net Position		
Cash and Cash Equivalents - Current	\$ 42,708,186	\$ 39,074,049
Cash and Cash Equivalents - Restricted	<u>48,755,656</u>	<u>23,299,184</u>
Total Cash and Cash Equivalents	\$ <u>91,463,842</u>	\$ <u>62,373,233</u>

See accompanying notes.

NORTHERN KENTUCKY WATER DISTRICT NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 District Water District No. 1 and the Campbell District 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.

Presentation, Basis of Accounting, and Measurement Focus

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, in a proprietary, as a single enterprise fund. Proprietary funds report operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (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 net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The enterprise fund is accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses.

The enterprise fund is reported using an economic resources measurement focus. This measurement focus includes all assets and liabilities (whether current or noncurrent) associated with the activity in the fund's statement of net position.

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 include 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 \$90,000 and \$470,000 at December 31, 2021 and 2020, 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 net realizable value. 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 and other postemployment benefits.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and other postemployment benefits.

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. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB 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 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 as of December 31, 2021 and 2020 were \$1,652,359 and \$1,369,138, respectively.

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 and Issue Costs

Bonds payable are reported, net of any premiums, 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.

Recently Issued Significant Accounting Standards*Lease Accounting Standard*

GASB Statement No. 87, *Leases*, was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The requirements of GASB Statement No. 87 are effective for fiscal years beginning after June 15, 2021. The District is currently evaluating the impact GASB Statement No. 87 may have on its financial statements.

Conduit Debt Obligations

GASB Statement No. 91, *Conduit Debt Obligations*, was issued to provide a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related not disclosures. The requirements of GASB Statement No. 91 are effective for reporting periods beginning after December 15, 2021. The District is currently evaluating the impact GASB Statement No. 91 may have on its financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Omnibus 2020*

GASB Statement No. 92, *Omnibus 2020*, was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of GASB Statement No. 92 are effective for fiscal years or reporting periods beginning after June 15, 2021, other than the requirements related to the effective date of GASB Statement No. 87, which is effective upon issuance. The District is currently evaluating the impact GASB Statement No. 92 may have on its financial statements.

Replacement of Interbank Offered Rates

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The requirements of GASB Statement No. 93, except paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirements in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal year periods beginning after June 15, 2021. However, these did not have a significant impact to the District's financial statements. The District is currently evaluating the impact that the remaining aspects of GASB Statement No. 93 may have on its financial statements.

Public-Private and Public-Public Partnerships and Availability Payment Arrangements

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements and to provide guidance for accounting and financial reporting for availability payment arrangements. The requirements of GASB Statement No. 94 are effective for fiscal years beginning after June 15, 2022. The District is currently evaluating the impact GASB Statement No. 94 may have on its financial statements.

Subscription-Based Information Technology Arrangements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The requirements of GASB Statement No. 96 are effective for fiscal years beginning after June 15, 2022. The District is currently evaluating the impact GASB Statement No. 96 may have on its financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, was issued to (1) increase consistency and comparability related to the fiduciary reporting of component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan for benefits provided through those plans. Aspects of GASB Statement No. 97 are effective immediately, however there was no significant impact to the District's financial statements for the year ended December 31, 2020. Other requirements of GASB Statement No. 97 are effective for fiscal years or reporting periods beginning after June 15, 2021. However, these did not have a significant impact to the District's financial statements. The District is currently evaluating the impact that the remaining aspects of GASB Statement No. 97 may have on its financial statements.

Omnibus 2022

GASB Statement No. 99, *Omnibus 2022*, was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of GASB Statement No. 99 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023. Other aspects of GASB 99 are effective immediately. However, there was not a significant impact to the District's financial statements for the year ended December 31, 2021. The District is currently evaluating the impact the remaining aspects of GASB Statement No. 99 may have on its financial statements.

Subsequent Events

The District has evaluated subsequent events through June 30, 2022, which is the date the financial statements were available to be issued.

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

In accordance with KRS 66.480, the District is authorized to invest in the following:

- A) 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.
- B) U.S. Treasury and other U.S. government obligations that carry the full faith and credit guarantee of the United States for the payment of principal and interest.
- C) Federal Agency or U.S. government-sponsored enterprises obligations, participations or other instruments.
- D) CDs issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky and that are insured by the Federal Deposit Insurance Corporation or similar entity or that are collateralized by any obligations, including surety bonds permitted by KRS 41.240. KRS 66.480(1)(d).
- E) Uncollateralized CDs issued by any bank or savings and loan having a physical presence in Kentucky rated in one of three highest categories by a competent rating agency.
- F) Bankers' acceptances, which must be rated in one of the three highest categories by a competent rating agency.
- G) Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a competent rating organization.
- H) Bonds or certificates of indebtedness of this state and of its agencies and instrumentalities.
- I) Investment-grade obligations of state or local governments or instrumentality thereof rated one of three highest categories by a competent rating agency.
- J) Shares of mutual funds and exchange traded funds as identified by KRS 66.480(1)(j).
- K) Individual equity securities if the funds are managed by a professional investment manager regulated by a federal regulatory agency and are included within the S&P 500 pursuant to KRS 66.480(1)(k).
- L) Individual high-quality corporate bonds managed by a professional investment manager pursuant to KRS 66.480(1)(l).

Overall investments in (E), (F), (G), (K), and (L) investment types are restricted to 20% of total local government investments.

Custodial Credit Risk – Deposits. For deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. The District maintains deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). As allowed by law, the depository bank should pledge securities along with FDIC insurance at least equal to the amount on deposit at all times. As of December 31, 2021 and 2020, 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.

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

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, 2021 and 2020.

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.

	December 31	
	2021	2020
Cash and Cash Equivalents	\$ 17,415,450	\$ 711,652

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:

Cash and Cash Equivalents	\$ 10,649,698	\$ 12,378,350
Purchase and Resale Agreements	732,136	732,136
Forward Delivery Agreements	4,112,089	4,076,931
United States Treasuries	-	1,871,691
FHLB Bonds	1,800,000	-
Accrued Interest Receivable and CD Market Change	40,382	52,200
	<u>\$ 17,334,305</u>	<u>\$ 19,111,308</u>

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:

Cash and Cash Equivalents	\$ 20,600,565	\$ 20,545,701
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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	\$ 10,739,641	\$ 1,182,299
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NOTE 3 – RESTRICTED ASSETS (Continued)

Customer Deposits – These assets are available to secure deposits paid by customers that have been collected in accordance with the District’s tariff. When services are terminated, the deposit, plus interest, is applied to any unpaid bills or refunded to the customer if all billings have been paid. The account assets are:

	December 31	
	2021	2020
Cash and Cash Equivalents	\$ -	\$ 859,532

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts Receivable Arising From Billings of Metered Water Sales, Net of Allowance	\$ 6,350,629	\$ 7,785,823
Accrual for Estimated Unbilled Water Revenue	9,100,000	9,100,000
Other	228,310	70,350
Total	\$ 15,678,939	\$ 16,956,173

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.

NOTE 5 – FAIR VALUE MEASUREMENT (Continued)

The following table sets forth by level, within the fair value hierarchy, the District's assets at fair value at December 31, 2021:

	Level 1	Level 2	Level 3	Total
Investments				
Certificates of Deposit	\$ 438,466	\$ -	\$ -	\$ 438,466
Commercial Paper	-	3,951,505	-	3,951,505
Total Investments	438,466	3,951,505	-	4,389,971
Restricted Investments				
Cash and Cash Equivalents	10,690,080	-	-	10,690,080
Purchase and Resale Agreements	-	732,136	-	732,136
Forward Delivery Agreements	-	4,112,089	-	4,112,089
FHLB Bonds	-	1,800,000	-	1,800,000
Total Restricted Investments	10,690,080	6,644,225	-	17,334,305
Total Assets at Fair Value	\$ 11,128,546	\$ 10,595,730	\$ -	\$ 21,724,276

The following table sets forth by level, within the fair value hierarchy, the District's assets at fair value at December 31, 2020:

Investments				
Certificates of Deposit	\$ 441,034	\$ -	\$ -	\$ 441,034
Commercial Paper	-	3,443,461	-	3,443,461
Total Investments	441,034	3,443,461	-	3,884,495
Restricted Investments				
Cash and Cash Equivalents	12,430,550	-	-	12,430,550
Purchase and Resale Agreements	-	732,136	-	732,136
FAMC and FHLB Discount Notes	-	4,076,931	-	4,076,931
United States Treasuries	-	1,871,691	-	1,871,691
Total Restricted Investments	12,430,550	6,680,758	-	19,111,308
Total Assets at Fair Value	\$ 12,871,584	\$ 10,124,219	\$ -	\$ 22,995,803

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the District for the year ended December 31, 2021, was as follows:

	Balance December 31, 2020	Additions	Deductions	Balance December 31, 2021
Land, System, Buildings and Equipment				
Land and Land Rights	\$ 3,267,226	\$ 80,943	\$ -	\$ 3,348,169
Structures and Improvements	128,948,788	344,678	-	129,293,466
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	544,504	-	4,036,027
Pumping Equipment	11,982,266	550,721	-	12,532,987
Water Treatment Equipment	30,253,266	737,992	-	30,991,258
Distribution Reservoirs and Standpipes	11,354,093	-	-	11,354,093
Transmissions and Distribution Mains	229,742,195	4,411,381	(420,683)	233,732,893
Services	34,483,517	1,782,133	(231,623)	36,034,027
Meters and Meter Installations Hydrants	20,550,391	465,638	(132,967)	20,883,062
10,778,716	224,784	(40,696)	10,962,804	
Other Plant and Miscellaneous Equipment	3,419,128	8,300	-	3,427,428
Office Furniture and Equipment	4,214,129	18,218	-	4,232,347
Transportation Equipment	5,069,122	731,644	(80,164)	5,720,602
Tools, Shop, and Garage Equipment	991,016	24,418	-	1,015,434
Laboratory Equipment	827,678	5,300	-	832,978
Power Operated Equipment	1,275,926	7,063	-	1,282,989
Communication Equipment	6,287,274	77,508	-	6,364,782
Miscellaneous Equipment	592,506	-	-	592,506
Utility Plant Acquisition Adjustment	545,925	-	-	545,925
Acquisition Adjustment - Newport	4,970,211	-	-	4,970,211
Total Land, System, Buildings and Equipment	517,373,760	10,015,225	(906,133)	526,482,852
Construction in Progress	9,363,904	8,614,131	(5,482,635)	12,495,400
Total Capital Assets	526,737,664	18,629,356	(6,388,768)	538,978,252
Less Accumulated Depreciation	185,050,608	12,436,919	(617,043)	196,870,484
Capital Assets - Net	\$ 341,687,056	\$ 6,192,437	\$ (5,771,725)	\$ 342,107,768

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, 2021 and 2020, the arbitrage rebate liability was \$241,201 and \$295,084, 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. During the year ended December 31, 2021 and 2020, the District paid \$-0- and \$412,209, respectively.

NOTE 8 – LONG-TERM DEBT

Revenue Bonds

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 refunded in December 2021 by the Refunding Revenue Bonds, Series 2021.

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>
2022	5.00%	\$ 835,000	\$ 891,651	\$ 1,726,651
2023	5.00%	880,000	848,776	1,728,776
2024	5.00%	925,000	803,651	1,728,651
2025	5.00%	970,000	756,276	1,726,276
2026	5.00%	1,020,000	706,526	1,726,526
2027-2031	4.00-5.00%	5,795,000	2,843,445	8,638,445
2032-2036	4.13-4.50%	7,155,000	1,481,028	8,636,028
2037-2038	4.13-4.25%	3,310,000	142,164	3,452,164
Total		<u>\$ 20,890,000</u>	<u>\$ 8,473,517</u>	<u>\$ 29,363,517</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 in 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>
2022	5.00%	\$ 1,430,000	\$ 489,450	\$ 1,919,450
2023	5.00%	1,500,000	416,200	1,916,200
2024	5.00%	1,570,000	347,300	1,917,300
2025	4.00%	1,635,000	283,200	1,918,200
2026	4.00%	1,700,000	216,500	1,916,500
2027-2028	4.00-5.00%	3,650,000	184,750	3,834,750
Total		\$ 11,485,000	\$ 1,937,400	\$ 13,422,400

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 in 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.

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>
2022	5.00%	\$ 465,000	\$ 135,263	\$ 600,263
2023	5.00%	485,000	116,363	601,363
2024	3.00%	495,000	101,663	596,663
2025	3.00%	515,000	83,938	598,938
2026	4.00%	540,000	62,838	602,838
2027-2029	3.00-4.00%	1,710,000	79,995	1,789,995
Total		\$ 4,210,000	\$ 580,060	\$ 4,790,060

NOTE 8 – LONG-TERM DEBT (Continued)

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 in 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>
2022	5.00%	\$ 2,450,000	\$ 1,235,900	\$ 3,685,900
2023	5.00%	2,685,000	1,107,525	3,792,525
2024	5.00%	2,715,000	972,525	3,687,525
2025	5.00%	2,865,000	833,025	3,698,025
2026	5.00%	3,015,000	686,025	3,701,025
2027-2031	3.00-5.00%	17,100,000	1,436,485	18,536,485
Total		<u>\$ 30,830,000</u>	<u>\$ 6,271,485</u>	<u>\$ 37,101,485</u>

Water District Refunding Revenue Bonds, Series 2019

In September 2019, the District issued \$17,845,000 of Revenue Bonds, Series 2019 for the purpose of refunding Revenue Bond Anticipation Notes, Series 2017. The bonds were sold at a premium of \$1,804,915, for a total source of funds of \$18,929,915. The Series 2019 bonds maturing on or after February 2028 are subject to redemption after August 2027 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2019 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>
2022	3.00%	\$ 470,000	\$ 560,750	\$ 1,030,750
2023	3.00%	485,000	544,000	1,029,000
2024	4.00%	505,000	524,200	1,029,200
2025	4.00%	530,000	500,850	1,030,850
2026	5.00%	560,000	473,600	1,033,600
2027-2031	3.00-5.00%	3,200,000	1,953,975	5,153,975
2032-2036	3.00%	3,770,000	1,389,750	5,159,750
2037-2041	3.00%	4,380,000	779,550	5,159,550
2042-2044	3.00%	2,955,000	134,775	3,089,775
Total		<u>\$ 16,855,000</u>	<u>\$ 6,861,450</u>	<u>\$ 23,716,450</u>

NOTE 8 – LONG-TERM DEBT (Continued)

Water District Refunding Revenue Bonds, Series 2020

In October 2020, the District issued \$22,325,000 of Refunding Revenue Bonds, Series 2020 for the purpose of current refunding of the District’s outstanding Revenue Bonds Series 2011 in the principal amount of \$22,435,000 and for the refunding of the Rural Development Loan 91-02 in the principal amount \$1,641,000. The bonds were sold at a premium of \$2,481,834, for a total source of funds of \$24,656,070. The 2020 bonds maturing on or after February 2035 are subject to redemption after February 2028 at a redemption price of 100%.

The reacquisition price exceeded the net carrying amount of the refunded debt by \$76,496. 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 \$5,828,770 and obtains an economic gain (difference between the present values of the old and new debt service) of \$5,051,126.

The Water District Refunding Revenue Bonds, Series 2020 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>
2022	5.00%	\$ 1,110,000	\$ 746,950	\$ 1,856,950
2023	5.00%	1,165,000	690,075	1,855,075
2024	5.00%	1,225,000	630,325	1,855,325
2025	5.00%	1,290,000	567,450	1,857,450
2026	5.00%	1,355,000	501,325	1,856,325
2027-2031	3.00-5.00%	7,785,000	1,499,450	9,284,450
2032-2035	2.00-3.00%	7,125,000	297,275	7,422,275
Total		\$ 21,055,000	\$ 4,932,850	\$ 25,987,850

Water District Refunding Revenue Bonds, Series 2021B

In December 2021, the District issued \$27,730,000 of Refunding Revenue Bonds, Series 2021B for the purpose of current refunding of the District’s outstanding Revenue Bonds Series 2012 in the principal amount of \$29,310,00. The bonds were sold at a premium of \$3,703,731, for a total source of funds of \$33,013,731.

The net carrying amount of the refunded debt exceeded the reacquisition price \$2,848,371. 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 \$3,149,288 and obtains an economic gain (difference between the present values of the old and new debt service) of \$3,093,721.

The Water District Refunding Revenue Bonds, Series 2021B 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>
2022	4.00%	\$ 4,815,000	\$ 603,112	\$ 5,418,112
2023	4.00%	4,485,000	826,900	5,311,900
2024	4.00%	4,675,000	643,700	5,318,700
2025	4.00%	4,865,000	452,900	5,317,900
2026	4.00%	5,070,000	254,200	5,324,200
2027	4.00%	3,820,000	76,400	3,896,400
Total		\$ 27,730,000	\$ 2,857,212	\$ 30,587,212

NOTE 8 – LONG-TERM DEBT (Continued)

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:

Years	Principal Amount	Interest Amount	Total Debt Service
2022	\$ 28,000	\$ 45,801	\$ 73,801
2023	28,500	45,024	73,524
2024	29,500	44,227	73,727
2025	30,500	43,402	73,902
2026	31,000	42,556	73,556
2027-2031	168,500	199,299	367,799
2032-2036	193,000	174,514	367,514
2037-2041	221,000	146,068	367,068
2042-2046	253,500	113,502	367,002
2047-2051	290,000	76,175	366,175
2052-2056	332,500	33,460	365,960
2057	73,500	1,011	74,511
Total	\$ 1,679,500	\$ 965,039	\$ 2,644,539

Rate Covenant: 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.

Mortgage Lien: The District's bonds are secured by a statutory mortgage lien on all properties of the District.

Events of Default: Each of the following events in the bond ordinances is defined as and shall constitute 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 days after written notice thereof by the holder of not less than five percent in principal amount of the outstanding bonds.

NOTE 8 – LONG-TERM DEBT (Continued)

Enforcement of Remedies: In the event of default, the holders of not less than twenty-five percent in principal amount of the outstanding bonds may proceed, 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 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.

Revenue Bond Anticipation Note

In March, 2021, the District issued \$24,685,000 of Revenue Bond Anticipation Notes, Series 2021A in order to fund various construction projects. The Series 2021A notes mature in February 2023 and are subject to optional redemption, in whole or in part, on any date beginning August 1, 2022. The Series 2021A notes are secured by a pledge of the proceeds of the Series 2023A Bonds to be issued by the District before the maturity date of the Series 2021A notes and any investment obligations purchased with the proceeds of the Series 2021A notes.

Notes from Direct Borrowings

Fiscal Court of Kenton District, Kentucky

The Kenton District 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 District. This loan will become due and payable only after sufficient customers in southern Kenton District are obtained in order to reduce the user rates, including surcharges, to approximately \$26 per month.

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.

NOTE 8 – LONG-TERM DEBT (Continued)

The Kentucky Infrastructure Authority Loan F08-07 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2022	\$ 198,676	\$ 28,110	\$ 226,786
2023	200,668	25,620	226,288
2024	202,680	23,106	225,786
2025	204,711	20,566	225,277
2026	206,764	18,001	224,765
2027-2031	1,065,331	50,614	1,115,945
2032	219,514	2,060	221,574
Total	<u>\$ 2,298,344</u>	<u>\$ 168,077</u>	<u>\$ 2,466,421</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:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2022	\$ 1,168,646	\$ 329,876	\$ 1,498,522
2023	1,192,135	303,450	1,495,585
2024	1,216,098	276,493	1,492,591
2025	1,240,541	248,994	1,489,535
2026	1,265,476	220,942	1,486,418
2027-2031	6,719,301	663,799	7,383,100
2032-2033	2,149,665	48,528	2,198,193
Total	<u>\$ 14,951,862</u>	<u>\$ 2,092,082</u>	<u>\$ 17,043,944</u>

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, 2018, all funds have been received.

NOTE 8 – LONG-TERM DEBT (Continued)

The Kentucky Infrastructure Authority Loan F14-015 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2022	\$ 158,893	\$ 59,431	\$ 218,324
2023	161,686	56,239	217,925
2024	164,529	52,991	217,520
2025	167,420	49,686	217,106
2026	170,362	46,323	216,685
2027-2031	897,794	179,064	1,076,858
2032-2036	979,517	85,666	1,065,183
2037-2038	310,887	6,235	317,122
Total	\$ 3,011,088	\$ 535,635	\$ 3,546,723

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, 2018, all funds have been received.

The Kentucky Infrastructure Authority Loan F15-011 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2022	\$ 158,409	\$ 59,249	\$ 217,658
2023	161,193	56,067	217,260
2024	164,026	52,829	216,855
2025	166,909	49,535	216,444
2026	169,843	46,182	216,025
2027-2031	895,056	177,518	1,072,574
2032-2036	976,531	85,406	1,061,937
2037-2038	309,937	6,217	316,154
Total	\$ 3,001,904	\$ 533,003	\$ 3,534,907

NOTE 8 – LONG-TERM DEBT (Continued)

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, 2018, all funds have been received.

The Kentucky Infrastructure Authority Loan B15-003 is scheduled to mature as follows:

<u>Years</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total Debt Service</u>
2022	\$ 66,814	\$ 10,590	\$ 77,404
2023	67,316	9,954	77,270
2024	67,822	9,314	77,136
2025	68,331	8,668	76,999
2026	68,845	8,018	76,863
2027-2031	352,060	30,160	382,220
2032-2036	365,488	13,153	378,641
2037	74,753	533	75,286
Total	<u>\$ 1,131,429</u>	<u>\$ 90,390</u>	<u>\$ 1,221,819</u>

Kentucky Infrastructure Authority Loan F16-027

In July 2017, 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 \$5,385,000 at an interest rate of 1.75%. As of December 31, 2021, \$1,304,928 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.

Events of Default: The District’s outstanding notes from direct borrowings contain an event of default that changes the timing of repayment of outstanding amounts to become immediately due if the District is unable to make a payment at the times specified in the note agreements.

Collateral: The District’s outstanding notes from direct borrowings are collateralized by future revenue.

NORTHERN KENTUCKY WATER DISTRICT

NOTE 8 – LONG-TERM DEBT (Continued)

Changes in long-term debt are as follows:

	Debt Outstanding December 31, 2020	Additions of New Debt	Retirements and Repayments	Debt Outstanding December 31, 2021	Amounts Due Within 1 Year
Bond Indebtedness					
Rural Development Loan 91-03	\$ 1,706,500	\$ -	\$ 27,000	\$ 1,679,500	\$ 28,000
Series 2012	33,675,000	-	33,675,000	-	-
Series 2012 Bond Premium	4,219,440	-	4,219,440	-	-
Series 2013 A	21,685,000	-	795,000	20,890,000	835,000
Series 2013 A Bond Premium	879,119	-	50,235	828,884	50,235
Series 2013 B	12,840,000	-	1,355,000	11,485,000	1,430,000
Series 2013 B Bond Premium	924,639	-	119,308	805,331	119,308
Series 2014 B	4,650,000	-	440,000	4,210,000	465,000
Series 2014 B Bond Premium	758,024	-	84,225	673,799	84,225
Series 2016	33,155,000	-	2,325,000	30,830,000	2,450,000
Series 2016 Bond Premium	3,756,064	-	344,067	3,411,997	344,067
Series 2019	17,310,000	-	455,000	16,855,000	470,000
Series 2019 Bond Premium	1,027,053	-	43,397	983,656	43,397
Series 2020	22,325,000	-	1,270,000	21,055,000	1,110,000
Series 2020 Bond Premium	2,454,258	-	165,456	2,288,802	165,456
Series 2021	-	27,730,000	-	27,730,000	4,815,000
Series 2021 Bond Premium	-	2,446,473	23,828	2,422,645	476,585
Total Bond Indebtedness	161,365,097	30,176,473	45,391,956	146,149,614	12,886,273
Bond Anticipation Notes					
Series 2021 A	-	24,685,000	-	24,685,000	-
Notes Payable - Direct Borrowings					
KIA Loan F08-07	2,495,048	-	196,703	2,298,345	198,676
KIA Loan F09-02	16,097,481	-	1,145,619	14,951,862	1,168,646
KIA Loan F13-012	4,523,000	-	-	4,523,000	-
KIA Loan F14-015	3,167,237	-	156,149	3,011,088	158,893
KIA Loan F15-011	3,157,576	-	155,672	3,001,904	158,409
KIA Loan B15-003	1,197,744	-	66,315	1,131,429	66,814
KIA Loan F16-027	1,304,928	-	-	1,304,928	-
Kenton County Fiscal Court	100,000	-	-	100,000	-
Total Notes Payable - Direct Borrowings	32,043,014	-	1,720,458	30,322,556	1,751,438
Arbitrage Liability	295,084	-	53,883	241,201	225,351
Compensated Absences	1,369,138	283,221	-	1,652,359	324,632
Total Long-Term Debt	\$ 195,072,333	\$ 55,144,694	\$ 47,166,297	\$ 203,050,730	\$ 15,187,694

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 Public Pensions Authority (KPPA) under the provisions of Kentucky Revised Statute Section 78.782 and 61.645. The plan was formerly administered by the Kentucky Retirement System (KRS). However, during the 2020 Legislative Session, House Bill 484 was passed establishing a new governance structure for the agency that operates the system. Effective April 1, 2021, KRS as an agency of the Commonwealth became known as the KPPA. 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 only participates in the non-hazardous plan.

Benefits provided: These systems provide 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	1 month	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 & 2				
<u>Final Compensation</u>	<u>X</u>	<u>Benefit Factor</u>	<u>X</u>	<u>Years of Service</u>
Average of the five highest years of compensation 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).
		2.00% if:	Member begins participating on or after 08/01/2004 and before 09/01/2008.	
Average of the last complete five years of compensation if participation began on or after 09/01/2008 but before 01/01/2014.		Increasing percent based on service at retirement up to 30 years* plus 2.00% for each year of service over 30 if:	Member begins participating on or after 09/01/2008 but before 01/01/2014.	

* **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 Tier 3				
Accumulate Account Balance / Actuarial Factor = Monthly Life Annuity				
Accumulate Account Balance				
Member Contributions	Employer Contributions	Base Annual Interest	Upside Sharing Interest (FY 2021)	Actuarial Factor
5.00%	4.00%	4.00%	6.35%	Various*

* See www.kyret.ky.gov for most recent Actuarial Factors

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 (requirement is waived if line of duty disability) 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 greater of 20% of member's monthly 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 hypothetical 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 greater 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 is eligible for a monthly benefit if the member died while in the line of duty with one month of service credit. The beneficiary of a deceased active member who did not die in the line of duty is eligible for a monthly benefit if the member was: (1) eligible for retirement at the time of death or, (2) under the age of 65 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 (COLAs). Senate Bill (SB) 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.

Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for qualified members who become "totally and permanently disabled" as a result of a duty-related disability. The minimum disability benefit increased from 25% of the member's monthly final rate of pay to 75% of the member's monthly average pay. The insurance premium for the member, the member's spouse, and the member's dependent children shall also be paid in full by the System. For non-hazardous members to be eligible for this benefit, they must be working in a position that could be certified as a hazardous position. There were no other material plan provision changes since the prior valuation.

Contributions: The employee contribution rate is set by state statute. Non-Hazardous employees contribute 5% of their annual creditable compensation. Employees hired on or after September 1, 2008, contribute an additional 1% to health insurance.

Plan members who began participating on, or after, September 1, 2008, were required to contribute a total of 6.00% for non-hazardous of their annual creditable compensation. The 1.00% 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 1.00% contribution to the 401(h) account is non-refundable and is forfeited.

Plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. These member were classified in the Tier 3 structure of benefits. 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 5.00% non-hazardous of their annual creditable compensation and 1.00% 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 4.00% non-hazardous employer pay credit. The employer pay credit represents a portion of the employer contribution.

Local government participating employers are required to contribute an actuarially determined rate for CERS pension contributions, per the Kentucky Revised Statute Section 78.545(33). The CERS Board of Trustees establishes the employer contribution rate based on Kentucky Revised Statute section 78.454(33) each year following the annual actuarial valuation as of July 1 and prior to July 1 of the succeeding fiscal year for local governments in Kentucky. House Bill 362 passed during the 2018 legislative session, which caps CERS employer contribution rate increases up to 12% per year over the prior fiscal year for the period of July 1, 2018 to June 30, 2028.

NOTE 9 – PENSION PLAN (Continued)

For the fiscal years ended June 30, 2022, 2021, and 2020, participating employers contributed 26.95% (21.17% pension fund and 5.78% insurance fund), 24.06% (19.30% pension fund and 4.76% insurance fund), and 24.06% (19.30% pension fund and 4.76% 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 \$1,875,015 and \$1,723,667 for the years ended December 31, 2021 and 2020, respectively.

Plan Information for December 31, 2021 Financial Statements

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

At December 31, 2021, the District reported a liability of \$22,419,617 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2021, 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, 2021, the District's proportion for the non-hazardous system was 0.351637% which was an increase of 0.011928% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2021, the District recognized pension expense of \$1,029,997. At December 31, 2021, 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	\$ -	\$ 2,988,159
Difference between expected and actual experience	257,446	217,598
Changes of assumptions	300,898	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	961,977	-
District contributions after measurement date	<u>1,033,048</u>	<u>-</u>
Total	<u>\$ 2,553,369</u>	<u>\$ 3,205,757</u>

NOTE 9 – PENSION PLAN (Continued)

The \$1,033,048 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31,	
2022	\$ 293,097
2023	(391,421)
2024	(651,374)
2025	<u>(935,738)</u>
Total	<u>\$ (1,685,436)</u>

Actuarial assumptions: The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay Amortization Method
Remaining Amortization Period	30 years, closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 10.30%, Varies by Service
Investment Rate of Return	6.25% Net of Pension Plan Investment Expense, Including Inflation

There have been no actuarial assumption or method changes since June 30, 2020. Senate Bill 169 passed during the 2021 legislative session increased the disability benefits for certain qualifying members who become “totally and permanently disabled” in the line of duty or as a result of a duty-related disability. The total pension liability as of June 30, 2021, is determined using these updated benefit provisions.

The mortality table used for active members was a PUB-2010 General Mortality table with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2020. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

NOTE 9 – PENSION PLAN (Continued)

The long-term (10-year) expected rates of return were determined by using a building block method in which best estimated ranges of expected future real rates of return were developed for each asset class. The ranges were 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 rate 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 Real Rate of Return</u>
Growth		
US Equity	21.75 %	5.70 %
Non-US Equity	21.75	6.35
Private Equity	10.00	9.70
Specialty Credit/High Yield	15.00	2.80
Liquidity		
Core Bonds	10.00	-
Cash	1.50	(0.60)
Diversifying Strategies		
Real Estate	10.00	5.40
Real Return	<u>10.00</u>	4.55
Total	<u>100.00 %</u>	

Discount rate: The single 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 projections of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. Future contributions are projected assuming that each participating employer in CERS contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy, as most recently revised by House Bill 8, passed during the 2021 Legislative Session. The assumed future employer contributions for CERS reflect the provisions of House Bill 362 (passed during the 2018 legislative session) which limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate: The following present’s 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</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Non-Hazardous	\$ 28,754,222	\$ 22,419,617	\$ 17,177,880

Changes of assumptions: There were no changes in actuarial assumptions for the June 30, 2021 valuation date.

NOTE 9 – PENSION PLAN (Continued)

Plan Information for December 31, 2020 Financial Statements

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

At December 31, 2020, the District reported a liability of \$26,055,399 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the plan’s fiscal year end, June 30, 2020, 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, 2020, the District’s proportion for the non-hazardous system was 0.339709%, which was an increase of 0.008855% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2020, the District recognized pension expense of \$2,604,502. At December 31, 2020, 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	\$ 652,004	\$ -
Difference between expected and actual experience	649,739	-
Changes of assumptions	1,017,419	-
Changes in proportion and difference between employer contributions and proportionate share of contributions	862,116	53,168
District contributions after measurement date	<u>885,281</u>	<u>-</u>
Total	<u>\$ 4,066,559</u>	<u>\$ 53,168</u>

The \$885,281 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, 2021. 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>	
2021	\$ 1,508,684
2022	1,014,444
2023	343,123
2024	<u>261,859</u>
Total	<u>\$ 3,128,110</u>

NOTE 9 – PENSION PLAN (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay Amortization Method
Remaining Amortization Period	30 Years, Closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 10.30%, Varies by Service
Investment Rate of Return	6.25% Net of Pension Plan Investment Expense, Including Inflation

The Board of Trustees for the Kentucky Retirement Systems adopted new actuarial assumptions since June 30, 2018. The Total Pension liability as of June 30, 2020 was determined using these updated assumptions.

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes.

The mortality table used for active members was a PUB-2010 General Mortality table with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2020. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

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 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.

NOTE 9 – PENSION PLAN (Continued)

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 Real Rate of Return</u>
Growth		
US Equity	18.75 %	4.50 %
Non-US Equity	18.75	5.25
Private Equity	10.00	6.65
Specialty Credit/High Yield	15.00	3.90
Liquidity		
Core Bonds	13.50	(0.25)
Cash	1.00	(0.75)
Diversifying Strategies		
Real Estate	5.00	5.30
Opportunistic	3.00	2.25
Real Return	<u>15.00</u>	3.95
Total	<u>100.00 %</u>	

Discount rate: The single 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 projections of cash flows used to determine the single discount rate includes an assumption regarding actual employer contributions made each future year. Except where noted, the future contributions are projected assuming that each participating employer in the system contributes the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. This includes the phase-in provisions from House Bill 362 (passed in 2020) which kept CERS contributions level for fiscal year ending 2021.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate: The following present’s 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</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Non-Hazardous	\$ 32,131,977	\$ 26,055,399	\$ 21,023,762

Changes of assumptions: There were no changes in actuarial assumptions for the June 30, 2020 valuation date.

NOTE 9 – PENSION PLAN (Continued)

Other Information about the Pension Plan

Payable to the pension plan: At December 31, 2021 and 2020, the District reported a payable of \$187,554 and \$167,861 for the outstanding amount of contributions to the pension plan required for the years ended December 31, 2021 and 2020, respectively.

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued Kentucky Public Pensions Authority Annual Comprehensive Financial Report on the KPPA 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 – OPEB PLAN

General Information about the OPEB 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 OPEB plan administered by the Kentucky Public Pensions Authority (KPPA) under the provisions of Kentucky Revised Statute Section 78.782 and 61.645. The plan was formerly administered by the Kentucky Retirement System (KRS). However, during the 2020 Legislative Session, House Bill 484 was passed establishing a new governance structure for the agency that operates the system. Effective April 1, 2021, KRS as an agency of the Commonwealth became known as the KPPA. 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 only participates in the non-hazardous plan.

Benefits provided: The Kentucky Retirement System Insurance Trust Fund was established to provide hospital and medical insurance for eligible members receiving benefits from CERS. The eligible non-Medicare retirees are covered by the Department of Employee Insurance (DEI) plans. KRS submits the premium payments to DEI. The Board contracts with Humana to provide health care benefits to the eligible Medicare retirees through a Medicare Advantage Plan. The Insurance Fund pays a prescribed contribution for whole or partial payment of required premiums to purchase hospital and medical insurance. The Insurance 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.

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 10 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, which is currently 1.5% based upon Kentucky Revised Statutes. This benefit is not protected under the inviolable contract provisions of KRS 61.692. The Kentucky General Assembly reserves the right to suspend or reduce this benefit if, in its judgment, the welfare of the Commonwealth so demands.

NOTE 10 – OPEB PLAN (Continued)

The amount of contribution paid by the Insurance Fund is based on years of service. For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Portion Paid by Insurance Fund	
Years of Service	Paid by Insurance Fund (%)
20 + Years	100.00%
15 - 19 Years	75.00%
10 - 14 Years	50.00%
4 - 9 Years	25.00%
Less Than 4 Years	0.00%

Contributions: The employee contribution rate is set by state statute. Non-Hazardous employees contribute 5% of their annual creditable compensation. Employees hired on or after September 1, 2008, contribute an additional 1% to health insurance.

Plan members who began participating on, or after, September 1, 2008, were required to contribute a total of 6.00% for non-hazardous of their annual creditable compensation. The 1.00% 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 1.00% contribution to the 401(h) account is non-refundable and is forfeited.

Plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. These member were classified in the Tier 3 structure of benefits. 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 5.00% non-hazardous of their annual creditable compensation and 1.00% 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 4.00% non-hazardous employer pay credit. The employer pay credit represents a portion of the employer contribution.

Local government participating employers are required to contribute an actuarially determined rate for CERS pension contributions, per the Kentucky Revised Statute Section 78.545(33). The CERS Board of Trustees establishes the employer contribution rate based on Kentucky Revised Statute section 78.454(33) each year following the annual actuarial valuation as of July 1 and prior to July 1 of the succeeding fiscal year for local governments in Kentucky. House Bill 362 passed during the 2018 legislative session, which caps CERS employer contribution rate increases up to 12% per year over the prior fiscal year for the period of July 1, 2018 to June 30, 2028.

NOTE 10 – OPEB PLAN (Continued)

For the fiscal years ended June 30, 2022, 2021, and 2020, participating employers contributed 26.95% (21.17% pension fund and 5.78% insurance fund), 24.06% (19.30% pension fund and 4.76% insurance fund), and 24.06% (19.30% pension fund and 4.76% 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 insurance fund (excluding the pension portion) from the District were \$489,371 and \$425,112 for the years ended December 31, 2021 and 2020, respectively.

Plan Information for December 31, 2021 Financial Statements

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2021, the District reported a liability of \$6,730,325 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2021, using generally accepted actuarial principles. The District's proportion of the net OPEB liability was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the District's proportion for the non-hazardous system was 0.351554%, which was an increase of 0.011944% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2021, the District recognized OPEB expense of \$267,744. At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB 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	\$ -	\$ 1,052,867
Difference between expected and actual experience	1,058,346	2,009,451
Changes of assumptions	1,784,337	6,258
Changes in proportion and difference between employer contributions and proportionate share of contributions	394,826	63,702
District contributions after measurement date	<u>282,051</u>	<u>-</u>
Total	<u>\$ 3,519,560</u>	<u>\$ 3,132,278</u>

NOTE 10 – OPEB PLAN (Continued)

The \$282,051 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending December 31,</u>	
2022	\$ 257,173
2023	97,043
2024	95,977
2025	<u>(344,962)</u>
Total	<u>\$ 105,231</u>

Actuarial assumptions: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Pay Amortization Method
Amortization Period	30 Years, Closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 10.30%, Varies by Services
Investment Rate of Return	6.25%
Healthcare Cost Trend Rates (Pre-65)	Initial Trend Starting at 6.30% at January 1, 2023 and Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a Period of 13 Years.
Healthcare Cost Trend Rates (Post-65)	Initial Trend Starting at 6.30% at January 1, 2023, then Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a period of 13 Years.
Mortality	
Pre-retirement	PUB-2010 General Mortality Table, for the Non-Hazardous Systems, Projected with the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010
Post Retirement (non-disabled)	System-Specific Mortality Table Based on Mortality Experience from 2013-2018, Projected with the Ultimate Rates from MP-2014 Mortality Improvement Scale Using a Base Year of 2019.
Post Retirement (disabled)	PUB-2010 Disabled Mortality Table, with a 4-year Set-forward for both Male and Female Rates, Projected With the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010

NOTE 10 – OPEB PLAN (Continued)

Senate Bill 249 passed during the 2020 legislative session changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that were payable starting July 1, 2020.

Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become “totally and permanently disabled” in the line of duty or as a result of a duty-related disability. The total OPEB liability as of June 30, 2021, is determined using these updated benefit provisions.

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 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 Real Rate of Return</u>
Growth		
US Equity	21.75 %	5.70 %
Non-US Equity	21.75	6.35
Private Equity	10.00	9.70
Specialty Credit/High Yield	15.00	2.80
Liquidity		
Core Bonds	10.00	-
Cash	1.50	(0.60)
Diversifying Strategies		
Real Estate	10.00	5.40
Real Return	<u>10.00</u>	4.55
Total	<u>100.00 %</u>	

Discount rate: The single discount rate used to measure the total OPEB liability was 5.34% for non-hazardous. The single discount rate was based on the expected rate of return on the OPEB plan investments of 6.25% and a municipal bond rate of 1.92%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2021. Based on the stated assumptions and the projection of cash flows as of each fiscal year ended, the plan’s insurance fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on Insurance Plan investments was applied to all period of the projected benefit payments paid from the retirement plan. However, the cost associated with the implicit subsidy is not currently being included in the calculation of the system’s actuarial determined contributions, and it is understood that any cost associated with the implicit subsidy will not be paid out of the plan’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

NOTE 10 – OPEB PLAN (Continued)

The projection of cash flows used to determine the single discount rate must include an assumption regarding future employer contributions made each year. Future contributions are projected assuming that each participating employer in each insurance plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy, as most recently revised by House Bill 8, passed during the 2021 legislative session. The assumed future employer contributions reflect the provisions of House Bill 362 (passed during the 2018 legislative session) which limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30 2028, for the CERS plans.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate: The following present's the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.20% for non-hazardous) or 1-percentage-point higher (6.20% for non-hazardous) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Non-Hazardous \$	9,240,686	\$ 6,730,325	\$ 4,670,158

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following present's the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Non-Hazardous \$	4,845,034	\$ 6,730,325	\$ 9,005,901

Changes of assumptions: There were no changes in actuarial assumptions for the June 30, 2021 valuation date.

Plan Information for December 31, 2020 Financial Statements

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the District reported a liability of \$8,200,549 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles. The District's proportion of the net OPEB liability was based on the District's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the District's proportion for the non-hazardous system was 0.339610%, which was an increase of 0.008842% from its proportion measured as of December 31, 2019.

NOTE 10 – OPEB PLAN (Continued)

For the year ended December 31, 2020, the District recognized OPEB expense of \$564,502. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB 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	\$ 272,567	\$ -
Difference between expected and actual experience	1,370,140	1,371,210
Changes of assumptions	1,426,411	8,674
Changes in proportion and difference between employer contributions and proportionate share of contributions	310,333	92,655
District contributions after measurement date	<u>218,338</u>	<u>-</u>
Total	<u>\$ 3,597,789</u>	<u>\$ 1,472,539</u>

The \$218,338 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending December 31,</u>	
2021	\$ 495,356
2022	576,020
2023	421,400
2024	420,964
2025	<u>(6,828)</u>
Total	<u>\$ 1,906,912</u>

NOTE 10 – OPEB PLAN (Continued)

Actuarial assumptions: The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2013 – June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Pay Amortization Method
Amortization Period	30 Years, Closed
Asset Valuation Method	20% of the Difference Between the Market Value of Assets and the Expected Actuarial Value of Assets is Recognized
Inflation	2.30%
Payroll Growth Rate	2.00%
Salary Increase	3.30% to 11.55%, Varies by Services
Investment Rate of Return	6.25%
Healthcare Cost Trend Rates (Pre-65)	Initial Trend Starting at 6.40% at January 1, 2022 and Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a Period of 14 Years.
Healthcare Cost Trend Rates (Post-65)	Initial Trend Starting at 2.90% at January 1, 2022, and Increasing to 6.30% in 2023, then Gradually Decreasing to an Ultimate Trend Rate of 4.05% Over a period of 14 Years.
Mortality	
Pre-retirement	PUB-2010 General Mortality Table, for the Non-Hazardous Systems, Projected with the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010
Post Retirement (non-disabled)	System-Specific Mortality Table Based on Mortality Experience from 2013-2018, Projected with the Ultimate Rates from MP-2014 Mortality Improvement Scale Using a Base Year of 2010.
Post Retirement (disabled)	PUB-2010 Disabled Mortality Table, with a 4-year Set-forward for both Male and Female Rates, Projected With the Ultimate Rates from the MP-2014 Mortality Improvement Scale Using a Base Year of 2010

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the total OPEB liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan changes.

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 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.

NOTE 10 – OPEB PLAN (Continued)

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 Real Rate of Return</u>
Growth		
US Equity	18.75 %	4.50 %
Non-US Equity	18.75	5.25
Private Equity	10.00	6.65
Specialty Credit/High Yield	15.00	3.90
Liquidity		
Core Bonds	13.50	(0.25)
Cash	1.00	(0.75)
Diversifying Strategies		
Real Estate	5.00	5.30
Opportunistic	3.00	2.25
Real Return	15.00	3.95
Total	<u>100.00 %</u>	

Discount rate: The single discount rate used to measure the total OPEB liability was 5.34% for non-hazardous. The single discount rate was based on the expected rate of return on the OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 28, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ended, the plan’s insurance fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on Insurance Plan investments was applied to all period of the projected benefit payments paid from the retirement plan. However, the cost associated with the implicit subsidy is not currently being included in the calculation of the system’s actuarial determined contributions, and it is understood that any cost associated with the implicit subsidy will not be paid out of the plan’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate include an assumption regarding actual employer contributions made each future year. The future contributions are projected assuming that each participating employer in system contributes the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. This includes the phase-in provisions from House Bill 362 (passed in 2018) that applies to the CERS Funds as well as the provisions from Senate Bill 249 (passed in 2020) which kept CERS contributions level from fiscal year ending 2021.

NOTE 10 – OPEB PLAN (Continued)

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate: The following present's the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.34% for non-hazardous) or 1-percentage-point higher (6.34% for non-hazardous) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Non-Hazardous \$	10,535,298	\$ 8,200,549	\$ 6,282,942

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates: The following present's the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Non-Hazardous \$	6,349,274	\$ 8,200,549	\$ 10,447,114

Changes of assumptions: There were no changes in actuarial assumptions for the June 30, 2020 valuation date.

Other Information about the OPEB Plan

Payable to the OPEB Plan: At December 31, 2021 and 2020, the District reported a payable of \$51,208 and \$41,400 for the outstanding amount of contributions to the OPEB plan required for the years ended December 31, 2021 and 2020, respectively.

Pension plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Kentucky Public Pensions Authority Annual Comprehensive Financial Report on the KPPA website at www.kyret.ky.gov.

NOTE 11 – OPERATING LEASES

Commitments

The District is obligated under certain non-cancelable leases for equipment and land. The leases expire at various dates through June 2033. Lease expense for the years ended December 31, 2021 and 2020 were \$16,791 and \$16,041, 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>	
2022	\$ 16,791
2023	16,791
2024	6,577
2025	750
2026	750
Thereafter	<u>4,875</u>
	<u>\$ 46,534</u>

Receivable

The District has various transmission system license agreements with communication companies for use of the District’s towers. Each lease agreement has an initial term of five years, with various five-year renewal options at the end of the lease that are reasonably certain to be exercised. The terms of the renewals expire at various dates through February 2046. Lease revenue from these leases for the years ended December 31, 2021 and 2020 were \$291,508 and \$264,008, respectively.

Minimum future rental payments under these operating leases having remaining terms in excess of one year are:

<u>Years Ending December 31,</u>	
2022	\$ 296,443
2023	281,430
2024	259,188
2025	261,688
2026	264,438
Thereafter	<u>5,100,857</u>
	<u>\$ 6,464,044</u>

NOTE 12 – ECONOMIC DEPENDENCY

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

NOTE 13 – RISKS AND UNCERTAINTIES – COVID-19 OUTBREAK

In 2020, the World Health Organization announced a global health emergency later classified as a global pandemic as a result of the COVID-19 outbreak. The outbreak and response have impacted financial and economic markets across the World and within the United States. The full impact continues to evolve and as such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity, and future results of operations. Management is actively monitoring the possible effects on every aspect of the District.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

The District is restating its beginning net position to correct unbilled customer’s accounts receivables that were understated in a prior year. This change has resulted in a restatement of net position as follows:

Net Position January 1, 2020	\$ 210,590,259
Correction of Unbilled Customers	
Accounts Receivable	<u>1,640,000</u>
Net Position January 1, 2020, As Restated	<u>\$ 212,230,259</u>
Net Position January 1, 2021	\$ 223,957,521
Correction of Unbilled Customers	
Accounts Receivable	<u>1,640,000</u>
Net Position January 1, 2021, As Restated	<u>\$ 225,597,521</u>

REQUIRED SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
DECEMBER 31, 2021**

**County Employees Retirement System
Last 10 Calendar Years***

	2021	2020	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Pension Liability - Non-Hazardous	0.351637%	0.339709%	0.330854%	0.312275%	0.320590%	0.335200%	0.344120%	0.333600%
Total District's Proportionate Share of the Net Pension Liability	\$ 22,419,617	\$ 26,055,399	\$ 23,269,110	\$ 19,018,499	\$ 18,765,118	\$ 16,504,154	\$ 14,819,690	\$ 11,002,199
District's Covered Payroll	\$ 8,930,918	\$ 8,757,359	\$ 8,040,890	\$ 7,779,594	\$ 7,880,340	\$ 7,925,067	\$ 7,972,340	\$ 7,931,952
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	251.03%	297.53%	289.38%	244.47%	238.13%	208.25%	185.89%	138.71%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability - Non-Hazardous	57.33%	47.81%	50.45%	53.54%	53.32%	55.50%	59.97%	66.80%

* Only eight years of information available. Additional years' information will be displayed as it becomes available.

NORTHERN KENTUCKY WATER DISTRICT
 SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
 DECEMBER 31, 2021

County Employees Retirement System
 Last 10 Calendar Years*

Non-Hazardous	2021	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	\$ 1,875,015	1,723,667	1,557,127	1,230,042	1,099,103	1,045,628	1,429,517	1,483,609
Contributions in Relation to the Contractually Required Contribution	<u>(1,875,015)</u>	<u>(1,723,667)</u>	<u>(1,557,127)</u>	<u>(1,230,042)</u>	<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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
District's Covered Payroll	\$ 9,357,873	8,930,918	8,757,359	8,040,890	7,732,260	7,925,067	7,972,340	7,931,952
Contributions as a Percentage of Covered Payroll	20.04%	19.30%	17.78%	15.30%	14.21%	13.19%	17.93%	18.70%

* Only eight years of information available. Additional years' information will be displayed as it becomes available.

NORTHERN KENTUCKY WATER DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 DECEMBER 31, 2021

County Employees Retirement System
 Last 10 Calendar Years*

	2021	2020	2019	2018	2017	2016
District's Proportion of the Net OPEB Liability - Non-Hazardous	0.351554%	0.339610%	0.330768%	0.312275%	0.320590%	0.335200%
Total District's Proportionate Share of the Net OPEB Liability	<u>\$ 6,730,325</u>	<u>\$ 8,200,549</u>	<u>\$ 5,563,369</u>	<u>\$ 5,544,345</u>	<u>\$ 6,444,956</u>	<u>\$ 5,055,231</u>
District's Covered Payroll	<u>\$ 8,930,918</u>	<u>\$ 8,757,359</u>	<u>\$ 8,040,890</u>	<u>\$ 7,779,594</u>	<u>\$ 7,880,340</u>	<u>\$ 7,925,067</u>
District's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Payroll	75.36%	93.64%	69.19%	71.27%	81.79%	63.79%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability - Non-Hazardous	62.91%	51.67%	60.44%	57.62%	52.39%	55.24%

* Only six years of information available. Additional years' information will be displayed as it becomes available.

NORTHERN KENTUCKY WATER DISTRICT
 SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
 DECEMBER 31, 2021

County Employees Retirement System
 Last 10 Calendar Years*

Non-Hazardous	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 489,371	425,112 \$	438,448 \$	399,058 \$	364,575 \$	371,330
Contributions in Relation to the Contractually Required Contribution	<u>(489,371)</u>	<u>(425,112)</u>	<u>(438,448)</u>	<u>(399,058)</u>	<u>(364,575)</u>	<u>(371,330)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>- \$</u>	<u>- \$</u>	<u>- \$</u>	<u>- \$</u>	<u>-</u>
District's Covered Payroll	\$ 9,357,873	8,930,918 \$	8,757,359 \$	8,040,890 \$	7,732,260 \$	7,925,067
Contributions as a Percentage of Covered Payroll	5.23%	4.76%	5.01%	4.96%	4.71%	4.69%

* Only six years of information available. Additional years' information will be displayed as it becomes available.

OTHER SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Water Sales	\$ 56,158,218	\$ 58,983,695	\$ 2,825,477
Forfeited Discounts	527,000	442,082	(84,918)
Rents From Property	380,300	383,269	2,969
Other Water Revenues	232,240	266,276	34,036
Total Operating Revenues	57,297,758	60,075,322	2,777,564
Operating Expenses			
Operation and Maintenance Expense	32,153,526	29,965,655	2,187,871
Depreciation Expense	12,060,000	12,436,919	(376,919)
Total Operating Expenses	44,213,526	42,402,574	1,810,952
Net Operating Income	13,084,232	17,672,748	4,588,516
Non-Operating Income (Expense)			
Investment Income	384,000	481,326	97,326
Miscellaneous Non-Operating Income	114,500	347,304	232,804
Loss on Abandonment of Mains	-	(289,089)	(289,089)
Interest on Long-Term Debt and Customer Deposits	(6,551,893)	(5,826,155)	725,738
Amortization of Debt Premiums and Defeasance Costs	-	989,953	989,953
Bond Issuance Costs	-	(181,821)	(181,821)
Pension Expense	-	(1,029,997)	(1,029,997)
Other Post Employment Benefit Expense	-	(267,744)	(267,744)
Arbitrage Rebate	-	53,883	53,883
Gain on Sale of Capital Assets	-	25,977	25,977
Total Non-Operating Expense	(6,053,393)	(5,696,363)	357,030
Change in Net Position Before Capital Contributions	7,030,839	11,976,385	4,945,546
Capital Contributions	-	2,911,181	2,911,181
Change in Net Position	\$ 7,030,839	\$ 14,887,566	\$ 7,856,727

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF WATER OPERATING REVENUE**

	Years Ended December 31,	
	<u>2021</u>	<u>2020</u>
Operating Revenues		
Metered Sales		
Sales to Residential Customers	\$ 36,916,772	\$ 37,580,425
Sales to Commercial Customers	7,749,227	7,564,583
Sales to Industrial Customers	4,034,073	4,697,395
Sales to Public Authorities	2,243,348	2,152,780
Sales to Multiple Family Dwellings	5,907,716	5,830,240
Sales Through Bulk Loading Stations	<u>66,507</u>	<u>72,063</u>
Total Metered Sales	56,917,643	57,897,486
Fire Protection Revenue	43,306	44,657
Sales For Resale	<u>2,022,746</u>	<u>1,825,544</u>
Total Sales of Water	58,983,695	59,767,687
Other Revenue	<u>1,091,627</u>	<u>983,969</u>
Total Operating Revenues	<u><u>\$ 60,075,322</u></u>	<u><u>\$ 60,751,656</u></u>

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENTS OF COMBINED OPERATION AND MAINTENANCE EXPENSES**

	Years Ended December 31,	
	<u>2021</u>	<u>2020</u>
Operating and Maintenance Expenses		
Salaries and Wages	\$ 9,688,418	\$ 9,222,495
Employee Pensions and Benefits	5,762,134	5,326,550
Taxes Other Than Income Taxes	811,423	651,852
Purchased Power	2,774,426	2,585,613
Chemicals	2,819,594	2,573,311
Materials and Supplies	2,051,607	2,413,632
Contractual Services	3,961,276	3,998,476
Transportation Expenses	628,479	506,318
Insurance	675,350	719,772
Bad Debt Expense	382,985	355,158
Miscellaneous Expense	259,712	209,775
Regulatory Commission Assessment	<u>150,251</u>	<u>143,597</u>
 Total Operating and Maintenance Expenses	 \$ <u>29,965,655</u>	 \$ <u>28,706,549</u>

NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF INSURANCE COVERAGES
 December 31, 2021

Company	Policy Number	Description of Coverage	Amount of Coverage	Effective Period	
				From	To
Travelers Insurance	ZLP-14T80653	General Liability	\$ 1,000,000	1/1/2021	1/1/2022
Travelers Insurance	ZUP14T80665	Umbrella	\$ 19,000,000	1/1/2021	1/1/2022
Travelers Insurance	ZLP14T8065319	Public Officials	\$ 1,000,000	1/1/2021	1/1/2022
Travelers Insurance	H-810-6R989070	Business Auto	\$ 1,000,000	1/1/2021	1/1/2022
Travelers Insurance	H-630-6R989070	Property-Including Equipment	\$ 311,807,442	1/1/2021	1/1/2022
Travelers Insurance	H-630-6R989070	Employee Dishonesty	\$ 500,000	1/1/2021	1/1/2022
Travelers Insurance	H21NGP205822-00	Cyber Liability	\$ 2,000,000	1/1/2021	1/1/2022
Kentucky Employers Mutual Insurance	WC 338786	Worker's Compensation	\$ 1,000,000	7/1/2020	7/1/2021
Kentucky Employers Mutual Insurance	WC 338786	Worker's Compensation	\$ 1,000,000	7/1/2021	7/1/2022
Cincinnati Insurance	8877070	Fidelity Bond	Per Application	1/1/2021	12/31/2021
Great American Insurance	PEL1093742-02	Pollution Liability	\$ 15,000,000	1/1/2019	1/1/2022

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF RATES, RULES AND REGULATIONS
DECEMBER 31, 2021**

RETAIL WATER RATES

1. Monthly Service Rate

First	1,500 Cubic Feet	\$4.77 per 100 Cubic Feet
Next	163,500 Cubic Feet	\$4.44 per 100 Cubic Feet
Over	165,000 Cubic Feet	\$3.25 per 100 Cubic Feet

Sub District B shall be assessed a monthly surcharge in the amount of	\$	12.07
Sub District C shall be assessed a monthly surcharge in the amount of	\$	10.71
Sub District D shall be assessed a monthly surcharge in the amount of	\$	28.96
Sub District E shall be assessed a monthly surcharge in the amount of	\$	29.83
Sub District F shall be assessed a monthly surcharge in the amount of	\$	14.88
Sub District G shall be assessed a monthly surcharge in the amount of	\$	19.85
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	\$	6.39
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	\$	18.75
Sub District RF shall be assessed a monthly surcharge in the amount of	\$	21.61
Sub District RL shall be assessed a monthly surcharge in the amount of	\$	15.60

2. Quarterly Rates

First	4,500 Cubic Feet	\$4.77 per 100 Cubic Feet
Next	490,500 Cubic Feet	\$4.44 per 100 Cubic Feet
Next	495,000 Cubic Feet	\$3.25 per 100 Cubic Feet

3. Fixed Service Charge

<u>Meter Size</u>	<u>Monthly</u>	<u>Quarterly</u>
5/8"	\$ 18.50	\$ 40.50
3/4"	\$ 19.00	\$ 42.50
1"	\$ 20.80	\$ 48.80
1½"	\$ 23.40	\$ 57.70
2"	\$ 29.60	\$ 80.90
3"	\$ 71.30	\$ 251.80
4"	\$ 89.50	\$ 315.50
6"	\$ 132.40	\$ 466.20
8"	\$ 178.80	\$ 637.10
10" and Larger	\$ 237.80	\$ 831.90

**NORTHERN KENTUCKY WATER DISTRICT
SCHEDULE OF RATES, RULES AND REGULATIONS
DECEMBER 31, 2021
(CONTINUED)**

WHOLESALE WATER RATES

Bullock Pen Water District	\$3.98 per 1,000 Gallons (or) \$2.98 per 100 Cubic Feet
City of Walton	\$3.98 per 1,000 Gallons (or) \$2.98 per 100 Cubic Feet
Pendleton District	\$3.98 per 1,000 Gallons (or) \$2.98 per 100 Cubic Feet

MISCELLANEOUS SERVICE FEES

Service Area Non-Recurring Charges

Returned Check Charge	\$ 20.00
Water Hauling Station	\$ 6.38 / 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, 2021**

<u>COMMISSIONERS</u>	<u>TITLE</u>	<u>TERM EXPIRES</u>
Joseph J. Koester	Chair	July 31, 2024
Fred A. Macke, Jr.	Vice-Chair	August 26, 2024
Douglas C Wagner, CDT	Treasurer	August 26, 2025
Jody R. Lange, CPA, CGMA	Secretary	August 28, 2023
Clyde Cunningham		August 28, 2023
Nicholas E. Winnike		August 28, 2025

<u>ADMINISTRATIVE STAFF</u>	<u>TITLE</u>
C. Ronald Lovan, PE	President/CEO
Lindsey Rehtin, CPA	Incoming President/CEO & Vice President of Finance and Support Services
Amy Stoffer, PE	Vice President of Engineering, Production, and Distribution

REQUIRED REGULATORY INFORMATION

**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, 2021 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 30, 2022.

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) as a basis for designing 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 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 or significant deficiencies 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 financial statements. 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 30, 2022

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT K
Pro Forma Financial Statements

WITNESS: Kampsen



NORTHERN KENTUCKY WATER DISTRICT

December 31, 2021

Pro Forma Financial Statement and Independent
Accountants' Compilation Report Including
Supplementary Information

**NORTHERN KENTUCKY WATER DISTRICT
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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 December 31, 2021, 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.

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
June 27, 2022



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**NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF NET POSITION
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

	<u>Actual December 31, 2021</u>	<u>Application of Adjustments</u>	<u>Pro Forma December 31, 2021</u>
Current Assets			
Cash and Cash Equivalents	\$ 42,708,186	\$ 2,022,298	\$ 44,730,484
Investments	4,389,971	-	4,389,971
Accounts Receivable			
Customers, Net	6,350,629	-	6,350,629
Unbilled Customers	9,100,000	-	9,100,000
Others	228,310	-	228,310
Assessments Receivable	174,942	-	174,942
Inventory Supplies for New Installation and Maintenance, at Cost	2,048,552	-	2,048,552
Prepaid Items	1,118,470	-	1,118,470
Restricted Assets - Cash and Cash Equivalents			
Bond Proceeds Fund	486,648	-	486,648
Debt Service Account	1,922,180	(38,570)	1,883,610
Improvement, Repair & Replacement	316,707	-	316,707
	<u>68,844,595</u>	<u>1,983,728</u>	<u>70,828,323</u>
Noncurrent Assets			
Restricted Assets - Cash and Cash Equivalents			
Bond Proceeds Fund	16,928,802	(91,739)	16,837,063
Debt Service Account	18,678,385	1,014,260	19,692,645
Improvement, Repair and Replacement	10,422,934	-	10,422,934
Restricted Assets - Investments			
Debt Service Reserve Account	17,334,305	1,786,950	19,121,255
Miscellaneous Deferred Charges	4,031,730	4,154,972	8,186,702
Capital Assets			
Land, System, Buildings and Equipment	526,482,852	-	526,482,852
Construction in Progress	12,495,400	(2,142,345)	10,353,055
	<u>538,978,252</u>	<u>(2,142,345)</u>	<u>536,835,907</u>
Less Accumulated Depreciation	196,870,484	-	196,870,484
	<u>342,107,768</u>	<u>(2,142,345)</u>	<u>339,965,423</u>
	<u>409,503,924</u>	<u>4,722,098</u>	<u>414,226,022</u>
	<u>478,348,519</u>	<u>6,705,826</u>	<u>485,054,345</u>
Deferred Outflows of Resources			
Deferred Outflows Related to Pension	2,553,369	-	2,553,369
Deferred Outflows Related to Other			
Postemployment Benefits	3,519,560	-	3,519,560
Deferred Loss on Refundings	2,639,109	-	2,639,109
	<u>8,712,038</u>	<u>-</u>	<u>8,712,038</u>
	<u>487,060,557</u>	<u>6,705,826</u>	<u>493,766,383</u>

See accountants' report.

**NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF NET POSITION
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

	Actual December 31, 2021	Application of Adjustments	Pro Forma December 31, 2021
Liabilities and Deferred Inflows of Resources			
Current Liabilities			
Bonded Indebtedness	\$ 12,886,273	\$ -	\$ 12,886,273
Notes Payable	1,751,438	-	1,751,438
Accounts Payable	1,264,825	-	1,264,825
Accrued Payroll and Taxes	475,742	-	475,742
Compensated Absences	324,632	-	324,632
Arbitrage Liability	225,351	-	225,351
Other Accrued Liabilities	455,497	-	455,497
Liabilities Payable-Restricted Assets			
Accrued Interest Payable	1,922,180	(38,570)	1,883,610
Accounts Payable	803,355	-	803,355
Total Current Liabilities	20,109,293	(38,570)	20,070,723
Long-Term Liabilities (Net of Current Portion)			
Liabilities Payable-Restricted Assets			
Accounts Payable	294,537	-	294,537
Compensated Absences	1,327,727	-	1,327,727
Arbitrage Liability	15,850	-	15,850
Bond Anticipation Notes	24,685,000	(24,685,000)	-
Bond Indebtedness	133,263,341	27,335,000	160,598,341
Notes Payable	28,571,118	-	28,571,118
Net Pension Liability	22,419,617	-	22,419,617
Net Other Postemployment Benefits Liability	6,730,325	-	6,730,325
Total Long-Term Liabilities	217,307,515	2,650,000	219,957,515
Total Liabilities	237,416,808	2,611,430	240,028,238
Deferred Inflows of Resources			
Deferred Inflows Related to Pension	3,205,757	-	3,205,757
Deferred Inflows Related to Other			
Postemployment Benefits	3,132,278	-	3,132,278
Deferred Gain on Refunding	2,820,627	-	2,820,627
Total Deferred Inflows of Resources	9,158,662	-	9,158,662
Total Liabilities and Deferred Inflows of Resources	246,575,470	2,611,430	249,186,900
Net Position			
Net Investment in Capital Assets	158,184,530	(4,884,084)	153,300,446
Restricted For			
Debt Service Funds	36,012,690	2,801,210	38,813,900
Capital Improvement Projects	9,641,749	-	9,641,749
Unrestricted	36,646,118	6,177,270	42,823,388
Total Net Position	240,485,087	4,094,396	244,579,483
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 487,060,557	\$ 6,705,826	\$ 493,766,383

See accountants' report.

**NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2021**

	<u>Actual</u>	<u>Application of Adjustments</u>	<u>Pro Forma</u>
Operating Revenues			
Water Sales	\$ 58,983,695	\$ 9,338,161	\$ 68,321,856
Forfeited Discounts	442,082	-	442,082
Rents From Property	383,269	-	383,269
Other Water Revenues	266,276	-	266,276
	<u>60,075,322</u>	<u>9,338,161</u>	<u>69,413,483</u>
Operating Expenses			
Operating and Maintenance Expense	29,965,655	4,327,546	34,293,201
Depreciation Expense	12,436,919	-	12,436,919
	<u>42,402,574</u>	<u>4,327,546</u>	<u>46,730,120</u>
Total Operating Expenses			
	<u>42,402,574</u>	<u>4,327,546</u>	<u>46,730,120</u>
Net Operating Income	<u>17,672,748</u>	<u>5,010,615</u>	<u>22,683,363</u>
Non-Operating Income (Expense)			
Investment Income	481,326	-	481,326
Miscellaneous Non-Operating Income	347,304	-	347,304
Loss on Abandonment of Mains	(289,089)	-	(289,089)
Interest on Long-Term Debt	(5,826,155)	(96,169)	(5,922,324)
Amortization of Debt Premiums and Bond Issuance Cost	989,953	-	989,953
Bond Issuance Costs	(181,821)	(820,050)	(1,001,871)
Pension Expense	(1,029,997)	-	(1,029,997)
Other Postemployment Benefit Expense	(267,744)	-	(267,744)
Arbitrage Rebate	53,883	-	53,883
Gain on Sale of Capital Assets	25,977	-	25,977
	<u>(5,696,363)</u>	<u>(916,219)</u>	<u>(6,612,582)</u>
Total Non-Operating Expenses			
	<u>(5,696,363)</u>	<u>(916,219)</u>	<u>(6,612,582)</u>
Change in Net Position Before Capital Contributions	11,976,385	4,094,396	16,070,781
Capital Contributions	<u>2,911,181</u>	<u>-</u>	<u>2,911,181</u>
Change in Net Position	14,887,566	4,094,396	18,981,962
Net Position - Beginning of Year	<u>225,597,521</u>	<u>-</u>	<u>225,597,521</u>
Net Position - End of Year	<u>\$ 240,485,087</u>	<u>\$ 4,094,396</u>	<u>\$ 244,579,483</u>

See accountants' report.

**NORTHERN KENTUCKY WATER DISTRICT
NOTES TO THE PRO FORMA FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ASSUMPTIONS UNDERLYING THE PRO FORMA

The December 31, 2021 pro forma financial information is based upon actual revenue and expenses for the year ended December 31, 2021 and financial information based on the table below, stated on a pro forma basis.

The following amounts were adjusted for the year ended December 31, 2021:

	Increase (Decrease)
Balance Sheet Adjustments	
Cash - Operating and Maintenance	\$ <u>2,022,298</u>
Cash - Bond Proceeds Fund	\$ <u>(91,739)</u>
Cash - Debt Service Account	\$ <u>975,690</u>
Investments - Debt Service Reserve Account	\$ <u>1,786,950</u>
Regulatory Asset	\$ 4,589,442
Less: Amortization	<u>(434,470)</u>
Net Regulatory Adjustments	\$ <u>4,154,972</u>
Construction in Progress	\$ <u>(2,142,345)</u>
Bond Anticipation Note	\$ <u>(24,685,000)</u>
Long Term Debt - Bonds	\$ <u>27,335,000</u>
Accrued Interest Payable	\$ <u>(38,570)</u>
Revenue Adjustments	
Total Water Sales	\$ <u>9,338,161</u>
Operating & Maintenance Expense Adjustments	
Salaries	\$ 2,419,627
Less: Capitalized	(310,243)
Employee Insurance	51,769
Pension	704,574
Chemical	932,324
Contractual Services - Reservoir Cleaning	<u>434,470</u>
Total Operating and Maintenance Expense Adjustments	\$ <u>4,232,521</u>
Taxes Other Than Income Adjustments	
FICA	\$ <u>95,025</u>
Non-Operating Adjustments	
Amortization Expense	\$ 820,050
Interest Expense	\$ 96,169

**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 2021A BAN will come due February 1, 2023 for \$24.7M. A bond is expected to be issued February 1, 2023 for \$27.3M to pay off the \$24.7M 2021A BAN.

Adjustments to the pro forma income statement:

- The pro forma revenues have been adjusted for normalization.
- All payroll related items (wages, capitalization of labor, health, pension, and FICA) are expected to be effective January 1, 2023.
- The pro forma chemical expense is adjusted applying chemical bid prices effective July 1, 2022 to the three-year average (July 1, 2018 through June 30, 2021) and GAC contactor reactivation at bid prices effective April 1, 2022.
- The reservoir cleaning expense is expected to be fully paid for and in service no later than December 31, 2022. One year of the expense will be amortized.

SUPPLEMENTARY INFORMATION

**NORTHERN KENTUCKY WATER DISTRICT
INCOME STATEMENT SUMMARY PER COST OF SERVICE STUDY
YEAR ENDED DECEMBER 31, 2021**

	<u>Pro Forma Operations</u>
Revenues	
Revenues - Water Sales	\$ 68,278,550
Other Operating/Non-Operating Revenue	<u>2,081,883</u>
Total Revenues	<u>70,360,433</u>
Operating Expenses	
Operation and Maintenance	32,809,879
Depreciation	12,235,799
Utility Plant Acquisition Adjustment	201,120
Amortization of Sludge Removal	458,944
Taxes Other Than Income	<u>1,024,368</u>
Total Operating Expenses	<u>46,730,110</u>
Net Income Available for Operations	<u>\$ 23,630,323</u>

See accountants' report.

**NORTHERN KENTUCKY WATER DISTRICT
REVENUE REQUIREMENT COMPARISON
YEAR ENDED DECEMBER 31,2021**

	<u>Pro Forma Operations</u>
Average Debt Service	\$ 19,692,645
Multiplied by: Debt Service Coverage	<u>0.20</u>
Coverage	3,938,529
Average Debt Service	19,692,645
Pro Forma Operating Expenses	32,809,879
Depreciation	12,235,799
Amortization of Acquisition Adjustment	201,120
Amortization of Sludge Removal	458,944
Taxes Other Than Income	<u>1,024,368</u>
Total Revenue Requirement	70,361,284
Less: Other Operating/Non-Operating Revenues	<u>2,081,883</u>
Revenue Requirement - Water Sales	68,279,401
Less: Normalized Revenues - Water Sales	<u>59,127,347</u>
Requested/Recommended Increase	9,152,054
Rounding	<u>(852)</u>
Actual Increase	<u><u>\$ 9,151,202</u></u>
Percentage Increase	15.5%

See accountants' report.

**NORTHERN KENTUCKY WATER DISTRICT
RECONCILIATION OF INCOME STATEMENT SUMMARY PER
COST OF SERVICE STUDY TO PRO FORMA STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

Reconciliation of Revenues		
Revenues - Water Sales - Cost of Service		\$ 68,278,550
Fire Protection Revenue		43,306
Revenues - Water Sales - Pro Forma		<u>(68,321,856)</u>
Difference		<u>\$ -</u>
Other Operating/Non-Operating Revenue - Cost of Service		\$ 2,081,883
Forfeited Discounts - Pro Forma		(442,082)
Rents From Property - Pro Forma		(383,269)
Other Water Revenues - Pro Forma		(266,276)
Surcharge Revenue		(508,932)
Dividend & Interest Income	\$ (482,865)	(481,324)
Unrealized Gain/Loss	<u>1,541</u>	
Sub-Total: Interest Earnings - Pro Forma	<u>\$ (481,324)</u>	
Miscellaneous		<u>-</u>
Difference		<u>\$ -</u>
Reconciliation of Operating Expenses		
Operation and Maintenance - Cost of Service		\$ 32,809,879
Taxes Other Than Income - Cost of Service		1,024,368
Amortization of Sludge Removal - Cost of Service		458,944
Operating and Maintenance Expenses - Pro Forma		(34,293,201)
Rounding		<u>10</u>
Difference		<u>\$ -</u>
Depreciation - Cost of Service		\$ 12,235,799
Utility Plant Acquisition Adjustment - Cost of Service		201,120
Depreciation - Pro Forma		<u>(12,436,919)</u>
Difference		<u>\$ -</u>

See accountants' report.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT L1

Notice of Rate Adjustment

WITNESS: Kampsen

**NORTHERN KENTUCKY WATER DISTRICT
NOTICE TO CUSTOMERS
WATER RATE ADJUSTMENT**

On or about July 8, 2022, 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 August 7, 2022 or a date determined by the Public Service Commission, and the Phase II rates into effect on but no sooner than August 7, 2023 or a date determined by the Public Service Commission. The proposed rates will produce total additional annual revenues of \$9,151,202. The Phase I rates will produce additional annual revenues of \$4,611,007. The Phase II rates will produce additional annual revenues of \$4,540,195. The percentage of increase will be an overall increase of 15.5% to Northern Kentucky Water District. The percentage increase is 7.8% on current revenues upon the Phase I rates becoming effective, and an increase of 7.7% on current revenues upon the Phase II rates becoming effective. The average residential* customer bill will be adjusted approximately 10 cents per day, or \$3.01 per month from \$38.78 to \$41.79, or \$9.03 per quarter from \$116.34 per quarter to \$125.37 per quarter upon the Phase I rates becoming effective. The average residential customer bill will be adjusted approximately 10 cents per day, or \$2.95 per month from \$41.79 to \$44.74 or \$8.85 per quarter from \$125.37 to \$134.22 upon Phase II rates becoming effective.

The amount of increase per customer class for Northern Kentucky Water District is:

Class	Total Increase		Phase I Increase		Phase II Increase	
	\$	%	\$	%	\$	%
Residential	\$5,644,655	15.3%	\$2,845,700	7.7%	\$2,798,955	7.6%
Commercial	\$1,224,930	15.7%	\$615,298	7.9%	\$609,632	7.8%
Multi-Family	\$938,073	15.8%	\$470,669	7.9%	\$467,404	7.9%
Industrial	\$667,368	16.3%	\$336,717	8.2%	\$330,651	8.1%
Public Authority	\$360,592	15.9%	\$181,450	8.0%	\$179,142	7.9%
Wholesale	\$305,291	15.1%	\$156,026	7.7%	\$149,265	7.4%
Bulk Water Sales	\$10,293	15.5%	\$5,147	7.7%	\$5,146	7.8%

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	38.78	41.79	3.01	7.8%	44.74	2.95	7.1%	5.96	15.4%
Commercial	30.0 ccf	151.21	163.40	12.19	8.1%	175.45	12.05	7.4%	24.24	16.0%
Multi-Family	40.0 ccf	196.05	211.78	15.73	8.0%	227.37	15.59	7.4%	31.32	16.0%
Industrial	653.9 ccf	2,935.38	3,166.82	231.44	7.9%	3,398.12	231.30	7.3%	462.74	15.8%
Public Authority	56.8 ccf	270.49	292.10	21.61	8.0%	313.55	21.45	7.3%	43.06	15.9%
Wholesale	9,261.5 ccf	27,688.77	29,824.72	2,135.95	7.7%	31,868.05	2,043.33	6.9%	4,179.28	15.1%

*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	Phase I	Increase (\$)	Increase (%)
5/8-inch	\$18.50	\$19.70	\$1.20	6.5%
3/4-inch	\$19.00	\$20.30	\$1.30	6.8%
1-inch	\$20.80	\$22.20	\$1.40	6.7%
1 ½-inch	\$23.40	\$24.90	\$1.50	6.4%
2-inch	\$29.60	\$31.50	\$1.90	6.4%
3-inch	\$71.30	\$75.90	\$4.60	6.5%
4-inch	\$89.50	\$95.30	\$5.80	6.5%
6-inch	\$132.40	\$141.00	\$8.60	6.5%
8-inch	\$178.80	\$190.40	\$11.60	6.5%
10-inch and larger	\$237.80	\$253.20	\$15.40	6.5%

Commodity Charge (Monthly Billings)

	Current	Phase I	Increase (\$)	Increase (%)
First 1,500 cubic ft*	\$4.77 per 100 cubic ft	\$5.18 per 100 cubic ft	\$0.41 per 100 cubic ft	8.6%
Next 163,500 cubic ft	\$4.44 per 100 cubic ft	\$4.79 per 100 cubic ft	\$0.35 per 100 cubic ft	7.9%
Over 165,000 cubic ft	\$3.25 per 100 cubic ft	\$3.53 per 100 cubic ft	\$0.28 per 100 cubic ft	8.6%

Service Charge (Quarterly Billings)

Meter Size	Current	Phase I	Increase (\$)	Increase (%)
5/8-inch	\$40.50	\$43.00	\$2.50	6.2%
3/4-inch	\$42.50	\$45.10	\$2.60	6.1%
1-inch	\$48.80	\$51.80	\$3.00	6.1%
1 ½-inch	\$57.70	\$61.25	\$3.55	6.2%
2-inch	\$80.90	\$85.90	\$5.00	6.2%
3-inch	\$251.80	\$267.35	\$15.55	6.2%
4-inch	\$315.50	\$335.00	\$19.50	6.2%
6-inch	\$466.20	\$495.00	\$28.80	6.2%
8-inch	\$637.10	\$676.45	\$39.35	6.2%
10-inch and larger	\$831.90	\$883.25	\$51.35	6.2%

Commodity Charge (Quarterly Billings)

	Current	Phase I	Increase (\$)	Increase (%)
First 4,500 cubic ft	\$4.77 per 100 cubic ft	\$5.18 per 100 cubic ft	\$0.41 per 100 cubic ft	8.6%
Next 490,500 cubic ft	\$4.44 per 100 cubic ft	\$4.79 per 100 cubic ft	\$0.35 per 100 cubic ft	7.9%
Over 495,000 cubic ft	\$3.25 per 100 cubic ft	\$3.53 per 100 cubic ft	\$0.28 per 100 cubic ft	8.6%

Wholesale and Bulk Rates

	Current	Phase I	Increase (\$)	Increase (%)
Wholesale Rate	\$2.98 per 100 cubic ft	\$3.21 per 100 cubic ft	\$0.23 per 100 cubic ft	7.7%
Bulk Rate	\$6.38 per 1,000 gals	\$6.93 per 1,000 gals	\$0.55 per 1,000 gals	8.6%

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	\$19.70	\$20.90	\$1.20	6.1%
3/4-inch	\$20.30	\$21.50	\$1.20	5.9%
1-inch	\$22.20	\$23.50	\$1.30	5.9%
1 ½-inch	\$24.90	\$26.40	\$1.50	6.0%
2-inch	\$31.50	\$33.40	\$1.90	6.0%
3-inch	\$75.90	\$80.50	\$4.60	6.1%
4-inch	\$95.30	\$101.10	\$5.80	6.1%
6-inch	\$141.00	\$149.60	\$8.60	6.1%
8-inch	\$190.40	\$202.00	\$11.60	6.1%
10-inch and larger	\$253.20	\$268.60	\$15.40	6.1%

Commodity Charge (Monthly Billings)

	Phase I	Phase II	Increase (\$)	Increase (%)
First 1,500 cubic ft	\$5.18 per 100 cubic ft	\$5.58 per 100 cubic ft	\$0.40 per 100 cubic ft	7.7%
Next 163,500 cubic ft	\$4.79 per 100 cubic ft	\$5.14 per 100 cubic ft	\$0.35 per 100 cubic ft	7.3%
Over 165,000 cubic ft	\$3.53 per 100 cubic ft	\$3.80 per 100 cubic ft	\$0.27 per 100 cubic ft	7.6%

Service Charge (Quarterly Billings)

Meter Size	Phase I	Phase II	Increase (\$)	Increase (%)
5/8-inch	\$43.00	\$45.50	\$2.50	5.8%
3/4-inch	\$45.10	\$47.70	\$2.60	5.8%
1-inch	\$51.80	\$54.80	\$3.00	5.8%
1 ½-inch	\$61.25	\$64.80	\$3.55	5.8%
2-inch	\$85.90	\$90.90	\$5.00	5.8%
3-inch	\$267.35	\$282.90	\$15.55	5.8%
4-inch	\$335.00	\$354.50	\$19.50	5.8%
6-inch	\$495.00	\$523.80	\$28.80	5.8%
8-inch	\$676.45	\$715.80	\$39.35	5.8%
10-inch and larger	\$883.25	\$934.60	\$51.35	5.8%

Commodity Charge (Quarterly Billings)

	Phase I	Phase II	Increase (\$)	Increase (%)
First 4,500 cubic ft	\$5.18 per 100 cubic ft	\$5.58 per 100 cubic ft	\$0.40 per 100 cubic ft	7.7%
Next 490,500 cubic ft	\$4.79 per 100 cubic ft	\$5.14 per 100 cubic ft	\$0.35 per 100 cubic ft	7.3%
Over 495,000 cubic ft	\$3.53 per 100 cubic ft	\$3.80 per 100 cubic ft	\$0.27 per 100 cubic ft	7.6%

Wholesale and Bulk Rates

	Phase I	Phase II	Increase (\$)	Increase (%)
Wholesale Rate	\$3.21 per 100 cubic ft	\$3.43 per 100 cubic ft	\$0.22 per 100 cubic ft	6.9%
Bulk Rate	\$6.93 per 1,000 gals	\$7.46 per 1,000 gals	\$0.53 per 1,000 gals	7.6%

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	\$18.50	\$20.90	\$2.40	13.0%
3/4-inch	\$19.00	\$21.50	\$2.50	13.2%
1-inch	\$20.80	\$23.50	\$2.70	13.0%
1 ½-inch	\$23.40	\$26.40	\$3.00	12.8%
2-inch	\$29.60	\$33.40	\$3.80	12.8%
3-inch	\$71.30	\$80.50	\$9.20	12.9%
4-inch	\$89.50	\$101.10	\$11.60	13.0%
6-inch	\$132.40	\$149.60	\$17.20	13.0%
8-inch	\$178.80	\$202.00	\$23.20	13.0%
10-inch and larger	\$237.80	\$268.60	\$30.80	13.0%

Commodity Charge (Monthly Billings)

	Current	Phase II	Increase (\$)	Increase (%)
First 1,500 cubic ft	\$4.77 per 100 cubic ft	\$5.58 per 100 cubic ft	\$0.81 per 100 cubic ft	17.0%
Next 163,500 cubic ft	\$4.44 per 100 cubic ft	\$5.14 per 100 cubic ft	\$0.70 per 100 cubic ft	15.8%
Over 165,000 cubic ft	\$3.25 per 100 cubic ft	\$3.80 per 100 cubic ft	\$0.55 per 100 cubic ft	16.9%

Service Charge (Quarterly Billings)

Meter Size	Current	Phase II	Increase (\$)	Increase (%)
5/8-inch	\$40.50	\$45.50	\$5.00	12.3%
3/4-inch	\$42.50	\$47.70	\$5.20	12.2%
1-inch	\$48.80	\$54.80	\$6.00	12.3%
1 ½-inch	\$57.70	\$64.80	\$7.10	12.3%
2-inch	\$80.90	\$90.90	\$10.00	12.4%
3-inch	\$251.80	\$282.90	\$31.10	12.4%
4-inch	\$315.50	\$354.50	\$39.00	12.4%
6-inch	\$466.20	\$523.80	\$57.60	12.4%
8-inch	\$637.10	\$715.80	\$78.70	12.4%
10-inch and larger	\$831.90	\$934.60	\$102.70	12.3%

Commodity Charge (Quarterly Billings)

	Current	Phase II	Increase (\$)	Increase (%)
First 4,500 cubic ft	\$4.77 per 100 cubic ft	\$5.58 per 100 cubic ft	\$0.81 per 100 cubic ft	17.0%
Next 490,500 cubic ft	\$4.44 per 100 cubic ft	\$5.14 per 100 cubic ft	\$0.70 per 100 cubic ft	15.8%
Over 495,000 cubic ft	\$3.25 per 100 cubic ft	\$3.80 per 100 cubic ft	\$0.55 per 100 cubic ft	16.9%

Wholesale and Bulk Rates

	Current	Phase II	Increase (\$)	Increase (%)
Wholesale Rate	\$2.98 per 100 cubic ft	\$3.43 per 100 cubic ft	\$0.45 per 100 cubic ft	15.1%
Bulk Rate	\$6.38 per 1,000 gals	\$7.46 per 1,000 gals	\$1.08 per 1,000 gals	16.9%

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: **July 8, 2022**

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT L2

Statement of Compliance

WITNESS: Rehtin

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.

A handwritten signature in cursive script, reading "Lindsey Rechten", positioned above a horizontal line.

Lindsey Rechten, Incoming President/CEO and
Vice President Finance and Support Services

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT M1


Current Tariffs

WITNESS: Kampsen

SECTION I – GENERAL PROVISIONS

- 1. Water will be turned on and off only by an authorized employee of the Northern Kentucky Water District (the "District"). For *Water Turn-On Release* form, see Appendix B. (T) (T)(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 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. (T) (T)
- 3. Upon approval of an Application for Water Service, whether Residential or Commercial, water service will be connected in accordance with 807 KAR 5:006 by ensuring the water is turned on at the meter which services the address listed on the application as either the "Service Location Address" or "Property Address" on the Residential or Commercial Application for Water Service, respectively. The applicant, or co-applicant, will be responsible for all charges, including, but not limited to, the fixed service charge as shown in "Section II – Retail Water Rates 3, Fixed Service Charge" for the respective meter size and interval billing period from the date water is connected and available for use, and every billing period thereafter until water service is terminated. (N) (N) (N) (N) (N) (N) (N)
- 4. No connection into more than one building shall be made from any one tap unless the District has given its approval in writing.
- 5. 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.
- 6. 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.
- 7. 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.
- 8. 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.
- 9. No person shall waste water by leaving open a fire hydrant or other device connected to the waterworks system.
- 10. No person other than one authorized by the District may use any property or make attachments to any water pipes belonging to the District.

DATE OF ISSUE: 7/29/2019
 DATE EFFECTIVE: 8/29/2019
 ISSUED BY: *Judith Rechter*
 TITLE: Vice-President of Finance & Support Services

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director

EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00844

SECTION II – RETAIL WATER RATES

Northern Kentucky Water District Service Area

1. Monthly Service Rate

First	1,500 cubic feet	\$4.77 per 100 cubic feet
Next	163,500 cubic feet	\$4.44 per 100 cubic feet
Over	165,000 cubic feet	\$3.25 per 100 cubic feet

Customers in Subdistrict B	*shall be assessed a monthly surcharge in the amount of	\$11.96	(R)
Customers in Subdistrict C	*shall be assessed a monthly surcharge in the amount of	\$11.06	(I)
Customers in Subdistrict D	*shall be assessed a monthly surcharge in the amount of	\$28.96	
Customers in Subdistrict E	*shall be assessed a monthly surcharge in the amount of	\$29.41	(R)
Customers in Subdistrict F	*shall be assessed a monthly surcharge in the amount of	\$13.70	(R)
Customers in Subdistrict G	*shall be assessed a monthly surcharge in the amount of	\$19.19	(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	\$28.92	(R)
Customers in Subdistrict K	*shall be assessed a monthly surcharge in the amount of	\$6.45	(I)
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	\$4.59	(R)
Customers in Subdistrict RF	*shall be assessed a monthly surcharge in the amount of	\$20.97	(R)
Customers in Subdistrict RL	*shall be assessed a monthly surcharge in the amount of	\$0	(D)

*Subdistrict charges are reviewed annually.

*Detailed street listing within each Subdistrict can be found under Section XXIV.

*Service connections on extensions or laterals from a subdistrict street will be assessed the appropriate Subdistrict charge.

~~**Subdistrict RL surcharge ends September 2021.~~ (D)

**Subdistrict R surcharge ends February 2022. (N)

2. Quarterly Rates

First	4,500 cubic feet	\$4.77 per 100 cubic feet
Next	490,500 cubic feet	\$4.44 per 100 cubic feet
Over	495,000 cubic feet	\$3.25 per 100 cubic feet

DATE OF ISSUE: 1/24/2022
 DATE EFFECTIVE: 1/1/2022
 ISSUED BY: *Andrew Recten*
 TITLE: Incoming President/CEO and VP of Finance & Support Services

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Linda C. Bridwell
Executive Director

Linda C. Bridwell

**EFFECTIVE
1/1/2022**

PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

NKWD 00845

SECTION II – RETAIL WATER RATES – Cont’d

3. Fixed Service Charge (T)

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>
5/8"	\$18.50	\$40.50
3/4"	\$19.00	\$42.50
1"	\$20.80	\$48.80
1 1/2"	\$23.40	\$57.70
2"	\$29.60	\$80.90
3"	\$71.30	\$251.80
4"	\$89.50	\$315.50
6"	\$132.40	\$466.20
8"	\$178.80	\$637.10
10" and Larger	\$237.80	\$831.90

SECTION III – WHOLESALE WATER SALES

Bullock Pen Water District	\$3.98 per 1,000 gallons (or) \$2.98 per 100 cubic feet	(T)
City of Walton	\$3.98 per 1,000 gallons (or) \$2.98 per 100 cubic feet	
Pendleton County	\$3.98 per 1,000 gallons (or) \$2.98 per 100 cubic feet	

SECTION IV – MISCELLANEOUS SERVICE FEES

Returned Check Charge	\$20.00	(T)
Water Hauling Station	\$6.38 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: 3/16/2021
 DATE EFFECTIVE: 4/16/2021
 ISSUED BY: Lindsey Rechten
 TITLE: Vice-President of Finance & Support Services

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Linda C. Bridwell
Executive Director



**EFFECTIVE
4/16/2021**


PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00846

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. For *Sample Disconnection Notice*, see Appendix F. (T)
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: 7/29/2019
 DATE EFFECTIVE: 8/29/2019
 ISSUED BY: *Judith Rechter*
 TITLE: Vice-President of Finance & Support Services

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director

EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00847

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 Appendix G. (T)


DATE OF ISSUE: 7/29/2019
 DATE EFFECTIVE: 8/29/2019
 ISSUED BY: *Judith Rechter*
 TITLE: Vice-President of Finance & Support Services

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director

EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00848

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. (T)
- 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. (T)
- 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.” (T)
- 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. (T)
- 5. A deposit shall be required if a customer has had, on any previous or current District account, service disconnected three or more times in the preceding 12-month period, or a documented history of water service theft. (D)
- 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. Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. Interest accrued will be refunded to the customer or credited to the customer’s bill on an annual basis. If interest is paid or credited to the customer’s bill prior to twelve (12) months from the date of deposit of the last interest payment date, the payment or credit shall be on a prorated basis. 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 the District 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. (T)


DATE OF ISSUE: 7/29/2019
 DATE EFFECTIVE: 8/29/2019
 ISSUED BY: *Judith Rechter*
 TITLE: Vice-President of Finance & Support Services

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director

EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00849

SECTION VIII – PAYMENT OF BILLS – Cont’d

- 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.
- 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.
- 9. Any customer that has had or has two checks returned by the District’s bank for insufficient funds (or for any other reason) applicable to any previous or existing District account within a twelve-month time frame must pay charges due via another method of payment for the subsequent twelve-month period beginning with the date of the first returned check. (N)
(N)
(N)
(N)

DATE OF ISSUE: 7/29/2019
 DATE EFFECTIVE: 8/29/2019
 ISSUED BY: *Judrey Rechter*
 TITLE: Vice-President of Finance & Support Services

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director

EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00850

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. An underground leak is defined as a leak in the customer service line between the meter and the premises. Multi-family buildings and mobile home parks with master meters are not eligible for Type 1 adjustments. (T)

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 for the repair costs. (T)

This adjustment will be calculated on the billing period(s) that would be affected by the leak not to exceed two billing periods. The leak will be based on the customer’s average bill plus one half of the lost water due to the leak. (T)

Customers are eligible for an underground leak adjustment once per twelve-month period 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. (T)

Type 2 – Unknown Leaks Resulting in a High Consumption

A customer can be eligible for a courtesy adjustment for an unknown leak and/or unknown plumbing malfunction where it shall be found after an investigation by a District employee, and a licensed plumber, that the cause for high consumption is unknown. (T)

1. 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 together with a receipt of findings by the licensed plumber. The letter should also state that the customer has done due diligence at investigating the property for any possible leaks, and has found no evidence that would cause an escalation in consumption that was recorded on the meter for the account. (T)
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. (T)
4. A customer is eligible for a leak adjustment only if the consumption is in excess of 200% of the average consumption. (T)
5. This type of adjustment transfers with the customer to different locations. (T)

DATE OF ISSUE: 7/29/2019
 DATE EFFECTIVE: 8/29/2019
 ISSUED BY: *Judrey Rechter*
 TITLE: Vice-President of Finance & Support Services

**KENTUCKY
PUBLIC SERVICE COMMISSION**

Gwen R. Pinson
Executive Director

Gwen R. Pinson

EFFECTIVE
8/29/2019
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

NKWD 00851

APPENDIX I – CONSENT FOR CLEANUP

(N)

**Consent for Cleanup Form
exhibited on the following page: 72**

(N)
(N)

DATE OF ISSUE: 7/29/2019
DATE EFFECTIVE: 8/29/2019
ISSUED BY: *Judith Rechten*
TITLE: Vice-President of Finance & Support Services

KENTUCKY PUBLIC SERVICE COMMISSION
Gwen R. Pinson Executive Director <i>Gwen R. Pinson</i>
EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
NKWD 00852

Northern Kentucky Water District

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)

(____)____-_____
Phone Number

Email Address

Effective Date: 8/29/2019

KENTUCKY PUBLIC SERVICE COMMISSION	
Gwen R. Pinson Executive Director	
City	<i>Gwen R. Pinson</i>
EFFECTIVE 8/29/2019 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)	
NKWD 00853	

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT M2
Proposed Tariff

WITNESS: Kampsen

SECTION I – GENERAL PROVISIONS – Cont’d

1. 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 regarding 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”.

2. Upon customer request, the District will provide testing of the water coming into the structure because of a water quality concern with unaltered water produced by the District. The tests offered are limited to analytical methods that can be performed in-house by staff. The primary analyses offered are chlorine, Total Coliform, E.coli, and routine chemical parameters (alkalinity, aluminum, calcium, chloride, conductivity, copper, fluoride, hardness, iron, lead, manganese, pH, temperature, turbidity, sodium and sulfate). The necessary testing to investigate the concern with the unaltered, District-produced, water will be determined by the District. Laboratory testing services deemed to be appropriate by District staff are provided free of charge, provided the water has not undergone additional conditioning, and has not been altered in some manner by the customer. The number of samples and type of tests performed will be determined by the District based on the possible cause of the concern. A customer will be charged if a request is made to test water that has been altered by the customer, such as a faucet treated by a whole-house filter, a filtered refrigerator tap, or after a water heater. If a customer requests analyses that are above those deemed necessary by the District, then the customer will be charged for the testing. The District will charge for samples that are part of a lead testing program within a school or daycare. The District will charge other utilities, including the District’s wholesale customers, for analyzing samples collected within the other utility’s or wholesale customer’s system. The District will charge for tests on samples that are not from District customers, such as those collected from a cistern or private water well. The District reserves the right to waive charges under special or emergency circumstances. Water testing performed by the District’s laboratory will be billed under the District’s Invoice Billing Policy – see Section XII.

3. The Rules and Regulations outlined in this Tariff are prescribed for the customers in the area served by the District. All other policies not specifically mentioned herein shall be as delineated in regulations administered by the Public Service Commission. (N)
(N)
(N)

DATE OF ISSUE: 7/8/2022
DATE EFFECTIVE: 8/7/2022
ISSUED BY: *Andrey Rechten*
TITLE: Incoming President/CEO and VP of Finance & Support Services

SECTION II – RETAIL WATER RATES

Northern Kentucky Water District Service Area

1. Monthly Service Rate (Phase I – Effective January 1, 2023 or upon PSC approval) (N)

First	1,500 cubic feet	\$5.18 per 100 cubic feet	(I)
Next	163,500 cubic feet	\$4.79 per 100 cubic feet	(I)
Over	165,000 cubic feet	\$3.53 per 100 cubic feet	(I)

Customers in Subdistrict B *shall be assessed a monthly surcharge in the amount of \$11.96

Customers in Subdistrict C *shall be assessed a monthly surcharge in the amount of \$11.06

Customers in Subdistrict D *shall be assessed a monthly surcharge in the amount of \$28.96

Customers in Subdistrict E *shall be assessed a monthly surcharge in the amount of \$29.41

Customers in Subdistrict F *shall be assessed a monthly surcharge in the amount of \$13.70

Customers in Subdistrict G *shall be assessed a monthly surcharge in the amount of \$19.19

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 \$28.92

Customers in Subdistrict K *shall be assessed a monthly surcharge in the amount of \$6.45

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 \$4.59

Customers in Subdistrict RF *shall be assessed a monthly surcharge in the amount of \$20.97

*Subdistrict charges are reviewed annually.

*Detailed street listing within each Subdistrict can be found under Section XXIV.

*Service connections on extensions or laterals from a subdistrict street will be assessed the appropriate Subdistrict charge.

~~**Subdistrict R surcharge ends February 2022.~~ (D)

2. Quarterly Rates (Phase I – Effective January 1, 2023 or upon PSC approval) (N)

First	4,500 cubic feet	\$5.18 per 100 cubic feet	(I)
Next	490,500 cubic feet	\$4.79 per 100 cubic feet	(I)
Over	495,000 cubic feet	\$3.53 per 100 cubic feet	(I)

DATE OF ISSUE: 7/8/2022

DATE EFFECTIVE: 8/3/2022

ISSUED BY: Andrew Recktenwald

TITLE: Incoming President/CEO and VP of Finance & Support Services

SECTION II – RETAIL WATER RATES

Northern Kentucky Water District Service Area

3. Monthly Service Rate (Phase 2 – Effective January 1, 2024 or upon PSC approval) (N)

First	1,500 cubic feet	\$5.58 per 100 cubic feet	(I)
Next	163,500 cubic feet	\$5.14 per 100 cubic feet	(I)
Over	165,000 cubic feet	\$3.80 per 100 cubic feet	(I)

Customers in Subdistrict B *shall be assessed a monthly surcharge in the amount of \$11.96

Customers in Subdistrict C *shall be assessed a monthly surcharge in the amount of \$11.06

Customers in Subdistrict D *shall be assessed a monthly surcharge in the amount of \$28.96

Customers in Subdistrict E *shall be assessed a monthly surcharge in the amount of \$29.41

Customers in Subdistrict F *shall be assessed a monthly surcharge in the amount of \$13.70

Customers in Subdistrict G *shall be assessed a monthly surcharge in the amount of \$19.19

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 \$28.92

Customers in Subdistrict K *shall be assessed a monthly surcharge in the amount of \$6.45

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 \$4.59

Customers in Subdistrict RF *shall be assessed a monthly surcharge in the amount of \$20.97

*Subdistrict charges are reviewed annually.

*Detailed street listing within each Subdistrict can be found under Section XXIV.

*Service connections on extensions or laterals from a subdistrict street will be assessed the appropriate Subdistrict charge.

~~**Subdistrict R surcharge ends February 2022.~~ (D)

4. Quarterly Rates (Phase 2 – Effective January 1, 2024 or upon PSC approval) (N)

First	4,500 cubic feet	\$5.58 per 100 cubic feet	(I)
Next	490,500 cubic feet	\$5.14 per 100 cubic feet	(I)
Over	495,000 cubic feet	\$3.80 per 100 cubic feet	(I)

DATE OF ISSUE: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: Andrew Rechten

TITLE: Incoming President/CEO and VP of Finance & Support Services

SECTION II – RETAIL WATER RATES – Cont’d

5. Fixed Service Charge (Phase 1 – Effective January 1, 2023 or upon PSC approval) (N)

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>	
5/8"	\$19.70	\$43.00	(I)
¾"	\$20.30	\$45.10	(I)
1"	\$22.20	\$51.80	(I)
1 ½"	\$24.90	\$61.25	(I)
2"	\$31.50	\$85.90	(I)
3"	\$75.90	\$267.35	(I)
4"	\$95.30	\$335.00	(I)
6"	\$141.00	\$495.00	(I)
8"	\$190.40	\$676.45	(I)
10" and Larger	\$253.20	\$883.25	(I)

SECTION III – WHOLESALE WATER SALES

(Phase 1 – Effective January 1, 2023 or upon PSC approval) (N)

Bullock Pen Water District	\$4.29 per 1,000 gallons (or) \$3.21 per 100 cubic feet	(I)
City of Walton	\$4.29 per 1,000 gallons (or) \$3.21 per 100 cubic feet	(I)
Pendleton County	\$4.29 per 1,000 gallons (or) \$3.21 per 100 cubic feet	(I)

SECTION IV – MISCELLANEOUS SERVICE FEES

(Phase 1 – Effective January 1, 2023 or upon PSC approval) (N)

Returned Check Charge	\$20.00	
Water Hauling Station	\$6.93 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: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: Andrew Rochette

TITLE: Incoming President/CEO and VP of Finance & Support Services

SECTION II – RETAIL WATER RATES – Cont’d

6. Fixed Service Charge (Phase 2 – Effective January 1, 2024 or upon PSC approval) (N)

<u>Meter Size</u>	<u>Monthly Service Charge</u>	<u>Quarterly Charge</u>	
5/8"	\$20.90	\$45.50	(I)
¾"	\$21.50	\$47.70	(I)
1"	\$23.50	\$54.80	(I)
1 ½"	\$26.40	\$64.80	(I)
2"	\$33.40	\$90.90	(I)
3"	\$80.50	\$282.90	(I)
4"	\$101.10	\$354.50	(I)
6"	\$149.60	\$523.80	(I)
8"	\$202.00	\$715.80	(I)
10" and Larger	\$268.60	\$934.60	(I)

SECTION III – WHOLESALE WATER SALES

(Phase 2 – Effective January 1, 2024 or upon PSC approval) (N)

Bullock Pen Water District	\$4.59 per 1,000 gallons (or) \$3.43 per 100 cubic feet	(I)
City of Walton	\$4.59 per 1,000 gallons (or) \$3.43 per 100 cubic feet	(I)
Pendleton County	\$4.59 per 1,000 gallons (or) \$3.43 per 100 cubic feet	(I)

SECTION IV – MISCELLANEOUS SERVICE FEES

(Phase 2 – Effective January 1, 2024 or upon PSC approval) (N)

Returned Check Charge	\$20.00	
Water Hauling Station	\$7.46 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: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: Andrey Rechten

TITLE: Incoming President/CEO and VP of Finance & Support Services

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. For *Sample Disconnection Notice*, see Appendix F.
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 you have a past due balance or your service is threatened by disconnection for non-payment. If the past due balance is 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 30-day extension. If the past due balance is your arrears are over \$150.00, a payment plan for longer than 30 days can be arranged, but generally will 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.~~ (D,T)
(T,D)
(D,T)
(T,D)
(T,D)
(D)
(D)
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: 7/8/2022
DATE EFFECTIVE: 8/7/2022
ISSUED BY: *Andrey Reclita*
TITLE: Incoming President/CEO and VP of Finance & Support Services

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 have a past due balance to avoid having ~~may have~~ their service terminated for non-payment. (T) (T,D)

1. If the past due balance is 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.~~ (T,D) (D)
2. If the past due balance is ~~total arrears prior to termination are~~ greater than \$150.00, the customer ~~may must~~ pay 1/3 of the bill and apply for a payment plan for longer than 30 days, but not to exceed 180 days. Generally, payment plans will not exceed 180 days in length but in extraordinary circumstances can be extended longer when determined in the best interest of the District. As part of the payment plan, the District will require payment of a portion of the past due balance at the time the payment plan is entered into. All new billing after the payment agreement and all payment agreement amounts must be paid on time. If a Customer fails to make payment as required under the plan, the District reserves the right to remove the Customer from the plan, restore the customer to regular billing, and require immediate payment of any deficiency. (T,D) (D) (T) (T) (T) (T) (T) (T) (T) (T)
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.~~ (D) (D)

DATE OF ISSUE: 7/8/2022
DATE EFFECTIVE: 8/3/2022
ISSUED BY: *Andrey Reclita*
TITLE: Incoming President/CEO and VP of Finance & Support Services

SECTION VII – PAYMENT PLAN AGREEMENTS – Cont’d

The customer must apply for a payment plan agreement in advance of the service termination date. Once the service (T)
has been terminated, a payment plan will not be offered. Sample of *Payment Plan* letter is shown in Appendix G.

DATE OF ISSUE: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: 

TITLE: Incoming President/CEO and VP of Finance & Support Services

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.
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 a customer has had, on any previous or current District account, service disconnected three or more times in the preceding 12 month period, or a documented history of water service theft.~~ (D)
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 1/4 the estimated annual bill where the bill is rendered quarterly. Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. Interest accrued will be refunded to the customer or credited to the customer’s bill on an annual basis. If interest is paid or credited to the customer’s bill prior to twelve (12) months from the date of deposit of the last interest payment date, the payment or credit shall be on a prorated basis. 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 the District 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.~~ (D)

DATE OF ISSUE: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: *Andrey Rechten*

TITLE: Incoming President/CEO and VP of Finance & Support Services

SECTION VIII – PAYMENT OF BILLS – Cont’d

- 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.
- 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 payment is made by electronic means, a fee may be assessed by the District’s third-party payment processor. (T)
~~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.~~ (T,D)
(D)
(D)
(D)
(D)
(D)
- 9. Any customer that has had or has two checks returned by the District’s bank for insufficient funds (or for any other reason) applicable to any previous or existing District account within a twelve-month time frame must pay charges due via another method of payment for the subsequent twelve-month period beginning with the date of the first returned check.

DATE OF ISSUE: 7/8/2022
DATE EFFECTIVE: 8/7/2022
ISSUED BY: Andrew Reckten
TITLE: Incoming President/CEO and VP of Finance & Support Services

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. An underground leak is defined as a leak in the customer service line between the meter and the premises. Multi-family buildings and mobile home parks with master meters are not eligible for Type 1 adjustments.

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 for the repair costs.

This adjustment will be calculated on the billing period(s) that would be affected by the leak not to exceed two billing periods. The leak will be based on the customer's average bill plus one half of the lost water due to the leak.

Customers are eligible for an underground leak adjustment once per twelve-month period 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

A customer can be eligible for a courtesy adjustment for an unknown leak and/or unknown plumbing malfunction where it shall be found after an investigation by a District employee, and a licensed plumber, that the cause for high consumption is unknown.

1. Customers 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 together with a receipt of findings by the from a licensed plumber. The letter (D,T) should also state that the customer has done due diligence at investigating the property for any possible leaks and 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: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: *Andrew Reckten*

TITLE: Incoming President/CEO and VP of Finance & Support Services

APPENDIX I – CONSENT FOR CLEANUP

**Consent for Cleanup Form
exhibited on the following page: 72**

DATE OF ISSUE: 7/8/2022

DATE EFFECTIVE: 8/7/2022

ISSUED BY: _____

TITLE: Incoming President/CEO and VP of Finance & Support Services



CONSENT FOR CLEANUP

- The Northern Kentucky Water District (NKWD) ~~will~~ may assist its customers in (D,T) 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

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT N

Cost of Service Study

WITNESS: Kampsen

NORTHERN KENTUCKY WATER DISTRICT
ERLANGER, KENTUCKY

COST OF SERVICE ALLOCATION STUDY
AS OF DECEMBER 31, 2021

AND

PROPOSED CUSTOMER RATES

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

June 27, 2022

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, KY 41018

Ladies and Gentlemen:

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended December 31, 2021, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A on page 6 presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

CONSTANCE E. HEPPENSTALL
Senior Project Manager, Rate Studies

GREG R. HERBERT
Analyst, Rate Studies

CEH:mle

071557.000

NKWD 00870

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PART I. INTRODUCTION

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE ALLOCATION STUDY AS OF DECEMBER 31, 2021 AND PROPOSED CUSTOMER RATES

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of December 31, 2021, 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 December 31, 2021," constitute the principal results of the allocation study.

The cost of service by customer classification, shown in column 2 of Schedule A, is developed in Schedule B, "Cost of Service for the Twelve Months Ended December 31, 2021, 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 2021.

DESIGN OF PROPOSED RATES

The results of the cost of service allocation study were discussed with Company management in order that it be afforded the opportunity of performing its role in the oversight of designing rates that are consistent with the cost of providing service to each customer class. Using class cost of service as the guideline, the proposed rate design moves each class to its relative cost of service.

The proposed rate structure, as presented in Part III. Proposed Customer Rates, Schedule F, Comparative Schedule of Present and Proposed Rates - Step 2 consists of service charges and volumetric rates. The revenues resulting from the proposed rate structure are shown in columns 6 and 7 of Schedule A, and the increase and percentage increase in columns 8 and 9.

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2
FOR THE TEST YEAR ENDED DECEMBER 31, 2021

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	\$ 42,038,185	61.7%	\$ 36,905,238	62.6%	\$ 42,549,894	62.3%	\$ 5,644,655	15.3%
Commercial/Multi-Family	16,088,337	23.6%	13,763,127	23.3%	15,926,130	23.4%	2,163,003	15.7%
Industrial	5,002,853	7.3%	4,102,314	6.9%	4,769,682	7.0%	667,368	16.3%
Public Authority	2,673,922	3.9%	2,267,326	3.8%	2,627,918	3.9%	360,592	15.9%
Wholesale	2,399,304	3.5%	2,022,835	3.4%	2,328,126	3.4%	305,291	15.1%
Total Sales	68,202,600	<u>100.0%</u>	59,060,840	<u>100.0%</u>	68,201,749	<u>100.0%</u>	9,140,909	15.5%
Bulk Water Sales	76,801		66,507		76,801		10,293	15.5%
Total Sales with Bulk Water	68,279,401		59,127,347		68,278,550		\$ 9,151,202	15.5%
Other Revenues	2,081,883		2,081,883		2,081,883		-	0.0%
Total	<u>\$ 70,361,284</u>		<u>\$ 61,209,231</u>		<u>\$ 70,360,433</u>		\$ 9,151,202	15.0%

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Wholesale Customers (8)	Fire Protection (9)
OPERATION AND MAINTENANCE EXPENSES									
Source of Supply									
Operations									
615.1	Purchased Power	1	\$ 808,023	\$ 401,587	\$ 220,752	\$ 85,166	\$ 41,209	\$ 54,138	\$ 5,171
620.1	General Expense	2	-	-	-	-	-	-	-
635.1	Contractual Service	2	2,958	1,540	783	294	142	187	12
	Total Operations		810,981	403,128	221,535	85,460	41,351	54,325	5,183
Maintenance									
620.2	Materials and Supplies	2	-	-	-	-	-	-	-
635.2	Contractual Service	2	-	-	-	-	-	-	-
	Total Maintenance		-	-	-	-	-	-	-
	Total Source of Supply		810,981	403,128	221,535	85,460	41,351	54,325	5,183
Water Treatment									
Operations									
601.3	Labor	2	1,463,165	761,724	387,300	145,439	70,378	92,472	5,853
601.3	Labor - Lab	2	760,220	395,770	201,230	75,566	36,567	48,046	3,041
615.3	Purchased Power	1	505,551	251,259	138,117	53,285	25,783	33,872	3,236
616.3	Gas	1	76,327	37,934	20,852	8,045	3,893	5,114	488
618.3	Chemicals	1	3,751,917	1,864,703	1,025,024	395,452	191,348	251,378	24,012
620.3	Materials and Supplies	2	186,507	97,096	49,368	18,539	8,971	11,787	746
631.3	Contractual Services - Engineering	2	-	-	-	-	-	-	-
633.3	Contractual Services	2	-	-	-	-	-	-	-
635.3	Contractual Services - Sludge Removal	1	111,400	55,366	30,434	11,742	5,681	7,464	713
635.3	Contractual Services - Laboratory	2	98,407	51,231	26,048	9,782	4,733	6,219	394
635.3	Contractual Services - Other	2	332,188	172,937	87,930	33,020	15,978	20,994	1,329
650.3	Transportation Expense	2	54,800	28,529	14,506	5,447	2,636	3,463	219
	Total Operations		7,340,482	3,716,548	1,980,810	756,315	365,968	480,810	40,030
Maintenance									
601.4	Labor	2	724,144	376,989	191,681	71,980	34,831	45,766	2,897
620.4	Materials and Supplies	2	311,663	162,252	82,497	30,979	14,991	19,697	1,247
635.4	Contractual Services - Other	2	104,717	54,516	27,719	10,409	5,037	6,618	419
650.4	Transportation Expense	2	-	-	-	-	-	-	-
	Total Maintenance		1,140,524	593,757	301,897	113,368	54,859	72,081	4,562
	Total Water Treatment		8,481,006	4,310,305	2,282,707	869,683	420,827	552,891	44,592
Transmission and Distribution									
Operations									
601.5	Labor	6	1,201,750	554,728	263,304	87,127	42,061	16,704	237,826
615.5	Purchased Power	1	1,249,724	621,113	341,425	131,721	63,736	83,732	7,998
616.5	Gas	6	4,035	1,863	884	293	141	56	799
620.5	Materials and Supplies	6	151,201	69,795	33,128	10,962	5,292	2,102	29,923

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, 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	73,454	33,906	16,094	5,325	2,571	1,021	14,536
633.5	Contractual Services	6	-	-	-	-	-	-	-
635.5	Contractual Services - Other	6	74,558	34,416	16,336	5,405	2,610	1,036	14,755
650.5	Transportation Expense	6	55,340	25,545	12,125	4,012	1,937	769	10,952
	Total Operations		2,810,063	1,341,365	683,295	244,846	118,348	105,420	316,789
	Maintenance								
601.6	Labor	11	750,132	362,164	149,351	46,358	23,329	11,177	157,753
601.6	Labor - Mains	6	2,283,397	1,054,016	500,292	165,546	79,919	31,739	451,884
601.6	Labor - Services	9	27,689	23,735	3,397	138	404	14	-
601.6	Labor - Hydrants	7	28,723	-	-	-	-	-	28,723
620.6	Materials and Supplies - Mains	6	446,716	206,204	97,876	32,387	15,635	6,209	88,405
620.6	Materials and Supplies - Services	9	354,532	303,905	43,501	1,773	5,176	177	-
620.6	Materials and Supplies - Meters	8	-	-	-	-	-	-	-
620.6	Materials and Supplies - Hydrants	7	107,241	-	-	-	-	-	107,241
620.6	Materials and Supplies - Storage Facilities	5	-	-	-	-	-	-	-
620.6	Materials and Supplies	11	96,396	46,540	19,192	5,957	2,998	1,436	20,272
631.6	Contractual Services - Engineering	11	-	-	-	-	-	-	-
635.6	Contractual Services - Other	11	238,336	115,069	47,453	14,729	7,412	3,551	50,122
635.6	Water Tower Painting Write-off	5	533,017	217,791	100,740	31,555	15,298	20,041	147,592
635.6	Contractual Services - Water Towers	5	5,275	2,155	997	312	151	198	1,461
635.6	Contractual Services - Mains	6	726,227	335,226	159,116	52,651	25,418	10,095	143,720
635.6	Contractual Services - Services	9	95,986	82,279	11,777	480	1,401	48	-
642.6	Rental	11	27,216	13,140	5,419	1,682	846	406	5,723
650.6	Transportation Expense	11	379,706	183,322	75,599	23,466	11,809	5,658	79,852
	Total Maintenance		6,100,587	2,945,545	1,214,712	377,035	189,797	90,750	1,282,749
	Total Transmission and Distribution		8,910,651	4,286,910	1,898,006	621,880	308,145	196,170	1,599,539
	Customer Accounting								
601.7	Labor - Meter Reading	12	66,389	61,023	4,900	80	373	13	-
601.7	Labor - Meter Shop	8	401,596	321,678	66,745	3,815	8,956	402	-
601.7	Labor Field Service	8	625,476	501,006	103,954	5,942	13,948	625	-
601.7	Labor - Account Service	12	656,972	603,869	48,491	795	3,692	125	-
620.7	Materials and Supplies	12	96,953	89,116	7,156	117	545	18	-
620.7	Postage	12	156,081	143,465	11,520	189	877	30	-
633.7	Contractual Services - Customer Service	12	-	-	-	-	-	-	-
633.7	Legal Fees	12	-	-	-	-	-	-	-
635.7	Contractual Services - Meter Reading	12	1,366	1,256	101	2	8	0	-
635.7	Contractual Services - Bill Printing/Mailing	12	33,241	30,554	2,453	40	187	6	-
635.7	Contractual Services - Collections	12	30,221	27,778	2,231	37	170	6	-
635.7	Contractual Services - Credit Card Processing	12	250,708	230,443	18,505	303	1,409	48	-
635.7	Contractual Services - Lock Box Processing	12	43,990	40,434	3,247	53	247	8	-
635.7	Contractual Services - Other	12	39,995	36,762	2,952	48	225	8	-
650.7	Transportation Expense	12	132,755	122,024	9,799	161	746	25	-
	Total Customer Accounting		2,535,741	2,209,408	282,054	11,583	31,382	1,314	-

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Wholesale Customers (8)	Fire Protection (9)
Administrative and General									
601.8	Labor	14	2,808,150	1,573,968	573,705	178,037	92,669	72,731	317,040
604.0	Employee Benefits	16	6,518,473	3,641,871	1,378,005	431,523	224,887	176,651	665,536
615.8	Utilities	14	84,450	47,334	17,253	5,354	2,787	2,187	9,534
616.8	Gas Costs	14	46,316	25,960	9,462	2,936	1,528	1,200	5,229
620.8	Materials and Supplies	14	138,823	77,810	28,361	8,801	4,581	3,596	15,673
632.8	Contract Service Accounting/Audit	14	22,160	12,421	4,527	1,405	731	574	2,502
633.8	Legal Fees	14	25,361	14,215	5,181	1,608	837	657	2,863
634.8	Contractual Fees	14	35,473	19,883	7,247	2,249	1,171	919	4,005
635.8	Contractual Services - HR/Infor Systems	16	23,730	13,258	5,016	1,571	819	643	2,423
635.8	Contractual Services	14	1,222,240	685,066	249,704	77,490	40,334	31,656	137,991
642.8	Rental Expense	14	750	420	153	48	25	19	85
650.8	Transportation Expense	14	5,879	3,295	1,201	373	194	152	664
656.0	Vehicle Insurance	14	61,478	34,458	12,560	3,898	2,029	1,592	6,941
657.0	General Liability Insurance	14	489,108	274,145	99,925	31,009	16,141	12,668	55,220
658.0	Workers Comp Insurance	16	72,639	40,583	15,356	4,809	2,506	1,969	7,416
659.0	Other Insurance	14	52,123	29,215	10,649	3,305	1,720	1,350	5,885
660.0	Advertising Expense	14	10,757	6,029	2,198	682	355	279	1,214
667.0	PSC Expense- Rate Case Expense	19	32,331	17,200	7,051	2,334	1,190	1,135	3,421
670.0	Bad Debt Expense	12	382,985	352,028	28,268	463	2,152	73	-
675.0	Miscellaneous Expense	14	38,275	21,453	7,820	2,427	1,263	991	4,321
Total Administrative and General			<u>12,071,499</u>	<u>6,890,612</u>	<u>2,463,643</u>	<u>760,321</u>	<u>397,918</u>	<u>311,041</u>	<u>1,247,963</u>
Total Operation & Maintenance Expenses			<u>\$ 32,809,879</u>	<u>\$ 18,100,364</u>	<u>\$ 7,147,945</u>	<u>\$ 2,348,927</u>	<u>\$ 1,199,625</u>	<u>\$ 1,115,740</u>	<u>\$ 2,897,278</u>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, 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	\$ 458,063	\$ 238,468	\$ 121,249	\$ 45,531	\$ 22,033	\$ 28,950	\$ 1,832
304.2	Water Treatment Plant	2	2,241,381	1,166,863	593,293	222,793	107,810	141,655	8,966
304.3	Pumping Structures	3	323,583	144,156	73,259	27,472	13,332	17,473	47,890
304.4	Office Buildings	14	206,498	115,742	42,188	13,092	6,814	5,348	23,314
304.5	Other Structures	14	1,461	819	298	93	48	38	165
304.6	Structures - Water Treatment	2	149,368	77,761	39,538	14,847	7,185	9,440	597
306.0	Lake, River and Other Intakes	2	25,212	13,125	6,674	2,506	1,213	1,593	101
309.0	Supply Mains	2	58,466	30,437	15,476	5,811	2,812	3,695	234
310.1	Power Generator SOS	2	73,914	38,480	19,565	7,347	3,555	4,671	296
310.2	Power General Plant - Lab	2	4,975	2,590	1,317	495	239	314	20
310.3	Power Generation Equipment	3	82,552	36,777	18,690	7,009	3,401	4,458	12,218
311.1	Pumping Equipment	3	126,637	56,417	28,671	10,751	5,217	6,838	18,742
311.2	Pumping Equipment	3	27,713	12,346	6,274	2,353	1,142	1,497	4,102
311.3	Pumping Equipment	3	105,563	47,028	23,899	8,962	4,349	5,700	15,623
320.1	Purification System	2	972,890	506,486	257,524	96,705	46,796	61,487	3,892
320.2	Purification System - Equipment	2	7,830	4,076	2,073	778	377	495	31
330.1	Distribution Reservoirs and Standpipes	5	343,540	140,370	64,929	20,338	9,860	12,917	95,126
331.1	Mains and Accessories - 10" and larger	3	1,790,779	797,792	405,432	152,037	73,780	96,702	265,035
331.1	Mains and Accessories - Less than 10"	4	2,128,632	994,497	461,062	144,960	70,032	-	458,082
331.2	Mains and Accessories - 10" and larger	3	48,853	21,764	11,060	4,148	2,013	2,638	7,230
331.2	Mains and Accessories - Less than 10"	4	58,070	27,130	12,578	3,955	1,910	-	12,497
331.3	Mains and Accessories - 10" and larger	3	18,561	8,269	4,202	1,576	765	1,002	2,747
331.3	Mains and Accessories - Less than 10"	4	22,062	10,308	4,779	1,502	726	-	4,748
333.1	Services	9	885,677	759,203	108,673	4,428	12,931	443	-
333.2	Services - Taylor Mill	9	9,750	8,358	1,196	49	142	5	-
334.1	Meters	8	824,969	660,800	137,110	7,837	18,397	825	-
335.1	Fire Hydrants	7	257,387	-	-	-	-	-	257,387
335.3	Fire Hydrants - Taylor Mill	7	4,167	-	-	-	-	-	4,167
339.1	Miscellaneous Equipment	14	13,140	7,365	2,684	833	434	340	1,483
340.1	Office Furniture and Equipment	14	135,762	76,095	27,736	8,607	4,480	3,516	15,328
341.1	Transportation Equipment	14	410,709	230,203	83,908	26,039	13,553	10,637	46,369
343.1	Tools, Shop and Garage Equipment	14	32,348	18,131	6,609	2,051	1,067	838	3,652
344.1	Laboratory Equipment	2	39,228	20,422	10,384	3,899	1,887	2,479	157
345.1	Power Operated Equipment	14	32,841	18,407	6,709	2,082	1,084	851	3,708
346.1	Communication Equipment	14	312,354	175,074	63,814	19,803	10,308	8,090	35,265
347.1	Miscellaneous Equipment	14	866	485	177	55	29	22	98
Total Depreciation Expense			\$ 12,235,799	\$ 6,466,244	\$ 2,663,030	\$ 870,746	\$ 449,721	\$ 434,959	\$ 1,351,100

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NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Wholesale Customers (8)	Fire Protection (9)
	Amort of Acq. Adj.	18	201,120	101,767	43,844	14,722	7,441	7,260	26,085
	Amortization of Reservoir Cleaning	1	458,944	228,095	125,384	48,373	23,406	30,749	2,937
	Debt Service	18	19,692,645	9,964,478	4,292,997	1,441,502	728,628	710,904	2,554,136
	Debt Service Coverage	18	3,938,529	1,992,896	858,599	288,300	145,726	142,181	510,827
	Total Debt Service Requirements		\$ 23,631,174	\$ 11,957,374	\$ 5,151,596	\$ 1,729,802	\$ 874,353	\$ 853,085	\$ 3,064,963
	Taxes Other Than Income								
	Utility Reg Assessment Fee	19	117,920	62,733	25,718	8,514	4,339	4,139	12,476
	Employment Taxes	16	906,448	506,433	191,623	60,007	31,272	24,565	92,548
	Total Taxes, Other Than Income		\$ 1,024,368	\$ 569,166	\$ 217,341	\$ 68,521	\$ 35,612	\$ 28,704	\$ 105,024
	Total Cost of Service		\$ 70,361,284	\$ 37,423,010	\$ 15,349,140	\$ 5,081,090	\$ 2,590,159	\$ 2,470,498	\$ 7,447,388
	Less: Other Water Revenues								
	Penalties	19	442,082	235,187	96,418	31,918	16,269	15,517	46,772
	Surcharge Revenues	18	508,932	257,519	110,947	37,254	18,830	18,372	66,008
	Turn On Fees	8	153,935	123,302	25,584	1,462	3,433	154	-
	Rent	19	383,269	203,899	83,591	27,672	14,104	13,453	40,550
	Lab Test Fees	2	29,720	15,472	7,867	2,954	1,430	1,878	119
	Material Sold	14	72,901	40,861	14,894	4,622	2,406	1,888	8,230
	Bulk Loading Sales	19	76,801	40,858	16,750	5,545	2,826	2,696	8,126
	Interest Earnings	19	481,325	256,065	104,977	34,752	17,713	16,895	50,924
	Miscellaneous Revenue	19	9,720	5,171	2,120	702	358	341	1,028
	Total Other Water Revenues		\$ 2,158,684	\$ 1,178,335	\$ 463,148	\$ 146,881	\$ 77,368	\$ 71,194	\$ 221,758
	Total Cost of Service Related to Sales of Water		\$ 68,202,600	\$ 36,244,675	\$ 14,885,992	\$ 4,934,209	\$ 2,512,790	\$ 2,399,304	\$ 7,225,630
	Reallocation of Fire Protection	20		\$ 5,793,510	\$ 1,202,345	\$ 68,643	\$ 161,132	\$ -	\$ (7,225,630)
	Total		\$ 68,202,600	\$ 42,038,185	\$ 16,088,337	\$ 5,002,853	\$ 2,673,922	\$ 2,399,304	\$ -

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	13,737	0.4970
Commercial/Multi-Family	7,552	0.2732
Industrial	2,914	0.1054
Other Public Authority	1,410	0.0510
Wholesale Customers	1,852	0.0670
Fire Protection	178	0.0064
Total	27,643	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	0.4970	0.3105	0.5605	0.2101	0.5206
Commercial/Multi-Family	0.2732	0.1708	0.2504	0.0939	0.2647
Industrial	0.1054	0.0659	0.0892	0.0335	0.0994
Other Public Authority	0.0510	0.0319	0.0432	0.0162	0.0481
Wholesale Customers	0.0670	0.0419	0.0567	0.0213	0.0632
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	13,737	0.80	10,990	0.5605
Commercial/Multi-Family	7,552	0.65	4,909	0.2504
Industrial	2,914	0.60	1,748	0.0892
Other Public Authority	1,410	0.60	846	0.0432
Wholesale Customers	1,852	0.60	1,111	0.0567
Total	27,465		19,604	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 2021 (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 (8)=(3)+(5)+(7)
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
	(2)	(3)=(2) X 0.5346	(4)	(5)=(4) X 0.3208	(6)	(7)=(6) X 0.1446	
Residential	0.4970	0.2657	0.5605	0.1798			0.4455
Commercial	0.2732	0.1461	0.2504	0.0803			0.2264
Industrial	0.1054	0.0563	0.0892	0.0286			0.0849
Other Public Authority	0.0510	0.0273	0.0432	0.0139			0.0412
Sales for Resale	0.0670	0.0358	0.0567	0.0182			0.0540
Fire Protection	0.0064	0.0034			1.0000	0.1446	0.1480
Total	1.0000	0.5346	1.0000	0.3208	1.0000	0.1446	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 2021 of 26.6 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	26,613,523	0.5346
Maximum Day Extra Capacity	<u>0.60</u>	<u>15,968,114</u>	<u>0.3208</u>
Subtotal	<u><u>1.60</u></u>	42,581,637	0.8554
Fire Protection		<u>7,200,000</u>	<u>0.1446</u>
Total		<u><u>49,781,637</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 0.3280	(5)	(6)=(5) X 0.4591	(7)	(8)=(7) X 0.2129	(9)=(4)+(6)+(8)
Residential	572.4	0.5326	0.1747	0.6370	0.2925			0.4672
Commercial/Multi-Family	314.7	0.2928	0.0960	0.2627	0.1206			0.2166
Industrial	121.4	0.1130	0.0371	0.0676	0.0310			0.0681
Other Public Authority	58.8	0.0547	0.0179	0.0327	0.0150			0.0329
Wholesale Customers	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Fire Protection	7.4	0.0069	0.0023			1.0000	0.2129	0.2152
Total	1,074.7	1.0000	0.3280	1.0000	0.4591	1.0000	0.2129	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 2021 of 26.6 MGD. The system demand for fire protection is 12,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	18,482	0.3280
Maximum Hour Extra Capacity	<u>1.40</u>	<u>25,875</u>	<u>0.4591</u>
Subtotal	<u><u>2.40</u></u>	44,357	0.7871
Fire Protection		<u>12,000</u>	<u>0.2129</u>
Total		<u><u>56,357</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 (2)	Maximum Hour Extra Capacity		
		Factor* (3)	CCF Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	572.4	2.0	1,144.8	0.6370
Commercial/Multi-Family	314.7	1.5	472.1	0.2627
Industrial	121.4	1.0	121.4	0.0676
Other Public Authority	58.8	1.0	58.8	0.0327
Wholesale Customers	<u>0.0</u>	1.0	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>1,067.3</u></u>		<u><u>1,797.1</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	572.4	0.4970	0.1503	0.6107	0.2583			0.4086
Commercial/Multi-Family	314.7	0.2732	0.0825	0.2519	0.1065			0.1890
Industrial	121.4	0.1054	0.0318	0.0648	0.0274			0.0592
Other Public Authority	58.8	0.0510	0.0154	0.0314	0.0133			0.0287
Wholesale Customers	77.2	0.0670	0.0202	0.0412	0.0174			0.0376
Fire Protection	7.4	0.0064	0.0019			1.0000	0.2750	0.2769
Total	1,151.9	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	572.4	2.0	1,144.8	0.6107
Commercial/Multi-Family	314.7	1.5	472.1	0.2519
Industrial	121.4	1.0	121.4	0.0648
Other Public Authority	58.8	1.0	58.8	0.0314
Wholesale Customers	<u>77.2</u>	1.0	<u>77.2</u>	<u>0.0412</u>
Total	<u><u>1,144.5</u></u>		<u><u>1,874.3</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 0.2576	(4)		(5)=(4)X 0.7424	(6)=(3)+(5)
Residential	0.4455	0.1148	0.4672	0.3468	0.4616
Commercial/Multi-Family	0.2264	0.0583	0.2166	0.1608	0.2191
Industrial	0.0849	0.0219	0.0681	0.0506	0.0725
Other Public Authority	0.0412	0.0106	0.0329	0.0244	0.0350
Wholesale Customers	0.0540	0.0139	0.0000	0.0000	0.0139
Fire Protection	0.1480	0.0381	0.2152	0.1598	0.1979
Total	<u>1.0000</u>	<u>0.2576</u>	<u>1.0000</u>	<u>0.7424</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	1,813,896	0.2576
Mains Smaller than 10"	<u>5,227,424</u>	<u>0.7424</u>
Total	<u>7,041,320</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	80,382	0.8010
Commercial/Multi-Family	16,683	0.1662
Industrial	956	0.0095
Other Public Authority	2,233	0.0223
Wholesale Customers	<u>104</u>	<u>0.0010</u>
Total	<u><u>100,358</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	78,691	78,691	4,323	4,323	13	13	170	170		0	83,197	83,197
3/4	1.4	0	0	0	0	0	0	0	0		0	0	0
1	1.7	644	1,095	654	1,112	9	15	75	128		0	1,382	2,350
1-1/2	4.1	103	422	771	3,161	12	49	48	197		0	934	3,829
2	5.6	31	174	733	4,105	38	213	137	767		0	939	5,259
3	8.6		0	83	714	14	120	41	353		0	138	1,187
4	12.0		0	57	684	13	156	19	228	3	36	92	1,104
6	22.5		0	55	1,238	7	158	7	158	3	68	72	1,622
8	46.4		0	29	1,346	3	139	3	139		0	35	1,624
10	46.4		0	0	0	2	93	2	93			4	186
Total		<u>79,469</u>	<u>80,382</u>	<u>6,705</u>	<u>16,683</u>	<u>111</u>	<u>956</u>	<u>502</u>	<u>2,233</u>	<u>6</u>	<u>104</u>	<u>86,793</u>	<u>100,358</u>

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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	80,098	0.8572
Commercial/Multi-Family	11,464	0.1227
Industrial	469	0.0050
Other Public Authority	1,361	0.0146
Wholesale Customers	<u>43</u>	<u>0.0005</u>
 Total	 <u><u>93,435</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	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(15)	(16)
3/4	1.00	78,691	78,691	4,323	4,323	13	13	170	170	0	0	83,197	83,197
1	1.60	644	1,030	654	1,046	9	14	75	120	0	0	1,382	2,210
1-1/2	2.60	103	268	771	2,005	12	31	48	125	0	0	934	2,429
2	3.50	31	109	733	2,566	38	133	137	480	0	0	939	3,288
3	5.50	0	0	83	457	14	77	41	226	0	0	138	760
4	6.60	0	0	57	376	13	86	19	125	3	20	92	607
6	7.50	0	0	55	413	7	53	7	53	3	23	72	542
8	9.60	0	0	29	278	3	29	3	29	0	0	35	336
10	16.70	0	0	0	0	2	33	2	33	0	0	4	66
Total		<u>79,469</u>	<u>80,098</u>	<u>6,705</u>	<u>11,464</u>	<u>111</u>	<u>469</u>	<u>502</u>	<u>1,361</u>	<u>6</u>	<u>43</u>	<u>86,793</u>	<u>93,435</u>

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NORTHERN KENTUCKY WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. NOT USED IN THE ALLOCATION.

FACTOR 11. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING, STRUCTURES AND IMPROVEMENTS, AND OTHER EXPENSES.

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,225,311	0.4828
Commercial/Multi-Family	917,697	0.1991
Industrial	284,843	0.0618
Other Public Authority	143,403	0.0311
Wholesale Customers	68,522	0.0149
Fire Protection	<u>969,027</u>	<u>0.2103</u>
Total	<u><u>\$4,608,802</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	345,963	0.91917
Commercial/Multi-Family	27,783	0.07381
Industrial	456	0.00121
Other Public Authority	2,115	0.00562
Wholesale Customers	<u>73</u>	<u>0.00019</u>
 Total	 <u><u>376,389</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	\$7,977,790	0.5605
Commercial/Multi-Family	2,907,699	0.2043
Industrial	903,196	0.0634
Other Public Authority	470,056	0.0330
Wholesale Customers	369,002	0.0259
Fire Protection	<u>1,607,696</u>	<u>0.1129</u>
 Total	 <u><u>\$14,235,438</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.

Customer Classification <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$6,590,670	0.5587
Commercial/Multi-Family	2,494,351	0.2114
Industrial	780,823	0.0662
Other Public Authority	407,128	0.0345
Wholesale Customers	319,814	0.0271
Fire Protection	<u>1,205,017</u>	<u>0.1021</u>
Total	<u><u>\$11,797,802</u></u>	<u><u>1.0000</u></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:

Customer Classification <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$165,177,689	0.5029
Commercial/Multi-Family	71,633,799	0.2180
Industrial	23,934,170	0.0728
Other Public Authority	12,064,016	0.0367
Wholesale Customers	10,657,978	0.0324
Fire Protection	<u>45,094,045</u>	<u>0.1372</u>
Total	<u><u>\$328,561,697</u></u>	<u><u>1.0000</u></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.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$159,838,194	0.5060
Commercial/Multi-Family	68,878,907	0.2180
Industrial	23,130,404	0.0732
Other Public Authority	11,704,109	0.0370
Wholesale Customers	11,395,374	0.0361
Fire Protection	40,990,138	0.1297
Total	<u>\$315,937,126</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$37,343,076	0.5320
Commercial/Multi-Family	15,316,370	0.2181
Industrial	5,070,242	0.0722
Other Public Authority	2,584,629	0.0368
Wholesale Customers	2,465,224	0.0351
Fire Protection	7,431,491	0.1058
Total	<u>\$70,211,033</u>	<u>1.0000</u>

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Wholesale Customers (8)	Fire Protection (9)
RATE BASE									
303.1	Land - Intake	2	\$ 29,200	\$ 15,202	\$ 7,729	\$ 2,902	\$ 1,405	\$ 1,845	\$ 117
303.2	Land - Treatment Plant	2	368,719	191,955	97,600	36,651	17,735	23,303	1,475
303.3	Land - Pump Station and Transmission	3	374,602	166,885	84,810	31,804	15,434	20,228	55,441
303.4	Land - CC	2	2,575,648	1,340,882	681,774	256,019	123,889	162,781	10,303
304.1	Power and Pumping Structures - Intake	2	9,358,525	4,872,048	2,477,202	930,237	450,145	591,459	37,434
304.2	Water Treatment Plant	2	48,658,466	25,331,598	12,879,896	4,836,652	2,340,472	3,075,215	194,634
304.3	Pumping Structures	3	4,678,235	2,084,154	1,059,153	397,182	192,743	252,625	692,379
304.4	Office Buildings	14	5,789,027	3,244,750	1,182,698	367,024	191,038	149,936	653,581
304.5	Other Structures	14	8,383	4,698	1,713	531	277	217	946
304.6	Structures - Water Treatment	2	2,266,763	1,180,077	600,012	225,316	109,031	143,259	9,067
306.0	Lake, River and Other Intakes	2	285,539	148,652	75,582	28,383	13,734	18,046	1,142
309.0	Supply Mains	2	1,634,029	850,675	432,527	162,422	78,597	103,271	6,536
310.1	Power Generator SOS	2	985,522	513,063	260,868	97,961	47,404	62,285	3,942
310.2	Power General Plant - Lab	2	119,398	62,159	31,605	11,868	5,743	7,546	478
310.3	Power Generation Equipment	3	1,245,792	555,001	282,047	105,768	51,327	67,273	184,377
311.1	Pumping Equipment	3	918,826	409,337	208,022	78,008	37,856	49,617	135,986
311.2	Pumping Equipment	3	350,316	156,066	79,311	29,742	14,433	18,917	51,847
311.3	Pumping Equipment	3	693,694	309,040	157,052	58,895	28,580	37,459	102,667
320.1	Purification System	2	16,166,330	8,416,192	4,279,228	1,606,933	777,600	1,021,712	64,665
320.2	Purification System - Equipment	2	160,831	83,729	42,572	15,987	7,736	10,165	643
330.1	Distribution Reservoirs and Standpipes	5	4,055,920	1,657,249	766,569	240,110	116,405	152,503	1,123,084
331.1	Mains and Accessories - 10" and larger	3	80,524,263	35,873,559	18,230,693	6,836,510	3,317,600	4,348,310	11,917,591
331.1	Mains and Accessories - Less than 10"	4	95,716,190	44,718,604	20,732,127	6,518,273	3,149,063	-	20,598,124
331.2	Mains and Accessories - 10" and larger	3	1,963,922	874,927	444,632	166,737	80,914	106,052	290,660
331.2	Mains and Accessories - Less than 10"	4	2,334,441	1,090,651	505,640	158,975	76,803	-	502,372
331.3	Mains and Accessories - 10" and larger	3	775,894	345,661	175,662	65,873	31,967	41,898	114,832
331.3	Mains and Accessories - Less than 10"	4	922,276	430,887	199,765	62,807	30,343	-	198,474
333.1	Services	9	21,103,840	18,090,212	2,589,441	105,519	308,116	10,552	-
333.2	Services - Taylor Mill	9	216,938	185,959	26,618	1,085	3,167	108	-
334.1	Meters	8	10,757,181	8,616,502	1,787,844	102,193	239,885	10,757	-
335.1	Fire Hydrants	7	7,424,519	-	-	-	-	-	7,424,519
335.3	Fire Hydrants - Taylor Mill	7	80,417	-	-	-	-	-	80,417
339.1	Miscellaneous Equipment	14	22,659	12,700	4,629	1,437	748	587	2,558
340.1	Office Furniture and Equipment	14	226,690	127,060	46,313	14,372	7,481	5,871	25,593
341.1	Transportation Equipment	14	1,990,066	1,115,432	406,570	126,170	65,672	51,543	224,678
341.2	Transportation Equipment	14	3,880	2,175	793	246	128	100	438
343.1	Tools, Shop and Garage Equipment	14	394,720	221,241	80,641	25,025	13,026	10,223	44,564
344.1	Laboratory Equipment	2	396,009	206,162	104,824	39,363	19,048	25,028	1,584
345.1	Power Operated Equipment	14	158,865	89,044	32,456	10,072	5,243	4,115	17,936
346.1	Communication Equipment	14	2,811,988	1,576,119	574,489	178,280	92,796	72,830	317,473
347.1	Miscellaneous Equipment	14	13,174	7,384	2,691	835	435	341	1,487
Total Utility Plant in Service			\$ 328,561,697	\$ 165,177,689	\$ 71,633,799	\$ 23,934,170	\$ 12,064,016	\$ 10,657,978	\$ 45,094,045

NORTHERN KENTUCKY WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account No.	Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Wholesale Customers (8)	Fire Protection (9)
	Construction Work In Progress								
	Mains and Accessories - 10" and larger	3	2,748,522	1,224,466	622,265	233,349	113,239	148,420	406,781
	Mains and Accessories - Less than 10"	4	1,791,023	836,766	387,936	121,969	58,925	-	385,428
	Pumping Equipment	3	198,211	88,303	44,875	16,828	8,166	10,703	29,335
	Water Treatment Plant	2	3,014,840	1,569,526	798,028	299,675	145,014	190,538	12,059
	Distribution Reservoirs and Standpipes	5	2,452,588	1,002,127	463,539	145,193	70,389	92,217	679,122
	Meters	8	438,433	351,185	72,867	4,165	9,777	438	-
	General	14	1,851,785	1,037,925	378,320	117,403	61,109	47,961	209,067
	Total Construction Work in Progress		\$ 12,495,402	\$ 6,110,299	\$ 2,767,830	\$ 938,583	\$ 466,619	\$ 490,278	\$ 1,721,792
	Contributions in Aid of Construction	4	\$ (32,162,326)	\$ (15,026,239)	\$ (6,966,360)	\$ (2,190,254)	\$ (1,058,141)	\$ -	\$ (6,921,333)
	Other Rate Base Items								
	Add:								
	Other Utility Plant Acquisitions/Adjustments	17	-	-	-	-	-	-	-
	Materials and Supplies	14	1,341,665	752,003	274,102	85,062	44,275	34,749	151,474
	Inventory - Meters	8	513,169	411,049	85,289	4,875	11,444	513	-
	Prepayments	14	1,084,531	607,880	221,570	68,759	35,790	28,089	122,444
	Prepayments - Tank Cleaning/Painting	5	2,927,970	1,196,369	553,386	173,336	84,033	110,092	810,755
	Prepayments - Reservoir Cleaning	5	22,939	9,373	4,335	1,358	658	863	6,352
	Prepayments - Chemicals GAC	2	1,152,078	599,772	304,955	114,517	55,415	72,811	4,608
	Total Other Rate Base Elements		7,042,353	3,576,445	1,443,638	447,906	231,614	247,117	1,095,633
	Total Original Cost Measure of Value		\$ 315,937,126	\$ 159,838,194	\$ 68,878,907	\$ 23,130,404	\$ 11,704,109	\$ 11,395,374	\$ 40,990,138

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	80,382	0.8018
Commercial/Multi-Family	16,683	0.1664
Industrial	956	0.0095
Other Public Authority	<u>2,233</u>	<u>0.0223</u>
Total	<u><u>100,254</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 1998-2021

Year	Average Daily Send out (MGD)	Maximum Daily Use		
		MGD	Ratio to Average	Highest Use Day
(1)	(2)	(3)	(4)	(5)
1998	32.1	46.6	1.45	9/13/1998
1999	34.7	51.2	1.48	7/26/1999
2000	33.0	48.5	1.47	6/13/2000
2001	33.3	47.1	1.41	6/28/2001
2002	36.4	57.3	1.57	9/13/2002
2003	26.8	38.4	1.43	8/2/2002
2004	27.9	36.9	1.32	7/6/2004
2005	29.2	44.5	1.52	8/4/2005
2006	27.7	40.3	1.45	8/23/2006
2007	31.1	48.8	1.57	9/3/2007
2008	29.0	42.0	1.45	8/4/2008
2009	27.2	36.2	1.33	9/2/2009
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	6/12/2017
2018	26.9	39.4	1.46	7/18/2018
2019	27.07	36.4	1.34	7/13/2019
2020	26.446	35.8	1.35	7/17/2020
2021	26.613	35.1	1.32	8/5/2021

NORTHERN KENTUCKY WATER DISTRICT

CALCULATION OF CUSTOMER CHARGE

		<u>Monthly</u>	<u>Quarterly</u>
(1) Cost Related to Meters	\$ 11,023,514		
(2) Meter Equivalents X 12	1,204,296		
(3) Cost per Bill - Meter related		\$ 9.15	27.45
(4) Cost Related to Services	\$ 3,508,989		
(5) Service Equivalents X 12	1,121,220		
(6) Cost per Bill - Services related		\$ 3.13	9.39
(7) Cost Related to Billing and Collecting	\$ 3,255,197		
(8) Number of Bills	376,389		
(9) Cost per Bill - Billing and Collecting		<u>\$ 8.65</u>	<u>8.65</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 20.93	\$ 45.49

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"	\$ 18.50		\$ 20.90		12.97%
3/4"	19.00		21.50		13.16%
1"	20.80		23.50		12.98%
1 1/2"	23.40		26.40		12.82%
2"	29.60		33.40		12.84%
3"	71.30		80.50		12.90%
4"	89.50		101.10		12.96%
6"	132.40		149.60		12.99%
8"	178.80		202.00		12.98%
10" and Larger	237.80		268.60		12.95%
<u>Consumption Charge</u>					
First 1,500 CF	\$ 4.77	Per 100 CF	5.58	Per 100 CF	16.98%
Next 163,500 CF	4.44	Per 100 CF	5.14	Per 100 CF	15.77%
Over 165,000 CF	3.25	Per 100 CF	3.80	Per 100 CF	16.92%
<u>Quarterly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 40.50		\$ 45.50		12.35%
3/4"	42.50		47.70		12.24%
1"	48.80		54.80		12.30%
1 1/2"	57.70		64.80		12.31%
2"	80.90		90.90		12.36%
3"	251.80		282.90		12.35%
4"	315.50		354.50		12.36%
6"	466.20		523.80		12.36%
8"	637.10		715.80		12.35%
10" and Larger	831.90		934.60		12.35%
<u>Consumption Charge</u>					
First 4,500 CF	\$ 4.77	Per 100 CF	5.58	Per 100 CF	16.98%
Next 490,500 CF	\$ 4.44	Per 100 CF	5.14	Per 100 CF	15.77%
Over 495,000 CF	\$ 3.25	Per 100 CF	3.80	Per 100 CF	16.92%
Wholesale Customers					
Consumption Charge	\$ 2.98	Per 100 CF	\$ 3.43	Per 100 CF	15.10%
Bulk Loading Customers					
	6.380	per 1000 gallons	7.46	per 1000 gallons	16.93%

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	301,225	0	\$ 40.50	\$ 12,199,613	\$ 45.50	\$ 13,705,738
1	2,107	0	48.80	102,822	54.80	115,464
1 1/2	385	0	57.70	22,186	64.80	24,916
2	116	0	80.90	9,384	90.90	10,544
Subtotal	303,833	0		12,334,005		13,856,661
First 45	0	4,439,972	4.77	21,178,666	5.58	24,775,044
Next 4,905	0	329,853	4.44	1,464,547	5.14	1,695,444
Over 4,950	0	0	3.25	0	3.80	0
Subtotal	0	4,769,825		22,643,214		26,470,488
Total	303,833	4,769,825		34,977,219		40,327,149
<u>Residential - Monthly</u>						
Customer Charge						
5/8	40,615	0	18.50	\$ 751,378	\$ 20.90	\$ 848,854
1	1,412	0	20.80	29,370	23.50	33,182
1 1/2	77	0	23.40	1,802	26.40	2,033
2	26	0	29.60	770	33.40	868
Subtotal	42,130	0		783,320		884,937
First 15	0	212,573	4.77	1,013,973	5.58	1,186,157
Next 1,635	0	23,333	4.44	103,599	5.14	119,932
Over 1,650	0	8,347	3.25	27,128	3.80	31,719
Subtotal	0	244,253		1,144,699		1,337,808
Total	42,130	244,253		1,928,019		2,222,744
Total Residential	345,963	5,014,078		36,905,238		42,549,894

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	10,230	0	40.50	\$ 414,315	\$ 45.50	\$ 465,465
1	2,582	0	48.80	126,002	54.80	141,494
1 1/2	1,394	0	57.70	80,434	64.80	90,331
2	2,078	0	80.90	168,110	90.90	188,890
3	250	0	251.80	62,950	282.90	70,725
4	156	0	315.50	49,218	354.50	55,302
6	79	0	466.20	36,830	523.80	41,380
8	67	0	637.10	42,686	715.80	47,959
Subtotal	16,836	0		980,545		1,101,546
First 45	0	325,454	4.770	1,552,416	5.580	1,816,033
Next 4,905	0	958,439	4.440	4,255,469	5.140	4,926,376
Over 4,950	0	225,461	3.250	732,748	3.800	856,752
Subtotal	0	1,509,354		6,540,633		7,599,162
Total	16,836	1,509,354		7,521,178		8,700,707
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	637	0	18.50	\$ 11,775	\$ 20.90	\$ 13,303
1	82	0	20.80	1,706	23.50	1,927
1 1/2	37	0	23.40	866	26.40	977
2	146	0	29.60	4,322	33.40	4,876
3	12	1	71.30	856	80.50	966
4	62	0	89.50	5,504	101.10	6,218
6	12	0	132.40	1,589	149.60	1,795
Subtotal	987	1		26,618		30,062
First 15	0	9,922	4.770	47,328	5.5800	55,365
Next 1,635	0	44,391	4.440	197,096	5.1400	228,170
Over 1,650	0	5,175	3.250	16,819	3.8000	19,665
Subtotal	0	59,488		261,243		303,200
Total	987	59,489		287,861		333,261
Total Commercial	17,823	1,568,843		7,809,039		9,033,969

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	6,846	0	40.50	\$ 277,263	\$ 45.50	\$ 311,493
1	6	0	48.80	293	54.80	329
1 1/2	1,605	0	57.70	92,609	64.80	104,004
2	732	0	80.90	59,178	90.90	66,493
3	76	0	251.80	19,137	282.90	21,500
4	50	0	315.50	15,775	354.50	17,725
6	135	0	466.20	62,704	523.80	70,451
8	51	0	637.10	32,174	715.80	36,148
Subtotal	9,500	0		559,133		628,143
First 45	0	319,108	4.7700	1,522,145	5.5800	1,780,623
Next 4,905	0	820,822	4.4400	3,644,450	5.1400	4,219,025
Over 4,950	0	213	3.2500	692	3.8000	809
Subtotal	0	1,140,143		5,167,287		6,000,457
Total	9,500	1,140,143		5,726,420		6,628,600
<u>Multi-Family - Monthly</u>						
Customer Charge						
5/8	9	0	\$ 18.50	\$ 167	\$ 20.90	\$ 188
1 1/2	214	0	23.40	4,996	26.40	5,636
2	216	0	29.60	6,394	33.40	7,214
3	10	0	71.30	713	80.50	805
6	12	0	132.40	1,589	149.60	1,795
Subtotal	461	0		13,859		15,638
First 15	0	6,986	4.7700	33,323	5.5800	38,982
Next 1,635	0	40,650	4.4400	180,486	5.1400	208,941
Over 1,650	0	0	3.2500	0	3.8000	0
Subtotal	0	47,636		213,809		247,923
Total	461	47,636		227,668		263,561
Total Multi-Family	9,960	1,187,779		5,954,088		6,892,161
Total Commercial/Multi-Family	27,783	2,756,622		13,763,127		15,926,130

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	51	0	40.50	\$ 2,066	\$ 45.50	\$ 2,321
1	36	0	48.80	1,757	54.80	1,973
1 1/2	48	0	57.70	2,770	64.80	3,110
2	152	0	80.90	12,297	90.90	13,817
3	56	0	251.80	14,101	282.90	15,842
4	52	0	315.50	16,406	354.50	18,434
6	29	0	466.20	13,520	523.80	15,190
10	13	0	637.10	8,282	715.80	9,305
Subtotal	437	0		71,199		79,992
First 45	0	17,124	4.7700	81,681	5.5800	95,552
Next 4,905	0	426,037	4.4400	1,891,604	5.1400	2,189,830
Over 4,950	0	414,133	3.2500	1,345,932	3.8000	1,573,705
Subtotal	0	857,294		3,319,217		3,859,088
Total	437	857,294		3,390,416		3,939,080
<u>Industrial - Monthly</u>						
Customer Charge						
6	0	0	132.40	\$ -	\$ 149.60	\$ -
10	19	0	237.80	4,399	268.60	4,969
Subtotal	19	0		4,399		4,969
First 15	0	285	4.7700	1,359	5.5800	1,590
Next 1,635	0	31,065	4.4400	137,929	5.1400	159,674
Over 1,650	0	174,834	3.2500	568,211	3.8000	664,369
Subtotal	0	206,184		707,499		825,634
Total	19	206,184		711,898		830,603
Total Industrial	456	1,063,478		4,102,314		4,769,682

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	653	0	40.50	\$ 26,426	\$ 45.50	\$ 29,689
1	296	0	48.80	14,445	54.80	16,221
1 1/2	186	0	57.70	10,732	64.80	12,053
2	538	0	80.90	43,524	90.90	48,904
3	166	0	251.80	41,673	282.90	46,820
4	68	0	315.50	21,454	354.50	24,106
6	26	0	466.20	12,121	523.80	13,619
8	13	0	637.10	8,282	715.80	9,305
10	4	0	831.90	3,328	934.60	3,738
Subtotal	1,949	0		181,985		204,455
First 45	0	42,614	4.7700	203,269	5.5800	237,786
Next 4,905	0	240,863	4.4400	1,069,432	5.1400	1,238,036
Over 4,950	0	48,442	3.2500	157,437	3.8000	184,080
Subtotal	0	331,919		1,430,138		1,659,902
Total	1,949	331,919		1,612,123		1,864,357
<u>Public - Monthly</u>						
Customer Charge						
5/8	77	0	\$ 18.50	\$ 1,425	\$ 20.90	\$ 1,609
1	12	0	20.80	250	23.50	282
1 1/2	14	0	23.40	328	26.40	370
2	26	0	29.60	770	33.40	868
4	25	0	89.50	2,238	101.10	2,528
10	12	0	237.80	2,854	268.60	3,223
Subtotal	166	0		7,865		8,880
First 15	0	1,326	4.7700	6,325	5.5800	7,399
Next 1,635	0	43,000	4.4400	190,920	5.1400	221,020
Over 1,650	0	138,490	3.2500	450,093	3.8000	526,262
Subtotal	0	182,816		647,338		754,681
Total	166	182,816		655,203		763,561
Total Public	2,115	514,735		2,267,326		2,627,918

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 2 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	37	0	89.50	\$ 3,312	\$ 101.10	\$ 3,741
6	36	0	132.40	4,766	\$ 149.60	5,386
Subtotal	73	0		8,078		9,127
First Block	0	676,093	2.9800	2,014,757	3.4300	2,318,999
Subtotal	0	676,093		2,014,757		2,318,999
Total Sales for Resale	73	676,093		2,022,835		2,328,126
Total	376,389	10,025,006		59,060,840		68,201,749

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		
-	\$ 18.50	\$ 20.90	\$ 2.40	13.0%
100	23.27	26.48	3.21	13.8%
200	28.04	32.06	4.02	14.3%
300	32.81	37.64	4.83	14.7%
400	37.58	43.22	5.64	15.0%
500	42.35	48.80	6.45	15.2%
600	47.12	54.38	7.26	15.4%
700	51.89	59.96	8.07	15.6%
800	56.66	65.54	8.88	15.7%
900	61.43	71.12	9.69	15.8%
1,000	66.20	76.70	10.50	15.9%
1,100	70.97	82.28	11.31	15.9%
1,200	75.74	87.86	12.12	16.0%
1,300	80.51	93.44	12.93	16.1%
1,400	85.28	99.02	13.74	16.1%
1,500	90.05	104.60	14.55	16.2%
1,600	94.49	109.74	15.25	16.1%
1,700	98.93	114.88	15.95	16.1%
1,800	103.37	120.02	16.65	16.1%
1,900	107.81	125.16	17.35	16.1%
2,000	112.25	130.30	18.05	16.1%
2,500	134.45	156.00	21.55	16.0%

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		
-	\$ 40.50	\$ 45.50	\$ 5.00	12.3%
300	54.81	62.24	7.43	13.6%
600	69.12	78.98	9.86	14.3%
800	78.66	90.14	11.48	14.6%
900	83.43	95.72	12.29	14.7%
1,200	97.74	112.46	14.72	15.1%
1,500	112.05	129.20	17.15	15.3%
1,800	126.36	145.94	19.58	15.5%
2,100	140.67	162.68	22.01	15.6%
2,400	154.98	179.42	24.44	15.8%
2,700	169.29	196.16	26.87	15.9%
3,000	183.60	212.90	29.30	16.0%
3,300	197.91	229.64	31.73	16.0%
3,600	212.22	246.38	34.16	16.1%
3,900	226.53	263.12	36.59	16.2%
4,200	240.84	279.86	39.02	16.2%
4,500	255.15	296.60	41.45	16.2%
4,800	268.47	312.02	43.55	16.2%
5,100	281.79	327.44	45.65	16.2%
5,400	295.11	342.86	47.75	16.2%
5,700	308.43	358.28	49.85	16.2%
6,000	321.75	373.70	51.95	16.1%
7,500	388.35	450.80	62.45	16.1%

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Public Authority Monthly - Step 2
10" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 237.80	\$ 268.60	\$ 30.80	13.0%
1,000	285.50	324.40	38.90	13.6%
2,000	331.55	378.00	46.45	14.0%
3,000	375.95	429.40	53.45	14.2%
4,000	420.35	480.80	60.45	14.4%
5,000	464.75	532.20	67.45	14.5%
6,000	509.15	583.60	74.45	14.6%
7,000	553.55	635.00	81.45	14.7%
8,000	597.95	686.40	88.45	14.8%
9,000	642.35	737.80	95.45	14.9%
10,000	686.75	789.20	102.45	14.9%
50,000	2,462.75	2,845.20	382.45	15.5%
100,000	4,682.75	5,415.20	732.45	15.6%
200,000	8,706.25	10,086.20	1,379.95	15.9%
500,000	18,456.25	21,486.20	3,029.95	16.4%
750,000	26,581.25	30,986.20	4,404.95	16.6%
1,000,000	34,706.25	40,486.20	5,779.95	16.7%
1,100,000	37,956.25	44,286.20	6,329.95	16.7%
1,200,000	41,206.25	48,086.20	6,879.95	16.7%
1,300,000	44,456.27	51,886.22	7,429.95	16.7%
1,400,000	47,706.28	55,686.24	7,979.96	16.7%
1,500,000	50,956.30	59,486.25	8,529.96	16.7%
1,600,000	54,206.31	63,286.27	9,079.96	16.8%
1,700,000	57,456.33	67,086.29	9,629.96	16.8%
1,800,000	60,706.34	70,886.31	10,179.97	16.8%
1,900,000	63,956.36	74,686.32	10,729.97	16.8%
2,000,000	67,206.37	78,486.34	11,279.97	16.8%

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"	\$ 18.50	\$ 19.70	6.49%
3/4"	19.00	20.30	6.84%
1"	20.80	22.20	6.73%
1 1/2"	23.40	24.90	6.41%
2"	29.60	31.50	6.42%
3"	71.30	75.90	6.45%
4"	89.50	95.30	6.48%
6"	132.40	141.00	6.50%
8"	178.80	190.40	6.49%
10" and Larger	237.80	253.20	6.48%
<u>Consumption Charge</u>			
First 1,500 CF	\$ 4.77 Per 100 CF	5.180 Per 100 CF	8.60%
Next 163,500 CF	4.44 Per 100 CF	4.790 Per 100 CF	7.88%
Over 165,000 CF	3.25 Per 100 CF	3.530 Per 100 CF	8.62%
<u>Quarterly</u>			
<u>Fixed Service Charge</u>			
5/8"	\$ 40.50	43.00	6.17%
3/4"	42.50	45.10	6.12%
1"	48.80	51.80	6.15%
1 1/2"	57.70	61.25	6.15%
2"	80.90	85.90	6.18%
3"	251.80	267.35	6.18%
4"	315.50	335.00	6.18%
6"	466.20	495.00	6.18%
8"	637.10	676.45	6.18%
10" and Larger	831.90	883.25	6.17%
<u>Consumption Charge</u>			
First 4,500 CF	\$ 4.77 Per 100 CF	\$ 5.180 Per 100 CF	8.60%
Next 490,500 CF	\$ 4.44 Per 100 CF	\$ 4.790 Per 100 CF	7.88%
Over 495,000 CF	\$ 3.25 Per 100 CF	\$ 3.530 Per 100 CF	8.62%
<u>Wholesale Customers</u>			
Consumption Charge	\$ 2.98 Per 100 CF	\$ 3.21 Per 100 CF	7.72%
Bulk Loading Customers	6.380 per 1000 gallons	6.930 per 1000 gallons	8.62%

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	301,225	0	\$ 40.50	\$ 12,199,613	\$ 43.00	\$ 12,952,675
1	2,107	0	48.80	102,822	51.80	109,143
1 1/2	385	0	57.70	22,186	61.25	23,551
2	116	0	80.90	9,384	85.90	9,964
Subtotal	303,833	0		12,334,005		13,095,333
First 45	0	4,439,972	4.77	21,178,666	5.18	22,999,055
Next 4,905	0	329,853	4.44	1,464,547	4.79	1,579,996
Over 4,950	0	0	3.25	0	3.53	0
Subtotal	0	4,769,825		22,643,214		24,579,051
Total	303,833	4,769,825		34,977,219		37,674,383
<u>Residential - Monthly</u>						
Customer Charge						
5/8	40,615	0	18.50	\$ 751,378	\$ 19.70	\$ 800,116
1	1,412	0	20.80	29,370	22.20	31,346
1 1/2	77	0	23.40	1,802	24.90	1,917
2	26	0	29.60	770	31.50	819
Subtotal	42,130	0		783,320		834,198
First 15	0	212,573	4.77	1,013,973	5.18	1,101,128
Next 1,635	0	23,333	4.44	103,599	4.79	111,765
Over 1,650	0	8,347	3.25	27,128	3.53	29,465
Subtotal	0	244,253		1,144,699		1,242,358
Total	42,130	244,253		1,928,019		2,076,556
Total Residential	345,963	5,014,078		36,905,238		39,750,940

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	10,230	0	40.50	\$ 414,315	\$ 43.00	\$ 439,890
1	2,582	0	48.80	126,002	51.80	133,748
1 1/2	1,394	0	57.70	80,434	61.25	85,383
2	2,078	0	80.90	168,110	85.90	178,500
3	250	0	251.80	62,950	267.35	66,838
4	156	0	315.50	49,218	335.00	52,260
6	79	0	466.20	36,830	495.00	39,105
8	67	0	637.10	42,686	676.45	45,322
Subtotal	16,836	0		980,545		1,041,045
First 45	0	325,454	4.770	1,552,416	5.180	1,685,852
Next 4,905	0	958,439	4.440	4,255,469	4.790	4,590,923
Over 4,950	0	225,461	3.250	732,748	3.530	795,877
Subtotal	0	1,509,354		6,540,633		7,072,652
Total	16,836	1,509,354		7,521,178		8,113,697
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	637	0	18.50	\$ 11,775	\$ 19.70	\$ 12,539
1	82	0	20.80	1,706	22.20	1,820
1 1/2	37	0	23.40	866	24.90	921
2	146	0	29.60	4,322	31.50	4,599
3	12	0	71.30	856	75.90	911
4	62	0	89.50	5,504	95.30	5,861
6	12	0	132.40	1,589	141.00	1,692
Subtotal	987	0		26,618		28,344
First 15	0	9,922	4.770	47,328	5.1800	51,396
Next 1,635	0	44,391	4.440	197,096	4.7900	212,633
Over 1,650	0	5,175	3.250	16,819	3.5300	18,268
Subtotal	0	59,488		261,243		282,297
Total	987	59,488		287,861		310,640
Total Commercial	17,823	1,568,842		7,809,039		8,424,337

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	6,846	0	40.50	\$ 277,263	\$ 43.00	\$ 294,378
1	6	0	48.80	293	51.80	311
1 1/2	1,605	0	57.70	92,609	61.25	98,306
2	732	0	80.90	59,178	85.90	62,836
3	76	0	251.80	19,137	267.35	20,319
4	50	0	315.50	15,775	335.00	16,750
6	135	0	466.20	62,704	495.00	66,578
8	51	0	637.10	32,174	676.45	34,161
Subtotal	9,500	0		559,133		593,639
First 45	0	319,108	4.7700	1,522,145	5.1800	1,652,979
Next 4,905	0	820,822	4.4400	3,644,450	4.7900	3,931,737
Over 4,950	0	213	3.2500	692	3.5300	752
Subtotal	0	1,140,143		5,167,287		5,585,469
Total	9,500	1,140,143		5,726,420		6,179,108
<u>Multi-Family - Monthly</u>						
Customer Charge						
5/8	9	0	18.50	\$ 167	\$ 19.70	\$ 177
1 1/2	214	0	23.40	4,996	24.90	5,316
2	216	0	29.60	6,394	31.50	6,804
3	10	0	71.30	713	75.90	759
6	12	0	132.40	1,589	141.00	1,692
Subtotal	461	0		13,859		14,748
First 15	0	6,986	4.7700	33,323	5.1800	36,187
Next 1,635	0	40,650	4.4400	180,486	4.7900	194,714
Over 1,650	0	0	3.2500	0	3.5300	0
Subtotal	0	47,636		213,809		230,901
Total	461	47,636		227,668		245,649
Total Multi-Family	9,960	1,187,779		5,954,088		6,424,757
Total Commercial/Multi-Family	27,783	2,756,621		13,763,127		14,849,094

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	51	0	40.50	\$ 2,066	\$ 43.00	\$ 2,193
1	36	0	48.80	1,757	51.80	1,865
1 1/2	48	0	57.70	2,770	61.25	2,940
2	152	0	80.90	12,297	85.90	13,057
3	56	0	251.80	14,101	267.35	14,972
4	52	0	315.50	16,406	335.00	17,420
6	29	0	466.20	13,520	495.00	14,355
8	13	0	637.10	8,282	676.45	8,794
Subtotal	437	0		71,199		75,596
First 45	0	17,124	4.7700	81,681	5.1800	88,702
Next 4,905	0	426,037	4.4400	1,891,604	4.7900	2,040,717
Over 4,950	0	414,133	3.2500	1,345,932	3.5300	1,461,889
Subtotal	0	857,294		3,319,217		3,591,309
Total	437	857,294		3,390,416		3,666,905
<u>Industrial - Monthly</u>						
Customer Charge						
6	0	0	132.40	\$ -	\$ 141.00	\$ -
10	19	0	237.80	4,399	253.20	4,684
Subtotal	19	0		4,399		4,684
First 15	0	285	4.7700	1,359	5.1800	1,476
Next 1,635	0	31,065	4.4400	137,929	4.7900	148,801
Over 1,650	0	174,834	3.2500	568,211	3.5300	617,164
Subtotal	0	206,184		707,499		767,442
Total	19	206,184		711,898		772,126
Total Industrial	456	1,063,478		4,102,314		4,439,031

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	653	0	40.50	\$ 26,426	\$ 43.00	\$ 28,058
1	296	0	48.80	14,445	51.80	15,333
1 1/2	186	0	57.70	10,732	61.25	11,393
2	538	0	80.90	43,524	85.90	46,214
3	166	0	251.80	41,673	267.35	44,246
4	68	0	315.50	21,454	335.00	22,780
6	26	0	466.20	12,121	495.00	12,870
8	13	0	637.10	8,282	676.45	8,794
10	4	0	831.90	3,328	883.25	3,533
Subtotal	1,949	0		181,985		193,221
First 45	0	42,614	4.7700	203,269	5.1800	220,741
Next 4,905	0	240,863	4.4400	1,069,432	4.7900	1,153,734
Over 4,950	0	48,442	3.2500	157,437	3.5300	171,000
Subtotal	0	331,919		1,430,138		1,545,475
Total	1,949	331,919		1,612,123		1,738,696
<u>Public - Monthly</u>						
Customer Charge						
5/8	77	0	\$ 18.50	\$ 1,425	\$ 19.70	\$ 1,517
1	12	0	20.80	250	22.20	266
1 1/2	14	0	23.40	328	24.90	349
2	26	0	29.60	770	31.50	819
4	25	0	89.50	2,238	95.30	2,383
10	12	0	237.80	2,854	253.20	3,038
Subtotal	166	0		7,865		8,372
First 15	0	1,326	4.7700	6,325	5.1800	6,869
Next 1,635	0	43,000	4.4400	190,920	4.7900	205,970
Over 1,650	0	138,490	3.2500	450,093	3.5300	488,870
Subtotal	0	182,816		647,338		701,708
Total	166	182,816		655,203		710,080
Total Public	2,115	514,735		2,267,326		2,448,776

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECMEBER 31, 2021

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	37	0	89.50	\$ 3,312	\$ 95.30	\$ 3,526
6	36	0	132.40	4,766	141.00	5,076
Subtotal	73	0		8,078		8,602
First Block	0	676,093	2.9800	2,014,757	3.2100	2,170,259
Subtotal	0	676,093		2,014,757		2,170,259
Total Sales for Resale	73	676,093		2,022,835		2,178,861
Total	376,389	10,025,005		\$ 59,060,840		\$ 63,666,701

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		
-	\$ 18.50	\$ 19.70	\$ 1.20	6.5%
100	23.27	24.88	1.61	6.9%
200	28.04	30.06	2.02	7.2%
300	32.81	35.24	2.43	7.4%
400	37.58	40.42	2.84	7.6%
500	42.35	45.60	3.25	7.7%
600	47.12	50.78	3.66	7.8%
700	51.89	55.96	4.07	7.8%
800	56.66	61.14	4.48	7.9%
900	61.43	66.32	4.89	8.0%
1,000	66.20	71.50	5.30	8.0%
1,100	70.97	76.68	5.71	8.0%
1,200	75.74	81.86	6.12	8.1%
1,300	80.51	87.04	6.53	8.1%
1,400	85.28	92.22	6.94	8.1%
1,500	90.05	97.40	7.35	8.2%
1,600	94.49	102.19	7.70	8.1%
1,700	98.93	106.98	8.05	8.1%
1,800	103.37	111.77	8.40	8.1%
1,900	107.81	116.56	8.75	8.1%
2,000	112.25	121.35	9.10	8.1%
2,500	134.45	145.30	10.85	8.1%

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		
-	\$ 40.50	\$ 43.00	\$ 2.50	6.2%
300	54.81	58.54	3.73	6.8%
600	69.12	74.08	4.96	7.2%
800	78.66	84.44	5.78	7.3%
900	83.43	89.62	6.19	7.4%
1,200	97.74	105.16	7.42	7.6%
1,500	112.05	120.70	8.65	7.7%
1,800	126.36	136.24	9.88	7.8%
2,100	140.67	151.78	11.11	7.9%
2,400	154.98	167.32	12.34	8.0%
2,700	169.29	182.86	13.57	8.0%
3,000	183.60	198.40	14.80	8.1%
3,300	197.91	213.94	16.03	8.1%
3,600	212.22	229.48	17.26	8.1%
3,900	226.53	245.02	18.49	8.2%
4,200	240.84	260.56	19.72	8.2%
4,500	255.15	276.10	20.95	8.2%
4,800	268.47	290.47	22.00	8.2%
5,100	281.79	304.84	23.05	8.2%
5,400	295.11	319.21	24.10	8.2%
5,700	308.43	333.58	25.15	8.2%
6,000	321.75	347.95	26.20	8.1%
7,500	388.35	419.80	31.45	8.1%

NORTHERN KENTUCKY WATER DISTRICT

Bill Comparisons

Public Authority Monthly - Step 1
10" Meter

Consumption CF	Bills under		Increase	Percentage Increase
	Present Rates	Proposed Rates		
-	\$ 237.80	\$ 253.20	\$ 15.40	6.5%
1,000	285.50	305.00	19.50	6.8%
2,000	331.55	354.85	23.30	7.0%
3,000	375.95	402.75	26.80	7.1%
4,000	420.35	450.65	30.30	7.2%
5,000	464.75	498.55	33.80	7.3%
6,000	509.15	546.45	37.30	7.3%
7,000	553.55	594.35	40.80	7.4%
8,000	597.95	642.25	44.30	7.4%
9,000	642.35	690.15	47.80	7.4%
10,000	686.75	738.05	51.30	7.5%
50,000	2,462.75	2,654.05	191.30	7.8%
100,000	4,682.75	5,049.05	366.30	7.8%
200,000	8,706.25	9,398.05	691.80	7.9%
500,000	18,456.25	19,988.05	1,531.80	8.3%
750,000	26,581.25	28,813.05	2,231.80	8.4%
1,000,000	34,706.25	37,638.05	2,931.80	8.4%
1,100,000	37,956.25	41,168.05	3,211.80	8.5%
1,200,000	41,206.25	44,698.05	3,491.80	8.5%
1,300,000	44,456.27	48,228.07	3,771.80	8.5%
1,400,000	47,706.28	51,758.08	4,051.80	8.5%
1,500,000	50,956.30	55,288.10	4,331.80	8.5%
1,600,000	54,206.31	58,818.12	4,611.81	8.5%
1,700,000	57,456.33	62,348.13	4,891.81	8.5%
1,800,000	60,706.34	65,878.15	5,171.81	8.5%
1,900,000	63,956.36	69,408.17	5,451.81	8.5%
2,000,000	67,206.37	72,938.18	5,731.81	8.5%

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT 01

Rate Case Project List Table

WITNESS: Stoffer

Page Number	PSC Ref. No.	Accounting Number	Project Name	Previous Funding	Funding through SRF	Total Cost to Rate Case	FUNDING	Certificate of Need
1	202	184-4003	Upgrade SCADA/Instrumentation/Security Equipment + SRF Loan 2016		\$2,700,000	\$710,000	BAN 2021 + SRF + IR&R	Ordinary Course of Business
2	240	184-4002	Plant Metering Upgrades			\$300,000	BAN 2021	Ordinary Course of Business
3	166	184-4008	FTTP Residuals Handling Improvements			\$3,000,000	BAN 2021	2020-00283
4	243	184-4006	FTTP Sedimentation Basin & Filter Valve Improvements + SRF Loan 2020		\$3,935,000	\$2,065,000	BAN 2021 + SRF	2021-00047
5	246		2019 Water Main Replacement			\$690,154	BAN 2021	Ordinary Course of Business
	246	184-0840	Ann Street Water Main Replacement			\$472,862	BAN 2021	Ordinary Course of Business
	246	184-0776	36" Concrete Water Main Replacement + SRF Loan 2016		\$1,000,000	\$200,000	BAN 2021 + SRF	Ordinary Course of Business
	246	184-0879	Rossmoyne, Druid, & Warwick WMR – Crestview Hills			\$245,583	BAN 2021	Ordinary Course of Business
	246	184-0881	Ash St. WMR - Elsmere			\$122,044	BAN 2021	Ordinary Course of Business
	246	184-0882	Pieck Drive & W. Henry Clay Ave. WMR - Ft. Wright			\$181,359	BAN 2021	Ordinary Course of Business
	246	184-0883	Sunset & Allen Court WMR - Taylor Mill			\$184,438	BAN 2021	Ordinary Course of Business
	246	184-0884	Thornton & Tower View Drive WMR - Taylor Mill			\$136,663	BAN 2021	Ordinary Course of Business
	246	184-0885	Amsterdam Road (Short Arlington to Montague) WMR – Park Hills			\$314,811	BAN 2021	Ordinary Course of Business
	246	184-0886	Highland Avenue (Dixie to Longmeadow) WMR – Fort Mitchell			\$251,110	BAN 2021	Ordinary Course of Business
	246	184-0888	4th Street (Scott to Greenup) WMR – Covington			\$220,755	BAN 2021	Ordinary Course of Business
	246	184-0889	Alexandria Pike (CR 1557) 12 inch Water Main Replacement – Alexandria			\$144,833	BAN 2021	Ordinary Course of Business
	246	184-0890	E. Main Street (Riley to Brookwood) WMR – Alexandria			\$600,079	BAN 2021	Ordinary Course of Business
	246	184-0891	Ridge & West Orchard WMR – Fort Mitchell			\$235,543	BAN 2021	Ordinary Course of Business
	246	184-0892	Barma Drive Water Main Replacement - Cold Spring			\$68,281	BAN 2021	Ordinary Course of Business
	246	184-0897	E. Main Street Phase 2 (Grandview to Brookwood) WMR - Alexandria			\$430,000	BAN 2021	Ordinary Course of Business
	246	184-0893	Crowell Ave & Eustace Ave WMR - Fort Thomas			\$425,402	BAN 2021	Ordinary Course of Business
	246	184-0895	Persimmon, Sassafras, Sugar Tree, Walnut, & Willow WMR - Indpen.			\$485,000	BAN 2021	Ordinary Course of Business
246	184-0896	Woodward & Lexington WMR - Erlanger			\$466,084	BAN 2021	Ordinary Course of Business	
246	184-0902	Sagebrush & Shadyside WMR - Erlanger			\$365,000	BAN 2021	Ordinary Course of Business	
246	184-0905	Willowbrook WMR - Edgewood			\$210,000	BAN 2021	Ordinary Course of Business	
6	253		2020 Water Main Replacement			\$105,000	BAN 2021	Ordinary Course of Business
	253	184-0903	Darlas Drive WMR - Cold Spring			\$285,000	BAN 2021	Ordinary Course of Business
	253	184-0907	Joyce Avenue WMR - Southgate			\$110,000	BAN 2021	Ordinary Course of Business
7	267		Automated Meter System			\$11,000,000	BAN 2021	2021-00095

\$24,025,000

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT O2

Project Descriptions

WITNESS: Stoffer

Upgrade SCADA/Instrumentation/Security at Plants and PS

Water Quality and Production Project

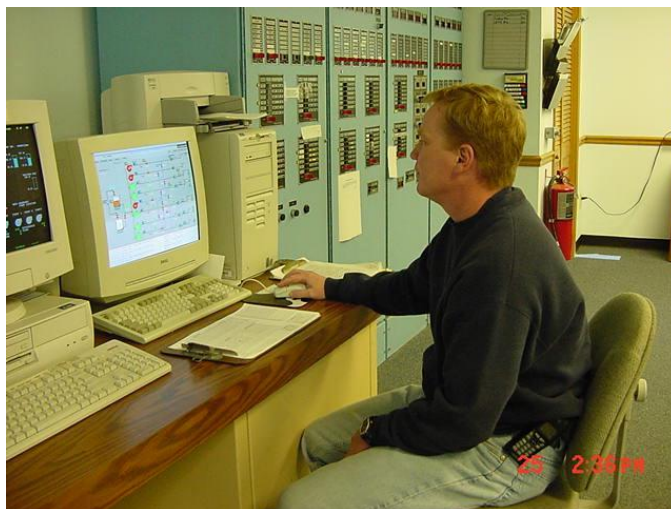
PROJECT TYPE: SCADA / Instrumentation Upgrade

FUNDING SOURCE	
\$ 710,000	BAN 2021
\$ 528,969	IR&R
\$ 2,700,000	SRF 2016
<u>3,938,969</u>	Total Cost

BUDGET BY YEAR		
2021	\$	3,938,969
2022	\$	0
2023	\$	0
2024	\$	0
2025	\$	0
2026	\$	0
TOTAL COSTS	\$	3,938,969

PROJECT DESCRIPTION

This project will upgrade the SCADA operating system, replace the PLCs and radios at the plants and pump stations that were installed between approximately 1998 and 2003 as they will have reached the end of their useful life, and make upgrades for water quality and hydraulic monitoring. AMP 15-05



Plant Metering Upgrades

Water Quality and Production Project

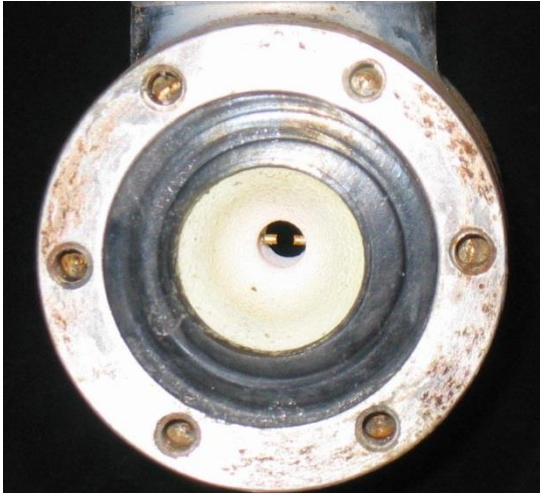
PROJECT TYPE: Plant Upgrade

FUNDING SOURCE	
\$ 300,000	BAN 2021
<u>300,000</u>	Total Cost

BUDGET BY YEAR		
2021	\$	300,000
2022	\$	0
2023	\$	0
2024	\$	0
2025	\$	0
2026	\$	0
TOTAL COSTS	\$	<u>300,000</u>

PROJECT DESCRIPTION

This project will review the accuracy of the existing plant meters and the need for new or replacement meters. Accurate plant metering is important for calculating lost water in the system.



FTTP Residuals Handling Improvements

Water Quality and Production Project

PROJECT TYPE: Plant Upgrade

FUNDING SOURCE	
\$ 3,000,000	BAN 2021
\$ 3,000,000	Total Cost

BUDGET BY YEAR		
2021	\$	3,000,000
2022	\$	0
2023	\$	0
2024	\$	0
2025	\$	0
2026	\$	0
TOTAL COSTS	\$	3,000,000

PROJECT DESCRIPTION

The residuals processing system at the Fort Thomas Treatment Plant was built in the mid 1990s, and the equipment is reaching the end of its service life. The project includes replacing the two existing belt filter presses, belt conveyors, and polymer feed system; improving HVAC to reduce condensation; improve flow equalization ahead of the presses to maintain a more constant feed consistency; new effluent trough and weirs in gravity thickeners, new sludge transfer pumps. AMP 12-04



FTTP Sedimentation Basins and Chemical Improvements

Water Quality and Production Project

PROJECT TYPE: Plant Upgrade

FUNDING SOURCE	
\$ 2,065,000	BAN 2021
\$ <u>3,935,000</u>	SRF 2020
6,000,000	Total

BUDGET BY YEAR	
2021	\$ 6,000,000
2022	\$ 0
2023	\$ 0
2024	\$ 0
2025	\$ 0
2026	\$ 0
TOTAL COSTS	\$ <u>6,000,000</u>

PROJECT DESCRIPTION

The flocculation equipment and sludge collection equipment in Basins 1 and 4 will be replaced, tube settlers in at least 2 and maybe 4 basins, along with the weir trough for Basin 1. Minor repairs to concrete structures and chemical feed will be made.





Water Main Replacement Program 2019

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	6,450,000	BAN 2021
\$	1,000,000	SRF 2016
	<u>7,450,000</u>	Total Cost

BUDGET BY YEAR		
2021	\$	7,450,000
2022	\$	0
2023	\$	0
2024	\$	0
2025	\$	0
2026	\$	0
TOTAL COSTS	\$	<u>7,450,000</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. AMP 19-05/19-06

MAPS/GRAPHICS

N/A

2020 Water Main Replacement Program

Engineering and Distribution Project

PROJECT TYPE: Water Main Replacement

FUNDING SOURCE		
\$	500,000	BAN 2021
\$	500,000	Total Cost

BUDGET BY YEAR		
2021	\$	500,000
2022	\$	0
2023	\$	0
2024	\$	0
2025	\$	0
2026	\$	0
TOTAL COSTS	\$	500,000

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. AMP 20-06/20-07

MAPS/GRAPHICS

N/A

Automated Meter System

Engineering and Distribution Project

PROJECT TYPE: Meter Reading Upgrade

FUNDING SOURCE		
\$	11,000,000	BAN 2021
	<u>11,000,000</u>	Total Cost

BUDGET BY YEAR		
2021	\$	11,000,000
2022	\$	0
2023	\$	0
2024	\$	0
2025	\$	0
2026	\$	<u>0</u>
TOTAL COSTS	\$	11,000,000

PROJECT DESCRIPTION

The project encompasses the systematic replacement of the existing automated meter reading system on customer meters.

MAPS/GRAPHICS

N/A

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT P

Reason for Application

WITNESS: Rehtin

REASONS FOR APPLICATION

The Northern Kentucky Water District requests to recover needed operating revenues through an adjustment to customer rates in two steps over the period of 2023 and 2024.

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. Some examples justifying the adjustment include steep increases in chemical prices and pension rates.

Rates are adjusted in two phases to mitigate the impact on customers and to reflect a gradual change in customer bills. The first portion of the adjustment is expected to be implemented upon PSC approval on or about January 1, 2023. The second phase is expected to be implemented one year later or January 1, 2024.

The purpose of the application is explained in more detail in the testimony of the witnesses.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT Q1

**Prefiled Testimony – Amy Stoffer, Vice President of
Engineering, Production and Water Quality**

WITNESS: Stoffer

1 COMMONWEALTH OF KENTUCKY
2
3 BEFORE THE PUBLIC SERVICE COMMISSION
4

5 In the Matter of:

6
7 ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
8 WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) CASE NO. 2022-00161
9 ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

10
11 **PREFILED TESTIMONY OF AMY STOFFER P.E.,**
12 **VICE PRESIDENT OF ENGINEERING, PRODUCTION AND WATER QUALITY**
13

14 Comes now the affiant, AMY STOFFER, after first being duly sworn and cautioned, testifies
15 as follows:

16 **Q: Please state your name and business address.**

17 **A:** Amy Stoffer (formerly Kramer), 2835 Crescent Springs Road, P.O. Box 18640, Erlanger, KY
18 41018-0640.

19 **Q: What is your position with the Northern Kentucky Water District?**

20 **A:** I am Vice President of Engineering, Production and Water Quality for the Northern
21 Kentucky Water District.

22 **Q: State your professional education and background.**

23 **A:** I have a Bachelor of Science degree in Civil Engineering from the University of Cincinnati and
24 have been responsible for the operation of the Engineering Department from 2001 to 2013;
25 the Engineering and Distribution Departments from 2013 to 2015; the Engineering,
26 Production and Distribution departments from 2015 to 2021; and the Engineering,
27 Production and Water Quality departments of the Northern Kentucky Water District since
28 2021 to the present.

29 **Q: Are you a registered engineer in Kentucky?**

30 **A:** Yes, my state board of registration for professional engineer number is 22412.

31 **Q: Generally, what are your duties with the District?**

1 **A:** I provide general supervision for water quality and hydraulic matters for the District and all
2 planning, design and construction of water production and distribution systems and
3 maintenance, repairs and replacement for above-ground water production and distribution
4 facilities.

5 **Q:** **Have you prepared an exhibit which details the infrastructure projects the District is**
6 **proposing to finance and construct in this case?**

7 **A:** Yes, reference Exhibit O.

8 **Q:** **Can you generally explain the purpose of Exhibit O?**

9 **A:** This exhibit contains the project description, cost and case number approving the certificate
10 to construct for projects the District has constructed using BANS since the last bond issuance
11 and previously approved KIA loan funded projects.

12 **Q:** **Can you briefly explain the number of projects and the total amount of projects that**
13 **the District is requesting in this case?**

14 **A:** Yes, the District is requesting approximately \$24,025,000 in permanent financing for 27
15 projects summarized in Exhibit O.

16 **Q:** **Is the District requesting a Certificate of Convenience and Necessity for these**
17 **projects?**

18 **A:** No, the District has already obtained certificates for projects or is applying separately for the
19 certificate in Case No. 2022-00209, or they are ordinary extensions, which fall within the scope
20 of projects previously recognized by the Commission as ordinary.

21 **Q:** **Have these projects been previously identified to the Commission?**

22 **A:** Yes, in [Case No. 2018-00291](#), the [NKWD's last general rate case application](#), the District sent
23 a five-year construction program to the Commission which included these projects.

24 **Q:** **Have there been any material changes in the project list?**

1 **A:** Yes, as with any ongoing business, the infrastructure projects change from time to time based
2 on immediate needs, changes in priorities and unforeseen events. Moreover, as projects are
3 completed and removed from the five-year construction program, new projects are added.

4 **Q:** **In addition to the projects contained in Exhibit O, the District has also submitted**
5 **Exhibit R, which is a five-year construction program. Please explain the purpose of**
6 **Exhibit R.**

7 **A:** Yes, the District has an ongoing construction program for extension of new service and repairs
8 and replacements of existing facilities and infrastructure. While the District is requesting
9 \$24,025,000 in permanent financing for the projects listed in Exhibit O, for the next five years
10 there is approximately \$153,705,000 of additional projects which will need to be constructed
11 and funded. The purpose of Exhibit R is to inform the Commission of the need for these
12 projects and to put the Commission on notice that over the next several years the District will
13 be filing additional rate cases and requests for approval of these projects as they become due.

14 **Q:** **Why is it necessary for the District to come before the Commission for rate increases**
15 **related to this construction?**

16 **A:** Because the District has such a large infrastructure which needs constant maintenance, repairs
17 and upgrades, there is an ongoing need for a substantial amount of funding each year to
18 address those needs. It simply is not possible for current rates to fund the substantial
19 construction budget that is associated with the projects listed in the five-year construction
20 budget.

21 **Q:** **Are there any tariff changes proposed in this application related to your areas of**
22 **supervision?**

23 **A:** No.

1 **Q: Can you briefly explain the basis for costs increases related to chemical expenses for**
2 **the District?**

3 **A:** Although the District's chemical use is expected to remain the same, costs for the chemicals
4 has increased substantially. Suppliers are attributing the price increases to steep increases in
5 raw materials used to produce the chemicals, trucking and energy costs. Based on recently
6 accepted bids that total chemical costs will increase by \$932,324 or 33% percent as compared
7 to historical test year.

8 **Q: Does that conclude your testimony?**

9 **A:** Yes.

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AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON


Affiant, Amy Stoffer, 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.

July 7, 2022
Date

Amy Stoffer
Amy Stoffer, P.E.

COMMONWEALTH OF KENTUCKY :
: SS
COUNTY OF KENTON :

The foregoing instrument was subscribed and sworn before me by Amy Stoffer this 7th day of July 2022.


Notary Public, Kentucky at Large
Notary ID Number: KYNP17828
My Commission Expires: December 21, 2024

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT Q2

**Prefiled Testimony – Kim Clemons, Director of
Human Resources, Safety, Facilities & Fleet**

WITNESS: Clemons

- 1 • Recruitment, retention and onboarding
- 2 • Policies, procedures and practices related to workforce or personnel matters
- 3 • Workforce Development
- 4 • Compensation program
- 5 • Annual performance reviews
- 6 • Employment Issues

7 A major HR focus has been addressing the retention and attraction of skilled and experienced
8 employees which are needed to efficiently operate and maintain a reasonable level of service
9 at the District.

10 **Q: How many employees does NKWD currently have?**

11 **A:** The 2022 budget included 171 full-time employees. As of June 30, 2022, the District employs
12 154 full-time employees resulting in a staffing level of 90%.

13 **Q: How does this compare to the previous three years?**

14 **A:** The 2021 budget included 165 full-time employees. As of December 31, 2021, the District
15 employed 146 full-time employees resulting in a staffing level of 87%. The 2020 budget
16 included 164 full-time employees. As of December 31, 2020, the District employed 149 full-
17 time employees resulting in a staffing level of 90%. The 2019 budget included 160 full-time
18 employees. As of December 31, 2019, the District employed 145 full-time employees resulting
19 in a staffing level of 91%.

20 **Q: What departments are experiencing turn-over and are you able to recruit for the**
21 **vacancies?**

22 **A:** During my employment, there has been significant turn-over in the Engineering, Distribution,
23 Plant Operations, Maintenance, Laboratory, Account Service, and Customer Service/Meter

1 Shop. For skilled employees and laborer positions we are receiving applicants who are less
2 experienced than that which has been recruited in the past.

3 **Q: What reasons are given as to why employees are leaving the District?**

4 **A:** During exit interviews, employees have indicated that salary and the District's ability to keep
5 up with inflation along with uncertainty of change in benefits is a deciding factor in choosing
6 to leave the District.

7 **Q: Over the last few years, what have you observed with vacated positions?**

8 **A:** In some cases, retirements have allowed opportunity for internal advancement or transfer
9 which has caused the need for recruiting of front-line skilled employees and laborer positions.
10 Once these skilled or laborer positions have been filled, they become vacated after a short
11 period of time leaving the District to repeatedly recruit for the same positions. This perpetual
12 cycle proves to be challenging because of the loss of institutional knowledge, the ability to
13 train properly and jeopardizing operations. Due to such factors as pension uncertainty,
14 improving economy and expanding opportunities for potential and existing employees, public
15 sector employment is not as attractive.

16 **Q: Do you have any studies or information to compare NKWD salaries and benefits to
17 comparable markets?**

18 **A:** NKWD participates in salary surveys and purchases surveys for a general comparison to what
19 market is paying for like positions. I have also reviewed benefit information from Northern
20 Kentucky Area Development District and Kentucky Public Human Resources Association
21 (conducted by Sherril Morgan, an insurance broker). Benefit information is also reviewed with
22 the NKWD's insurance broker, Horan. In addition, I contacted other governmental entities
23 in the area to compare recent salary increases given to employees.

24 **Q: What are the salary studies that you have reviewed?**

1 **A:** On an as needed basis, I have reviewed salary studies from Employer Resource Association,
2 American Water Works Association, and Northern Kentucky Area Development District.

3 **Q: Do these studies indicate that NKWD's wages and benefits are contributing to the**
4 **higher than usual turnover of employees and the resulting vacancies?**

5 **A:** The information obtained from the salary studies, other local government agencies and exit
6 interviews indicate that the NKWD is struggling with attracting and retaining employees based
7 on rate of pay. In 2019 NKWD experienced a turnover rate of approximately 20% with the
8 departing employee's average length of service being approximately 7 years. In 2020, the
9 experienced turnover rate was approximately 9% with the departing employee's average length
10 of service being approximately 8 years. In 2021, the turnover rate was approximately 30% with
11 the department employee's average length of service being approximately 4 years. As of June
12 30, 2022, the turnover rate is approximately 10% with the average length of service being
13 approximately 2 years.

14 **Q: What companies are hiring NKWD's skilled employees and what are some of the**
15 **Northern Kentucky companies in which you are competing for skilled labor?**

16 **A:** NKWD has lost its skilled employees and laborers to Duke Energy, General Electric, Emery
17 Oleochemicals, MSD, Kroger, banking institutions, Krauss Maffer, construction companies,
18 Department of Transportation, local cities, Toyota, former employers and the private sector.
19 NKWD competes in the same skilled labor market with companies such as DHL, Amazon,
20 FedEx, Wayfair, Fidelity and Coca Cola.

21 **Q: Can higher wages and benefits help NKWD compete with other companies in the**
22 **Northern Kentucky job market?**

23 **A:** Competing in the labor market today is proving to be very difficult. NKWD needs the ability
24 to compete in the growing and highly competitive Northern Kentucky market by offering

1 competitive compensation and a strong benefit package. We need flexibility and the support
2 to respond to the change in the labor market quickly.

3 **Q: What are other government agencies in the area doing?**

4 **A:** Most local government agencies have increased their rate of pay and offer flexibility to
5 employees.

6 **Q: Is there anything that can be done to help recruit and retain employees?**

7 **A:** Yes, NKWD needs the ability and flexibility to manage our total compensation package to
8 compete in the labor market. That includes the ability to maintain our benefit package, have
9 competitive overall wages, and allow, on an as needed basis, appropriate increases to adjust
10 pay and benefits. Northern Kentucky is a large urban area with a highly competitive job
11 market. Skilled employees are in great demand.

12 **Q: Does that conclude your testimony?**

13 **A:** Yes.

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AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

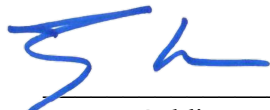
Affiant, Kim Clemons, after being first sworn, deposes and says that the foregoing prepared testimony is true and correct to the best of her knowledge and belief except as to those matters that are based on information provided to her and as to those she believes to be true and correct.

July 7, 2022
Date

Kim Clemons
Kim Clemons, SHRM-SCP

COMMONWEALTH OF KENTUCKY :
: SS
COUNTY OF KENTON :

The foregoing instrument was subscribed and sworn before me by Kim Clemons this 7th day of July 2022.



Notary Public, Kentucky at Large
Notary ID Number: KYNP17828
My Commission Expires: December 21, 2024

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT Q3

**Prefiled Testimony – Stacey Kampsen,
Finance Manager**

WITNESS: Kampsen

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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) CASE NO. 2022-00161
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PREFILED TESTIMONY OF STACEY KAMPSEN, CPA, FINANCE MANAGER

Comes now the affiant, STACEY KAMPSEN, after first being duly sworn and cautioned,
testifies as follows:

Q: Please state your name and business address.

A: Stacey Kampsen, 2835 Crescent Springs Road, P.O. Box 18640, Erlanger, KY 41018-0640.

Q: What is your position with the Northern Kentucky Water District?

A: I am Finance Manager for the Northern Kentucky Water District. My employment began in
January of 2017.

Q: State your professional education and background.

A: I have a Bachelor of Science from Northern Kentucky University and am a licensed Certified
Public Accountant in the State of Kentucky. My license number is 12005.

Q: What is the purpose of your testimony?

A: As Finance Manager, I am responsible for all accounting and financial information involved
in this case and supplied to other witnesses for use in the preparation of the pro-forma
statement of net position and pro forma statement of revenues, expenses and changes in net
position and the cost of service study.

**Q: Did you provide information to Gannett Fleming Valuation and Rate Consultants LLC
to allow the calculation of the District's revenue requirements, which is included in**

Exhibit N?

1 **A:** Yes. Among other information.

2 **Q:** **Would you explain and briefly describe the exhibits that you prepared or which have**
3 **been prepared subject to your supervision?**

4 **A:** Exhibit C is the PSC Annual Report, which is incorporated by reference and the statement
5 that the most current annual report has been filed with the PSC. Exhibit D is a current listing
6 of bonds, notes and other indebtedness. Exhibit E is the current statement of net position,
7 and statement of revenues, expenses, and changes in net position updated to within 90 days
8 of the rate application filing. Exhibit F is the chart of accounts used by the District. Exhibit
9 G is NKWD's most recent depreciation schedule, which is based on the depreciation study
10 previously approved by the Commission. Exhibit H is a listing of the software used by
11 NKWD. Exhibit I is the monthly budget and management reports. Exhibit K is the revenue
12 requirement determination and pro forma adjustments, and the pro forma statement of net
13 position and pro forma statement of revenues, expenses, and changes in net position. Exhibit
14 L is the customer notice and NKWD's certification of publication of the notice. Also included
15 in Exhibit L is the effect on the customers' monthly bill, and the percentage increase on the
16 average bill of each customer class. Exhibit M is the proposed rate tariffs showing the
17 comparative tariffs. Finally, Exhibit S is the Affidavit that the information in the application
18 is accurate and complete.

19 **Q:** **Can you briefly summarize the reasons for this application?**

20 **A:** Yes. NKWD's last rate adjustment was authorized on March 26, 2019 in Case No. 2018-00291.
21 The primary issue involves gradually adjusting rates in two phases over the period 2023
22 through 2024 to: (1) recover rates to maintain aging infrastructure through associated
23 depreciation, and associated debt service coverage; (2) partially offset the demand forces not
24 controllable by NKWD resulting in declining consumption; and (3) recover operating and

1 maintenance expense. The annual revenue increase requested is approximately \$9,150,000, or
2 15.5%, after the Phase 2 adjustment. The average increase on the residential customer is
3 approximately \$5,600,000, or 15.3%, after the Phase 2 adjustment. NKWD issued a Bond
4 Anticipation Note in March 2021 to construct projects listed in Exhibit O. Since NKWD
5 needs permanent financing for these projects, as explained by financial advisor, Joe Lakofka
6 of Ross Sinclair and Associates, in Exhibit A, NKWD has included the cost of that financing
7 in this application. Also included is a list of the infrastructure projects NKWD anticipates
8 being constructed over the next five years to alert the Commission to the future needs of the
9 system, and the need for NKWD to fund these projects over the next few years. Because of
10 the number of projects and the amount of funding involved, it will be necessary for NKWD
11 to file a series of rate increases to reflect the financing of these projects.

12 **Q: What is NKWD doing to keep costs as low as possible?**

13 **A:** NKWD takes numerous actions to minimize and keep costs low as possible. Some examples
14 of these actions include:

- 15 • NKWD continually monitors the GAC filter maintenance to reduce the frequency of
16 replacement which has reduced our treatment cost.
- 17 • NKWD regularly reviews outstanding financial obligations to determine if there are
18 any opportunities to realize debt service savings for the system and acts on those
19 opportunities when available. Specifically, in Case 2021-00373, NKWD refinanced
20 \$29,310,000 of revenue bonds which will result in debt service savings of over
21 \$3,149,288 over the life of the issue and in Case 2020-00284, NKWD refinanced
22 \$24,076,000 of revenue bonds which will result in debt service saving of over
23 \$5,828,770 over the life of the issue.

- NKWD utilizes a reverse auction process to procure almost all chemicals to allow for vendors to compete against each other to offer NKWD the lowest bid. Only one chemical is not procured through the reverse auction process in order to achieve economies of scale with Sanitation District No. 1.

NKWD has also made significant efforts to keep its operating costs as low as possible and to maintain an efficient business dedicated to providing our customers with the level of service and quality of water they expect. To do so requires a great deal of effort and with increasingly strenuous local, state and federal regulations, a great deal of construction to upgrade our facilities to comply with those regulations. Also, NKWD is routinely repairing and replacing a significant portion of our aging infrastructure to minimize our maintenance costs and line loss and to assure the performance of our system.

Q: Can the NKWD operate without any projected increases in its operating expenses?

A: No. NKWD must increase revenues to avoid problems associated with the required debt service coverage, to deal with ongoing cost increases and maintain a safe reliable distribution system.

Q: Can you discuss the benefit to NKWD of the two-stage phase in of the proposed rates?

A: Yes. NKWD is proposing to implement a portion of the rate adjustment on or about January 1, 2023 depending on Commission approval. The second phase of the adjustment is expected to be implemented on or about January 1, 2024, depending on Commission approval. The two-step adjustment will provide a gradual increase in the rates and will minimize the impact on customers. The proposed rates are detailed in Exhibit M and Exhibit N. The phase-in of the rate adjustment will minimize the rate impact on the customers and gradually adjust the rates over a period of time rather than a one-time adjustment. To help our customers absorb

1 these rate changes, NKWD believes a gradual change will help reduce rate shock. The PSC
2 has historically approved this phased in approach, and it has been well received in our service
3 area.

4 **Q: Has the District taken any action to assure the proposed rates are as low as possible?**

5 **A:** As previously noted, NKWD has refinanced some older debt to reduce our overall debt
6 service. NKWD thoroughly reviews all vacated positions to ensure necessity prior to refilling
7 the position. NKWD closely monitors new construction requirements and timing of financing
8 needed.

9 **Q: What is the amount of the adjustment being proposed?**

10 **A:** The Phase I adjustment is about \$3.01 per month for the residential customer, or about \$0.10
11 per day. The Phase II adjustment is about \$2.95 per month for the residential customer, or
12 about \$0.10 per day. This is based on the comprehensive cost of service study prepared by
13 Gannett Fleming Valuation and Rate Consultants, LLC. Other customer classes' rates increase
14 as well as reflected in that study, which is attached to the application as Exhibit N.

15 **Q: Briefly explain the increases in the employee pension rate since NKWD's last rate
16 filing.**

17 **A:** NKWD as a special purpose government entity is part of Kentucky Retirement System and
18 pay into the system based on percentages determined by the Kentucky Public Pensions
19 Authority (KPPA) and adopted by the County Employees Retirement System (CERS) Board.
20 The last rate filing for NKWD was for test year June 30, 2018, and rates were recovered based
21 on the employer contribution rate of 21.48% (or \$1,989,140). In the pro forma test year for
22 this rate filing, the employer contribution rate is 26.95% from January – June, and 26.79%
23 from July – December of employee salaries (or \$3,100,440).

24 **Q: How have inflationary pressures impacted NKWD?**

1 **A:** NKWD has seen rising costs in fuel (\$521,243 fuel and transportation expense recovered in
2 2018 compared to \$628,479 in the 2021 historical test period), chemicals that are competitively
3 procured (\$2,362,037 chemicals recovered in 2018 compared to \$3,751,917 in the 2021 pro
4 forma test period), and pressure to remain competitive with salaries and wages to retain and
5 attract personnel.

6 **Q: Are there any tariff revisions that have been proposed?**

7 **A:** Yes. Beyond the rate adjustments contemplated herein, there are other revisions as outlined
8 and included in Exhibit M.

9 **Q: Does that conclude your testimony?**

10 **A:** Yes.

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AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Stacey Kampsen, 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.

July 7, 2022

Date



Stacey Kampsen, CPA

COMMONWEALTH OF KENTUCKY :

: SS

COUNTY OF KENTON :

The foregoing instrument was subscribed and sworn before me by Stacey Kampsen this 7th day of July 2022.



Notary Public, Kentucky at Large

Notary ID Number: KYPN17828

My Commission Expires: December 21, 2024

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT Q4

**Prefiled Testimony – Lindsey Rechtin, Incoming
President/CEO and Vice President of Finance and
Support Services**

WITNESS: Rechtin

1 and operates three water treatment plants with a total capacity of approximately 64 million
2 gallons per day.

3 **Q: What is the purpose of this application?**

4 **A:** The District has a number of capital construction projects that have been approved with
5 temporary financing through bond anticipation notes (BANS) that require permanent funding
6 and rates to cover the cost of the debt associated with the financing. These infrastructure
7 projects are more specifically discussed in Amy Stoffer's testimony and described in this
8 application for rate adjustment. To finance these projects, the District needs to issue bonds.
9 The amount and costs of these bonds is described by Stacey Kampsen in her testimony.
10 Additionally, there are other pro forma adjustments to reflect actual test year expenses and
11 revenues, which are also reflected in the testimony of Ms. Kampsen. As a result of the
12 additional infrastructure financing and the pro forma adjustments, customers' rates have to be
13 adjusted.

14 **Q: Does this conclude your testimony?**

15 **A:** Yes.

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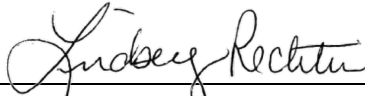
AFFIDAVIT

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.

7/7/22
Date


Lindsey Rechten, CPA

COMMONWEALTH OF KENTUCKY :
: SS
COUNTY OF KENTON :

The foregoing instrument was subscribed and sworn before me by Lindsey Rechten this 7th day of July 2022.


Notary Public, Kentucky at Large
Notary ID Number: KYNP17828
My Commission Expires: December 21, 2024

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT Q5

**Prefiled Testimony – Constance Heppenstall, Project
Manager for Gannett Fleming Valuation and Rate
Consultants, LLC**

WITNESS: Heppenstall

1 Commission, the West Virginia Public Service Commission, the Indiana Utility Regulatory
 2 Commission, the California Public Utilities Commission, the New Jersey Board of Public
 3 Utilities and the Nevada Public Utilities Commission. Below is a list of the cases in which I
 4 have testified:

Year	Jurisdiction	Docket No.	Client/Utility	Subject
2010	AZ CC	W-01303A-09-0343 and SW-01303A-09-0343	Arizona American Water Company	Rate Consolidation
2010	Pa PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Revenue Req
2012	Pa PUC	R-2012-2311725	Hanover Borough	Cost of Service/Rev Req
2012	Pa PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Revenue Req
2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water	Revenue Req
2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Revenue Req
2014	Pa PUC	R-2014-2418872	City of Lancaster – Bureau of Water	Revenue Req
2014	Pa PUC	R-2014-2428304	Hanover Borough	Revenue and Revenue Req
2015	KY PSC	Case No.2015-000143	Northern Kentucky Water District	Cost of Service
2016	Pa PUC	R-2016-2554150	City of DuBois – Bureau of Water	Cost of Service/Revenue Req
2016	AZ CC	WS-01303A-16-0145	EPCOR Water Arizona, Inc.	Cost of service/Rate Design
2017	MO PSC	WR-2017-0285	Missouri-American Water Company	Cost of Service/Rate Design
2017	MO PSC	SR-2017-0286	Missouri-American Water Company	Cost of Service/Rate Design
2017	VA SCC	PUR-2017-00082	Aqua Virginia, Inc.	Cost of Service/Rate Design
2017	AZ CC	WS-01303A-17-0257	EPCOR Water Arizona, Inc.	Cost of Service/Rate Design
2017	HI PUC	2017-0446	Hana Water Systems LLC – North	Cost of Service/Rate Design
2017	HI PUC	2017-0447	Hana Water Systems LLC – South	Cost of Service/Rate Design
2018	PA PUC	2018-3000834	SUEZ Water Pennsylvania, Inc.	Revenue Req
2018	KY PSC	2018-00208	Water Service Corp. of KY	Cost of Service
2018	WV PSC	18-0573-W-42T	West Virginia American Water Company	Cost of Service
2018	IN IRC	50208	Indiana American Water Company	Cost of Service/Demand Study
2018	KY PSC	2018-00291	Northern Kentucky Water District	Cost of Service/Rate Design
2018	KY PSC	2018-0358	Kentucky American Water	Cost of Service/Rate Design
2019	PA PUC	2019-3006904	Newtown Artesian Water Co.	Revenue Reqmts./Rate Design
2019	PA PUC	2019-3010955	City of Lancaster – Sewer Fund	Rev. Reqmts./Cost of Svc/Rates
2020	PA PUC	2020-3017206	Philadelphia Gas Works	Cost of Service
2020	PA PUC	2020-3019369	Pennsylvania American Water Co.	Cost of Service/Rate Design
2020	PA PUC	2020-3019371	Pennsylvania American Water Co.	Cost of Service/Rate Design
2020	PA PUC	2020-3020256	City of Bethlehem	Rev. Reqmts./Cost of Svc/Rates
2020	CA PUC	A2101003	San Jose Water Company	Rate Design
2020	VA SCC	PUR-2020-00106	Aqua Virginia, Inc.	Cost of Service
2021	OH PUC	21-0595-WW-AIR	Aqua Ohio, Inc	Cost of Service
2021	OH PUC	21-0596-ST-AIR	Aqua Ohio, Inc	Cost of Service
2021	PA PUC	R-2021-3026116	Hanover Borough	Cost of Service
2021	NJ BPU	WR21071007	Atlantic City Sewerage Co.	Rev. Reqmts./Cost of Svc/Rates

Year	Jurisdiction	Docket No.	Client/Utility	Subject
2021	PA PUC	R-2021-3027385	Aqua Pennsylvania	Cost of Service/Rate Design
2021	PA PUC	R-2021-3027386	Aqua Pennsylvania	Cost of Service/Rate Design
2021	PA PUC	R-2021-3026682	City of Lancaster – Bureau of Water	Cost of Service/Rate Design
2021	NV PUC	21-12025	Great Basin Water Company	Cost of Service/Rate Design
2022	PA PUC	R-2021-3030218	UGI Utilities, Inc. – Gas Division	Cost of Service
2022	PA PUC	R-2022-3031704	Borough of Ambler	Rev. Req./Rate Design
2022	PA PUC	R-2022-30316732	Pennsylvania American Water	Cost of Service
2022	PA PUC	R-2022-3031340	York Water Company	Cost of Service/Rate Design
2022	PA PUC	R-2022-3032806	York Water Company	Cost of Service/Rate Design

1 **Q: What is your educational background?**

2 **A:** I have a Bachelor of Arts Degree in Economics from the University of Virginia,
3 Charlottesville, Virginia and a Master of Science Industrial Administration from Carnegie-
4 Mellon University’s Tepper School of Business, Pittsburgh, Pennsylvania.

5 **Q: Would you please describe your professional affiliations?**

6 **A:** I am a member of the American Water Works Association, the National Association of Water
7 Companies and the Pennsylvania Municipal Authorities Association.

8 **Q: Briefly describe your work experience.**

9 **A:** I joined the Valuation and Rate Division of Gannett Fleming, Inc. (now Gannett Fleming
10 Valuation and Rate Consultants, LLC) in August 2006, as a Rate Analyst and was promoted
11 to my current position in 2012. Prior to my employment at Gannett Fleming, I was a Vice
12 President of PriMuni, LLP where I developed financial analyses to test proprietary software
13 in order to ensure its pricing accuracy in accordance with securities industry’s conventions.
14 From 1987 to 2001, I was employed by Commonwealth Securities and Investments, Inc. as a
15 public finance professional where I created and implemented financial models for public
16 finance clients in order to create debt structures to meet clients’ needs. From 1986 to 1987, I
17 was a public finance associate with Mellon Capital Markets.

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COST OF SERVICE ALLOCATION

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Q: What is the purpose of your testimony in this proceeding?

A: My testimony is in support of the cost of service allocation and rate design study conducted under my direction and supervision for the Northern Kentucky Water District ("NKWD").

Q: Have you prepared an exhibit presenting the results of your study?

A: Yes. Exhibit N presents the results of the allocation of the pro forma cost of service to the several customer classifications as of December 31, 2021, and the proposed rate design.

Q: Briefly describe the purpose of your cost allocation study.

A: The purpose of the study was to allocate the total cost of service, which is the total revenue requirement, to the several customer classifications. The cost of service includes operation and maintenance expenses, depreciation expense and amortizations, taxes other than income, and debt service costs. In the study, the total costs were allocated to the residential, commercial and multi-family, industrial, public authority, wholesale, and fire protection classifications in accordance with generally accepted principles and procedures. The cost-of-service allocation results in indications of the relative cost responsibilities of each class of customers. The allocated cost of service is one of several criteria appropriate for consideration in designing customer rates to produce the required revenues.

Q: Please describe the method of cost allocation that was used in your study.

A: The base-extra capacity method, as described in the 2017 and prior Water Rates published by the American Water Works Association (AWWA), was used to allocate the pro forma costs. The method is a recognized method for allocating the cost of providing water service to customer classifications in proportion to the classification' use of the commodity, facilities and services. It is generally accepted as a sound method for allocating the cost of water service and has been used by the NKWD in previous rate cases.

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Q: Is the method described in Exhibit N?

A: Yes. It is described on pages 1 through 3 of Exhibit N.

Q: Please describe the procedure followed in the cost allocation study.

A: Each element of cost in the pro forma cost of service was allocated to cost functions and customer classifications through the use of appropriate allocation factors. This allocation is presented in Schedule B on pages 5 through 9 of Exhibit N. The customer classifications include residential, commercial and multi-family, industrial, public authority, wholesale and fire protection classifications. The items of cost, which include operation and maintenance expenses, depreciation and amortization and debt service costs, and taxes other than income taxes, are identified in column 1 of Schedule B. The cost of each item, shown in column 3, is allocated to the several customer classifications based on allocation factors referenced in column 2. The development of the allocation factors is presented in Schedule C of the exhibit. The four basic cost functions are base, extra capacity, customer and fire protection costs.

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 are allocated to customer classifications based on average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of average. They include the operating and capital costs for additional plant and system capacity beyond that required for average use. Extra capacity costs were subdivided into costs to meet maximum day extra capacity and maximum hour extra capacity requirements. Extra capacity

1 costs are allocated to customer classifications based on estimated maximum day and hour
2 demands in excess of average use for each classification.

3
4 Customer Costs are costs associated with serving customers regardless of their usage or
5 demand characteristics. Customer costs are subdivided into customer facilities costs, which
6 include meters and services, and customer accounting costs, which include billing and meter
7 reading functions. Customer costs are allocated to classes based on the number and size of
8 meters and the number of bills.

9
10 Fire Protection Costs are costs associated with providing the facilities to meet the potential
11 peak demand of fire protection service as well as direct costs such as the cost for fire hydrants.

12
13 **Q: Please provide examples of the cost allocation process.**

14 **A:** I will use some of the larger cost items to illustrate the principles and considerations used in
15 the cost allocation methodology. Purchased electric power and treatment chemicals are
16 examples of costs that tend to vary with the amount of water consumed and are considered
17 base costs. Thus, Factor 1 assigns these costs to customer classifications based on average
18 daily usage. Other source of supply, pumping, purification and transmission costs are
19 associated with meeting usage requirements in excess of the average, generally to meet
20 maximum day requirements. Costs of this nature are allocated partially as base costs,
21 proportional to average daily consumption, partially as maximum day extra capacity costs, in
22 proportion to maximum day extra capacity, and, in the case of certain pumping stations and
23 transmission mains, partially as fire protection costs, through the use of Factors 2 and 3. The
24 development of the allocation factors, referenced as Factors 2 and 3 shown in Schedule C,

1 pages 10 to 13, is based on the system peak day ratio and the potential demand of fire
2 protection. Costs associated with distribution mains and storage facilities are allocated partly
3 on the basis of average consumption and partly on the basis of maximum hour extra demand,
4 including the demand for fire protection service, because these facilities are designed to meet
5 maximum hour and fire demand requirements. The development of the factors, referenced
6 as Factors 4 and 5, used for these allocations is shown in Schedule C, on pages 14 through 17,
7 of Exhibit N. The wholesale class is excluded from the allocation of distribution mains (Factor
8 4) since these customers are connected to larger mains and do not benefit from the smaller
9 distribution mains. Operation and maintenance costs for transmission and distribution mains
10 are allocated on a combined basis of Factor 3 (maximum day with fire) for transmission mains
11 and Factor 4 (maximum hour) for distribution mains. The weighting of the factors is based
12 on the footage of mains and is referenced as Factor 6. Costs associated with meters and
13 services facilities are allocated to customer classifications based on meter and service
14 equivalents using Factors 8 and 9. Billing and collecting costs and meter reading are assigned
15 to customer classifications based on the number of bills using Factor 12. Operating and capital
16 costs associated with public fire hydrants were assigned directly to the fire protection class
17 (Factor 7). Administrative and general costs are allocated on the basis of allocated direct costs
18 excluding those costs such as purchased power and chemicals, which require little
19 administrative and general expense. The development of factors for this allocation, referenced
20 as Factor 14, is presented on page 25 of Exhibit N. Annual depreciation accruals are allocated
21 on the basis of the function of the facilities represented by the depreciation expense for each
22 depreciable plant account. The original cost less depreciation of utility plant in service is
23 similarly allocated for the purpose of developing factors, referenced as Factor 18, for allocating
24 items such as debt service. The development of Factor 18 is presented on pages 28 and 29 of

1 Exhibit N. Factor 20 reallocates the costs allocated to fire protection since NKWD does not
2 charge for fire protection service. The factor was based on meter equivalents excluding
3 wholesale customers to recognize that customers with larger meters generally have higher
4 property values. Factor 18, as well as Factor 14 discussed earlier, are composite allocation
5 factors. Composite factors are generated internally in the cost allocation program based on
6 the results of allocating other costs. Factors 11, 16, 17 and 19 also are composite factors.
7 Refer to Schedule C of Exhibit N for a description of the basis of each composite factor.

8 **Q: What was the source of the total cost of service data set forth in column 3 of Schedule**
9 **C of Exhibit N?**

10 **A:** The pro forma costs of service were furnished by the NKWD.

11 **Q: Refer to Factor 2 and 3 and explain what factors were considered in estimating the**
12 **maximum day extra capacity and maximum hour extra capacity demands used for the**
13 **customer Classifications.**

14 **A.** The maximum demands were based on judgment which considered field studies of customer
15 class demands conducted for other water utilities, field observations of the service areas of the
16 NKWD, the class factors used in the last cost of service study, and generally accepted customer
17 class maximum day and Maximum hour demand ratios. These demands are the same demands
18 used in NKWD's prior cases.

19 **Q: Have you summarized the results of your cost allocation study?**

20 **A:** Yes. The results are summarized in columns 1, 2 and 3 of Schedule A on page 4 of Exhibit
21 N. The total allocated pro forma cost of service as of December 31, 2021 each customer
22 classification identified in column 1 is brought forward from Schedule B and shown in column
23 2. Column 3 presents each customer classification's cost responsibility as a percent of the total
24 cost.

1 **Q: Have you compared these cost responsibilities with the proportionate revenue under**
2 **existing rates for each customer classification?**

3 **A:** Yes. A comparison of the allocated cost responsibilities and the percentage of revenue under
4 existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit N. A
5 similar comparison of the percentage cost responsibilities (relative cost of service) and the
6 percentage of pro forma revenues (relative revenues) under propped rates - Step 2 can be
7 made by comparing columns 3 and 7 of Schedule A of Exhibit N. The proposed increase and
8 the percent increases by class are shown in columns 8 and 9, respectfully.

9

10

11

OPERATING REVENUE

12

Q: Has NKWD adjusted operating revenue under present rates in the rate case?

13

A: Yes. NKWD adjusted revenues for the public authority rate class due to a large leak
14 experienced in 2021.

15

16

CUSTOMER RATE DESIGN

17

Q: Are you responsible for the design of the rate schedules proposed by the NKWD in
18 **this proceeding?**

19

A: Yes, I am.

20

Q: Is the proposed rate structure presented in an exhibit?

21

A: Yes. A comparison of the present and proposed rate schedules – Step 2 is presented in
22 Schedule F on page 33 of Exhibit N.

23

Q: What are the appropriate factors to be considered in the design of the rate structure?

1 **A:** In preparing a rate structure, one should consider the allocated costs of service, the impact of
2 radical changes from the present rate structure, the understandability and ease of application
3 of the rate structure, community and social influences, gradualism, and the value of service.
4 General guidelines should be developed with management to determine the extent to which
5 each of these criteria is to be incorporated in the rate structure to be designed, inasmuch as
6 the pricing of a commodity or service ultimately should be a function of management.

7 **Q: Did you discuss rate design guidelines with NKWD management?**

8 **A:** Yes. The guidelines established were: (1) maintain the existing rate structure applicable to all
9 classifications excluding wholesale, which includes a service charge by meter size and a three-
10 block volumetric charge design. Wholesale customers have the same customer charges and a
11 single-block volumetric charge; (2) increase customer charges and volumetric charges to
12 produce revenues among the classes in conformity with or toward the indicated cost of service
13 and to generate sufficient revenues to recover the total cost of service; and (3) design the
14 proposed rate structure to be implemented over a two step phase-in plan which reflects the
15 District's effort toward a gradual adjustment of its rates.

16 **Q: Do the proposed rates comply with the guidelines enumerated?**

17 **A:** Yes.

18 **Q: Please explain the development of the service charges.**

19 **A:** The development of the service charges is set forth on Schedule E on page 32 of Exhibit N.
20 Service charges should recover the cost of customer facilities such as meters and services and
21 the cost of customer accounting including billing and collecting and meter reading costs.
22 Schedule E shows the cost of service for these cost functions in column 2. These amounts
23 were taken from an analysis of customer costs generated within the cost allocation study. The
24 costs associated with meters are divided by the total 5/8-inch meter equivalents and by 12

1 months to determine the monthly cost related to a 5/8-inch meter and divided by 4 for the
2 quarterly cost. The costs associated with services are divided by 3/4-inch service equivalents
3 and by 12 months to determine the monthly cost related to a 3/4-inch service and by 4 for
4 the quarterly cost. Costs associated with billing and collecting, and meter reading are divided
5 by the number of bills to determine the cost per bill for these functions. The sum of the
6 monthly costs for a 5/8-inch meter is \$20.94 and the sum of the quarterly cost for a 5/8-inch
7 meter is \$45.52. The Step 2 service charges for the monthly and quarterly 5/8-inch meter
8 customers were set to move toward the indicated cost of service explained above. The monthly
9 charge was increased from \$18.50 to \$20.90 or about 12.9% and the quarterly charge was
10 increased from \$40.50 to \$45.50 or about 12.3%. The monthly rates for the larger-sized meters
11 are determined by the same percentage increase as the 5/8-inch monthly increase. The
12 quarterly rates for the larger-sized meters are determined by the same percentage increase as
13 the 5/8-inch quarterly increase

14 **Q: How were the Step 2 volumetric rates determined?**

15 **A:** After the proposed service charges were applied to the bill analysis, the existing volumetric
16 rates were increased so that revenues from each class moved toward the indicated cost of
17 service and that total revenues equaled the proposed revenue requirement.

18 **Q: How were the Step 1 rates determined?**

19 **A:** The Step 1 rates were designed to be approximately half-way between the present rates and
20 the proposed Step 2 rates.

21 **Q: Does that conclude your direct testimony?**

22 **A:** Yes.

AFFIDAVIT

Affiant, Constance Heppenstall, 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.

7/7/2022
Date

Constance Heppenstall
Constance Heppenstall, Project Manager

STATE OF Kentucky :
: SS
COUNTY OF Kenton :

The foregoing instrument was subscribed and sworn before me by Constance Heppenstall this 7th day of July 2022.

[Signature]
Notary Public, State at Large
Notary ID Number: KYNP17828
My Commission Expires: December 21, 2024

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT R

22-26 Projects Table

WITNESS: Stoffer

Exhibit R
2022 - 2026 Projects

PSC Ref No.	Projects	Budget Year					Total Project Cost	Funding Source
		2021	2022	2023	2024	2025			2026
51	Vineyard (Gunkel Rd) (Upper Nine Mile to Fender Rd)			\$786,000			\$786,000	BAN 2023
100	Stonehouse Road (old Twelve Mile Rd.) KY 10 to KY 1566			\$1,120,000			\$1,120,000	BAN 2023
114	Interconnect 1080/1017 12" (Pond Creek - KY 177)			\$1,200,000			\$1,200,000	BAN 2023
121	Independence Road, Ky. 17 to Existing 12"			\$119,000			\$119,000	BAN 2023
122	Burns Road, Persimmon Grove to Flatwoods			\$1,554,000			\$1,554,000	BAN 2023
132	MPTP Reservoir Dam/ Raw Water Pipe Replacement			\$1,000,000			\$1,000,000	BAN 2023
144	Hands Pike from Ky 16 to Edwin Drive			\$608,000			\$608,000	BAN 2023
158	Dudley 1040 Pump Replacement (2 constant speed & 2 VFD)		\$750,000				\$750,000	BAN 2022
166	FTTP Residuals Handling Improvements - Presses, Conveyors, Polymer	\$3,000,000					\$3,000,000	BAN 2021
176	LRPS Generator & Walkbridge Upgrade			\$4,100,000			\$4,100,000	BAN 2023
180	US 27 24" Sunset to Martha Layne Collins				\$1,300,000		\$1,300,000	BAN 2024
202	Upgrade SCADA/Instrumentation/Security Equipment	\$710,000					\$710,000	BAN 2021
202	Upgrade SCADA/Instrumentation/Security Equipment - SRF Loan 2016		\$2,700,000				\$2,700,000	SRF Loan 2016
211	TM Pump Station Backup Generator		\$1,535,000				\$1,535,000	BAN 2022
211	TM Pump Station Backup Generator		\$1,000,000				\$1,000,000	KIA Grant 2022
211	TM Pump Station Backup Generator - SRF Loan 2020		\$4,065,000				\$4,065,000	SRF Loan 2020
220	Horsebranch Road 24" from 36" to Thomas More Parkway			\$800,000			\$800,000	BAN 2023
225	New KY 16 interconnect project between upgraded KDOT 16"			\$950,000			\$950,000	BAN 2023
227	New Tank in Taylor Mill		\$1,500,000				\$1,500,000	BAN 2022
229	New Tank and PS in Southern Campbell County (Burns Road Area)			\$800,000.00			\$800,000	BAN 2023
238	Annual General Facility R&R - Plants, Tanks, Pump Stations 2017		\$605,000				\$605,000	BAN 2022
239	Annual General Facility R&R - Plants, Tanks, Pump Stations 2018		\$1,061,000.00				\$1,061,000	BAN 2022
240	Plant Metering Upgrades	\$300,000					\$300,000	BAN 2021
243	FTTP Sedimentation Basins and Chemical Improvements	\$2,065,000.00					\$2,065,000	BAN 2021
243	FTTP Sedimentation Basins and Chemical Improvements - SRF Loan 2020		\$3,935,000.00				\$3,935,000	SRF Loan 2020
244	Annual General Facility R&R - Plants, Tanks, Pump Stations 2019		\$1,100,000.00				\$1,100,000	BAN 2022
245	MPTP Residuals Handling Improvements			\$4,600,000			\$4,600,000	BAN 2023
246	2019 Water Main Replacement Program	\$6,450,000					\$6,450,000	BAN 2021
246	2019 Water Main Replacement Program - SRF Loan 2016		\$1,000,000				\$1,000,000	SRF Loan 2016
251	Southern Kenton County Improvements (new)		\$1,000,000				\$1,000,000	BAN 2022
253	2020 Water Main Replacement Program	\$500,000					\$500,000	BAN 2021
255	Annual General Facility R&R - Plants, Tanks, Pump Stations 2020		\$510,000.00				\$510,000	BAN 2022
256	FTTP Residuals Handling Improvements - Lamella			\$3,500,000			\$3,500,000	BAN 2023
257	TMTP Chemical Building Improvements			\$1,380,000			\$1,380,000	BAN 2023
258	Annual General Facility R&R - Plants, Tanks, Pump Stations 2021		\$1,138,000				\$1,138,000	BAN 2022
259	SR 17 from Hands Pike to Apple Drive				\$8,000,000		\$8,000,000	BAN 2024
261	2021 Water Main Replacement Program		\$2,000,000				\$2,000,000	BAN 2022
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		\$5,000,000				\$5,000,000	BAN 2022
266	20" MPTP Discharge Water Main Replacement				\$8,000,000		\$8,000,000	BAN 2024
266	20" MPTP Discharge Water Main Replacement					\$8,000,000	\$8,000,000	BAN 2025
267	Automated Meter System	\$11,000,000					\$11,000,000	BAN 2021
268	TMPS - Redundant 876 Pump Station					\$4,000,000	\$4,000,000	BAN 2025
269	Annual General Facility R&R - Plants, Tanks, Pump Stations 2023			\$1,190,000			\$1,190,000	BAN 2023
270	2023 Water Main Replacement Program			\$8,000,000			\$8,000,000	BAN 2023
271	Mains into Unserved Areas 2023			\$2,250,000			\$2,250,000	BAN 2023
272	Dudley 1080 Pump Station Improvements				\$3,600,000		\$3,600,000	BAN 2024
273	FTTP Chemical Feed Systems Upgrades					\$2,295,000	\$2,295,000	BAN 2025

Exhibit R
2022 - 2026 Projects

PSC Ref No.	Projects	Budget Year						Total Project Cost	Funding Source
		2021	2022	2023	2024	2025	2026		
274	Annual General Facility R&R - Plants, Tanks, Pump Stations 2024				\$1,218,000			\$1,218,000	BAN 2024
275	2024 Water Main Replacement Program				\$9,000,000			\$9,000,000	BAN 2024
276	Mains into Unserved Areas 2024				\$250,000			\$250,000	BAN 2024
277	Annual General Facility R&R - Plants, Tanks, Pump Stations 2025					\$1,246,000		\$1,246,000	BAN 2025
278	Replace Richardson Road Pump Station				\$2,000,000			\$2,000,000	BAN 2024
279	2025 Water Main Replacement Program					\$9,000,000		\$9,000,000	BAN 2025
280	Mains into Unserved Areas 2025					\$2,250,000		\$2,250,000	BAN 2025
281	Expand MPTP to 20 MGD						\$7,400,000	\$7,400,000	BAN 2026
282	Waterworks Road Pump Station Improvements						\$1,500,000	\$1,500,000	BAN 2026
283	TMTP Pump Station Improvements						\$3,100,000	\$3,100,000	BAN 2026
284	Annual General Facility R&R - Plants, Tanks, Pump Stations 2026						\$1,277,000	\$1,277,000	BAN 2026
285	Newport Water Main Replacement		\$2,750,000					\$2,750,000	BAN 2022
285	Newport Water Main Replacement - Cleaner Water Grant		\$1,000,000					\$1,000,000	KIA Grant 2022
285	Newport Water Main Replacement			\$2,750,000				\$2,750,000	BAN 2023
286	2026 Water Main Replacement Program						\$9,250,000	\$9,250,000	BAN 2026
287	Mains into Unserved Areas 2026						\$250,000	\$250,000	BAN 2026
	Total BAN Funding	\$24,025,000	\$34,062,000	\$36,707,000	\$33,368,000	\$26,791,000	\$22,777,000	\$177,730,000	
	Total SRF, Grant Funding							\$0	
	Total Rate Case	\$24,025,000							

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

PETITION EXHIBIT S

Affidavit

WITNESS: Rehtin

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR AN ADJUSTMENT OF RATES;) **CASE NO. 2022-00161**
ISSUANCE OF BONDS; FINANCING; AND TARIFF REVISIONS)

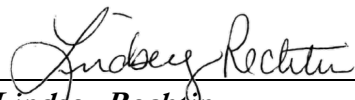
AFFIDAVIT

Comes now the affiant, LINDSEY RECHTIN, after first being duly sworn and cautioned, states as follows:

1. That she is the Incoming President/CEO and Vice President of Finance and Support Services;
2. That she is authorized to submit this Petition on behalf of the Northern Kentucky Water District;
3. That the information contained in the Petition and its Exhibits are 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.

Further Affiant sayeth naught.

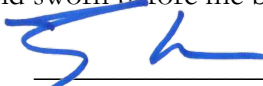
July 8, 2022 _____
Date



Lindsey Rechten

COMMONWEALTH OF KENTUCKY :
: SS
COUNTY OF KENTON :

The foregoing instrument was subscribed and sworn before me by Lindsey Rechten this 8th day of July 2022.



Notary Public, Kentucky at Large
Notary ID Number: KYNP17828
My Commission Expires: December 21, 2024