

NKWD_PSCDR2_Q1_081412
Case 2012-00072
Response to Q1
Witness: Bragg

Q1. Refer to Northern District's Petition, Exhibit K, "Statement of Income-Proforma Year Ended December 21, 2011," and Exhibit N, "Summary of Revenue Requirements Test Year 2011." In its pro forma income statement, Northern District reports operation and maintenance expenses of \$23,456,708, but pro forma operating expenses in its revenue requirement calculation total \$23,410,193. Provide a detailed reconciliation for the differing amounts.

A1. The difference is \$46,515 that was not included in the revenue requirement calculations due to the fact these were expenses were incurred in 2011 and were Miscellaneous Nonutility Expenses but were included in the pro forma to tie out to the \$23,003,045 O&M Expenses reported in the 2011 audit. The exclusion was accomplished in the attached work papers from Gannett Fleming by reducing two accounts highlighted by \$46,515 resulting in a net \$407,148 in pro forma increases. None of these expenses were included in pro forma adjustments for 2012.

Reconciliation of Schedule K and N

	Exhibit K Data	Gannett Fleming Work Papers	Difference	Explanation
O&M Expenses 2011	\$23,003,045	\$23,003,045	\$0	
Pro Forma Adjustments				
Salaries (Less Capitalized)	\$158,618	\$158,618	\$0	
Health	\$168,387	\$121,872	\$46,515	Red. 2011 Expense Highlighted
Life & Disability	(\$96)	(\$96)	\$0	
Dental	(\$48)	(\$48)	\$0	
Pension	\$126,802	\$126,802	\$0	
Totals	\$453,663	\$407,148	\$46,515	

**NORTHERN KENTUCKY WATER DISTRICT
STATEMENT OF INCOME-PROFORMA
YEAR ENDED DECEMBER 31, 2011**

	Proforma December 31, 2011	Application of Exhibits A & N	Extension After Application of Exhibits
Operating Revenues	\$ 44,471,055	\$ -	\$ 44,471,055
Operating Expenses			
Operating and Maintenance Expense	23,003,045	453,663	23,456,708
Depreciation Expense	9,498,005	-	9,498,005
Total Operating Expenses	32,501,050	453,663	32,954,713
Net Operating Income	11,970,005	(453,663)	11,516,342
Nonoperating Income (Expenses)			
Investment Income	811,145	-	811,145
Miscellaneous Nonoperating Income	(239,673)	-	(239,673)
Interest on Long-term Debt	(7,746,446)	-	(7,746,446)
Amortization of Debt Discout and Expense	(702,930)	-	(702,930)
Gain/(Loss) on disposition of assets	(35,597)	-	(35,597)
Net Nonoperating Income (Expenses)	(7,913,501)	-	(7,913,501)
Income Before Contributions	4,056,504	(453,663)	3,602,841
Capital Contributions	2,861,766	-	2,861,766
Changes in Net Assets	\$ 6,918,270	\$ (453,663)	\$ 6,464,607

See Summary of Significant Assumptions and Accountants' Report

NORTHERN KENTUCKY WATER DISTRICT NOTES TO THE PROFORMA FINANCIAL STATEMENTS As of December 31, 2011
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NOTE 1 – SUMMARY OF SIGNIFICANT ASSUMPTIONS UNDERLYING THE PROFORMA

The December 31, 2011 proforma financial information is based upon actual income and expenses for the year ended December 31, 2011 and financial information extracted from Exhibit A and Exhibit N, stated on a proforma basis.

Operating and maintenance expense was adjusted for the twelve months ended December 31, 2011 for the following costs:

Salaries	\$	187,035
Less Capitalized		(28,417)
Employee Insurance		
Health		168,387
Life & Disability Insurance		(96)
Dental Insurance		(48)
Pension		<u>126,802</u>
	\$	<u>453,663</u>

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

		2011 Test Year	Test Year	Total Pro Forma
		Revenue Requirments	Adjustments	Revenue Requirments
601-2100-025	Source of Supply General	4,214.15		4,214.15
601-3100-001	Labor Ops. - FTTP	590,055.73	13,739.16	603,794.89
601-3100-002	Labor - TMTP	211,312.77	4,920.32	216,233.09
601-3100-003	Labor - Laboratory	406,507.08	9,465.32	415,972.40
601-3100-029	Labor-Memorial Pkwy. Treatment Plant	225,656.92	5,254.31	230,911.23
601-3102-001	Labor-Security FTTP	18,873.67	439.46	19,313.13
601-3103-002	Labor-Facilities Worker- TMTP		-	-
601-3103-029	Labor - Facilities Worker - MPTP		-	-
601-4100-001	Labor Maint. - FTTP	254,042.81	5,915.26	259,958.07
601-4100-002	Labor Maint. - TMTP	64,123.32	1,493.08	65,616.40
601-4100-020	Labor - Instrumentation	260,484.42	6,065.25	266,549.67
601-4100-029	Labor - Maint MPTP	56,949.54	1,326.04	58,275.58
601-4400-001	Sick Leave- Maint- FTTP	(4,088.20)		(4,088.20)
601-5101-030	Operations Labor - Engineering	402,010.68	9,360.62	411,371.30
601-5101-031	Operations Labor - Distribution	31,892.49	742.60	32,635.09
601-5101-033	Labor - Flushing	68,810.11	1,602.21	70,412.32
601-5102-030	Clerk Labor - Engineering	82,770.19	1,927.26	84,697.45
601-5102-031	Clerk Labor - Distribution	41,092.73	956.82	42,049.55
601-5103-030	Engineering Supervisor	332,636.99	7,745.29	340,382.28
601-6100-025	Labor - General	484,345.55	11,277.75	495,623.30
601-6101-031	Dist. Labor - Vehicle Maint.	65,778.08	1,531.61	67,309.69
601-6104-031	Dist. Labor - Maint. Supervision	242,325.75	5,642.44	247,968.19
601-6106-031	Dist. Labor - Maint. Of Mains	1,260,931.61	29,360.18	1,290,291.79
601-6107-031	Dist. Labor - Maint. Of Services	186,360.51	4,339.31	190,699.82
601-6109-031	Dist. Labor - Maint. Of Hydrants	74,651.44	1,738.22	76,389.66
601-7101-050	Meter Readers Labor	88,445.54	2,059.41	90,504.95
601-7101-051	Field Service Labor	542,246.61	12,625.95	554,872.56
601-7101-052		548,918.77	12,781.31	561,700.08
601-7101-055	Labor - Courier	32,082.40	747.02	32,829.42
601-7101-056	Labor - Meter Shop	238,862.84	5,561.81	244,424.65
601-7103-050	Labor - Field Service		-	-
601-8000-079	Gross Payroll Clearing Account		-	-
601-8100-072	Executive Mgt.Labor	414,651.24		414,651.24
601-8100-074	Bookkeeping/Accounting Labor	119,747.71		119,747.71
601-8100-076	Board of Comm. - Monthly Fee	36,000.00		36,000.00
601-8100-078	Labor - HR/Information Systems	446,856.12		446,856.12
601-8100-079	Labor - Bottling		-	-
601-8101-078	Labor - Supervision Detainee's	20,979.08		20,979.08
604-3300-001	Pension - FTTP	95,687.58		95,687.58
604-3300-002	Pension - TMTP	22,336.85		22,336.85
604-3300-003	Pension - Laboratory	68,456.86		68,456.86
604-3300-029	Pension - Ops MPTP	61,452.87		61,452.87
604-3301-001	400 & 457 Matching Program		-	-
604-3301-002	401 & 457 Matching Program		-	-
604-3301-003	401 & 457 Matching Program		-	-
604-3301-029	401 & 457 Matching Program		-	-
604-3400-001	Health Insurance - FTTP	156,324.92		156,324.92
604-3400-002	Health Insurance - TMTP	40,190.06		40,190.06
604-3400-003	Health Insurance - Laboratory	93,803.53		93,803.53
604-3400-029	Health Ins. - Ops MPTP	106,502.19		106,502.19
604-3500-001	Education/Rec. - FTTP	9,770.33		9,770.33
604-3500-002	Education/Rec. - TMTP	445.00		445.00
604-3500-003	Education/Rec. - Laboratory	994.72		994.72
604-3500-029	Education/Rec - Ops MPTP	1,130.00		1,130.00
604-3700-001	Misc. Benefits - FTTP	(180.27)		(180.27)
604-3700-003	Misc. Benefits - Laboratory	(180.27)		(180.27)
604-4300-020	Pension - Instrumentation	46,449.80		46,449.80
604-4301-020	401 & 457 Matching Program		-	-
604-4400-020	Health Ins - Instrumentation	69,032.22		69,032.22
604-4500-001	Education/Rec. - FTTP	3,046.00		3,046.00
604-4500-020	Education/Rec. - Instrumentation	1,019.75		1,019.75
604-4700-020	Misc. Benefits - Instrumentation	(180.27)		(180.27)
604-5300-030	Pension Cost - Engineering	200,736.85		200,736.85
604-5300-031	Pension Cost - Distribution	345,835.92		345,835.92
604-5301-030	401 & 457 Matching Program		-	-
604-5400-030	Health Ins. - Engineering	286,655.16		286,655.16
604-5500-030	Education/Rec. - Engineering	4,893.47		4,893.47
604-5700-030	Misc. Benefits - Engineering	(180.27)		(180.27)

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

		2011 Test Year	Test Year	Total Pro Forma
		Revenue Requirements	Adjustments	Revenue Requirements
604-5700-031	Misc. Benefits - Distribution	(180.27)		(180.27)
604-5701-031	401 & 457 Matching Program			-
604-6300-025	Pension Cost - Pumping Stations	144,514.99		144,514.99
604-6301-025	401 & 457 Matching Program			-
604-6400-025	Health Ins. - Pumping Stations	222,399.13		222,399.13
604-6400-031	Health Ins. - Distribution	611,159.05		611,159.05
604-6500-025	Education/Rec. - Pumping Stations	2,520.62		2,520.62
604-6500-031	Education/Rec. - Distribution	3,529.68		3,529.68
604-7300-050	Pension - Meter Reading	16,127.93		16,127.93
604-7300-051	Pension - Field Service	93,386.62		93,386.62
604-7300-052	Pension - Account Service	103,911.73	126,801.70	230,713.43
604-7300-055	Pension - Courier	5,655.42		5,655.42
604-7300-056	Pension - Meter Shop	42,954.11		42,954.11
604-7301-050	401 & 457 Matching Program			-
604-7301-051	401 & 457 Matching Program			-
604-7301-052	401 & 457 Matching Program			-
604-7301-056	401 & 457 Matching Program			-
604-7400-050	Health Ins. - Meter Reading	17,544.28		17,544.28
604-7400-051	Health Ins. - Field Service	117,113.65		117,113.65
604-7400-052	Health Ins. - Account Service	170,230.68	168,387.46	338,618.14
604-7400-055	Health Insurance - Courier	18,943.76		18,943.76
604-7400-056	Health Insurance - Meter Shop	80,136.13		80,136.13
604-7500-050	Education/Rec. - Meter Reading			-
604-7500-051	Education/Rec. - Field Service	140.40		140.40
604-7500-052	Education/Rec. - Account Service	5,380.76		5,380.76
604-7500-056	Education/Recreation - Meter Shop	550.00		550.00
604-7700-051	Misc. Benefits - Field Service	(180.27)		(180.27)
604-7700-052	Misc. Benefits - Account Service	(180.27)		(180.27)
604-8000-079	Dental Benefits Clearing Account		(48.39)	(48.39)
604-8300-072	Pension - Executive Mgt.	64,555.71		64,555.71
604-8300-074	Pension - BK/Accting	21,045.94		21,045.94
604-8300-078	Pension - HR/Info Systems	79,437.30		79,437.30
604-8301-072	401 & 457 Matching Program			-
604-8301-074	401 & 457 Matching Program			-
604-8301-078	401 & 457 Matching Program			-
604-8400-072	Health Ins. - Executive Mgt.	17,934.18		17,934.18
604-8400-074	Health Ins. - BK/Acct.	59,609.26		59,609.26
604-8400-076	Health Ins. - Board of Comm.	46,215.48	(46,215.48)	-
604-8400-078	Health Ins. - HR/Info Systems	100,705.60		100,705.60
604-8500-072	Education/Rec. - Executive Mgt.	16,508.48		16,508.48
604-8500-074	Education/Rec. - Accounting	1,361.70		1,361.70
604-8500-076	Education/Rec. - Board of Comm.	12,188.74		12,188.74
604-8500-078	Education/Rec HR-Info Systems	1,607.42		1,607.42
604-8700-072	Misc. Benefits - Executive Mgt.	12,298.27		12,298.27
604-8700-074	Misc. Benefits - BK/Acct.	(134.30)		(134.30)
604-8700-076	Misc. Benefits - Board of Comm.	299.53	(299.53)	-
604-8700-078	Miscellaneous Benefits - HR/Info Systems	3,218.13		3,218.13
604-8700-079	Misc. Benefits - District	(4,321.74)		(4,321.74)
615-1000-015	Electric Cost - Licking Station	63,106.93		63,106.93
615-1000-026	Electric Cost - Ohio River Station	563,886.70		563,886.70
615-1000-101	Electric Cost Source of Supply - Newport	60,388.17		60,388.17
615-3000-001	Electric Cost - FTTP	108,156.99		108,156.99
615-3000-002	Electric Cost - TMTP	14,407.22		14,407.22
615-3000-029	Electric Service- MPTP	86,434.21		86,434.21
615-5000-005	Electric Cost - Bristow Rd Station	14,215.71		14,215.71
615-5000-006	Electric Cost- Bromley Station	30,230.27		30,230.27
615-5000-008	Electric Cost - Dudley Pike Station	290,442.22		290,442.22
615-5000-009	Electric Cost - Hands Pike Station	14,163.78		14,163.78
615-5000-010	Electric Cost Carothers Rd Station	26,411.98		26,411.98
615-5000-011	Electric Cost - Latonia Station	14,599.67		14,599.67
615-5000-012	Electric Cost-W.Covington Station	4,154.33		4,154.33
615-5000-014	Electric Cost-TMTP Station	392,788.60		392,788.60
615-5000-016	Electric Cost - WaterWorks PS	29,889.08		29,889.08
615-5000-017	Electric Cost - Richardson Road Station	121,116.93		121,116.93
615-5000-018	Electric Cost - Ripple Creek Station	22,733.86		22,733.86
615-5000-024	Electric Cost - US27 Station	211,264.80		211,264.80
615-5000-025	Electric Cost Pumping - General	1,827.01		1,827.01
615-5000-027	Electric Cost - Storage Tanks	22,278.84		22,278.84
615-5000-029	Electric Cost - Latonia Water Hauling Station	422.58		422.58

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

		2011 Test Year	Test Year	Total Pro Forma
		Revenue Requirments	Adjustments	Revenue Requirements
615-8000-085	Utilities - Central Facility	136,355.25		136,355.25
616-3000-001	Gas bill - 700 Alexandria Pike	35,171.66		35,171.66
616-3000-002	Gas Cost - TMTP	21,905.28		21,905.28
616-3000-029	Gas Cost MPTP	45,355.02		45,355.02
616-5000-010	Gas Cost- Carothers Rd- 16th St	2,139.56		2,139.56
616-5000-011	Gas charges for 3316 Latonia	807.83		807.83
616-5000-016	Gas Cost - WaterWorks Station	901.44		901.44
618-3000-001	Chemicals - FTTP	1,497,526.26		1,497,526.26
618-3000-002	Chemicals - TMTP	231,860.69		231,860.69
618-3000-022	Chemicals - Sludge	7,065.73		7,065.73
618-3000-029	Chemicals MPTP	123,046.32		123,046.32
620-2000-101	Materials & Supplies -Maint SOS Newport			-
620-3000-001	Materials & Supplies - FTTP	7.63		7.63
620-3000-002	Materials & Supplies - TMTP	3,867.63		3,867.63
620-3000-003	Materials & Supplies - Laboratory	123,004.91		123,004.91
620-3000-020	Materials & Supplies - Instrumentation	23,961.69		23,961.69
620-3000-022	Materials & Supplies - Sludge	54,006.32		54,006.32
620-3000-029	Material & Supplies - Ops MPTP			-
620-3001-001	Office Supplies-FTTP	8,232.35		8,232.35
620-3001-029	Office Supplies- MPTP	129.95		129.95
620-3002-001	Safety Supplies- Ops-FTTP	2,604.61		2,604.61
620-3002-002	Uniforms- TMTP			-
620-3002-003	Postage & Shipping Lab	39.83		39.83
620-3002-029	Safety Supplies Ops- MPTP	413.52		413.52
620-3006-003	Safety supplies- Lab	129.60		129.60
620-4000-001	Materials & Supplies - FTTP	72,758.71		72,758.71
620-4000-002	Materials & Supplies - TMTP	20,126.84		20,126.84
620-4000-020	Materials & Supplies - Instrumentation	58,088.18		58,088.18
620-4000-029	Materials & Supplies - Maint. MPTP	16,810.62		16,810.62
620-4001-001	Materials & Supplies Building Maint.	5,088.61		5,088.61
620-4001-002	Materials & Supplies Building Maint TMTP	2,334.34		2,334.34
620-4001-029	Materials & Supplies - Building MPTP	3,563.45		3,563.45
620-4002-001	Housekeeping Supplies-FTTP			-
620-4003-001	Safety Supplies- Maint-FTTP	4,399.33		4,399.33
620-4003-029	Safety Supplies-Maint- MPTP			-
620-5001-025	Safety Supplies- Pumping	(444.17)		(444.17)
620-5001-030	Materials & Supplies - Engineering	14,033.88		14,033.88
620-5001-031	Office Supplies-Distribution	12,065.54		12,065.54
620-5002-030	Materials & Supplies - Shop & Tools, Eng.	4,150.09		4,150.09
620-5002-031	Materials & Supplies - Shop & Tools, Dist.	55,264.56		55,264.56
620-5003-030	Materials & Supplies - Safety, Engineering	3,276.72		3,276.72
620-5003-031	Safety Supplies- Distribution	27,438.47		27,438.47
620-6000-025	Materials & Supplies Pumping - Maint.	133,509.58		133,509.58
620-6000-029	Materials & supplies MPTP Pumping			-
620-6001-025	Materials & Supplies Oil & Lubrication	12,291.92		12,291.92
620-6001-031	Materials & Supplies - Dist.,Structure & Imprv.	3,165.63		3,165.63
620-6002-031	Materials & Supplies - Dist. Maint of Mains	433,779.74		433,779.74
620-6003-025	Generator maintenance and fuel	17,857.76		17,857.76
620-6003-031	Materials & Supplies - Dist. Services	309,216.53		309,216.53
620-6004-031	Materials & Supplies - Dist. Meters	832.99		832.99
620-6005-031	Materials & Supplies - Dist. Hydrants	90,401.78		90,401.78
620-6006-031	Materials & Supplies - Dist. Misc. Plant	6,126.02		6,126.02
620-6009-031	Inventory Adjustment	(60,546.48)		(60,546.48)
620-6502-033	Materials & Supplies-Flusing			-
620-7001-051	Materials & Supplies - Field Service	3,031.83		3,031.83
620-7001-052	Office Supplies- Account Service	21,799.79		21,799.79
620-7001-056	Material & Supplies - Office			-
620-7002-050	Materials/Supplies - Shop & Tools M/R			-
620-7002-051	Materials & Supplies-Shop & Tools Field Service	5,208.38		5,208.38
620-7002-052	Postage- Account Service	137,645.46		137,645.46
620-7002-056	Materials & Supplies - Shops & Tools	47,166.84		47,166.84
620-7003-051	Safety Supplies- Field Service	2,742.07		2,742.07
620-7003-056	Safety - Meter Shop	1,760.48		1,760.48
620-7004-050	Safety Supplies- Meter Reading	189.95		189.95
620-7004-056	Water Haul Facilities Maint.	3,006.31		3,006.31
620-8000-072	Office Supplies- Executive Mgt	5,638.18		5,638.18
620-8000-074	Materials/Supplies - BK/Acct.	6,267.17		6,267.17
620-8000-078	Materials & Supplies - HR/Info Systems	10,320.77		10,320.77

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

		2011 Test Year	Test Year	Total Pro Forma
		Revenue	Adjustments	Revenue
		Requirements		Requirements
620-8000-079	Materials & Supplies Adm.	3,272.71		3,272.71
620-8000-085	Materials & Supplies - Central facility	25,131.54		25,131.54
620-8001-074	Materials & Supplies - Network/Computers			-
620-8001-078	Computer Supplies	12,124.26		12,124.26
620-8001-079	Dues & subscriptions-District	6,799.64		6,799.64
620-8002-078	Materials & Supplies Safety	10,212.34		10,212.34
620-8003-078	Materials and Supplies for Grounds	115.13		115.13
620-8003-079	Materials & Supplies - Promotion			-
620-8005-079	Materials & Supplies- Bottling			-
631-3000-029	Contractual Services Eng.-Ops MPTP			-
631-5000-030	Contractual Eng. - Engineering	9,144.71		9,144.71
631-6000-031	Contractual Eng. - Distribution			-
631-8000-072	Contractual Serv's - Engineering			-
632-8000-074	Contract Service Accounting/Audit - Accting/BK	23,125.00		23,125.00
633-3000-001	Legal Contractual Services - FTTP	2,137.50		2,137.50
633-5000-030	Contractual Legal - Engineering	12,262.58		12,262.58
633-7000-050	Contractual Legal - Customer Service	1,795.50		1,795.50
633-7000-052	Contractual Legal - Account Service			-
633-7000-054	Legal Fees- Ops			-
633-8000-072	Contractual Serv's - Legal			-
633-8000-078	Legal Fees- Ops	3,676.00		3,676.00
633-8000-079	Contractual Services - Legal	91,890.03		91,890.03
634-8000-078	Contract Mgt. Fees - Surveys	6,402.86		6,402.86
634-8000-079	Contract Mgt. Fee- Asset Mgt Study	70,431.46		70,431.46
635-1000-025	Contractual Service - SOS	1,392.84		1,392.84
635-1000-026	Contractual Services - Ohio River Station	1,045.69		1,045.69
635-2000-026	Contractual Services - Ohio River Station			-
635-2000-025	Contractual Service - SOS	766.63		766.63
635-3000-022	Other Contractual Serv. - Sludge FTTP	74,261.29		74,261.29
635-3001-001	Other Contractual Serv. - FTTP	20,344.99		20,344.99
635-3001-002	Other Contractual Serv. - TMTP	23,737.66		23,737.66
635-3001-003	Other Contractual Serv. - Laboratory	54,869.57		54,869.57
635-3001-022	Other Contractual Service-Sludge TMTP	78,649.70		78,649.70
635-3001-029	Contractual Services Other- Ops MPTP	6,105.95		6,105.95
635-3002-001	Snow Removal-FTTP	7,833.21		7,833.21
635-3002-002	Snow Removal- TMTP	7,480.05		7,480.05
635-3003-001	Grounds Keeping-FTTP	16,727.82		16,727.82
635-3003-002	Grounds Keeping- TMTP	17,207.90		17,207.90
635-3003-022	TMTP Discharge to Sanitary			-
635-3004-029	Contract Services - Phone Lines MPTP	22,903.56		22,903.56
635-3005-029	Contractual Services - MPTP	16,727.89		16,727.89
635-3006-029	Snow Renoval MPTP	7,851.12		7,851.12
635-4000-001	Other Contractual Serv. - FTTP	49,867.43		49,867.43
635-4000-002	Other Contractual Serv. - TMTP	34,861.53		34,861.53
635-4000-003	Other Contractual Serv. - Laboratory	4,671.62		4,671.62
635-4000-020	Contract Serv. Other - Instrumentation	10,905.75		10,905.75
635-4000-027	Contractual Services-Reservoir Cleaning	68,816.16		68,816.16
635-4000-029	Contractual Services Other- Maint. MPTP	39,493.47		39,493.47
635-4001-029	Contractual Services-Safety - Maint MPTP	511.00		511.00
635-5000-025	Contractual Other - Pumping Other	15,226.50		15,226.50
635-5001-030	Contractual Other - Eng. Operations	2,288.33		2,288.33
635-5001-031	Contractual Other - Dist. Operations	12,599.86		12,599.86
635-5002-030	Contractual Other - Eng. Communications	12,161.09		12,161.09
635-5002-031	Contractual Other - Dist. Communications	3,302.87		3,302.87
635-5003-025	Grounds Keeping- Pumping	23,595.00		23,595.00
635-5003-030	Contractual Expense - Utilities	4,442.65		4,442.65
635-5003-031	Contractual Other - Dist. Utilities	900.49		900.49
635-6000-006	Contractual Other - Bromley Station	3,645.41		3,645.41
635-6000-008	Contractual Other - Dudley Pike Station	1,610.18		1,610.18
635-6000-009	Contractual Other - Hands Pike Station	846.43		846.43
635-6000-011	Contractual Other - Latonia Station	688.75		688.75
635-6000-012	Contractual Other - W. Covington Station	688.75		688.75
635-6000-016	Contractual Other - WaterWorks PS	676.39		676.39
635-6000-017	Contractual Other - Richardson Road Station	766.52		766.52
635-6000-024	Contractual Other - US27 Station	1,161.24		1,161.24
635-6000-025	Contractual Other - Pumping Other	131,397.86		131,397.86
635-6000-027	Contractual Other - Water Towers	849.66		849.66
635-6001-027	Water Tower Painting Write Off	283,480.49		283,480.49

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

		2011 Test Year	Test Year	Total Pro Forma
		Revenue Requirments	Adjustments	Revenue Requirments
635-6001-030	Contractual Other - Eng., Maintenance	1,916.71		1,916.71
635-6001-031	Contractual Other - Distr., Maint. Of Misc. Plant	5,274.50		5,274.50
635-6002-031	Contractual Other - Distr., Ground Maint.	1,002.50		1,002.50
635-6004-031	Contractual Other - Distr., Maint of Mains	418,173.69		418,173.69
635-6005-031	Contractual Other - Maint. of Services	81,685.19		81,685.19
635-6008-031	Contractual Other - Distr., Maint. Of Misc. Plant	674.16		674.16
635-6009-031	Contractual Other - Blow-Off Charges	202,048.32		202,048.32
635-6010-031	Contract Services Fill Stations	3,975.00		3,975.00
635-7001-050	Contract Service Other - Meter Reading	16,102.77		16,102.77
635-7001-051	Contractual Other - Communication Field Serv	6,629.40		6,629.40
635-7001-052	Contract Serv- Bill Printing/Mailing	41,848.96		41,848.96
635-7001-056	Contract Services - Other	7,316.26		7,316.26
635-7002-052	Contractual Other - Communications Account Serv.	133.40		133.40
635-7002-054	Contractual Other - Collections	18,546.95		18,546.95
635-7003-054	Contractual Other - Utilities	2,989.50		2,989.50
635-7005-052	Contractual Service-Temps	13,079.62		13,079.62
635-7007-052	Contractual services-CIS programming	6,835.30		6,835.30
635-7008-052	Contractual services- Lockbox processing	43,834.36		43,834.36
635-7009-052	Contractual Services - Credit Card Processing Fee	115,868.72		115,868.72
635-7010-054	Communications - Customer Service	5,525.10		5,525.10
635-7011-052	Contractual Services - E Pay	23,200.64		23,200.64
635-8000-072	Contractual Other - Executive Mgt.			-
635-8000-074	Contractual Other - BK/Accounting	6,846.55		6,846.55
635-8000-078	Contract Expenses - HR/Info Systems	188,184.79		188,184.79
635-8000-079	Contractual Other - Misc.	94,077.82		94,077.82
635-8000-085	Contract Services - Central Facility	54,070.35		54,070.35
635-8001-078	Contract Service - Computer Equipment	335,483.58		335,483.58
635-8002-078	Contract Expenses - Safety	7,973.75		7,973.75
635-8002-079	Damages	56,150.37		56,150.37
635-8003-025	Contract Services Admin - Grounds keeping			-
635-8003-079	Contract Serv- Admin- Grounds keeping	18,275.74		18,275.74
642-6000-031	Rental Exp., Distribution	4,874.00		4,874.00
642-8000-072	Rental Exp - Administration	1,500.00		1,500.00
650-3000-001	Transportation Exp - FTTP	29,117.52		29,117.52
650-3000-003	Transportation Exp - Laboratory	5,905.80		5,905.80
650-3000-020	Transportation Exp - Instrumentation	18,166.13		18,166.13
650-3000-029	Transportation Expense - Ops MPTP	1,864.89		1,864.89
650-4000-002	Transportation Exp - TMTP			-
650-5000-025	Transportation Exp. - Pumping	16,419.98		16,419.98
650-5001-030	Trans. Exp. - Eng. Auto Gas & Oil	34,580.79		34,580.79
650-5003-030	Trans Exp. - Eng. Vehicle Maint. Supplies	106.98		106.98
650-6001-031	Trans Exp. - Distr., Auto Gas & Oil	174,402.41		174,402.41
650-6002-031	Trans Exp. - Distr., Vehicle Maint. Contractors	140,630.56		140,630.56
650-6003-031	Trans Exp. - Distr., Vehicle Maint. Supplies	53,329.07		53,329.07
650-6004-031	Trans Exp. - Distr., Gas & Oil Ttr/Comprsor	24,141.60		24,141.60
650-6005-031	Trans Exp. - Distr., Tractor/Compressor Maint.	140.00		140.00
650-6006-031	Trans Exp. - Distr., Ttr/Comprsor Maint. Supplies	2,172.52		2,172.52
650-7001-050	Trans Exp - Gas & Oil Meter Readers	8,475.23		8,475.23
650-7001-051	Auto Gas & Oil Field Serv. Newport	77,958.30		77,958.30
650-7001-055	Auto Gas and Oil- Courier	4,332.20		4,332.20
650-7001-056	Auto Gas & Oil - Meter Shop	12,527.65		12,527.65
650-7003-051	Trans Exp - Field Service, Supplies	52.76		52.76
650-8000-072	Transportation Exp - Executive Mgt.	4,921.63		4,921.63
650-8000-074	Transportation Exp - Bookkeeping/Accounting	169.62		169.62
650-8000-078	Transportation Expenses	3,124.92		3,124.92
656-3000-001	Auto Insurance - FTTP	3,498.00		3,498.00
656-3000-002	Auto Insurance TMTP	318.00		318.00
656-3000-003	Auto Insurance- Laboratory	636.00		636.00
656-3000-029	Auto Insurance-MPTP	954.00		954.00
656-5000-025	Auto Insurance-Pumping	1,908.00		1,908.00
656-5000-030	Auto Insurance - Engineering	3,816.00		3,816.00
656-5000-031	Auto Insurance-Distribution	12,402.12		12,402.12
656-5000-056	Auto Insurance - Meter Shop			-
656-7000-050	Auto Insurance-Meter Reading	2,226.00		2,226.00
656-7000-051	Auto Insurance-Field Service	3,816.00		3,816.00
656-7000-055	Auto Insurance - Courier	318.00		318.00
656-7000-056	Insurance - Auto Meter Shop	1,272.00		1,272.00

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

		2011 Test Year	Test Year	Total Pro Forma
		Revenue Requirments	Adjustments	Revenue Requirments
656-8000-078	Auto Insurance-HR/Info/Safety	636.00		636.00
656-8000-079	Auto Insurance- Admin	954.00		954.00
657-3000-001	General Liability Insurance FTTP	44,299.08		44,299.08
657-3000-002	Insurance General Liability - TMTP	30,668.64		30,668.64
657-3000-020	Insurance Workers Comp - Instrumentation			
657-3000-029	General Liability Insurance-MPTP	34,076.28		34,076.28
657-5000-025	General Liability Insurance-Pumping	44,299.08		44,299.08
657-5000-030	General Liability Insurance- Engineering	68,152.44		68,152.44
657-5000-031	General Liability Insurance-Distribution	71,278.07		71,278.07
657-7000-054	General Liability Insurance-Cust Service	31,236.59		31,236.59
657-8000-079	General Liability Insurance-Admin	6,823.23		6,823.23
658-3000-001	Workers Comp Insurance-FTTP	8,303.84		8,303.84
658-3000-002	Workers Comp Insurance TMTP	2,085.23	(95.57)	1,989.66
658-3000-003	Workers Comp Insurance-Laboratory	2,980.12		2,980.12
658-3000-020	Workers Comp Insurance-Instrumentation	2,237.25		2,237.25
658-3000-029	Workers Comp Insurance- MPTP	2,532.70		2,532.70
658-5000-025	Workers comp Insurance-Pumping	2,980.12		2,980.12
658-5001-030	Workers Comp Insurance-Engineering	8,054.08		8,054.08
658-5001-031	Workers Comp Insurance-Distribution	17,082.22		17,082.22
658-7000-050	Workers Comp Insurance-Meter Reading	2,220.03		2,220.03
658-7000-051	Workers Comp Insurance-Field Service	4,266.53		4,266.53
658-7000-052	Workers Comp Insurance-Acct Serv	7,150.54		7,150.54
658-7000-055	Workers Comp Insurance - Courier	447.48		447.48
658-7000-056	Insurance - Workers Comp.	1,798.42		1,798.42
658-8000-072	Workers Comp Insurance- Executive Mgt	1,046.94		1,046.94
658-8000-074	Workers Comp Insurance-Accting	1,637.77		1,637.77
658-8000-078	Workers Comp Insurance- HR/Info/Safety	3,723.01		3,723.01
659-3000-001	Pollution Insurance-FTTP	43,288.69		43,288.69
659-8000-076	Insurance Expense - Public Officials	37,513.86		37,513.86
659-8000-079	Insurance- Officials	28,717.89		28,717.89
660-8000-079	Advertising Expense	15,912.67		15,912.67
667-8000-080	PSC Expense Rate Case	39,672.96		39,672.96
667-8000-081	PSC Annual Assessment Fee	65,926.75		65,926.75
670-7000-054	Bad Debt Expense	506,851.19		506,851.19
675-3002-001	Uniforms-FTTP	2,199.80		2,199.80
675-3002-002	Uniforms- TMTP	688.47		688.47
675-3002-003	Uniforms-Laboratory	542.12		542.12
675-3002-020	Uniforms-Instrumentation	482.23		482.23
675-3002-029	Uniforms MPTP	808.63		808.63
675-5000-030	Miscellaneous Exp. - Engineering	52.58		52.58
675-5001-030	Uniforms- Engineering	3,394.82		3,394.82
675-5002-027	Uniforms - Pumping	4,155.38		4,155.38
675-6001-031	Uniforms - Distribution	9,884.48		9,884.48
675-7001-052	Misc. Exp - Account Service	317.95		317.95
675-7002-050	Uniforms - Meter Readers	623.19		623.19
675-7002-051	Uniforms - Field Service	2,464.85		2,464.85
675-7002-055	Uniforms - Courier	72.13		72.13
675-7002-056	Uniforms - Meter Shop	1,307.67		1,307.67
675-7003-052	Uniforms - Account Service	1,443.20		1,443.20
675-8000-072	Misc. Exp -Executive Mgt.	(7.15)		(7.15)
675-8000-074	Misc. Exp - Bookkeeping/Accounting	(94.45)		(94.45)
675-8000-076	Misc Exp - BOC	2,407.27		2,407.27
675-8000-078	Misc Exp - HR/Info Systems	3,222.34		3,222.34
675-8000-079	Miscellaneous Expense - Other	29,462.64		29,462.64
675-8000-085	Miscellaneous - Central Facility	45.00		45.00
675-8101-078	Detainee Supplies & Misc	7,581.41		7,581.41
699-3000-001	Taxes Other Than Income Taxes (Fica) - FTTP	41,675.52		41,675.52
699-3000-002	Taxes Other Than Income Taxes(Fica) - TMTP	14,931.50		14,931.50
699-3000-003	Taxes Other Than Income Taxes - Lab	28,615.91		28,615.91
699-3000-029	FICA-Ops MPTP	14,820.86		14,820.86
699-4000-001	Taxes Other Than Income Taxes - FTTP	17,670.47		17,670.47

NORTHERN KENTUCKY WATER DISTRICT - TRIAL BALANCES AND ADJUSTMENTS

	2011 Test Year Revenue Requirments	Test Year Adjustments	Total Pro Forma Revenue Requirments
699-4000-002	Taxes Other Than Income Taxes - TMTP	4,307.47	4,307.47
699-4000-020	Taxes Other Than Income Taxes - Inst.	19,527.92	19,527.92
699-4000-029	FICA - MPTP	5,152.40	5,152.40
699-5000-030	FICA Engineering	80,016.62	80,016.62
699-5000-033	FICA Taxes-Flushing	4,616.93	4,616.93
699-6000-025	Taxes Other Than Income Taxes - Pumping	33,022.56	33,022.56
699-6000-031	Taxes Other Than Income Taxes - Distribution	133,130.47	133,130.47
699-7000-050	Taxes Other Than Income Taxes(FICA) - Meter Readng	6,406.88	6,406.88
699-7000-051	Taxes Other Than Income Taxes(FICA) - Field Svc.	38,230.59	38,230.59
699-7000-052	Taxes Other Than Income Tax(FICA) - Acct. Serv.	39,065.68	39,065.68
699-7000-055	FICA Taxes - Courier	2,065.31	2,065.31
699-7000-056	FICA - Meter Shop	16,399.03	16,399.03
699-8000-072	Taxes Other Than Income Taxes(FICA) - Exc Mgt.	21,506.19	21,506.19
699-8000-074	Taxes Other Than Income Taxes(FICA) - Accting	8,099.79	8,099.79
699-8000-076	Taxes Other Than Income Taxes(FICA) - BOC	2,332.80	2,332.80
699-8000-078	FICA Taxes - HR/Info Systems	33,276.54	33,276.54
699-8000-079	Taxes Other than Income Taxes - Bottlers		-
		23,003,045.25	23,410,193.49
		407,148.24	

- 2) Refer to Northern District's Petition, Exhibit N, "Summary of Revenue Requirements Test Year 2011," and Schedule K. Northern District has determined its "Net Revenue Requirement" as \$51,897,003 and its Petition requests an increase in revenues of \$3,400,000.
- a) State, for each phase of the phase-in period, the amount of the requested rate increase.
 - b) Northern District reports on Schedule K Billing Analysis Revenues from Present Rates of \$48,650,077. Subtracting this amount from the New Revenue Requirement of \$51,897,003 results in an increase of \$3,246,926, which is \$153,074 less than the requested revenue. Provide a detailed explanation of the differing amounts.
 - c) Northern District reports Other Operating Revenues of \$3,692,515 on Schedule K, but only \$3,331,763 of Other Operating Revenues in its Revenue Requirement calculation. Reconcile the differing amounts.

RESPONSE:

- a) The \$3.4 million increase in the Petition was a rounded amount. The actual proposed increase is \$3,322,367, as shown on Schedule A, page 5 of Exhibit N.

The phase-in increases are as follows:

Step 1 Rates -	\$1,690,766
Step 2 Rates -	<u>1,631,601</u>

Total Increase -	<u>\$3,322,367</u>
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- b) Please refer to Schedule A on page 5 of Exhibit N. The total cost of service in column 2 is \$55,667,350. Revenues under present rates in column 4 is \$52,342,592, which would require an increase of \$3,324,758. The proposed rates produce an increase of \$3,322,367, which is slightly less (\$2,391) than the required increase.
- c) See below for reconciliation of Other Operating Revenues:

Summary of Other Operating Revenue:

Penalties	\$740,506
Turn On Fees	361,625
Rent	533,666
Lab Test Fees	28,439
Material Sold	93,387
Bulk Sales	77,832
Sub-District Surcharge	626,901
Interest Earnings	811,145
Miscellaneous Revenue	58,262
	<u>3,331,763</u>
Boone Florence Settlement	<u>438,584</u>
Total Other Revenues - Exhibit N, page 5, Column 2	3,770,347
Less Bulk Water Sales	<u>(77,832)</u>
Other Operating Revenues - Schedule K	<u><u>\$3,692,515</u></u>

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Case 2012-00072
Response to Q3
Witness: Bragg

Q3. Refer to Northern District's Petition, Exhibits N and C. In its revenue requirement calculation, Northern District reports Other Operating Revenues of \$3,331,763. Provide a schedule that lists each revenue included in this total and reconcile any difference between these amounts to those listed in Exhibit C at page 27.

AQ3: See attached schedule.

Schedule Response to Data Request Two		
Question 3		
Exhibit N Schedule B		
Total Other Water Revenues		\$3,770,347
Less: Boone Florence Settlement (Accounted for in separate line)		(\$438,584)
Other Operating Revenues		\$3,331,763
Exhibit C Page 27		
Forfeited Discounts		\$740,506
Rents		\$533,666
Items in Miscellaneous Revenue From Exhibit N		
Meter Tests	\$565	
Water Sales Misc Hydrants	\$30,695	
Returned Check Charge	\$7,960	
Income-Miscellaneous	\$5,978	
Commission Sales Tax	\$7,924	
Miscellaneous income	\$5,140	
Miscellaneous Revenue Exhibit N	\$58,262	
Miscellaneous Items Exhibit C		
Meter Tests**	\$565	
Turn On Fees	\$361,626	
Returned Check Charge**	\$7,960	
(** Included in Exhibit N Misc.)		
	\$370,151	\$370,151
Difference (Items incl, in Ex. C to Misc N.)	\$49,737	
Total Other Water Revenues Exhibit C		\$1,644,323
Items in Exhibit N not incl. in Misc . Exhibit C (Accounted for in Different Areas in Ex. C)		
Difference in Misc.		\$49,737
Test Fees		\$28,439
Material Sold		\$93,387
Sub District Revenue		\$626,900
Bulk Sales		\$77,832
Interest Earnings		\$811,145
Exhibit C Reconciled Other Water Revenues		\$3,331,763

- 4) Refer to Northern District's Petition, Exhibit N, "Summary of Revenue Requirements Test Year 2011." In calculating its revenue requirement, Northern District uses an annual debt service of \$18,965,960. Provide a detailed schedules showing how Northern District calculated this amount.

RESPONSE:

The annual debt service used in the filing is the 3 year average of projected debt service.

	2012	2013	2014	3-Year Average
Projected Debt service	\$16,716,628	19,522,776	20,658,475	\$18,965,960

Q5. Refer to Northern District's Petition, Exhibit C, page 28; Northern District's Response to Commission Staff's First Request for information, Item 9.

Q5a. In its 2011 Annual Report, Northern District reports total salaries and wages expense of \$7,850,529, but determined that in 2011 its salaries and wages was \$7,688,194, a difference of \$162,335. Provide a detailed explanation for the differing amounts.

Q5b. Northern District proposes increase its 2011 Salaries and wages expense by \$158,618 to reflect pro forma level of \$7,846,812. Given that its 2011 operating expenses includes salaries and wages of \$7,850,529, explain why operating expenses would not be decreased by \$3,717.

Q5c. In its 2011 Annual Report, Northern District reports employee pension and benefits expense of \$3,702,231 but determined that in 2011 its pension and benefits expense was \$3,466,708, a difference of \$235,523. Provide a detailed explanation of the differing amounts.

Q5d. Northern District proposes to increase its 2011 employee pension and benefits expense by \$295,045 to reflect the pro forma level of \$3,761,753. Given that its 2011 operating expenses include employee pension and benefits of \$3,702,231, explain why operating expenses would not be increased by \$59,522.

Q5e. Using the 2012 pro forma salaries and wages expense totaling \$7,846,812, calculated Northern District's pro forma payroll tax expense and compare this amount to the payroll tax expense reported in the 2011 Annual Report of \$564,872.

Q5f. The Kentucky Retirement Systems Board of Trustees increased the employer retirement contribution rate to 19.5 percent on July 1, 2012. Calculate the effect of the July 1, 2012 retirement rate on Northern District's pro forma employee pension and benefits expense. This response should include all work papers and state all assumptions used in the calculation

A5a: See attached schedule

A5b: Our calculation was based on \$7,846,812 because we do not know nor can we measure the potential payouts discussed in the attached schedule in Q5a that would have an effect on the final general ledger numbers for 2012.

A5c: See attached schedule.

A5d: Our calculation was based on \$3,466,708 because we do not know nor can we measure the potential payouts discussed in the attached schedule in Q5a that would have an effect on the final general ledger numbers for 2012.

A5e: The pro forma expense for 2012 calculates to \$614,292 compared to \$564,872 in 2011.

A5f: Our original calculation was produced by using a blended contribution rate of 18.96% for half year and 19.55% for the other half. A blended rate of 19.26% was used, arrived at by adding 18.96 and 19.55 and dividing by two. The 18.96% was for fiscal year 2011-2012 and 19.55% is for fiscal year 2012-2013.
See First Data Request

Schedule Response To Data Request Two		
Question 5a 2012-00072		
Annual Report Amount		\$7,850,529
First Data Request Item 9		\$7,688,194
Difference		\$162,335
Detail of Differences		
First Data Request Item 9		\$7,688,194
Included in G/L and Annual Report		
Not in Item 9		
Payout of Accrued PTO for terminating employees		\$55,457
Current Employee One Week Unused PTO Buy Back		\$66,788
Increase in Accrued Payroll Year end 2010 to 2011		
General Ledger 242-0014-000		\$15,084
Third Party Sick Pay for Short Term Disability		\$14,829
Miscellaneous Taxable Benefit		\$14,500
Decrease in Accrued Vacation/Sick Year End 2010 to 2011		(\$44,154)
Miscellaneous Capitalized Payroll		\$39,831
Sum of Differences		\$162,335
Reconciled Balance		\$7,850,529

Schedule Response To Data Request Two		
Question 5c 2012-00072		
From 12/31/12 TB		
604-3500-001		\$9,770
604-3500-002		\$445
604-3500-003		\$995
604-3500-029		\$1,130
604-3700-001		(\$180)
604-3700-003		(\$180)
604-4500-001		\$3,046
604-4500-020		\$1,020
604-4700-020		(\$180)
604-5500-030		\$4,893
604-5700-030		(\$180)
604-5700-031		(\$180)
604-6500-025		\$2,521
604-6500-031		\$3,530
604-7500-051		\$140
604-7500-052		\$5,381
604-7500-056		\$550
604-7700-051		(\$180)
604-7700-052		(\$180)
604-8500-072		\$16,508
604-8500-074		\$1,362
604-8500-076		\$12,189
604-8500-078		\$1,607
604-8700-072		\$12,298
604-8700-074		(\$134)
604-8700-076		\$300
604-8700-078		\$3,218
604-8700-079		(\$4,322)
Other Items not in 8a spreadsheet		\$75,187
Self Insurance Dental Costs		\$94,463
Misc. Non Utility Expenses in G/L		\$65,873
Total Difference		\$235,523

Q6. Refer to Northern District's Petition Exhibit O.

Q6a. For each project listed, provide the anticipated completion date and the project's estimated effect on depreciation expense. Provide all workpapers and state all assumptions used to derive the response.

Q6b. State whether Northern District proposes to adjust its 2011 depreciation expense to reflect the inclusion of the depreciation from the capital projects listed in its response to Item6(a). Explain

A6a: See the attached schedule

A6b: The projects marked in the column Closed and Included in 2011 Depreciation were previously closed and are part of the \$9,296,885 depreciation expense of 12/31/2011. We are not proposing reflecting the inclusion of depreciation expense for any of the other projects because we do not know with certainty the date in service or the final cost.

Q7. Refer to Northern District's Petition, Exhibit G, and to Appendix B of the Commission's Order of November 21, 2007 in Case No. 2006-00398.

Q7a. (1). State whether Northern District is currently depreciating the Asset Group 309-0001-000, Assets 27-30, 32, and 31358 over a 49-year life.

(2). State whether the Commission established a depreciable life of 62.5 years for these assets in Case No. 2006-00398.

(3). If the current depreciable life that Northern District is using for these assets differs from the established in Case No. 2006-00398, state the reasons for the difference.

Q7b. (1) In Groups 310-0001-000 and 310-0003-000, there are three backup generators listed with depreciable lives of 12, 20, and 25 years. Explain why the generators have differing depreciable lives.

Q7c. (1). State whether Northern District is currently depreciating most of the assets in Groups 330-0001-000 and 330-0003-000 over a 29-year life.]

(2). State whether the Commission established a depreciable life of 45 years for these assets in Case No. 2006-00398.

(3). If the current depreciable life that Northern District is using for these assets differ from that were established in Case No. 2006-00398, state the reasons for the difference.

AQ7a(1): Yes, these assets were placed in service prior to 12/31/04 and were depreciated previously at 99 years as opposed to the 62.5 NARUC whole life. The District used the remaining life from Schedule B for 2.041% recovery thus a rounded life of 29 years was used to achieve this percentage.

AQ7a(2): Whole life in Appendix A is the NARUC 62.5 years. Any new supply main will be set at 62.5 years.

AQ7a(3): The District is following the remaining life in Schedule B.

AQ7b: Assets 7947 and 7948 have been changed to a life of 25 years. They were inadvertently entered with the incorrect useful life.

AQ7c(1): These are all assets in service prior to 12/31/04 that were depreciated at a longer life than the 45 years prescribed by NARUC rates. Appendix B was used for depreciation over remaining life at

3.476% rounded to a 29 year life. Asset 31433 placed in service in 2008 was set at the 45 year NARUC whole life.

AQ7c(2): Whole life 45 years, remaining life 3.476%.

AQ7c(3): All of these assets were placed in service prior to 12/31/04, so remaining life was applied to make up for the depreciation at a much lower rate in previous years due to the longer useful life.

Tax Depreciation Projection Report

Activity: Miscellaneous Unit 1
 Asset #: 7948
 Description: Backup Generator - US27
 Date In Service: 12/31/10

Tax Cost	Tax Salvage Value	Tax ITC Amount	Tax Period	Tax Method	Tax Convention
216,891.32	0.00	0.00	25.0	Straight Line	Monthly

Fiscal Yr End	Bus Pct	Tax CY Sec 179 Expense	Tax CY Bonus Ded	Tax Depr Basis	Tax Depr Deduction	Tax End Depr
*Prior		0.00	0.00	216,891.32	10,844.57	10,844.57
12/31/2012	100.00	0.00	0.00	216,891.32	8,675.65	19,520.22
12/31/2013	100.00	0.00	0.00	216,891.32	8,675.65	28,195.87
12/31/2014	100.00	0.00	0.00	216,891.32	8,675.65	36,871.52
12/31/2015	100.00	0.00	0.00	216,891.32	8,675.65	45,547.17
12/31/2016	100.00	0.00	0.00	216,891.32	8,675.65	54,222.82
12/31/2017	100.00	0.00	0.00	216,891.32	8,675.65	62,898.47
12/31/2018	100.00	0.00	0.00	216,891.32	8,675.65	71,574.12
12/31/2019	100.00	0.00	0.00	216,891.32	8,675.65	80,249.77
12/31/2020	100.00	0.00	0.00	216,891.32	8,675.65	88,925.42
12/31/2021	100.00	0.00	0.00	216,891.32	8,675.65	97,601.07
12/31/2022	100.00	0.00	0.00	216,891.32	8,675.65	106,276.72
12/31/2023	100.00	0.00	0.00	216,891.32	8,675.65	114,952.37
12/31/2024	100.00	0.00	0.00	216,891.32	8,675.65	123,628.02
12/31/2025	100.00	0.00	0.00	216,891.32	8,675.65	132,303.67
12/31/2026	100.00	0.00	0.00	216,891.32	8,675.65	140,979.32
12/31/2027	100.00	0.00	0.00	216,891.32	8,675.65	149,654.97
12/31/2028	100.00	0.00	0.00	216,891.32	8,675.65	158,330.62
12/31/2029	100.00	0.00	0.00	216,891.32	8,675.65	167,006.27
12/31/2030	100.00	0.00	0.00	216,891.32	8,675.65	175,681.92
12/31/2031	100.00	0.00	0.00	216,891.32	8,675.65	184,357.57
12/31/2032	100.00	0.00	0.00	216,891.32	8,675.65	193,033.22
12/31/2033	100.00	0.00	0.00	216,891.32	8,675.65	201,708.87
12/31/2034	100.00	0.00	0.00	216,891.32	8,675.65	210,384.52
12/31/2035	100.00	0.00	0.00	216,891.32	6,506.80	216,891.32
		<u>0.00</u>	<u>0.00</u>		<u>216,891.32</u>	

* Prior fiscal year end information is summarized because prior depreciation taken does not equal system computed amount.

Tax Depreciation Projection Report

Activity: Miscellaneous Unit 1
 Asset #: 7947
 Description: Backup Generator ORPS
 Date In Service: 12/31/10

Tax Cost	Tax Salvage Value	Tax ITC Amount	Tax Period	Tax Method	Tax Convention
1,847,853.60	0.00	0.00	25.0	Straight Line	Monthly

Fiscal Yr End	Bus Pct	Tax CY Sec 179 Expense	Tax CY Bonus Ded	Tax Depr Basis	Tax Depr Deduction	Tax End Depr
*Prior		0.00	0.00	1,847,853.60	123,190.24	123,190.24
12/31/2012	100.00	0.00	0.00	1,847,853.60	73,914.14	197,104.38
12/31/2013	100.00	0.00	0.00	1,847,853.60	73,914.14	271,018.52
12/31/2014	100.00	0.00	0.00	1,847,853.60	73,914.14	344,932.66
12/31/2015	100.00	0.00	0.00	1,847,853.60	73,914.14	418,846.80
12/31/2016	100.00	0.00	0.00	1,847,853.60	73,914.14	492,760.94
12/31/2017	100.00	0.00	0.00	1,847,853.60	73,914.14	566,675.08
12/31/2018	100.00	0.00	0.00	1,847,853.60	73,914.14	640,589.22
12/31/2019	100.00	0.00	0.00	1,847,853.60	73,914.14	714,503.36
12/31/2020	100.00	0.00	0.00	1,847,853.60	73,914.14	788,417.50
12/31/2021	100.00	0.00	0.00	1,847,853.60	73,914.14	862,331.64
12/31/2022	100.00	0.00	0.00	1,847,853.60	73,914.14	936,245.78
12/31/2023	100.00	0.00	0.00	1,847,853.60	73,914.14	1,010,159.92
12/31/2024	100.00	0.00	0.00	1,847,853.60	73,914.14	1,084,074.06
12/31/2025	100.00	0.00	0.00	1,847,853.60	73,914.14	1,157,988.20
12/31/2026	100.00	0.00	0.00	1,847,853.60	73,914.14	1,231,902.34
12/31/2027	100.00	0.00	0.00	1,847,853.60	73,914.14	1,305,816.48
12/31/2028	100.00	0.00	0.00	1,847,853.60	73,914.14	1,379,730.62
12/31/2029	100.00	0.00	0.00	1,847,853.60	73,914.14	1,453,644.76
12/31/2030	100.00	0.00	0.00	1,847,853.60	73,914.14	1,527,558.90
12/31/2031	100.00	0.00	0.00	1,847,853.60	73,914.14	1,601,473.04
12/31/2032	100.00	0.00	0.00	1,847,853.60	73,914.14	1,675,387.18
12/31/2033	100.00	0.00	0.00	1,847,853.60	73,914.14	1,749,301.32
12/31/2034	100.00	0.00	0.00	1,847,853.60	73,914.14	1,823,215.46
12/31/2035	100.00	0.00	0.00	1,847,853.60	24,638.14	1,847,853.60
		<u>0.00</u>	<u>0.00</u>		<u>1,847,853.60</u>	

* Prior fiscal year end information is summarized because prior depreciation taken does not equal system computed amount.

Q8. Refer to Northern District's Petition, Exhibit J, page 29. The 1985 General Bond Resolution (as amended November 17, 1987) requires Northern District's "net annual income and revenues, as adjusted, be equal to at least one and twenty hundredths (1.2) times the maximum debt service."

Q8a. Using the guidelines of the 1985 General Bond Resolution as amended, calculate Northern District's debt service coverage in Year One and Year Two if Northern District is not granted its requested increases. Provide all workpapers and state all assumptions used in the calculation.

Q8b. Provide a detailed calculation showing that, in Year One of Northern District's phase-in approach, its requested revenue requirement is in compliance with the 1985 General Bond Resolution as amended. Provide all workpapers and state all assumptions used in the calculation.

Q8c. Provide a detailed calculation showing that, in Year Two of Northern District's phase-in approach, its requested revenue requirement is in compliance with the 1985 General Bond Resolution as amended. Provide all workpapers and state all assumptions used in the calculation.

AQ8a: See attached schedule

AQ8b: See Attached Schedule

AQ8c: See Attached Schedule

Support Q8a

	Year One	Year Two
Revenue As Adjusted	\$48,000,000.00	\$48,000,000.00
Less:		
Operating Expenses	<u>\$23,410,193.00</u>	<u>\$23,878,396.86</u>
Net Operating Income before debt service	\$24,589,807.00	\$24,121,603.14
Maximum Principal & Interest	\$20,661,038.00	\$20,661,038.00
Coverage Ratio	1.19	1.17

Assumptions:

O&M expenses escalate by 2% annually

Support Q8b**Year One**

Revenue As Adjusted	\$49,661,184.00
Less:	
Operating Expenses	<u>\$23,410,193.00</u>
Net Operating Income before debt service	\$26,250,991.00
Maximum Principal & Interest	\$20,661,038.00
Coverage Ratio	1.27

Assumptions:

O&M expenses escalate by 2% annually
Revenues increased by \$1,661,184 Year One

Support Q8c

Year Two

Revenue As Adjusted	\$51,322,368.00
Less: Operating Expenses	<u>\$23,878,397.00</u>
Net Operating Income before debt service	\$27,443,971.00
Maximum Principal & Interest	\$20,661,038.00
Coverage Ratio	1.33

Assumptions:

O&M expenses escalate by 2% annually
Fully Implemented Revenue Increase

- 9) Refer to Northern District's Petition, Exhibit N, "Summary of Revenue Requirements Test Year 2011," and Case No. 2010-00094, Northern District's Response to Commission Staff's Second Information Request, Item 5.
- a. State whether the Operating Expenses used to calculate the Coverage Ratios in Item 5 include Depreciation Expense.
 - b. Debt Service Coverage ("DSC") included in the Revenue Requirement shown on Exhibit N is equal to 20 percent of the Debt Service Requirements. State whether Northern District is required to maintain a DSC of 20 percent. If yes, identify and provide a copy of the source of this requirement.
 - c. Table I compares Northern District's calculation of its Total Revenue Requirement as shown in Exhibit N and the same calculation after removing the DSC component. Also shown below is the calculation of the DSC ratios after removing Depreciation Expense. This method follows the approach that Northern District used in its Response to Item 5. A DSC ratio of 149 percent occurs when the DSC component is removed from the revenue requirement. This ratio exceeds the 120 percent requirement of Northern District's bond agreements. Explain why it is reasonable for Northern District to include DSC in the calculation of its revenue requirement. This explanation should also provide justification for the resulting 169 percent DSC ration.

RESPONSE:

- a. No.
- b. Debt Service Coverage ("DSC") included in the Revenue Requirement is equal to 20 percent of the debt service requirements.
- c. The bond resolution requires income and revenues as adjusted to be 1.2 times the net income and revenues as adjusted. The debt service requirement for this calculation used a three year average where the possible bond issue from this case does not have a major impact for the first couple of years. A five year average presents a more stringent debt service requirement. The District also faces some challenges in the Operations and Maintenance expense area beginning in 2013. The carbon used in the Advanced Filtration process

(Granular Activated Carbon) will be on schedule to be replenished or replaced at a significant cost estimated at approximately \$2 million.

Q10. Refer to Northern District's Response to Commission Staff's First Request for information, Item 11.

Q10a. For those positions that are listed as vacant, state the reason(s) why the position is vacant and whether Northern District intends to fill the positions.

Q10b. State the current status of Northern District's efforts to fill the vacant positions.

Q10c. State whether any of the costs associated with the former employees are included in the pro forma operating expenses. Explain

AQ10a: In reference to the list provided to Commission Staff's First Data Request for information, Item 11, the only vacant position is the Lab Tech, Dave Abdon, termination date 07/31/10.

AQ10b: As stated in the Commission Staff's First Request for Information, an advertisement for an upgraded position (Lab Analyst) was published on 05/27/12.

Seven candidates were interviewed in June 2012. An additional four to six candidates will be interviewed in August, 2012. It is anticipated that an offer will be made by or before September 30, 2012.

A10c: The only costs included in the pro forma adjustments are those associated with positions that have been replaced.

Q11. At page 5 of his Pre-filed Testimony, Jack Bragg states that Northern District has “[r]educd operating costs from those approved in the District’s 2010 rate case.” List each cost that has been reduced and describe the cost saving measure that Northern District implemented to achieve that cost savings.

AQ11: The District has been very conscious of costs, being good stewards of the assets, and in general being very austere. The entire employee population understands that the performance of the District is contingent on everyone doing more with less. The area that has particularly been reviewed very carefully is the personnel area. Each time an employee separates from the District we engage in a discussion and analysis to determine if we need to replace that individual or do we have the capacity to complete the tasks with the personnel we have in place. As a result, many employees have taken on additional duties and have allowed us to reduce our employee numbers and the resulting costs. We have also been very frugal in our relations with vendors and suppliers to get the most out of the items and services we must acquire to operate the District. Attached is a schedule detailing the differences between the cost of service for the 2009 test year as compared to the 2011 test year.

Schedule Response to Data Request Two

Question 11 2012-00072

	Account	Cost of Service 2009	Cost of Service 2011	Increase (Decrease)
Operations an Maintenance Expenses				
Source of Supply				
Operations				
Purchased Power	615.1	\$760,271	\$687,382	(\$72,889)
Contractual Services	635.1	\$2,405	\$4,214	\$1,809
General Expense	620.1	\$0	\$3,205	\$3,205
Total Operations		\$762,676	\$694,801	(\$67,875)
Maintenance				
Materials & Supplies	620.2	\$3,312	\$0	(\$3,312)
Contractual Services	635.2	\$7,095	\$0	(\$7,095)
Total Operations		\$10,407	\$0	(\$10,407)
Total Source of Supply		\$773,083	\$694,801	(\$78,282)
Water Treatment				
Operations				
Labor	601.3	\$1,243,463	\$1,070,252	(\$173,211)
Labor-lab	601.3	\$433,779	\$415,972	(\$17,807)
Purchased Power	615.3	\$201,253	\$208,998	\$7,745
Gas	616.3	\$126,539	\$102,432	(\$24,107)
Chemicals	618.3	\$1,857,067	\$1,859,499	\$2,432
Materials and Supplies	620.3	\$199,637	\$216,398	\$16,761
Contractual Services engineering	631.3	\$16,380	\$0	(\$16,380)
Contractual Services	633.3	\$1,397	\$2,138	\$741
Contractual Services Sludge	635.3	\$128,086	\$152,911	\$24,825
Contractual Services Laboratory	635.3	\$56,571	\$54,870	(\$1,701)
Contractual Services Other	635.3	\$182,252	\$146,920	(\$35,332)
Transportation Expense	650.3	\$48,568	\$55,054	\$6,486
Total Operations		\$4,494,992	\$4,285,444	(\$209,548)
Maintenance				
Labor	601.4	\$756,822	\$650,400	(\$106,422)
Materials and Supplies	620.4	\$191,117	\$183,170	(\$7,947)
Contractual Services Other	635.4	\$304,397	\$209,127	(\$95,270)
Transportation Expense	650.4	\$94	\$0	(\$94)
Total Maintenance		\$1,252,430	\$1,042,697	(\$209,733)
Total Water Treatment		\$5,747,422	\$5,328,141	(\$419,281)

**Schedule Response to Data Request Two
Question 11 2012-0072**

		Cost of	Cost of	Increase
	Account	Service 2009	Service 2011	(Decrease)
Customer Accounting				
Labor Meter Reading	601.7	\$55,924	\$90,505	\$34,581
Labor Meter Meter Shop	601.7	\$190,954	\$244,425	\$53,471
Labor Meter Field Services	601.7	\$667,526	\$554,873	(\$112,653)
Labor Account Services	601.7	\$715,179	\$561,700	(\$153,479)
Labor Courier	601.7	\$31,837	\$32,829	\$992
Materials & Supplies	620.7	\$80,802	\$84,906	\$4,104
Postage	620.7	\$49,486	\$137,645	\$88,159
Contractual Services Account Services	633.7	\$2,508	\$1,796	(\$712)
Legal Fees	633.7	\$45	\$0	(\$45)
Contractual Services Meter Reading	635.7	\$3,162	\$16,103	\$12,941
Contractual Service Bill Print /Mailing	635.7	\$175,502	\$41,849	(\$133,653)
Contractual Service Collections	635.7	\$11,167	\$41,881	\$30,714
Contractual Service Credit Card Processing	635.7	\$105,254	\$115,869	\$10,615
Contractual Service Lockbox Processing	635.7	\$33,424	\$43,834	\$10,410
Contractual Service Other	635.7	\$67,704	\$42,375	(\$25,329)
Transportation Expense	650.7	\$90,893	\$103,346	\$12,453
Total Customer Accounting		\$2,281,367	\$2,113,936	(\$167,431)
Administration & General				
Labor	601.8	\$1,134,186	\$1,038,234	(\$95,952)
Employee Benefits	604.0	\$3,773,335	\$3,946,768	\$173,433
Utilities	615.8	\$161,417	\$136,355	(\$25,062)
Materials & Supplies	620.8	\$171,817	\$79,882	(\$91,935)
Contractual Services-Engineering	631.8	\$126,833	\$0	(\$126,833)
Contractual Services-Accounting/Audit	632.8	\$28,255	\$23,125	(\$5,130)
Legal Fees	633.8	\$142,184	\$95,566	(\$46,618)
Contractual Fees	634.8	\$70,691	\$76,834	\$6,143
Contractual Fees-HR/Info Systems	635.8	\$200,547	\$188,185	(\$12,362)
Contractual Systems	635.8	\$596,884	\$572,878	(\$24,006)
Transportation Expense	650.8	\$6,971	\$8,216	\$1,245
Vehicle Insurance	656.0	\$34,280	\$32,754	(\$1,526)
General Liability Insurance	657.0	\$250,390	\$330,833	\$80,443
Workers Comp Insurance	658.0	\$73,911	\$68,451	(\$5,460)
Other Insurance	659.0	\$124,307	\$109,520	(\$14,787)
Advertising Expense	660.0	\$19,969	\$15,913	(\$4,056)
PSC Rate Case Expense	667.0	\$122,618	\$39,673	(\$82,945)
Bad Debt Expense	670.0	\$649,060	\$506,851	(\$142,209)
Miscellaneous Expense	675.0	\$203,290	\$72,555	(\$130,735)
Total Administrative & General		\$7,890,945	\$7,342,593	(\$548,352)
Total Operation & Maintenance Expense		\$23,815,181	\$22,779,397	(\$1,035,784)

Q12. On page 8 of his Direct Testimony, Richard Harrison provides a breakdown of the construction projects from the five year construction program that was provided in Case No. 2010-00094. Using the categories that Mr. Harrison provided in his testimony, categorize each project listed in Exhibit O as "Mandated and Unfunded EPA Regulations," "Aging Infrastructure," or "Distribution System Deficiencies."

A12. Response attached

Page #	PSC Ref. No.	PROJECT	Previous Funding	Funding thru SRF Loan	WMR Breakdown	Total Cost 2012 Rate Case	FUNDING	Certificate of Need	Project Category	Project Status
1	111	184-0447 FTTP Post -Filtration GAC - Advanced Treatment Construction Year 2010	\$2,767,000			\$11,233,000	BAN 2011	2010-00038	UM	Under Construction
		FTTP Post-Filtration GAC - SRF Loan - Number 4		\$8,000,000			SRF Loan	2010-00038	UM	Under Construction
		FTTP Post-Filtration GAC - SRF Loan - Number 5		\$8,000,000			SRF Loan	2010-00038	UM	Under Construction
2	136	184-0457 TMTP Adv. Treatment and Sedimentation Basin Repair - Add. Engineering	\$1,833,000			\$500,000	BAN 2011	Ord. Course of Bus.	UM	Project on hold
3	58b	184-0633 AA Highway from E. Alexandria Pike to Enzweiler Road (PH 4b)				\$974,300	BAN 2011	Ord. Course of Bus.	DD	Complete
4	77a	184-0632 Ky. 547 (Main Street) from U.S. 27 to Riley Road (Phase 3) - Unfunded				\$374,200	BAN 2011	Ord. Course of Bus.	DD	Complete
5	77b	184-00146 Ky. 547, (Riley Rd) from Main St. to AA Hwy./Nelson Rd (Ph. 5) Unfunded				\$777,000	BAN 2011	Ord. Course of Bus.	DD	Bid Fall 2012
6	79b	184-0643 Dudley Discharge Redundancy Imp. Ph. 2 - 36" Interconnect				\$960,000	BAN 2011	2010-00351	DD	Complete
	79c	184-0676 Dudley Discharge Redundancy Imp. Ph. 3 - Centerview Interconnect				\$945,000	BAN 2011	2010-00351	DD	Complete
7	124	Year 2010 Water Main Replacement Program				\$3,500,000	BAN 2011	Ord. Course of Bus.	AI	
		184-0640 Observatory & Overlook, Newport			\$330,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0703 Route 8, Silvergrove			\$972,000		BAN 2011	Ord. Course of Bus.	AI	Under Design
		184-0693 Dixie Highway/W. Pike Street (Grays Peak)			\$110,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0699 Ft. Wright 2010 WMR					BAN 2011	Ord. Course of Bus.	AI	Under Construction
		Cumberland, Crittendon, Basswood			\$360,000		BAN 2011	Ord. Course of Bus.	AI	Under Construction
		Henry Clay, Fayette, Highland, Ridgemont			\$665,000		BAN 2011	Ord. Course of Bus.	AI	Under Construction
		E. Henry Clay and Christine Ct.			\$210,000		BAN 2011	Ord. Course of Bus.	AI	Under Construction
		184-0692 Walnut & Lindsey Street, Dayton			\$310,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0695 Liberty & Hamlet Streets, Newport			\$350,000		BAN 2011	Ord. Course of Bus.	AI	Complete
8	130	Year 2010 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000	BAN 2011	Ord. Course of Bus.	AI	
		184-0683 Sterling Avenue, Ft. Thomas			\$110,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0685 Arbor Court, Independence			\$160,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0701 Pleasant Ridge Ave., Ft. Mitchell			\$130,000		BAN 2011	Ord. Course of Bus.	AI	Under Design
		184-0687 Meadow Lane, Alexandria			\$85,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0689 Silver Ave. Ft. Mitchell			\$135,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0686 Geisen Avenue, Lakeside Park			\$77,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0694 Melbourne Ave., Melbourne			\$75,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0688 East Walnut Ave., Southgate			\$62,450		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0690 Rose Terrace, Crestview Hills			\$5,330		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0696 Bumet Ridge, Ft. Thomas			\$115,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0698 East Second St., Silvergrove			\$75,947		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0702 Dudley Road Reconstruction (Winding Trails - Madison Pike)			\$488,730		BAN 2011	Ord. Course of Bus.	AI	Under Design
		184-0704 Catalpa & Chestnut, Independence			\$200,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0705 Audubon Road/Park Drive Interconnect Project			\$35,217		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0706 Eastern Ave. - Elsmere			\$95,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0707 Overlook Drive - Ft. Thomas			\$96,282		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0708 Central Row - Elsmere			\$19,615		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0709 Buckner/Capitol - Elsmere			\$170,000		BAN 2011	Ord. Course of Bus.	AI	Complete
		184-0710 Flintlock Lane - Independence			\$95,000		BAN 2011	Ord. Course of Bus.	AI	Complete
184-0713 Herman Street - Covington			\$300,000		BAN 2011	Ord. Course of Bus.	AI	Complete		
184-0711 Lincoln Ave. - Melbourne			\$75,000		BAN 2011	Ord. Course of Bus.	AI	Complete		
9	199	184-0463 PLC Replacement for TMTP Filters (new project)				\$250,000	BAN 2011	Ord. Course of Bus.	AI	Under Construction
10	146	Year 2011 Water Main Replacement Program				\$400,000	BAN 2011	Ord. Course of Bus.	AI	
		184-0714 Alexandria Street Project - engineering only			\$21,945		BAN 2011	Ord. Course of Bus.	AI	Under Construction
		184-0716 Deverill Street - Ludlow			\$235,000		BAN 2011	Ord. Course of Bus.	AI	Under Design
11	148	Year 2011 Coordinated Roadway Imp./Water Main Replacement				\$2,500,000	BAN 2011	Ord. Course of Bus.	AI	
		184-0712 Summit Drive WMR Project - Fort Mitchell			\$82,000		BAN 2011	Ord. Course of Bus.	AI	Under Design
		184-0715 Latonia & West Southern Ave - Covington			\$345,000		BAN 2011	Ord. Course of Bus.	AI	Under Design

Totals for BAN 2011 \$4,600,000 \$16,000,000 \$24,913,500

Rate Case Amount

\$40,913,500

\$27,733,000 UM - Unfunded Mandates/Regulations
 \$9,150,000 AI - Aging Infrastructure
 \$4,030,500 DD - Distribution Deficiencies
 \$40,913,500

NKWD_PSCDR2_Q13_081412

Case 2012-00072

Response to Q13

Witness: Bragg

Q13. Refer to Northern District's Petition, Exhibit C, page 28. Northern District reports in Account 631, Contractual Services – Engineering, a balance of \$120,906. List each expenditure included in this expense account and provide a detailed description of that expenditure and all invoices related to that expenditure.

A13. Requested information attached.

Question 13 Support		
Data Request 2 Case 2012-00072		
Exhibit C		
Contractual Services-Engineering	633	\$120,906
General Ledger Detail		
Contractual Service Engineering	631-5000-030	\$9,145
Legal Services FTTP	633-3000-001	\$2,138
Contractual Legal-Engineering	633-5000-030	\$12,263
Contractual Legal-Customer Service	633-7000-050	\$1,795
Contractual Legal-Ops	633-8000-078	\$3,675
Contractual Services Legal	633-8000-079	\$91,890
Total		\$120,906

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

REC'D JAN 05 REC'D

DATE January 4, 2011

NAME Kenton County Clerk

STREET 5472 Madison Pike

CITY Independence STATE Ky. ZIP 41051

DESCRIPTION Charges for recording easements

AMOUNT

13.00

"Please give check to Steve Broering in Engineering Dept."

DISTRIBUTION :

ACCOUNT 631-5000-030 AMT. # 13.00

TOTAL

13.00

ACCOUNT _____ AMT. _____

DATE PD. _____

ACCOUNT _____ AMT. _____

CK. NO. _____

ACCOUNT _____ AMT. _____

VOU. NO. _____

ACCOUNT _____ AMT. _____

APPROVED BY: *[Signature]*

ENT'D JAN 07 ENT'D

VENDOR # Ken 005 VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 631 5000 030 AMT 13.00

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE [initials]

RR MATCHED TO INVOICE [initials]

RE-CALCULATE INVOICE _____

004994

PAID JAN 07 PAID

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

REC'D JAN 05 REC'D

DATE January 4, 2011

NAME Kenton County Clerk

STREET 303 Court Street

CITY Covington STATE Ky. ZIP 41011

DESCRIPTION Charges for recording of easements

AMOUNT

#26.00

"Please give check to Steve Proctor in Engineering Dept."

DISTRIBUTION :

ACCOUNT 631-5000-030 AMT. #26.00

ACCOUNT _____ AMT. _____

ACCOUNT _____ AMT. _____

ACCOUNT _____ AMT. _____

ACCOUNT _____ AMT. _____

TOTAL VOUCHER # #26.00

AMT 26.00

DATE PD. _____

CK. NO. _____

VOU. NO. 2109

APPROVED BY: [Signature]

ENT'D JAN 07 ENT'D

VENDOR # Ken 006 VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 631 5000 030 AMT 26.00

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE [Signature]

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

064995

PAID JAN 07 PAID



VIOX & VIOX

Civil Engineers, Surveyors, and Landscape Architects
466 Erlanger Road • Erlanger, Kentucky 41018
Ph (859) 727-3293 • Fax (859) 727-8452 • www.vioxinc.com

Invoice

DATE	INVOICE #
2/21/2011	11-47

BILL TO
NORTHERN KY WATER DISTRICT P.O. BOX 18640 2835 CRESCENT SPRINGS ERLANGER, KY 41018 ATTN: JOHN SCHEBEN

Important Note:
All overdue invoices created after February 1, 2007 will be subject to finance charges of 1 1/2% per month. Charges will begin to incur 45 days from the date on the invoice.

Please keep in mind that we accept MasterCard and Visa for your convenience. Just call our office to pay today!

Viox Code 1	Viox Code 2	TERMS
		Net 30

DESCRIPTION	HOURS	RATE	AMOUNT
Services in connection with the Current Cost for Replacement of Various Size Water Main endeavor, including:			
PERFORMED SERVICE TO PROVIDE CURRENT COSTS FOR VARIOUS SIZE WATER MAINS			
SENIOR ENGINEER, PRINCIPAL DESIGNER, NON P.E.	2	130.00	260.00
CLERICAL	7	85.00	595.00
	1	40.00	40.00

RECEIVED
FEB 28 2011
ENGINEERING DEPT.

ENT'D MAR 01 2011

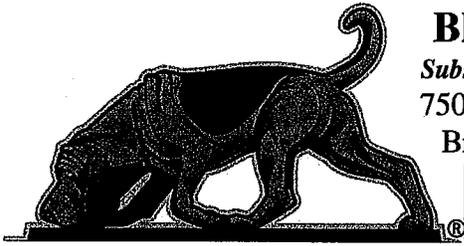
Act # = 621-500-030
Vendor Number: VED 001
Rate: 3/1/11
Approval:
OK SS
General
Eng.
Amount = \$895.00
to be paid

VENDOR # 11000 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # 621500030 AMT 895.00
ACCT # _____ AMT _____
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE 1/1
RR MATCHED TO INVOICE 2
RE-CALCULATE INVOICE _____

PAID MAR 07 2011 *065591*

~ Viox & Viox, Inc. ~ "Creating Innovative Pathways Through Progressive Design... One Client at a Time" ~ Since 1945 ~	Total	\$895.00
---	--------------	-----------------

Thank you for your business! We appreciate prompt payments.



Blood Hound, Inc.
 Subsurface Utility Engineering
 750 Patricks Place, Suite B
 Brownsburg, IN 46112
888-858-9830

Invoice

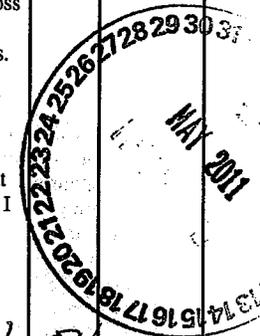
Date	Invoice #
4/28/2011	24156

Due Date
5/28/2011

Bill To
Northern Kentucky Water District 2835 Crescent Springs Road Erlanger, KY 41018 Attn: Jeff Schuchter

P.O. # / JOB #

Serviced	Item	Description	Qty	Rate	Amount																
4/28/2011	Tier 3-CIN	3485 Valley Plaza Pkwy., Fort Wright, KY Tier 3 Service-Cincinnati (EM locating, GPR) (hourly rate, 1 hr min) I met Darren and he showed one of their drawings of the main. I first then hooked to two valves located to the west of Valley Plaza, and was able to get a weak signal back to Valley Plaza. The depths given by the receiver were 14'-7" closer to the valves and 17'-8", closer to the road. I could not get a signal across the road. I then got out the radar and began making passes starting where the EM equipment had given me signal and working east across the front of the property. I went back and forth from 16' settings to 24' settings trying to get a good image but it was less than ideal with the results. Knowing my approximate depth I focused on that range and only marked what I believe were good marks. I shared these findings with Darren then I hooked to the hydrant on the SE corner of the property and marked a 20" main up the east side of the property. Darren walked with on this one and had me mark several depths along the way. Once this was done he said that was all they needed and I completed the paperwork. I should also note that I was only asked to hook to the water lines and not any of the other lines mentioned. ENT'D MAY 06 2011 Vendor Number: BLD0004 Approval: <i>[Signature]</i> Date: 5/5/11 Acct #: 631-5000-030 Amount: \$270.00 to be paid	1.5	180.00	270.00																
Terms		1.5 % monthly Service charge after 30 days	<table border="1"> <tr> <td>VENDOR #</td> <td>VOUCHER #</td> </tr> <tr> <td>ACCT #</td> <td>AMT</td> </tr> <tr> <td>P.O. MATCHED TO INVOICE</td> <td></td> </tr> <tr> <td>PR MATCHED TO INVOICE</td> <td></td> </tr> <tr> <td>RE-CALCULATE INVOICE</td> <td>\$270.00</td> </tr> </table>			VENDOR #	VOUCHER #	ACCT #	AMT	ACCT #	AMT	ACCT #	AMT	ACCT #	AMT	P.O. MATCHED TO INVOICE		PR MATCHED TO INVOICE		RE-CALCULATE INVOICE	\$270.00
VENDOR #	VOUCHER #																				
ACCT #	AMT																				
ACCT #	AMT																				
ACCT #	AMT																				
ACCT #	AMT																				
P.O. MATCHED TO INVOICE																					
PR MATCHED TO INVOICE																					
RE-CALCULATE INVOICE	\$270.00																				
Net 30			<table border="1"> <tr> <td>Payments/Credits</td> <td>\$0.00</td> </tr> <tr> <td>Balance Due</td> <td>\$270.00</td> </tr> </table>			Payments/Credits	\$0.00	Balance Due	\$270.00												
Payments/Credits	\$0.00																				
Balance Due	\$270.00																				



BLOOD HOUND, INC. strives to provide quality and accurate locating services to all of its customers, but due to the nature of privately owned underground facilities, BLOOD HOUND, INC. will not be held liable for any damaged facilities. All customers are advised that they are required to follow their state's One-Call-Law before beginning excavation! BLOOD HOUND, INC. will not guarantee the longevity of utility markings, due to activities on site that may destroy, or otherwise alter, the markings that were placed on the ground by BLOOD HOUND, INC. If the marks have been altered or destroyed, it is advised that the customer contact BLOOD HOUND, INC for remarkings.

PAID MAY 06 2011
[Signature]

If the customer fails to pay the balance in full by the due date, the customer shall be obligated to pay reasonable interest, and shall be responsible for all collection agency fees, attorney fees, court costs, and any other collection costs that BLOOD HOUND, INC. incurs.

TAX ID # 36-4496838



Offices

Erlanger, Kentucky
Lexington, Kentucky
Cincinnati, Ohio
Dayton, Ohio

INVOICE

CLIENT Northern KY Water District
2835 Crescent Springs Rd.
P.O. Box 18640
Erlanger, KY 41018-0640
Attn: Mr. John Scheben

INVOICE NO 70440
DATE 05/01/11
CLIENT ORDER NO

PROJECT Consulting Services
Tecumseh Lane Water Main
Kenton County, KY

OUR ORDER NO 2974-110270
TERMS Net 30 days

Invoice Period 04/19/11 to 05/01/11

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
256	5.25	Principal Reg. Professional Geotechnical Engineer	\$130.00	Hour	\$682.50
287	1.75	Services of Stenographer/Word Processing	\$32.75	Hour	\$57.31
		Total Engineering			\$739.81
21	Mileage	ENT'D MAY 19 2011	\$.70	Mile	\$14.70
		Invoice Total			\$754.51

VENDOR # the 001 VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 631-5000-030 AMT 754.51
 ACCT # _____ AMT _____
 MATCHED TO INVOICE _____
 MATCHED TO INVOICE _____
 REPLICATE INVOICE _____

RECEIVED
 MAY 16 2011
 ENGINEERING DEPT.

PAID MAY 20 2011

066370

Vendor Number: THE 001
 Date = 5/18/11
 Approval =
 OK SS
 General Engineering
 Acct # = 631-5000-030
 Amount = # 754.51 to be paid

Thank You

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk

DATE 5/31/2011

STREET 5472 Madison Pike

CITY Independence STATE Ky. ZIP 41051

DESCRIPTION Charges for recording of easements.

AMOUNT

\$ 72.00

"Please give check to Steve Browning"

DISTRIBUTION :

ACCOUNT 631-5000-030 AMT. \$ 72.00

TOTAL

\$ 72.00

ACCOUNT _____ AMT. _____

dis

DATE PD. _____

ACCOUNT _____ AMT. _____

CK. NO. _____

ACCOUNT _____ AMT. _____

VOU. NO. _____

ACCOUNT _____ AMT. _____

APPROVED BY: [Signature]

ENT'D JUN 01 2011

VENDOR # Ken 105 VOUCHER # _____

ACCT # _____ AMT _____

ACCT # 631 5000 030 AMT 72.00

ACCT # _____ AMT _____

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE [Signature]

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

06/08/11
PAID JUN 08 2011

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk

DATE 6/14/11

STREET 5472 Madison Pike

CITY Independence STATE Ky. ZIP 41051

DESCRIPTION Charges for recording of easements. AMOUNT # 23.00

"Please give check to Steve Breering"

DISTRIBUTION :

ACCOUNT	<u>631-5000-030</u>	AMT.	<u># 23.00</u>
ACCOUNT	_____	AMT.	_____
ACCOUNT	_____	AMT.	_____
ACCOUNT	_____	AMT.	_____
ACCOUNT	_____	AMT.	_____

TOTAL # 23.00

(J.S.S.) DATE PD. _____

CK. NO. _____

VOU. NO. _____

APPROVED BY: [Signature]

ENT'D JUN 16 2011

VENDOR # Ken005 Ind VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 631-5000-030 AMT 23.00

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE MA

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

PAID JUN 17 2011
CH# 066672

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk

DATE 5/31/2011

STREET 303 Court Street

CITY Covington STATE Ky. ZIP 41011

AMOUNT

DESCRIPTION Charges for recording of easements.

~~# 46.00~~
23.00

"Please give check to Steve Brerins"

DISTRIBUTION :

ACCOUNT 631-5000-030 AMT. \$ 46.00

TOTAL

~~# 46.00~~
23.00

ACCOUNT _____ AMT. _____

DATE PD. _____

ACCOUNT _____ AMT. _____

(Signature)

CK. NO. _____

ACCOUNT _____ AMT. _____

VOU. NO. _____

ACCOUNT _____ AMT. _____

APPROVED BY: *(Signature)*

ENT'D JUN 16 2011

~~ENT'D JUN 01 2011~~

VENDOR # Ken 005 VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 631-5000-030 AMT 23.00

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE *(Signature)*

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

~~PAID JUN 08 2011~~ *(Signature)*

PAID JUN 17 2011

ck# 066673

Northern Kentucky Water District
 Petty Cash Report - Erlanger Office
 Vendor # PCM-002
 Jul-11

ENT'D AUG 01 2011

Cash Base \$233.00
 Cash on Hand \$90.99
TOTAL REIMBURSEMENT \$142.01

VENDOR # PCM002 VOUCHER # _____
 ACCT # Sw AMT 142.01
 ACCT # Sw AMT 142.01
 ACCT # Sw AMT _____
 ACCT # Sw AMT _____
 P.O. MATCHED TO INVOICE MS
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

RECD JUL 29 2011

Breakdown of Expenses: receipts attached)

Account Number	Amount		Total
650-700-050-130 650-700-050-130	\$52.76	Chris Lawson - Reimbursement for Vehicle Gas - Visalia Mkt. doesn't accept VISA	\$52.76
TOTAL 650-700-050-130			\$52.76
631-5000-030	\$1.25	Greg Napier - Copies of Deeds@ Campbell Co. Courthouse	\$1.25
TOTAL 631-5000-030			\$1.25
604-5500-030	\$20.00	Kyle Ryan & Jeff Schuchter - KSPE Monthly Mtg. at SD1 Amy Kramer - Parking at Univ. of Cinti. For UC/EPA Seminar Richard Harrison - Parking - NKY Chamber Congress Project Press Conference Debbie Kircher - Parking at AWWA Conference Amy Kramer - Parking - 2011 KY/TN WPC	\$49.00
604-5500-030	\$10.00		
604-5500-030	\$3.00		
604-5500-030	\$6.00		
604-5500-030	\$10.00		
TOTAL 604-5500-030			\$49.00
604-6500-031	\$6.00	Rocky Hensley - Parking at AWWA Conference Willy Mueller - Parking - 2011 KY/TN WPC Bill McGrath - Parking - 2011 KY/TN WPC Don Gibson - Parking - 2011 KY/TN WPC	\$36.00
604-6500-031	\$12.00		
604-6500-031	\$6.00		
604-6500-031	\$12.00		
TOTAL 604-6500-031			\$36.00
650-8000-074	\$3.00	Tracy Hehman - Parking - 2011 KY/TN WPC	\$3.00
TOTAL REIMBURSEMENT			\$142.01

Submitted by: Colleen Medert
 Date: July 29, 2011

PAID AUG 02 2011

✓ 067103

PETTY CASH

Alex Napier

\$ 1.25

FOR reimbursement to Alex Napier for making
copies of various deeds @ the Campbell
County Courthouse on 7/12/11.

CHARGE TO ACCOUNT 631-5000-030

SIGNED Dalvin Kirchner

DATE 7/12/2011

 **Universal**
OFFICE PRODUCTS **03009**

File 624110

4715-7300-0002-3808

\$0.00

\$115.00

\$0.00

\$115.00

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
08-14	08-13	24275391184900015019957	CAMPBELL COUNTY CLERK #3 NEWPORT KY		23.00
08-15	08-13	24275391185081184010559	CAMPBELL COUNTY CLERKS #4 NEWPORT KY		92.00



VIOX & VIOX

Civil Engineers, Surveyors, and Landscape Architects
466 Erlanger Road • Erlanger, Kentucky 41018
Ph (859) 727-3293 • Fax (859) 727-8452 • www.vioxinc.com

Invoice

DATE	INVOICE #
9/16/2011	11-340

BILL TO
NORTHERN KY WATER DISTRICT P.O. BOX 18640 2835 CRESCENT SPRINGS RD. ERLANGER, KY 41018-0640 ATTN: JOHN SCHEBEN, JR.

RECEIVED
SEP 29 2011
ENGINEERING DEPT.



Viox Code	TERMS
	Net 30

DESCRIPTION	HOURS	RATE	AMOUNT
Services in connection with Various Estimates for Projects Located in Kenton and Campbell County, including: WORK ORDER NO. 9 (AS PROPOSAL STATES FROM AUGUST 23, 2011) PROJECTS INCLUDE: * RECONNAISSANCE SERVICES * PLANS TO SCALE TO SKETCH PRELIMINARY DESIGN FOR ESTIMATE * PREPARE ESTIMATES			
		945.00	945.00
		510.00	510.00
		3,625.00	3,625.00

ENT'D OCT 06 2011

VENDOR # Vio 001 VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 631-500A-030 AMT 5080.00

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE _____

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

PAID OCT 07 2011

✓ 067849

Vendor Number: VIO001
Acct # = 631-500A-030
Approval: *OK JS*
Date: *10/3/11*
General. Eng.
Amount: \$5,080.00
to be paid

Late Fees of 1 1/2 % per month will be added to the balance of unpaid invoices. Fees begin to incur 45 days after date on invoice. For your convenience we accept Visa and Mastercard. Call (859)727-3293 today to make your payment by credit card!	Total	\$5,080.00
--	--------------	------------

Thank you for your business! We appreciate prompt payments.

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk

DATE 11-15-2011

STREET 5472 Madison Pike

CITY Independence STATE Ky. ZIP 41051

DESCRIPTION Charges for recording of various easements.

AMOUNT

#52.00

"Please give check to Steve Broering in Engineering"

DISTRIBUTION :

ACCOUNT 631-5000-030 AMT. #52.00

TOTAL

#52.00

ACCOUNT _____ AMT. _____

DATE PD. _____

ACCOUNT _____ AMT. _____

CK. NO. _____

ACCOUNT _____ AMT. _____

VOU. NO. _____

ACCOUNT _____ AMT. _____

APPROVED BY: [Signature]

ENT'D NOV 16 2011

VENDOR # Ken 108 VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 631 5000 030 AMT 52.00

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE [Signature]

RR MATCHED TO INVOICE [Signature]

RE-CALCULATE INVOICE _____

PAID NOV 17 2011

✓ 068268

Northern Kentucky Water District
 Petty Cash Report - Erlanger Office
 Vendor # PCM-002
 Nov-11

Cash Base \$233.00
 Cash on Hand \$208.75

TOTAL REIMBURSEMENT \$24.25

Breakdown of Expenses: receipts attached)

Account Number	Amount		Total
604-5500-030	\$20.00	Kyle Ryan & Jeff Schuchter - Nov. NKSPE Monthly Mtg.	
TOTAL 604-5500-030			\$20.00
604-8700-072	\$2.00		
TOTAL 604-8700-072			\$2.00
631-5000-030	\$2.25		
TOTAL <u>631-5000-030</u>			\$2.25
TOTAL XXX-XXXX-XXX			\$0.00
TOTAL REIMBURSEMENT			<u>\$24.25</u>

PAID DEC 02 2011

Submitted by: Colleen Medert
 Date: November 30, 2011

VENDOR # PCM002 VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # 604-5500-030 AMT 20.00
 ACCT # 604-8700-072 AMT 2.00
 ACCT # 631-5000-030 AMT 2.25
 P.O. MATCHED TO INVOICE NA
 P.R. MATCHED TO INVOICE NA
 RE-CALCULATE INVOICE _____

PAID DEC 02 2011

V068414

PETTY CASH

\$ 2.25

FOR Copies of Property DEEDS
FOR Recording SPIDER LINES on 11/28/11.
(Reimbursing Steve Broering for out-of-pocket
expenses.)

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve Broering

DATE 11/30/11



AMY KRAMER
XXXX-XXXX-XXXX-2897

CREDITS
\$0.00

PURCHASES
\$94.00

CASH ADV
\$0.00

TOTAL ACTIVITY
\$94.00

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
11-22	11-21	24275391325900015629058	CAMPBELL COUNTY CLERK #3 859-2923845 KY		23.00
11-22	11-21	24275391325900011800018	CAMPBELL COUNTY CLERKS #4 NEWPORT KY		71.00

NUMBER: XXXX XXXX XXXX 1436

CREDIT LIMIT	75,000.00	CASH ADVANCE BALANCE	.00
CURRENT BALANCE	5,468.15	MINIMUM PAYMENT DUE	5,468.15
AVAILABLE CREDIT	69,531.85	PAYMENT DUE DATE	01-21-12



CORPORATE ACCOUNT ACTIVITY

NORTHERN KY WATER SERVICE DIST
XXXX-XXXX-XXXX-1436

TOTAL CORPORATE ACTIVITY
\$1,217.68 CR

Post Date	Trans Date	Reference Number	Transaction Description	Amount
12-16	12-16	74928951350000000000810	PAYMENT RECEIVED - THANK YOU	1,217.68 PY

INDIVIDUAL CARDHOLDER ACTIVITY

JOHN SCHEBEN
XXXX-XXXX-XXXX-9008

CREDITS
\$0.00

PURCHASES
\$44.00

CASH ADV
\$0.00

TOTAL ACTIVITY
\$44.00

Post Date	Trans Date	Reference Number	Transaction Description	VCN	Amount
12-01	11-30	24275391334900011900015	CAMPBELL COUNTY CLERKS #4 859-6352151 KY		44.00

LEN ASSOCIATES, INC.

Geotechnical • Testing Engineers

• 1398 Cox Avenue, Erlanger, Kentucky 41018-1002 / 859-746-9400 / Fax 859-746-9408

Offices

Erlanger, Kentucky
Lexington, Kentucky
Cincinnati, Ohio
Dayton, Ohio

INVOICE

CLIENT N. KY Water District
P. O. Box 18640
Erlanger, KY 41018-0640

INVOICE NO 71116
DATE 08/21/11

Attn: Mr. Richard Harrison

CLIENT ORDER NO

PROJECT Consulting Services
Slope Mon., Tay. Mill Treatment Plant
Taylor Mill, KY

OUR ORDER NO 2282-010777

TERMS Net 30 days

PAID SEP 22 2011
8358

Invoice Period 03/09/09 to 08/21/11

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
213	1	Slope Inclinator Rental	\$160.00	Day	\$160.00
256	8.75	Principal Reg. Professional Geotechnical Engineer	\$140.00	Hour	\$1,225.00
258	5.25	Services of Senior Technician	\$50.00	Hour	\$262.50
		Total Engineering			\$1,647.50
46	Mileage	THEIRR-2 VOUCHER # 904 AMT 1679.70 Invoice Total	\$.70	Mile	\$32.20
		AMT 1679.70 Invoice Total			\$1,679.70
		AMT Thank You			
		MATCHED TO INVOICE			
		MATCHED TO INVOICE			
		RECALCULATE INVOICE			

Vendor Number: THEIRR-2
Approval: [Signature]
Date: 9/15/2011
Acct #: 184-0457
BAN 2011 Line #904
Amount = \$1,679.70 to be paid

attached

Question 13 Support

Data Request 2 Case 2012-0072

633-3000-001

Trans. Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
12/01/11	Water Quality & Production Consulting	Hemmer Pangburn Defrank PLLC	\$1,377.50	48533	See Question 14 example a
12/01/11	Water Quality & Production Consulting	Hemmer Pangburn Defrank PLLC	\$427.50	49316	See Question 14 example b
12/01/11	Water Quality & Production Consulting	Hemmer Pangburn Defrank PLLC	\$332.50	49334	See Question 14 example c
		Total	\$2,137.50		

Question 13 Support

Data Request 2 Case 2012-0072

633-5000-030					
Trans. Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
02/01/11	General Consulting	Hughes, PSC., John N.	\$225.00	1500	See Attached
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$2,864.50	48522	See Question 14 example d
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$99.92	48528	See Question 14 example e
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$1,385.81	48536	See Question 14 example f
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$586.09	49317	See Question 14 example g
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$1,554.32	49323	See Question 14 example h
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$1,089.37	49328	See Question 14 example i
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$1,027.45	49335	See Question 14 example j
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$276.76	50027	See Question 14 example k
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$891.25	50032	See Question 14 example l
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$898.25	50036	See Question 14 example m
12/01/11	Engineering & Distribution Consulting	Hemmer Pangburn Defrank PLLC	\$1,363.86	50101	See Question 14 example n
		Total	\$12,262.58		

	<u>Hrs/Rate</u>	<u>Amount</u>
1/13/2011 Tele. RL re: rehearing of PSC rate order; research KCWD/NKWD cases 1991-2010 0.250	2.17 300.00/hr	650.00
1/14/2011 Research KCWD/NKWD cases 1991-2010 review for rate issues, expense disallowance 0.00	1.75 300.00/hr	525.00
1/17/2011 Rehearing issues and research 0.250	5.42 300.00/hr	1,625.00
1/18/2011 Draft rehearing petition; response to RL; re: KCWD/NKWD rate issues 0.250	3.17 300.00/hr	950.00
1/20/2011 Prepare/file supplemental response to sub G per PSC staff request	0.75 300.00/hr	225.00
1/21/2011 Research NKYTP limited intervention and rehearing/appeal rights 0.250	1.33 300.00/hr	400.00
1/24/2011 Draft motion to reject NKYTP rehearing petition 0.250	2.00 300.00/hr	600.00
1/27/2011 Tele. RL re: rate case issues; revise rehearing petition 0.250	0.83 300.00/hr	250.00
1/28/2011 Research expense issues for RL 0.250	1.17 300.00/hr	350.00
For professional services rendered	36.92	\$11,075.00

Balance due

\$11,075.00

186-0007-000

~~10,850~~ 10,850

633-5000-030

225

11,075

Question 13 Support**Data Request 2 Case 2012-0072**

633-7000-050					
Trans. Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
12/01/11	Customer Service Consulting	Hemmer Pangburn Defrank PLLC	\$190.00	49318	See Question 14 example o
12/01/11	Customer Service Consulting	Hemmer Pangburn Defrank PLLC	\$190.00	49324	See Question 14 example p
12/01/11	Customer Service Consulting	Hemmer Pangburn Defrank PLLC	\$285.00	49329	See Question 14 example q
12/01/11	Customer Service Consulting	Hemmer Pangburn Defrank PLLC	\$522.50	49336	See Question 14 example r
12/01/11	Customer Service Consulting	Hemmer Pangburn Defrank PLLC	\$608.00	50033	See Question 14 example s
			Total		
			\$1,795.50		

Question 13 Support**Data Request 2 Case 2012-0072**

633-8000-078					
Trans. Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$807.50		See Question 14 example t
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$285.00		See Question 14 example u
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$522.50		See Question 14 example v
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$570.00		See Question 14 example w
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$665.00		See Question 14 example x
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$598.50		See Question 14 example y
12/01/11	Human Resource Consulting	Hemmer Pangburn Defrank PLLC	\$237.50		See Question 14 example z
12/31/11	Reclass Journal Entry		(\$10.00)		

**Question 13 Support
Data Request 2 Case 2012-0072**

633-8000-079					
Trans. Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
01/20/11	General Labor & Consulting	Frost Brown Todd LLC	\$95.00	10660122	See Attached
03/22/11	General Labor & Consulting	Frost Brown Todd LLC	\$368.90	10672265	See Attached
03/31/11	Professional Services for Audit	Graydon Head & Ritchey LLP	\$225.00	355058	See Attached
04/05/11	General Legal Services	Hughes. PSC., John N.	\$4,173.00	33111	See Question 14 example aa
04/21/11	General Labor & Consulting	Frost Brown Todd LLC	\$238.90	10677808	See Attached
05/10/11	General Legal Services	Hughes. PSC., John N.	\$10,056.50	43011	See Question 14 example ab
06/16/11	General Labor & Consulting	Frost Brown Todd LLC	\$133.00	10687882	See Attached
07/05/11	General Legal Services	Hughes. PSC., John N.	\$2,676.00	53011	See Question 14 example ac
08/10/11	General Legal Services	Hughes. PSC., John N.	\$1,194.00	73011	See Question 14 example ad
08/18/11	General Labor & Consulting	Frost Brown Todd LLC	\$282.00	10700170	See Attached
09/20/11	General Labor & Consulting	Frost Brown Todd LLC	\$509.55	10705526	See Question 14 example ae
10/07/11	General Legal Services	Hughes. PSC., John N.	\$675.00	93011	See Question 14 example af
10/20/11	General Labor & Consulting	Frost Brown Todd LLC	\$1,932.50	10712303	See Question 14 example ag
12/01/11	Litigation	Hemmer Pangburn Defrank PLLC	\$589.25	48523	
	General Consulting		\$3,503.50	48525	
		Total	\$4,092.75		See Question 14 example ah
12/01/11	Administration	Hemmer Pangburn Defrank PLLC	\$2,147.00	48527	
	General Consulting		\$3,500.00	48526	
		Total	\$5,647.00		See Question 14 example ai
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	48531	
	Litigation		\$616.25	48530	
	Administration		\$3,321.25	48532	
		Total	\$7,437.50		See Question 14 example aj
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	48535	
	Litigation		\$725.00	48534	
		Total	\$4,225.00		See Question 14 example ak
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	49315	
	Administration		\$527.50	49321	
	Litigation		\$1,572.50	48320	
		Total	\$5,600.00		See Question 14 example al
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	49322	
	Litigation		\$3,072.75	49325	
	Administration		\$2,712.50	49326	
		Total	\$9,285.25		See Question 14 example am
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	49327	
	Administration		\$2,279.02	49332	
	Litigation		\$557.75	49331	
		Total	\$6,336.77		See Question 14 example an
12/01/11	Litigation	Hemmer Pangburn Defrank PLLC	\$398.75	49338	
	General Consulting		\$3,500.00	49333	

	Administration		\$1,976.00	49339	
		Total	\$5,874.75		See Question 14 example ao
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	50026	
	Litigation		\$72.50	50029	
	Administration		\$4,227.50	50030	
		Total	\$7,800.00		See Question 14 example ap
12/01/11	General Consulting	Hemmer Pangburn Defrank PLLC	\$3,500.00	50031	
	Litigation		\$688.75	50034	
	Administration		\$1,083.00	50098	
		Total	\$5,271.75		See Question 14 example aq
12/01/11	Litigation	Hemmer Pangburn Defrank PLLC	\$580.00	50038	
	General Consulting		\$3,511.41	50035	
		Total	\$4,091.41		See Question 14 example ar
12/01/11	Litigation	Hemmer Pangburn Defrank PLLC	\$73.50	50102	
	Administration		\$95.00	50099	
	General Consulting		\$3,500.00	50100	
		Total	\$3,668.50		See Question 14 example as
		Grand Total	\$91,890.03		

Frost brown Todd LLC

ATTORNEYS

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
January 20, 2011
Invoice # 10660122
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through December 31, 2010	\$95.00
Other Charges Through December 31, 2010	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$95.00</u>

02
JB
2/2/11
633 2000-079

ENT'D FEB 04 2011

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1358000000 AMT 95.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE MAN
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID FEB 04 2011

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE	DESCRIPTION	TMKR	HOURS	AMOUNT
12/10/10	Research court records for information on case filed by L. White against SD1; conference with R. Hudson regarding the same	AMM	0.30	57.00
12/28/10	Gather and review complaint filed by Blanton; conferences with R. Hudson regarding the same	AMM	0.20	38.00
TOTAL			0.50	\$ 95.00

Frost Brown Todd LLC

ATTORNEYS

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
March 22, 2011
Invoice # 10672265
Account # 0008168.0504895

REGARDING: Audit Letter

For Professional Services Rendered Through February 28, 2011
Other Charges Through February 28, 2011

\$368.00
\$0.90

TOTAL THIS INVOICE

\$368.90

02
03
3/30/11
633-8000-07A

ENT'D APR 01 2011

VENDOR # FT0001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633800007A AMT 368.90
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
PR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID APR 01 2011

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE	DESCRIPTION	TMKR	HOURS	RATE	AMOUNT
02/28/11	Review request for audit letter response; Draft inquiry e-mail for response to audit letter request; Prepare draft response letter.	JFK	1.60	230.00	368.00
TOTAL			1.60		368.00

SUMMARIZED COSTS

DESCRIPTION	QTY	PER UNIT	TOTAL
Reproductions	6.00	0.15	0.90
TOTAL			\$ 0.90

TOTAL COSTS **\$0.90**

IN ACCOUNT WITH

GRAYDON HEAD

LEGAL COUNSEL | SINCE 1871

INVOICE 355058

March 31, 2011

Please remit payments to:
Graydon Head & Ritchey LLP
Attn: Accounts Receivable
P.O. Box 6464
Cincinnati, Ohio 45201-6464
513/621-6464
Employer's ID: 31-0565234

Northern Kentucky Water District
Attn: Ron Lovan
P.O. Box 18640
Erlanger KY 41018-0640

For Professional Services Rendered
Through February 28, 2011
In Connection With The Following Matter -

Governmental Affairs

02/02/11	KLD	0.40	32.00	Receive and review audit letter; log in request; review prior audit letter.
02/18/11	KLD	0.60	48.00	Review prior audit letter; prepare checklists and folders; prepare and send attorney audit e-mails.
02/22/11	RLR	0.30	81.00	Review and sign audit letter
02/25/11	KLD	0.80	64.00	Emails to and from Rick Robinson; fee request to Joy Murphy; receive and review fees; revise audit letter with same

Professional Services

\$ 225.00

Invoice Total

225.00

<u>INITIALS</u>	<u>NAME</u>	<u>RANK</u>	<u>RATE</u>	<u>HOURS</u>
RLR	Robinson, Richard L.	Attorney	\$ 270.00	0.30
KLD	Druffel, Kirby L.	Paralegal	80.00	1.80

Expenses may have been incurred on your behalf for which the firm has not yet been billed.
Any such expenses will be billed to you on the next invoice.

ENT'D APR 08 2011

If you have any questions regarding this Invoice No. 355058,
or would like to receive future invoices via e-mail,
please contact Sam Gough at (513) 629-2735 or sgough@graydon.com.

VENDOR # Graydon VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 633-8000-079 AMT 225.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

04 05
633-8000-079

065934

PAID APR 08 2011

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
April 21, 2011
Invoice # 10677808
Account # 0008168.0504895

REGARDING: Audit Letter

For Professional Services Rendered Through March 31, 2011	\$235.00
Other Charges Through March 31, 2011	<u>\$3.90</u>
TOTAL THIS INVOICE	<u>\$238.90</u>

ENT'D MAY 06 2011

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633 8000 079 AMT 238.90
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE W
RR MATCHED TO INVOICE W
RE-CALCULATE INVOICE _____

PAID MAY 06 2011

olek194

*02 28
5/11/11*

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

633-8000-079

ITEMIZED SERVICES

DATE	DESCRIPTION	TMKR	HOURS	RATE	AMOUNT
03/01/11	Review response from R. Hudson for inclusion in response to audit letter request; Revise draft of response letter to include response from R. Hudson.	JFK	0.50	235.00	117.50
03/01/11	Responded to audit request made by District.	RDH	0.30	235.00	70.50
03/02/11	Draft e-mail correspondence to P. Schworer re update to previously reported matter for current response to audit letter request.	JFK	0.20	235.00	47.00
TOTAL			1.00		235.00

SUMMARIZED COSTS

DESCRIPTION	QTY	PER UNIT	TOTAL
Reproductions	6.00	0.15	0.90
Faxes	4.00	0.75	3.00
TOTAL			\$ 3.90

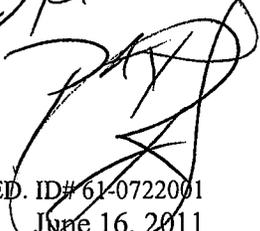
TOTAL COSTS **\$3.90**

Frost Brown Todd LLC

ATTORNEYS

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

*To: J.B.
Please*



Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001

June 16, 2011

Invoice # 10687882

Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through May 31, 2011	\$133.00
Other Charges Through May 31, 2011	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$133.00</u>

*OK
OB*

633-8700-079

ENT'D JUN 24 2011

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 133800079 AMT 133.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE MB
RR MATCHED TO INVOICE MB
RE-CALCULATE INVOICE _____

PAID JUN 25 2011
066924

THANK YOU !
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
05/06/11	Status conference with Jack Bragg and Mike Westerfield to review progress on remediation and concur that the status report should be submitted to the state with a recommendation that the work is complete.	PJS	0.30	57.00
05/30/11	Review draft report, provide comments to Westech.	PJS	0.40	76.00
			0.70	\$133.00

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
August 18, 2011
Invoice # 10700170
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through July 31, 2011	\$282.00
Other Charges Through July 31, 2011	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$282.00</u>

OK
OS
8/24/11
633-8000-019

ENT'D AUG 25 2011

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633 8000 019 AMT 282.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE MA
RR MATCHED TO INVOICE MA
RE-CALCULATE INVOICE _____

PAID AUG 26 2011

✓ 067394

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
07/26/11	Correspondence with B. Burhlage re employee handbook.	RDH	0.10	23.50
07/28/11	Reviewed arbitration analysis and correspondence with client re same; correspondence with client re personnel policies and review of same.	RDH	0.30	70.50
07/29/11	Conference with client re personnel policies and arbitration clause.	RDH	0.80	188.00
			1.20	\$282.00

* Voided Journal Entry

Account: 631-5000-030

Contractual Eng. - Engineering

Ranges:	From:	To:
Date	First	First
Source Document	First	First
Currency ID	First	First

Sorted By: Transaction Date

Account Balance: \$9,144.71

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
1/4/2011	229,597	PMTRX	GLTRX00028971	Recording easements		\$13.00	
1/4/2011	229,598	PMTRX	GLTRX00028971	Recording Easements		\$26.00	
2/21/2011	232,274	PMTRX	GLTRX00029382	Professional Services		\$895.00	
4/28/2011	235,119	PMTRX	GLTRX00029763	Locating Services		\$270.00	
5/1/2011	235,838	PMTRX	GLTRX00029851	Consulting services		\$754.51	
5/31/2011	236,375	PMTRX	GLTRX00029920	Recording of Easements		\$72.00	
5/31/2011	236,376	PMTRX	GLTRX00029920	Recording of Easements		\$46.00	
6/14/2011	237,067	PMVVR	GLTRX00030019	Void Open Trx			\$46.00
6/14/2011	237,156	PMTRX	GLTRX00030041	Easements		\$23.00	
6/17/2011	237,157	PMTRX	GLTRX00030041	Payables Trx Entry		\$23.00	
7/29/2011	239,169	PMTRX	GLTRX00030302	Petty Cash		\$1.25	
8/15/2011	239,911	GJ	GLTRX00030386	reclass visa june ck 066834		\$115.00	
9/16/2011	242,349	PMTRX	GLTRX00030730	Estimates for Projects		\$5,080.00	
11/15/2011	244,171	PMTRX	GLTRX00030961	Recording Easements		\$52.00	
11/30/2011	244,814	PMTRX	GLTRX00031035	Petty Cash		\$2.25	
11/30/2011	245,637	GJ	GLTRX00031142	Visa Reclass Nov ck068440		\$94.00	
12/27/2011	246,836	GJ	GLTRX00031323	Reclass Visa ck 68707 DEC		\$44.00	
12/30/2011	247,410	GJ	GLTRX00031370	reclass thelen inv 71116		\$1,679.70	
Totals:						\$9,190.71	\$46.00
Total Transactions:		18					

System: 8/3/2012 2:24:46 PM
User Date: 8/3/2012

N Ky Water District
HISTORY DETAIL INQUIRY REPORT FOR 2011
General Ledger

Page: 1
User ID: JB

* Voided Journal Entry

Account: 633-3000-001

Legal Contractual Services - FTTP

Ranges:	From:	To:
Date	First	First
Source Document	First	First
Currency ID	First	First

Sorted By: Transaction Date

Account Balance: \$2,137.50

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
12/1/2011	245,656	PMTRX	GLTRX00031157	March 2011 Legal Svs		\$1,377.50	
12/1/2011	245,657	PMTRX	GLTRX00031157	April 2011 Legal Svs		\$427.50	
12/1/2011	245,660	PMTRX	GLTRX00031157	July 2011 Legal Svs		\$332.50	
Totals:						\$2,137.50	\$0.00

Total Transactions: 3

* Voided Journal Entry

Account: 633-5000-030

Contractual Legal - Engineering

Ranges:	From:	To:
Date	First	First
Source Document	First	First
Currency ID	First	First

Sorted By: Transaction Date

Account Balance: \$12,262.58

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
2/1/2011	232,644	PMTRX	GLTRX00029430	Professional Services		\$225.00	
12/1/2011	245,653	PMTRX	GLTRX00031157	December 2010 Legal Svs		\$2,864.50	
12/1/2011	245,654	PMTRX	GLTRX00031157	January 2011 Legal Svs		\$99.92	
12/1/2011	245,656	PMTRX	GLTRX00031157	March 2011 Legal Svs		\$1,385.81	
12/1/2011	245,657	PMTRX	GLTRX00031157	April 2011 Legal Svs		\$586.09	
12/1/2011	245,658	PMTRX	GLTRX00031157	May 2011 Legal Svs		\$1,554.32	
12/1/2011	245,659	PMTRX	GLTRX00031157	June 2011 Legal Svs		\$1,089.37	
12/1/2011	245,660	PMTRX	GLTRX00031157	July 2011 Legal Svs		\$1,027.45	
12/1/2011	245,661	PMTRX	GLTRX00031157	August 2011 Legal Svs		\$276.76	
12/1/2011	245,662	PMTRX	GLTRX00031157	September 2011 Legal Svs		\$891.25	
12/1/2011	245,663	PMTRX	GLTRX00031157	October 2011 Legal Svs		\$898.25	
12/1/2011	245,664	PMTRX	GLTRX00031157	November 2011 Legal Svs		\$1,363.86	
Totals:						\$12,262.58	\$0.00

Total Transactions: 12

System: 8/3/2012 2:26:02 PM
User Date: 8/3/2012

N Ky Water District
HISTORY DETAIL INQUIRY REPORT FOR 2011
General Ledger

Page: 1
User ID: JB

* Voided Journal Entry

Account: 633-7000-050

Contractual Legal - Customer Service

Ranges:	From:	To:
Date	First	First
Source Document	First	First
Currency ID	First	First

Sorted By: Transaction Date

Account Balance: \$1,795.50

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
12/1/2011	245,657	PMTRX	GLTRX00031157	April 2011 Legal Svs		\$190.00	
12/1/2011	245,658	PMTRX	GLTRX00031157	May 2011 Legal Svs		\$190.00	
12/1/2011	245,659	PMTRX	GLTRX00031157	June 2011 Legal Svs		\$285.00	
12/1/2011	245,660	PMTRX	GLTRX00031157	July 2011 Legal Svs		\$522.50	
12/1/2011	245,662	PMTRX	GLTRX00031157	September 2011 Legal Svs		\$608.00	
Totals:						\$1,795.50	\$0.00

Total Transactions: 5

* Voided Journal Entry

Account: 633-8000-078

Legal Fees- Ops

Ranges: From: To:
 Date First First
 Source Document First First
 Currency ID First First

Sorted By: Transaction Date

Account Balance: \$3,676.00

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
12/1/2011	245,653	PMTRX	GLTRX00031157	December 2010 Legal Svs		\$807.50	
12/1/2011	245,655	PMTRX	GLTRX00031157	February 2011 Legal Svs		\$285.00	
12/1/2011	245,657	PMTRX	GLTRX00031157	April 2011 Legal Svs		\$522.50	
12/1/2011	245,659	PMTRX	GLTRX00031157	June 2011 Legal Svs		\$570.00	
12/1/2011	245,660	PMTRX	GLTRX00031157	July 2011 Legal Svs		\$665.00	
12/1/2011	245,661	PMTRX	GLTRX00031157	August 2011 Legal Svs		\$598.50	
12/1/2011	245,663	PMTRX	GLTRX00031157	October 2011 Legal Svs		\$237.50	
12/31/2011	248,274	GJ	GLTRX00031546	Reclass JE of Legal Fee			\$10.00
Totals:						\$3,686.00	\$10.00
Total Transactions:		8					

* Voided Journal Entry

Account: 633-8000-079 Contractual Services - Legal

Ranges: From: To:
 Date First First
 Source Document First First
 Currency ID First First

Sorted By: Transaction Date Account Balance: \$91,890.03

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
1/20/2011	230,933	PMTRX	GLTRX00029184	Consulting		\$95.00	
3/22/2011	233,649	PMTRX	GLTRX00029558	Audit Letter		\$368.90	
3/31/2011	233,987	PMTRX	GLTRX00029612	Professional services		\$225.00	
4/5/2011	234,564	PMTRX	GLTRX00029683	Professional Services		\$4,173.00	
4/21/2011	235,147	PMTRX	GLTRX00029763	Professional Services		\$238.90	
5/10/2011	236,924	PMTRX	GLTRX00030004	Professional Services		\$10,056.50	
6/16/2011	237,564	PMTRX	GLTRX00030090	General Labor & Consulting		\$133.00	
7/5/2011	238,763	PMTRX	GLTRX00030255	Professional Services		\$2,676.00	
8/10/2011	240,433	PMTRX	GLTRX00030460	Professional Services		\$1,194.00	
8/18/2011	240,372	PMTRX	GLTRX00030459	General Labor & Consulting		\$282.00	
9/20/2011	241,905	PMTRX	GLTRX00030666	General Labor & Consulting		\$509.55	
10/7/2011	242,596	PMTRX	GLTRX00030764	Professional Services		\$675.00	
10/20/2011	243,639	PMTRX	GLTRX00030890	General Labor & Consulting		\$1,932.50	
12/1/2011	245,653	PMTRX	GLTRX00031157	December 2010 Legal Svs		\$4,092.75	
12/1/2011	245,654	PMTRX	GLTRX00031157	January 2011 Legal Svs		\$5,647.00	
12/1/2011	245,655	PMTRX	GLTRX00031157	February 2011 Legal Svs		\$7,437.50	
12/1/2011	245,656	PMTRX	GLTRX00031157	March 2011 Legal Svs		\$4,225.00	
12/1/2011	245,657	PMTRX	GLTRX00031157	April 2011 Legal Svs		\$5,600.00	
12/1/2011	245,658	PMTRX	GLTRX00031157	May 2011 Legal Svs		\$9,285.25	
12/1/2011	245,659	PMTRX	GLTRX00031157	June 2011 Legal Svs		\$6,336.77	
12/1/2011	245,660	PMTRX	GLTRX00031157	July 2011 Legal Svs		\$5,874.75	
12/1/2011	245,661	PMTRX	GLTRX00031157	August 2011 Legal Svs		\$7,800.00	
12/1/2011	245,662	PMTRX	GLTRX00031157	September 2011 Legal Svs		\$5,271.75	
12/1/2011	245,663	PMTRX	GLTRX00031157	October 2011 Legal Svs		\$4,091.41	
12/1/2011	245,664	PMTRX	GLTRX00031157	November 2011 Legal Svs		\$3,668.50	
Totals:						\$91,890.03	\$0.00

Total Transactions: 25

NKWD_PSCDR2_Q14_080112

Case 2012-00072

Response to Question 14

Witness: Bragg

Q14. Refer to Northern District's Response to Commission Staff's First Request for Information, Item 6. For each item listed in Table 2, provide a schedule listing the expenditure, a detailed description of the expenditure, and the account in which the expenditure is recorded. Provide all invoices related to the expenditure.

A14. Attached

	TRANS DATE	Journal No.	Vendor	Description	Account Number	Amount
a	12/1/2011	245,656	Hemmer Pangburn DeFrank PLLC	Water Quality & Production	633-3000-001	\$1,377.50
b	12/1/2011	245,657	Hemmer Pangburn DeFrank PLLC	Water Quality & Production	633-3000-001	\$427.50
c	12/1/2011	245,660	Hemmer Pangburn DeFrank PLLC	Water Quality & Production	633-3000-001	\$332.50
d	12/1/2011	245,653	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$2,864.50
e	12/1/2011	245,654	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$99.92
f	12/1/2011	245,656	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$1,385.81
g	12/1/2011	245,657	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$586.09
h	12/1/2011	245,658	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$1,554.32
i	12/1/2011	245,659	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$1,089.37
j	12/1/2011	245,660	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$1,027.45
k	12/1/2011	245,661	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$276.76
l	12/1/2011	245,662	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$891.25
m	12/1/2011	245,663	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$898.25
n	12/1/2011	245,664	Hemmer Pangburn DeFrank PLLC	Engineering & Distribution	633-5000-030	\$1,363.86
o	12/1/2011	245,657	Hemmer Pangburn DeFrank PLLC	Customer Service	633-7000-050	\$190.00
p	12/1/2011	245,658	Hemmer Pangburn DeFrank PLLC	Customer Service	633-7000-050	\$190.00
q	12/1/2011	245,659	Hemmer Pangburn DeFrank PLLC	Customer Service	633-7000-050	\$285.00
r	12/1/2011	245,660	Hemmer Pangburn DeFrank PLLC	Customer Service	633-7000-050	\$522.50
s	12/1/2011	245,662	Hemmer Pangburn DeFrank PLLC	Customer Service	633-7000-050	\$608.00
t	12/1/2011	245,653	Hemmer Pangburn DeFrank PLLC	Human Resources	633-8000-078	\$807.50
u	12/1/2011	245,655	Hemmer Pangburn DeFrank PLLC	Human Resources	633-8000-078	\$285.00
v	12/1/2011	245,657	Hemmer Pangburn DeFrank PLLC	Human Resources	633-8000-078	\$522.50
w	12/1/2011	245,659	Hemmer Pangburn DeFrank PLLC	Human Resources	633-8000-078	\$570.00
x	12/1/2011	245,660	Hemmer Pangburn DeFrank PLLC	Human Resources	633-8000-078	\$665.00
y	12/1/2011	245,661	Hemmer Pangburn DeFrank PLLC	Human Resources	633-8000-078	\$598.50
z	12/1/2011	245,663	Hughes, PSC John N.	Human Resources	633-8000-078	\$237.50
aa	4/5/2011	234,564	Hughes, PSC John N.	General Legal Services	633-8000-079	\$4,173.00
ab	5/10/2011	236,924	Hughes, PSC John N.	General Legal Services	633-8000-079	\$10,056.50
ac	7/5/2011	238,763	Hughes, PSC John N.	General Legal Services	633-8000-079	\$2,676.00
ad	8/10/2011	240,433	Hughes, PSC John N.	General Legal Services	633-8000-079	\$1,194.00
ae	9/20/2011	241,905	Frost Brown Todd LLC	General Legal Services	633-8000-079	\$509.55
af	10/7/2011	242,596	Hughes, PSC John N.	General Legal Services	633-8000-079	\$675.00

	TRANS DATE	Journal No.	Vendor	Description	Account Number	Amount
ag	10/20/2011	243,639	Frost Brown Todd LLC	General Legal Services	633-8000-079	\$1,932.50
ah	12/1/2011	245,653	Hemmer Pangburn DeFrank PLLC	Litigation	633-8000-079	\$589.25
				General Legal Services	633-8000-079	\$3,503.50
				total		\$4,092.75
ai	12/1/2011	245,654	Hemmer Pangburn DeFrank PLLC	Administration	633-8000-079	\$2,147.00
				General Legal Services	633-8000-079	\$3,500.00
				total		\$5,647.00
aj	12/1/2011	245,655	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Litigation	633-8000-079	\$616.25
				Administration	633-8000-079	\$3,321.25
				total		\$7,437.50
ak	12/1/2011	245,656	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Litigation	633-8000-079	\$725.00
				total		\$4,225.00
al	12/1/2011	245,657	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Administration	633-8000-079	\$527.50
				Litigation	633-8000-079	\$1,572.50
				total		\$5,600.00
am	12/1/2011	245,658	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Litigation	633-8000-079	\$3,072.75
				Administration	633-8000-079	\$2,712.50
				total		\$9,285.25
an	12/1/2011	245,659	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Administration	633-8000-079	\$2,279.02
				Litigation	633-8000-079	\$557.75
				total		\$6,336.77
ao	12/1/2011	245,660	Hemmer Pangburn DeFrank PLLC	Litigation	633-8000-079	\$398.75
				General Legal Services	633-8000-079	\$3,500.00
				Administration	633-8000-079	\$1,976.00
				total		\$5,874.75
ap	12/1/2011	245,661	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Litigation	633-8000-079	\$72.50

NKWD_PSCDR2_Q14_081412

Case 2012-00072

Response Qustion 14

Witness: Bragg

TRANS DATE	Journal No.	Vendor	Description	Account Number	Amount	
			Administration	633-8000-079	\$4,227.50	
			total		\$7,800.00	
aq	12/1/2011	245,662	Hemmer Pangburn DeFrank PLLC	General Legal Services	633-8000-079	\$3,500.00
				Litigation	633-8000-079	\$688.75
				Administration	633-8000-079	\$1,083.00
				total		\$5,271.75
ar	12/1/2011	245,663	Hemmer Pangburn DeFrank PLLC	Litigation	633-8000-079	\$580.00
				General Legal Services	633-8000-079	\$3,511.41
				total		\$4,091.41
as	12/1/2011	245,664	Hemmer Pangburn DeFrank PLLC	Litigation	633-8000-079	\$73.50
				Administration	633-8000-079	\$95.00
				General Legal Services	633-8000-079	\$3,500.00
				total		\$3,668.50

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

April 25, 2011

In Reference To: **Water Quality & Production**
Client #NKW01/GN002

Invoice #48533

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/21/2011	BCD Review and revisions to chemicals bid packet; email to B. Wulfeck regarding same.	1.25 190.00/hr	✓ 237.50	Rx p
	BCD Begin review and revisions to Taylor Mill Treatment Plant project documents.	3.50 190.00/hr	✓ 665.00	Rx p
3/22/2011	BCD Finalize review and revisions to TMTP bid packet documents; forward same to A. Kramer.	2.50 190.00/hr	✓ 475.00	Rx p
For professional services rendered		<u>7.25</u>	<u>\$1,377.50</u>	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

item A

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

August 19, 2011

In Reference To: **Water Quality & Production**
Client #NKW01/GN002
Invoice #49316

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
4/4/2011 BCD Review proposed communication and resolution for Water State Revolving Fund action; draft proposed revisions to same; emails with A. Kramer regarding same.	0.75 190.00/hr	✓ 142.50	RZ C
4/20/2011 BCD Continue legal research on bidding preference issues for chemical bidders; telephone call to deputy general counsel for Kentucky Procurement regarding same; review summary of applicable preferences for chemical bidders; telephone calls and emails with B. Wulfeck regarding same.	1.50 190.00/hr	✓ 285.00	RZ P
For professional services rendered	<u>2.25</u>	<u>\$427.50</u>	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

item B

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

August 22, 2011

In Reference To: **Water Quality & Production**
Client #NKW01/GN002
Invoice #49334

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
7/11/2011 BCD Review UK confidentiality agreement; voicemail with A. Kramer regarding same.	0.25 190.00/hr	✓ 47.50	RK C
7/12/2011 BCD Telephone calls and emails with A. Kramer regarding UK research project and confidentiality agreement; review and revision to agreement.	1.25 190.00/hr	✓ 237.50	RK C
7/18/2011 BCD Emails with UK representatives and A. Kramer regarding contract execution.	0.25 190.00/hr	✓ 47.50	RK C
For professional services rendered	<u>1.75</u>	<u>\$332.50</u>	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

item C

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **Engineering & Distribution**
Client #NKW01/GN003
Invoice #48522

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
12/1/2010	BCD Review City of Covington interlocal coop agreement; emails regarding same.	0.75 190.00/hr	✓ 142.50	RAC
12/3/2010	BCD Telephone calls and emails with S. Shepherd regarding Messer responses; review correspondence regarding same; review ATC response.	0.75 190.00/hr	✓ 142.50	RAC
12/7/2010	BCD Review Malone and Newport easements; emails with J. Scheben regarding same.	0.25 190.00/hr	✓ 47.50	RAC
	BCD Emails and telephone calls with S. Shepherd regarding Steelman line, project payment bond and possible lien; review related contract documents and correspondence.	0.50 190.00/hr	✓ 95.00	RAC
12/8/2010	BCD Review site and title certificates for DWSRF project at Ripple Creek to Main Street; telephone calls and correspondence with S. Broering regarding same.	0.75 190.00/hr	✓ 142.50	RAC
12/9/2010	BCD Revisions to certificate for DWSRF loan; prepare and execute original; forward to S. Shepherd.	0.50 190.00/hr	✓ 95.00	RAC
12/14/2010	BCD Review CH2M Hill draft report; emails regarding same.	0.25 190.00/hr	✓ 47.50	RAC
12/16/2010	BCD Review Hill agreement related to code issue for concrete; emails regarding same.	0.50 190.00/hr	✓ 95.00	RAC

item d

		<u>Hrs/Rate</u>	<u>Amount</u>	
12/17/2010	BCD	2.00 190.00/hr	✓ 380.00	RT C
12/22/2010	TAL ✓	0.75 145.00/hr	✓ 108.75	RT R
	BCD	0.30 190.00/hr	✓ 57.00	RT R
12/23/2010	BCD	0.25 190.00/hr	✓ 47.50	RT C
12/27/2010	TAL ✓	0.75 145.00/hr	✓ 108.75	RT C
	BCD	2.75 190.00/hr	✓ 522.50	RT C
12/28/2010	BCD	0.50 190.00/hr	✓ 95.00	RT C
12/29/2010	TAL ✓	0.25 145.00/hr	✓ 36.25	RT C
	BCD	3.25 190.00/hr	✓ 617.50	RT C
12/30/2010	TAL ✓	0.25 145.00/hr	✓ 36.25	RT C
	BCD	0.25 190.00/hr	✓ 47.50	RT C
Subtotal of charges			\$2,864.50	
For professional services rendered		15.55	\$2,864.50	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **Engineering & Distribution**
Client #NKW01/GN003

Invoice #48528

Additional Charges :

	<u>Amount</u>
1/31/2011 Costs advanced to the Kenton County Clerk for fees to record City of Elsmere Interlocal Cooperation Agreement per requirements of Interlocal Cooperation Act on 1/10/11. <i>RAC</i>	40.00
Costs advanced to the Kenton County Clerk for fees to record City of Covington Interlocal Cooperation Agreement per requirements of Interlocal Cooperation Act on 1/10/11. ✓	40.00 <i>RAC</i>
Federal Express delivery to Office of The Attorney General on 1/04/11.	6.64 <i>RAC</i>
Federal Express delivery to the Kentucky Secretary of State on 1/05/11.	6.64 <i>RAC</i>
Federal Express delivery to the Kentucky Secretary of State on 1/10/11.	6.64 <i>RAC</i>
Total costs advanced	<u>\$99.92</u>

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

item e

Hemmer Derrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attn: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

April 25, 2011

In Reference To: **Engineering & Distribution**
 Client #NKW01/GN003
 Invoice #48536

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>	
3/1/2011	BCD	Telephone calls with B. Kuper and A. Ament regarding easement and dedication and acceptance of drives.	0.50 190.00/hr	✓ 95.00	R ⁺ R
3/2/2011	BCD	Review and revisions to Ridge Valley easement based on concerns raised by A. Ament; telephone calls and emails with B. Kuper regarding same.	0.75 190.00/hr	✓ 142.50	R ⁺ R
3/3/2011	TAL ✓	Review and draft revisions to ICA base forms creating mirror agreements where District reimburses SD1 and vice versa.	1.25 145.00/hr	✓ 181.25	R ⁺ C
3/7/2011	TAL ✓	Draft revisions to SD1 Interlocal Cooperation Agreement to provide alternate bidding and reimbursement procedures.	0.50 145.00/hr	✓ 72.50	R ⁺ C
3/11/2011	BCD	Telephone call from B. Kuper regarding Ament easement; telephone call to A. Ament regarding same.	0.50 190.00/hr	✓ 95.00	R ⁺ R
3/14/2011	BCD	Telephone call from J. Scheben regarding indemnity for Ament subdivision and injury on drive; telephone call from and telephone call to A. Ament regarding easement question.	0.50 190.00/hr	✓ 95.00	R ⁺ R
3/15/2011	BCD	Telephone calls with B. Kuper regarding copper bid and procurement issue; review bid for insurance; perform legal research on same; telephone call to Kentucky Procurement Department.	1.00 190.00/hr	✓ 190.00	R ⁺ P
3/16/2011	BCD	Telephone call from B. Kuper regarding easement language for owner concerned of impact on Medicaid planning; draft language for same; review deed to complete same.	0.50 190.00/hr	✓ 95.00	R ⁺ R

item f

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/16/2011	BCD Telephone calls from A. Ament regarding liability protection under easement.	0.30 190.00/hr	✓ 57.00	RAC
	BCD Telephone call from and telephone call to City of Ft. Mitchell attorney; email to John and Kyle regarding new Interlocal Coop agreements to Ft. Mitchell.	0.25 190.00/hr	✓ 47.50	RAC
3/21/2011	TAL ✓ Review City of Fort Mitchell ICA and Project Agreement.	0.25 145.00/hr	✓ 36.25	RAC
3/22/2011	BCD Revisions to White Pine Villa backfill agreement; telephone calls and emails with J. Scheben regarding same.	0.50 190.00/hr	✓ 95.00	RAC
3/28/2011	TAL ✓ Review and draft revisions to Fort Mitchell ICA from R. Ziegler.	0.25 145.00/hr	✓ 36.25	RAC
	BCD Emails with Ft. Mitchell City attorney and T. Lynch regarding Interlocal Coop changes.	0.25 190.00/hr	✓ 47.50	RAC
3/30/2011	TAL ✓ Review and draft revisions to Garrard Street project agreement pursuant to the Covington ICA; review revised Fort Mitchell ICA and draft email to K. Ryan.	0.50 145.00/hr	✓ 72.50	RAC
Subtotal of charges			\$1,358.25	
For professional services rendered			7.80	\$1,358.25
Additional Charges :				
3/17/2011	Federal Express delivery to Hon. Ryan Halloran on 2/23/11. <i>SB C</i>		✓ 6.89	
	Federal Express delivery to the N. KY Water District on 2/23/11. <i>SB C</i>		✓ 6.89	
	Federal Express delivery to Mr. Kyle Ryan on 3/01/11. <i>RAC</i>		✓ 6.89	
	Federal Express delivery to Steve Broering on 3/02/11. <i>RAC</i>		✓ 6.89	
Total costs advanced			\$27.56	
Total amount of this bill			\$1,385.81	

Remit Payment To:
 Hemmer DeFrank PLLC
 250 Grandview Drive, Suite 500
 Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District

Attn: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

August 19, 2011

In Reference To: **Engineering & Distribution**

Client #NKW01/GN003

Invoice #49317

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
4/6/2011	TAL ✓ Prepare Independence Interlocal Coop Agreement for submittal to KY Secretary of State.	0.25 145.00/hr	✓ 36.25	RTA C
4/8/2011	TAL ✓ Prepare Interlocal Coop Agreement between NKWD and City of Independence for recording at Kenton Co. Clerk's office.	0.25 145.00/hr	✓ 36.25	RTA C
4/11/2011	TAL ✓ Prepare Fort Mitchell and Edgewood Interlocal Coop Agreements for submittal to Attorney General.	0.25 145.00/hr	✓ 36.25	RTA C
4/12/2011	BCD Emails with B. Kuper regarding preference statute and impact on billing statement bidders; research Louisiana bidding statutes.	0.25 190.00/hr	✓ 47.50	RTA P
4/18/2011	BCD Telephone calls and emails with K. Ryan regarding Ft. Mitchell Silver Avenue apparent low bidder; review related specifications in bid packet; conference call regarding same.	0.75 190.00/hr	✓ 142.50	RTA P
4/19/2011	BCD Review chemical bidder resident status; research related state preference laws; telephone call to Kentucky Procurement Office regarding same, include West Virginia preference.	0.75 190.00/hr	✓ 142.50	RTA P
	BCD Review City of Covington reimbursement agreement for milling and paving; emails with J. Broering regarding same.	0.25 190.00/hr	✓ 47.50	RTA C
4/20/2011	TAL ✓ Prepare final recorded Independence ICA for submittal to NKWD.	0.25 145.00/hr	✓ 36.25	RTA C
Subtotal of charges			<u>\$525.00</u>	
For professional services rendered		3.00	<u>\$525.00</u>	

item g

Additional Charges :

		<u>Amount</u>
4/29/2011	Costs advanced to the Kenton County Clerk for fees to record an Interlocal Cooperation Agreement on 4/08/11. RAC ✓	40.00
	Federal Express delivery to the Kentucky Secretary of State on 04/04/11. RAC ✓	7.03
	Federal Express delivery to the Office of Attorney General on 04/11/11. RAC ✓	7.03
	Federal Express delivery to Mr. Kyle Ryan on 04/20/11. RAC ✓	7.03
	Total costs advanced	<u>\$61.09</u>
	Total amount of this bill	<u><u>\$586.09</u></u>

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Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

August 19, 2011

In Reference To: **Engineering & Distribution**
Client #NKW01/GN003

Invoice #49323

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
5/4/2011	BCD	Emails with J. Scheben regarding Barrington agreement revisions; begin review and revision of same. <i>RxC</i>	0.50 190.00/hr	✓ 95.00
5/6/2011	BCD	Review and revisions to storm water and drainage easement for Barrington; emails and telephone calls with J. Scheben regarding same. <i>RxP</i>	1.00 190.00/hr	✓ 190.00
5/9/2011	BCD	Email and telephone call with B. Kuper regarding Caldwell easement; review same; discuss issues with minor guardians. <i>RxP</i>	0.25 190.00/hr	✓ 47.50
5/11/2011	BCD	Telephone call from B. Kuper regarding Right of Entry agreements for water main project needing repair; review and revisions to agreements related to same. <i>RxC</i>	0.50 190.00/hr	✓ 95.00
5/16/2011	TAL	Prepare Fort Mitchell and Edgewood ICAs for submittal to KY Secretary of State. <i>RxC</i>	0.25 145.00/hr	✓ 36.25
5/19/2011	TAL	Prepare Fort Mitchell and Edgewood Interlocal Cooperation Agreements for recording in Kenton County. <i>RxC</i>	0.25 145.00/hr	✓ 36.25
5/20/2011	BCD	Research conflict of interest matter related to District employees child working for consultant; email to R. Harrison regarding same; meeting with T. Lynch regarding further research on KY statutory prohibitions.	1.25 190.00/hr	237.50 <i>RxH</i> ✓
	BCD	Review Right of Entry document; provide alternate hold harmless language to B. Kuper.	0.25 190.00/hr	✓ 47.50 <i>RxC</i>
5/23/2011	TAL	Review and draft revisions to Eastern Ave. Project Agreement.	0.25 145.00/hr	✓ 36.25 <i>RxP</i>

item h

	<u>Hrs/Rate</u>	<u>Amount</u>	
5/25/2011 TAL ✓ Research materiality of deviations from bid specifications.	1.75 145.00/hr	✓ 253.75	RTP
BCD Telephone call from attorney for Lang Enterprises regarding revisions to easement; email regarding acceptable changes; email to J. Scheben regarding status.	0.50 190.00/hr	✓ 95.00	RTP R
5/27/2011 TAL ✓ Prepare Alexandria ICAs for submittal to KY Secretary of State.	0.25 145.00/hr	✓ 36.25	RTP C
TAL ✓ Research law regarding material deviations from bid requirements.	1.25 145.00/hr	✓ 181.25	RTP P
5/31/2011 TAL ✓ Draft research memo to B. Dunham regarding waiver of bid defects.	0.50 145.00/hr	✓ 72.50	RTP P
Subtotal of charges		<u>\$1,460.00</u>	
For professional services rendered	8.75	\$1,460.00	
Additional Charges :			
5/31/2011 Costs advanced to the Kenton County Clerk for fees to record Interlocal Cooperation Agreement between NKWD and City of Edgewood on 5/19/11.		RTP C ✓ 40.00	
Costs advanced to the Kenton County Clerk for fees to record Interlocal Cooperation Agreement between NKWD and City of Fort Mitchell on 5/19/11.		RTP C ✓ 40.00	
Federal Express delivery to the Office of Attorney General on 5/11/11.		RTP C ✓ 7.16	
Federal Express delivery to the Kentucky Secretary of State on 5/16/11.		RTP ✓ 7.16	
Total costs advanced		<u>\$94.32</u>	
Total amount of this bill		<u><u>\$1,554.32</u></u>	

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August 19, 2011

In Reference To: **Engineering & Distribution**
 Client #NKW01/GN003
 Invoice #49328

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
6/1/2011	TAL ✓ Prepare Interlocal Cooperation Agreement between District and City of Alexandria for recordation in Campbell County.	0.25 145.00/hr	✓ 36.25	RH C
6/3/2011	BCD Emails regarding Caldwell vesting deed; review same; discuss minor guardian issue.	0.25 190.00/hr	✓ 47.50	RH R
6/14/2011	BCD Review and revision to easements; execute as preparer; note and email to S. Broering regarding A. Clarkson interest.	0.50 190.00/hr	✓ 95.00	RH R
6/15/2011	TAL ✓ Review and draft revisions to Interlocal Coop Agreement with City of Newport.	0.25 145.00/hr	✓ 36.25	RH C
6/16/2011	TAL ✓ Research fee title ownership of firehouse property.	0.25 145.00/hr	✓ 36.25	RH C
6/21/2011	TAL ✓ Draft revisions to water main easement with Ryland Heights Fire Dept.; review easement legal description and survey plat; draft Encroachment Agreement regarding owner's request to install swimming pool.	2.50 145.00/hr	✓ 362.50	RH R
6/28/2011	TAL ✓ Review original Water Supply Agreement; draft first amendment.	0.75 145.00/hr	✓ 108.75	RH C
	BCD Telephone calls and emails with J. Scheben regarding encroachment agreement for fill and sign; revision to same.	0.75 190.00/hr	✓ 142.50	RH C
6/29/2011	TAL ✓ Research KY law regarding scope of prescriptive easements.	0.75 145.00/hr	✓ 108.75	RH R

item i

	<u>Hrs/Rate</u>	<u>Amount</u>	
6/29/2011 BCD Review and revision to Viox contingency agreement amendment; email to J. Scheben regarding same.	0.25 190.00/hr	✓ 47.50	<i>RHC</i>
Subtotal of charges		<u>\$1,021.25</u>	
For professional services rendered	6.50	\$1,021.25	
Additional Charges :			
6/15/2011 Costs advanced to the Campbell County Clerk for fees to record a Interlocal Cooperation Agreement between NKWD and the City of Alexandria on 6/02/11.		✓ 34.00	<i>RHC</i>
6/21/2011 Federal Express delivery to Mr. Kyle Ryan on 5/27/11.		✓ 7.16	<i>RHC</i>
Federal Express delivery to the Kentucky Secretary of State on 5/27/11.		✓ 7.16	<i>RHC</i>
6/30/2011 Federal Express delivery to Mr. Steve Broering on 6/14/11.		✓ 12.60	<i>RHC</i>
Federal Express delivery to Mr. Kyle Ryan on 6/20/11.		✓ 7.20	<i>RHC</i>
Total costs advanced		<u>\$68.12</u>	
Total amount of this bill		<u><u>\$1,089.37</u></u>	

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Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

August 22, 2011

In Reference To: **Engineering & Distribution**
Client #NKW01/GN003
Invoice #49335

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/6/2011	BCD Telephone call from and telephone call to B. Kuper regarding Tuscany easement; review same; advise not to include language regarding Grantor's ability to use main for future development.	0.50 190.00/hr	✓ 95.00	RH R
7/11/2011	BCD Review KIA grant agreement for Walton extension; telephone call to J. Scheben regarding same; review ancillary certificates; revisions to Walton agreement; emails regarding same.	1.75 190.00/hr	✓ 332.50	RH C
7/19/2011	BCD Review and revisions to encroachment agreement; emails and meeting with G. Napier regarding extent and location of encroachment.	0.50 190.00/hr	✓ 95.00	RH C
7/21/2011	TAL ✓ Research Interlocal Cooperation Act regarding recording in multiple counties; email to K. Ryan and prepare Alexandria Interlocal Coop Agreement for recording in Kenton County.	0.25 145.00/hr	✓ 36.25	RH C
7/22/2011	BCD Review and revisions to encroachment agreement for Brentwood; emails to G. Napier regarding same and additional considerations.	0.75 190.00/hr	✓ 142.50	RH C
7/25/2011	BCD Emails and telephone calls with J. Scheben regarding Military Parkway license agreement; review license and related documents; perform quick legal research on same.	0.50 190.00/hr	✓ 95.00	RH C
7/28/2011	BCD Review Brookstone plat; email and voicemail to G. Napier regarding legal description to use.	0.25 190.00/hr	✓ 47.50	RH R
	BCD Telephone call from J. Scheben regarding temporary agreement for Military Parkway access; review and revisions to same; emails regarding same.	0.75 190.00/hr	✓ 142.50	RH C

item j

	<u>Hours</u>	<u>Amount</u>
Subtotal of charges		<u>\$986.25</u>
For professional services rendered	5.25	\$986.25
Additional Charges :		
7/29/2011 Costs advanced to the Kenton County Clerk for fees to record Interlocal Cooperation Agreement between NKWD and City of Alexandria on 7/21/11.	RAC ✓	34.00
7/31/2011 Federal Express delivery to Mr. Richard Harrison on 6/30/11.	RAC ✓	7.20
Total costs advanced		<u>\$41.20</u>
Total amount of this bill		<u><u>\$1,027.45</u></u>

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November 22, 2011

In Reference To: **Engineering & Distribution**
Client #NKW01/GN003

Invoice #50027

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
8/4/2011 TAL Telephone call with B. Harthun; review certificate regarding project completion.	0.25 145.00/hr	✓ 36.25	RH C
8/8/2011 BCD Emails with K. Ryan regarding Coomer Construction bad standing; review bid packet and secretary of state information regarding same; confirm bidder is sole proprietor with d/b/a assumed name.	✓ 0.25 190.00/hr	47.50	RH P
8/19/2011 TAL Prepare Newport Interlocal Cooperation Agreement for submittal to Attorney General's office.	0.25 145.00/hr	✓ 36.25	RH C
BCD Review and revisions to license for encroachment agreement on Military Parkway; email with J. Scheben regarding same.	0.50 190.00/hr	✓ 95.00	RH C
8/29/2011 BCD Review spider line agreement; execute and forward to G. Napier; emails regarding same.	0.25 190.00/hr	✓ 47.50	RH C
Subtotal of charges		<u>\$262.50</u>	
For professional services rendered	1.50	<u>\$262.50</u>	
Additional Charges :			
8/23/2011 Federal Express delivery to Mr. Kyle Ryan on 8/05/11.		✓ 7.13	C
8/31/2011 Federal Express delivery to Hon. Ryan Halloran on 8/19/11.		✓ 7.13	C
Total costs advanced		<u>\$14.26</u>	

item K

Amount

Total amount of this bill

\$276.76

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November 22, 2011

In Reference To: **Engineering & Distribution**
Client # **NKW01/GN003**
Invoice # **50032**

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
9/7/2011	BCD	Review Agreed Order for water main project approval rights; telephone call to A. Kramer regarding proposed revisions; revisions to Agreed Order; email same.	✓ 1.25 190.00/hr	237.50 RH S
9/8/2011	BCD	Telephone calls and meeting with S. Broering to execute drainage and storm water easement for Barrington tank; review and execute easement.	0.25 ✓ 190.00/hr	47.50 RH R
9/20/2011	BCD	Review and revisions to Blood Hound utility marking agreement; emails with K. Ryan regarding same.	0.50 ✓ 190.00/hr	95.00 RH C
9/21/2011	BCD	Telephone call from A. Kramer regarding masonry problems.	0.25 ✓ 190.00/hr	47.50 RH C
9/22/2011	BCD	Emails with attorney from homeowner regarding release of assessment; meeting with EJA regarding same; telephone call to J. Scheben and email to G. Napier regarding same.	0.40 ✓ 190.00/hr	76.00 RH R
	BCD	Review prior deeds and probate records for Hilda Hofstetter; prepare proper grantor language for easement based on same; emails with B. Kuper regarding same.	0.60 ✓ 190.00/hr	114.00 RH R
9/26/2011	BCD	Review and revisions to City of Walton agreement to address extensions and laterals; telephone call to and emails with R. Harrison regarding same.	0.50 ✓ 190.00/hr	95.00 RH C

item L

		<u>Hrs/Rate</u>	<u>Amount</u>	
9/26/2011	EJA	0.25 145.00/hr	✓ 36.25	RH R
9/26/2011	EJA			
9/27/2011	BCD	0.25 190.00/hr	✓ 47.50	RH C
9/28/2011	BCD	0.25 190.00/hr	✓ 47.50	RH C
9/29/2011	BCD	0.25 190.00/hr	✓ 47.50	RH C
Subtotal of charges			<u>\$891.25</u>	
For professional services rendered		<u>4.75</u>	<u>\$891.25</u>	

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November 22, 2011

In Reference To: **Engineering & Distribution**
 Client #NKW01/GN003
 Invoice #50036

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>	
10/11/2011	BCD	Review revised version of Agreed Order on main testing; emails with A. Kramer regarding same.	0.25 190.00/hr	✓ 47.50	RA S
	TAL ✓	Review project agreement for sidewalk replacement with City of Fort Mitchell.	0.25 145.00/hr	✓ 36.25	RA C
10/12/2011	TAL ✓	Prepare Newport Interlocal Coop Agreement for filing with KY Secretary of State.	0.25 145.00/hr	✓ 36.25	RA C
10/13/2011	BCD	Emails with A. Kramer regarding company development of in-house developed software; perform legal research related to underlying copyrights in source code and ability to share code without loss of rights.	1.75 190.00/hr	✓ 332.50	RA C
10/17/2011	BCD	Review interlocal co-op agreements executed by Attorney General; sign preparation statement; meet with T. Lynch regarding recording of same.	0.25 190.00/hr	✓ 47.50	RA C
	TAL ✓	Prepare Newport Interlocal Coop. Agreement for filing with Campbell County clerk.	0.25 145.00/hr	✓ 36.25	RA C
10/24/2011	BCD	Review City of Walton revisions; review original agreements related to same; email to J. Scheben regarding same.	0.50 190.00/hr	✓ 95.00	RA C
10/26/2011	BCD	Email from and telephone call to G. Napier regarding spider line agreement for Bengie; begin review and revision to same.	0.75 190.00/hr	✓ 142.50	RA C
10/27/2011	BCD	Telephone calls and emails with G. Napier regarding Spiderline agreement; revisions to agreement based on same.	0.25 190.00/hr	✓ 47.50	RA C

item m

	<u>Hours</u>	<u>Amount</u>
Subtotal of charges		<u>\$821.25</u>
For professional services rendered	4.50	\$821.25
Additional Charges :		
10/31/2011 Costs advanced to the Kenton County Clerk for fees to record Interlocal Cooperation Agreement between NKWD and City of Newport on 10/17/11.	<i>RAC</i> ✓	40.00
Costs advanced to the Campbell County Clerk for fees to record Interlocal Cooperation Agreement between NKWD and City of Newport on 10/17/11.	<i>RAC</i> ✓	34.00
Costs advanced to the Campbell County Clerk for additional recording fees for recording City of Newport Interlocal Cooperation Agreement on 10/21/11.	<i>RAC</i> ✓	3.00
Total costs advanced		<u>\$77.00</u>
Total amount of this bill		<u><u>\$898.25</u></u>

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December 02, 2011

In Reference To: **Engineering & Distribution**
 Client #NKW01/GN003
 Invoice #50101

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
11/2/2011	BCD Telephone calls and emails regarding double frontage lot with G. Napier; review documents and drawings regarding same.	0.75 190.00/hr	✓ 142.50	RH C
11/3/2011	BCD Review and revision to double frontage agreement for Schlosser; emails regarding same.	0.75 190.00/hr	✓ 142.50	RH C
11/14/2011	BCD Telephone calls regarding assessment lien; research statute of limitations for such lien foreclosures.	0.50 190.00/hr	✓ 95.00	RH R
11/15/2011	BCD Telephone calls with title company regarding statute of limitations for water assessment lien.	0.40 190.00/hr	✓ 76.00	RH R
11/16/2011	BCD Telephone call to and telephone call from C. Pangburn; email from and telephone call to G. Napier; perform legal research on prevailing wage issue related to bids below \$250k threshold; telephone call to Kentucky labor Cabinet regarding same.	2.25 190.00/hr	✓ 427.50	RH P
11/21/2011	BCD Telephone call from and telephone call to S. Broering regarding recording requirements for spider line agreement; perform legal research regarding same.	0.75 190.00/hr	✓ 142.50	RH C
11/22/2011	BCD Telephone call to Campbell County Clerk regarding requirements for spider line agreement; email to same; follow up telephone calls with Clerk and S. Broering regarding same.	0.75 190.00/hr	✓ 142.50	RH C
11/28/2011	BCD Review proposed non-disclosure agreement with ID Modeling; email to A. Kramer regarding necessary revisions.	0.30 190.00/hr	✓ 57.00	RH C

item n

	<u>Hrs/Rate</u>	<u>Amount</u>	
11/30/2011 TAL Review Project Agreement for Silver Ave. Sidewalk and Water Main Extension.	0.25 145.00/hr	✓ 36.25	R C
BCD Review proposed letter to Danis Construction; emails with J. Diering and R. Harrison regarding same; meeting with R. Harrison regarding spec. book.	0.50 190.00/hr	✓ 95.00	R C
Subtotal of charges		<u>\$1,356.75</u>	
For professional services rendered	7.20	\$1,356.75	
Additional Charges :			
11/30/2011 Federal Express delivery to the Kentucky Secretary of State on 10/14/11.		✓ 7.11	C
Total costs advanced		<u>\$7.11</u>	
Total amount of this bill		<u><u>\$1,363.86</u></u> ✓	

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Jack Bragg

August 19, 2011

In Reference To: **Customer Service**

Client #NKW01/GN004

Invoice #49318

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
4/4/2011 TAL ✓ Research rules of small claims court in Kenton and Campbell counties.	0.75 190.00/hr	✓ 142.50	JB C
4/5/2011 BCD Email to J. Stanton regarding small claims actions.	0.25 190.00/hr	✓ 47.50	JB C
For professional services rendered	<u>1.00</u>	<u>\$190.00</u>	

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Jack Bragg

August 19, 2011

In Reference To: **Customer Service**
Client #NKW01/GN004
Invoice #49324

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
5/12/2011 BCD Telephone call from representatives of National regarding Badger Meter settlement; telephone call to C. Wetherall regarding same.	0.50 190.00/hr	✓ 95.00	JB P
5/27/2011 BCD Emails regarding SD1 letter regarding shutoff for storm water non-payment; review letter regarding same; telephone call to J. Bragg and R. Lovan regarding same.	✓ 0.50 190.00/hr	95.00	JB S
For professional services rendered	<u>1.00</u>	<u>\$190.00</u>	

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Jack Bragg

August 19, 2011

In Reference To: **Customer Service**
Client #NKW01/GN004
Invoice #49329

Professional Services

6/7/2011 BCD Telephone call from client regarding disconnect of Ludlow Bromley
Y.C.; perform legal research regarding same; email summarizing
same.

<u>Hrs/Rate</u>	<u>Amount</u>
1.50 190.00/hr	285.00
<hr/>	<hr/>
1.50	\$285.00

JS

For professional services rendered

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Jack Bragg

August 22, 2011

In Reference To: **Customer Service**
Client #NKW01/GN004
Invoice #49336

Professional Services

7/5/2011 BCD Review research from T. Lynch regarding ability to add curb-stop under prescriptive easement; voicemail to C. Wetherell regarding same.
7/7/2011 TAL Follow-up research on correlative rights of easement holders and landowners.

<u>Hrs/Rate</u>	<u>Amount</u>
0.25 190.00/hr	✓ 47.50
2.50 190.00/hr	✓ 475.00
<u>2.75</u>	<u>\$522.50</u>

JB
C

JB
C

For professional services rendered

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November 22, 2011

In Reference To: **Customer Service**

Client # **NKW01/GN004**

Invoice # **50033**

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
9/14/2011	BCD	Email from J. Bragg regarding various collection questions; perform initial legal research regarding same; email to T. Lynch regarding same.	1.20 190.00/hr	✓ 228.00 JB C
9/19/2011	TAL	Review KAR Regulations and NKWD Tariff regarding water utility termination of service.	0.50 190.00/hr	✓ 95.00 JB C
9/22/2011	TAL	Review KAR regulations and NKWD Tariff regarding rights to terminate service; telephone calls with PSC Consumer Services Division.	0.75 190.00/hr	✓ 142.50 JB C
9/26/2011	TAL	Review NKWD Tariff and KAR regulations regarding termination of water service for delinquent debt; draft memorandum regarding research results.	0.25 190.00/hr	✓ 47.50 JB C
9/28/2011	TAL	Telephone call with G. Wuetcher of Public Service Commission; draft memorandum to B. Dunham.	0.50 190.00/hr	✓ 95.00 JB C
For professional services rendered			<u>3.20</u>	<u>\$608.00</u>

ifem S

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

April 22, 2011

In Reference To: **Human Resources**

Client #NKW01/GN005

Invoice #48524

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
12/3/2010 BCD Review Notice of Award for janitorial services; review bid packet to complete analysis; advise Bob of necessary revisions to Notice of Award and need to include general conditions.	✓ 0.75 190.00/hr	142.50	JB P
12/15/2010 BCD Finalize initial review and revisions to employee handbook; email and telephone call to B. Buhrlage regarding same.	3.50 190.00/hr	665.00	JB A
Subtotal of charges		\$807.50	
For professional services rendered	4.25	\$807.50	

item +

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

April 22, 2011

In Reference To: **Human Resources**
Client #NKW01/GN005
Invoice #48529

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
2/9/2011 BCD Telephone call from B. Buhrlage regarding FMLA request; perform research on eligibility to care for sibling; email to B. Buhrlage regarding same and advising same, to send written denial with explanation within five days of request.	1.50 190.00/hr	285.00 JB A	✓
Subtotal of charges		<u>\$285.00</u>	
For professional services rendered	1.50	\$285.00	

item u

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

August 19, 2011

In Reference To: **Human Resources**
Client #NKW01/GN005
Invoice #49319

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
4/1/2011 BCD Begin review of insurance consultant bid packet.	0.50 190.00/hr	✓ 95.00	JB P
4/4/2011 BCD Review and revisions to RFQ packet for insurance brokers; telephone call to B. Buhrlage regarding same.	0.75 190.00/hr	✓ 142.50	JB P
4/5/2011 BCD Email to B. Buhrlage regarding insurance brokerage RFQ.	0.25 190.00/hr	✓ 47.50	JB P
4/6/2011 BCD Review and revisions to RFQ packet and consulting contract for insurance services; telephone calls and emails with B. Buhrlage regarding same.	1.25 190.00/hr	✓ 237.50	JB P
Subtotal of charges		<u>\$522.50</u>	
For professional services rendered	2.75	<u>\$522.50</u>	

item ✓

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

August 19, 2011

In Reference To: **Human Resources**
Client #NKW01/GN005
Invoice #49330

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>		
6/6/2011	BCD	Emails and telephone calls with B. Buhrlage and attorney's office for Marksberry garnishment; review garnishment for order.	0.50 190.00/hr	95.00	JB H
6/7/2011	BCD	Fax from attorney's office regarding Marksberry garnishment; email to B. Buhrlage regarding same.	0.25 190.00/hr	47.50	JB A
	BCD	Telephone calls with client regarding Kevin Carlisle matter; review correspondence regarding same.	0.50 190.00/hr	95.00	
6/10/2011	BCD	Telephone calls and emails with B. Buhrlage regarding Carlisle meeting and termination; review and revisions to termination notice and resignation.	0.50 190.00/hr	95.00	
6/13/2011	BCD	Telephone call from B. Buhrlage regarding termination of employee; further review and revision to termination notice; attend at termination.	1.25 190.00/hr	237.50	
Subtotal of charges				\$570.00	
For professional services rendered			3.00	\$570.00	

item w

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

August 22, 2011

In Reference To: **Human Resources**
Client #NKW01/GN005
Invoice #49337

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/7/2011	BCD	Finalize amendment to R. Lovan's employment contract; review original contract and prior amendment to complete same; email same to D. Collins and R. Lovan.	0.75 190.00/hr	✓ 142.50 JB H
7/11/2011	BCD	Revision to R. Lovan amendment to employment agreement.	0.25 190.00/hr	✓ 47.50 JB H
7/20/2011	SRT	Reviewed criteria considered by Northern Kentucky Water District as bearing on decision whether to include binding arbitration clause in employment agreements; email to B. Dunham addressing weight to be assigned to various factors	1.00 190.00/hr	✓ 190.00 JB H
7/23/2011	BCD	Review and revisions to latest draft of employee handbook; email to B. Buhrlage regarding same.	1.50 190.00/hr	✓ 285.00 JB H
Subtotal of charges				<u>\$665.00</u>
For professional services rendered			3.50	\$665.00

item x

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

November 22, 2011

In Reference To: **Human Resources**
Client # **NKW01/GN005**
Invoice # **50028**

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
8/7/2011	SRT	2.40	✓ 456.00	H JB
		190.00/hr		
8/9/2011	BCD	0.50	✓ 95.00	JB H
		190.00/hr		
	BCD	0.25	✓ 47.50	JB A
		190.00/hr		
	Subtotal of charges		<u>\$598.50</u>	
	For professional services rendered	3.15	<u>\$598.50</u>	

item y

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

November 22, 2011

In Reference To: **Human Resources**
Client # **NKW01/GN005**
Invoice # **50037**

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
10/25/2011 BCD Telephone conference with insurance consultant regarding response to ad for RFPs; telephone call to and detailed voicemail to J. Bragg regarding same; review procurement guidelines regarding insurance services.	1.25 190.00/hr	✓ 237.50 DB P
Subtotal of charges		<u>\$237.50</u>
For professional services rendered	1.25	<u>\$237.50</u>

item 2

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

STATEMENT OF ACCOUNT

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

ENT'D APR 20 2011

Invoice to:
 Northern Kentucky Water District
 % Jack Bragg
 Box 18640
 Erlanger, KY 41018-0640

VENDOR # Hughes VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 633 8000 079 AMT 4173.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE AA
 RR MATCHED TO INVOICE AA
 RE-CALCULATE INVOICE _____

Date of Invoice: April 5, 2011
 Invoice # 33111

PAID APR 21 2011 *04/20/11*

Date	Reference	Time (Hrs)
2/15/11	Review sub district orders re: PSC reporting requirements; draft response to RH re: reporting requirements, additional information for Annual Report	1.83
3/17	Tele. JB re: sub district information, BAN information for Annual Report revisions	.25
3/18	Review Supreme Court order re: cross connections; message RL	.25
3/21	Research cross connection tariff issues; draft revised tariff options	4.33
3/22	Draft cross connection tariff options	3.5
3/24	Tele. RL re; cross connection tariff and potential legal issues; PSC rate order issues; Sanitation district cut-off tariff; draft additional cross connection tariff option	1.67
3/28	Review response to PSC re; monthly billing	.33
3/29	Tele. Dave Koenig re: SD#1 tariff issues; tele RL, JB, RH re: PSC rate order meeting issues	1.75
Sub total		13.91 hrs @ \$300.00 = \$4173.00
Expenses		\$
Total		\$ 4173.00

633 - 8000 - 079 4173.00 item aa
 4/19/11

STATEMENT OF ACCOUNT

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

Invoice to:
 Northern Kentucky Water District
 % Jack Bragg
 Box 18640
 Erlanger, KY 41018-0640

Date of Invoice: May 10, 2011
 Invoice # 43011

ENT'D JUN 09 2011

VENDOR # Hughes VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # 133800072 AMT _____
 ACCT # _____ AMT 10056.50
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE MB
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

066588

PAID JUN 11 2011

Date	Reference	Time (Hrs)
4/1	Conference w/PSC re: 2010-00094 issues	2.5
4/5	Draft letter to PSC re: clarification of 2010-00094 issues; draft motion for extension to file cross connection tariff; prepare responses to AG re: TMTP ccn	2.33
4/7	Responses to RL, RH re: cross connection issues; file letter w/PSC re: TMTP electronic filing deviation; Review TMTP ccn exhibits; message AK re: TMTP application; draft TMTP ccn application	5.67
4/9	Tele. RL re: cross connection issues	.33
4/11	Review revised TMTP exhibits; draft TMTP application; several messages AK re; TMTP; tele. PSC re; TMTP electronic filing;	4.83
4/12	Review Open Records letter from Crestbrook; research Open records issues; prepare issues for Board meeting	2.16
4/14	Tele. RL, RH, JB re; TMTP application and tariff issues; revise TMTP application	.67
4/15	Research open records issues; cross connection issues	1.75
4/18	Research cross connection tariff issues	.91
4/19	Tele. David Koenig re; SD#1 tariff issues; tele BD re: open records issues	.33
4/20	Research filed tariff doctrine issues; open records; tariff enforcement/ liability	3.33

item ab

4/21	Board meeting	5.75
4/22	Research PSC issues, litigation fees; settlement approval	1.25
4/27	Tele. RL re: SD#1 issues; tele. RL, RH, JB re: SD#1 issues	.67
4/28	Review Crestbrook demand letter; message RL	.16
4/29	Tele. RL re: CC issues; tele. JB re: rate case issues; prepare and submit CC documents to BD	.59
Sub total		33.23 hrs @\$300.00 = \$9969.00
Expenses	Mileage Bd. Meeting	\$ 87.50
Total		\$ 10,056.50

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or OB

6/8/11

633-8000-079

STATEMENT OF ACCOUNT

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

ENT'D JUL 21 2011

Invoice to:
 Northern Kentucky Water District
 % Jack Bragg
 Box 18640
 Erlanger, KY 41018-0640

VENDOR # Hay 001 VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 633 8000 079 AMT 2676.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

Date of Invoice: July 5, 2011
 Invoice # 53011

PAID JUL 21 2011

✓ 066996

Date	Reference	Time (Hrs)
5/9	Tele. RH re: tariff issues <i>OL</i>	.09
5/10	Tele. BK re: ccn filing requirements <i>OL</i>	.09
5/11	Review/revise confidential agreement; revise CC tariff, tele. RL re: tariff issues, tele. RL, RH re: tariff issues <i>OL</i>	2.91
5/12	Tele. JB re: CC tariff <i>OL</i>	.09
5/18	Tele. JB re: tariff issues <i>OL</i>	.25
5/19	Review TMTP exhibits, revise documents, draft ccn application, tele. JB, draft revised exhibits to AK <i>OL</i>	1.33
5/25	Responses to AK re: MPTP, TMTP filings, tele. RH re: TMTP; draft ccn application <i>OL</i>	1.5
6/1	Draft letter PSC re: 4/1 meeting, tele. RL re: SD #1, PSC issues <i>OL</i>	.67
6/2	Revise letter re: PSC 4/1 meeting <i>OL</i>	.16
6/6	Prepare/file PSC letter <i>OL</i>	.33
6/7	Attend PSC regulation revision meeting re: ARF <i>OL</i>	.67
6/28	Response to JB re: service line insurance <i>OL</i>	.5
6/30	Prepare and file quarterly update re: monthly billing <i>OL</i>	.33
Sub total		8.92 hrs @\$300.00 = \$2676.00
Expenses		
Total		\$ 2676.00

OL JB
 7/21/11

633-8000-079

item ac

STATEMENT OF ACCOUNT

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

Invoice to:
 Northern Kentucky Water District
 % Jack Bragg
 Box 18640
 Erlanger, KY 41018-0640

Date of Invoice: August 10, 2011
 Invoice # 73011

ENTD AUG 20 2011

VENDOR # Hughes VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 633-8000-079 AMT 1194.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

Date	Reference	Time (Hrs)
7/1	Letter PSC re: April 1, 2011 conference memo	.5
7/5	Tele. RL, re: TMTP responses to PSC	.16
7/7	Tele, RL re: TMTP responses, draft cover letter, messages to JB	.91
7/8	TMTP responses, tele. RL, AK, review responses, exhibits	.83
7/12	Tele. PSC re: TMTP responses, prepare/file responses	.42
7/26	Tele. RL re: TMTP issues, tele. PSC	.33
7/28	Response to PSC re: TMTP vegetative roof issues	.33
7/29	Prepare/file 2010-0094 Final Financial report	.5
Sub total		3.98 hrs @\$300.00 = \$1194.00
Expenses		
Total		\$ 1194.00

PAID AUG 20 2011

✓ 067406

OK
 JB
 633-8000-079

item ad

Frost Brown Todd LLC

ATTORNEYS

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
September 20, 2011
Invoice # 10705526
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through August 31, 2011	\$480.00
Other Charges Through August 31, 2011	<u>\$29.55</u>
TOTAL THIS INVOICE	<u>\$509.55</u>

ENTD SEP 20 2011

OK JB

9/20/11

633-8000-079

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 10338200079 AMT 509.55
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE MB
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

item ac

PAID SEP 29 2011

✓ 067732

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
08/01/11	Reviewed personnel policies for compliance and final adoption; prepared arbitration analysis and transmitted to client.	RDH	0.50	117.50
08/02/11	Further review of personnel policies for final approval.	RDH	0.60	141.00
08/03/11	Further review of employee handbook; correspondence with B. Buhrlage re same.	RDH	0.70	164.50
08/05/11	Review correspondence from Westech regarding performance of computer modeling to simulate indoor air quality pathway.	PJS	0.30	57.00
			2.10	\$480.00

ITEMIZED COSTS

DATE		DESCRIPTION	AMOUNT
08/03/11	Meals	Meals - Frost Brown Todd LLC - Florence Lunches during meeting with R Lovan	13.65
TOTAL			\$13.65

SUMMARIZED COSTS

DESCRIPTION	QTY	PER UNIT	TOTAL
Reproductions	106.00	0.15	15.90
TOTAL			\$15.90

TOTAL COSTS **\$29.55**

STATEMENT OF ACCOUNT

John N. Hughes, PSC
 Attorney at Law
 124 West Todd St.
 Frankfort, KY 40601

Invoice to:
 Northern Kentucky Water District
 % Jack Bragg
 Box 18640
 Erlanger, KY 41018-0640

Date of Invoice: October 7, 2011
 Invoice # 93011

Date	Reference	Time (Hrs)
8/3	Response to RL re: commissioner vacancy; response to PSC re: TMTP information; tele. RL re: TMTP issues	.91
8/4	Response to PSC re: TMTP	.33
8/5	Review TMTP order; tele. RL, RH	.42
9/1	Draft letter for RL re: TMTP status	.59
Sub total		2.25 hrs @\$300.00 = \$675.00
Expenses		
Total		\$ 675.00

62 08

10/13/11

ENTD OCT 18 2011 633-8000-079

VENDOR # Hug 101 VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 633 8000 079 AMT 675.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE MM
 RR MATCHED TO INVOICE MM
 RE-CALCULATE INVOICE _____

item af

PAID OCT 18 2011

✓ 067893

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
October 20, 2011
Invoice # 10712303
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through September 30, 2011	\$1,932.50
Other Charges Through September 30, 2011	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$1,932.50</u>

10-1
JB
10/29/11
633-8000-079

ENTD NOV 04 2011

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633 8000 079 AMT 1932.50
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE AM
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID NOV 04 2011
✓ 068135

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

item ag

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
09/13/11	Conference call with Jack Bragg and environmental consultant to review status of remediation work.	PJS	0.50	95.00
09/14/11	Reviewing background information and previous site investigation reports.	PJS	2.30	437.00
09/15/11	Continued review of previous site assessment reports.	PJS	0.60	114.00
09/16/11	Prepare for and participate in conference call with consultant and Jack Bragg.	PJS	2.40	456.00
09/19/11	Receive, review and redraft letter from WESTECH regarding next steps to the investigation, review historical reports regarding same.	PJS	1.40	266.00
09/20/11	Reviewed report and redrafted letter.	PJS	0.30	57.00
09/23/11	Prepare for and participate in conference call with client and environmental consultants, obtain and review information regarding the state's issuance of letter of completion.	PJS	2.30	437.00
09/30/11	Conference with client re whistleblower policy and prepared correspondence re same.	RDH	0.30	70.50
			10.10	\$1,932.50

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

April 22, 2011

In Reference To: **Litigation**
Client #NKW01/GN006
Invoice #48523

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
12/15/2010	BCD Telephone call to attorney Steve Smith regarding Pike Street break; quick legal research regarding related issues.	✓ 0.75 190.00/hr	142.50	JB L
12/16/2010	BCD Telephone call to attorney regarding water damage; email to client regarding same; perform quick legal research regarding related issues.	✓ 1.00 190.00/hr	190.00	JB L
12/20/2010	✓ EJA Review file to obtain status of pending administrative refund action before the Kentucky Department of Revenue; attend scheduled hearing on Court's Motion to Dismiss for Lack of Prosecution; conference with defense counsel and Judge Summe to advise of pending refund action.	✓ 1.75 145.00/hr	253.75	JB S
For professional services rendered		<u>3.50</u>	<u>\$586.25</u>	
Additional Charges :				
12/31/2010	Costs advanced for reimbursement of parking fees to attend Motion Hearing and Status Conference on 12/20/10.		✓ 3.00	JB S
Total costs advanced			<u>\$3.00</u>	
Total amount of this bill			<u><u>\$589.25</u></u>	

item ah

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **General**
 Client #NKW01/GN001
 Invoice #48525

Professional Services

		Hrs/Rate		
12/2/2010	BCD Telephone calls and emails with R. Lovan and S. Thomas regarding memo regarding EPA.	✓ 0.75 190.00/hr	RH S	142.50
12/3/2010	BCD Telephone call from R. Lovan and correspondence with B. Buhrlage regarding EPA and Human Resources issues, respectively; revisions to November meeting minutes; correspondence with Colleen regarding same.	✓ 1.00 190.00/hr	JB A	190.00
	✓ SRT Revised memorandum for Mr. Lovan, incorporating B. Dunham's suggestions	✓ 2.20 190.00/hr	JB A	418.00
12/6/2010	BCD Telephone calls with J. Scheben regarding City Commission approval of easements for Newport.	0.25 190.00/hr	✓ RH R	47.50
	BCD Emails with Jackie regarding Bulldog's matter.	0.10 190.00/hr	✓ JB C	19.00
12/9/2010	BCD Telephone calls with Scott regarding receipt of report and latest test results on 7-day breaks; advise to document same in email or letter.	0.25 190.00/hr	✓ RH C	47.50
12/13/2010	BCD Correspondence with S. Broering regarding KTC permit/ title attorney opinion.	0.25 190.00/hr	✓ RH R	47.50
12/14/2010	BCD Meeting with S. Thomas regarding memo regarding EPA matter; review and revisions to same; forward same to R. Lovan.	✓ 0.75 190.00/hr	RH S	142.50
	✓ RLD Teleconference with court clerk regarding location of file related to SD1's order for violation of open records act.	✓ 0.30 190.00/hr	JB A	57.00

item ah

		Hrs/Rate		
12/15/2010	BCD	Telephone call from and telephone call to R. Lovan regarding miscellaneous matters; telephone calls from J. Bragg regarding Pike Street break.	✓ 1.00 190.00/hr	JB C 190.00
	✓ RLD	Conference with court clerk to copy order granting attorney's fees for violation of open records act.	✓ 0.80 190.00/hr	JB A 152.00
	BCD	Telephone call from R. Harrison and S. Shepherd regarding Hill draft letter.	0.25 190.00/hr	✓ RH C 47.50
12/17/2010	BCD	Conference call with B. Buhrlage regarding my comments to revised employee handbook.	✓ 0.50 190.00/hr	JB A 95.00
12/20/2010	BCD	Telephone call from Jack and Chris regarding Badger project and failure to establish GPS locations for meters.	✓ 0.25 190.00/hr	JB P 47.50
	BCD	Telephone call from A. Kramer regarding concrete issue; email correspondence regarding same.	0.50 190.00/hr	✓ RH C 95.00
12/21/2010	BCD	Voicemail from R. Lovan regarding Eminent Domain research; voicemail to T. Lynch regarding same.	0.25 190.00/hr	✓ JB R 47.50
12/22/2010	BCD	Telephone call from and telephone call to R. Harrison confirming code official will defer to design engineer.	0.25 190.00/hr	✓ RH C 47.50
	BCD	Conference call with R. Lovan and R. Harrison regarding concrete settlement issue.	0.50 190.00/hr	✓ RH C 95.00
12/27/2010	BCD	Telephone call from and telephone call to J. Scheben regarding easement matters; meeting with and emails to T. Lynch regarding legal research project for open records, meetings and retention.	0.75 190.00/hr	✓ RH R 142.50
12/28/2010	✓ SRT	Teleconference with Mr. Lovan and B. Dunham; revising memorandum on feasibility of enjoining enforcement of EPA regulation; reviewed recent decision of Court of Appeals for District of Columbia	✓ 1.30 190.00/hr	RH S 247.00
	BCD	Conference call with R. Lovan and S. Thomas regarding EPA mandate memo and miscellaneous matters.	✓ 1.25 190.00/hr	RH S 237.50
	BCD	Telephone call from and telephone call to J. Bragg regarding Badger settlement over GPS; review proposed settlement agreement; meeting with S. Thomas regarding same.	✓ 0.40 190.00/hr	JB P 76.00
12/29/2010	✓ SRT	Reviewed draft letter agreement; email to B. Dunham analyzing same; reviewed draft settlement agreement; teleconference with B. Dunham regarding same	✓ 0.50 190.00/hr	JB P 95.00
	BCD	Emails with K. Ryan regarding Interlocal Co-op agreements; meeting with T. Lynch regarding status of Covington and Elsmere approvals.	0.25 190.00/hr	✓ RH C 47.50
	BCD	Telephone calls and emails regarding Badger settlement; draft and revisions to simple settlement.	✓ 1.00 190.00/hr	JB P 190.00

		<u>Hrs/Rate</u>		
12/30/2010	BCD	✓ 1.75 190.00/hr	JB P	332.50
	BCD	✓ 0.75 190.00/hr	RTS	142.50
12/31/2010	BCD	✓ 0.25 190.00/hr	JB P	49.50
For professional services rendered		18.35	Amount	3486.50
				(13.50)
Additional Charges :				
12/31/2010	Costs advanced for reimbursement of fees to obtain copies of documents from the Kenton County Clerk on 12/16/10.	✓ 3.50	JB A	
Total costs advanced				\$3.50
Total amount of this bill				\$3,503.50

Remit Payment To:
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(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **Administration**
Client #NKW01/GN014
Invoice #48527

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
1/11/2011	BCD	Review PSC order; telephone conference with R. Lovan regarding same; perform legal research on PSC and Attorney General issues.	3.75 190.00/hr	✓ 712.50 JB P
1/12/2011	BCD	Continue legal research on PSC and Attorney General related issues raised regarding order.	3.00 190.00/hr	✓ 570.00 JB P
1/19/2011	BCD	Continue legal research on Attorney General opinion issues.	2.25 190.00/hr	✓ 427.50 JB P
1/20/2011	BCD	Continue legal research on Attorney General and PSC order issues; review related insurance and bond documents.	1.25 190.00/hr	✓ 237.50 JB P
1/27/2011	SRT	Preparation for potential appearance at board meeting on subject of EPA litigation; teleconference with B. Dunham regarding same; exchanged email with B. Dunham regarding potential cost of such a suit.	0.30 190.00/hr	✓ 57.00 RT S
	BCD	Emails with Melissa regarding uniform bid packet; begin quick review of current drafts.	0.25 190.00/hr	✓ 47.50 JB P
1/31/2011	BCD	Draft amendment to R. Lovan's employment contract; emails with D. Collins and R. Lovan regarding same.	0.50 190.00/hr	✓ 95.00 JB P
For professional services rendered			11.30	\$2,147.00

item ai

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Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **General**
Client #NKW01/GN001
Invoice #48526

Professional Services

			<u>Hrs/Rate</u>	
1/3/2011	TAL	Review KY Eminent Domain Act and draft memorandum to B. Dunham; prepare City of Covington Interlocal Coop Agreement for submittal to Attorney General.	1.50 145.00/hr	✓ RTA R 217.50
	BCD	Email from S. Shepherd regarding Messer response to latest correspondence.	0.25 190.00/hr	✓ RTA C 47.50
1/4/2011	BCD	Emails with Jackie and Jack regarding Sweetbriar apartments.	0.25 190.00/hr	✓ OS C 47.50
1/5/2011	TAL	Review approved Elsmere ICA agreement; telephone call with J. Foster at KY Sec of State regarding state filing requirements; prepare Elsmere ICA for submittal to KY Secretary of State.	0.50 145.00/hr	✓ RTA C 72.50
	BCD	Emails with K. Ryan regarding Interlocal Coop agreements.	0.25 190.00/hr	✓ RTA C 47.50
	BCD	Telephone calls from and telephone calls to B. Kuper regarding execution of easements on behalf of limited liability company; advise same to determine if limited liability company is manager-managed or member-managed via Secretary of State website; revisions to Neltner farm easement.	0.50 190.00/hr	✓ RTA R 95.00
1/7/2011	BCD	Review and revisions to Malone easement; emails with J. Scheben regarding same.	0.75 190.00/hr	✓ RTA R 142.50
1/10/2011	TAL	Telephone call with Kenton County Clerk land records division; prepare Elsmere ICA for recording in Kenton County and Covington ICA for filing with KY Sec of State.	0.50 145.00/hr	✓ RTA C 47.50

item ai

		Hrs/Rate		
1/10/2011	BCD	Meeting with T. Lynch regarding pending Interlocal Coop agreements with cities; emails with K. Ryan regarding same.	0.25 190.00/hr	RT C ✓ 41.50
1/11/2011	BCD	Telephone call from and telephone call to J. Scheben regarding latest comments to easement; multiple telephone calls from and telephone calls to R. Malone and title examiners regarding same.	1.25 190.00/hr	RT R ✓ 231.50
1/12/2011	EJA ✓	Receive and respond to e-mail correspondence from Jason Reed pertaining to the pending sales tax refund application; address need to prepare supplemental application to mine for all sales tax collections since August 2010; prepare e-mail correspondence to Jack Bragg.	0.50 145.00/hr	JS S ✓ 72.50
	BCD	Review and revisions to R. Malone easement; voicemail and email to R. Malone regarding same.	0.50 190.00/hr	RT R ✓ 95.00
	BCD	Telephone call from R. Lovan regarding contract enforcement question.	0.25 190.00/hr	A ✓ 41.50
1/13/2011 ✓	TAL	Prepare City of Covington ICA for recordation in Kenton County Clerk's Office.	0.25 145.00/hr	RT C ✓ 36.25
1/14/2011	BCD	Emails with B. Kuper regarding Anna Mae Clarkson deed; review same; indentify prior conveyance in contravention of engineer's records.	0.50 190.00/hr	RT R ✓ 95.00
1/17/2011	BCD	Telephone call to and telephone call from Ft. Mitchell City attorney regarding Interlocal Coop agreement.	0.40 190.00/hr	RT E ✓ 76.00
1/19/2011 ✓	SRT	Conference with B. Dunham regarding disapproval of budget line items and whether carrier needed to be put on notice of potential but remote claim.	0.10 190.00/hr	JS L ✓ 19.00
	BCD	Telephone call from B. Kuper regarding Andy Ament easement.	0.25 190.00/hr	RT R ✓ 41.50
	BCD	Telephone call from B. Buhrlage regarding handbook issues.	0.25 190.00/hr	JS A ✓ 41.50
	BCD	Telephone call from R. Lovan regarding various matters for upcoming board meeting.	0.75 190.00/hr	JS A ✓ 142.50
	BCD	Emails with B. Kuper regarding Clarkson conveyance; review deed.	0.25 190.00/hr	RT R ✓ 41.50
1/21/2011 ✓	TAL	Review Edgewood and Alexandria Interlocal Cooperation agreements and exhibits.	0.50 145.00/hr	RT E ✓ 72.50
	BCD	Emails with K. Ryan and T. Lynch regarding Interlocal Coop agreements.	0.25 190.00/hr	RT C ✓ 41.50
1/24/2011	BCD	Emails with J. Scheben and T. Lynch regarding need to have Interlocal Coop with Sanitation District #1.	0.25 190.00/hr	RT C ✓ 41.50

		<u>Hrs/Rate</u>		
1/25/2011	BCD Telephone call from R. Harrison regarding concrete issue.	0.25 190.00/hr	✓ RA C	47.50
✓ TAL	Research KY Interlocal Cooperation Act, and KRS Chapters 74 and 220, regarding ICAs between sanitation and water districts.	0.50 145.00/hr	✓ RA C	72.50
1/26/2011	BCD Conference calls and emails with R. Lovan regarding Tea Party filing and related issues; review rehearing motion.	0.75 190.00/hr	✓ JB P	142.50
1/27/2011	BCD Prepare for and attend at board meeting; meeting with division heads regarding various outstanding matters.	3.25 190.00/hr	✓ JB A	617.50
1/28/2011	BCD Telephone call from J. Scheben regarding Silver Grove mobile home park agreement.	0.25 190.00/hr	✓ RA R	47.50
1/31/2011	EJA ✓ Receive and respond to e-mail correspondence from Jason Reed and Ricky Haven with the Kentucky Department of Revenue; review file materials in preparation for teleconference; participate in scheduled conference call with Jason Reed, Chris Nordloh, Alex Edmondson, Rob Sparks, Ricky Haven, Tim Bennett and Jeff Mando regarding refund applications submitted to Kentucky Department of Revenue; phone conference with Vince DiGirolamo regarding need to gather and submit supplemental collection data as well as to meet and discuss account information.	1.50 145.00/hr	✓ JB S	217.50
				3041.25
	BCD Telephone call from S. Shepherd regarding ATC request from Messer regarding memorial.	0.25 190.00/hr	✓ RA C	47.50
				3088.75
	For professional services rendered	17.75		\$3,500.00

(-411.25)

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Tax I.D.# 61-1348045

Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **General**
Client #NKW01/GN001
Invoice #48531

Professional Services

		<u>Hrs/Rate</u>		
2/2/2011	BCD	Telephone call from J. Scheben regarding KDOT Interlocal Coop agreement.	0.25 190.00/hr	✓ RT 47.50
2/3/2011	TAL	Review comments from Alexandria city attorney regarding ICA; draft revisions to ICA and email to J. Scheben; review ICA statute.	0.50 145.00/hr	✓ RT 72.50
2/4/2011	BCD	Telephone call from R. Rolfe of Edgewood regarding Interlocal Coop agreement and exhibit; emails with City Attorney regarding same; revisions to agreement; forward legal research regarding our limited indemnity obligations.	1.25 190.00/hr	✓ RT 237.50
2/7/2011	BCD	Telephone calls with B. Kuper regarding canceling bid for copper.	0.25 190.00/hr	✓ RT 47.50
	BCD	Emails and telephone calls regarding Edgewood Interlocal Coop agreement; revisions to agreement based on city attorney's comments.	0.50 190.00/hr	✓ RT 95.00
	BCD	Review Audobon Road project contract terms; telephone call to J. Scheben regarding performance bond issue.	0.50 190.00/hr	✓ RT 95.00
	BCD	Emails with K. Ryan regarding Covington agreement; review draft and approve changes.	0.25 190.00/hr	✓ RT 47.50
2/8/2011	BCD	Telephone call from and telephone call to J. Scheben regarding Audobon performance bond.	0.25 190.00/hr	✓ RT 47.50
	TAL	Review Project Agreement for Central Row project in City of Elsmere; research ICAs for future KY Transportation Cabinet projects.	1.25 145.00/hr	✓ RT 181.25

item aj

		<u>Hrs/Rate</u>	
2/8/2011	BCD	0.25 190.00/hr	✓ RAC 47.50
2/9/2011	BCD	0.50 190.00/hr	✓ RHP 95.00
2/10/2011	BCD	0.60 190.00/hr	JS A ✓ 114.00
	BCD	0.50 190.00/hr	✓ RHP 95.00
2/11/2011	BCD	0.25 190.00/hr	✓ RHP 47.50
2/14/2011	BCD	0.75 190.00/hr	JS A ✓ 142.50
2/15/2011	BCD	0.25 190.00/hr	RHP ✓ 47.50
2/17/2011	BCD	0.25 190.00/hr	✓ RAC 47.50
2/22/2011	BCD	0.25 190.00/hr	✓ RHP 47.50
2/23/2011	TAL ✓	0.25 145.00/hr	✓ RAC 36.25
	BCD	0.25 190.00/hr	JS A ✓ 47.50
	BCD	0.75 190.00/hr	✓ RHP 142.50
2/24/2011	EJA ✓	2.25 145.00/hr	JS P ✓ 326.25
	BCD	0.50 190.00/hr	✓ RHP 95.00
	BCD	1.25 190.00/hr	JS P ✓ 237.50

2/25/2011 EJA Meeting with Ron Lovan, Richard Harrison and Jack Bragg prior to scheduled Board of Commissioners Meeting; participate in scheduled Board meeting; phone call from Ron Lovan relative to discussions with the Kentucky Attorney General's Office regarding language incorporated into the Kentucky PSC Order; prepare draft of NKWD meeting minutes.

Hrs/Rate
4.50
145.00/hr
JB
R
652.50

2/28/2011 BCD Meeting with T. Lynch regarding Interlocal coop agreements.

0.25
190.00/hr
R
C
11.50

BCD Telephone call from B. Kuper regarding Andy Ament; telephone call to Andy Ament regarding same.

0.50
190.00/hr
R
A
E
95.00

For professional services rendered

Amount
19.10 \$3,500.00
3235.25
(-264.15)

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Ft. Mitchell, Kentucky 41017**

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Tax I.D.# 61-1348045

Northern Kentucky Water District

P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

April 22, 2011

In Reference To: **Litigation**

Client #NKW01/GN006

Invoice #48530

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2011	EJA Receive and respond to e-mail correspondence from Vince DiGirolamo regarding pending tax refund claims.	0.25 145.00/hr	36.25 JB S
2/2/2011	EJA Receive and respond to e-mail correspondence from Vince DiGirolamo; review current tax policy as related to residential water sales.	0.50 145.00/hr	72.50 JB S
2/3/2011	EJA Preparation for and attendance at scheduled meeting with Vince DiGirolamo at NKWD offices to discuss current litigation and refund application; address customer identification issues for purposes of establishing whether to impose sales tax.	1.75 145.00/hr	253.75 JB S
2/4/2011	EJA Phone conference with Jeff Mando and Jason Reed regarding addition of new putative class members into supplemental refund applications.	0.50 145.00/hr	72.50 JB
2/21/2011	EJA Phone call from John Scheben relative to scheduled work on Horsebranch Road easement; prepare e-mail correspondence to Bill Brammell advising of such.	0.25 145.00/hr	36.25 RHA ✓ R
	EJA Receive and respond to e-mail correspondence from Jeff Mando regarding SD1 supplemental refund application; prepare e-mail correspondence to Vince DiGirolamo regarding requested account information as well as the Water District's supplemental application from 9/1/10 through 2/1/11.	0.50 145.00/hr	72.50 JB S
2/28/2011	EJA Receive and respond to e-mail correspondence from Vince DiGirolamo relative to production of supplemental tax refund information at issue in the Schrage case; prepare e-mail correspondence to Jeff Mando.	0.50 145.00/hr	72.50 JB S

item aj

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	4.25	\$616.25

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Ft. Mitchell, Kentucky 41017**

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 Ft. Mitchell, KY 41017

 (859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attn: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

April 22, 2011

In Reference To: **Administration**
 Client #NKW01/GN014
 Invoice #48532

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>	
2/9/2011	BCD	Review uniform bid; compare to 2010 version; emails and voicemails with A. Kramer regarding same.	0.75 190.00/hr	✓ 142.50	RT P
2/10/2011	TAL	✓ Review SD1 open records policy manual.	0.25 145.00/hr	36.25	JB A ✓
2/11/2011	TAL	✓ Review KY Open Records Act.	0.50 145.00/hr	72.50	JB A ✓
2/14/2011	BCD	Legal research on Kentucky's new preference statute and impact on bidding.	0.75 190.00/hr	✓ 142.50	RT P
2/18/2011	BCD	Perform legal research on preference statute; telephone call to Kentucky Procurement office regarding same; telephone call to A. Kramer regarding same and impact bidding.	2.00 190.00/hr	✓ 380.00	RT P
2/21/2011	BCD	Telephone calls with J. Scheben and R. Harrison regarding Kentucky's new preference statute perform legal research regarding same; begin revisions to bid documents to incorporate preference language; begin draft of addendum for pending projects.	4.50 190.00/hr	✓ 855.00	RT P
2/22/2011	TAL	✓ Research KY Department of Library and Archives records retention schedules; review Open Records Act and KAR administrative regulations.	1.50 145.00/hr	217.50	JB A ✓
	BCD	Continue legal research preface statutes and review and revision of bid documents and draft of addendum to reflect preference; emails and telephone calls with J. Scheben regarding same.	4.25 190.00/hr	✓ 807.50	RT P

item aj

		<u>Hrs/Rate</u>	<u>Amount</u>	
2/23/2011	BCD Telephone calls and emails with A. Kramer regarding preference statute; continue legal research on related preference.	1.50 190.00/hr	✓ 285.00	At P
2/24/2011	BCD Review and revisions to durable wear bid packet; telephone call to A. Kramer regarding same.	0.75 190.00/hr	✓ 142.50	At P
	BCD Review billing statement bid packet; email to A. Kramer regarding same.	0.50 190.00/hr	✓ 95.00	At P
2/25/2011	TAL ✓ Review open records act and draft memo to BD regarding requirements of open records act.	1.00 145.00/hr	145.00	At P ✓
For professional services rendered		<u>18.25</u>	<u>\$3,321.25</u>	

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Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 25, 2011

In Reference To: **General**
Client # **NKW01/GN001**
Invoice # **48535**

Professional Services

		<u>Hrs/Rate</u>	
3/1/2011	EJA ✓ Phone call to Jack Bragg relative to 1/7/11 PSC Order; revise Board minutes.	0.50 145.00/hr	JB F 72.50
	BCD Draft 2010 audit response letter; deliver original to Von Lehman.	1.50 190.00/hr	JB A ✓ 285.00
	BCD Draft February board meeting minutes.	0.75 190.00/hr	JB A ✓ 142.50
3/2/2011	BCD Telephone call from R. Lovan regarding Von Lehman engagement and other additional, proactive oversight; forward audit response copy to client.	0.50 190.00/hr	JB A ✓ 95.00
	BCD Emails with J. Scheben and T. Lynch regarding SD1 Interlocal agreement.	0.25 190.00/hr	✓ RVC C 47.50
3/7/2011	BCD Meeting with T. Lynch, J. Bragg and C. Meder and review open records and records retention policy; perform legal research in preparation for same; telephone call to R. Lovan regarding same.	2.25 190.00/hr	JB A ✓ 427.50
	BCD Meeting with R. Harrison regarding Moock Road delay issue and related contract revisions.	0.50 190.00/hr	✓ RVC C 95.00
3/8/2011	BCD Perform legal research on audit committee and impact of Open Meetings Act; review bylaws related to same; voicemail to J. Bragg advising open meetings act applies to committees but permitted under bylaws; telephone calls with R. Lovan regarding same.	2.75 190.00/hr	JB A ✓ 522.50

item ak

		<u>Hrs/Rate</u>	
3/9/2011	BCD Telephone calls with R. Lovan regarding quorum for committees.	0.50 190.00/hr	JB A ✓ 95.00
3/10/2011	BCD Telephone call from K. Ryan and S. Broering regarding bidding with alternate items.	0.25 190.00/hr	✓ RHP 41.50
3/15/2011	BCD Telephone calls with A. Kramer regarding Taylor Mill Treatment Plant Project; email from same.	0.25 190.00/hr	✓ RHP 41.50
	BCD Telephone call from and telephone call to R. Lovan regarding board agenda items; review and prepare for same.	0.50 190.00/hr	JB A ✓ 95.00
3/16/2011	BCD Telephone calls with B. Kuper regarding copper bid and preference issue; advise client that non-resident bidders state is mailing address.	0.25 190.00/hr	✓ RHP 41.50
	BCD Draft proposed resolution regarding Von Lehman engagement; emails and telephone calls regarding same.	0.50 190.00/hr	JB A ✓ 95.00
3/17/2011	BCD Prepare for and appear at March board meeting.	2.75 190.00/hr	JB A ✓ 522.50
3/21/2011	BCD Telephone call from J. Scheben regarding White Pine Villa issue.	0.25 190.00/hr	✓ RHP 41.50
3/22/2011	BCD Begin draft of meeting minutes.	0.25 190.00/hr	JB A ✓ 41.50
3/23/2011	BCD Review and revisions to March meeting minutes; email same to Colleen.	0.25 190.00/hr	JB A ✓ 41.50
3/24/2011	BCD Forward Open Records Act information to Colleen to distribute to board.	0.25 190.00/hr	JB A ✓ 41.50
3/30/2011	BCD Telephone call to and telephone call from B. Kuper regarding bidding issue.	0.25 190.00/hr	✓ RHP 41.50
	BCD Telephone call from R. Harrison regarding procurement guideline revisions.	0.25 190.00/hr	✓ RHP 41.50
For professional services rendered		15.50	<u>Amount</u> 2922.50 (-511.50)
			\$3,500.00

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Ft. Mitchell, Kentucky 41017

Memorial Bell Bank LLC
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Ft. Mitchell, KY 41017

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Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

April 25, 2011

In Reference To: **Litigation**
Client #NKW01/GN006

Invoice #48534

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/1/2011	EJA	Receive and review correspondence from the Kentucky Department of Revenue relative to additional information requested.	0.25 145.00/hr	36.25 JB S
3/11/2011	EJA	Phone call from Jeff Mando relative to SD1 account data; receive and respond to e-mail correspondence from Vince DiGirolamo regarding new information to be incorporated into supplemental refund application.	0.50 145.00/hr	72.50 JB S
3/16/2011	EJA	Receive and review e-mail correspondence from Vince DiGirolamo regarding supplemental refund application data.	0.25 145.00/hr	36.25 JB S
3/18/2011	EJA	Receive and respond to e-mail correspondence from Vince DiGirolamo relative to supplemental sales tax collection data; receive and review data provided from NKWD covering 8/2/10 3/1/11; review for compliance with Kentucky Department of Revenue directive regarding commercial owners.	1.75 145.00/hr	253.75 JB S
3/21/2011	EJA	Meet with Jeff Mando relative to supplemental refund applications to be prepared and submitted on behalf of NKWD and SD1.	1.25 145.00/hr	181.25 JB S
3/23/2011	EJA	Prepare supplemental refund application; phone calls to and from Jason Reed and Ricky Haven with the Kentucky Department of Revenue regarding same.	0.75 145.00/hr	108.75 JB S
3/31/2011	EJA	Prepare e-mail correspondence to Jason Reed providing update as to supplemental refund application.	0.25 145.00/hr	36.25 JB S
For professional services rendered			<u>5.00</u>	<u>\$725.00</u>

item ak

Hammer DeFrank PLLC
 Suite 500
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 Ft. Mitchell, KY 41017

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Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

August 19, 2011

In Reference To: **General**
 Client # **NKW01/GN001**
 Invoice # **49315**

Professional Services

		<u>Hrs/Rate</u>		
4/4/2011	BCD	0.50 190.00/hr	✓ JB C	95.00
Emails and voicemails with Jackie regarding small claims actions; meeting with T. Lynch regarding same; review research results; provide results to Jackie.				
4/5/2011	BCD	0.25 190.00/hr	✓ RT C	47.50
Emails with A. Kramer regarding SRF Supplemental Assistance Agreement matters.				
4/12/2011	BCD	0.25 190.00/hr	✓ RT P	47.50
Emails with Kyle Ryan regarding Elsmere bid packet not including preference language.				
4/18/2011	BCD	0.75 190.00/hr	JB A	142.50
Conference call with R. Lovan regarding upcoming board meeting and related issues; review documents related to same.				
4/19/2011	BCD	0.50 190.00/hr	JB R	95.00
Prepare form of resolution for VonLehman engagement; emails and telephone calls regarding same.				
4/20/2011	BCD	0.25 190.00/hr	JB A	47.50
Review changes to resolution; emails with J. Bragg regarding same.				
4/21/2011	BCD	0.25 190.00/hr	✓ RT P	47.50
Telephone call from R. Harrison regarding experience concerns with lowest bidders for main replacement project.				
	BCD	4.50 190.00/hr	JB A	855.00
Prepare for and attend at board meeting.				
4/26/2011	BCD	0.50 190.00/hr	✓ RT P	95.00
Telephone calls with B. Wulfeck regarding preferences for reverse bid; email to same regarding Georgia statute.				

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		<u>Hrs/Rate</u>	
4/28/2011 BCD	Telephone calls with B. Kuper and J. Diering regarding bidding matters; telephone call from R. Lovan regarding settlement discussions.	0.75 190.00/hr	✓ RTR 142.50
4/29/2011 BCD	Telephone calls and emails with J. Scheben regarding drainage and storm water easement; email Aqua Drive easement to same.	0.50 190.00/hr	✓ RTR 95.00 <u>1210.00</u>
	For professional services rendered	<u>9.00</u>	<u>Amount</u> \$3,500.00

(-1720.00)

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Northern Kentucky Water District
 Attn: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

August 19, 2011

In Reference To: **Administration**
 Client #NKW01/GN014

Invoice #49321

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/2/2011	TAL ✓ Research KY caselaw regarding open records act and electronic records.	0.50 145.00/hr	✓ 72.50	JB A
3/4/2011	TAL ✓ Research KY Open Records Opinions.	0.50 145.00/hr	✓ 72.50	JB A
3/7/2011	TAL ✓ Attend meeting at District regarding open records and records management issues.	1.00 145.00/hr	✓ 145.00	JB A
4/7/2011	BCD Review new delegation of authority provision; email to R. Harrison regarding same; review proposed change to procurement guidelines regarding utilities; perform legal research regarding same; email to R. Harrison regarding possible options for gas & electric and manner in which gasoline is handled. <i>RP</i>	0.50 190.00/hr	✓ 95.00	
4/18/2011	BCD Review Von Lehman engagement letter; emails with J. Bragg regarding same.	0.25 190.00/hr	✓ 47.50	JB A
4/19/2011	BCD Emails with bond counsel regarding NKWD series 2011 preliminary offering statement.	0.25 190.00/hr	✓ 47.50	JB C
4/20/2011	BCD Review Scott Smith contract; emails with R. Harrison regarding same. <i>RP</i>	0.25 190.00/hr	✓ 47.50	JB
For professional services rendered		3.25	\$527.50	

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Jack Bragg

August 19, 2011

In Reference To: **Litigation**

Client #NKW01/GN006

Invoice #49320

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
4/6/2011	EJA ✓ Receive and review e-mail correspondence from Jason Reed relative to sales tax refund applications and requests from Kentucky Department of Revenue.	0.25 145.00/hr	✓ 36.25	JB S
4/11/2011	BCD Telephone call to and telephone call from C. Wessels regarding settlement and holding Open Records Act request in abeyance; emails, voicemails and telephone calls with R. Lovan and R. Harrison regarding same.	RH C 0.75 190.00/hr	✓ 142.50	
4/12/2011	BCD Emails with C. Wessels confirming Open Records Act abeyance; telephone call with R. Lovan regarding same.	RH C 0.50 190.00/hr	✓ 95.00	
4/13/2011	BCD Emails with R. Lovan, C. Wessels and Crestbrook counsel regarding settlement issues.	RH C 0.50 190.00/hr	✓ 95.00	
4/20/2011	BCD Conference call with R. Lovan, R. Harrison, and J. Bragg regarding settlement issues; perform legal research on filed tariff doctrine; telephone call from Jack Hughes regarding related issues.	RH C 3.50 190.00/hr	✓ 665.00	
4/21/2011	BCD Meeting with C. Wessels regarding settlement discussions.	RH C 0.50 190.00/hr	✓ 95.00	
4/27/2011	EJA ✓ Receive and respond to e-mail correspondence from Jason Reed relative to supplemental refund application; phone conference with Vince DiGirolamo regarding additional sales tax data; phone call to Ricky Haven with the Kentucky Department of Revenue; review materials submitted in light of requested revisions.	1.25 145.00/hr	✓ 181.25	JB S

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		<u>Hrs/Rate</u>	<u>Amount</u>	
4/28/2011	EJA ✓ Phone call to Ricky Haven with the Kentucky Department of Revenue; prepare e-mail correspondence to Jason Reed relative to supplemental sales tax data.	0.25 145.00/hr	✓ 36.25	JB S
	BCD Emails with Traveler's regarding participation in settlement.	0.25 190.00/hr	47.50	JB L ✓
4/29/2011	EJA ✓ Phone conference with Ricky Haven relative to additional revisions to NKWD/SD1 supplemental refund applications.	0.25 145.00/hr	✓ 36.25	JB S
	BCD Emails and telephone conference with Traveler's; telephone calls and emails with J. Hughes regarding background documents.	0.75 190.00/hr	✓ 142.50	JB S
For professional services rendered		8.75	\$1,572.50	

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August 19, 2011

In Reference To: **General**
Client #NKW01/GN001

Invoice #49322

Professional Services

			<u>Hrs/Rate</u>		
5/4/2011	BCD	Telephone call from A. Kramer regarding bids for Taylor Mill and potential changes related to substation. <i>RT P</i>	0.25 190.00/hr	✓	<i>47.50</i>
5/5/2011	BCD	Draft April board meeting minutes; revisions to March minutes; email same to C. Medert.	1.25 190.00/hr	✓	<i>237.50</i>
5/9/2011	BCD	Emails with K. Ryan regarding bonding issue with Rose Excavating. <i>RT P</i>	0.25 190.00/hr	✓	<i>47.50</i>
5/10/2011	BCD	Emails with A. Kramer regarding bidding requirements for demolition and electric sub station on components. <i>RT P</i>	0.25 190.00/hr	✓	<i>47.50</i>
5/11/2011	BCD	Telephone call from and telephone call to Chris Wetherall regarding inquiries from National regarding Badger settlement; advise Chris to have them contact me and work through proper legal channels. <i>JSB P</i>	0.25 190.00/hr	✓	<i>47.50</i>
5/18/2011	BCD	Emails with J. Bragg regarding revised tariff. <i>W. E. H. Ste.</i>	0.25 190.00/hr	✓	<i>47.50</i>
	BCD	Telephone calls with R. Harrison regarding Ryland Heights and Walton matters; emails regarding same. <i>RHC</i>	0.25 190.00/hr	✓	<i>47.50</i>
5/19/2011	BCD	Prepare for and attend at board meeting; draft resolutions for same.	4.50 190.00/hr	✓	<i>855.00</i>
5/20/2011	BCD	Begin draft of meeting minutes.	0.50 190.00/hr	✓	<i>95.00</i>

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		<u>Hrs/Rate</u>		
5/24/2011	BCD Telephone conference with A. Kramer regarding Division of Water and primary issues for Agreed Order.	0.50 190.00/hr	✓	95.00
	BCD Review and revisions to May meeting minutes; emails with C. Medert and B. Kuper regarding same.	1.00 190.00/hr	✓	190.00
	BCD Conference call with R. Lovan regarding Crestbrook settlement and TMTP matters.	0.40 190.00/hr	✓	76.00
5/25/2011	BCD Meeting with and emails with T. Lynch regarding research on material compliance with bid requirements; review research results.	0.40 190.00/hr	✓	76.00
For professional services rendered		10.05	\$3,500.00	Amount 1909.50

(-1590.50)

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Jack Bragg

August 19, 2011

In Reference To: **Litigation**
Client #NKW01/GN006

Invoice #49325

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>	
5/2/2011	BCD	Telephone calls and emails with insurance company regarding Crestbrook settlement coverage; finalize draft of settlement agreement; emails regarding same.	3.25 190.00/hr	✓ 617.50	RT C
5/4/2011	BCD	Telephone call from R. Lovan regarding miscellaneous open items; email and meeting with C. Wessels regarding status; continue review of agreement.	0.75 190.00/hr	✓ 142.50	RT C
5/6/2011	EJA	Receive and review revised sales tax data as forwarded by Vince DiGironamo; prepare e-mail correspondence to Jeff Mando regarding same.	✓ 0.50 145.00/hr	72.50	DS
5/9/2011	BCD	Significant revisions to Crestbrook agreement; email to client regarding same.	1.00 190.00/hr	✓ 190.00	RT C
5/10/2011	BCD	Meeting with C. Wessels; telephone conference with R. Harrison and R. Lovan; revisions to settlement agreement based on same; email to same and J. Hughes.	2.00 190.00/hr	✓ 380.00	RT C
5/11/2011	BCD	Conference call with R. Lovan regarding J. Hughes comments; revisions to agreement based on same; telephone calls and emails with insurance carrier.	1.50 190.00/hr	✓ 285.00	RT C
5/12/2011	BCD	Meeting with C. Wessels; telephone call and email with R. Lovan regarding status.	0.25 190.00/hr	✓ 47.50	RT C
5/13/2011	BCD	Meeting with C. Wessels; telephone conference and emails with R. Lovan regarding same; finalize revisions to settlement agreement draft.	0.75 190.00/hr	✓ 142.50	RT C

item am

		<u>Hrs/Rate</u>	<u>Amount</u>	
5/16/2011	BCD	0.25 190.00/hr	✓ 47.50	RWA C
5/17/2011	BCD	1.00 190.00/hr	✓ 190.00	RWA C
5/18/2011	BCD	1.00 190.00/hr	✓ 190.00	RWA C
5/19/2011	BCD	1.50 190.00/hr	✓ 285.00	RWA C
5/20/2011	EJA	0.25 145.00/hr	✓ 36.25	RWA E
5/24/2011	BCD	0.25 190.00/hr	✓ 47.50	RWA C
5/25/2011	BCD	1.00 190.00/hr	✓ 190.00	RWA C
5/26/2011	BCD	0.75 190.00/hr	✓ 142.50	RWA C
	BCD	0.10 190.00/hr	✓ 19.00	RWA C
5/27/2011	BCD	0.25 190.00/hr	✓ 47.50	RWA C
For professional services rendered			16.35	\$3,072.75

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August 19, 2011

In Reference To: **Administration**
Client #NKW01/GN014
Invoice #49326

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>	
5/9/2011	BCD	Email from J. Bragg regarding HVAC service contract issue; review and revisions to response; telephone call to J. Bragg regarding same.	0.25 190.00/hr	✓ 47.50	JB C
5/10/2011	BCD	Review and revisions to certificate of award for bond sale; emails with bond counsel regarding same.	0.50 190.00/hr	✓ 95.00	JB C
5/12/2011	BCD	Review and revisions to official statement for bond offering; emails regarding same.	0.50 190.00/hr	✓ 95.00	JB C
5/13/2011	BCD	Review final official statement for 2011 series bonds to confirm revisions; emails regarding same.	0.25 190.00/hr	✓ 47.50	JB C
	BCD	Conference call with R. Lovan regarding potential agreed order with Div. of Water; emails from R. Lovan regarding same; review related documents.	0.50 190.00/hr	✓ 95.00	JB C
5/18/2011	BCD	Emails and telephone calls regarding Agreed Order; review examples provided by Div. of Water.	0.50 190.00/hr	✓ 95.00	JB C
5/20/2011	TAL	Research KY AG opinions and KRS Ch. 74 regarding conflict of interest.	0.50 145.00/hr	✓ 72.50	JB A
5/23/2011	TAL	Research KY caselaw regarding common law conflicts of interest.	1.50 145.00/hr	✓ 217.50	JB A
	BCD	Review current draft of Agreed Order from A. Kramer; email to client suggesting changes.	1.25 190.00/hr	✓ 237.50	JB A

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			<u>Hrs/Rate</u>	<u>Amount</u>	
5/24/2011	BCD	Review closing documents for Series 2011 bond issue; begin due diligence for opinion of counsel; emails to I. Kofler and J. Bragg regarding same.	3.50 190.00/hr	✓ 665.00	JB C
5/25/2011	BCD	Review Series 2011 bond documents; telephone call from bond counsel regarding same and opinion of counsel.	0.75 190.00/hr	✓ 142.50	JB C
5/26/2011	BCD	Review and revisions to Agreed Order; multiple telephone calls regarding same.	✓ 2.00 190.00/hr	380.00	JB E
5/27/2011	BCD	Emails regarding latest draft of Agreed Order with Kentucky Environmental Protection Cabinet; review, revise and draft letter forwarding same to Division of Water contact.	✓ 1.50 190.00/hr	285.00	JB E
5/31/2011	BCD	Telephone calls and emails with bond counsel regarding series 2011 issue; finalize opinion of counsel; forward same to bond counsel.	0.50 190.00/hr	✓ 95.00	JB C
	BCD	Telephone calls and emails with bond counsel regarding Series 2011 issue; finalize opinion of counsel; forward same to bond counsel.	0.50 190.00/hr	✓ 95.00	JB C
	BCD	Emails with S. Smith and J. Horne regarding Agreed Order.	✓ 0.25 190.00/hr	47.50	JB E
For professional services rendered			<hr/>	<hr/>	
			14.75	\$2,712.50	

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Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

August 19, 2011

In Reference To: **General**
Client #NKW01/GN001
Invoice #49327

Professional Services

		<u>Hrs/Rate</u>	
6/1/2011	BCD Telephone call from and telephone call to R. Lovan regarding Crestbrook, Taylor Mill and HR issues.	0.50 190.00/hr	✓ RAS 95.00
	BCD Review research regarding defective bids.	0.25 190.00/hr	✓ JS P 47.50
6/2/2011	BCD Telephone call from and telephone call to R. Lovan regarding Agreed Order response necessary.	0.25 190.00/hr	✓ RAS 47.50
6/3/2011	BCD Review research from T. Lynch regarding statutory limitations on conflicts of interest consultant employing son of officer; email to client regarding results.	0.25 190.00/hr	✓ RAS H 47.50
6/7/2011	BCD Emails from and to R. Lovan regarding service line and Agreed Order matter.	0.25 190.00/hr	✓ RAS 47.50
6/8/2011	BCD Prepare for and attend at board meeting; draft resolution for same.	3.75 190.00/hr	✓ JS A 712.50
6/15/2011	BCD Meeting with T. Lynch regarding Ryland Heights and City of Walton; emails from client regarding same.	0.25 190.00/hr	✓ RAS C 47.50
6/16/2011	BCD Telephone calls and emails with G. Napier regarding Ryland Heights fill station and swimming pool encroachment; meeting with T. Lynch regarding same.	0.50 190.00/hr	✓ RAS C 95.00
6/17/2011	BCD Emails with B. Buhrlage regarding Carlisle resignation.	0.10 190.00/hr	✓ RAS H 19.00

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		<u>Hrs/Rate</u>		
6/20/2011	BCD Telephone call from R. Lovan regarding Agreed Order for Stage 2 DBP and HR matters.	0.40 190.00/hr	✓ R+S	76.00
6/21/2011	BCD Telephone call with C. Wetherell regarding termination of service with shared line.	0.25 190.00/hr	✓ JB C	47.50
	BCD Review encroachment agreement for pool; emails with T. Lynch regarding same.	0.25 190.00/hr	✓ R+S C	47.50
6/22/2011	BCD Email from C. Wetherell and meeting with T. Lynch regarding installation of curb stop under prescriptive easements.	0.25 190.00/hr	✓ JB C	47.50
	BCD Draft June meeting minutes.	✓ 1.00 190.00/hr	✓ JB A	190.00
	BCD Meeting with T. Lynch regarding Ryland and encroachment agreements; email to clients regarding same.	0.25 190.00/hr	✓ R+S C	47.50
6/23/2011	BCD Meeting with T. Lynch regarding revision to encroachment agreement.	0.10 190.00/hr	✓ R+S C	19.00
6/27/2011	BCD Meeting with S. Thomas to discuss disposal of concrete cylinder samples; emails and telephone calls with S. Shepherd regarding same.	0.25 190.00/hr	✓ R+S C	47.50
	BCD Revisions to June meeting minutes.	✓ 0.25 190.00/hr	✓ JB A	47.50
6/28/2011	BCD Telephone call from R. Harrison regarding Ryland agreement revisions; meeting with T. Lynch regarding same.	0.25 190.00/hr	✓ R+S C	47.50
6/29/2011	BCD Meeting with TAL regarding prescriptive easement issues.	✓ 0.25 190.00/hr	✓ R+S R	47.50
	BCD Telephone call from S. Shepherd regarding destruction of ATC's testing cylinders.	0.25 190.00/hr	✓ R+S C	47.50
6/30/2011	BCD Emails with J. Scheben regarding Walton agreement; review current draft.	0.25 190.00/hr	✓ R+S C	47.50
				1919.00
	For professional services rendered	10.10		\$3,500.00

(-1581.00)

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August 19, 2011

In Reference To: **Administration**
Client #NKW01/GN014
Invoice #49332

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>		
6/1/2011	BCD	Emails and telephone calls with Scott Smith regarding Agreed Order.	0.25 190.00/hr	47.50	RH S
6/3/2011	BCD	Telephone call with M. Stephens of Division of Water; telephone call to R. Lovan regarding same; detailed email providing update.	1.00 190.00/hr	190.00	RH S
6/6/2011	BCD	Telephone calls and emails with S. Smith regarding Agreed Order; telephone call from Division of Water regarding same.	0.75 190.00/hr	142.50	RH S
6/9/2011	BCD	Conference call with M. Stephens regarding Agreed Order, including N.O.V. requirements and public notice under Stage 2 regulations; emails with client regarding same; email from A. Kramer regarding public notice summary; review related regulations;	1.50 190.00/hr	285.00	RH S
6/10/2011	BCD	Telephone calls with S. Smith regarding Agreed Order; conference call with M. Stephens regarding same.	0.50 190.00/hr	95.00	RH S
6/13/2011	BCD	Telephone call to S. Smith regarding D.O.W. discussion; detailed email memo summarizing current regulation status and open items in form can forward to D.O.W. contacts; forward public notice regulations to S. Smith.	1.75 190.00/hr	332.50	RH S
6/14/2011	BCD	Conference call with M. Stephens regarding Agreed Order changes; emails with client regarding same and substantial penalties section.	0.50 190.00/hr	95.00	RH S
6/15/2011	BCD	Emails regarding revised Agreed Order.	0.25 190.00/hr	47.50	RH S

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		<u>Hrs/Rate</u>	<u>Amount</u>	
6/16/2011	BCD Telephone call to R. Lovan regarding Agreed Order for DOW; further revision to same.	1.50 190.00/hr	285.00	RJA S
6/17/2011	BCD Finalize latest Agreed Order; forward to M. Stephens; letter to same.	1.50 190.00/hr	285.00	RJA S
6/22/2011	TAL ✓ Draft License and Release of Claims Agreement regarding employees removing trees.	0.50 145.00/hr	✓ 72.50	RJA C
6/24/2011	BCD Follow up with M. Stephens regarding response to latest Agreed Order.	0.25 190.00/hr	47.50	RJA S
6/27/2011	BCD Telephone call from R. Lovan; telephone call from M. Stephens regarding NOV issue; email to client and S. Smith regarding same; list current deal breakers.	0.75 190.00/hr	142.50	RJA S
6/30/2011	BCD Calls with R. Lovan and S. Smith regarding M. Stephens; telephone call to M. Stephens; emails regarding same.	1.00 190.00/hr	190.00	RJA S
For professional services rendered		<u>12.00</u>	<u>\$2,257.50</u>	
Additional Charges :				
6/21/2011	Federal Express delivery to the Energy and Environment Cabinet on 5/31/11.		JB S 7.16	
	Federal Express delivery to Peck Shaffer on 5/31/11.		JB S 7.16	
6/30/2011	Federal Express delivery to Mary Stephens, Esq. on 6/17/11.		JB S 7.20	
Total costs advanced			<u>\$21.52</u>	
Total amount of this bill			<u><u>\$2,279.02</u></u>	

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Jack Bragg

August 19, 2011

In Reference To: **Litigation**
Client #NKW01/GN006
Invoice #49331

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
6/6/2011	BCD	Meeting with C. Wessels regarding final settlement related to cross-connection policy issue; prepare final version of same; telephone conference with R. Lovan and R. Harrison regarding same.	0.75 ✓ 190.00/hr	142.50 RHC
6/16/2011	BCD	Meeting with C. Wessels regarding status of agreement execution.	0.25 ✓ 190.00/hr	47.50 RHC
6/23/2011	EJA ✓	Phone call to Jason Reed regarding status of supplemental refund applications; review SD 1 collection and tax data; attention to file.	1.50 ✓ 145.00/hr	217.50 JRS
6/27/2011	EJA ✓	Phone conference with Jason Reed relative to SD 1 updated sales tax information.	0.25 ✓ 145.00/hr	36.25 JRS
✓	SRT	Conference with B. Dunham regarding obligations, if any, to preserve concrete coring samples which supported decision of general contractor to terminate services of concrete subcontractor	0.25 ✓ 190.00/hr	47.50 RHC
	BCD	Email to C. Wessels regarding Crestbrook execution status.	0.10 ✓ 190.00/hr	19.00 RHC
6/30/2011	BCD	Obtain fully executed Crestbrook agreement; forward same to client.	0.25 ✓ 190.00/hr	47.50 RHC
For professional services rendered			3.35	\$557.75

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Jack Bragg

August 22, 2011

In Reference To: **Litigation**
Client #NKW01/GN006
Invoice #49338

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/25/2011	EJA	Review file; participate in scheduled status conference before Judge Summe in Kenton Circuit Court; phone call to Jack Bragg to discuss same; conference with Jason Reed and Daniel Linneman relative to SD1 account information and preparation of supplemental refund application.	2.25 145.00/hr	326.25 ✓ JB S
7/27/2011	EJA	Receive and review e-mail correspondence from Jason Reed and Ricky Haven relative to supplemental refund applications and status of Department of Labor review.	0.50 145.00/hr	72.50 ✓ JB S
For professional services rendered			<u>2.75</u>	<u>\$398.75</u>

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Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

August 22, 2011

In Reference To: **General**
Client #NKW01/GN001
Invoice #49333

Professional Services

		<u>Hrs/Rate</u>		
7/5/2011	TAL ✓	0.75 145.00/hr	✓ RN R	108.75
7/6/2011	BCD	0.75 190.00/hr	✓ RAS	142.50
	BCD	0.50 190.00/hr	✓ JS C	95.00
7/7/2011	BCD	0.50 190.00/hr	✓ JS C	95.00
7/8/2011	BCD	0.25 190.00/hr	✓ JS C	47.50
7/14/2011	BCD	4.00 190.00/hr	✓ JS A	760.00
7/20/2011	BCD	0.50 190.00/hr	✓ JS H	95.00
7/21/2011	BCD	0.25 190.00/hr	✓ JS H	47.50
7/22/2011	BCD	0.25 190.00/hr	✓ RN R	47.50

item 20

- 7/22/2011 BCD Telephone call to S. Shepherd regarding ability to hold payment of draw request due to contractor on US 27's issues.
- 7/28/2011 BCD Telephone call from J. Scheben regarding termination of assessment agreement for apartment complex on Rhine Valley.
- BCD Telephone call from R. Harrison regarding procurement guidelines and addressing purchase of gasoline.

<u>Hrs/Rate</u>	
0.25 190.00/hr	✓ RHC 47.50
0.25 190.00/hr	✓ RHC 47.50
0.25 190.00/hr	✓ RHC P 47.50
<hr/>	<u>Amount</u> 1581.25
8.50	\$3,500.00

For professional services rendered

**Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017**

(-1718.75)

nermer DeFrank PLLC

Suite 500
250 Grandview Drive
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Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

August 22, 2011

In Reference To: **Administration**

Client #NKW01/GN014

Invoice #49339

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/1/2011	BCD Telephone calls with M. Stephens; research public notice.	1.25 190.00/hr	✓ 237.50	RHS
7/11/2011	BCD Review resolution for BANs and upcoming bonds; emails with bond counsel regarding same.	0.25 190.00/hr	✓ 47.50	DB
7/12/2011	BCD Numerous telephone calls and email with R. Lovan and M. Stephens regarding agreed order.	1.75 190.00/hr	✓ 332.50	RHS
7/13/2011	BCD Telephone call from R. Lovan regarding latest DOW response to Agreed Order proposal; review response; email from M. Stephens regarding same; follow up calls and emails with R. Lovan regarding same.	1.00 190.00/hr	✓ 190.00	RHS
7/18/2011	BCD Telephone call from R. Lovan and telephone call to S. Smith regarding Agreed Order.	0.40 190.00/hr	✓ 76.00	RHS
7/19/2011	BCD Telephone call to S. Smith; email to M. Stephens regarding Agreed Order; telephone call from and emails with R. Lovan regarding same.	0.50 190.00/hr	✓ 95.00	RHS
7/20/2011	BCD Emails with R. Lovan, S. Smith and M. Stephens regarding Agreed Order.	0.25 190.00/hr	✓ 47.50	RHS
7/22/2011	BCD Emails with M. Stephens regarding Agreed Order; prepare redlined version; emails with R. Lovan and S. Smith regarding same; begin review of same.	0.75 190.00/hr	✓ 142.50	RHS
7/25/2011	BCD Review latest agreed order from Environment Protection Cabinet; begin revisions to same.	1.25 190.00/hr	✓ 237.50	RHS

item 20

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/26/2011	BCD	Review preliminary offering circular and appendix B for Series 2011 BANS; email to and from bond counsel regarding changes.	0.50 ✓ 95.00	JB
			190.00/hr	
	BCD	Review and revisions to Agreed Order; telephone call with R. Lovan and emails with S. Smith regarding same.	1.50 ✓ 285.00	RMS
			190.00/hr	
7/28/2011	BCD	Continue review and revisions to latest draft of Agreed Order to include A. Kramer's changes and S. Smith's changes.	1.00 ✓ 190.00	RMS
			190.00/hr	
For professional services rendered			<hr/> 10.40	<hr/> \$1,976.00

**Remit Payment To:
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250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017**

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Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

November 22, 2011

In Reference To: **General**
 Client #NKW01/GN001
 Invoice #50026

Professional Services

			Hrs/Rate	
8/1/2011	BCD	Telephone call with R. Lovan regarding revision to Agreed Order	47.50 0.25 190.00/hr	✓ RM ₃
	BCD	Telephone call to R. Lovan regarding Agreed Order matter.	14.00 0.60 190.00/hr	✓ RM ₃
8/5/2011	BCD	Telephone calls with R. Lovan regarding Agreed Order.	19.00 0.10 190.00/hr	✓ KM ₃
8/9/2011	BCD	Telephone call from R. Lovan regarding Agreed Order; telephone call to A. Kramer regarding bid information.	47.50 0.25 190.00/hr	✓ RM ₃
8/11/2011	BCD	Telephone call from R. Lovan regarding meeting with Sanitation District 1 regarding storm water disconnect, Agreed Order with Division of Water, and employee handbook.	47.50 0.25 190.00/hr	✓ RM ₃
	BCD	Telephone call from B. Buhlage regarding employee handbook revisions.	47.50 0.25 190.00/hr	✓ JB H
	BCD	Telephone call from and telephone call to G. Napier regarding assessment lien release and impact from failure to file in 2005 when paid; advise client no problem with this late release.	47.50 0.25 190.00/hr	RA R
8/12/2011	BCD	Telephone call with R. Lovan regarding Agreed Order and benefit of obtaining versus proceeding without.	95.00 0.50 190.00/hr	RM ₃ ✓
	BCD	Emails with S. Shepherd regarding meeting to discuss change orders within contingency.	19.00 0.10 190.00/hr	✓ RM ₃ C

item ap

		<u>Hrs/Rate</u>			
8/12/2011	BCD	Emails with B. Buhrlage regarding retirement resolution; review and approve form of resolution.	47.50	0.25 190.00/hr	✓ JB H
	BCD	Finalize draft of July meeting minutes; email same to C. Medert.	45.00	0.50 190.00/hr	✓ JB H
8/15/2011	BCD	Office meetings with R. Lovan, S. Shepherd, R. Harrison, D. Gibson and J. Bragg.	112.50	3.75 190.00/hr	✓ RA C
8/17/2011	BCD	Prepare for board meeting.	332.50	1.75 190.00/hr	✓ JB A
8/18/2011	BCD	Prepare for and attend board meeting; telephone calls and emails in advance of same.	1045.00	5.50 190.00/hr	✓ JB A
8/22/2011	BCD	Emails from A. Kramer regarding charging for plans and specs; emails with C. Pangburn regarding same; voicemail to A. Kramer regarding same.	47.50	0.25 190.00/hr	RA P
8/23/2011	BCD	Telephone calls with R. Harrison regarding change order for pavement in Campbell County.	47.50	0.25 190.00/hr	✓ RA C
8/31/2011	BCD	Office conference with R. Lovan, R. Harrison and A. Kramer to discuss Taylor Mill bids.	142.50	0.75 190.00/hr	RA P
For professional services rendered			<u>2954.50</u>	15.55	<u>Amount</u> \$3,500.00
			(-545.50)		

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 Ft. Mitchell, Kentucky 41017

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Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

November 22, 2011

In Reference To: **Litigation**
Client # **NKW01/GN006**

Invoice # **50029**

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
8/16/2011 EJA Phone call from attorney Louis Kelly regarding supplemental sales tax data from August 2010 through August 2011; phone call to Vince DiGirolamo regarding same.	0.50 145.00/hr	72.50	✓ JB S
For professional services rendered	<u>0.50</u>	<u>\$72.50</u>	

item ap

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Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

November 22, 2011

In Reference To: **Administration**
Client # **NKW01/GN014**

Invoice #50030

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>	
8/2/2011	BCD	Revision to Agreed Order; provide reply to clients comments regarding same;	0.50 190.00/hr	✓ 95.00	RH S
	BCD	Detailed emails regarding latest draft of Agreed Order; review and revisions to order based on same.	0.75 190.00/hr	✓ 142.50	RH S
8/3/2011	BCD	Follow up emails regarding NOVs if fail to meet milestones; revision to Agreed Order; email to attorney for Division of Water regarding latest draft.	0.75 190.00/hr	✓ 142.50	RH S
	BCD	Emails with client and M. Stephens regarding Agreed Order and removal of NOVs for missed milestones; draft additional revisions based on same; forward to Division of Water counsel.	0.75 190.00/hr	✓ 142.50	RH S
8/10/2011	BCD	Emails with counsel to Division of Water regarding latest Agreed Order.	0.25 190.00/hr	✓ 47.50	RH S
8/12/2011	BCD	Conference call with M. Stephens of Division of Water; review and revisions to Agreed Order; follow up telephone calls with R. Lovan regarding same.	2.75 190.00/hr	✓ 522.50	RH S
8/15/2011	BCD	Review and revision to latest draft of Agreed Order; detailed email to M. Stephens regarding same; emails with S. Smith regarding same.	1.25 190.00/hr	✓ 237.50	RH S
8/16/2011	BCD	Review and revision to procurement guideline; numerous telephone calls and emails with R. Lovan and R. Harrison regarding same; follow up revisions to guidelines based on same; perform research on guidelines of similar agencies.	✓ 3.10 190.00/hr	589.00	RH P

item ap

		<u>Hrs/Rate</u>	<u>Amount</u>	
8/16/2011	BCD	0.90 190.00/hr	✓ 171.00	RH S
8/17/2011	BCD	2.75 190.00/hr	✓ 522.50	RA S
8/18/2011	BCD	3.25 190.00/hr	✓ 617.50	RH S
8/19/2011	BCD	0.50 190.00/hr	✓ 95.00	RH S
8/22/2011	BCD	2.25 190.00/hr	✓ 427.50	RH S
8/23/2011	BCD	0.75 190.00/hr	✓ 142.50	RH S
8/24/2011	BCD	0.75 190.00/hr	✓ 142.50	RH S
8/30/2011	BCD	0.75 190.00/hr	✓ 142.50	RH S
8/31/2011	BCD	✓ 0.25 190.00/hr	47.50	RH P
For professional services rendered		22.25	\$4,227.50	

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Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

November 22, 2011

In Reference To: **General**
Client # **NKW01/GN001**

Invoice #50031

Professional Services

		<u>Hrs/Rate</u>		
9/6/2011	BCD Telephone call to A. Kramer and J. Scheben regarding DOW Agreed Order for main extensions and charges for plans and specs services.	✓ 0.25 190.00/hr	RH S	47.50
9/7/2011	BCD Telephone calls with R. Lovan regarding HR, litigation, SD1 and Division of Water issues.	0.75 190.00/hr	✓ H	142.50
9/8/2011	BCD Telephone calls with R. Lovan regarding Syed foreclosure; meeting with J. Atkins regarding same; emails to R. Hudson regarding copies of documents necessary for answer and cross-claim.	0.50 190.00/hr	✓ JB H	95.00
	BCD Begin review and revisions to draft August meeting minutes.	✓ 0.25 190.00/hr	JB A	47.50
9/9/2011	BCD Draft meeting minutes; revision to same; email with C. Medert regarding same.	✓ 0.60 190.00/hr	JB A	114.00
9/10/2011	BCD Telephone call from R. Harrison regarding revisions to minutes.	✓ 0.25 190.00/hr	RH A	47.50
	BCD Telephone call from R. Lovan regarding upcoming board meeting issues.	✓ 0.25 190.00/hr	JB A	47.50
9/15/2011	BCD Meeting with R. Lovan and new board members; review board packet in advance of meeting; prepare outline for chairman regarding election format; attend board meeting.	✓ 5.75 190.00/hr	JB A	1092.50
9/20/2011	BCD Telephone call from A. Kramer regarding issues with masonry at Ft. Thomas project.	0.40 190.00/hr	✓ RH C	76.00

item aq

		<u>Hrs/Rate</u>	
9/22/2011	BCD Telephone call from R. Harrison regarding issues with masonry on FTTP project.	0.25 190.00/hr	✓ R ^H C 47.50
9/26/2011	BCD Telephone call from R. Harrison regarding Newport paver issue; email to K. Ryan regarding same.	0.25 190.00/hr	✓ R ^H C 47.50
9/28/2011	BCD Telephone call from and telephone call to R. Harrison regarding dispute over masonry work.	0.25 190.00/hr	✓ R ^H C 47.50
	BCD Telephone call to R. Lovan regarding bidding and change order matters.	0.25 190.00/hr	✓ R ^H P 47.50
9/29/2011	BCD Telephone call from and telephone call to D. Gibson regarding board communication for topsoil bid.	0.25 190.00/hr	✓ JB P 47.50
	BCD Review T. Lynch's legal memo regarding customer collection options; email to J. Bragg regarding same.	0.25 190.00/hr	✓ JB C 47.50
	BCD Telephone call from R. Lovan regarding possible revisions to employee handbook.	0.25 190.00/hr	✓ JB H 47.50
	BCD Draft September board minutes; emails with Colleen regarding same.	0.50 190.00/hr	✓ JB A 95.00
9/30/2011	BCD Review memo regarding customer service collection questions; email to J. Bragg regarding same.	0.25 190.00/hr	✓ JB C 47.50
For professional services rendered		11.50	\$3,500.00
		<u>Amount</u>	2185

(-1315.00)

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 Ft. Mitchell, Kentucky 41017

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Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

November 22, 2011

In Reference To: **Litigation**
Client #NKW01/GN006

Invoice #50034

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>		
9/8/2011	EJA	Receive and review supplemental tax refund data provided by Vince DiGiralamo; prepare supplemental refund application with revised sales tax data.	✓ 1.25 145.00/hr	181.25	JB S
	EJA	Receive and review Foreclosure Complaint filed against Wajahat Syed; conference with BCD regarding same; oversee preparation of file materials; begin preparing Answer and Cross-Claim.	0.75 145.00/hr	✓ 108.75	JB A
9/13/2011	EJA	Attention to file; prepare e-mail correspondence to attorney Louis Kelly attaching supplemental sales tax information from 8/2/10 - 8/25/11.	✓ 0.50 145.00/hr	72.50	JB S
	EJA	Prepare correspondence to Jack Bragg relative to supplemental sales tax refund application for the time period of 3/2/11 - 8/25/11.	✓ 0.25 145.00/hr	36.25	JB S
9/14/2011	EJA	Phone calls to and from Jason Reed and Louis Kelly regarding account data requested by the Kentucky Department of Revenue; review changes implemented to correspond with Department of Revenue directive.	✓ 1.25 145.00/hr	181.25	JB S
9/15/2011	EJA	Phone call to Louis Kelly regarding SD1 billing data as related to information provided by NKWD.	✓ 0.25 145.00/hr	36.25	JB S
9/30/2011	EJA	Phone call and e-mail to Rob Hudson relative to judgment lien filed against Wajahat Syed; phone call to Lori Wight with Lerner Sampson & Rothfuss relative to NKWD's Answer and Cross-claim.	0.50 145.00/hr	✓ 72.50	JB H
For professional services rendered			<u>4.75</u>	<u>\$688.75</u>	

item aq

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Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

December 02, 2011

In Reference To: **Administration**
Client #NKW01/GN014
Invoice #50098

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
9/2/2011 BCD Telephone call to and email from M. Stephens regarding dating of Agreed Order; email to R. Lovan regarding same.	✓ 0.25 190.00/hr	47.50	RH S
9/8/2011 BCD Emails with M. Stephens regarding status of original Agreed Order.	✓ 0.25 190.00/hr	47.50	RH S
9/9/2011 BCD Finalize Agreed Order with dating and order number.	✓ 0.25 190.00/hr	47.50	RH S
9/10/2011 BCD Review revised version of official statement for BAN issues; email to bond counsel regarding same.	0.50 ✓ 190.00/hr	95.00	JB C
9/12/2011 BCD Review final offering circular for 2011 BANs; emails with bond counsel regarding same.	0.50 ✓ 190.00/hr	95.00	JB C
9/14/2011 BCD Email to M. Stephens forwarding final order with completed date and order number.	✓ 0.10 190.00/hr	19.00	RH S
9/19/2011 BCD Review and revision to closing documents for 2011 BAN issue; draft opinion of counsel.	2.10 ✓ 190.00/hr	399.00	JB C
9/27/2011 BCD Telephone call to R. Lovan regarding procurement matters; perform legal research on bidding issues.	1.50 ✓ 190.00/hr	285.00	RH P
9/29/2011 BCD Emails to obtain example form of financial interest disclosure; forward form example to R. Lovan.	✓ 0.25 190.00/hr	47.50	JB A
For professional services rendered	<u>5.70</u>	<u>\$1,083.00</u>	

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Northern Kentucky Water District
 P.O. Box 18640
 Erlanger, KY 41018-0640
 Jack Bragg

November 22, 2011

In Reference To: **Litigation**
 Client #NKW01/GN006
 Invoice #50038

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
10/3/2011	EJA Prepare e-mail correspondence to Rob Hudson relative to Syed judgment; finalize NKWD Answer in Syed foreclosure action; include amount of judgment lien; file same to preserve NKWD's interest in proceeds from foreclosure sale.	✓ 0.25 145.00/hr	36.25	JB A
10/10/2011	EJA Receive and review e-mail correspondence from Jason Reed relative to Department of Revenue refund analysis; phone conference with Mr. Reed regarding the status of the Districts supplemental refund application; prepare e-mail correspondence to Louis Kelly to ascertain status of SD1 application.	0.75 145.00/hr	✓ 108.75	JB S
10/11/2011	EJA Receive and review Notice of Mediation; conference with BCD relative to proposed participation by telephone.	✓ 0.25 145.00/hr	36.25	JB A
10/24/2011	EJA Receive and review Reply of Plaintiff Union Savings Bank to NKWD's Cross-Claims; forward same to client.	✓ 0.15 145.00/hr	21.75	JB A
10/28/2011	EJA Review and analyze Bank of America, N.A. v. Colleen Lyke, et al. foreclosure action; research enforceability of NKWD assessment for public works project; review KRS 74.010 et seq.; receive and review Order Confirming Assessment Roll of Northern Kentucky Water Service District and Order Confirming and Approving Statement of Costs; draft NKWD Answer and Cross-Claim against Colleen Lyke; prepare e-mail correspondence to Jack Bragg relative to subject assessment.	2.30 145.00/hr	✓ 333.50	JB C
10/31/2011	EJA Revise client cross-claim against Colleen Lyke; finalize and file same with the Kenton Circuit Court.	0.30 145.00/hr	✓ 43.50	JB C

item ar

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	4.00	\$580.00

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Ft. Mitchell, Kentucky 41017**

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Tax I.D.# 61-1348045

Northern Kentucky Water District

Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

November 22, 2011

In Reference To: **General**
Client #NKW01/GN001

Invoice #50035

Professional Services

		<u>Hrs/Rate</u>		
10/3/2011	BCD Telephone call from and telephone call to R. Lovan regarding need to change upcoming board meeting dates.	0.25 190.00/hr	✓ JS A	47.50
	BCD Continue drafting September board meeting minutes.	0.50 190.00/hr	✓ JS A	95.00
10/6/2011	BCD Draft September board minutes; email to R. Lovan regarding same.	0.75 190.00/hr	✓ JS A	142.50
10/11/2011	BCD Emails from R. Lovan and to J. Atkins regarding Syed foreclosure; review Notice of Mediation; emails with T. Lynch regarding City of Fort Mitchell interlocal co-op arrangements; review agreement regarding sidewalk reimbursement; telephone call from R. Lovan regarding Syed and cross connection matters.	✓ 1.00 190.00/hr	JB A	190.00
10/13/2011	BCD Email to R. Lovan regarding Syed mediation.	✓ 0.10 190.00/hr	JB A	19.00
10/17/2011	BCD Telephone calls and emails with J. Bragg regarding September meeting minutes; review and revisions to same.	0.25 190.00/hr	✓ JB A	47.50
	BCD Telephone call from R. Harrison regarding execution of Agreed Order for main replacement standards.	0.25 190.00/hr	✓ JB S	47.50
10/18/2011	BCD Telephone call to J. Bragg regarding advertising of request for proposal for insurance.	0.25 190.00/hr	✓ JB P	47.50
10/24/2011	BCD Review proposed board packet items at request of R. Lovan; email to and from Colleen and email to Ron regarding same.	0.50 190.00/hr	✓ JB A	95.00

item ar

	<u>Hrs/Rate</u>	
10/26/2011 BCD Telephone call from J. Scheben regarding pre-qualification requirement for Edgewood project.	0.25 190.00/hr	✓ R ^H P 47.50
BCD Review board packet for October meeting.	0.50 190.00/hr	✓ J ^B A 95.00
10/27/2011 BCD Prepare for and attend October board meeting; begin preparation of meeting minutes.	4.25 190.00/hr	✓ J ^B A 807.50
10/28/2011 BCD Continue draft of October meeting minutes.	0.50 190.00/hr	✓ J ^B A 95.00
10/31/2011 BCD Telephone calls with R. Harrison regarding Walton amendment.	0.25 190.00/hr	✓ R ^H C 47.50
BCD Continue draft of meeting minutes.	0.25 190.00/hr	✓ J ^B A 47.50
	<hr/>	Amount 1871.50
For professional services rendered	9.85	\$3,500.00
Additional Charges :		(-1628.33)
10/10/2011 Federal Express delivery to Peck Shaffer & Williams LLP on 09/19/11.		11.41 A
Total costs advanced		<hr/> \$11.41
Total amount of this bill		<hr/> \$3,511.41 <hr/>

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Ft. Mitchell, Kentucky 41017

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Northern Kentucky Water District
P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

December 02, 2011

In Reference To: **Litigation**
Client #NKW01/GN006
Invoice #50102

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
11/1/2011	EJA	0.15 145.00/hr	21.75	JS
	EJA	0.15 145.00/hr	✓ 21.75	JB H
For professional services rendered			0.30	\$43.50
Additional Charges :				
11/30/2011	Costs advanced to the Kenton County Clerk for fees for copies of Assessment on 11/03/11.		✓ 30.00	RH R
Total costs advanced			\$30.00	
Total amount of this bill			\$73.50	

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Ft. Mitchell, Kentucky 41017

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Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

December 02, 2011

In Reference To: **Administration**
Client #NKW01/GN014
Invoice #50099

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
11/15/2011 BCD Email from and to A. Kramer regarding second Supplemental Assistance Agreement for KCA financing; review same.	0.50 190.00/hr	✓ 95.00	RH ✓
For professional services rendered	<u>0.50</u>	<u>\$95.00</u>	

item as

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

December 02, 2011

In Reference To: **General**
Client #NKW01/GN001
Invoice #50100

Professional Services

			<u>Hrs/Rate</u>	
11/5/2011	BCD	Telephone call from R. Lovan regarding employee handbook matter.	47.50 0.25 190.00/hr	✓ JB H
11/7/2011	BCD	Emails with J. Bragg regarding Crestbrook settlement payment; review agreement to confirm timing.	47.50 0.25 190.00/hr	✓ RH C
11/11/2011	BCD	Email from G. Napier regarding unpaid assessment involving DOT property; telephone call to and telephone call from same.	47.50 0.25 190.00/hr	✓ RH R
11/15/2011	BCD	Telephone call from R. Harrison regarding disclosure of emails related to testing.	47.50 0.25 190.00/hr	✓ RH C
11/17/2011	BCD	Telephone call to J. Scheben regarding prevailing wage issue.	47.50 0.25 190.00/hr	✓ RH P
11/18/2011	BCD	Finalize October meeting minutes; telephone call to and email to C. Medert regarding distribution and engineering department report.	47.50 0.25 190.00/hr	✓ JB A
11/21/2011	BCD	Telephone call from R. Lovan regarding late delivery of bid.	57.00 0.30 190.00/hr	✓ JB P
11/28/2011	BCD	Telephone calls with R. Harrison and J. Bragg regarding board approval of annual renewal of janitorial contract.	47.50 0.25 190.00/hr	✓ RH C
	BCD	Telephone call from J. Scheben and S. Napier regarding Campbell County Clerk's office comments to Spider Line Agreement.	47.50 0.25 190.00/hr	✓ RH C

item as

		<u>Hrs/Rate</u>	
11/30/2011	BCD Conference call with J. Bragg, R. Harrison and R. Lovan regarding insurance bids; review board packet; prepare resolution; attend board meeting; begin draft of meeting minutes.	807.50 4.25 190.00/hr	JB A
	BCD Emails with T. Lynch regarding interlocal co-op agreements with cities.	47.50 0.25 190.00/hr	✓ RVC
	For professional services rendered	1292.00 6.80	<u>Amount</u> \$3,500.00

(-2208.00)

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Q15. List each fringe benefit provided to Northern District's president and vice-presidents and state the cost of that benefit.

AQ15. Northern District's President and Vice Presidents receive the following benefits:

Health Insurance	\$37,724.40
Pension	\$89,479.16
Life Insurance/Disability	\$ 7,239.28

The President receives a car allowance of \$1,000 per month, which is included in taxable compensation.

NKWD_PSCDR2_Q16_081412
Case 2012-00072
Response to Q16
Witness: Bragg

Q16. Provide all correspondence, electronic mail messages, and all other documents exchanged between Northern District and Gannett Fleming Inc. that discuss the performance and preparation of the cost-of-service study that Northern District submitted in this proceeding.

AQ16: See Attached Documents

RE: NKWD

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Thursday, March 08, 2012 5:14 PM

To: Jack Bragg

Cc: Herbert, Paul R. [pherbert@GFNET.com]

Jack,

Thanks for the heads up. We look forward to working with you again!

Connie

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]

Sent: Thursday, March 08, 2012 4:07 PM

To: Heppenstall, Constance E.

Subject: NKWD

Connie:

We are back. It doesn't seem like long ago but i guess the last case was 2010. We are moving into position to file our next one so i wanted to alert you and Paul. We plan to use the 12/31/11 financial info. We will make sure the billing data is available. Look forward to working with you guys again.

Jack

RE: NKWD

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Wednesday, March 21, 2012 12:06 PM
To: Jack Bragg
Cc: Herbert, Paul R. [pherbert@GFNET.com]
Attachments: NKWD 2012.pdf (104 KB)

Jack,

Per our conversation this morning, attached is our letter proposal to perform NKWD's cost of service, bill analysis and rate design.

Thanks,

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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Thursday, March 08, 2012 4:07 PM
To: Heppenstall, Constance E.
Subject: NKWD

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Jack

RE: NKWD

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, March 26, 2012 1:56 PM

To: Jack Bragg

Jack

FYI, we will need an email approving our proposal in order to proceed with work on the rate case.

Call me with any questions you may have concerning our proposal.

Thanks,

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Heppenstall, Constance E.
Sent: Wednesday, March 21, 2012 12:07 PM
To: 'Jack Bragg'
Cc: Herbert, Paul R.
Subject: RE: NKWD

Jack,

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Thanks,

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From: Jack Bragg [<mailto:JBragg@nkywater.org>]
Sent: Thursday, March 08, 2012 4:07 PM
To: Heppenstall, Constance E.
Subject: NKWD

Connie:

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Jack

RE: NKWD

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Thursday, April 12, 2012 1:45 PM

To: Jack Bragg

Thanks!

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From: Jack Bragg [mailto:JBragg@nkywater.org]

Sent: Thursday, April 12, 2012 1:43 PM

To: Heppenstall, Constance E.

Subject: RE: NKWD

Connie:

Sorry for the delay. It is okay to proceed and I am sending you billing data by Fed Ex and will begin to e-mail audit and annual report etc.

JB

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, March 26, 2012 1:56 PM

To: Jack Bragg

Subject: RE: NKWD

Jack

FYI, we will need an email approving our proposal in order to proceed with work on the rate case.

Call me with any questions you may have concerning our proposal.

Thanks,

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From: Heppenstall, Constance E.

Sent: Wednesday, March 21, 2012 12:07 PM

To: 'Jack Bragg'

Cc: Herbert, Paul R.

Subject: RE: NKWD

Jack,

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Thanks,

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From: Jack Bragg [<mailto:JBragg@nkywater.org>]

Sent: Thursday, March 08, 2012 4:07 PM

To: Heppenstall, Constance E.

Subject: NKWD

Connie:

We are back. It doesn't seem like long ago but i guess the last case was 2010. We are moving into position to file our next one so i wanted to alert you and Paul. We plan to use the 12/31/11 financial info. We will make sure the billing data is available. Look forward to working with you guys again.

Jack

Billing information

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Friday, April 13, 2012 10:57 AM

To: Jack Bragg

Jack,

I received the disk today with the billing information. Can you send me monthly billed revenue by class for 2011 to check my calculations.

Thanks,

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RE: Billing information

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, April 16, 2012 3:04 PM
To: Jack Bragg
Attachments: revbyclass09.xls (28 KB) ; REV_CLASS.XLS (29 KB)

Here is what we received in the last case.

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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Monday, April 16, 2012 11:18 AM
To: Heppenstall, Constance E.
Subject: RE: Billing information

do you have an example from the last case (monthly billed revenue by class) so we make sure we are sending the correct data?

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Sent: Friday, April 13, 2012 10:57 AM
To: Jack Bragg
Subject: Billing information

Jack,

I received the disk today with the billing information. Can you send me monthly billed revenue by class for 2011 to check my calculations.

Thanks,

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Billing

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Wednesday, April 18, 2012 11:43 AM

To: Jack Bragg

Jack,

Some of the bills have "Low Comp" or "High Comp" in the description – what does this refer to?

An example of this labeling is for Account 0000850955.

There are also some bills labeled "Deduct". For example, Account 5644355848. Is this a deduct meter?

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RE: Billing

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Wednesday, April 18, 2012 2:07 PM**To:** Jack Bragg

When a customer has both a low flow and high flow meter, do they pay two monthly service charges or just one?

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From: Jack Bragg [mailto:JBragg@nkywater.org]**Sent:** Wednesday, April 18, 2012 1:50 PM**To:** Heppenstall, Constance E.**Subject:** RE: Billing

Connie:

Talked with ladies in billing, Low Comp is a low flow meter, and high comp is a high flow meter. The deduct is where two meters are in series serving two different customers. Consequently all the water for both goes through the first meter so to properly calculate the amount used by the first customer you must deduct the amount through the second meter. I am working on your monthly billed revenue by class. Had a board meeting yesterday slowed my progress.

JB

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]**Sent:** Wednesday, April 18, 2012 11:43 AM**To:** Jack Bragg**Subject:** Billing

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RE: Billing

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Thursday, April 19, 2012 1:24 PM**To:** Jack Bragg

Thanks

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Thursday, April 19, 2012 1:18 PM
To: Heppenstall, Constance E.
Subject: RE: Billing

Billing by month

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Sent: Wednesday, April 18, 2012 2:07 PM
To: Jack Bragg
Subject: RE: Billing

When a customer has both a low flow and high flow meter, do they pay two monthly service charges or just one?

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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Wednesday, April 18, 2012 1:50 PM
To: Heppenstall, Constance E.
Subject: RE: Billing

Connie:

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RE: debt

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, April 23, 2012 10:41 AM

To: Jack Bragg

OK – thanks,

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Monday, April 23, 2012 10:36 AM
To: Heppenstall, Constance E.
Subject: RE: debt

Connie:

I have attached a schedule of long term debt after the early 2012 payments (mastersinkingnew) and an estimated schedule for four of those issues being refinanced. Jack Hughes and I talked and we probably need to file this case assuming the refinancing will be complete. I am getting Dwight Salsbury at RSA to put together a schedule reflecting all of this and the new debt for the case.

JB

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Sent: Thursday, April 19, 2012 1:24 PM
To: Jack Bragg
Subject: RE: Billing

Thanks

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Thursday, April 19, 2012 1:18 PM
To: Heppenstall, Constance E.
Subject: RE: Billing

Billing by month

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Sent: Wednesday, April 18, 2012 2:07 PM

To: Jack Bragg
Subject: RE: Billing

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Subject: RE: Billing

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Items for cost of service study

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Tuesday, May 01, 2012 2:59 PM

To: Jack Bragg

Attachments: N Kentucky 2012 COS DataReqs.doc (26 KB)

Jack,

I have attached a list of items that we will need for the cost of service study.

Thanks,

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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RE: New draft plan financing

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, May 07, 2012 9:46 AM

To: Jack Bragg

Thanks,

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Monday, May 07, 2012 9:41 AM
To: Heppenstall, Constance E.
Subject: New draft plan financing

Connie;

Attached is a new draft plan of financing. Will be less than previous calculation.

Jb

RE: Items for cost of service study

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Wednesday, May 09, 2012 9:07 AM
To: Jack Bragg
Attachments: deprsched2009.pdf (6 MB)

Thanks for all the information. We are in pretty good shape for the cost of service study though we will need the expense adjustments, etc. when you have them.

After looking at my list, I see that I still need depreciation expense by account. Attached is the file we received for this item in the last case

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Saturday, May 05, 2012 12:17 PM
To: Heppenstall, Constance E.
Subject: RE: Items for cost of service study

Connie:

Top 25 with resale.

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Sent: Tuesday, May 01, 2012 2:59 PM
To: Jack Bragg
Subject: Items for cost of service study

Jack,

I have attached a list of items that we will need for the cost of service study.

Thanks,

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Depreciation by account

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Wednesday, May 09, 2012 9:23 AM

To: Jack Bragg

Jack,

I see that I do have the depreciation by account – sorry about that.

Connie

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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RE: NKWD rate case

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, May 21, 2012 3:09 PM

To: Jack Bragg

Jack,

Do you have the expense adjustments for the case yet?

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
Gannett Fleming, Inc. | PO Box 67100, Harrisburg, PA 17106-7100
t 717-763-7212 x2261 | cheppenstall@gfnet.com
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Monday, May 21, 2012 2:51 PM
To: Heppenstall, Constance E.
Subject: FW: NKWD rate case

From: Dwight Salsbury [dsalsbury@rsamuni.com]
Sent: Monday, May 21, 2012 12:21 PM
To: John N. Hughes
Cc: Jack Bragg
Subject: RE: NKWD rate case

I revised the Plan of Financing slightly. Ian Koffler from PSW called and apparently he was reviewing the documents from the 2000 USDA loan and it should be considered Senior Debt. I've revised the outstanding senior debt pages to reflect this.

Thanks.

Dwight Salsbury
Ross, Sinclair & Associates
325 West Main St.
Suite 300
Lexington, KY 40507
Phone: 800-255-0795
Fax: 859-381-1357

From: John N. Hughes [mailto:jnhughes@fewpb.net]
Sent: Monday, May 21, 2012 9:04 AM
To: Dwight Salsbury
Subject: RE: NKWD rate case

Great. Thanks.

From: Dwight Salsbury [<mailto:dsalsbury@rsamuni.com>]
Sent: Monday, May 21, 2012 8:51 AM
To: John N. Hughes
Subject: RE: NKWD rate case

Does this work?

Mr. Salsbury has over 10 years of experience in public finance and serves RSA's head of KY Local Government and Indiana Public Finance Divisions. Currently, Mr. Salsbury specializes in providing financial advisory services to Kentucky cities, counties, school districts, special taxing districts and not-for-profit organizations. Mr. Salsbury has expertise and experience in a variety of debt structures including General Obligation Bonds, Certificates of Participation, Revenue Bonds, Leases, Special Assessment Districts, Qualified School Construction Bonds and Qualified Zone Academy Bonds. Mr. Salsbury has participated in over 300 bond issues totaling over \$1.8 billion. Mr. Salsbury is a graduate of the Washington and Lee University with a B.A. degree in Economics, and holds the General Securities Registered Representative designation (Series 7), Uniform Securities Agent (Series 63) and Investment Banking Representative (Series 79) licenses.

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Suite 300
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Phone: 800-255-0795
Fax: 859-381-1357

From: John N. Hughes [<mailto:jnhughes@fewpb.net>]
Sent: Monday, May 21, 2012 8:39 AM
To: Dwight Salsbury
Subject: NKWD rate case

I am drafting your testimony for the rate case and need a brief resume, i.e. education, professional experience # years with RSA, etc. A paragraph is all I need. I'll send you a draft for review. Thanks, Jack

Confidential Attorney Client Communication

John N. Hughes
Attorney at Law
124 West Todd St.
Frankfort, KY 40601

502 227 7270

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RE: NKWD rate case

Heppenstall, Constance E. [cheppenstall@GFNET.com],

Sent: Monday, May 21, 2012 3:12 PM

To: Jack Bragg

Great – thanks.

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Monday, May 21, 2012 3:11 PM
To: Heppenstall, Constance E.
Subject: RE: NKWD rate case

we should have pro formas by tomorrow.

From: Heppenstall, Constance E. [cheppenstall@GFNET.com]
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Cc: Jack Bragg

Subject: RE: NKWD rate case

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Re: Send data from MFP-07205174 05/24/2012 09:23

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Thursday, May 24, 2012 10:19 AM

To: Jack Bragg

Thanks. I am out of the office today but will take a look tomorrow.

Sent from my iPhone

On May 24, 2012, at 9:29 AM, "Jack Bragg" <JBragg@nkywater.org> wrote:

> connie:
>
> These are the pro forma known and measurable adjustments
>
>
>

> From: Finance [financecopier@nkywater.org]
> Sent: Thursday, May 24, 2012 9:23 AM
> To: Jack Bragg
> Subject: Send data from MFP-07205174 05/24/2012 09:23
>
> Scanned from MFP-07205174.
> Date: 05/24/2012 09:23
> Pages:1
> Resolution:200x200 DPI
> -----
> <DOC052412.pdf>

RE: Send data from MFP-07205174 05/24/2012 09:23

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Wednesday, May 30, 2012 9:41 AM

To: Jack Bragg

Jack,

I have put the adjustments into the cost of service. However, I do not have the same totals for labor, pension, health insurance, and life and disability. Is there someone on your staff that I can talk with to reconcile the numbers?

Thanks,

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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-----Original Message-----

From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Thursday, May 24, 2012 9:29 AM
To: Heppenstall, Constance E.
Subject: FW: Send data from MFP-07205174 05/24/2012 09:23

connie:

These are the pro forma known and measurable adjustments

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Sent: Thursday, May 24, 2012 9:23 AM
To: Jack Bragg
Subject: Send data from MFP-07205174 05/24/2012 09:23

Scanned from MFP-07205174.
Date: 05/24/2012 09:23
Pages:1
Resolution:200x200 DPI

CWIP

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, June 04, 2012 1:01 PM

To: Jack Bragg

Attachments: CWIPsized.xls (66 KB)

Jack,

In reviewing the cost of service, I realized that I needed some detail for CWIP for the Rate Base. Attached are the items from the trial balance that I believe are construction work in progress. For the items which I have listed as "Mains", can you or your staff tell me if the installed mains are 10" or larger, or under 10" in diameter. Some I was able to fill in through information from the last case or from the description of the project.

Thanks,

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RE: CWIP

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, June 04, 2012 1:03 PM

To: Jack Bragg

Please just look at the worksheet for 2011. Thanks,

Connie Heppenstall | Rate Analyst, Valuation and Rate Division
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From: Heppenstall, Constance E.
Sent: Monday, June 04, 2012 1:02 PM
To: Jack Bragg (JBragg@nkywater.org)
Subject: CWIP

Jack,

In reviewing the cost of service, I realized that I needed some detail for CWIP for the Rate Base. Attached are the items from the trial balance that I believe are construction work in progress. For the items which I have listed as "Mains", can you or your staff tell me if the installed mains are 10" or larger, or under 10" in diameter. Some I was able to fill in through information from the last case or from the description of the project.

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Rate Case

Heppenstall, Constance E. [cheppenstall@GFNET.com]

Sent: Monday, June 04, 2012 1:26 PM

To: Jack Bragg

Attachments: COS 2011.pdf (33 KB) ; TB and Adjustments.pdf (36 KB) ; Summary.pdf (6 KB)

Attached are the items I have for developing the revenue requirement using trial balances and the adjustments I received. Please look it over to see if we are in sync.

Thanks,

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PRH Testimony

Herbert, Paul R. [pherbert@GFNET.com]

Sent: Friday, June 22, 2012 9:29 AM
To: Jack Bragg
Cc: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Attachments: PRH 2012 Testimony for NKW~1.doc (180 KB)

Jack,

Attached is my draft direct testimony. Let me know if there are any corrections or changes.

Thanks,

Paul

Paul R. Herbert | President, Valuation and Rate Division
Gannett Fleming, Inc. | PO Box 67100, Harrisburg, PA 17106-7100
t 717-763-7212 x2289 | c 717-418-1176 | pherbert@gfnet.com
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RE: FW: PRH Testimony

Herbert, Paul R. [pherbert@GFNET.com]

Sent: Monday, June 25, 2012 3:03 PM

To: Jack Bragg

Jack,
What is the case number?

Paul

Paul R. Herbert | President, Valuation and Rate Division
Gannett Fleming, Inc. | PO Box 67100, Harrisburg, PA 17106-7100
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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Saturday, June 23, 2012 10:09 AM
To: Herbert, Paul R.
Subject: FW: FW: PRH Testimony

Paul:

Here are Jack's comments.

From: John Hughes [jnhughes@fewpb.net]
Sent: Saturday, June 23, 2012 8:14 AM
To: Jack Bragg
Cc: Ron Barrow
Subject: re: FW: PRH Testimony

He needs to insert the case no. on the cover and first pages and there is a typo on p. 6 line 10 - two ..'s at end of sentence.

Confidential attorney client communication

John N. Hughes
Attorney at Law
124 West Todd St.
Frankfort, KY 40601
502 227 7270

From: "Jack Bragg" <JBragg@nkywater.org>

Sent: Friday, June 22, 2012 10:14 AM
To: "jnhughes@fewpb.net" <jnhughes@fewpb.net>
Subject: FW: PRH Testimony

From: Herbert, Paul R. [pherbert@GFNET.com]
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RE: FW: PRH Testimony

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Sent: Monday, June 25, 2012 3:36 PM
To: Jack Bragg
Cc: Heppenstall, Constance E. [cheppenstall@GFNET.com]
Attachments: PRH 2012 Testimony for NKW~1.doc (180 KB)

Jack,

Here is final version with corrections.

Paul

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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Monday, June 25, 2012 3:24 PM
To: Herbert, Paul R.
Subject: RE: FW: PRH Testimony

2012-00072

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Paul

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RE: second data request

Herbert, Paul R. [pherbert@GFNET.com]

Sent: Thursday, August 02, 2012 8:53 AM

To: Jack Bragg; Heppenstall, Constance E. [cheppenstall@GFNET.com]

Jack,

We should be able to get answers to these by the middle of next week or so.

Paul

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From: Jack Bragg [mailto:JBragg@nkywater.org]
Sent: Thursday, August 02, 2012 7:20 AM
To: Heppenstall, Constance E.; Herbert, Paul R.
Subject: second data request

Guys;

Attached is the second data request. I think questions 4,9,17,18,19 and 20 are ones for you to field. Look over the rest and feel free to offer input on any of the others. I would like to get these turned around quickly because we have only two weeks to respond. Let me know how quickly you can get them done.

Thanks

JB

RE: second data request

Herbert, Paul R. [pherbert@GFNET.com]

Sent: Thursday, August 02, 2012 10:16 AM

To: Jack Bragg

Jack,

Did they send a Word document for these questions, or can we get them to send us one? It will save retyping all the questions.

Paul

Paul R. Herbert | President, Valuation and Rate Division
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t 717-763-7212 x2289 | c 717-418-1176 | pherbert@gfnet.com
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Thanks

JB

Northern Kentucky
Water District

Top 25 Users Year Ended 12/31/11 (Including Resale)

Rank	Customer	Consumption Gallons	Consumption Cubic Feet	Revenue	Meter Size	Notes
1	Kenton County Airport Board	138,507,160	18,517,000	\$486,840	10"	2 pits
2	Sara Lee Foods	132,519,420	17,716,500	\$477,484	10"	2 pits
3	Club Chef LLC	122,112,496	16,325,200	\$428,510	3"	
4	Lafarge Gypsum	121,697,356	16,269,700	\$427,543	8"	
5	St Elizabeth Hospital	94,145,524	12,586,300	\$341,212	8,8,1.5,2"	4 accts
6	Schwan's Global Supply Chain	87,568,360	11,707,000	\$310,573	6"	
7	Northern Kentucky University	73,036,964	9,764,300	\$284,927	8,6,4,4,3"	5 accts
8	Trauth Dairy	58,928,188	7,878,100	\$213,560	6" & 2"	
9	Newport Steel	58,821,972	7,863,900	\$212,401	8" & 1"	
10	Ticona	49,884,120	6,669,000	\$181,299	6"	
11	US Housing	46,214,432	6,178,400	\$175,532	6,4,6,2"	various loc.
12	ITW Signode	41,873,040	5,598,000	\$153,901	6"	
13	L'Oreal USA Florence	39,075,520	5,224,000	\$150,697	4,4,8"	
14	Wild Flavors	36,130,644	4,830,300	\$136,393	6,4,2"	
15	Eagle MFG	33,535,832	4,483,400	\$124,828	4"	
16	Fidelity Investments	31,049,480	4,151,000	\$131,321	3,4,4,6,6,2"	
17	Kenton County Golf Course	28,547,420	3,816,500	\$110,957	6,6,8,6,2,2"	
18	St Luke Hospital	28,053,740	3,750,500	\$105,977	6"	
19	Coulter Diagnostic	26,236,100	3,507,500	\$99,714	3"	
20	Corporex	25,413,300	3,397,500	\$101,722	4,3,2,3"	various loc.
21	AO Smith	22,727,980	3,038,500	\$87,807	4"	
22	Sanitation District No. 1	21,086,120	2,819,000	\$91,607	8,2,6,6"	various loc.
		1,317,165,168	176,091,600	\$4,834,805		

Northern Kentucky
Water District

Wholesale Users Year Ended 12/31/11

Rank	Customer	Consumption Gallons	Consumption Cubic Feet	Revenue	
1	City of Walton	173,046,808	23,134,600	\$525,794	4"
2	Bullock Pen Water	164,037,148	21,930,100	\$502,334	6",6"
3	Pendleton County Water	97,771,828	13,071,100	\$301,579	4",6",4"
		434,855,784	58,135,800	\$1,329,707	

Northern Kentucky Water District	
Unit Cost Meters	
Meter	Cost
5/8"	\$57.75
5/8" X 3/4"	\$57.75
1"	\$101.00
1-1/2"	\$241.00
2"	\$315.00
3" Compound	\$1,140.00
4" Compound	\$1,330.00
6" Compound	\$2,115.00
3" Turbine	\$540.00
4" Turbine	\$590.00
6" Turbine	\$1,250.00
8" Turbine	\$1,893.00
3" Turbine w Strainer	\$749.00
4" Turbine w Strainer	\$889.00
6" Turbine w Strainer	\$1,624.00
8" Turbine w Strainer	\$2,200.00

NKWD MD, MH and AD Statistics 2007 - 2011

Year	2011	2010	2009	2008	2007
MD Date	7/28/2011	8/30/2010	9/2/2009	8/4/2008	9/3/2007
MD	41.1	42.2	36.2	42.0	48.8
FT MD	29.5	30.5	24.9	30.6	36.8
MP MD	2.6	2.7	2.3	2.4	3.0
TM MD	9.0	9.0	9.0	9.0	9.0
AD	27.4	28.7	27.2	29.0	31.1
FT AD	20.2	21.5	20.0	21.8	23.9
MP AD	2.5	2.5	2.5	2.5	2.5
TM AD	4.7	4.7	4.7	4.7	4.7

Max Hour Calculations

Hour	7/28/2011				8/30/2010				9/2/2009			
	FTTP	TMTP	MPTP	Total	FTTP	TMTP	MPTP	Total	FTTP	TMTP	MPTP	Total
0:00	34	9	5	48	28	9	6	43	26	6	4.5	36.5
1:00	34	9	0	43	28	9	0	37	26	6	0	32
2:00	25	9	0	34	28	9	0	37	26	6	0	32
3:00	25	9	0	34	28	9	0	37	30	6	0	36
4:00	25	9	0	34	28	9	0	37	30	6	0	36
5:00	30	9	0	39	34	9	0	43	35	6	0	41
6:00	30	9	0	39	34	9	0	43	35	6	0	41
7:00	32	9	0	41	38	9	0	47	35	6	0	41
8:00	32	9	0	41	40	9	0	49	31	6	0	37
9:00	38	9	5	52	40	9	6	55	28	6	0	34
10:00	32	9	5	46	40	9	5	54	24	6	4.5	34.5
11:00	23	9	5	37	32	9	5	46	24	6	4.5	34.5
12:00	23	9	5	37	32	9	5	46	24	6	4.5	34.5
13:00	23	9	5	37	22	9	5	36	24	6	4.5	34.5
14:00	23	9	4.5	36.5	22	9	5	36	16	6	4.5	26.5
15:00	30	9	4.5	43.5	22	9	5	36	18	6	4.5	28.5
16:00	30	9	4.5	43.5	22	9	4.5	35.5	18	6	4.5	28.5
17:00	30	9	4.5	43.5	28	9	4.5	41.5	26	6	4.5	36.5
18:00	30	9	4.5	43.5	28	9	4.5	41.5	26	6	4.5	36.5
19:00	32	9	4.5	45.5	28	9	4.5	41.5	32	6	4.5	42.5
20:00	32	9	4.5	45.5	32	9	4.5	45.5	32	6	4.5	42.5
21:00	32	9	4.5	45.5	32	9	4.5	45.5	32	6	4.5	42.5
22:00	34	9	4.5	47.5	32	9	4.5	45.5	35	6	4.5	45.5
23:00	32	9	0	41	32	9	0	41	35	6	0	41

Max Hour and Rate (MGD): 9:00 AM 52 9:00 AM 55 10:00 PM 45.5

Northern Kentucky Water Service District
 Trial Balance
 For the Twelve Months Ending December 31, 2011

	Dr.	Cr.	Acct Balance	
108-0000-000	Accumulated Depreciation	3,351,985.59	93,624,940.40	(90,272,954.81)
114-0000-000	Utility Plant Acq. Adj.	545,925.08	0.00	545,925.08
114-0001-000	Acqulsition Adjustment - Newport	4,970,211.27	0.00	4,970,211.27
116-0000-000	AMORT. Utility Plant Acq. Adj.	0.00	545,925.08	(545,925.08)
116-0001-000	Amot Acq Adj - Newport	0.00	1,908,340.27	(1,908,340.27)
127-0000-000	Prepayment Reserve	20,185.73	10,084.40	10,101.33
131-0001-000	Cash - O & M Reserve	2,798,326.17	0.00	2,798,326.17
131-0005-000	Cash - Dental Benefit Checking	117,970.15	102,036.63	15,933.52
131-0008-000	Cash - Sub District A	83,604.69	0.00	83,604.69
131-0009-000	Cash - Sub District B	30,903.03	60.31	30,842.72
131-0010-000	Cash - Sub District R	48,741.56	0.00	48,741.56
131-0011-000	Cash - Sub District RL	89,556.78	161.39	89,395.39
131-0012-000	Cash - Sub District C	165,893.44	0.00	165,893.44
131-0013-000	Cash on Hand	1,083.39	40.19	1,043.20
131-0015-000	Cash - Sub-District F	37.81	0.00	37.81
131-0016-000	Cash - Sub-District G	28.54	0.00	28.54
131-0020-000	Cash	56,322,940.55	44,745,742.92	11,577,197.63
131-0030-000	I R & R Checking 5/3rd Bank	31,771,406.00	21,493,382.02	10,278,023.98
131-0031-000	Cash Grant/Loan Clearing	15,173,894.60	15,172,869.83	1,024.77
132-0001-000	Cash - Bond Prin & Int.	28,382,184.14	15,613,972.84	12,768,211.30
132-0015-000	Sud District C - Depreciaton Acct.	88,387.76	0.00	88,387.76
132-0027-000	Ban 2011 Cash	24,923,627.94	12,658,873.08	12,264,754.86
132-0047-000	BAN 2007 Construction Fund Checking	10,788,328.75	3,940,972.69	6,847,356.06
132-0049-000	Cash - Ban 2009	11,006,250.42	4,401,800.15	6,604,450.27
132-0050-000	Accrued Int. 2009 BAN	739,505.39	739,433.30	72.09
132-0051-000	Accrued Interest BAN 2011	743,595.25	0.00	743,595.25
133-0100-000	1992/2002 A Bond Reserve Fund	3,398,616.28	87,267.02	3,311,349.26
133-0105-000	1993 A/2003 C Bond Reserve Fund	166,351.48	500.00	165,851.48
133-0110-000	1995 A/2003 C Bond Reserve Fund	641,353.40	56,484.05	584,869.35
133-0115-000	1995 B/ 2003 C Bond Reserve Fund	1,314,200.53	500.00	1,313,700.53
133-0120-000	1995 C/ 2003 A Bond Reserve Fund	144,089.21	38,322.70	105,766.51
133-0125-000	2003 A Bond Reserve Fund	1,148,977.44	500.00	1,148,477.44
133-0130-000	1997 Bond Reserve Fund	1,187,300.97	30,423.75	1,156,877.22
133-0135-000	1998 Bond Reserve Fund	780,792.85	24,203.51	756,589.34
133-0140-000	Boone Florence settlement	1,613,620.94	0.00	1,613,620.94
133-0150-000	2001 Bond Reserve Fund	978,986.29	0.00	978,986.29
133-0155-000	2003 B Bond Reserve Fund	2,408,221.89	70,764.74	2,337,457.15
133-0160-000	2004 A Bond Reserve Fund	720,471.58	12,876.45	707,595.13
133-0165-000	Bond 2006 Reserve Fund	697,098.73	3.73	697,095.00
133-0166-000	Bond Reserve Transfers Holding Acco	15,197,372.70	15,186,136.74	11,235.96
133-0170-000	2009 Bond Reserve Fund	2,100,012.21	101,550.92	1,998,461.29
133-0175-000	2011 Bond Reserve Fund	2,077,755.06	0.00	2,077,755.06
142-0001-000	Accounts Receivable-Water Sales	51,661,086.67	46,761,682.44	4,899,404.23
142-0002-000	A/R Monthly Billings	1,718.95	1,381.15	337.80
142-0005-000	A/R Other	291,212.59	220,419.33	70,793.26
142-0006-000	A/R Assessments	98,759.86	0.00	98,759.86
151-0000-000	Materials & Supplies Inventory	2,007,684.90	892,899.44	1,114,785.46
151-0002-000	Inventory - meters	644,349.91	560,644.99	83,704.92
162-0001-000	Prepaid Insurance	2,876,501.62	2,802,391.57	74,110.05

162-0002-000	Prepaid Expenses/ Services	515,430.41	301,712.89	213,717.52
162-0003-000	Prepaid Water Tower Painting	1,548,651.60	285,324.09	1,263,327.51
162-0005-000	Prepaid Payroll	287,562.17	287,562.17	0.00
162-0006-000	Prepaid Reservoir Cleaning	711,100.56	68,816.16	642,284.40
162-0007-000	Asset MGMT Plan Phase 2	76,834.32	76,834.32	0.00
171-0001-000	Accrued Int. Rec. -Certificates of Depos	44,919.56	36,101.96	8,817.60
171-0002-000	Accrued Int. Rec. - BOND Reserve	905,751.40	797,205.86	108,545.54
173-0001-000	A/R Unbilled Water KC	5,400,000.00	0.00	5,400,000.00
181-0001-000	Bond Issue Costs - 1997	58,169.81	4,915.68	53,254.13
181-0002-000	Bond Discount - 1997	79,697.50	6,735.00	72,962.50
181-0005-000	Bond Discount - 1998 Bond Issue	135,629.65	7,569.96	128,059.69
181-0006-000	Cost of Issue 1998 Bonds	56,398.05	3,147.72	53,250.33
181-0014-000	Cost of Issue - 2001 Bond	58,583.70	3,699.96	54,883.74
181-0015-000	2001 Bond Discount	206,443.20	13,038.48	193,404.72
181-0017-000	Cost of Issue 2002 A Refinancing & Ne	220,839.69	13,731.00	207,108.69
181-0018-000	Bond Discount 2002 A Refinancing & N	437,611.62	27,209.04	410,402.58
181-0019-000	Cost of Issue - 2002 B Refunding	64,713.69	9,300.00	55,413.69
181-0020-000	Premium on 2002 B Refunding	4,927.92	34,309.59	(29,381.67)
181-0022-000	2003 Refunding COI	32,690.30	1,620.00	31,070.30
181-0023-000	2003 Refunding Discount	22,928.06	1,087.56	21,840.50
181-0025-000	Bond Issue Costs - 2003 B	203,939.74	11,721.96	192,217.78
181-0026-000	Bond Discount - 2003 B	147,775.30	8,520.12	139,255.18
181-0027-000	COI - 2003 C Refinancing	143,137.77	14,937.60	128,200.17
181-0028-000	Discount - 2003 C Refunding	67,893.56	7,404.00	60,489.56
181-0031-000	Cost of Issue - Series 2004 A bonds	61,199.74	3,249.96	57,949.78
181-0032-000	Bond Discount - Series 2004 A Bonds	149,062.10	7,920.00	141,142.10
181-0035-000	Bond Discount -Series 2006 Bonds	145,130.42	6,994.20	138,136.22
181-0036-000	Cost of Issue-Bond Series 2006	179,280.00	8,640.00	170,640.00
181-0039-000	2009 Bond Issue Costs	119,847.00	5,173.32	114,673.68
181-0040-000	2009 Bond Discount	296,535.38	12,800.04	283,735.34
181-0041-000	2009 BAN Issue Costs	47,917.77	47,917.77	0.00
181-0042-000	2009 BAN Discount	195,189.75	195,189.75	0.00
181-0043-000	Cost of Issue Bond 2011	139,344.83	15,926.53	123,418.30
181-0044-000	Bond Premium Bond 2011	5,719.00	245,100.00	(239,381.00)
181-0045-000	Cost of Issue 2011 BAN	62,180.60	12,723.43	49,457.17
181-0046-000	2011 BAN Premium	12,327.21	98,617.75	(86,290.54)
184-0076-000	New 42" from FTTP to Mook Rd @ Jo	3,220,672.46	3,220,672.46	0.00
184-0114-000	Washington Trace Rd (12 Mlle Rd to H	859,254.43	859,254.43	0.00
184-0134-000	24" main US 27 from E Alex PK to Mail	1,342,692.37	1,342,692.37	0.00
184-0146-000	Ky 547 from Washington St. to Nelson	29,568.50	0.00	29,568.50
184-0147-000	Four Mile Pike (Poplar Rdge to 9 Mile)	64,246.96	3,508.35	60,738.61
184-0148-000	Dudley Discharge 12" - 30"	1,499,505.02	0.00	1,499,505.02
184-0193-000	Sub Dist G - Kenton County	5,823,983.51	5,823,983.51	0.00
184-0224-000	KDOT Ky 1120 12th Street	59,394.34	0.00	59,394.34
184-0234-000	KDOT Ky 16 Taylor Mill Rd Phase I	72,778.10	0.00	72,778.10
184-0235-000	Reconstruct Ky 16 T. Mill Road Section	76,008.09	0.00	76,008.09
184-0236-000	WIP	410.08	410.08	0.00
184-0237-000	KDOT US 27 from Kahns to Grants Licl	43,297.22	0.00	43,297.22
184-0239-000	Industrial Rd Water Line Project	62.18	0.00	62.18
184-0242-000	Johns Hill Rd & University Dr @ NKU	30,839.99	0.00	30,839.99
184-0243-000	Ky 8 Turn Lane @ Ky 1998	18,970.15	0.00	18,970.15
184-0244-000	Industrial Road Phase 2	3,333.77	0.00	3,333.77
184-0416-000	CIP - Water Tower -IMG- South Camj	75,809.67	75,809.67	0.00
184-0446-000	Water Tower Rossford Ave - Ft. Thome	103,128.67	103,128.67	0.00
184-0447-000	FTTP Post-Filtration GAC Part 1	20,161,950.88	0.00	20,161,950.88
184-0451-000	FTTP Gravity Thickener-Engineering O	805,876.81	805,876.81	0.00

184-0453-000	FFTP Filter Media Replacement	1,636,210.33	1,636,210.33	0.00
184-0456-000	MPTP Advanced Treatment GAC & UV	12,823,437.45	0.00	12,823,437.45
184-0457-000	TMTP Basin Replacement & Treatment	2,344,036.26	1,679.70	2,342,356.56
184-0458-000	ORPS2 Traveling Screen	212,590.97	212,590.97	0.00
184-0459-000	Dudley 1040 Hydraulic Analysis Pump I	159,263.40	0.00	159,263.40
184-0460-000	Licking River Pump Station Improveme	680,564.20	0.00	680,564.20
184-0463-000	TMTP PLC Replacement Project	212,282.82	0.00	212,282.82
184-0464-000	FFTP Filter Bay Improvements	18,253.58	0.00	18,253.58
184-0465-000	TMTP Roofing Improvements	1,978.63	1,978.63	0.00
184-0466-000	ORPS1 Traveling Screen	395,615.45	0.00	395,615.45
184-0467-000	TMTP Sludge Equipment Replacement	26,721.42	0.00	26,721.42
184-0500-000	Misc Services / Blow off	3,469.61	0.00	3,469.61
184-0515-000	Clean Agent Suppression System	629.90	0.00	629.90
184-0516-000	Children's Home Meter Pit-Ft. Mitchell	1,429.83	0.00	1,429.83
184-0517-000	Barrington Rd Water Tank Strom Wate	48,637.14	0.00	48,637.14
184-0613-000	McCullum Pk - Cox Rd Replacement	341,836.26	0.00	341,836.26
184-0614-000	Dixie Hwy-Lytle Ave Boone County Line	20,370.38	0.00	20,370.38
184-0618-000	Covington WM Replacement	6,083,348.39	0.00	6,083,348.39
184-0632-000	KY 547 from Washington St to Nelson I	928,502.24	162.65	928,339.59
184-0633-000	US27 from E. Alex Pk to Riley Rd Rippl	1,050,956.25	0.00	1,050,956.25
184-0635-000	Rosemont-Hilltop Dr's WM Replacemei	735.00	0.00	735.00
184-0640-000	2008 NPT Water Main Replacement Pr	1,595,801.92	595.31	1,595,206.61
184-0643-000	Dudley Discharge Redundancy Improv	1,970,209.15	379.66	1,969,829.49
184-0644-000	Brookwood Dr WM Replacement - Edg	11,081.62	0.00	11,081.62
184-0647-000	Siry & Flatwoods Rds Water Main Repl	808,530.05	808,530.05	0.00
184-0649-000	Madison Ave Water Main Replacement	10,766.79	0.00	10,766.79
184-0652-000	Decoursey Pike WMR Covington	19,284.72	0.00	19,284.72
184-0654-000	Sub District H - Campbell County	3,253,911.14	682.32	3,253,228.82
184-0655-000	Sub District I - Kenton County	15,780.60	0.00	15,780.60
184-0656-000	Pike St Water Main Replacement Brom	25.99	0.00	25.99
184-0657-000	Robbins St Water Main Replacement -	25.99	0.00	25.99
184-0661-000	Dixie Highway Sidewalk Extension	619.87	0.00	619.87
184-0662-000	Altamont WMR Project-Covington	671,947.86	671,947.86	0.00
184-0663-000	Stonehouse Rd from Flagg Springs to C	42,433.49	0.00	42,433.49
184-0666-000	Covert Run Pike WMR- Bellevue	132,375.70	0.00	132,375.70
184-0670-000	09 NPT Water Main Replacement	52,101.24	0.00	52,101.24
184-0675-000	Woodfill Ave Extension WMR	14,235.30	589.00	13,646.30
184-0676-000	Dudley Discharge Horsebranch - Rhine	30,456.18	30,456.18	0.00
184-0678-000	Erlanger 2010 Water Main Replacemer	1,349,793.55	164,275.41	1,185,518.14
184-0679-000	Elsmere 2010 Coordinated WMR	5,954.58	0.00	5,954.58
184-0680-000	Craft Rd & 16" Water Main	34,899.09	0.00	34,899.09
184-0681-000	US 27 30" Water Main/Sanitary Sewer	4,227.20	0.00	4,227.20
184-0682-000	Pike & Pleasant St WMR Bromley	205,311.88	0.00	205,311.88
184-0684-000	Robbins/Greenup/10th st WM Covingto	523,204.12	3,417.01	519,787.11
184-0688-000	East Walnut St Southgate	68,349.91	68,349.91	0.00
184-0689-000	Silver Ave WMR	225,695.49	100,481.05	125,214.44
184-0691-000	Garrard St WMR	407,871.02	6,164.64	401,706.38
184-0692-000	Walnut St & Lindsey St WMR Dayton	323,687.83	323,687.83	0.00
184-0693-000	-Dixie Hwy/West Pike St - Cov-	87,455.24	87,455.24	0.00
184-0694-000	Melbourne Ave WMR	57,057.16	57,057.16	0.00
184-0695-000	Liberty & Hamlet St WMR Npt	455,045.91	10,544.82	444,501.09
184-0696-000	Burnet Ridge WMR Ft. Thomas	121,652.06	121,652.06	0.00
184-0697-000	Dolwick Rd 12" Interconnect	508,053.93	508,053.93	0.00
184-0698-000	E 2nd St WMR	81,479.61	81,479.61	0.00
184-0699-000	Ft. Wright 2010 WMR	235,219.36	0.00	235,219.36
184-0700-000	Ludlow Streetscape Phase II	10,686.78	10,686.78	0.00

184-0701-000	Pleasant Ridge Ave Ft. Mitchell	2,307.49	0.00	2,307.49
184-0702-000	Dudley Rd Reconstruction Phase 1	12,689.35	0.00	12,689.35
184-0703-000	Silver Grove Melbourne Ky 8 WMR	6,620.14	2,420.00	4,200.14
184-0704-000	Catalpa Ct & Chestnut St Independenc	176,488.14	1,502.38	174,985.76
184-0705-000	Audubon Rd to Park Dr WM Connect	33,500.98	33,500.98	0.00
184-0706-000	Eastern Ave Meter Relocation Elsmere	80,825.51	0.00	80,825.51
184-0707-000	Overlook Water Main Replacement	94,445.63	94,445.63	0.00
184-0708-000	Central Row Meter Relocation	7,417.48	826.54	6,590.94
184-0709-000	Buckner St & Capitol - Elsmere - WMR	160,588.86	698.46	159,890.40
184-0710-000	Flintlock Ln Water Main Replacement	71,890.69	71,890.69	0.00
184-0711-000	Lincoln Ave WMR-Melbourne	86,395.77	124.15	86,271.62
184-0712-000	Summit Dr Water Main Ft. Mitchell	6,878.91	0.00	6,878.91
184-0713-000	Herman St WMR Covington	153,728.39	0.00	153,728.39
184-0714-000	Alexandria 2011 WMR Project	16,397.79	0.00	16,397.79
184-0716-000	Deverill St WMR - Ludlow	11,233.04	0.00	11,233.04
184-0717-000	Highway Ave WMR - Covington	7,242.16	0.00	7,242.16
184-0718-000	Industrial Road (KY 1998) WMR - Cold	111.80	0.00	111.80
184-0720-000	Avon Drive & Avon Court WMR - Fort M	2,993.52	0.00	2,993.52
184-0723-000	Donaldson Hwy 24" Corrosion	3,976.82	0.00	3,976.82
184-0724-000	Marian Dr Water Main Replacement	543.66	0.00	543.66
184-0999-999	clearing 184's from payroll	348,887.36	345,837.19	3,050.17
186-0001-000	Def'd Debit - PSC Assessment	99,365.01	65,926.75	33,438.26
186-0007-000	PSC Rate Case 2010-00094	119,019.05	39,672.96	79,346.09
214-0000-000	Appropriated Fund Balance	0.00	28,850,991.54	(28,850,991.54)
215-0000-000	UnAppropriated Fund Balance	0.00	81,683,240.24	(81,683,240.24)
220-0007-000	Current Portion LTD 1997	1,025,000.00	1,085,000.00	(60,000.00)
220-0008-000	Current Portion LTD 1998	310,000.00	635,000.00	(325,000.00)
220-0009-000	Current Portion Rural Dev. Loan	33,000.00	67,000.00	(34,000.00)
220-0010-000	Current Portion of LTD 2001 Bonds	80,000.00	160,000.00	(80,000.00)
220-0011-000	Current Portion LTD 2002 A Bonds	485,000.00	2,015,000.00	(1,530,000.00)
220-0012-000	Current Portion of LTD - 2002 B Refunc	805,000.00	1,640,000.00	(835,000.00)
220-0013-000	Current portion of LTD 2003 A Refundit	40,000.00	80,000.00	(40,000.00)
220-0014-000	Current Portion LTD - Series 2003 B	965,000.00	1,960,000.00	(995,000.00)
220-0015-000	Current Portion LTD 2003C Refunding	1,350,000.00	2,745,000.00	(1,395,000.00)
220-0016-000	Current Portion of LTD - Series 2004 A	315,000.00	640,000.00	(325,000.00)
220-0017-000	Current Portion LTD-Bonds 2006	805,000.00	1,640,000.00	(835,000.00)
220-0018-000	Current Portion KIA SRF Loan 2008 M	160,443.22	325,735.84	(165,292.62)
220-0019-000	Current Portion LTD- Bond 2009	670,000.00	1,365,000.00	(695,000.00)
220-0021-000	Current Port. KIA Loan #2 Various	406,691.75	406,691.75	0.00
220-0022-000	Current Portion KIA AMR Loan C08-01	522,381.32	1,060,651.29	(538,269.97)
220-0025-000	Current Portion LTD Bond 2011	0.00	825,000.00	(825,000.00)
221-0007-000	Bonds Payable 1997	60,000.00	830,000.00	(770,000.00)
221-0008-000	Bonds Payable 1998	325,000.00	8,120,000.00	(7,795,000.00)
221-0009-000	Rural Development Loan Payable	34,000.00	2,021,000.00	(1,987,000.00)
221-0010-000	2001 Bond Payable	80,000.00	14,440,000.00	(14,360,000.00)
221-0011-000	Bonds Payable 2002 A Refinancing & M	1,530,000.00	41,955,000.00	(40,425,000.00)
221-0012-000	Long Term Debt - 2002 B Refunding	835,000.00	5,035,000.00	(4,200,000.00)
221-0013-000	2003 A Refunding	40,000.00	1,320,000.00	(1,280,000.00)
221-0014-000	Bonds Payable - Series 2003 B	995,000.00	23,145,000.00	(22,150,000.00)
221-0015-000	Bonds Payable 2003 C Refunding	1,395,000.00	13,645,000.00	(12,250,000.00)
221-0016-000	Bonds Payable - Serices 2004 A Bonds	325,000.00	8,420,000.00	(8,095,000.00)
221-0017-000	Bonds Payable, Series 2006	835,000.00	25,650,000.00	(24,815,000.00)
221-0018-000	KY Infrstructure SRF Loan 2008 MP Ct	165,292.63	3,469,800.82	(3,304,508.19)
221-0019-000	Bond Payable- 2009 Series	695,000.00	26,975,000.00	(26,280,000.00)
221-0021-000	KIA Loan 2 Various Projects	0.00	3,776,051.47	(3,776,051.47)
221-0022-000	KIA SRF LOAN AMR PROJECT	538,269.97	5,477,618.71	(4,939,348.74)

221-0023-000	KIA SRF Loan - MPTP/FTTP GAC Pro	0.00	16,000,000.00	(16,000,000.00)
221-0024-000	KIA LOAN FTTP GAC Project	10,933,101.00	10,933,101.00	0.00
221-0025-000	Bond Payable-Bond 2011	825,000.00	30,830,000.00	(30,005,000.00)
231-0001-000	Accounts Payable Vendors	15,943,031.13	16,504,242.32	(561,211.19)
231-0002-000	Accounts Payable - I.R. & R.	21,298,032.67	22,161,513.09	(863,480.42)
231-0005-000	Project Retainage	1,183,233.99	4,846,671.38	(3,663,437.39)
231-0027-000	Accounts Payable - Ban 2011	4,560,058.46	5,862,956.39	(1,302,897.93)
231-0047-000	Accounts Payable Ban 2007	3,707,718.34	3,709,403.52	(1,685.18)
231-0049-000	Accounts Payable - Ban 2009	4,342,687.24	4,357,334.69	(14,647.45)
231-0142-000	Security Deposit Rental Space	0.00	2,000.00	(2,000.00)
232-0000-000	Notes Payable - C.C. Fiscal Court	0.00	100,000.00	(100,000.00)
232-0009-000	Series 2009 BAN Payable	29,160,000.00	29,160,000.00	0.00
232-0010-000	2011 BAN Payable	0.00	25,615,000.00	(25,615,000.00)
232-0100-000	Note Payable - City of Taylor Mill	175,000.00	1,100,000.00	(925,000.00)
232-0105-000	Current Portion LTD - Taylor Mill	0.00	175,000.00	(175,000.00)
235-0002-000	Fire Hydrant Deposits	54,464.10	68,768.00	(14,303.90)
237-0000-000	Accrued Interest Payable	9,225,592.66	13,219,607.86	(3,994,015.20)
241-0001-000	School Taxes - Ft Thomas	72,102.25	72,102.25	0.00
241-0002-000	School Taxes - Boone County	55,775.39	69,067.44	(13,292.05)
241-0003-000	School Taxes - Beechwood	33,579.19	41,777.79	(8,198.60)
241-0004-000	School Taxes - Campbell County	191,969.13	225,192.37	(33,223.24)
241-0005-000	School Taxes - Kenton County	487,700.32	551,347.47	(63,647.15)
241-0006-000	Sewer Taxes - Silver Grove	7.10	7.10	0.00
241-0007-000	Sales Taxes - Kentucky	783,501.67	876,470.78	(92,969.11)
241-0007-001	Sales Tax - KY Sales Tx Prepay Less	166,976.42	155,794.50	11,181.92
241-0010-000	School Taxes - Ludlow	19,078.85	23,780.85	(4,702.00)
241-0011-000	School Taxes- Erlanger / Elsmere	70,091.41	71,058.83	(967.42)
242-0003-000	Sur Charges Collected- Sub District A	71,753.08	139,227.54	(67,474.46)
242-0004-000	Sur Charges Collected - Sub District B	61,773.94	117,908.99	(56,135.05)
242-0005-000	Sur Charges Collected - Sub District R	56,481.44	82,818.12	(26,336.68)
242-0006-000	Sur Charges Collected - Sub District RL	39,249.82	113,540.25	(74,290.43)
242-0012-000	Flex-Spend Payable	68,044.51	76,657.57	(8,613.06)
242-0013-000	Accrued Vacation/Sick	964,612.67	1,726,848.89	(762,236.22)
242-0014-000	Accrued Payroll	3,486,653.93	3,648,160.66	(161,506.73)
242-0017-000	Deferred Compensation	269,322.58	275,258.02	(5,935.44)
242-0018-000	Special Withholding-Loans DefComp	62,286.93	62,286.93	0.00
242-0019-000	Cintas Uniforms Deduction	1,276.94	1,337.79	(60.85)
242-0020-000	457 Deferred Comp.	58,496.00	59,062.83	(566.83)
242-0022-000	Childcare Deduction	23,417.92	23,417.92	0.00
242-0023-000	Flex-Spend MEDICAL	52,722.79	52,722.79	0.00
242-0024-000	Flex-Spend CHILD CARE	15,361.75	15,361.75	0.00
242-0025-000	Pension Payments (BOUGHT)	24,099.40	24,099.40	0.00
242-0027-000	FICA Tax WITHHELD Employee	416,569.29	416,569.29	0.00
242-0029-000	Federal Income Tax Withheld	909,779.41	909,779.41	0.00
242-0030-000	KY State Income Tax Withheld	325,378.86	325,378.86	0.00
242-0031-000	Accrued Pension WITHHELD	460,560.27	499,451.74	(38,891.47)
242-0032-000	Accrued Pension EXPENSE	1,649,132.26	1,788,023.73	(138,891.47)
242-0033-000	Kenton Co. TAX Withheld	23,010.88	23,010.88	0.00
242-0036-000	United Appeal Withheld	12,394.04	12,394.04	0.00
242-0037-000	Indiana Income Tax Withheld	1,934.69	1,934.69	0.00
242-0038-000	Dearborn Co. Tax Withheld	341.47	341.47	0.00
242-0039-000	Ohio Income Tax Withheld	25,349.68	25,349.68	0.00
242-0040-000	Campbell Co. Tax Withheld	26,434.27	26,434.27	0.00
242-0041-000	Covington PR Tax Withheld	6,055.49	6,055.49	0.00
242-0042-000	Crescent Spring PR Tax Withheld	133.51	133.51	0.00
242-0043-000	Edgewood PR Tax Withheld	500.84	500.84	0.00

242-0044-000	Erlanger PR Tax Withheld	61,241.83	61,241.83	0.00
242-0045-000	FT. Mitchell PR Tax Withheld	270.05	270.05	0.00
242-0046-000	FT. Thomas PR Tax Withheld	28,161.60	28,161.60	0.00
242-0047-000	FT. Wright PR Tax Withheld	330.03	330.03	0.00
242-0048-000	Independence PR Tax Withheld	1,321.84	1,321.84	0.00
242-0050-000	Park Hills PR Tax Withheld	286.13	286.13	0.00
242-0051-000	Taylor Mill PR Tax Withheld	7,476.15	7,476.15	0.00
242-0052-000	Villa Hills PR Tax Withheld	131.68	131.68	0.00
242-0053-000	Bellevue PR Tax Withheld	2,396.26	2,396.26	0.00
242-0054-000	Cold Spring PR Tax Withheld	526.71	526.71	0.00
242-0055-000	Dayton PR Tax Withheld	1,785.92	1,785.92	0.00
242-0056-000	Alexandria PR Tax Withheld	1,188.34	1,188.34	0.00
242-0057-000	Crestview Hills Tax Withheld	296.00	296.00	0.00
242-0058-000	Highland Heights PR Tax Withheld	294.29	294.29	0.00
242-0059-000	Ohio Local School District Tax (3118)	468.83	468.83	0.00
242-0060-000	Health Insurance Withheld	260,973.19	260,973.19	0.00
242-0061-000	Sur Charges Collected - Sub District C	218,324.94	527,803.96	(309,479.02)
242-0062-000	City of Ludlow Taxes	1,180.03	1,180.03	0.00
242-0063-000	Sur Charges Collected - Sub District D	66,649.97	89,978.97	(23,329.00)
242-0064-000	Newport tax withheld	4,372.65	4,372.65	0.00
242-0065-000	Special deduction	8,127.37	8,127.37	0.00
242-0066-000	City of Southgate Taxes payable	1,105.95	1,105.95	0.00
242-0067-000	Sub Districe E Surcharges	79,357.78	106,835.78	(27,478.00)
242-0068-000	Sub District RF Surcharges	9,562.71	15,467.93	(5,905.22)
242-0072-000	Sub-District F	14,559.00	20,940.00	(6,381.00)
242-0073-000	Sub-District G	33,326.00	49,322.00	(15,996.00)
242-0077-000	Sub-District K	12,218.70	16,225.01	(4,006.31)
242-0078-000	401-K Roth	15,993.31	15,993.31	0.00
242-0079-000	Sub District H	0.00	2,920.00	(2,920.00)
253-0002-000	Def'd LOSS on Refunding - 1997	111,443.34	62,228.40	49,214.94
253-0003-000	Loss on Defeasance of 1992 A Bonds	645,601.24	113,418.11	532,183.13
253-0004-000	Prepaid Rent - Sprint antenna rental	1,200.00	9,000.00	(7,800.00)
253-0005-000	Loss on Defeasance - 2002 B	387,681.68	60,082.91	327,598.77
253-0006-000	Loss on Refinance - 2003 C Refunding	1,405,982.72	174,913.18	1,231,069.54
271-0001-000	Contributions in Aid of Const.	0.00	32,162,326.19	(32,162,326.19)
271-0002-000	Service Applications KC	0.00	1,716,171.57	(1,716,171.57)
271-0004-000	Deferred Assessments	0.00	67,992.86	(67,992.86)
271-0005-000	Assessments - 100 Ft. Rule	0.00	2,470.00	(2,470.00)
303-0001-000	Land & Land Rights - SUPPLY	29,200.00	0.00	29,200.00
303-0002-000	Land & Land Rights - TREATMENT	471,848.13	0.00	471,848.13
303-0003-000	Land & Land Rights - TRANS./DIST.	190,530.49	0.00	190,530.49
303-0004-000	Land & Land Rights - GENERAL	2,599,548.25	0.00	2,599,548.25
304-0001-000	Structure & Impr. - SUPPLY	17,038,797.40	46.53	17,038,750.87
304-0002-000	Structure & Impr. - TREATMENT	40,011,555.61	0.00	40,011,555.61
304-0003-000	Structure & Impr. - TRANSM/DIST.	9,588,435.86	80,220.36	9,508,215.50
304-0004-000	Structure & Impr. - GEN PLANT	12,481,558.44	133,449.64	12,348,108.80
304-0005-000	Structure & Improvements - Newport G	43,828.01	0.00	43,828.01
304-0006-000	Structures & Improvements - Newport \	5,516,737.37	0.00	5,516,737.37
306-0001-000	Lake, River & Other INTAKES	1,463,170.71	0.00	1,463,170.71
309-0001-000	Supply Mains	2,865,692.85	0.00	2,865,692.85
310-0001-000	Power Generation Plant- SOS-	2,146,060.10	298,206.50	1,847,853.60
310-0003-000	Power Generation Plant - Distribution	1,643,668.82	0.00	1,643,668.82
311-0001-000	Pumping Equipment - Supply	4,118,990.83	41,864.22	4,077,126.61
311-0002-000	Pumping Equipment - TREATMENT	1,013,917.48	0.00	1,013,917.48
311-0003-000	Pumping Equipment - TRANS/DIST	6,093,102.52	0.00	6,093,102.52
320-0001-000	WATER TREATMENT Equipment	14,605,874.51	9,649.10	14,596,225.41

320-0002-000	Water Treatment Equipment - Newport	189,790.29	0.00	189,790.29
330-0001-000	Distribution Reservoirs & Standpipes	9,590,005.25	82,134.67	9,507,870.58
330-0003-000	Standpipe - Taylor Mill	60,000.00	0.00	60,000.00
331-0001-000	Transmission & Distribution. Mains	144,529,326.38	2,362,233.21	142,167,093.17
331-0002-000	Main Lines - Newport	6,201,497.08	0.00	6,201,497.08
331-0003-000	Mains - Taylor Mill	2,356,140.78	0.00	2,356,140.78
333-0001-000	Services	24,261,551.58	222,939.70	24,038,611.88
333-0003-000	Services - Taylor Mill	390,000.00	0.00	390,000.00
334-0001-000	Meters	17,043,369.01	303,838.81	16,739,530.20
334-0002-000	Meters - Newport	10,987.00	0.00	10,987.00
335-0001-000	Hydrants	7,595,268.66	402,946.32	7,192,322.34
335-0003-000	Hydrants - Taylor Mill	150,000.00	0.00	150,000.00
339-0001-000	OTHER Plant & Misc. Equipment	3,409,088.86	13,493.37	3,395,595.49
339-0002-000	Misc Equipment - Newport	20,201.20	0.00	20,201.20
340-0001-000	Office Furniture & Equipment	3,522,395.95	104,507.12	3,417,888.83
340-0002-000	Office Equipment - Newport	16,700.29	0.00	16,700.29
341-0001-000	TRANSPORTATION Equipment	2,880,499.47	24,597.80	2,855,901.67
341-0002-000	Vehicles - Newport	31,073.90	0.00	31,073.90
342-0001-000	STORES Equipment	276,872.69	14,293.45	262,579.24
343-0001-000	TOOLS, SHOP & GARAGE Equipment	298,432.33	11,075.48	287,356.85
344-0001-000	LABORATORY Equipment	182,011.38	0.00	182,011.38
345-0001-000	POWER OPERATED Equipment	968,116.79	6,899.75	961,217.04
346-0001-000	COMMUNICATION Equipment	6,395,982.11	209,631.97	6,186,350.14
346-0002-000	Communication Equipment - Newport	610.60	0.00	610.60
347-0001-000	MISCELLANEOUS Equipment	597,700.57	20,781.54	576,919.03
419-0001-000	Dividend & Interest Income	23,777.10	834,921.86	(811,144.76)
461-0002-000	Income - Residential Water Sales - NE	0.00	1,204,471.27	(1,204,471.27)
461-0004-000	Income - Commercial Water Sales - NE	0.00	488,627.97	(488,627.97)
461-0006-000	Income- Industrial Water Sales - NEWF	0.00	210,555.30	(210,555.30)
461-0008-000	Income - Public Authority Water Sales -	0.00	182,786.27	(182,786.27)
461-0009-000	Water Sales - Multi Family	0.00	1,540.62	(1,540.62)
461-0010-000	Income - Multi Family Water Sales - NE	0.00	284,543.13	(284,543.13)
461-0011-000	Water Sales - Bulk Loading	0.05	62,113.50	(62,113.45)
461-0100-000	Income - Residential Water Sales	133,414.81	22,882,450.41	(22,749,035.60)
461-0101-000	Income - Commercial Water Sales	0.00	5,923,354.97	(5,923,354.97)
461-0102-000	Income - Industrial Water Sales	0.00	3,129,535.43	(3,129,535.43)
461-0103-000	Income - Public Authority Water Sales	0.00	2,000,710.00	(2,000,710.00)
461-0104-000	Income - Multi Family Water Sales	0.00	3,153,631.69	(3,153,631.69)
461-0150-000	Income - Residential Water Sales-TAYI	0.00	1,876,617.63	(1,876,617.63)
461-0151-000	Income - Commercial Water Sales-TAY	0.00	68,451.32	(68,451.32)
461-0153-000	Income - Public Authority Water Sales-	0.00	20,992.09	(20,992.09)
461-0154-000	Income - Multi Family Water Sales -TA	0.00	114,393.79	(114,393.79)
466-0001-000	Income - Resale Water Sales	0.00	1,324,677.22	(1,324,677.22)
470-0001-000	Income - Penalties	0.00	740,505.76	(740,505.76)
471-0001-000	Meter Tests	0.00	565.00	(565.00)
471-0002-000	Income - Turn on Fees	240.00	361,865.00	(361,625.00)
472-0001-000	Rent From Water Property	240.20	532,706.27	(532,466.07)
472-0002-000	Rent from Water Property - Newport	100.00	1,300.00	(1,200.00)
474-0001-000	Water Sales - MISC/Hydrants Mtrs.	110.13	30,805.44	(30,695.31)
474-0002-000	Income - Returned Check Charges	4,704.50	12,664.50	(7,960.00)
474-0003-000	Sale Of Fixed Assets	4,704.50	4,704.50	0.00
474-0004-000	Income - Miscellaneous	5,768.00	11,745.60	(5,977.60)
474-0008-000	LAB Test Fees	0.00	28,438.90	(28,438.90)
474-0009-000	Commission On Sales Tax	0.00	7,923.91	(7,923.91)
474-0010-000	Material Sold	7,130.83	100,518.12	(93,387.29)
474-0015-000	Miscellaneous Income	0.00	5,140.38	(5,140.38)

479-0001-000	Contributed Capital - Grants	0.00	1,943,315.21	(1,943,315.21)
479-0002-000	Contributed Capital - Water Service Ap	7,808.08	333,739.49	(325,931.41)
479-0004-000	Contributed Capital - Subdivision system	0.00	592,524.25	(592,524.25)
503-0000-000	Depreciation Expense	9,300,000.00	3,114.72	9,296,885.28
506-0001-000	Amort of Acq. Adj.	201,120.00	0.00	201,120.00
514-0001-000	Gain/Loss on Disposition of Assets	35,597.36	0.00	35,597.36
527-0001-000	Interest Expense	9,783,509.25	2,037,063.24	7,746,446.01
528-0001-000	Amort. of Bond Discount/Premium	294,468.15	108,780.69	185,687.46
528-0002-000	Amort. of Bond Issue Costs	138,908.78	628.68	138,280.10
529-0003-000	Gain/Loss on Early Ext. of Debt	410,542.60	31,580.20	378,962.40
530-0001-000	Loss on Abandonment of Mains	380,541.32	0.00	380,541.32
601-2100-025	Source of Supply General	4,214.15	0.00	4,214.15
601-3100-001	Labor Ops. - FTTP	819,214.83	229,159.10	590,055.73
601-3100-002	Labor - TMTP	282,162.01	70,849.24	211,312.77
601-3100-003	Labor - Laboratory	572,392.02	165,884.94	406,507.08
601-3100-029	Labor-Memorial Pkwy. Treatment Plant	316,136.33	90,479.41	225,656.92
601-3102-001	Labor-Security FTTP	24,645.23	5,771.56	18,873.67
601-4100-001	Labor Maint. - FTTP	328,929.13	74,886.32	254,042.81
601-4100-002	Labor Maint. - TMTP	82,561.38	18,438.06	64,123.32
601-4100-020	Labor - Instrumentation	378,916.49	118,432.07	260,484.42
601-4100-029	Labor - Maint MPTP	103,098.69	46,149.15	56,949.54
601-4400-001	Sick Leave- Maint- FTTP	0.00	4,088.20	(4,088.20)
601-5101-030	Operations Labor - Engineering	674,002.24	271,991.56	402,010.68
601-5101-031	Operations Labor - Distribution	38,212.75	6,320.26	31,892.49
601-5101-033	Labor - Flushing	87,973.72	19,163.61	68,810.11
601-5102-030	Clerk Labor - Engineering	106,811.83	24,041.64	82,770.19
601-5102-031	Clerk Labor - Distribution	53,564.64	12,471.91	41,092.73
601-5103-030	Engineering Supervisor	511,368.98	178,731.99	332,636.99
601-6100-025	Labor - General	721,153.12	236,807.57	484,345.55
601-6101-031	Dist. Labor - Vehicle Maint.	85,134.44	19,356.36	65,778.08
601-6104-031	Dist. Labor - Maint. Supervision	312,562.62	70,236.87	242,325.75
601-6106-031	Dist. Labor - Maint. Of Mains	1,822,601.27	561,669.66	1,260,931.61
601-6107-031	Dist. Labor - Maint. Of Services	241,921.80	55,561.29	186,360.51
601-6109-031	Dist. Labor - Maint. Of Hydrants	96,171.12	21,519.68	74,651.44
601-7101-050	Meter Readers Labor	120,539.17	32,093.63	88,445.54
601-7101-051	Field Service Labor	764,139.50	221,892.89	542,246.61
601-7101-052	Account Service Labor	745,976.95	197,058.18	548,918.77
601-7101-055	Labor - Courier	41,646.14	9,563.74	32,082.40
601-7101-056	Labor - Meter Shop	323,339.86	84,477.02	238,862.84
601-7102-052	Labor - Account Service Newport	41,780.35	41,780.35	0.00
601-8000-079	Gross Payroll Clearing Account	8,492,492.41	8,492,492.41	0.00
601-8100-072	Executive Mgt. Labor	602,642.07	187,990.83	414,651.24
601-8100-074	Bookkeeping/Accounting Labor	158,833.88	39,086.17	119,747.71
601-8100-076	Board of Comm. - Monthly Fee	46,142.86	10,142.86	36,000.00
601-8100-078	Labor - HR/Information Systems	770,961.71	324,105.59	446,856.12
601-8101-078	Labor - Supervision Detainee's	64,123.02	43,143.94	20,979.08
604-3300-001	Pension - FTTP	102,313.79	6,626.21	95,687.58
604-3300-002	Pension - TMTP	23,911.04	1,574.19	22,336.85
604-3300-003	Pension - Laboratory	73,526.84	5,069.98	68,456.86
604-3300-029	Pension - Ops MPTP	66,169.51	4,716.64	61,452.87
604-3400-001	Health Insurance - FTTP	200,135.48	43,810.56	156,324.92
604-3400-002	Health Insurance - TMTP	41,132.82	942.76	40,190.06
604-3400-003	Health Insurance - Laboratory	103,855.61	10,052.08	93,803.53
604-3400-029	Health Ins. - Ops MPTP	111,759.14	5,256.95	106,502.19
604-3500-001	Education/Rec. - FTTP	10,096.56	326.23	9,770.33
604-3500-002	Education/Rec. - TMTP	445.00	0.00	445.00

604-3500-003	Education/Rec. - Laboratory	994.72	0.00	994.72
604-3500-029	Education/Rec - Ops MPTP	1,235.20	105.20	1,130.00
604-3700-001	Misc. Benefits - FTTP	0.00	180.27	(180.27)
604-3700-003	Misc. Benefits - Laboratory	0.00	180.27	(180.27)
604-4300-020	Pension - Instrumentation	50,351.33	3,901.53	46,449.80
604-4400-020	Health Ins - Instrumentation	78,185.19	9,152.97	69,032.22
604-4500-001	Education/Rec. - FTTP	3,046.00	0.00	3,046.00
604-4500-020	Education/Rec. - Instrumentation	1,019.75	0.00	1,019.75
604-4700-020	Misc. Benefits - Instrumentation	0.00	180.27	(180.27)
604-5300-030	Pension Cost - Engineering	215,923.00	15,186.15	200,736.85
604-5300-031	Pension Cost - Distribution	369,672.07	23,836.15	345,835.92
604-5400-030	Health Ins. - Engineering	322,143.61	35,488.45	286,655.16
604-5500-030	Education/Rec. - Engineering	5,426.32	532.85	4,893.47
604-5700-030	Misc. Benefits - Engineering	0.00	180.27	(180.27)
604-5700-031	Misc. Benefits - Distribution	57.69	237.96	(180.27)
604-6300-025	Pension Cost - Pumping Stations	155,623.21	11,108.22	144,514.99
604-6400-025	Health Ins. - Pumping Stations	231,600.16	9,201.03	222,399.13
604-6400-031	Health Ins. - Distribution	690,569.81	79,410.76	611,159.05
604-6500-025	Education/Rec. - Pumping Stations	2,720.41	199.79	2,520.62
604-6500-031	Education/Rec. - Distribution	7,661.10	4,131.42	3,529.68
604-7300-050	Pension - Meter Reading	17,069.27	941.34	16,127.93
604-7300-051	Pension - Field Service	100,449.21	7,062.59	93,386.62
604-7300-052	Pension - Account Service	111,883.41	7,971.68	103,911.73
604-7300-055	Pension - Courier	6,076.94	421.52	5,655.42
604-7300-056	Pension - Meter Shop	46,074.95	3,120.84	42,954.11
604-7400-050	Health Ins. - Meter Reading	17,723.43	179.15	17,544.28
604-7400-051	Health Ins. - Field Service	130,209.31	13,095.66	117,113.65
604-7400-052	Health Ins. - Account Service	185,044.08	14,813.40	170,230.68
604-7400-055	Health Insurance - Courier	21,850.20	2,906.44	18,943.76
604-7400-056	Health Insurance - Meter Shop	88,424.17	8,288.04	80,136.13
604-7500-051	Education/Rec. - Field Service	140.40	0.00	140.40
604-7500-052	Education/Rec. - Account Service	5,380.76	0.00	5,380.76
604-7500-056	Education/Recreation - Meter Shop	550.00	0.00	550.00
604-7700-051	Misc. Benefits - Field Service	0.00	180.27	(180.27)
604-7700-052	Misc. Benefits - Account Service	0.00	180.27	(180.27)
604-8000-079	Dental Benefits Clearing Account	102,036.63	102,036.63	0.00
604-8300-072	Pension - Executive Mgt.	69,379.79	4,824.08	64,555.71
604-8300-074	Pension - BK/Accting	22,551.09	1,505.15	21,045.94
604-8300-078	Pension - HR/Info Systems	85,523.67	6,086.37	79,437.30
604-8400-072	Health Ins. - Executive Mgt.	24,848.26	6,914.08	17,934.18
604-8400-074	Health Ins. - BK/Acct.	71,064.28	11,455.02	59,609.26
604-8400-076	Health Ins. - Board of Comm.	51,850.08	5,634.60	46,215.48
604-8400-078	Health Ins - HR/Info Systems	110,640.85	9,935.25	100,705.60
604-8500-072	Education/Rec. - Executive Mgt.	16,613.02	104.54	16,508.48
604-8500-074	Education/Rec- Accounting	1,361.70	0.00	1,361.70
604-8500-076	Education/Rec. - Board of Comm.	12,471.64	282.90	12,188.74
604-8500-078	Education/Rec HR-Info Systems	1,607.42	0.00	1,607.42
604-8700-072	Misc. Benefits - Executive Mgt.	12,886.32	588.05	12,298.27
604-8700-074	Misc. Benefits - BK/Acct.	46.00	180.30	(134.30)
604-8700-076	Misc. Benefits - Board of Comm.	299.53	0.00	299.53
604-8700-078	Miscellaneous Benefits - HR/Info Syste	4,476.55	1,258.42	3,218.13
604-8700-079	Misc. Benefits - District	0.00	4,321.74	(4,321.74)
615-1000-015	Electric Cost - Licking Station	63,106.93	0.00	63,106.93
615-1000-026	Electric Cost - Ohio River Station	563,886.70	0.00	563,886.70
615-1000-101	Electric Cost Source of Supply - Newpc	60,388.17	0.00	60,388.17
615-3000-001	Electric Cost - FTTP	108,156.99	0.00	108,156.99

615-3000-002	Electric Cost - TMTP	14,407.22	0.00	14,407.22
615-3000-029	Electric Service- MPTP	86,434.21	0.00	86,434.21
615-5000-005	Electric Cost - Bristow Rd Station	14,762.49	546.78	14,215.71
615-5000-006	Electric Cost- Bromley Station	30,230.27	0.00	30,230.27
615-5000-008	Electric Cost - Dudley Pike Station	290,442.22	0.00	290,442.22
615-5000-009	Electric Cost - Hands Pike Station	14,163.78	0.00	14,163.78
615-5000-010	Electric Cost Carothers Rd Station	26,411.98	0.00	26,411.98
615-5000-011	Electric Cost - Latonia Station	14,599.67	0.00	14,599.67
615-5000-012	Electric Cost-W.Covington Station	4,154.33	0.00	4,154.33
615-5000-014	Electric Cost-TMTP Station	392,788.60	0.00	392,788.60
615-5000-016	Electric Cost - WaterWorks PS	29,889.08	0.00	29,889.08
615-5000-017	Electric Cost - Richardson Road Station	122,210.49	1,093.56	121,116.93
615-5000-018	Electric Cost - Ripple Creek Station	22,733.86	0.00	22,733.86
615-5000-024	Electric Cost - US27 Station	211,264.80	0.00	211,264.80
615-5000-025	Electric Cost Pumping - General	2,373.78	546.77	1,827.01
615-5000-027	Electric Cost - Storage Tanks	22,825.62	546.78	22,278.84
615-5000-029	Electric Cost - Latonia Water Hauling S	422.58	0.00	422.58
615-8000-085	Utilities - Central Facility	136,355.25	0.00	136,355.25
616-3000-001	Gas bill - 700 Alexandria Pike	35,171.66	0.00	35,171.66
616-3000-002	Gas Cost - TMTP	21,905.28	0.00	21,905.28
616-3000-029	Gas Cost MPTP	45,355.02	0.00	45,355.02
616-5000-010	Gas Cost- Carothers Rd- 16th St	2,139.56	0.00	2,139.56
616-5000-011	Gas charges for 3316 Latonia	807.83	0.00	807.83
616-5000-016	Gas Cost - WaterWorks Station	901.44	0.00	901.44
618-3000-001	Chemicals - FTTP	1,497,536.74	10.48	1,497,526.26
618-3000-002	Chemicals - TMTP	236,800.70	4,940.01	231,860.69
618-3000-022	Chemicals - Sludge	7,065.73	0.00	7,065.73
618-3000-029	Chemicals MPTP	123,046.32	0.00	123,046.32
620-3000-001	Materials & Supplies - FTTP	7.63	0.00	7.63
620-3000-002	Materials & Supplies - TMTP	3,867.63	0.00	3,867.63
620-3000-003	Materials & Supplies - Laboratory	123,272.23	267.32	123,004.91
620-3000-020	Materials & Supplies - Instrumentation	26,770.69	2,809.00	23,961.69
620-3000-022	Materials & Supplies - Sludge	54,006.32	0.00	54,006.32
620-3001-001	Office Supplies-FTTP	8,612.70	380.35	8,232.35
620-3001-029	Office Supplies- MPTP	129.95	0.00	129.95
620-3002-001	Safety Supplies- Ops-FTTP	2,714.60	109.99	2,604.61
620-3002-003	Postage & Shipping Lab	39.83	0.00	39.83
620-3002-029	Safety Supplies Ops- MPTP	413.52	0.00	413.52
620-3006-003	Safety supplies- Lab	129.60	0.00	129.60
620-4000-001	Materials & Supplies - FTTP	72,758.71	0.00	72,758.71
620-4000-002	Materials & Supplies - TMTP	20,126.84	0.00	20,126.84
620-4000-020	Materials & Supplies - Instrumentation	59,984.54	1,896.36	58,088.18
620-4000-029	Materials & Supplies - Maint. MPTP	16,810.62	0.00	16,810.62
620-4001-001	Materials & Supplies Building Maint.	5,088.61	0.00	5,088.61
620-4001-002	Materials & Supplies Building Maint TM	2,334.34	0.00	2,334.34
620-4001-029	Materials & Supplies - Building MPTP	3,563.45	0.00	3,563.45
620-4003-001	Safety Supplies- Maint-FTTP	4,432.57	33.24	4,399.33
620-5001-025	Safety Supplies- Pumping	3,329.14	3,773.31	(444.17)
620-5001-030	Materials & Supplies - Engineering	14,063.96	30.08	14,033.88
620-5001-031	Office Supplies-Distribution	12,116.30	50.76	12,065.54
620-5002-030	Materials & Supplies - Shop & Tools, Ei	4,150.09	0.00	4,150.09
620-5002-031	Materials & Supplies - Shop & Tools, Di	55,852.62	588.06	55,264.56
620-5003-030	Materials & Supplies - Safety, Engineer	3,276.72	0.00	3,276.72
620-5003-031	Safety Supplies- Distribution	27,813.48	375.01	27,438.47
620-6000-025	Materials & Supplies Pumping - Maint.	133,711.40	201.82	133,509.58
620-6001-025	Materials & Supplies Oil & Lubrication	12,291.92	0.00	12,291.92

620-6001-031	Materials & Supplies - Dist.,Structure &	3,165.63	0.00	3,165.63
620-6002-031	Materials & Supplies - Dist. Maint of Ma	448,270.55	14,490.81	433,779.74
620-6003-025	Generator maintenance and fuel	19,220.85	1,363.09	17,857.76
620-6003-031	Materials & Supplies - Dist. Services	337,343.89	28,127.36	309,216.53
620-6004-031	Materials & Supplies - Dist. Meters	832.99	0.00	832.99
620-6005-031	Materials & Supplies - Dist. Hydrants	94,763.69	4,361.91	90,401.78
620-6006-031	Materials & Supplies - Dist. Misc. Plant	6,126.02	0.00	6,126.02
620-6009-031	Inventory Adjustment	0.00	60,546.48	(60,546.48)
620-7001-051	Materials & Supplies - Field Service	3,031.83	0.00	3,031.83
620-7001-052	Office Supplies- Account Service	21,799.79	0.00	21,799.79
620-7002-051	Materials & Supplies-Shop &Tools Fielc	5,236.57	28.19	5,208.38
620-7002-052	Postage- Account Service	137,645.46	0.00	137,645.46
620-7002-056	Materials & Supplies - Shops & Tools	47,238.92	72.08	47,166.84
620-7003-051	Safety Supplies- Field Service	2,742.07	0.00	2,742.07
620-7003-056	Safety - Meter Shop	1,760.48	0.00	1,760.48
620-7004-050	Safety Supplies- Meter Reading	189.95	0.00	189.95
620-7004-056	Water Haul Facilities Maint.	3,006.31	0.00	3,006.31
620-8000-072	Office Supplies- Executive Mgt	5,638.18	0.00	5,638.18
620-8000-074	Materials/Supplies - BK/Acct.	6,406.80	139.63	6,267.17
620-8000-078	Materials & Supplies - HR/Info Systems	10,320.77	0.00	10,320.77
620-8000-079	Materials & Supplies Adm.	4,639.10	1,366.39	3,272.71
620-8000-085	Materials & Supplies - Central facility	25,463.34	331.80	25,131.54
620-8001-078	Computer Supplies	12,423.67	299.41	12,124.26
620-8001-079	Dues & subscriptions-District	6,799.64	0.00	6,799.64
620-8002-078	Materials & Supplies Safety	10,814.70	602.36	10,212.34
620-8003-078	Materials and Supplies for Grounds	115.13	0.00	115.13
631-5000-030	Contractual Eng. - Engineering	9,190.71	46.00	9,144.71
632-8000-074	Contract Service Accounting/Audit - Ac	23,125.00	0.00	23,125.00
633-3000-001	Legal Contractual Services - FTTP	2,137.50	0.00	2,137.50
633-5000-030	Contractual Legal - Engineering	12,262.58	0.00	12,262.58
633-7000-050	Contractual Legal - Customer Service	1,795.50	0.00	1,795.50
633-8000-078	Legal Fees- Ops	3,686.00	10.00	3,676.00
633-8000-079	Contractual Services - Legal	91,890.03	0.00	91,890.03
634-8000-078	Contract Mgt. Fees - Surveys	6,402.86	0.00	6,402.86
634-8000-079	Contract Mgt. Fee- Asset Mgt Study	70,431.46	0.00	70,431.46
635-1000-025	Contractual Service - SOS	1,392.84	0.00	1,392.84
635-1000-026	Contractual Services - Ohio River Statc	1,045.69	0.00	1,045.69
635-2000-025	Contractual Service - SOS	766.63	0.00	766.63
635-3000-022	Other Contractual Serv. - Sludge FTTP	74,261.29	0.00	74,261.29
635-3001-001	Other Contractual Serv. - FTTP	20,344.99	0.00	20,344.99
635-3001-002	Other Contractual Serv. - TMTP	23,737.66	0.00	23,737.66
635-3001-003	Other Contractual Serv. - Laboratory	54,869.57	0.00	54,869.57
635-3001-022	Other Contractual Service-Sludge TMT	78,649.70	0.00	78,649.70
635-3001-029	Contractual Services Other- Ops MPTF	6,105.95	0.00	6,105.95
635-3002-001	Snow Removal-FTTP	7,833.21	0.00	7,833.21
635-3002-002	Snow Removal- TMTP	7,480.05	0.00	7,480.05
635-3003-001	Grounds Keeping-FTTP	16,727.82	0.00	16,727.82
635-3003-002	Grounds Keeping- TMTP	17,207.90	0.00	17,207.90
635-3004-029	Contract Services - Phone Lines MPTF	22,903.56	0.00	22,903.56
635-3005-029	Contractual Services - MPTF	16,727.89	0.00	16,727.89
635-3006-029	Snow Renoval MPTF	7,851.12	0.00	7,851.12
635-4000-001	Other Contractual Serv. - FTTP	49,867.43	0.00	49,867.43
635-4000-002	Other Contractual Serv. - TMTP	34,861.53	0.00	34,861.53
635-4000-003	Other Contractual Serv. - Laboratory	4,671.62	0.00	4,671.62
635-4000-020	Contract Serv. Other - Instrumentation	10,905.75	0.00	10,905.75
635-4000-027	Contractual Services-Reservoir Cleanir	68,816.16	0.00	68,816.16

635-4000-029	Contractual Services Other- Maint. MP	39,493.47	0.00	39,493.47
635-4001-029	Contractual Services-Safety - Maint Mf	511.00	0.00	511.00
635-5000-025	Contractual Other - Pumping Other	15,226.50	0.00	15,226.50
635-5001-030	Contractual Other - Eng. Operations	2,288.33	0.00	2,288.33
635-5001-031	Contractual Other - Dist. Operations	12,599.86	0.00	12,599.86
635-5002-030	Contractual Other - Eng. Communicatic	12,161.09	0.00	12,161.09
635-5002-031	Contractual Other - Dist. Communicatic	3,302.87	0.00	3,302.87
635-5003-025	Grounds Keeping- Pumping	23,595.00	0.00	23,595.00
635-5003-030	Contractual Expense - Utilities	4,442.65	0.00	4,442.65
635-5003-031	Contractual Other - Dist. Utilities	900.49	0.00	900.49
635-6000-006	Contractual Other - Bromlely Station	3,645.41	0.00	3,645.41
635-6000-008	Contractual Other - Dudley Pike Station	1,610.18	0.00	1,610.18
635-6000-009	Contractual Other - Hands Pike Station	846.43	0.00	846.43
635-6000-011	Contractual Other - Latonia Station	688.75	0.00	688.75
635-6000-012	Contractual Other - W. Covington Statk	688.75	0.00	688.75
635-6000-016	Contractual Other - WaterWorks PS	676.39	0.00	676.39
635-6000-017	Contractual Other - Richardson Road S	766.52	0.00	766.52
635-6000-024	Contractual Other - US27 Station	1,161.24	0.00	1,161.24
635-6000-025	Contractual Other - Pumping Other	133,802.86	2,405.00	131,397.86
635-6000-027	Contractual Other - Water Towers	849.66	0.00	849.66
635-6001-027	Water Tower Painting Write Off	283,480.49	0.00	283,480.49
635-6001-030	Contractual Other - Eng., Maintenance	1,916.71	0.00	1,916.71
635-6001-031	Contractual Other - Distr., Maint. Of Mis	5,274.50	0.00	5,274.50
635-6002-031	Contractual Other - Distr., Ground Main	1,002.50	0.00	1,002.50
635-6004-031	Contractual Other - Distr.,Maint of Main	419,659.98	1,486.29	418,173.69
635-6005-031	Contractual Other - Maint. of Services	82,322.18	636.99	81,685.19
635-6008-031	Contractual Other - Distr., Maint. Of Mis	674.16	0.00	674.16
635-6009-031	Contractual Other - Blow-Off Charges	202,048.32	0.00	202,048.32
635-6010-031	Contract Services Fill Stations	5,625.00	1,650.00	3,975.00
635-7001-050	Contract Service Other - Meter Readir	16,102.77	0.00	16,102.77
635-7001-051	Contractual Other - Communication Fie	8,381.35	1,751.95	6,629.40
635-7001-052	Contract Serv- Bill Printing/Mailing	44,146.10	2,297.14	41,848.96
635-7001-056	Contract Services - Other	7,923.76	607.50	7,316.26
635-7002-052	Contractual Other - Communications Ar	133.40	0.00	133.40
635-7002-054	Contractual Other - Collections	18,546.95	0.00	18,546.95
635-7003-054	Contractual Other - Utilities	2,989.50	0.00	2,989.50
635-7005-052	Contractual Service-Temps	13,079.62	0.00	13,079.62
635-7007-052	Contractual services-CIS programming	6,835.30	0.00	6,835.30
635-7008-052	Contractual services- Lockbox proces	43,834.36	0.00	43,834.36
635-7009-052	Contractual Services - Credit Card Proc	115,868.72	0.00	115,868.72
635-7010-054	Communications - Customer Service	5,525.10	0.00	5,525.10
635-7011-052	Contractual Services - E Pay	23,200.64	0.00	23,200.64
635-8000-074	Contractual Other - BK/Accting	6,846.55	0.00	6,846.55
635-8000-078	Contract Expenses - HR/Info Systems	197,000.00	8,815.21	188,184.79
635-8000-079	Contractual Other - Misc.	484,231.87	390,154.05	94,077.82
635-8000-085	Contract Services - Central Facility	54,526.44	456.09	54,070.35
635-8001-078	Contract Service - Computer Equipmer	351,856.20	16,372.62	335,483.58
635-8002-078	Contract Expenses - Safety	11,180.50	3,206.75	7,973.75
635-8002-079	Damages	68,665.53	12,515.16	56,150.37
635-8003-079	Contract Serv- Admin- Grounds keepin	18,275.74	0.00	18,275.74
642-6000-031	Rental Exp., Distribution	4,878.50	4.50	4,874.00
642-8000-072	Rental Exp - Administration	1,500.00	0.00	1,500.00
650-3000-001	Transportation Exp - FTTP	29,117.52	0.00	29,117.52
650-3000-003	Transportation Exp - Laboratory	5,905.80	0.00	5,905.80
650-3000-020	Transportation Exp - Instrumentation	18,213.94	47.81	18,166.13
650-3000-029	Transportation Expense - Ops MPTP	1,864.89	0.00	1,864.89

650-5000-025	Transportation Exp. - Pumping	16,419.98	0.00	16,419.98
650-5001-030	Trans. Exp. - Eng. Auto Gas & Oil	34,580.79	0.00	34,580.79
650-5003-030	Trans Exp. - Eng. Vehicle Maint. Suppli	106.98	0.00	106.98
650-6001-031	Trans Exp. - Distr., Auto Gas & Oil	174,402.41	0.00	174,402.41
650-6002-031	Trans Exp. - Distr., Vehicle Maint. Conti	141,464.78	834.22	140,630.56
650-6003-031	Trans Exp. - Distr., Vehicle Maint. Supp	55,911.66	2,582.59	53,329.07
650-6004-031	Trans Exp. - Distr., Gas & Oil Ttr/Comp	24,141.60	0.00	24,141.60
650-6005-031	Trans Exp. - Distr., Tractor/Compressor	140.00	0.00	140.00
650-6006-031	Trans Exp. - Distr., Ttr/Compsor Maint.	2,487.32	314.80	2,172.52
650-7001-050	Trans Exp - Gas & Oil Meter Readers	8,475.23	0.00	8,475.23
650-7001-051	Auto Gas & Oil Field Serv. Newport	77,958.30	0.00	77,958.30
650-7001-055	Auto Gas and Oil- Courier	4,332.20	0.00	4,332.20
650-7001-056	Auto Gas & Oil - Meter Shop	12,527.65	0.00	12,527.65
650-7002-050	Trans Exp - Contract Maint. Meter Reac	52.76	0.00	52.76
650-8000-072	Transportation Exp - Executive Mgt.	4,921.63	0.00	4,921.63
650-8000-074	Transportation Exp - Bookkeeping/Accc	169.62	0.00	169.62
650-8000-078	Transportation Expenses	3,124.92	0.00	3,124.92
656-3000-001	Auto Insurance - FTTP	3,498.00	0.00	3,498.00
656-3000-002	Auto Insurance TMTP	318.00	0.00	318.00
656-3000-003	Auto Insurance- Laboratory	636.00	0.00	636.00
656-3000-029	Auto Insurance-MPTP	954.00	0.00	954.00
656-5000-025	Auto Insurance-Pumping	1,908.00	0.00	1,908.00
656-5000-030	Auto Insurance - Engineering	3,816.00	0.00	3,816.00
656-5000-031	Auto Insurance-Distribution	12,402.12	0.00	12,402.12
656-7000-050	Auto Insurance-Meter Reading	2,226.00	0.00	2,226.00
656-7000-051	Auto Insurance-Field Service	3,816.00	0.00	3,816.00
656-7000-055	Auto Insurance - Courier	318.00	0.00	318.00
656-7000-056	Insurance - Auto Meter Shop	1,272.00	0.00	1,272.00
656-8000-078	Auto Insurance-HR/Info/Safety	636.00	0.00	636.00
656-8000-079	Auto Insurance- Admin	954.00	0.00	954.00
657-3000-001	General Liability Insurance FTTP	44,299.08	0.00	44,299.08
657-3000-002	Insurance General Liability - TMTP	30,668.64	0.00	30,668.64
657-3000-029	General Liability Insurance-MPTP	34,076.28	0.00	34,076.28
657-5000-025	General Liability Insurance-Pumping	44,299.08	0.00	44,299.08
657-5000-030	General Liability Insurance- Engineerin	68,152.44	0.00	68,152.44
657-5000-031	General Liability Insurance-Distribution	71,278.07	0.00	71,278.07
657-7000-054	General Liability Insurance-Cust Servic	31,236.59	0.00	31,236.59
657-8000-079	General Liability Insurance-Admin	17,531.58	10,708.35	6,823.23
658-3000-001	Workers Comp Insurance-FTTP	8,303.84	0.00	8,303.84
658-3000-002	Workers Comp Insurance TMTP	2,085.23	0.00	2,085.23
658-3000-003	Workers Comp Insurance-Laboratory	2,980.12	0.00	2,980.12
658-3000-020	Workers Comp Insurance-Instrumentat	2,237.25	0.00	2,237.25
658-3000-029	Workers Comp Insurance- MPTP	2,532.70	0.00	2,532.70
658-5000-025	Workers comp Insurance-Pumping	2,980.12	0.00	2,980.12
658-5001-030	Workers Comp Insurance-Engineering	8,054.08	0.00	8,054.08
658-5001-031	Workers Comp Insurance-Distribution	17,082.22	0.00	17,082.22
658-7000-050	Workers Comp Insurance-Meter Readin	2,220.03	0.00	2,220.03
658-7000-051	Workers Comp Insurance-Field Service	4,266.53	0.00	4,266.53
658-7000-052	Workers Comp Insurance-Acct Serv	7,150.54	0.00	7,150.54
658-7000-055	Workers Comp Insurance - Courier	447.48	0.00	447.48
658-7000-056	Insurance - Workers Comp.	1,798.42	0.00	1,798.42
658-8000-072	Workers Comp Insurance- Executive M	1,046.94	0.00	1,046.94
658-8000-074	Workers Comp Insurance-Accting	1,637.77	0.00	1,637.77
658-8000-078	Workers Comp Insurance- HR/Info/Saf	3,723.01	0.00	3,723.01
659-3000-001	Pollution Insurance-FTTP	43,288.69	0.00	43,288.69
659-8000-076	Insurance Expense - Public Officials	37,513.86	0.00	37,513.86

659-8000-079	Insurance- Officials	28,717.89	0.00	28,717.89
660-8000-079	Advertising Expense	15,912.67	0.00	15,912.67
667-8000-080	PSC Expense Rate Case	39,672.96	0.00	39,672.96
667-8000-081	PSC Annual Assessment Fee	65,926.75	0.00	65,926.75
670-7000-054	Bad Debt Expense	531,682.49	24,831.30	506,851.19
675-3002-001	Uniforms-FTTP	2,199.80	0.00	2,199.80
675-3002-002	Uniforms- TMTP	688.47	0.00	688.47
675-3002-003	Uniforms-Laboratory	683.32	141.20	542.12
675-3002-020	Uniforms-Instrumentation	482.23	0.00	482.23
675-3002-029	Uniforms MPTP	808.63	0.00	808.63
675-5000-030	Miscellaneous Exp. - Engineering	52.58	0.00	52.58
675-5001-030	Uniforms- Engineering	3,394.82	0.00	3,394.82
675-5002-027	Uniforms - Pumping	4,155.38	0.00	4,155.38
675-6001-031	Uniforms - Distribution	10,098.21	213.73	9,884.48
675-7001-052	Misc. Exp - Account Service	317.95	0.00	317.95
675-7002-050	Uniforms - Meter Readers	623.19	0.00	623.19
675-7002-051	Uniforms - Field Service	2,464.85	0.00	2,464.85
675-7002-055	Uniforms - Courier	72.13	0.00	72.13
675-7002-056	Uniforms - Meter Shop	1,307.67	0.00	1,307.67
675-7003-052	Uniforms - Account Service	1,443.20	0.00	1,443.20
675-8000-072	Misc. Exp -Executive Mgt.	0.00	7.15	(7.15)
675-8000-074	Misc. Exp - Bookkeeping/Accounting	396.30	490.75	(94.45)
675-8000-076	Misc Exp - BOC	2,407.27	0.00	2,407.27
675-8000-078	Misc Exp - HR/Info Systems	3,222.34	0.00	3,222.34
675-8000-079	Miscellaneous Expense - Other	29,613.20	150.56	29,462.64
675-8000-085	Miscellaneous - Central Facility	45.00	0.00	45.00
675-8101-078	Detainee Supplies & Misc	7,581.41	0.00	7,581.41
699-3000-001	Taxes Other Than Income Taxes (Fica)	53,783.55	12,108.03	41,675.52
699-3000-002	Taxes Other Than Income Taxes(Fica)	19,464.95	4,533.45	14,931.50
699-3000-003	Taxes Other Than Income Taxes - Lab	36,952.52	8,336.61	28,615.91
699-3000-029	FICA-Ops MPTP	18,878.78	4,057.92	14,820.86
699-4000-001	Taxes Other Than Income Taxes - FTT	22,834.67	5,164.20	17,670.47
699-4000-002	Taxes Other Than Income Taxes - TMT	5,545.18	1,237.71	4,307.47
699-4000-020	Taxes Other Than Income Taxes - Inst.	26,165.79	6,637.87	19,527.92
699-4000-029	FICA - MPTP	7,014.24	1,861.84	5,152.40
699-5000-030	FICA Engineering	104,512.93	24,496.31	80,016.62
699-5000-033	FICA Taxes-Flushing	5,904.72	1,287.79	4,616.93
699-6000-025	Taxes Other Than Income Taxes - Pur	42,639.74	9,617.18	33,022.56
699-6000-031	Taxes Other Than Income Taxes - Dist	173,029.33	39,898.86	133,130.47
699-7000-050	Taxes Other Than Income Taxes(FICA)	8,333.39	1,926.51	6,406.88
699-7000-051	Taxes Other Than Income Taxes(FICA)	49,319.83	11,089.24	38,230.59
699-7000-052	Taxes Other Than Income Tax(FICA) -	50,737.51	11,671.83	39,065.68
699-7000-055	FICA Taxes - Courier	2,676.01	610.70	2,065.31
699-7000-056	FICA - Meter Shop	21,225.75	4,826.72	16,399.03
699-8000-072	Taxes Other Than Income Taxes(FICA)	27,727.75	6,221.56	21,506.19
699-8000-074	Taxes Other Than Income Taxes(FICA)	10,524.85	2,425.06	8,099.79
699-8000-076	Taxes Other Than Income Taxes(FICA)	2,983.37	650.57	2,332.80
699-8000-078	FICA Taxes - HR/Info Systems	43,048.73	9,772.19	33,276.54

(0.00)

Northern Kentucky Water Service District
For the Twelve Months Ending December 31, 2011

	2010	2011	Difference	
127-0000-000	Prepayment Reserve	10,076.19	10,101.33	25.14
131-0001-000	Cash - O & M Reserve	2,785,106.69	2,798,326.17	13,219.48
131-0005-000	Cash - Dental Benefit Checking	11,928.79	15,933.52	4,004.73
131-0008-000	Cash - Sub District A	81,628.65	83,604.69	1,976.04
131-0009-000	Cash - Sub District B	30,127.33	30,842.72	715.39
131-0010-000	Cash - Sub District R	47,598.51	48,741.56	1,143.05
131-0011-000	Cash - Sub District RL	87,281.00	89,395.39	2,114.39
131-0012-000	Cash - Sub District C	161,950.75	165,893.44	3,942.69
131-0013-000	Cash on Hand	1,083.39	1,043.20	(40.19)
131-0015-000	Cash - Sub-District F	37.69	37.81	0.12
131-0016-000	Cash - Sub-District G	28.42	28.54	0.12
131-0020-000	Cash	8,618,380.26	11,577,197.63	2,958,817.37
131-0031-000	Cash Grant/Loan Clearing	302.35	1,024.77	722.42
	(11000) Cash and Cash Equivalents	11,835,530.02	14,822,170.77	2,986,640.75
142-0001-000	Accounts Receivable-Water Sales	5,097,773.61	4,899,404.23	(198,369.38)
142-0002-000	A/R Monthly Billings	39.68	337.80	298.12
	(13000) Receivables	5,097,813.29	4,899,742.03	(198,071.26)
173-0001-000	A/R Unbilled Water KC	5,400,000.00	5,400,000.00	0.00
	(13100) Unbilled Customers	5,400,000.00	5,400,000.00	0.00
142-0005-000	A/R Other	47,853.15	70,793.26	22,940.11
	(14950) Other Receivables	47,853.15	70,793.26	22,940.11
142-0006-000	A/R Assessments	92,634.13	98,759.86	6,125.73
	(13150) Assessments Receivable	92,634.13	98,759.86	6,125.73
151-0000-000	Materials & Supplies Inventory	1,108,434.36	1,114,785.46	6,351.10
151-0002-000	Inventory - meters	234,976.63	83,704.92	(151,271.71)
	(15000) Inventories	1,343,410.99	1,198,490.38	(144,920.61)
162-0001-000	Prepaid Insurance	235,129.93	74,110.05	(161,019.88)
162-0002-000	Prepaid Expenses/ Services	216,318.06	213,717.52	(2,600.54)
253-0004-000	Prepaid Rent - Sprint antenna rental	(9,000.00)	(7,800.00)	1,200.00
	(16000) Prepaid Expenses	442,447.99	280,027.57	(162,420.42)
	Current Assets	24,259,689.57	26,769,983.87	2,510,294.30
162-0003-000	Prepaid Water Tower Painting	1,132,808.30	1,263,327.51	130,519.21
162-0006-000	Prepaid Reservoir Cleaning	711,100.56	642,284.40	(68,816.16)
162-0007-000	Asset MGMT Plan Phase 2	76,834.32	0.00	(76,834.32)
181-0001-000	Bond Issue Costs - 1997	58,169.81	53,254.13	(4,915.68)
181-0002-000	Bond Discount - 1997	79,697.50	72,962.50	(6,735.00)
181-0005-000	Bond Discount - 1998 Bond Issue	135,629.65	128,059.69	(7,569.96)
181-0006-000	Cost of Issue 1998 Bonds	56,398.05	53,250.33	(3,147.72)
181-0014-000	Cost of Issue - 2001 Bond	58,583.70	54,883.74	(3,699.96)
181-0015-000	2001 Bond Discount	206,443.20	193,404.72	(13,038.48)
181-0017-000	Cost of Issue 2002 A Refinancing & Newport	220,839.69	207,108.69	(13,731.00)
181-0018-000	Bond Discount 2002 A Refinancing & Newport	437,611.62	410,402.58	(27,209.04)
181-0019-000	Cost of Issue - 2002 B Refunding	64,713.69	55,413.69	(9,300.00)
181-0020-000	Premium on 2002 B Refunding	(34,309.59)	(29,381.67)	4,927.92
181-0022-000	2003 Refunding COI	32,690.30	31,070.30	(1,620.00)

181-0023-000	2003 Refunding Discount	22,928.06	21,840.50	(1,087.56)
181-0025-000	Bond Issue Costs - 2003 B	203,939.74	192,217.78	(11,721.96)
181-0026-000	Bond Discount - 2003 B	147,775.30	139,255.18	(8,520.12)
181-0027-000	COI - 2003 C Refinancing	143,137.77	128,200.17	(14,937.60)
181-0028-000	Discount - 2003 C Refunding	67,893.56	60,489.56	(7,404.00)
181-0031-000	Cost of Issue - Series 2004 A bonds	61,199.74	57,949.78	(3,249.96)
181-0032-000	Bond Discount - Series 2004 A Bonds	149,062.10	141,142.10	(7,920.00)
181-0035-000	Bond Discount -Series 2006 Bonds	145,130.42	138,136.22	(6,994.20)
181-0036-000	Cost of Issue-Bond Series 2006	179,280.00	170,640.00	(8,640.00)
181-0039-000	2009 Bond Issue Costs	119,847.00	114,673.68	(5,173.32)
181-0040-000	2009 Bond Discount	296,535.38	283,735.34	(12,800.04)
181-0041-000	2009 BAN Issue Costs	31,001.71	0.00	(31,001.71)
181-0042-000	2009 BAN Discount	126,299.25	0.00	(126,299.25)
181-0043-000	Cost of Issue Bond 2011	0.00	123,418.30	123,418.30
181-0044-000	Bond Premium Bond 2011	0.00	(239,381.00)	(239,381.00)
181-0045-000	Cost of Issue 2011 BAN	0.00	49,457.17	49,457.17
181-0046-000	2011 BAN Premium	0.00	(86,290.54)	(86,290.54)
186-0001-000	Def'd Debit - PSC Assessment	32,488.45	33,438.26	949.81
186-0007-000	PSC Rate Case 2010-00094	108,169.05	79,346.09	(28,822.96)
253-0002-000	Def'd LOSS on Refunding - 1997	106,656.54	49,214.94	(57,441.60)
253-0003-000	Loss on Defeasance of 1992 A Bonds	636,876.77	532,183.13	(104,693.64)
253-0005-000	Loss on Defeasance - 2002 B	382,967.81	327,598.77	(55,368.84)
253-0006-000	Loss on Refinance - 2003 C Refunding	1,392,527.86	1,231,069.54	(161,458.32)
	(16100) Deferred Charges	7,590,927.11	6,684,375.58	(906,551.53)
114-0000-000	Utility Plant Acq. Adj.	545,925.08	545,925.08	0.00
114-0001-000	Acquisition Adjustment - Newport	4,970,211.27	4,970,211.27	0.00
303-0001-000	Land & Land Rights - SUPPLY	29,200.00	29,200.00	0.00
303-0002-000	Land & Land Rights - TREATMENT	368,719.46	471,848.13	103,128.67
303-0003-000	Land & Land Rights - TRANS./DIST.	190,530.49	190,530.49	0.00
303-0004-000	Land & Land Rights - GENERAL	2,599,548.25	2,599,548.25	0.00
304-0001-000	Structure & Impr. - SUPPLY	16,826,208.43	17,038,750.87	212,544.44
304-0002-000	Structure & Impr. - TREATMENT	40,011,555.61	40,011,555.61	0.00
304-0003-000	Structure & Impr. - TRANSM/DIST.	9,505,387.19	9,508,215.50	2,828.31
304-0004-000	Structure & Impr. - GEN PLANT	12,362,588.44	12,348,108.80	(14,479.64)
304-0005-000	Structure & Improvements - Newport General	43,828.01	43,828.01	0.00
304-0006-000	Structures & Improvements - Newport WTP	5,516,737.37	5,516,737.37	0.00
306-0001-000	Lake, River & Other INTAKES	1,463,170.71	1,463,170.71	0.00
309-0001-000	Supply Mains	2,865,692.85	2,865,692.85	0.00
310-0001-000	Power Generation Plant- SOS-	1,847,853.60	1,847,853.60	0.00
310-0003-000	Power Generation Plant - Distribution	1,643,668.82	1,643,668.82	0.00
311-0001-000	Pumping Equipment - Supply	4,077,126.61	4,077,126.61	0.00
311-0002-000	Pumping Equipment - TREATMENT	1,004,067.48	1,013,917.48	9,850.00
311-0003-000	Pumping Equipment - TRANS/DIST	6,093,102.52	6,093,102.52	0.00
320-0001-000	WATER TREATMENT Equipment	12,163,787.37	14,596,225.41	2,432,438.04
320-0002-000	Water Treatment Equipment - Newport	189,790.29	189,790.29	0.00
330-0001-000	Distribution Reservoirs & Standpipes	9,583,680.25	9,507,870.58	(75,809.67)
330-0003-000	Standpipe - Taylor Mill	60,000.00	60,000.00	0.00
331-0001-000	Transmission & Distribution. Mains	129,084,769.48	142,167,093.17	13,082,323.69
331-0002-000	Main Lines - Newport	6,201,497.08	6,201,497.08	0.00
331-0003-000	Mains - Taylor Mill	2,356,140.78	2,356,140.78	0.00
333-0001-000	Services	23,517,899.34	24,038,611.88	520,712.54
333-0003-000	Services - Taylor Mill	390,000.00	390,000.00	0.00
334-0001-000	Meters	16,306,333.77	16,739,530.20	433,196.43
334-0002-000	Meters - Newport	10,987.00	10,987.00	0.00
335-0001-000	Hydrants	6,657,395.56	7,192,322.34	534,926.78
335-0003-000	Hydrants - Taylor Mill	150,000.00	150,000.00	0.00
339-0001-000	OTHER Plant & Misc. Equipment	3,409,088.86	3,395,595.49	(13,493.37)
339-0002-000	Misc Equipment - Newport	20,201.20	20,201.20	0.00
340-0001-000	Office Furniture & Equipment	3,425,933.28	3,417,888.83	(8,044.45)
340-0002-000	Office Equipment - Newport	16,700.29	16,700.29	0.00
341-0001-000	TRANSPORTATION Equipment	2,872,675.67	2,855,901.67	(16,774.00)
341-0002-000	Vehicles - Newport	31,073.90	31,073.90	0.00
342-0001-000	STORES Equipment	276,872.69	262,579.24	(14,293.45)
343-0001-000	TOOLS, SHOP & GARAGE Equipment	268,246.82	287,356.85	19,110.03
344-0001-000	LABORATORY Equipment	143,733.17	182,011.38	38,278.21
345-0001-000	POWER OPERATED Equipment	924,440.24	961,217.04	36,776.80

346-0001-000	COMMUNICATION Equipment	6,395,982.11	6,186,350.14	(209,631.97)
346-0002-000	Communication Equipment - Newport	610.60	610.60	0.00
347-0001-000	MISCELLANEOUS Equipment	597,700.57	576,919.03	(20,781.54)
	(17100) Land & Improvements	337,020,660.51	354,073,466.36	17,052,805.85
184-0076-000	New 42" from FTTP to Moock Rd @ Joe's Lake Road	2,529,338.10	0.00	(2,529,338.10)
184-0114-000	Washington Trace Rd (12 Mile Rd to Hwy 1996)	726,231.82	0.00	(726,231.82)
184-0134-000	24" main US 27 from E Alex PK to Main	807,848.09	0.00	(807,848.09)
184-0146-000	Ky 547 from Washington St. to Nelson Rd	16,772.43	29,568.50	12,796.07
184-0147-000	Four Mile Pike (Poplar Rdge to 9 Mile)	52,453.97	60,738.61	8,284.64
184-0148-000	Dudley Discharge 12" - 30"	64,355.80	1,499,505.02	1,435,149.22
184-0193-000	Sub Dist G - Kenton County	5,070,309.00	0.00	(5,070,309.00)
184-0224-000	KDOT Ky 1120 12th Street	58,237.47	59,394.34	1,156.87
184-0234-000	KDOT Ky 16 Taylor Mill Rd Phase I	72,742.50	72,778.10	35.60
184-0235-000	Reconstruct Ky 16 T. Mill Road Section 2	69,305.00	76,008.09	6,703.09
184-0237-000	KDOT US 27 from Kahns to Grants Lick	34,385.77	43,297.22	8,911.45
184-0239-000	Industrial Rd Water Line Project	0.00	62.18	62.18
184-0242-000	Johns Hill Rd & University Dr @ NKU	29,760.00	30,839.99	1,079.99
184-0243-000	Ky 8 Turn Lane @ Ky 1998	18,297.66	18,970.15	672.49
184-0244-000	Industrial Road Phase 2	0.00	3,333.77	3,333.77
184-0416-000	CIP - Water Tower -IMGM- South Campbell Co.	(75,809.67)	0.00	75,809.67
184-0446-000	Water Tower Rossford Ave - Ft. Thomas	103,128.67	0.00	(103,128.67)
184-0447-000	FTTP Post-Filtration GAC Part 1	6,935,806.01	20,161,950.88	13,226,144.87
184-0451-000	FTTP Gravity Thickener-Engineering Only	790,775.51	0.00	(790,775.51)
184-0453-000	FTTP Filter Media Replacement	1,604,599.19	0.00	(1,604,599.19)
184-0456-000	MPTP Advanced Treatment GAC & UV	6,076,615.28	12,823,437.45	6,746,822.17
184-0457-000	TMTP Basin Replacement & Treatment Improvements	1,940,545.21	2,342,356.56	401,811.35
184-0458-000	ORPS2 Traveling Screen	212,590.97	0.00	(212,590.97)
184-0459-000	Dudley 1040 Hydraulic Analysis Pump Replacement	93,748.22	159,263.40	65,515.18
184-0460-000	Licking River Pump Station Improvements	364,886.33	680,564.20	315,677.87
184-0463-000	TMTP PLC Replacement Project	0.00	212,282.82	212,282.82
184-0464-000	FTTP Filter Bay Improvements	0.00	18,253.58	18,253.58
184-0466-000	ORPS1 Traveling Screen	0.00	395,615.45	395,615.45
184-0467-000	TMTP Sludge Equipment Replacement	0.00	26,721.42	26,721.42
184-0500-000	Misc Services / Blow off	3,469.61	3,469.61	0.00
184-0515-000	Clean Agent Suppression System	629.90	629.90	0.00
184-0516-000	Children's Home Meter Pit-Ft. Mitchell	0.00	1,429.83	1,429.83
184-0517-000	Barrington Rd Water Tank Strom Water	0.00	48,637.14	48,637.14
184-0613-000	McCullum Pk - Cox Rd Replacement	330,189.47	341,836.26	11,646.79
184-0614-000	Dixie Hwy-Lytle Ave Boone County Line	19,988.66	20,370.38	381.72
184-0618-000	Covington WM Replacement	5,949,707.76	6,083,348.39	133,640.63
184-0632-000	KY 547 from Washington St to Nelson Rd Phase 1	26,268.51	928,339.59	902,071.08
184-0633-000	US27 from E. Alex Pk to Riley Rd Ripple Ck Park 4	49,301.86	1,050,956.25	1,001,654.39
184-0635-000	Rosemont-Hilltop Dr's WM Replacement Park Hills	0.00	735.00	735.00
184-0640-000	2008 NPT Water Main Replacement Proj.	1,534,846.99	1,595,206.61	60,359.62
184-0643-000	Dudley Discharge Redundancy Improvement	125,403.26	1,969,829.49	1,844,426.23
184-0644-000	Brookwood Dr WM Replacement - Edgewood	10,873.96	11,081.62	207.66
184-0647-000	Stry & Flatwoods Rds Water Main Replacement	789,979.03	0.00	(789,979.03)
184-0649-000	Madison Ave Water Main Replacement	10,766.79	10,766.79	0.00
184-0652-000	Decoursey Pike WMR Covington	0.00	19,284.72	19,284.72
184-0654-000	Sub District H - Campbell County	134,243.73	3,253,228.82	3,118,985.09
184-0655-000	Sub District I - Kenton County	182.89	15,780.60	15,597.71
184-0656-000	Pike St Water Main Replacement Bromley	25.99	25.99	0.00
184-0657-000	Robbins St Water Main Replacement - Covington	25.99	25.99	0.00
184-0661-000	Dixie Highway Sidewalk Extension	619.87	619.87	0.00
184-0662-000	Altamont WMR Project-Covington	524,230.67	0.00	(524,230.67)
184-0663-000	Stonehouse Rd from Flagg Springs to Oneonta Rd	42,239.24	42,433.49	194.25
184-0666-000	Covert Run Pike WMR- Bellevue	131,021.29	132,375.70	1,354.41
184-0670-000	09 NPT Water Main Replacement	41,290.26	52,101.24	10,810.98
184-0675-000	Woodfill Ave Extension WMR	611.68	13,646.30	13,034.62
184-0676-000	Dudley Discharge Horsebranch - Rhine Valley	8,258.28	0.00	(8,258.28)
184-0678-000	Erlanger 2010 Water Main Replacement	42,373.65	1,185,518.14	1,143,144.49
184-0679-000	Elsmere 2010 Coordinated WMR	0.00	5,954.58	5,954.58
184-0680-000	Craft Rd & 16" Water Main	27,046.08	34,899.09	7,853.01
184-0681-000	US 27 30" Water Main/Sanitary Sewer	3,979.59	4,227.20	247.61
184-0682-000	Pike & Pleasant St WMR Bromley	15,793.46	205,311.88	189,518.42
184-0684-000	Robbins/Greenup/10th st WM Covington	20,813.09	519,787.11	498,974.02

184-0688-000	East Walnut St Southgate	3,794.30	0.00	(3,794.30)
184-0689-000	Silver Ave WMR	2,758.75	125,214.44	122,455.69
184-0691-000	Garrard St WMR	130,903.70	401,706.38	270,802.68
184-0692-000	Walnut St & Lindsey St WMR Dayton	9,702.85	0.00	(9,702.85)
184-0693-000	-Dixie Hwy/West Pike St - Cov-	9,493.55	0.00	(9,493.55)
184-0694-000	Melbourne Ave WMR	8,978.57	0.00	(8,978.57)
184-0695-000	Liberty & Hamlet St WMR Npt	129,088.35	444,501.09	315,412.74
184-0696-000	Bumet Ridge WMR Ft. Thomas	7,095.73	0.00	(7,095.73)
184-0697-000	Dolwick Rd 12" Interconnect	12,011.68	0.00	(12,011.68)
184-0698-000	E 2nd St WMR	70,809.27	0.00	(70,809.27)
184-0699-000	Ft. Wright 2010 WMR	35,133.52	235,219.36	200,085.84
184-0700-000	Ludlow Streetscape Phase II	500.63	0.00	(500.63)
184-0701-000	Pleasant Ridge Ave Ft. Mitchell	1,965.00	2,307.49	342.49
184-0702-000	Dudley Rd Reconstruction Phase 1	5,993.64	12,689.35	6,695.71
184-0703-000	Silver Grove Melbourne Ky 8 WMR	874.00	4,200.14	3,326.14
184-0704-000	Catalpa Ct & Chestnut St Independence	2,919.30	174,985.76	172,066.46
184-0705-000	Audubon Rd to Park Dr WM Connect	5,966.87	0.00	(5,966.87)
184-0706-000	Eastern Ave Meter Relocation Elsmere	0.00	80,825.51	80,825.51
184-0708-000	Central Row Meter Relocation	0.00	6,590.94	6,590.94
184-0709-000	Buckner St & Capitol - Elsmere - WMR	0.00	159,890.40	159,890.40
184-0711-000	Lincoln Ave WMR-Melbourne	0.00	86,271.62	86,271.62
184-0712-000	Summit Dr Water Main Ft. Mitchell	0.00	6,878.91	6,878.91
184-0713-000	Herman St WMR Covington	0.00	153,728.39	153,728.39
184-0714-000	Alexandria 2011 WMR Project	0.00	16,397.79	16,397.79
184-0716-000	Deverill St WMR - Ludlow	0.00	11,233.04	11,233.04
184-0717-000	Highway Ave WMR - Covington	0.00	7,242.16	7,242.16
184-0718-000	Industrial Road (KY 1998) WMR - Cold Spring	0.00	111.80	111.80
184-0720-000	Avon Drive & Avon Court WMR - Fort Mitchell	0.00	2,993.52	2,993.52
184-0723-000	Donaldson Hwy 24" Corrosion	0.00	3,976.82	3,976.82
184-0724-000	Marian Dr Water Main Replacement	0.00	543.66	543.66
184-0999-999	clearing 184's from payroll	2,591.29	3,050.17	458.88
	(17500) CIP	37,881,685.89	58,207,358.05	20,325,672.16
108-0000-000	Accumulated Depreciation	(82,113,458.52)	(90,272,954.81)	(8,159,496.29)
116-0000-000	AMORT. Utility Plant Acq. Adj.	(545,925.08)	(545,925.08)	0.00
116-0001-000	Amot Acq Adj - Newport	(1,707,220.27)	(1,908,340.27)	(201,120.00)
	(17900) Less Acc. Depr.	(84,366,603.87)	(92,727,220.16)	(8,360,616.29)
	Non Current Assets	298,126,669.64	326,237,979.83	28,111,310.19
133-0140-000	Boone Florence settlement	1,601,839.87	1,613,620.94	11,781.07
	(11100) Restricted Cash B/F Settle	1,601,839.87	1,613,620.94	11,781.07
132-0027-000	Ban 2011 Cash	0.00	12,264,754.86	12,264,754.86
132-0047-000	BAN 2007 Construction Fund Checking Account	10,347,039.21	6,847,356.06	(3,499,683.15)
132-0049-000	Cash - Ban 2009	10,581,666.22	6,604,450.27	(3,977,215.95)
132-0050-000	Accrued Int. 2009 BAN	611,858.30	72.09	(611,786.21)
132-0051-000	Accrued Interest BAN 2011	0.00	743,595.25	743,595.25
	(11110) Restrict. Bond Proceeds	21,540,563.73	26,460,228.53	4,919,664.80
132-0015-000	Sud District C - Depreciaton Acct.	86,297.43	88,387.76	2,090.33
133-0100-000	1992/2002 A Bond Reserve Fund	3,311,767.02	3,311,349.26	(417.76)
133-0105-000	1993 A/2003 C Bond Reserve Fund	165,851.48	165,851.48	0.00
133-0110-000	1995 A/2003 C Bond Reserve Fund	584,869.35	584,869.35	0.00
133-0115-000	1995 B/ 2003 C Bond Reserve Fund	1,313,700.53	1,313,700.53	0.00
133-0120-000	1995 C/ 2003 A Bond Reserve Fund	105,766.51	105,766.51	0.00
133-0125-000	2003 A Bond Reserve Fund	1,148,477.44	1,148,477.44	0.00
133-0130-000	1997 Bond Reserve Fund	1,156,923.75	1,156,877.22	(46.53)
133-0135-000	1998 Bond Reserve Fund	780,542.85	756,589.34	(23,953.51)
133-0150-000	2001 Bond Reserve Fund	978,486.29	978,986.29	500.00
133-0155-000	2003 B Bond Reserve Fund	2,322,419.06	2,337,457.15	15,038.09
133-0160-000	2004 A Bond Reserve Fund	707,501.45	707,095.13	(406.32)
133-0165-000	Bond 2006 Reserve Fund	697,098.73	697,095.00	(3.73)
133-0166-000	Bond Reserve Transfers Holding Account	0.04	11,235.96	11,235.92

133-0170-000	2009 Bond Reserve Fund	2,100,011.76	1,998,461.29	(101,550.47)
133-0175-000	2011 Bond Reserve Fund	0.00	2,077,755.06	2,077,755.06
171-0001-000	Accrued Int. Rec. -Certificates of Deposit	9,153.73	8,817.60	(336.13)
171-0002-000	Accrued Int. Rec. - BOND Reserve	108,545.54	108,545.54	0.00
	(11115) Restr. Debt Serv. Reserve	15,577,412.96	17,557,817.91	1,980,404.95
132-0001-000	Cash - Bond Prin & Int.	10,871,256.75	12,768,211.30	1,896,954.55
	(11120) Restricted-Debt Service	10,871,256.75	12,768,211.30	1,896,954.55
131-0030-000	I R & R Checking 5/3rd Bank	6,874,835.20	10,278,023.98	3,403,188.78
	(11125) Restricted IRR	6,874,835.20	10,278,023.98	3,403,188.78
	Restricted Assets	56,465,908.51	68,677,902.66	12,211,994.15
	Total Assets	378,852,267.72	421,685,866.36	42,833,598.64
231-0001-000	Accounts Payable Vendors	(516,049.56)	(561,211.19)	(45,161.63)
231-0142-000	Security Deposit Rental Space	(2,000.00)	(2,000.00)	0.00
235-0002-000	Fire Hydrant Deposits	(8,006.01)	(14,303.90)	(6,297.89)
242-0003-000	Sur Charges Collected- Sub District A	(79,255.70)	(67,474.46)	11,781.24
242-0004-000	Sur Charges Collected - Sub District B	(55,214.80)	(56,135.05)	(920.25)
242-0005-000	Sur Charges Collected - Sub District R	(30,253.82)	(26,336.68)	3,917.14
242-0006-000	Sur Charges Collected - Sub District RL	(75,278.65)	(74,290.43)	988.22
242-0013-000	Accrued Vacation/Sick	(806,390.61)	(762,236.22)	44,154.39
242-0061-000	Sur Charges Collected - Sub District C	(304,617.65)	(309,479.02)	(4,861.37)
242-0063-000	Sur Charges Collected - Sub District D	(34,200.97)	(23,329.00)	10,871.97
242-0067-000	Sub Districe E Surcharges	(41,437.78)	(27,478.00)	13,959.78
242-0068-000	Sub District RF Surcharges	(7,513.29)	(5,905.22)	1,608.07
242-0072-000	Sub-District F	(6,297.00)	(6,381.00)	(84.00)
242-0079-000	Sub-District H	0.00	(2,920.00)	(2,920.00)
242-0073-000	Sub-District G	(14,885.00)	(15,996.00)	(1,111.00)
242-0077-000	Sub-District K	(7,163.25)	(4,006.31)	3,156.94
	(21100) Accounts Payable	(1,988,564.09)	(1,959,482.48)	29,081.61
241-0001-000	School Taxes - Ft Thomas	(46.36)	0.00	46.36
241-0002-000	School Taxes - Boone County	(11,082.31)	(13,292.05)	(2,209.74)
241-0003-000	School Taxes - Beechwood	(9,877.76)	(8,198.60)	1,679.16
241-0004-000	School Taxes - Campbell County	(34,223.26)	(33,223.24)	1,000.02
241-0005-000	School Taxes - Kenton County	(68,355.34)	(63,647.15)	4,708.19
241-0007-000	Sales Taxes - Kentucky	(95,035.67)	(92,969.11)	2,066.56
241-0007-001	Sales Tax - KY Sales Tx Prepay Less Prior Month	11,883.07	11,181.92	(701.15)
241-0010-000	School Taxes - Ludlow	(4,492.34)	(4,702.00)	(209.66)
241-0011-000	School Taxes- Erlanger / Elsmere	(903.24)	(967.42)	(64.18)
	(21400) Other Payables	(212,133.21)	(205,817.65)	6,315.56
242-0012-000	Flex-Spend Payable	(8,631.49)	(8,613.06)	18.43
242-0014-000	Accrued Payroll	(146,422.47)	(161,506.73)	(15,084.26)
242-0031-000	Accrued Pension WITHHELD	(41,396.78)	(38,891.47)	2,505.31
242-0032-000	Accrued Pension EXPENSE	(132,741.02)	(138,891.47)	(6,150.45)
	(21600) Accrued Wages Pay.	(329,191.76)	(347,902.73)	(18,710.97)
220-0007-000	Current Portion LTD 1997	(1,025,000.00)	(60,000.00)	965,000.00
220-0008-000	Current Portion LTD 1998	(310,000.00)	(325,000.00)	(15,000.00)
220-0009-000	Current Portion Rural Dev. Loan	(33,000.00)	(34,000.00)	(1,000.00)
220-0010-000	Current Portion of LTD 2001 Bonds	(80,000.00)	(80,000.00)	0.00
220-0011-000	Current Portion LTD 2002 A Bonds	(485,000.00)	(1,530,000.00)	(1,045,000.00)
220-0012-000	Current Portion of LTD - 2002 B Refunding	(805,000.00)	(835,000.00)	(30,000.00)
220-0013-000	Current portion of LTD 2003 A Refunding	(40,000.00)	(40,000.00)	0.00
220-0014-000	Current Portion LTD - Series 2003 B	(965,000.00)	(995,000.00)	(30,000.00)
220-0015-000	Current Portion LTD 2003C Refunding	(1,350,000.00)	(1,395,000.00)	(45,000.00)
220-0016-000	Current Portion of LTD - Series 2004 A Bonds	(315,000.00)	(325,000.00)	(10,000.00)
220-0017-000	Current Portion LTD-Bonds 2006	(805,000.00)	(835,000.00)	(30,000.00)

220-0019-000	Current Portion LTD- Bond 2009	(670,000.00)	(695,000.00)	(25,000.00)
220-0025-000	Current Portion LTD Bond 2011	0.00	(825,000.00)	(825,000.00)
	(21520) CT Bond Indebtedness	(6,883,000.00)	(7,974,000.00)	(1,091,000.00)
220-0018-000	Current Portion KIA SRF Loan 2008 MP Chemical	(160,443.22)	(165,292.62)	(4,849.40)
220-0022-000	Current Portion KIA AMR Loan C08-01	(522,381.30)	(538,269.97)	(15,888.67)
232-0105-000	Current Portion LTD - Taylor Mill	(175,000.00)	(175,000.00)	0.00
	(21525) CT Notes Payable	(857,824.52)	(878,562.59)	(20,738.07)
242-0017-000	Deferred Compensation	(5,935.44)	(5,935.44)	0.00
242-0019-000	Cintas Uniforms Deduction	(41.35)	(60.85)	(19.50)
242-0020-000	457 Deferred Comp.	(566.83)	(566.83)	0.00
242-0078-000	401-K Roth	(311.75)	0.00	311.75
	(21605) Other Accrued Liab.	(6,855.37)	(6,563.12)	292.25
	Current Liabilities	(10,277,568.95)	(11,372,328.57)	(1,094,759.62)
221-0018-000	KY Infrastructure SRF Loan 2008 MP Chemical	(3,469,800.82)	(3,304,508.19)	165,292.63
232-0009-000	Series 2009 BAN Payable	(29,160,000.00)	0.00	29,160,000.00
221-0021-000	KIA Loan 2 Various Projects	(3,067,770.85)	(3,776,051.47)	(708,280.62)
221-0022-000	KIA SRF LOAN AMR PROJECT	(5,477,618.70)	(4,939,348.74)	538,269.96
221-0023-000	KIA SRF Loan - MPTP/FTTP GAC Project	(3,478,784.00)	(16,000,000.00)	(12,521,216.00)
232-0000-000	Notes Payable - C.C. Fiscal Court	(100,000.00)	(100,000.00)	0.00
232-0010-000	2011 BAN Payable	0.00	(25,615,000.00)	(25,615,000.00)
232-0100-000	Note Payable - City of Taylor Mill	(1,100,000.00)	(925,000.00)	175,000.00
	(25000) LT Notes Payable	(45,853,974.37)	(54,659,908.40)	(8,805,934.03)
221-0007-000	Bonds Payable 1997	(830,000.00)	(770,000.00)	60,000.00
221-0008-000	Bonds Payable 1998	(8,120,000.00)	(7,795,000.00)	325,000.00
221-0009-000	RD Loan Payable	(2,021,000.00)	(1,987,000.00)	34,000.00
221-0010-000	Binds Payable 2001	(14,440,000.00)	(14,360,000.00)	80,000.00
221-0011-000	Bonds Payable 2002 A Refinancing & Newport	(41,955,000.00)	(40,425,000.00)	1,530,000.00
221-0012-000	Long Term Debt - 2002 B Refunding	(5,035,000.00)	(4,200,000.00)	835,000.00
221-0013-000	2003 A Refunding	(1,320,000.00)	(1,280,000.00)	40,000.00
221-0014-000	Bonds Payable - Series 2003 B	(23,145,000.00)	(22,150,000.00)	995,000.00
221-0015-000	Bonds Payable 2003 C Refunding	(13,645,000.00)	(12,250,000.00)	1,395,000.00
221-0016-000	Bonds Payable - Series 2004 A Bonds	(8,420,000.00)	(8,095,000.00)	325,000.00
221-0017-000	Bonds Payable, Series 2006	(25,650,000.00)	(24,815,000.00)	835,000.00
221-0019-000	Bonds Payable, Series 2009	(26,975,000.00)	(26,280,000.00)	695,000.00
221-0025-000	Bond Payable-Bond 2011	0.00	(30,005,000.00)	(30,005,000.00)
	(27200) LT Bond Indebtedness	(171,556,000.00)	(194,412,000.00)	(22,856,000.00)
	Non-Current Liabilities	(217,409,974.37)	(249,071,908.40)	(31,661,934.03)
231-0002-000	Accounts Payable - I.R. & R.	(1,214,139.75)	(863,480.42)	350,659.33
231-0005-000	Project Retainage	(1,537,293.98)	(3,663,437.39)	(2,126,143.41)
231-0027-000	Accounts Payable - Ban 2011	0.00	(1,302,897.93)	(1,302,897.93)
231-0047-000	Accounts Payable Ban 2007	(344,885.50)	(1,685.18)	343,200.32
231-0049-000	Accounts Payable - Ban 2009	(92,309.33)	(14,647.45)	77,661.88
	(21150) Restr. A/P	(3,188,628.56)	(5,846,148.37)	(2,657,519.81)
237-0000-000	Accrued Interest Payable	(3,492,903.44)	(3,994,015.20)	(501,111.76)
	(21150) Restr. Accrued Liab.	(3,492,903.44)	(3,994,015.20)	(501,111.76)
	Restricted Liabilities	(6,681,532.00)	(9,840,163.57)	(3,158,631.57)
	Total Liabilities	(234,369,075.32)	(270,284,400.54)	(35,915,325.22)
214-0000-000	Appropriated Fund Balance	(28,850,991.54)	(28,850,991.54)	0.00

	(37400) Approp. Fund Balance	(28,850,991.54)	(28,850,991.54)	0.00
215-0000-000	UnAppropriated Fund Balance	(76,744,458.91)	(81,683,240.24)	(4,938,781.33)
271-0001-000	Contributions in Aid of Const.	(32,162,326.19)	(32,162,326.19)	0.00
271-0002-000	Service Applications KC	(1,716,171.57)	(1,716,171.57)	0.00
271-0004-000	Deferred Assessments	(67,992.86)	(67,992.86)	0.00
271-0005-000	Assessments - 100 Ft. Rule	(2,470.00)	(2,470.00)	0.00
	(38000) Unrestricted	(110,693,419.53)	(115,632,200.86)	(4,938,781.33)
	Equity	(139,544,411.07)	(144,483,192.40)	(4,938,781.33)
	Net Income (Loss)	(4,938,781.33)	(6,918,273.42)	(1,979,492.09)
	Total Equity	(144,483,192.40)	(151,401,465.82)	(6,918,273.42)
	Total Liabilities & Equity	(378,852,267.72)	(421,685,866.36)	(42,833,598.64)
461-0002-000	Income - Residential Water Sales - NEWPORT	(1,153,488.19)	(1,204,471.27)	(50,983.08)
461-0100-000	Income - Residential Water Sales	(22,408,467.97)	(22,749,035.60)	(340,567.63)
461-0150-000	Income - Residential Water Sales-TAYLOR MILL	(1,796,579.80)	(1,876,617.63)	(80,037.83)
	(45000) Sales to residential Customers	(25,358,535.96)	(25,830,124.50)	(471,588.54)
461-0004-000	Income - Commercial Water Sales - NEWPORT	(525,116.15)	(488,627.97)	36,488.18
461-0101-000	Income - Commercial Water Sales	(5,746,162.13)	(5,923,354.97)	(177,192.84)
461-0151-000	Income - Commercial Water Sales-TAYLOR MILL	(62,574.29)	(68,451.32)	(5,877.03)
	(45010) Sales to Commercial	(6,333,852.57)	(6,480,434.26)	(146,581.69)
461-0006-000	Income- Industrial Water Sales - NEWPORT	(304,554.08)	(210,555.30)	93,998.78
461-0102-000	Income - Industrial Water Sales	(3,083,117.83)	(3,129,535.43)	(46,417.60)
	(45020) Sales to Industrial	(3,387,671.91)	(3,340,090.73)	47,581.18
461-0008-000	Income - Public Authority Water Sales - NEWPORT	(182,102.14)	(182,786.27)	(684.13)
461-0103-000	Income - Public Authority Water Sales	(1,966,732.72)	(2,000,710.00)	(33,977.28)
461-0153-000	Income - Public Authority Water Sales- TAYLOR MILL	(20,636.63)	(20,992.09)	(353.46)
	(45030) Sales to Public Authority	(2,169,473.49)	(2,204,488.36)	(35,014.87)
461-0009-000	Water Sales - Multi Family	(81.32)	(1,540.62)	(1,459.30)
461-0010-000	Income - Multi Family Water Sales - NEWPORT	(293,149.76)	(284,543.13)	8,606.63
461-0104-000	Income - Multi Family Water Sales	(2,949,926.70)	(3,153,631.69)	(203,704.99)
461-0154-000	Income - Multi Family Water Sales -TAYLOR MILL	(122,276.99)	(114,393.79)	7,883.20
	(45040) Sales to Multi Family	(3,365,434.77)	(3,554,109.23)	(188,674.46)
461-0011-000	Water Sales - Bulk Loading	(85,092.40)	(62,113.45)	22,978.95
	(45050) Sales Bulk Loading	(85,092.40)	(62,113.45)	22,978.95
474-0001-000	Water Sales - MISC/Hydrants Mtrs.	(67,255.56)	(30,695.31)	36,560.25
	(45100) Fire Protection Revenue	(67,255.56)	(30,695.31)	36,560.25
466-0001-000	Income - Resale Water Sales	(1,351,488.77)	(1,324,677.22)	26,811.55
	(45200) Sales for Resale	(1,351,488.77)	(1,324,677.22)	26,811.55
470-0001-000	Income - Penalties	(765,654.74)	(740,505.76)	25,148.98
	(45300) Forfeited Discounts	(765,654.74)	(740,505.76)	25,148.98
472-0001-000	Rent From Water Property	(518,418.60)	(532,466.07)	(14,047.47)
472-0002-000	Rent from Water Property - Newport	(7,365.00)	(1,200.00)	6,165.00
	(45310) Rents From Property	(525,783.60)	(533,666.07)	(7,882.47)

471-0001-000	Meter Tests	(390.00)	(565.00)	(175.00)
471-0002-000	Income - Turn on Fees	(320,570.00)	(361,625.00)	(41,055.00)
474-0002-000	Income - Returned Check Charges	(7,460.00)	(7,960.00)	(500.00)
471-0005-000	Income - Turn on Fees -TAYLOR MILL	(95.00)	0.00	95.00
	(45320) Other Water Revenue	(328,515.00)	(370,150.00)	(41,635.00)
	Revenues	(43,738,758.77)	(44,471,054.89)	(732,296.12)
419-0001-000	Dividend & Interest Income	(955,195.07)	(811,144.76)	144,050.31
	(46500) Interest Income	(955,195.07)	(811,144.76)	144,050.31
474-0003-000	Sale Of Fixed Assets	(16,165.72)	0.00	16,165.72
474-0004-000	Income - Miscellaneous	(33,660.67)	(5,977.60)	27,683.07
474-0008-000	LAB Test Fees	(32,333.50)	(28,438.90)	3,894.60
474-0009-000	Commission On Sales Tax	(7,636.86)	(7,923.91)	(287.05)
474-0010-000	Material Sold	(122,698.56)	(93,387.29)	29,311.27
530-0001-000	Loss on Abandonment of Mains	384,060.76	380,541.32	(3,519.44)
474-0015-000	Miscellaneous Income	(27,539.30)	(5,140.38)	22,398.92
	(47000) Misc. Revenue	144,026.15	239,673.24	95,647.09
514-0001-000	Gain/Loss on Disposition of Assets	0.00	35,597.36	35,597.36
	(59800) Gain/Loss Sale Cap Assets	0.00	35,597.36	35,597.36
479-0001-000	Contributed Capital - Grants	(379,727.31)	(1,943,315.21)	(1,563,587.90)
479-0002-000	Contributed Capital - Water Service Applications	(340,794.04)	(325,931.41)	14,862.63
479-0004-000	Contributed Capital - Subdivision systems	(348,283.26)	(592,524.25)	(244,240.99)
	(61500) Capital Contributions	(1,068,804.61)	(2,861,770.87)	(1,792,966.26)
	Other Income	(1,879,973.53)	(3,397,645.03)	(1,517,671.50)
	Total Revenue	(45,618,732.30)	(47,868,699.92)	(2,249,967.62)
601-2100-025	Source of Supply General	0.00	4,214.15	4,214.15
601-3100-001	Labor Ops. - FTTP	632,354.85	590,055.73	(42,299.12)
601-3100-002	Labor - TMTP	230,019.68	211,312.77	(18,706.91)
601-3100-003	Labor - Laboratory	433,852.62	406,507.08	(27,345.54)
601-3100-029	Labor-Memorial Pkwy. Treatment Plant	130,087.54	225,656.92	95,569.38
601-3102-001	Labor-Security FTTP	20,067.09	18,873.67	(1,193.42)
601-3103-001	Labor- Facilities-FTTP	190.87	0.00	(190.87)
601-3103-002	Labor-Facilities Worker- TMTP	208.91	0.00	(208.91)
601-3103-029	Labor - Facilities Worker - MPTP	423.92	0.00	(423.92)
601-4100-001	Labor Maint. - FTTP	299,753.16	254,042.81	(45,710.35)
601-4100-002	Labor Maint. - TMTP	55,564.53	64,123.32	8,558.79
601-4100-020	Labor - Instrumentation	303,119.57	260,484.42	(42,635.15)
601-4100-029	Labor - Maint MPTP	172,813.23	56,949.54	(115,863.69)
601-4400-001	Sick Leave- Maint- FTTP	0.00	(4,088.20)	(4,088.20)
601-5101-030	Operations Labor - Engineering	478,863.13	402,010.68	(76,852.45)
601-5101-031	Operations Labor - Distribution	3,864.33	31,892.49	28,028.16
601-5101-033	Labor - Flushing	66,968.16	68,810.11	1,841.95
601-5102-030	Clerk Labor - Engineering	81,590.58	82,770.19	1,179.61
601-5102-031	Clerk Labor - Distribution	34,169.36	41,092.73	6,923.37
601-5103-030	Engineering Supervisor	238,971.75	332,636.99	93,665.24
601-6100-025	Labor - General	454,635.27	484,345.55	29,710.28
601-6101-031	Dist. Labor - Vehicle Maint.	72,896.69	65,778.08	(7,118.61)
601-6104-031	Dist. Labor - Maint. Supervision	241,079.52	242,325.75	1,246.23
601-6106-031	Dist. Labor - Maint. Of Mains	1,345,117.24	1,260,931.61	(84,185.63)
601-6107-031	Dist. Labor - Maint. Of Services	232,612.20	186,360.51	(46,251.69)
601-6109-031	Dist. Labor - Maint. Of Hydrants	85,810.00	74,651.44	(11,158.56)
601-7101-050	Meter Readers Labor	40,519.24	88,445.54	47,926.30
601-7101-051	Field Service Labor	550,638.46	542,246.61	(8,391.85)
601-7101-052	Account Service Labor	630,260.11	548,918.77	(81,341.34)
601-7101-055	Labor - Courier	31,972.52	32,082.40	109.88
601-7101-056	Labor - Meter Shop	215,739.94	238,862.84	23,122.90

601-7103-050	Labor - Field Service (Distribtuion Department)	87,635.54	0.00	(87,635.54)
601-7400-050	Sick Leave - Meter Reading	(179.15)	0.00	179.15
601-8100-074	Bookkeeping/Accounting Labor	147,950.05	119,747.71	(28,202.34)
601-8100-078	Labor - HR/Information Systems	474,323.89	446,856.12	(27,467.77)
601-8100-079	Labor - Bottling	6,534.98	0.00	(6,534.98)
	(59300) Salaries & Benefits	7,800,429.78	7,378,898.33	(421,531.45)
604-3300-001	Pension - FTTP	95,938.11	95,687.58	(250.53)
604-3300-002	Pension - TMTP	19,770.74	22,336.85	2,566.11
604-3300-003	Pension - Laboratory	67,236.04	68,456.86	1,220.82
604-3300-029	Pension - Ops MPTP	60,741.00	61,452.87	711.87
604-3301-001	401 & 457 Matching Program	7,276.48	0.00	(7,276.48)
604-3301-002	401 & 457 Matching Program	744.12	0.00	(744.12)
604-3301-003	401 & 457 Matching Program	4,566.04	0.00	(4,566.04)
604-3301-029	401 & 457 Matching Program	5,304.26	0.00	(5,304.26)
604-3400-001	Health Insurance - FTTP	154,438.41	156,324.92	1,886.51
604-3400-002	Health Insurance - TMTP	35,467.80	40,190.06	4,722.26
604-3400-003	Health Insurance - Laboratory	92,572.19	93,803.53	1,231.34
604-3400-029	Health Ins. - Ops MPTP	99,610.12	106,502.19	6,892.07
604-3500-001	Education/Rec. - FTTP	11,979.52	9,770.33	(2,209.19)
604-3500-002	Education/Rec. - TMTP	854.18	445.00	(409.18)
604-3500-003	Education/Rec. - Laboratory	6,593.36	994.72	(5,598.64)
604-3500-029	Education/Rec - Ops MPTP	1,753.68	1,130.00	(623.68)
604-3700-001	Misc. Benefits - FTTP	5,875.36	(180.27)	(6,055.63)
604-3700-003	Misc. Benefits - Laboratory	2,203.25	(180.27)	(2,383.52)
604-4300-020	Pension - Instrumentation	49,318.83	46,449.80	(2,869.03)
604-4301-020	401 & 457 Matching Program	4,153.33	0.00	(4,153.33)
604-4400-020	Health Ins - Instrumentation	68,311.70	69,032.22	720.52
604-4500-001	Education/Rec. - FTTP	889.71	3,046.00	2,156.29
604-4500-020	Education/Rec. - Instrumentation	7,289.53	1,019.75	(6,269.78)
604-4700-020	Misc. Benefits - Instrumentation	979.22	(180.27)	(1,159.49)
604-5300-030	Pension Cost - Engineering	186,998.56	200,736.85	13,738.29
604-5300-031	Pension Cost - Distribution	339,585.61	345,835.92	6,250.31
604-5301-030	401 & 457 Matching Program	18,439.82	0.00	(18,439.82)
604-5400-030	Health Ins. - Engineering	271,234.56	286,655.16	15,420.60
604-5500-030	Education/Rec. - Engineering	10,673.28	4,893.47	(5,779.81)
604-5700-030	Misc. Benefits - Engineering	3,672.10	(180.27)	(3,852.37)
604-5700-031	Misc. Benefits - Distribution	4,989.32	(180.27)	(5,169.59)
604-5701-031	401 & 457 Matching Program	25,515.77	0.00	(25,515.77)
604-6300-025	Pension Cost - Pumping Stations	135,530.82	144,514.99	8,984.17
604-6301-025	401 & 457 Matching Program	9,269.91	0.00	(9,269.91)
604-6400-025	Health Ins. - Pumping Stations	200,654.99	222,399.13	21,744.14
604-6400-031	Health Ins. - Distribution	544,794.48	611,159.05	66,364.57
604-6500-025	Education/Rec. - Pumping Stations	20,086.54	2,520.62	(17,565.92)
604-6500-031	Education/Rec. - Distribution	12,170.82	3,529.68	(8,641.14)
604-7300-050	Pension - Meter Reading	12,559.43	16,127.93	3,568.50
604-7300-051	Pension - Field Service	89,081.46	93,386.62	4,305.16
604-7300-052	Pension - Account Service	103,298.73	103,911.73	613.00
604-7300-055	Pension - Courier	5,287.60	5,655.42	367.82
604-7300-056	Pension - Meter Shop	40,895.15	42,954.11	2,058.96
604-7301-050	401 & 457 Matching Program	737.64	0.00	(737.64)
604-7301-051	401 & 457 Matching Program	4,880.01	0.00	(4,880.01)
604-7301-052	401 & 457 Matching Program	8,852.55	0.00	(8,852.55)
604-7301-056	401 & 457 Matching Program	3,125.76	0.00	(3,125.76)
604-7400-050	Health Ins. - Meter Reading	18,414.31	17,544.28	(870.03)
604-7400-051	Health Ins. - Field Service	109,324.91	117,113.65	7,788.74
604-7400-052	Health Ins. - Account Service	178,986.42	170,230.68	(8,755.74)
604-7400-055	Health Insurance - Courier	17,654.56	18,943.76	1,289.20
604-7400-056	Health Insurance - Meter Shop	62,730.22	80,136.13	17,405.91
604-7500-050	Education/Rec. - Meter Reading	1,858.42	0.00	(1,858.42)
604-7500-051	Education/Rec. - Field Service	1,937.40	140.40	(1,797.00)
604-7500-052	Education/Rec. - Account Service	2,821.31	5,380.76	2,559.45
604-7500-056	Education/Recreation - Meter Shop	1,330.55	550.00	(780.55)
604-7700-051	Misc. Benefits - Field Service	2,015.26	(180.27)	(2,195.53)
604-7700-052	Misc. Benefits - Account Service	979.22	(180.27)	(1,159.49)
604-8000-079	Dental Benefits Clearing Account	224.00	0.00	(224.00)
604-8300-072	Pension - Executive Mgt.	60,560.34	64,555.71	3,995.37

604-8300-074	Pension - BK/Acting	18,637.41	21,045.94	2,408.53
604-8300-078	Pension - HR/Info Systems	82,033.31	79,437.30	(2,596.01)
604-8301-072	401 & 457 Matching Program	7,885.90	0.00	(7,885.90)
604-8301-074	401 & 457 Matching Program	260.00	0.00	(260.00)
604-8301-078	401 & 457 Matching Program	4,386.88	0.00	(4,386.88)
604-8400-072	Health Ins. - Executive Mgt.	15,665.70	17,934.18	2,268.48
604-8400-074	Health Ins. - BK/Act.	54,756.95	59,609.26	4,852.31
604-8400-076	Health Ins. - Board of Comm.	40,272.73	46,215.48	5,942.75
604-8400-078	Health Ins - HR/Info Systems	109,993.82	100,705.60	(9,288.22)
604-8500-072	Education/Rec. - Executive Mgt.	21,584.79	16,508.48	(5,076.31)
604-8500-074	Education/Rec- Accounting	1,879.96	1,361.70	(518.26)
604-8500-076	Education/Rec. - Board of Comm.	11,553.31	12,188.74	635.43
604-8500-078	Education/Rec HR-Info Systems	12,120.52	1,607.42	(10,513.10)
604-8700-072	Misc. Benefits - Executive Mgt.	3,982.66	12,298.27	8,315.61
604-8700-074	Misc. Benefits - BK/Act.	2,203.25	(134.30)	(2,337.55)
604-8700-076	Misc. Benefits - Board of Comm.	4,256.16	299.53	(3,956.63)
604-8700-078	Miscellaneous Benefits - HR/Info Systems	37,727.47	3,218.13	(34,509.34)
604-8700-079	Misc. Benefits - District	(3,393.38)	(4,321.74)	(928.36)
	(59310) Empl. Pension & Ben.	3,740,846.25	3,702,230.83	(38,615.42)
615-1000-015	Electric Cost - Licking Station	72,595.43	63,106.93	(9,488.50)
615-1000-026	Electric Cost - Ohio River Station	563,790.19	563,886.70	96.51
615-1000-101	Electric Cost Source of Supply - Newport	61,453.27	60,388.17	(1,065.10)
615-3000-001	Electric Cost - FTTP	106,741.96	108,156.99	1,415.03
615-3000-002	Electric Cost - TMTP	14,749.59	14,407.22	(342.37)
615-3000-029	Electric Service- MPTP	80,919.36	86,434.21	5,514.85
615-5000-005	Electric Cost - Bristow Rd Station	16,728.02	14,215.71	(2,512.31)
615-5000-006	Electric Cost- Bromley Station	27,546.76	30,230.27	2,683.51
615-5000-008	Electric Cost - Dudley Pike Station	288,749.28	290,442.22	1,692.94
615-5000-009	Electric Cost - Hands Pike Station	13,476.88	14,163.78	687.10
615-5000-010	Electric Cost Carothers Rd Station	27,581.45	26,411.98	(1,169.47)
615-5000-011	Electric Cost - Latonia Station	12,397.57	14,599.67	2,202.10
615-5000-012	Electric Cost-W.Covington Station	7,807.92	4,154.33	(3,653.59)
615-5000-014	Electric Cost-TMTP Station	435,873.06	392,788.60	(43,084.46)
615-5000-016	Electric Cost - WaterWorks PS	25,017.06	29,889.08	4,872.02
615-5000-017	Electric Cost - Richardson Road Station	153,103.36	121,116.93	(31,986.43)
615-5000-018	Electric Cost - Ripple Creek Station	25,456.68	22,733.86	(2,722.82)
615-5000-024	Electric Cost - US27 Station	220,135.38	211,264.80	(8,870.58)
615-5000-025	Electric Cost Pumping - General	2,587.06	1,827.01	(760.05)
615-5000-027	Electric Cost - Storage Tanks	14,325.93	22,278.84	7,952.91
615-5000-029	Electric Cost - Latonia Water Hauling Station	441.94	422.58	(19.36)
615-8000-085	Utilities - Central Facility	147,206.52	136,355.25	(10,851.27)
616-3000-001	Gas bill - 700 Alexandria Pike	39,917.72	35,171.66	(4,746.06)
616-3000-002	Gas Cost - TMTP	23,285.16	21,905.28	(1,379.88)
616-3000-029	Gas Cost MPTP	47,249.13	45,355.02	(1,894.11)
616-5000-010	Gas Cost- Carothers Rd- 16th St	1,890.44	2,139.56	249.12
616-5000-011	Gas charges for 3316 Latonia	2,900.58	807.83	(2,092.75)
616-5000-016	Gas Cost - WaterWorks Station	1,059.90	901.44	(158.46)
	(59331) Purchased Power	2,434,987.40	2,335,555.92	(99,431.48)
618-3000-001	Chemicals - FTTP	1,362,965.04	1,497,526.26	134,561.22
618-3000-002	Chemicals - TMTP	285,450.90	231,860.69	(53,590.21)
618-3000-022	Chemicals - Sludge	6,419.00	7,065.73	646.73
618-3000-029	Chemicals MPTP	141,621.46	123,046.32	(18,575.14)
	(59332) Chemicals	1,796,456.40	1,859,499.00	63,042.60
620-3000-001	Materials & Supplies - FTTP	121.64	7.63	(114.01)
620-3000-002	Materials & Supplies - TMTP	402.45	3,867.63	3,465.18
620-3000-003	Materials & Supplies - Laboratory	108,845.60	123,004.91	14,159.31
620-3000-020	Materials & Supplies - Instrumentation	36,760.82	23,961.69	(12,799.13)
620-3000-022	Materials & Supplies - Sludge	51,169.96	54,006.32	2,836.36
620-3000-029	Material & Supplies - Ops MPTP	107.85	0.00	(107.85)
620-3001-001	Office Supplies-FTTP	12,870.33	8,232.35	(4,637.98)
620-3001-029	Office Supplies- MPTP	0.00	129.95	129.95
620-3002-001	Safety Supplies- Ops-FTTP	1,711.79	2,604.61	892.82

620-3002-003	Postage & Shipping Lab	717.45	39.83	(677.62)
620-3002-029	Safety Supplies Ops- MPTP	685.82	413.52	(272.30)
620-3006-003	Safety supplies- Lab	1,947.05	129.60	(1,817.45)
620-4000-001	Materials & Supplies - FTTP	67,204.96	72,758.71	5,553.75
620-4000-002	Materials & Supplies - TMTP	44,565.26	20,126.84	(24,438.42)
620-4000-020	Materials & Supplies - Instrumentation	50,721.78	58,088.18	7,366.40
620-4000-029	Materials & Supplies - Maint. MPTP	33,736.42	16,810.62	(16,925.80)
620-4001-001	Materials & Supplies Building Maint.	6,107.23	5,088.61	(1,018.62)
620-4001-002	Materials & Supplies Building Maint TMTP	3,533.86	2,334.34	(1,199.52)
620-4001-029	Materials & Supplies - Building MPTP	4,523.78	3,563.45	(960.33)
620-4003-001	Safety Supplies- Maint-FTTP	4,529.93	4,399.33	(130.60)
620-4003-029	Safety Supplies-Maint- MPTP	516.35	0.00	(516.35)
620-5000-025	Materials & Supplies - Pumping General	3,141.47	0.00	(3,141.47)
620-5001-025	Safety Supplies- Pumping	2,005.46	(444.17)	(2,449.63)
620-5001-030	Materials & Supplies - Engineering	12,565.06	14,033.88	1,468.82
620-5001-031	Office Supplies-Distribution	16,475.55	12,065.54	(4,410.01)
620-5002-030	Materials & Supplies - Shop & Tools, Eng.	5,994.82	4,150.09	(1,844.73)
620-5002-031	Materials & Supplies - Shop & Tools, Dist.	75,261.91	55,264.56	(19,997.35)
620-5003-030	Materials & Supplies - Safety, Engineering	2,647.85	3,276.72	628.87
620-5003-031	Safety Supplies- Distribution	32,997.39	27,438.47	(5,558.92)
620-6000-009	Materials & Supplies - Hands Pike Station	1,208.00	0.00	(1,208.00)
620-6000-025	Materials & Supplies Pumping - Maint.	160,811.18	133,509.58	(27,301.60)
620-6000-029	Materials & supplies MPTP Pumping	3,978.81	0.00	(3,978.81)
620-6001-025	Materials & Supplies Oil & Lubrication	9,642.67	12,291.92	2,649.25
620-6001-031	Materials & Supplies - Dist.,Structure & Imprv.	0.00	3,165.63	3,165.63
620-6002-031	Materials & Supplies - Dist. Maint of Mains	526,660.68	433,779.74	(92,880.94)
620-6003-025	Generator maintenance and fuel	11,516.00	17,857.76	6,341.76
620-6003-031	Materials & Supplies - Dist. Services	256,391.20	309,216.53	52,825.33
620-6004-031	Materials & Supplies - Dist. Meters	0.00	832.99	832.99
620-6005-031	Materials & Supplies - Dist. Hydrants	94,379.28	90,401.78	(3,977.50)
620-6006-031	Materials & Supplies - Dist. Misc. Plant	2,783.27	6,126.02	3,342.75
620-6009-031	Inventory Adjustment	(51,456.69)	(60,546.48)	(9,089.79)
620-7001-051	Materials & Supplies - Field Service	372.00	3,031.83	2,659.83
620-7001-052	Office Supplies- Account Service	24,979.18	21,799.79	(3,179.39)
620-7001-054	Materials/Supplies - Cust. Serv. Other	287.34	0.00	(287.34)
620-7001-055	Materials & Supplies - Courier	152.99	0.00	(152.99)
620-7002-050	Materials/Supplies - Shop & Tools M/R	123.95	0.00	(123.95)
620-7002-051	Materials & Supplies-Shop &Tools Field Service	6,880.39	5,208.38	(1,672.01)
620-7002-052	Postage- Account Service	150,632.63	137,645.46	(12,987.17)
620-7002-056	Materials & Supplies - Shops & Tools	39,550.36	47,166.84	7,616.48
620-7003-051	Safety Supplies- Field Service	2,080.54	2,742.07	661.53
620-7003-056	Safety - Meter Shop	1,863.36	1,760.48	(102.88)
620-7004-050	Safety Supplies- Meter Reading	189.95	189.95	0.00
620-7004-056	Water Haul Facilities Maint.	6,243.38	3,006.31	(3,237.07)
620-8000-072	Office Supplies- Executive Mgt	8,837.73	5,638.18	(3,199.55)
620-8000-074	Materials/Supplies - BK/Acct.	6,519.02	6,287.17	(231.85)
620-8000-078	Materials & Supplies - HR/Info Systems	15,360.99	10,320.77	(5,040.22)
620-8000-079	Materials & Supplies Adm.	10,337.39	3,272.71	(7,064.68)
620-8000-085	Materials & Supplies - Central facility	31,601.46	25,131.54	(6,469.92)
620-8001-078	Computer Supplies	16,831.47	12,124.26	(4,707.21)
620-8001-079	Dues & subscriptions-District	18,852.52	6,799.64	(12,052.88)
620-8002-078	Materials & Supplies Safety	9,959.15	10,212.34	253.19
620-8003-078	Materials and Supplies for Grounds	1,872.00	115.13	(1,756.87)
620-8006-079	Clearing Account	12.64	0.00	(12.64)
620-8003-079	Materials & Supplies - Promotion	(1,363.05)	0.00	1,363.05
620-8005-079	Materials & Supplies- Bottling	19,783.52	0.00	(19,783.52)
	(59340) Materials & Supplies	1,969,745.15	1,764,421.53	(205,323.62)
631-5000-030	Contractual Eng. - Engineering	2,600.33	9,144.71	6,544.38
632-8000-074	Contract Service Accounting/Audit - Accting/BK	24,035.00	23,125.00	(910.00)
633-3000-001	Legal Contractual Services - FTTP	6,051.75	2,137.50	(3,914.25)
633-5000-030	Contractual Legal - Engineering	31,198.71	12,262.58	(18,936.13)
633-5000-031	Contractual Legal - Distribution	4,600.00	0.00	(4,600.00)
633-7000-050	Contractual Legal - Customer Service	4,427.00	1,795.50	(2,631.50)
633-7000-054	Legal Fees- Ops	525.00	0.00	(525.00)
633-8000-072	Contractual Serv's - Legal	164.50	0.00	(164.50)
633-8000-078	Legal Fees- Ops	8,180.25	3,676.00	(4,504.25)

633-8000-079	Contractual Services - Legal	82,945.56	91,890.03	8,944.47
634-8000-078	Contract Mgt. Fees - Surveys	6,627.86	6,402.86	(225.00)
634-8000-079	Contract Mgt. Fee- Asset Mgt Study	70,431.46	70,431.46	0.00
635-1000-025	Contractual Service - SOS	1,391.91	1,392.84	0.93
635-1000-026	Contractual Services - Ohio River Station	1,288.86	1,045.69	(243.17)
635-2000-025	Contractual Service - SOS	9,200.04	766.63	(8,433.41)
635-3000-022	Other Contractual Serv. - Sludge FTTP	81,333.81	74,261.29	(7,072.52)
635-3001-001	Other Contractual Serv. - FTTP	19,468.84	20,344.99	876.15
635-3001-002	Other Contractual Serv. - TMTP	15,577.24	23,737.66	8,160.42
635-3001-003	Other Contractual Serv. - Laboratory	65,354.98	54,869.57	(10,485.41)
635-3001-022	Other Contractual Service-Sludge TMTP	76,383.07	78,649.70	2,266.63
635-3001-029	Contractual Services Other- Ops MPTP	2,816.07	6,106.95	3,289.88
635-3002-001	Snow Removal-FTTP	15,125.00	7,833.21	(7,291.79)
635-3002-002	Snow Removal- TMTP	11,755.00	7,480.05	(4,274.95)
635-3003-001	Grounds Keeping-FTTP	18,763.92	16,727.82	(2,036.10)
635-3003-002	Grounds Keeping- TMTP	18,531.78	17,207.90	(1,323.88)
635-3003-022	TMTP Discharge to Sanitary	650.00	0.00	(650.00)
635-3004-029	Contract Services - Phone Lines MPTP	24,819.38	22,903.56	(1,915.82)
635-3005-029	Contractual Services - MPTP	19,610.78	16,727.89	(2,882.89)
635-3006-029	Snow Removal MPTP	12,885.00	7,851.12	(5,033.88)
635-4000-001	Other Contractual Serv. - FTTP	73,918.47	49,867.43	(24,051.04)
635-4000-002	Other Contractual Serv. - TMTP	30,724.17	34,861.53	4,137.36
635-4000-003	Other Contractual Serv. - Laboratory	3,509.88	4,671.62	1,161.74
635-4000-020	Contract Serv. Other - Instrumentation	11,835.57	10,905.75	(929.82)
635-4000-027	Contractual Services-Reservoir Cleaning	68,816.16	68,816.16	0.00
635-4000-029	Contractual Services Other- Maint. MPTP	39,865.29	39,493.47	(371.82)
635-4001-029	Contractual Services-Safety - Maint MPTP	856.89	511.00	(345.89)
635-5000-025	Contractual Other - Pumping Other	12,576.71	15,226.50	2,649.79
635-5001-030	Contractual Other - Eng. Operations	2,810.00	2,288.33	(521.67)
635-5001-031	Contractual Other - Dist. Operations	29,607.37	12,599.86	(17,007.51)
635-5002-030	Contractual Other - Eng. Communications	11,166.61	12,161.09	994.48
635-5002-031	Contractual Other - Dist. Communications	3,290.78	3,302.87	12.09
635-5003-025	Grounds Keeping- Pumping	32,995.00	23,995.00	(9,400.00)
635-5003-030	Contractual Expense - Utilities	3,059.19	4,442.65	1,383.46
635-5003-031	Contractual Other - Dist. Utilities	890.41	900.49	10.08
635-6000-006	Contractual Other - Bromley Station	959.65	3,645.41	2,685.76
635-6000-008	Contractual Other - Dudley Pike Station	1,028.26	1,610.18	581.92
635-6000-009	Contractual Other - Hands Pike Station	837.92	846.43	8.51
635-6000-011	Contractual Other - Latonia Station	681.51	688.75	7.24
635-6000-012	Contractual Other - W. Covington Station	681.51	688.75	7.24
635-6000-016	Contractual Other - WaterWorks PS	675.90	676.39	0.49
635-6000-017	Contractual Other - Richardson Road Station	783.09	766.52	(16.57)
635-6000-024	Contractual Other - US27 Station	1,160.31	1,161.24	0.93
635-6000-025	Contractual Other - Pumping Other	170,783.09	131,397.86	(39,385.23)
635-6000-027	Contractual Other - Water Towers	861.66	849.66	(12.00)
635-6001-027	Water Tower Painting Write Off	314,366.57	283,480.49	(30,886.08)
635-6001-030	Contractual Other - Eng., Maintenance	2,566.62	1,916.71	(649.91)
635-6001-031	Contractual Other - Distr., Maint. Of Misc. Plant	4,325.30	5,274.50	949.20
635-6002-031	Contractual Other - Distr., Ground Maint.	25,603.00	1,002.50	(24,600.50)
635-6003-031	Contractual Other - Distr., Structure & Imprv.	8,280.00	0.00	(8,280.00)
635-6004-031	Contractual Other - Distr., Maint of Mains	335,909.02	418,173.69	82,264.67
635-6005-031	Contractual Other - Maint. of Services	144,660.85	81,685.19	(62,975.66)
635-6008-031	Contractual Other - Distr., Maint. Of Misc. Plant	642.00	674.16	32.16
635-6009-031	Contractual Other - Blow-Off Charges	48,657.51	202,048.32	153,390.81
635-6010-031	Contract Services Fill Stations	7,825.00	3,975.00	(3,850.00)
635-7001-050	Contract Service Other - Meter Reading	5,725.39	16,102.77	10,377.38
635-7001-051	Contractual Other - Communication Field Serv	5,427.00	6,629.40	1,202.40
635-7001-052	Contract Serv- Bill Printing/Mailing	60,676.37	41,848.96	(18,827.41)
635-7001-056	Contract Services - Other	6,285.03	7,316.26	1,031.23
635-7002-052	Contractual Other - Communications Account Serv.	12,000.00	133.40	(11,866.60)
635-7002-054	Contractual Other - Collections	16,446.66	18,546.95	2,100.29
635-7003-054	Contractual Other - Utilities	2,696.41	2,989.50	293.09
635-7005-052	Contractual Service-Temps	24,716.01	13,079.62	(11,636.39)
635-7007-052	Contractual services-CIS programming	16,745.00	6,835.30	(9,909.70)
635-7008-052	Contractual services- Lockbox processing	55,211.40	43,834.36	(11,377.04)
635-7009-052	Contractual Services - Credit Card Processing Fee	83,520.65	115,868.72	32,348.07
635-7010-054	Communications - Customer Service	5,598.60	5,525.10	(73.50)
635-7011-052	Contractual Services - E Pay	10,263.30	23,200.64	12,937.34

635-8000-072	Contractual Other - Executive Mgt.	15,029.25	0.00	(15,029.25)
635-8000-074	Contractual Other - BK/Accting	7,352.01	6,846.55	(505.46)
635-8000-078	Contract Expenses - HR/Info Systems	188,264.03	188,184.79	(79.24)
635-8000-085	Contract Services - Central Facility	66,188.06	54,070.35	(12,117.71)
635-8001-078	Contract Service - Computer Equipment	274,359.74	335,483.58	61,123.84
635-8002-078	Contract Expenses - Safety	4,689.23	7,973.75	3,284.52
635-8002-079	Damages	129,140.79	56,150.37	(72,990.42)
635-8003-079	Contract Serv- Admin- Grounds keeping	26,562.75	18,275.74	(8,287.01)
	(59320) Contractual & Prof. Service	3,050,852.05	2,971,873.12	(78,978.93)
650-3000-001	Transportation Exp - FTTP	27,840.48	29,117.52	1,277.04
650-3000-003	Transportation Exp - Laboratory	6,365.48	5,905.80	(459.68)
650-3000-020	Transportation Exp - Instrumentation	16,809.59	18,166.13	1,356.54
650-3000-029	Transportation Expense - Ops MPTP	1,643.40	1,864.89	221.49
650-5000-025	Transportation Exp. - Pumping	12,316.33	16,419.98	4,103.65
650-5001-030	Trans. Exp. - Eng. Auto Gas & Oil	29,052.44	34,580.79	5,528.35
650-5003-030	Trans Exp. - Eng. Vehicle Maint. Supplies	320.82	106.98	(213.84)
650-6000-025	Trans Exp. - Pumping	6.00	0.00	(6.00)
650-6001-031	Trans Exp. - Distr., Auto Gas & Oil	152,005.84	174,402.41	22,396.57
650-6002-031	Trans Exp. - Distr., Vehicle Maint. Contractors	107,478.46	140,630.56	33,152.10
650-6003-031	Trans Exp. - Distr., Vehicle Maint. Supplies	78,395.07	53,329.07	(25,066.00)
650-6004-031	Trans Exp. - Distr., Gas & Oil Ttr/Comprsr	16,471.10	24,141.80	7,670.50
650-6005-031	Trans Exp. - Distr., Tractor/Compressor Maint.	454.99	140.00	(314.99)
650-6006-031	Trans Exp. - Distr., Ttr/Comprsr Maint. Supplies	4,296.16	2,172.52	(2,123.64)
650-7001-050	Trans Exp - Gas & Oil Meter Readers	10,367.95	8,475.23	(1,892.72)
650-7001-051	Auto Gas & Oil Field Serv. Newport	59,010.79	77,958.30	18,947.51
650-7001-055	Auto Gas and Oil- Courier	3,326.38	4,332.20	1,005.82
650-7001-056	Auto Gas & Oil - Meter Shop	9,301.39	12,527.65	3,226.26
650-7002-050	Trans Exp - Contract Maint. Meter Readers	0.00	52.76	52.76
650-7003-051	Trans Exp - Field Service, Supplies	1,834.92	0.00	(1,834.92)
650-8000-072	Transportation Exp - Executive Mgt.	4,080.74	4,921.63	840.89
650-8000-074	Transportation Exp - Bookkeeping/Accounting	121.67	169.62	47.95
650-8000-078	Transportation Expenses	2,860.53	3,124.92	264.39
	(59334) Trans. Expense	544,360.53	612,540.56	68,180.03
656-3000-001	Auto Insurance - FTTP	3,564.78	3,498.00	(66.78)
656-3000-002	Auto Insurance TMTP	324.07	318.00	(6.07)
656-3000-003	Auto Insurance- Laboratory	648.14	636.00	(12.14)
656-3000-029	Auto Insurance-MPTP	972.21	954.00	(18.21)
656-5000-025	Auto Insurance-Pumping	1,944.42	1,908.00	(36.42)
656-5000-030	Auto Insurance - Engineering	3,888.85	3,816.00	(72.85)
656-5000-031	Auto Insurance-Distribution	12,890.48	12,402.12	(488.36)
656-7000-050	Auto Insurance-Meter Reading	2,268.50	2,268.00	(42.50)
656-7000-051	Auto Insurance-Field Service	3,888.85	3,816.00	(72.85)
656-7000-055	Auto Insurance - Courier	324.07	318.00	(6.07)
656-7000-056	Insurance - Auto Meter Shop	1,296.28	1,272.00	(24.28)
656-8000-078	Auto Insurance-HR/Info/Safety	648.14	636.00	(12.14)
656-8000-079	Auto Insurance- Admin	972.21	954.00	(18.21)
657-3000-001	General Liability Insurance FTTP	35,659.75	44,299.08	8,639.33
657-3000-002	Insurance General Liability - TMTP	24,687.52	30,668.64	5,981.12
657-3000-029	General Liability Insurance-MPTP	27,430.58	34,076.28	6,645.70
657-5000-025	General Liability Insurance-Pumping	35,659.75	44,299.08	8,639.33
657-5000-030	General Liability Insurance- Engineering	54,861.16	68,152.44	13,291.28
657-5000-031	General Liability Insurance-Distribution	53,830.44	71,278.07	17,447.63
657-7000-054	General Liability Insurance-Cust Service	27,430.58	31,236.59	3,806.01
657-8000-079	General Liability Insurance-Admin	13,715.29	6,823.23	(6,892.06)
658-3000-001	Workers Comp Insurance-FTTP	6,735.46	8,303.84	1,568.38
658-3000-002	Workers Comp Insurance TMTP	1,870.98	2,085.23	214.25
658-3000-003	Workers Comp Insurance-Laboratory	2,619.34	2,980.12	360.78
658-3000-020	Workers Comp Insurance-Instrumentation	1,870.98	2,237.25	366.27
658-3000-029	Workers Comp Insurance- MPTP	2,245.17	2,532.70	287.53
658-5000-025	Workers comp Insurance-Pumping	2,619.34	2,980.12	360.78
658-5001-030	Workers Comp Insurance-Engineering	6,735.46	8,054.08	1,318.62
658-5001-031	Workers Comp Insurance-Distribution	13,185.77	17,082.22	3,896.45
658-7000-050	Workers Comp Insurance-Meter Reading	2,619.34	2,220.03	(399.31)
658-7000-051	Workers Comp Insurance-Field Service	3,367.73	4,266.53	898.80

658-7000-052	Workers Comp Insurance-Acct Serv	5,846.11	7,150.54	1,504.43
658-7000-055	Workers Comp Insurance - Courier	1,089.39	447.48	(641.91)
658-7000-056	Insurance - Workers Comp.	1,122.57	1,798.42	675.85
658-8000-072	Workers Comp Insurance- Executive Mgt	748.41	1,046.94	298.53
658-8000-074	Workers Comp Insurance-Accting	1,496.74	1,637.77	141.03
658-8000-078	Workers Comp Insurance- HR/Info/Safety	3,367.78	3,723.01	355.23
658-8000-079	Workers Comp Insurance-Admin	190.00	0.00	(190.00)
659-3000-001	Pollution Insurance-FTTP	53,604.87	43,288.69	(10,316.18)
659-8000-076	Insurance Expense - Public Officials	26,003.23	37,513.86	11,510.63
659-8000-079	Insurance- Officials	25,199.96	28,717.89	3,517.93
	(59360) Insurance Claims Exp.	469,244.70	541,654.25	72,409.55
503-0000-000	Depreciation Expense	8,487,676.51	9,296,885.28	809,208.77
506-0001-000	Amort of Acq. Adj.	201,120.00	201,120.00	0.00
	(59410) Depreciation Exp.	8,688,796.51	9,498,005.28	809,208.77
670-7000-054	Bad Debt Expense	575,519.71	506,851.19	(68,668.52)
	(59420) Bad Debt expense	575,519.71	506,851.19	(68,668.52)
601-8100-072	Executive Mgt.Labor	378,579.17	414,651.24	36,072.07
601-8100-076	Board of Comm. - Monthly Fee	36,000.00	36,000.00	0.00
601-8101-078	Labor - Supervision Detainee's	21,574.97	20,979.08	(595.89)
	Salaries & Wages Officers	436,154.14	471,630.32	35,476.18
667-8000-080	PSC Expense Rate Case	37,094.71	39,672.96	2,578.25
667-8000-081	PSC Annual Assessment Fee	64,932.69	65,926.75	994.06
	(59335) Regulatory Comm. Exp.	102,027.40	105,599.71	3,572.31
699-3000-001	Taxes Other Than Income Taxes (Fica) - FTTP	50,898.21	41,675.52	(9,222.69)
699-3000-002	Taxes Other Than Income Taxes(Fica) - TMTP	16,399.93	14,931.50	(1,468.43)
699-3000-003	Taxes Other Than Income Taxes - Lab	30,896.97	28,615.91	(2,281.06)
699-3000-029	FICA-Ops MPTP	8,661.09	14,820.86	6,159.77
699-4000-001	Taxes Other Than Income Taxes - FTTP	20,406.21	17,670.47	(2,735.74)
699-4000-002	Taxes Other Than Income Taxes - TMTP	4,496.52	4,307.47	(189.05)
699-4000-020	Taxes Other Than Income Taxes - Inst.	20,169.67	19,527.92	(641.75)
699-4000-029	FICA - MPTP	11,976.98	5,152.40	(6,824.58)
699-5000-030	FICA Engineering	82,516.44	80,016.62	(2,499.82)
699-5000-033	FICA Taxes-Flushing	4,319.81	4,616.93	297.12
699-6000-025	Taxes Other Than Income Taxes - Pumping	27,958.88	33,022.56	5,063.68
699-6000-031	Taxes Other Than Income Taxes - Distribution	142,229.23	133,130.47	(9,098.76)
699-7000-050	Taxes Other Than Income Taxes(FICA) - Meter Reading	8,155.12	6,406.88	(1,748.24)
699-7000-051	Taxes Other Than Income Taxes(FICA) - Field Svc.	38,574.96	38,230.59	(344.37)
699-7000-052	Taxes Other Than Income Tax(FICA) - Acct. Serv.	45,952.43	39,065.68	(6,886.75)
699-7000-055	FICA Taxes - Courier	3,104.56	2,065.31	(1,039.25)
699-7000-056	FICA - Meter Shop	14,898.19	16,399.03	1,500.84
699-8000-072	Taxes Other Than Income Taxes(FICA) - Exc Mgt.	19,494.21	21,506.19	2,011.98
699-8000-074	Taxes Other Than Income Taxes(FICA) - Accting	9,822.11	8,099.79	(1,722.32)
699-8000-076	Taxes Other Than Income Taxes(FICA) - BOC	2,370.60	2,332.80	(37.80)
699-8000-078	FICA Taxes - HR/Info Systems	33,687.14	33,276.54	(410.60)
699-8000-079	Taxes Other than Income Taxes - Bottlers	499.82	0.00	(499.82)
	(59330) Taxes Other Than Income	597,489.08	564,871.44	(32,617.64)
	Operating Expense	32,206,909.10	32,313,631.48	106,722.38
527-0001-000	Interest Expense	7,514,522.80	7,746,446.01	231,923.21
	(59100) interest Expense	7,514,522.80	7,746,446.01	231,923.21
660-8000-079	Advertising Expense	13,315.71	15,912.67	2,596.96
635-8000-079	Contractual Other - Misc.	153,455.07	94,077.82	(59,377.25)
675-3002-001	Uniforms-FTTP	2,864.40	2,199.80	(664.60)

675-3002-002	Uniforms- TMTP	1,006.26	688.47	(317.79)
675-3002-003	Uniforms-Laboratory	768.91	542.12	(226.79)
675-3002-020	Uniforms-Instrumentation	1,208.14	482.23	(725.91)
675-3002-029	Uniforms MPTP	991.50	808.63	(182.87)
675-5000-030	Miscellaneous Exp. - Engineering	0.00	52.58	52.58
675-5001-030	Uniforms- Engineering	3,474.30	3,394.82	(79.48)
675-5002-027	Uniforms - Pumping	3,857.63	4,155.38	297.75
675-6001-031	Uniforms - Distribution	10,502.65	9,884.48	(618.17)
675-7001-052	Misc. Exp - Account Service	256.71	317.95	61.24
675-7002-050	Uniforms - Meter Readers	296.68	623.19	326.51
675-7002-051	Uniforms - Field Service	2,446.95	2,464.85	17.90
675-7002-052	Misc. Exp - Interest Expense - Cash Guarantee	(4.10)	0.00	4.10
675-7002-055	Uniforms - Courier	145.11	72.13	(72.98)
675-7002-056	Uniforms - Meter Shop	1,519.52	1,307.67	(211.85)
675-7003-052	Uniforms - Account Service	322.08	1,443.20	1,121.12
675-8000-072	Misc. Exp -Executive Mgt.	174.71	(7.15)	(181.86)
675-8000-074	Misc. Exp - Bookkeeping/Accounting	521.52	(94.45)	(615.97)
675-8000-076	Misc Exp - BOC	1,737.70	2,407.27	669.57
675-8000-078	Misc Exp - HR/Info Systems	1,061.00	3,222.34	2,161.34
675-8000-079	Miscellaneous Expense - Other	17,327.66	29,462.64	12,134.98
675-8000-085	Miscellaneous - Central Facility	1,050.43	45.00	(1,005.43)
675-8101-078	Detainee Supplies & Misc	10,800.84	7,581.41	(3,219.43)
642-6000-031	Rental Exp., Distribution	4,366.65	4,874.00	507.35
642-8000-072	Rental Exp - Administration	0.00	1,500.00	1,500.00
	(59500) Miscellaneous Expense	233,468.03	187,419.05	(46,048.98)
528-0001-000	Amort. of Bond Discount/Premium	232,131.48	185,687.46	(46,444.02)
528-0002-000	Amort. of Bond Issue Costs	113,957.16	138,280.10	24,322.94
529-0003-000	Gain/Loss on Early Ext.of Debt	378,962.40	378,962.40	0.00
	(59415) Amortization	725,051.04	702,929.96	(22,121.08)
	Other Expenses	8,473,041.87	8,636,795.02	163,753.15
	Total Expenses	40,679,950.97	40,950,426.50	270,475.53
	Net (Income) Loss	(4,938,781.33)	(6,918,273.42)	(1,979,492.09)
	Sum of All Accounts			
	Check			
	Total Assets	378,852,267.72	421,685,866.36	42,833,598.64
	Total Liabilities	(234,369,075.32)	(270,284,400.54)	(35,915,325.22)
	Equity (Before Income)	(139,544,411.07)	(144,483,192.40)	(4,938,781.33)
	Net Income	(4,938,781.33)	(6,918,273.42)	(1,979,492.09)

17) In his Direct Testimony in response to Question 26, Paul Herbert states: "The step 1 rates were designed to be approximately half-way between the present rates and the proposed set 2 rates." Explain why the step 1 rates designed to be halfway between the present rates and the proposed step 2 rates.

RESPONSE:

Since the rate increase is proposed in a two-step process, it was logical to recover half of the total increase in the first step and the other half in the second step. See response to question No. 2 which shows that approximately half of the total increase is recovered with the first step increase.

18) In his Direct Testimony in response to Question 22, Mr. Herbert states: “The guidelines established were: (1) maintain the existing rate structure applicable to all classifications excluding wholesale, which includes a service charge by meter size and a three-block volumetric charge; (2) increase customer charges and volumetric charges to produce revenues among the classes in conformity with or toward the indicated cost of service and to generate sufficient revenues to recover the total cost of service; and (3) design the proposed rate structure to be implemented over a 2 step phase-in plan which reflects the District’s effort toward a gradual adjustment of its rates.” Describe how these guidelines were established. Identify and discuss the theory or policy rationale for the guidelines.

RESPONSE:

The guidelines were established in discussions with NKWD management.

The rationale for maintaining the basic existing rate structure considers that the existing structure has been approved by the PSC and that changing the basic structure could cause adverse impacts on certain customers. The existing structure also conforms with accepted industry guidelines.

The rationale for moving revenues toward the indicated cost of service results considers that the cost of service study provides the primary guidance of how the cost of service should be recovered. The proposed Step 2 Rates which move revenues to the cost of service by customer classification are appropriate.

The rationale for a two-step phase-in of the rates considers gradualism and mitigates the effect of the increase in a single-step proposal.

- 19) Refer to Mr. Herbert's Response to Question 16 in his Direct Testimony.
- a. State whether the estimated demands used in the current cost-of-service study are the same as those used in the cost-of-service study submitted in Case No. 2010-00094.
 - b. If the estimated demands are not the same, explain why. Describe all changes in the methodology used to determine estimated demands in the current study from those used in the previous study and why these changes were implemented.

RESPONSE:

- a) Yes. The estimated demand factors are the same as those used in the District's cost of service study submitted in Case No. 2010-00094.
- b) Not applicable.

- 20) Refer to Mr. Herbert's Response to Question 24 in his Direct Testimony.
- a. Explain the service charges established by the cost-of-service study are not fully implemented.
 - b. Provide all correspondence, electronic mail messages, and memorandum Mr. Herbert and Northern District relating to the development of the service charges.
 - c. Describe how the service charge increase of \$1.20 or 9.23% was determined.

RESPONSE:

- a) The customer cost analysis shown on Schedule E of Exhibit N provides an indication of what the customer charges should be. The District proposed increases to customer charges that move toward customer costs by increasing the customer charges by 9.23%, which is higher than the overall increase of 6.3%. Increasing the customer charges to reflect the full customer costs would have required a 36% increase to the 5/8-inch monthly charge and a 45% increase to the 5/8-inch quarterly charge. Keeping the customer charge increase to the level proposed mitigated the increase to bills of small users who may be on fixed or limited incomes.
- b) Discussions concerning the development of customer charges were conducted telephonically so no written or electronic media are available.
- c) See the response to part a. The customer charge increase was kept below 10% considering the overall increase of 6.3%.

Q21. Refer to the Petition, Exhibit C, page 30.

Q21a. Refer to line 28. Explain why the total line loss does not equal Line 4 when added with Line 13 and Line 21. Provide a corrected version for this response if necessary.

A21a. There was an error in the formula calculating the number, it has been corrected. Revised page 30 for 2010 and 2011 is attached.

Q21b. Based on the information provided, explain why the water loss increased approximately four percent from the previous year.

A21b. Refer to response to Q21a.

Q21c. Provide Northern District's current policies, programs, and procedures to reduce non-revenue water loss in its system.

A21c. There is no written policy; but the District is always monitoring the system for losses or pressure changes in the system through its SCADA System. The District had a formal in-house leak detection program until approximately year 2007. At this time, the employees that were assigned to the program either retired or left the District. In an effort to maximize cost effectiveness, the District has pursued outsourcing this function. In 2010, the district initiated a pilot program in which it contracted with ADS Environmental Services to listen for leaks on a 15 mile gridded portion of the system. Having success with this pilot study, the District pursued a more aggressive approach in which in 2011 it outsourced leak detection on several gridded areas totaling 67 miles in our river cities. We are presently working on this year's program.

Q21d. Describe "Other Sales" (Line 12) and "Other-Other Water Used" (Line 20)

A21d. Water purchased at water hauling stations and water used from FH.

Q12e. Describe how each item in this report was derived. Provide all documents and workpapers used to derive each item, state all assumptions used, and show all calculations.

A21d. The district maintains a work sheet on which production numbers from the Plant are posted, Billing numbers from the billing department, and water loss work sheet populated by each department. The three spread sheets are attached.

Q12f. Explain any difference of five percent or more from the previous year's water statistics figures.

A12f. Please refer to response to Q21a.

Sales for Resale (466)

2010

Line	Company	Gallons(000's)	Avg. Rate (Cents)	Amount
1	Pendleton County Water Dist.	104,902.5	2.97/1,000gals	\$313,846.38
2	City of Walton	180,083.2	2.97/1,000gals	\$535,202.34
3	Bullock Pen Water District	168,711.4	2.97/1,000gals	\$502,440.05
4				
5				
6				
7				
8				
Total		453,697.1		\$1,351,488.77

WATER STATISTICS

Line	Item	Gallons (000's)
1	WATER PRODUCED, PURCHASED, & DISTRIBUTED	
2	Water Produced	10,463,564.7
3	Water Purchased	
4	TOTAL PRODUCED AND PURCHASED	10,463,564.7
5		
6	WATER SALES:	
7	Residential	5,669,549.1
8	Commercial	1,515,372.5
9	Industrial	928,878.4
10	Irrigation	
11	Resale	453,697.1
12	Other Sales	25,726
13	TOTAL WATER SALES	8,593,223.1
14		
15	OTHER WATER USED (estimate portions not metered)	
16	Utility/water treatment plant	199,654.0
17	Wastewater plant	
18	System flushing	246,783.2
19	Fire Department	4,541.7
20	Other (construction, flushing, disinfection, ect.)	42,625.3
21	TOTAL OTHER WATER USED	493,604.2
22		
23	Water Loss:	
24	Tank Overflows	
25	Line Breaks	109,449
26	Line Leaks	
27	Other	1,267,289
28	Total Line Loss	1,376,737
29		
30	Note: Line 13 + Line 21 + Line 28 Must Equal Line 4	9,196,275.9
31		
32	UNACCOUNTED-FOR WATER LOSS PERCENTAGE	
33	Line 26 divided by Line 4	13.16%

Sales for Resale (466)

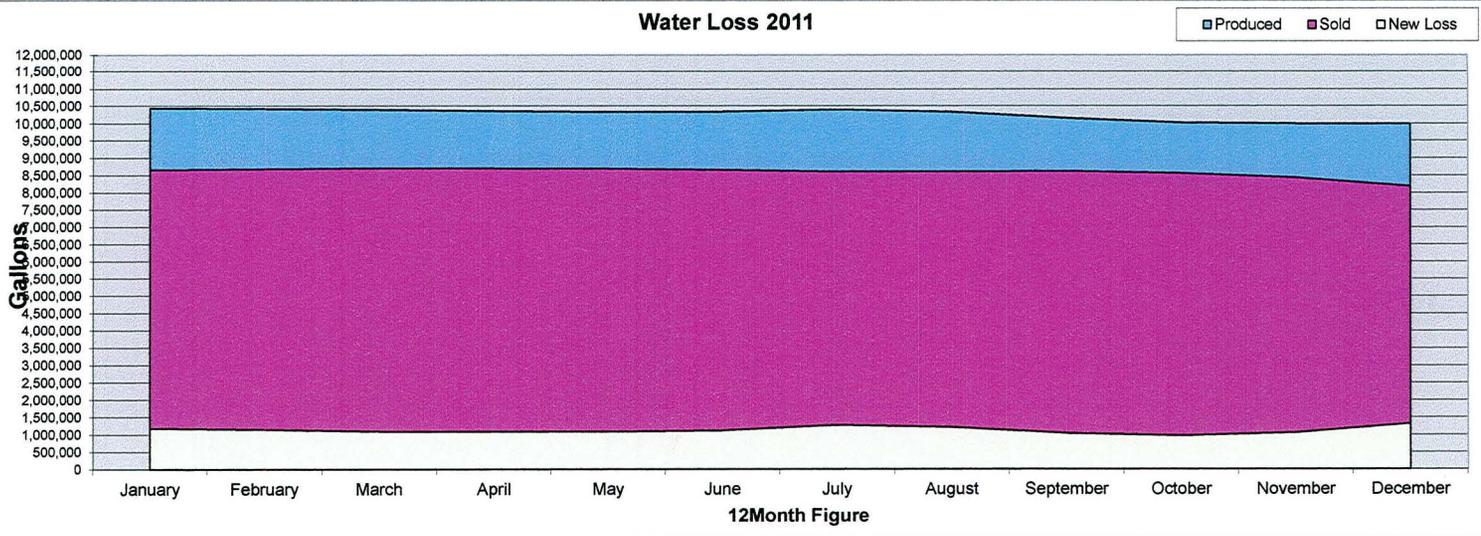
2011

Line	Company	Gallons(000's)	Avg. Rate (Cents)	Amount
1	Pendleton County Water Dist.	97,771.8	3.05/1,000gals	\$296,406.06
2	City of Walton	173,046.8	3.05/1,000gals	\$525,050.09
3	Bullock Pen Water District	164,037.2	3.05/1,000gals	\$497,686.96
4				
5				
6				
7				
8				
Total		434,855.8		\$1,319,143.11

WATER STATISTICS

Line	Item	Gallons (000's)
1	WATER PRODUCED, PURCHASED, & DISTRIBUTED	
2	Water Produced	9,998,889.1
3	Water Purchased	
4	TOTAL PRODUCED AND PURCHASED	9,998,889.1
5		
6	WATER SALES:	
7	Residential	5,483,486.3
8	Commercial	1,459,979.3
9	Industrial	794,239.1
10	Irrigation	
11	Resale	434,855.8
12	Other Sales	22,944
13	TOTAL WATER SALES	8,195,504.0
14		
15	OTHER WATER USED (estimate portions not metered)	
16	Utility/water treatment plant	139,842.8
17	Wastewater plant	
18	System flushing	225,730.0
19	Fire Department	3,800.2
20	Other (construction, flushing, disinfection, ect.)	49,189.5
21	TOTAL OTHER WATER USED	418,562.5
22		
23	Water Loss:	
24	Tank Overflows	
25	Line Breaks	59,952
26	Line Leaks	
27	Other	1,324,871
28	Total Line Loss	1,384,823
29		
30	Note: Line 13 + Line 21 + Line 28 Must Equal Line 4	9,998,889.1
31		-
32	UNACCOUNTED-FOR WATER LOSS PERCENTAGE	
33	Line 28 divided by Line 4	13.85%

NKWD December 31, 2011 Water Loss Summary													December 2011
	2009	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010
	December	January	February	March	April	May	June	July	August	September	October	November	December
Produced 000's	9,945,253	9,885,863	9,837,376	9,839,532	9,857,399	9,863,868	9,872,259	9,972,787	10,158,012	10,296,813	10,441,105	10,461,692	10,463,565
Purchased 000's													
	9,945,253	9,885,863	9,837,376	9,839,532	9,857,399	9,863,868	9,872,259	9,972,787	10,158,012	10,296,813	10,441,105	10,461,692	10,463,565
Sold 000's	8,064,580	8,036,146	8,032,919	8,041,396	8,102,193	8,180,624	8,230,903	8,303,849	8,348,396	8,488,218	8,627,749	8,779,918	8,593,223
Loss 000'	1,880,672	1,849,717	1,804,457	1,798,135	1,755,205	1,683,244	1,641,356	1,668,938	1,809,616	1,808,596	1,813,356	1,681,774	1,870,342
% of Water Loss	18.9%	18.7%	18.3%	18.3%	17.8%	17.1%	16.6%	16.7%	17.8%	17.6%	17.4%	16.1%	17.9%
% of Water Sold	81.1%	81.3%	81.7%	81.7%	82.2%	82.9%	83.4%	83.3%	82.2%	82.4%	82.6%	83.9%	82.1%
Accounted For Loss 000's	574,940.0	786,561.4	487,819.5	521,603.5	472,614.6	517,518.2	522,677.8	531,348.7	534,147.8	546,272.9	546,286.0	547,560.3	603,052.8
Adjusted Loss 000's	1,305,732.2	1,063,155.4	1,316,637.6	1,276,531.8	1,282,590.8	1,165,725.9	1,118,678.2	1,137,589.7	1,275,468.6	1,262,322.6	1,267,069.7	1,134,214.0	1,267,288.7
% of Water Loss	13.13%	10.75%	13.38%	12.97%	13.01%	11.82%	11.33%	11.41%	12.56%	12.26%	12.14%	10.84%	12.11%
	2010	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
	December	January	February	March	April	May	June	July	August	September	October	November	December
Produced 000's	10,463,565	10,444,412	10,424,501	10,393,922	10,359,784	10,337,106	10,339,636	10,400,904	10,336,295	10,162,042	10,037,386	10,010,894	9,998,889
TOTAL	10,463,565	10,444,412	10,424,501	10,393,922	10,359,784	10,337,106	10,339,636	10,400,904	10,336,295	10,162,042	10,037,386	10,010,894	9,998,889
Sold 000's	8,593,223	8,665,559	8,688,945	8,720,900	8,705,873	8,696,928	8,668,091	8,607,012	8,612,756	8,630,525	8,561,788	8,436,477	8,195,504
Loss 000's	1,870,342	1,778,854	1,735,557	1,673,022	1,653,911	1,640,179	1,671,545	1,793,892	1,723,539	1,531,517	1,475,599	1,574,417	1,803,385
% of Water Loss	17.9%	17.0%	16.6%	16.1%	16.0%	15.9%	16.2%	17.2%	16.7%	15.1%	14.7%	15.7%	18.0%
% of Water Sold	82.1%	83.0%	83.4%	83.9%	84.0%	84.1%	83.8%	82.8%	83.3%	84.9%	85.3%	84.3%	82.0%
Accounted For Loss 000's	603,052.8	592,291.6	578,698.9	574,365.6	566,261.0	552,057.6	542,210.0	512,915.5	504,240.3	487,300.8	504,565.8	512,810.7	478,450.5
Adjusted Loss 000's	1,267,288.7	1,186,562.2	1,156,857.6	1,098,656.5	1,087,650.2	1,088,121.0	1,129,335.2	1,280,976.4	1,219,298.9	1,044,216.5	971,032.8	1,061,606.2	1,324,934.8
% of Water Loss	12.11%	11.36%	11.10%	10.57%	10.50%	10.53%	10.92%	12.32%	11.80%	10.28%	9.67%	10.60%	13.25%



DESCRIPTION	Staff	2010	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
		YEAR TO DATE TOTALS	December	January	February	March	April	May	June	July	August	September	October	November	December
1-1-2011 to 12-31-2011		gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons
FTTP WATER PRODUCED	Ron B	7,654,475,000	668,621,686	619,335,000	547,449,000	617,478,000	609,834,000	657,624,000	555,833,000	702,001,000	698,024,000	633,771,000	696,623,000	618,419,000	698,084,000
TMTP WATER PRODUCED	Ron B	1,565,738,888	32,347,917	92,250,000	96,750,055	82,894,750	66,843,750	91,662,500	247,166,667	278,917,000	275,270,833	175,875,000	93,483,333	64,625,000	0
MPTP WATER PRODUCED	Ron B	778,675,430	67,956,000	67,956,630	60,355,000	65,593,000	66,995,800	74,821,000	78,289,000	80,411,000	74,343,000	63,055,000	33,172,000	57,375,000	56,307,000
TOTAL WATER PRODUCED/PURCHASED	Ron B	9,998,889,318	768,925,583	779,543,630	704,554,055	765,965,750	743,673,550	824,107,500	881,288,667	1,061,329,000	1,047,637,833	872,701,000	823,278,333	740,419,000	754,391,000
WATER SOLD	Ron B	8,195,503,918	1,069,020,256	597,777,731	511,769,782	840,536,688	524,235,146	492,917,203	824,760,088	593,947,590	580,715,478	1,142,948,159	692,014,860	566,737,867	827,143,326
WATER USED IN PLANT OPERATIONS	Ron B	139,842,750	8,327,639	9,343,980	9,768,840	11,041,847	10,677,560	10,901,467	10,764,719	13,634,501	12,642,605	12,537,765	11,752,358	18,838,960	7,938,148
WATER LOSS DUE TO MOVE-IN & MOVE-OUT	Cathy	20,757,235	455,532	368,764	1,948,775	881,892	1,392,028	393,448	367,268	583,440	850,476	328,372	6,047,580	288,728	7,306,464
ADJUSTMENTS TO CUSTOMER BILLS	Cathy	28,368,468	4,390,760	1,518,440	653,004	937,992	2,409,308	783,904	773,964	764,456	2,577,608	122,672	13,363,056	2,333,012	2,131,052
FLUSHING TO CLEAR WATER AND CONTINUOUS FLOW BLOW-OFFS	Rusty	214,661,279	8,029,136	6,829,436	6,172,496	13,222,030	18,931,728	23,345,943	26,472,082	18,380,699	22,048,435	28,096,552	29,353,556	16,042,906	5,765,416
LEAK DETECTION LOSS	Rusty	0													
Meter Testing	Chris W	0													
WATER USED IN CLEANING & LINING	Todd/Scott	0			0	0	0	0	0						
FLUSHING OF NEW MAINS	Scott	11,004,926	122,600	623,550	285,350	125,800	385,800	276,800	362,800	1,425,000	3,586,000	266,000	416,300	3,236,200	15,326
FLOW TESTS	Amy/Greg N	63,850	1,000	2,300	3,000	7,450	3,000	4,300	6,150	9,500	10,000	6,850	2,900	8,400	0
WATER USED FOR FIRE PROTECTION	Amy/Greg N	3,800,185	174,600	70,175	274,400	75,060	718,150	765,775	213,500	159,750	334,800	293,000	782,525	53,800	59,250
WATER LOSS FOR WATER MAIN SHUTDOWNS/FAILURES	Don G	59,951,842	61,795,078	2,356,677	5,907,971	7,003,391	4,126,625	4,769,038	5,108,540	5,234,418	5,995,300	5,923,618	5,149,068	3,663,706	4,713,490
GALLONS WATER LOST (NOT SOLD), BUT ACCOUNTED FOR		478,450,535	83,296,345	21,113,322	25,013,836	33,295,462	38,644,199	41,240,675	44,069,023	40,191,764	48,045,224	47,574,829	66,867,343	44,465,712	27,929,146
GALLONS OF WATER NOT ACCOUNTED FOR		1,324,934,865	-383,391,018	160,652,677	167,770,437	-107,866,400	180,794,205	289,949,622	12,459,556	427,189,646	418,877,131	-317,821,988	64,396,130	129,215,421	-100,651,472
PERCENTAGE OF WATER NOT ACCOUNTED FOR		13.25%	-49.86%	20.61%	23.81%	-14.08%	24.31%	35.18%	1.41%	40.25%	39.98%	-36.42%	7.82%	17.45%	-13.35%

2011

2011

DESCRIPTION

Staff

		YEAR TO DATE TOTALS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
		gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons	gallons
FTTP WATER PRODUCED	Ron B	7,654,475,000	619,335,000	547,449,000	617,478,000	609,834,000	657,624,000	555,833,000	702,001,000	698,024,000	633,771,000	696,623,000	618,419,000	698,084,000
TMP WATER PRODUCED	Ron B	1,565,738,888	92,250,000	96,750,055	82,894,750	66,843,750	91,662,500	247,166,667	278,917,000	275,270,833	175,875,000	93,483,333	64,625,000	0
MPTP WATER PRODUCED	Ron B	778,675,430	67,958,630	60,355,000	65,593,000	66,995,800	74,821,000	78,289,000	80,411,000	74,343,000	63,055,000	33,172,000	57,375,000	56,307,000
TOTAL WATER PRODUCED/PURCHASED	Ron B	9,998,889,318	779,543,630	704,554,055	765,965,750	743,673,550	824,107,500	881,288,667	1,061,329,000	1,047,637,833	872,701,000	823,278,333	740,419,000	754,391,000
WATER SOLD	Ron B	8,194,524,951	596,798,764	511,769,782	840,536,688	524,235,146	492,917,203	824,760,088	593,947,590	580,715,478	1,142,948,159	692,014,860	566,737,867	827,143,326
WATER USED IN PLANT OPERATIONS	Ron B	139,842,750	9,343,980	9,768,840	11,041,847	10,677,560	10,901,467	10,764,719	13,634,501	12,642,605	12,537,765	11,752,358	18,838,960	7,938,148
WATER LOSS DUE TO MOVE-IN & MOVE-OUT	Cathy P	20,757,235	368,764	1,948,775	881,892	1,392,028	393,448	367,268	583,440	850,476	328,372	6,047,580	288,728	7,306,464
ADJUSTMENTS TO CUSTOMER BILLS	Cathy P	28,368,468	1,518,440	653,004	937,992	2,409,308	783,904	773,964	764,456	2,577,608	122,672	13,363,056	2,333,012	2,131,052
FLUSHING TO CLEAR WATER AND CONTINUOUS FLOW BLOW-OFFS	Rusty	214,661,279	6,829,436	6,172,496	13,222,030	18,931,728	23,345,943	26,472,082	18,380,699	22,048,435	28,096,552	29,353,556	16,042,906	5,765,416
METER TESTING	Chris W	0												
WATER USED IN CLEANING & LINING	Scott	0	0	0	0	0	0	0	0	0	0	0	0	0
FLUSHING OF NEW MAINS	Bob H.	11,004,926	623,550	285,350	125,800	385,800	276,800	362,800	1,425,000	3,586,000	266,000	416,300	3,236,200	15,326
FLOW TESTS	Amy/Greg N	63,850	2,300	3,000	7,450	3,000	4,300	6,150	9,500	10,000	6,850	2,900	8,400	0
WATER USED FOR FIRE PROTECTION	Amy/Greg N	3,834,185	70,175	274,400	75,060	718,150	765,775	213,500	159,750	336,800	293,000	782,525	83,800	61,250
WATER LOSS FOR WATER MAIN SHUTDOWNS/ FAILURES	Don G	62,052,386	4,456,677	5,907,971	7,003,391	4,126,625	4,769,038	5,108,854	5,234,418	5,995,530	5,923,618	5,149,068	3,663,706	4,713,490
GALLONS WATER LOST (NOT SOLD), BUT ACCOUNTED FOR		480,585,079	23,213,322	25,013,836	33,295,462	38,644,199	41,240,675	44,069,337	40,191,764	48,047,454	47,574,829	66,867,343	44,495,712	27,931,146
GALLONS OF WATER NOT ACCOUNTED FOR		1,323,779,288	159,531,544	167,770,437	-107,866,400	180,794,205	289,949,622	12,459,242	427,189,646	418,874,901	-317,821,988	64,396,130	129,185,421	-100,683,472
PERCENTAGE OF WATER NOT ACCOUNTED FOR		13.24%	20.46%	23.81%	-14.08%	24.31%	35.18%	1.41%	40.25%	39.98%	-36.42%	7.82%	17.45%	-13.35%
		YEAR TO DATE TOTALS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER

NKWD_PSCDR2_Q22_081412

Case 2012-00072

Response to Question 22

Witness: Bragg

Q22. Refer to the Petition, Exhibit C, page 30; Annual Report of Northern Kentucky Water District for the Calendar Year Ended December 31, 2010, page 30. In its 2010 Annual Report, Northern District reported "Other-Water Loss" (Line 27) of 924,799,000 gallons. In its 2011 Annual Report, Northern District reported no "Other-Water Loss." Explain the differing amounts and describe how Northern District achieved this reduction.

A22. There was an error in the formula for the spread sheets. Please refer to response for Q21A for revised page 30 of the annual report for years 2010 and 2011.

NKWD_PSCDR2_Q23_081412
Case 2012-00072
Response to Q23
Witness: Bragg

Q23. Provide Northern District's current written policies, programs, and procedure to reduce Northern District's consumption of electricity if different than that provided in Northern District's Response to Commission Staff's Second Information Request in Case No. 2010-00094.

AQ23: The policies are the same as those filed with the Commission Staff's Second Information Request in Case 2012-00094.

FTTP OFF PEAK PUMPING at ORPS1

- 1.0 **Purpose:**
 - 1.1 To ensure economic operation of river pumps by operating them during off-peak hours, resulting in lower demand charges on the monthly electric bill.

- 2.0 **No one shall deviate from this off-peak pumping schedule without the prior approval of the Operations Manager.**

- 3.0 **Winter pumping hours: (September meter reading – May meter reading)**
 - 3.1 River pumps are turned on after **9:00 p.m.**

River pumps are turned off before **9:00 a.m.** Operators should start shutting river pumps down so that there are no pumps running at 8:30 a.m. By making sure all pumps are shut pumps down before 8:30 a.m. this will ensure that there is adequate time to call someone from Pumping(if there is a problem with shutdown) to respond to the river to shut down the pump(s) locally/manually before 9:00 a.m. The programmed auto pump stop times are to be used as a backup to the operator shutting down the pumps by 8:30 a.m. and should not be relied upon to shut the pumps down. The Plant Supervisor will determine the programmed auto pump stop times.

Winter pumping hours also allow an afternoon pumping run.

River pumps are turned on after **2:00 p.m.**

River pumps are turned off before **5:00 p.m.** . Operators should start shutting river pumps down so that there are no pumps running at 4:30 p.m. By making sure all pumps are shut pumps down before 4:30 p.m. this will ensure that there is adequate time to call someone from Pumping(if there is a problem with shutdown) to respond to the river to shut down the pump(s) locally/manually before 5:00 p.m. The programmed auto pump stop times are to be used as a backup to the operator shutting down the pumps by 4:30 p.m. and should not be relied upon to shut the

pumps down. The Plant Supervisor will determine the programmed auto pump stop times.

All day on Saturday and Sunday are considered Off-Peak pumping.

4.0 **Summer pumping hours: (May meter reading – September meter reading)**

4.1 River pumps are turned on after 8:00 p.m.

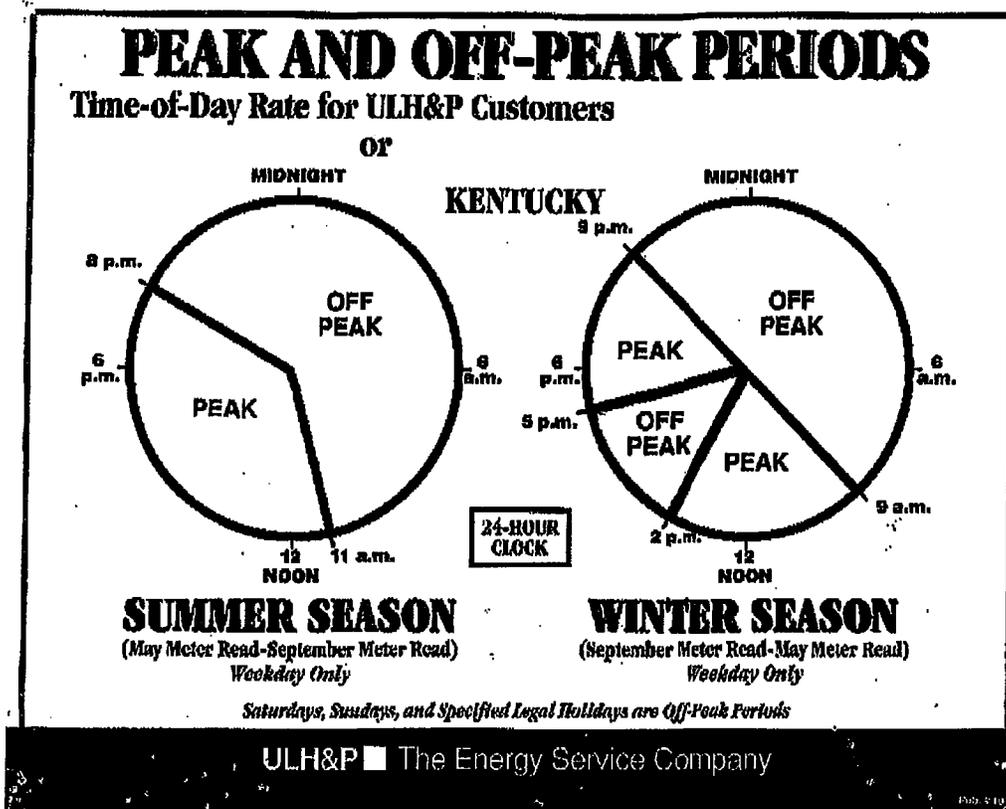
River pumps are turned off before 11:00 a.m. Operators should start shutting river pumps down so that there are no pumps running at 10:30 a.m. By making sure all pumps are shut pumps down before 10:30 a.m. this will ensure that there is adequate time to call someone from Pumping(if there is a problem with shutdown) to respond to the river to shut down the pump(s) locally/manually before 11:00 a.m. The programmed auto pump stop times are to be used as a backup to the operator shutting down the pumps by 10:30 a.m. and should not be relied upon to shut the pumps down. The Plant Supervisor will determine the programmed auto pump stop times.

All day on Saturday and Sunday are considered Off-Peak pumping.

5.0 Holiday Pumping:

5.1 Most nationally recognized holidays are also considered Off-Peak pumping days. Off-peak pumping holidays include: New Year's Day, President's Day, Good Friday, Memorial Day, Fourth of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, and Christmas Day. Follow instructions from the Operations Manager before altering pumping schedules on these days. If a holiday is not in this list, operate pumps according to the off-peak schedule for that day.

5.2 There are some Northern Kentucky Water District holidays that are not considered off-peak pumping holidays by Duke Energy, including when NKWD observes the 4th of July on a different day (like when it falls on a weekend), the day after Thanksgiving, and Christmas Eve.



MPTP OFF PEAK PUMPING at ORPS2

- 1.0 **Purpose:**
 - 1.1 To endure economic operation of river pumps by operating them during off-peak hours, resulting in lower demand charges on the monthly electric bill.

- 2.0 **No one shall deviate from this off-peak pumping schedule without the prior approval of the Operations Manager.**

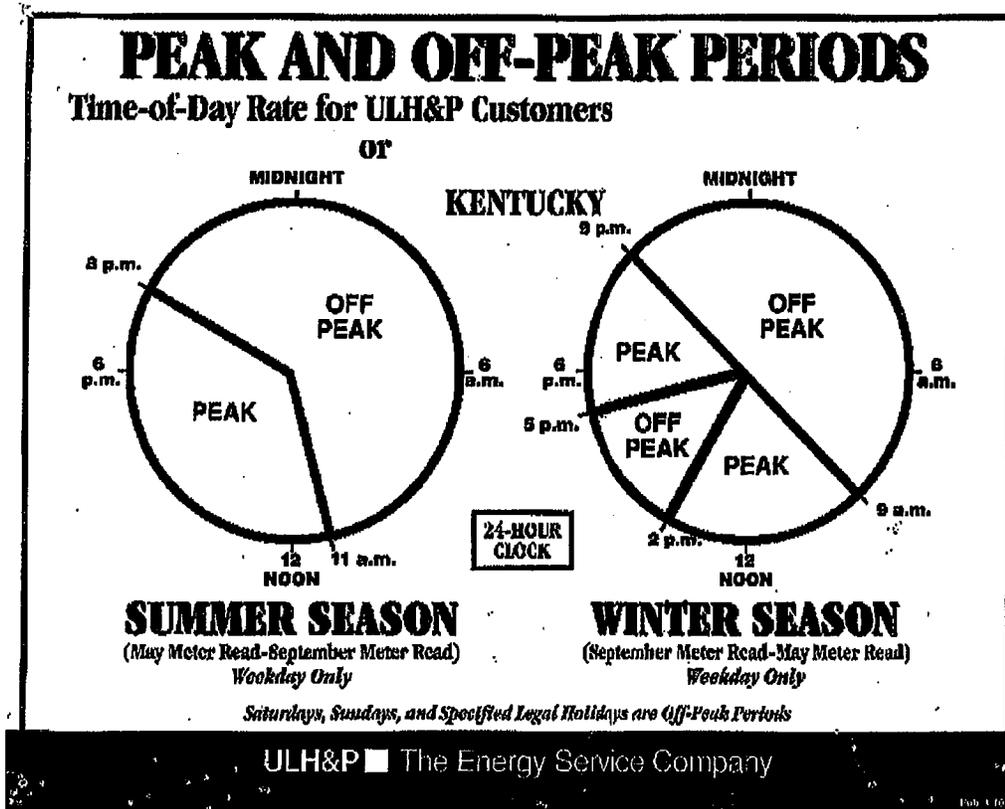
- 3.0 **Winter pumping hours: (September meter reading – May meter reading)**
 - 3.1 River pumps are turned on after 9:00 p.m.
River pumps are turned off before 9:00 a.m. The Plant Supervisor will determine the programmed pump stop time so that there is adequate time to respond if the pump fails to shut down automatically.
Winter pumping hours also allow an afternoon pumping run.
River pumps are turned on after 2:00 p.m.
River pumps are turned off before 5:00 p.m. The Plant Supervisor will determine the programmed pump stop time so that there is adequate time to respond if the pump fails to shut down automatically.

- 4.0 **Summer pumping hours: (May meter reading – September meter reading)**
 - 4.1 River pumps are turned on after 8:00 p.m.
River pumps are turned off before 11:00 a.m. The Plant Supervisor will determine the programmed pump stop time so that there is adequate time to respond if the pump fails to shut down automatically.

- 5.0 **Holiday Pumping:**
 - 5.1 Most nationally recognized holidays are also considered Off-Peak pumping days. Off-peak pumping holidays include: New Year's Day, President's Day, Good Friday, Memorial Day, Fourth of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, and Christmas Day. Follow instructions from the Operations

Manager before altering pumping schedules on these days. If a holiday is not in this list, operate pumps according to the off-peak schedule for that day.

- 5.2 There are some Northern Kentucky Water District holidays that are not considered off-peak pumping holidays by Duke Energy, including when NKWD observes the 4th of July on a different day (like when it falls on a weekend), the day after Thanksgiving, and Christmas Eve.



- 6.0 Notify the FTTP operator if it is necessary to leave a river pump at ORPS2 running all night so that they don't think it was left on by mistake and turn it off.
- 7.0 Approximate raw water pump capacities at ORPS2:
- Pump 1 – 6,700 gpm (9.0 MGD)
 - Pump 2 – 5,000 gpm (7.2 MGD)
 - Pump 3 – 4800 gpm (6.9 MGD)

**Summary of Duke PowerShare Program
August 6, 2012**

Starting In 2008, and each year since, the District has participated in the Duke PowerShare program at the Dudley and US 27 pump stations. During times of high electrical demands or system emergencies, Duke can call to ask us to run our generators instead of buying power from them. The District is paid a premium in the form of credits on monthly electric bills for participating in the PowerShare program. Our actual profit or loss, if any, depends on how many times they call us, the price of diesel fuel, and this summer's weather conditions.

So far, NKWD has realized a profit for each year that it participated in the Power Share program.

2008	\$15,682
2009	\$13,687
2010	\$22,926
2011	\$18,090

Q24. Describe how Northern District establishes the level of compensation for its president and senior management. This description should address the role of Northern District's Board of Commissioners in the process. Compensation includes salary and all fringe benefits.

AQ24: The District establishes the level of compensation for the President and senior management generally in the same manner as utilized for all employees.

Annually Human Resources reviews various utility industry data and compares this information to compensation ranges for all employees. Further, executive compensation data for the industry, region, and similar size utilities and businesses is reviewed. This information is used in the preparation of the annual salary and fringe benefits portion of the budget that is presented to the Board of Commissioners for review and approval.

Concurrent with this effort, a merit based pay for performance evaluation system is in place for all employees, senior management and the President. The budget is reviewed by the Board and, once approved, sets the budget amount that can be spent on salary and fringe benefits for all. Based upon the pay for performance evaluation results, the budgeted amount for compensation is allocated to employees based upon how they performed the previous year.

This final allocation of budget dollars is reported to the Board and then reviewed monthly with the Board as part of the Financial Reports presented by the Vice President of Finance (See Data Request #1, Question #3).