

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF NORTHERN KENTUCKY)
WATER DISTRICT FOR (A) AN ADJUSTMENT)
OF RATES; (B) A CERTIFICATE OF PUBLIC) CASE NO.
CONVENIENCE AND NECESSITY FOR) 2007-00135
IMPROVEMENTS TO WATER FACILITIES; AND)
(C) ISSUANCE OF BONDS)

COMMISSION STAFF'S SECOND INFORMATION REQUEST
TO NORTHERN KENTUCKY WATER DISTRICT

Northern Kentucky Water District ("Northern District") is requested, pursuant to 807 KAR 5:001, to file with the Commission no later than July 27, 2007, the original and 8 copies of the following information, with a copy to all parties of record. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Northern District shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though

correct when made, is now incorrect in any material respect. For any requests to which Northern District fails or refuses to furnish all or part of the requested information, Northern District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Provide all ordinances and resolutions of Campbell County and Kenton County Fiscal Courts that address the current level of compensation for members of Northern District's Board of Commissioners.

2. Provide all ordinances and resolutions of Campbell County and Kenton County Fiscal Courts in which those legislative bodies authorize Northern District to provide health insurance coverage for members of its Board of Commissioners or the pay their health insurance premiums.

3. Provide all ordinances and resolutions of Northern District's Board of Commissioners that authorize health insurance coverage for members of Northern District's Board of Commissioners or the payment of their health insurance premiums.

4. For each member of Northern District's Board of Commissioners who was paid a salary in excess of \$3,600 in calendar year 2006, provide documentary evidence of his or her completion of 6 or more hours of certified water district commissioner training for calendar year 2006.

5. For each attorney that Northern District employed in calendar year 2006 or currently employs, provide written evidence that the Kenton and Campbell County Judge/Executives have approved his or her employment and the payment of his or her compensation from water district funds.

6. Refer to the Application, Exhibit N, Cost-of-Service Study, Debt Service at 3 and 7.

a. Provide amortization schedules for the "2007 Drinking Water State Revolving Fund Loan" and the 14 year note payable related to the purchase of Taylor Mill.

b. If Northern District has obtained its 2007 Drinking Water State Revolving Fund Loan, provide the date and actual loan terms. Otherwise, provide the anticipated date the loan will be incurred.

7. Refer to Northern District's Response to Commission Staff's First Set of Information Requests, Item 8(a). Listed in the schedule are 16 employee positions that either became vacant in the test period or in the calendar year 2007. For each vacant position listed in Schedule 1, state:

a. If these positions have been filled, identify the employee currently in the position, provide the date on which the employees were hired, the actual annualized salary and the actual benefit information. Identify the salary and employee benefit costs that are included in Northern District's pro forma operating expenses.

b. If the position is still vacant, state the reason(s) why the position must be filled and explain why the position is currently vacant.

c. The current status of Northern District's efforts to fill the position and the anticipated hire date.

d. The total cost of the position included in the pro forma test period (i.e., payroll expenses, payroll capitalized, retirement, patrol taxes, insurance benefits), stated separately, and the accounts to which each amount was charged.

8. Refer to Northern District's Response to Commission Staff's First Set of Information Requests, Item 8(a).

a. A comparison of the test-period base rates to the current rates shows that the 2007 employee wage increases vary from 0.863 percent¹ to 12.86 percent.² Given this wide variance in wage increases, explain why Northern District's proposed adjustment to reflect a 4 percent across the board increase is appropriate.

b. For each employee listed in the table below, explain why they received a wage increase in 2007 in excess of 6 percent.

<u>Employee</u>	<u>Title/Duties</u>	<u>Test-Period Base Rates</u>	<u>Current Rates</u>	<u>Dollar Difference</u>	<u>Percentage Difference</u>
Ron Lovan	Pres./ CEO	\$ 90.11	\$ 95.91	\$ 5.80	6.437%
Joyce Hamilton	Bottler	\$ 8.50	\$ 9.25	\$ 0.75	8.824%
Mary Stagman	Bottler	\$ 8.50	\$ 9.25	\$ 0.75	8.824%
Greg Warnke	Pump Mech	\$ 19.86	\$ 21.68	\$ 1.82	9.164%
Mike Greer	Plant Foreman	\$ 20.72	\$ 22.63	\$ 1.91	9.218%
Fred Hiller	Pump Mech	\$ 20.61	\$ 22.51	\$ 1.90	9.219%
Nathan Peoples	Dist. Crew Leader	\$ 15.52	\$ 17.20	\$ 1.68	10.825%
Gary Long	Pl. Operator	\$ 23.62	\$ 26.66	\$ 3.04	12.870%

c. Explain why there is no salary listed in the column "Test Period Total Payroll Expensed and Capitalized" for the employees listed in the table below.

¹ Jeff Halberstadt, Meter Shop Fieldman, $\$22.20 - \$22.01 = \$0.19 \div \$22.01 = 0.863\%$.

² Gary Long, Pl. Operator, $\$26.66 - \$23.62 = \$3.04 \div \$23.62 = 12.870\%$.

<u>Employee</u>	<u>Title/Duties</u>	<u>Test Period Regular Hours</u>	<u>Test Period Overtime Hours</u>
Kevin Carlisle	Pl. Operator	2,080	152.0
Donny Carter	C.S. Field Rep	2,080	178.5

9. Refer to Northern District's response to Commission Staff's First Information Request, Item 8(a).

a. Using the 2007 current base rates, the test-period regular hours worked, the test-period overtime hours worked, and the test-period percentage capitalized, calculate the pro forma salary for each employee listed in the response broken down into the following categories:

- (1) Regular
- (2) Overtime
- (3) Capitalized

b. Provide a copy of the pro forma salary information requested in Item 2(a) on a computer disk in Microsoft Excel 97-2003 format.

c. Compare the pro forma payroll calculated in Item 9(a) to the pro forma salaries and wages – employees found in Northern District's response to Commission Staff's First Information Request, Items 1, Schedule 1.6 and explain any differences between the two numbers.

10. Refer to Northern District's response to Commission Staff's First Information Request, Items 1 and 8(b). The table below compares the test-period expenses listed in the workpapers to the calculated amounts on the schedule in Item 8(b). Reconcile the differences between the workpapers and the schedule.

	<u>Workpapers</u>	<u>Schedule</u>	<u>Differences</u>
401-457 Matching Deferred Comp.	\$81,156.23	\$77,519.98	\$3,636.25
Health Insurance	\$1,695,392	\$1,474,780.30	\$220,611.70
Payroll	\$7,749,012.10	\$7,537,097.83	\$211,914.27
Pension	\$1,016,894.14	\$661,191.97 ³	\$355,702.17

11. Refer to Northern District's Application, Exhibit N at 5 in which Northern District proposes to reduce operating expenses by \$7,541 to reflect rate case amortization.

a. Identify the witness responsible for the proposed adjustment and provide a commentary that describes and states the basis for the adjustment.

b. Provide a schedule detailing all test-year expenditures related to the application filed in this current proceeding. Provide in the schedule the nature and amounts of all charges along with a copy of vendor invoices. The invoices should contain detailed descriptions of the services, the amount of time billed for each service, and the hourly billing rate. Identify the account number and title to which each amount was charged.

c. Provide the anticipated total cost of the case upon completion. The projected amount should be detailed by type of service and vendor with supporting documentation for each.

d. Provide a monthly update of the schedule requested in Item 11(a) showing all of the costs incurred as of that date. Include the supporting detailed vendor invoices as requested in Item 11(a).

12. Refer to Northern District's response to Commission Staff's First Information Request, Item 1. For each pro forma adjustment listed in the table below,

³ Tab, Response 8(a) Part II.

Jack Bragg is identified as the witness responsible; however, there are no explanations for the adjustments in his direct testimony. For each pro forma adjustment listed in the table below, provide a commentary that describes and states the basis for the adjustment.

<u>Adjustment Title</u>	<u>Reference</u>	<u>Adjustment Amount</u>
Matching Deferred Compensation	Schedule 1.0	\$ 2,208.77
Electric Expense	Schedule 1.3	\$ 289,263.63
Gas Expense	Schedule 1.4	\$ 26,156.33
Health Care	Schedule 1.5	\$ 210,228.64
Salaries and Wages Employees	Schedule 1.6	\$ 309,960.48
Pension Cost	Schedule 1.7	\$ 166,163.03

13. Refer to Northern District’s response to Commission Staff’s First Information Request, Item 1. Several of the proposed adjustments are based upon a percentage increase. For each adjustment listed in the table below, provide documentation supporting the proposed percentage increase.

<u>Adjustment Title</u>	<u>Reference</u>	<u>Percentage Adjustment</u>
Electric Expense	Schedule 1.3	17.0%
Gas Expense	Schedule 1.4	17.0%
Health Care	Schedule 1.5	12.4%
Salaries and Wages Employees	Schedule 1.6	4.0%

14. Provide the most current vendor invoice for dental insurance. Each invoice shall list all employees individually. If the listing identifies employees by a code number, provide the name for each number.

15. Provide the most current vendor invoices for disability and life insurances. Each invoice shall list all employees individually. If the listing identifies employees by a code number, provide the name for each number.

16. Provide the most recent vendor invoice for health insurance. The invoice shall list employees individually by name and state clearly the type of coverage provided.

17. In Case No. 2003-00224,⁴ the Commission reduced payroll taxes and employee pensions and benefits to remove the portion that should be capitalized as payroll overhead. Explain why Northern District did not propose a similar adjustment in this proceeding.

18. Refer to Northern District's response to Commission Staff's First Information Request, Item 1, Schedule 1.7, Pension Cost 2006. Provide the notification Northern District received from the Kentucky Retirement System that the employer contribution rate will be 16.17 percent for the fiscal year July 1, 2006 through June 30, 2007.

19. Refer to Northern District's Application, Exhibit N at 11 in which Northern District proposes to adjust retail metered water sales by \$276,222 to reflect the addition of 868 new connections.

a. Identify the line extension(s) and the number of new connections resulting from those extensions.

⁴ Case No. 2003-00224, Application of Northern Kentucky Water District for (A) an Adjustment of Rates; (B) a Certificate of Public Convenience and Necessity for Improvements to Water Facilities if Necessary; and (C) Issuance of Bonds (Ky. PSC June 14, 2004).

b. Explain how this proposed adjustment differs from the adjustment that the Commission rejected in Case No. 2002-00105⁵ as “a budgetary adjustment based upon projected customer growth.”

20. In Case No. 2003-00224, the Commission reduced payroll taxes and employee pensions and benefits to remove the portion that should be capitalized as payroll overhead. Explain why NKWD did not propose a similar adjustment in this proceeding.

21. State whether NKWD agrees with the Commission’s finding in Case No. 2003-00224 that the provision of health insurance coverage for members of NKWD’s Board of Commissioners that was greater than that provide to other part-time employee was improper and that the costs related to that coverage should be disallowed for rate-making purposes.

22. Provide all schedules in Exhibit N, Appendix C Calculations on a computer disk in Microsoft Excel 97-2003 format, with all formulas and links in proper working order.

23. Refer to Exhibit N, Appendix C, Sheet Ver1a B-15 Test Year Revenue. Explain the footnotes and the relevancy to the information on this sheet.

a. If these are calculations, explain the manner in which each statement and number reflects to the various adjustments. Additionally, explain in detail

⁵ Case No. 2002-00105, Application of Northern Kentucky Water District for (A) an Adjustment Of Rates; (B) a Certificate of Public Convenience and Necessity for Improvements to Water Facilities; and (C) Issuance of Bonds (Ky. PSC Apr. 30, 2003) at 11-12.

how these references were calculated and adjusted to reflect any changes to the revenues as stated on this page.

b. Explain in detail how the adjustment of \$1,726,541 for volume normalization was derived. Show all calculations and state all assumptions made.

24. Refer to Exhibit N, Appendix C, Sheet Ver1a B-15 and Sheet Ver1a B-16 Current Revenues.

a. In the past the Commission has rejected adjustments for projected customer growth. Explain why the Commission should accept adjustments made on these sheets as well as any other sheet in this filing for customers projected to be added with extensions.

b. Explain why Northern District did not use year-end-customer numbers for the test year.

25. Refer to Exhibit N, Appendix C, Sheet Ver1a B-18 Historical Miscellaneous Revenue.

a. Explain how the column USE was determined to be the appropriate level of income for these categories.

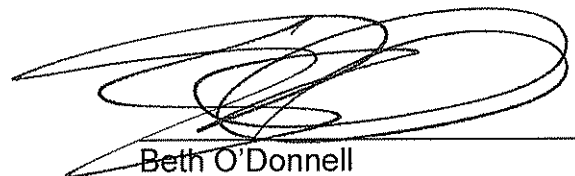
b. Explain why the revenues from Sub-districts F and G have been included in the revenues on this sheet. As these sub-districts have not been approved at this time, is it appropriate for revenue to be included at this time?

c. Explain the differences in the Income Miscellaneous category (Line 680 on this sheet) and the Miscellaneous Income category (Line 686 on this sheet). Also, explain what type of income is included in these items.

26. Refer to NKWD's Response to Commission Staff's First Information Request, Item 4. For each item listed in Schedule 2, provide a schedule listing each expenditure separately with a detailed description of the expenditure. Also, attach invoices to support each expenditure listed.

27. Refer to Northern District's response to Commission Staff's First Information Request, Item 12. Complete the following table.

Title	June 30, 2007 Customer Level	2007 Surcharge	Annual Collections
Sub-District A			
Sub-District B			
Sub-District C			
Sub-District D			
Sub-District E			
Sub-District K			
Sub-District R			
Sub-District RF			
Sub-District RL			
Total			



Beth O'Donnell
 Executive Director
 Public Service Commission
 P.O. Box 615
 Frankfort, Kentucky 40602

Dated: July 13, 2007

cc: Parties of Record

Northern District
Case No. 2007-00135
Vacant Employee Positions

Schedule 1
Witness Responsible:

<u>No.</u>	<u>NAME</u>	<u>TITLE/DUTIES</u>	<u>D.O.H.</u>	<u>TERM</u>
1	Mike Blanchet	Fieldman	1/21/2002	05/30/06
2	Pam Case	Bookkeeper	12/24/1984	12/31/06
3	Amanda Crawford	Cust. Acct. Rep	11/13/2006	03/28/07
4	David Farmer	Fieldman	7/29/2002	07/28/06
5	Steve Findley	Pump Mech	12/17/1971	12/31/06
6	Brain Flanagan	Pl. Operator	10/16/2002	07/04/06
7	Rob Gibbons	Maint. Tech	1/23/1978	05/31/07
8	Tina Graham	Cust. Acct. Rep	7/13/1998	10/26/06
9	Justin Krebbs	Plant Operator	8/22/2005	09/14/06
10	Mary Jane Lickert	Bottler	6/14/2002	12/01/06
11	Chris Messmer	Mechanic	9/3/2006	05/31/06
12	Suzanne Rife	Cust. Acct. Rep	10/11/1999	02/12/07
13	Wayne Rogers	Mail Clk	2/15/1984	05/31/07
14	Jim Scott	Fieldman	6/13/2002	04/30/07
15	Kevin Sergent	Instr. Specialist	2/18/1992	10/31/06
16	Ellen Thompson	Acctg. Adm	8/20/1979	07/31/06

Northern District
Case No. 2007-00135
Vacant Employee Positions

Schedule 2
Witness Responsible:

Transaction	Journal	Check	Vendor	Amount
<u>Date</u>	<u>Number</u>	<u>Number</u>		
01/09/06	155,956	43,366	Viking Supply, Inc.	\$ 38,778.99
01/14/06	156,334	43,432	Hemmer Pangburn DeFrank PLLC	9,110.85
01/14/06	156,347	43,445	Kentucky League of Cities	27,499.00
01/14/06	156,354	43,452	MALCOLM PIRNIE, INC.	6,500.00
01/14/06	156,356	43,454	McDonald, Mfg. Co., A. Y.	6,970.99
01/14/06	156,357	43,455	Metropolitan Club	478.86
01/14/06	156,388	43,486	Viking Supply, Inc.	4,943.75
01/14/06	156,389	43,487	Water Works Supplies Inc	1,670.70
01/14/06	156,390	43,488	Workflow	6,475.59
01/23/06	156,685	43,548	Burgess & Niple	8,934.13
01/23/06	156,694	43,557	Ferguson Waterworks	14,913.84
01/23/06	156,697	43,560	Gemmer and Sons J	36,100.75
01/23/06	156,703	43,566	Hughes, PSC., John N.	10,070.13
01/23/06	156,740	43,603	Viox & Viox Inc.	26,846.25
01/30/06	157,044	43,628	Gemmer & Sons, Inc.	2,200.00
01/30/06	157,046	43,630	Gleason Electric Inc	4,957.14
01/30/06	157,053	43,637	Hemmer Pangburn DeFrank PLLC	7,165.65
01/30/06	157,054	43,638	Hughes Supply Inc	6,055.74
02/06/06	157,403	43,722	Hughes Supply Inc	37,788.00
02/13/06	157,923	43,860	Campbell & Associates Inc., Stephen	2,200.00
02/13/06	157,924	43,861	VARIAN, INC.	4,326.00
02/20/06	158,174	43,887	Black and Veatch	7,412.00
02/20/06	158,177	43,890	Burgess & Niple	3,507.39
02/20/06	158,231	43,944	Viking Supply, Inc.	3,159.27
02/20/06	158,232	43,945	VonLehman & Company Inc.	5,750.00
02/20/06	158,233	43,946	Water Works Supplies Inc	7,805.00
02/27/06	158,454	43,962	Black and Veatch	6,120.00
02/27/06	158,471	43,979	Gemmer & Sons, Inc.	36,655.00
02/27/06	158,490	43,998	McHale's Catering	3,032.40
02/27/06	158,498	44,006	Prescott, Inc., Everett J.	11,822.00
03/13/06	159,218	44,149	Florence Winwater Works	14,840.80
03/20/06	159,524	44,211	Burgess & Niple	6,070.76
03/20/06	159,538	44,225	Gemmer & Sons, Inc.	38,428.00
03/20/06	159,544	44,231	Hemmer Pangburn DeFrank PLLC	7,514.55
03/20/06	159,545	44,232	Hughes, PSC., John N.	11,103.65
03/20/06	159,582	44,269	Viking Supply, Inc.	5,061.89
03/27/06	159,892	44,284	Black and Veatch	880.15
03/27/06	159,928	44,320	Niehaus Corporation	14,900.00
03/27/06	159,936	44,328	Rubachem Systems, Inc.	3,032.49

<u>Transaction</u>	<u>Journal</u>	<u>Check</u>	<u>Vendor</u>	<u>Amount</u>
<u>Date</u>	<u>Number</u>	<u>Number</u>		
03/27/06	159,944	44,336	Stonhard	\$ 5,300.00
03/31/06	160,280	44,410	Univar USA Inc.	10,132.00
03/31/06	160,282	44,412	Viking Supply, Inc.	12,326.41
03/31/06	160,285	44,415	Workflow	3,211.00
04/10/06	160,589	44,506	Bingham and Taylor Inc	4,857.50
04/10/06	160,638	44,555	Water Works Supplies Inc	26,784.40
04/17/06	160,886	44,570	B & W Supply	4,956.25
04/17/06	160,888	44,572	CDW Government Inc.	3,385.46
04/17/06	160,889	44,573	Cincinnati Transmission	3,592.40
04/17/06	160,894	44,578	Dixon & Associates Inc., G.	1,131.52
04/17/06	160,913	44,597	Kemiron Companies, Inc.	9,718.50
04/17/06	160,931	44,615	Ranger Construction Services Inc.	25,076.58
04/17/06	160,948	44,632	Viking Supply, Inc.	4,895.50
04/17/06	160,951	44,635	Water Works Supplies Inc	4,473.75
04/24/06	134,496	44,663	BNR Inc	2,374.40
04/24/06	134,502	44,669	Burgess & Niple	1,201.50
04/24/06	134,508	44,675	Davey Tree Expert Co., The	12,121.77
04/24/06	134,518	44,685	Hemmer Pangburn DeFrank PLLC	11,956.80
04/24/06	134,519	44,686	Hughes Supply Inc	1,426.80
04/24/06	134,532	44,699	No Ky Area Planning Commission	13,447.67
04/24/06	134,534	44,701	Prescott, Inc., Everett J.	11,822.00
04/24/06	134,547	44,714	Utility Service Co., Inc.	23,575.00
05/01/06	134,927	44,744	Delaney & Associates Inc	1,722.00
05/01/06	134,934	44,751	Frost Brown Todd LLC	150.00
05/01/06	134,958	44,775	Portman Equipment Company	3,660.00
05/08/06	135,334	44,819	Bluegrass Diesel Specialist Inc.	3,321.06
05/08/06	135,377	44,862	Rankin Rankin & Company	6,000.00
05/08/06	135,388	44,873	Viking Supply, Inc.	4,660.90
05/08/06	135,389	44,874	Water Works Supplies Inc	3,912.40
05/15/06	135,667	44,896	B C Engineering Co	2,825.00
05/15/06	135,695	44,924	Hughes, PSC., John N.	1,970.85
05/15/06	135,703	44,932	Kiwanis Club of Cov/Kenton Co	320.00
05/17/06	135,962	44,989	Workflow	5,775.75
05/22/06	136,141	45,010	Bingham and Taylor Inc	10,146.00
05/22/06	136,154	45,023	Delaney & Associates Inc	731.00
05/22/06	136,162	45,031	Gemmer & Sons, Inc.	5,373.50
05/22/06	136,177	45,046	Jasper Engine and Transmission	6,745.00
05/22/06	136,197	45,066	Prescott, Inc., Everett J.	5,955.50
05/22/06	136,223	45,092	Viking Supply, Inc.	9,490.45
05/26/06	136,371	45,096	Cincinnati Transmission	3,592.40
05/26/06	136,376	45,101	Black and Veatch	2,634.03
05/26/06	136,377	45,102	Burgess & Niple	229.50
05/26/06	136,378	45,103	CDW Government Inc.	1,667.71
05/26/06	136,381	45,106	Creative Waste Management	258,264.84
05/26/06	136,382	45,107	Davey Tree Expert Co., The	12,121.77
06/05/06	136,779	45,191	Creative Waste Management	371,199.66
06/05/06	136,798	45,210	Kemiron Companies, Inc.	13,343.39
06/12/06	137,055	45,280	Ranger Construction Services Inc.	34,481.00

<u>Transaction</u>	<u>Journal</u>	<u>Check</u>	<u>Vendor</u>	<u>Amount</u>
<u>Date</u>	<u>Number</u>	<u>Number</u>		
06/12/06	137,059	45,284	SLC Meter Service Inc	\$ 111,600.00
06/15/06	137,495	45,395	Duke Energy	54,934.21
06/15/06	137,496	45,396	Kentucky State Treasurer	37,643.57
06/15/06	137,497	45,397	Sanitation District No. 1	1,952.90
06/19/06	137,370	45,321	Bingham and Taylor Inc	10,146.00
06/19/06	137,381	45,332	Davey Tree Expert Co., The	12,281.77
06/19/06	137,397	45,348	Hayes Pipe Supply	9,339.33
06/19/06	137,439	45,390	Viox & Viox Inc.	2,600.00
06/26/06	137,769	45,405	A & B Deburring Co.	288.00
06/26/06	137,773	45,409	Automatic Gates Plus	4,100.00
06/26/06	137,785	45,421	Dixon & Associates Inc., G.	3,009.28
06/26/06	137,793	45,429	Grimes Promotional Products	2,792.35
06/26/06	137,797	45,433	Hemmer Pangburn DeFrank PLLC	9,600.00
06/26/06	137,803	45,439	Kemiron Companies, Inc.	6,520.15
06/26/06	137,829	45,465	Viking Supply, Inc.	6,164.45
07/03/06	138,217	45,507	Black and Veatch	17,421.57
07/03/06	138,220	45,510	Burgess & Niple	4,000.00
07/03/06	138,232	45,522	Documents Online, Inc.	5,870.00
07/10/06	138,586	45,628	Univar USA Inc.	10,491.30
07/10/06	138,627	45,639	A & K Enterprises	24,930.52
07/17/06	138,756	45,659	Dixon & Associates Inc., G.	1,738.24
07/17/06	138,757	45,660	Employers Resource Association	8,550.00
07/17/06	138,777	45,680	Ranger Construction Services Inc.	43,631.00
07/18/06	138,977	45,706	Silver Grove, City of	16,219.52
07/24/06	139,177	45,717	AWWA	18,171.00
07/24/06	139,212	45,752	Hughes, PSC., John N.	13,440.25
07/24/06	139,220	45,760	Kemiron Companies, Inc.	8,508.27
07/24/06	139,240	45,780	Norit Americas Inc.	12,908.80
07/31/06	139,514	45,838	B C Engineering Co	2,829.56
07/31/06	139,524	45,848	Delaney & Associates Inc	4,210.90
07/31/06	139,553	45,877	Reynolds Inc.	5,660.00
07/31/06	139,561	45,885	Viking Supply, Inc.	8,841.20
07/31/06	139,562	45,886	Water Works Supplies Inc	4,230.00
08/07/06	139,888	45,944	Nat'l Waterworks / Hughes Supply	6,882.64
08/14/06	140,235	45,997	ESRI Inc.	9,900.00
08/14/06	140,303	46,065	Univar USA Inc.	8,710.73
08/21/06	140,613	46,093	Black and Veatch	695.92
08/21/06	140,628	46,108	Dixon & Associates Inc., G.	1,313.28
08/21/06	140,635	46,115	Hemmer Pangburn DeFrank PLLC	5,227.50
08/21/06	140,664	46,144	Univar USA Inc.	4,298.15
08/28/06	141,103	46,191	Dixon & Associates Inc., G.	5,329.92
09/01/06	141,451	46,270	Bingham and Taylor Inc	10,146.00
09/01/06	141,472	46,291	Grimes Promotional Products	10,594.70
09/01/06	141,603	46,333	GRW Engineers, Inc	10,055.00
09/11/06	141,893	46,411	Univar USA Inc.	9,028.08
09/18/06	142,131	46,460	Key Government Finance, Inc.	7,102.12
09/22/06	142,473	46,522	Frost Brown Todd LLC	1,595.00
09/22/06	142,474	46,523	GE Infrastructure Sensing, Inc.	7,644.55

<u>Transaction</u>	<u>Journal</u>	<u>Check</u>	<u>Vendor</u>	<u>Amount</u>
<u>Date</u>	<u>Number</u>	<u>Number</u>		
09/22/06	142,476	46,525	GRW Engineers, Inc	\$ 795.00
09/22/06	142,479	46,528	Hughes, PSC., John N.	13,251.85
09/22/06	142,493	46,542	Nat'l Waterworks / Hughes Supply	8,565.00
09/22/06	142,494	46,543	Nextel Communications	7,169.77
09/25/06	142,607	46,589	Frost Brown Todd LLC	1,595.00
09/25/06	142,610	46,592	GRW Engineers, Inc	795.00
09/25/06	142,613	46,595	Hughes, PSC., John N.	13,251.85
09/25/06	142,642	46,624	Todd Engraving Inc	2,325.00
09/25/06	142,646	46,628	Viking Supply, Inc.	5,934.25
10/09/06	143,436	46,769	K. A. Steel Chemicals, Inc.	4,524.10
10/09/06	143,460	46,793	Sensus Metering Systems	3,761.76
10/09/06	143,480	46,813	Workflow	22,888.41
10/16/06	143,780	46,845	Environmental Resource Assoc	2,258.49
10/16/06	143,783	46,848	Ferguson Waterworks	3,629.11
10/16/06	143,786	46,851	Frost Brown Todd LLC	459.26
10/16/06	143,800	46,865	KEMI	23,440.45
10/16/06	143,818	46,883	Ranger Construction Services Inc.	33,238.50
10/23/06	144,076	46,972	Utility Service Co., Inc.	6,000.00
10/30/06	144,519	47,019	Hemmer Pangburn DeFrank PLLC	5,475.00
10/30/06	144,526	47,026	Kelly Services, Inc.	4,808.81
10/30/06	144,564	47,064	Univar USA Inc.	8,873.40
10/30/06	144,565	47,065	Viking Supply, Inc.	13,563.64
10/30/06	144,566	47,066	Water Works Supplies #1491	35,313.90
11/06/06	144,817	47,087	Advanced Utility Systems	63,394.00
11/06/06	144,822	47,092	Bingham and Taylor Inc	10,146.00
11/13/06	145,091	47,172	Dixon & Associates Inc., G.	2,090.24
11/20/06	145,611	47,252	Bulldog Diving Inc.	8,702.00
11/20/06	145,635	47,276	GRW Engineers, Inc	8,111.60
11/20/06	145,639	47,280	Hemmer Pangburn DeFrank PLLC	6,525.00
11/20/06	145,640	47,281	Hughes, PSC., John N.	9,852.66
11/20/06	145,683	47,324	Viox & Viox Inc.	2,041.50
12/04/06	146,157	47,403	Bingham and Taylor Inc	12,574.75
12/04/06	146,158	47,404	Black and Veatch	2,135.00
12/04/06	146,166	47,412	Corporate Equipment Company	7,816.24
12/04/06	146,169	47,415	Creative Waste Management	27,146.00
12/04/06	146,208	47,454	No Ky Chamber of Commerce	2,500.00
12/04/06	146,221	47,467	Viox & Viox Inc.	2,399.00
12/11/06	146,600	47,507	C. A. Eckstein, Inc.	38,700.00
12/11/06	146,610	47,517	GRW Engineers, Inc	9,270.40
12/13/06	146,844	47,581	Coney Island, Inc.	2,000.00
12/13/06	146,877	47,614	Ranger Construction Services Inc.	32,868.00
12/13/06	146,879	47,616	Reynolds Inc.	6,878.00
12/13/06	146,887	47,624	NKU Foundation	200.00
12/13/06	146,891	47,628	Viking Supply, Inc.	4,548.75
12/13/06	146,894	47,631	Water Works Supplies #1491	7,035.39
12/14/06	146,940	47,636	Hemmer Pangburn DeFrank PLLC	6,885.75
12/22/06	147,301	47,654	Bragg, Jack	2,465.95
12/22/06	147,313	47,666	Dixon & Associates Inc., G.	2,081.31
12/22/06	147,324	47,677	Hughes, PSC., John N.	3,322.14

Transaction	Journal	Check	Vendor	Amount
<u>Date</u>	<u>Number</u>	<u>Number</u>		
12/22/06	147,361	47,714	Viking Supply, Inc.	\$ 8,430.65
01/04/06	155,734	6,098	Neptune Equipment	93,482.50
01/04/06	155,735	6,099	Joseph G. Pollard Co. Inc.	4,244.55
01/04/06	155,736	6,100	Quest Engineers, Inc.	2,799.90
01/04/06	155,737	6,101	Rawdon Myers Inc	2,220.67
01/21/06	156,588	6,124	RFH Construction	76,788.00
01/21/06	156,590	6,126	Viox & Viox Inc.	8,889.00
01/21/06	156,608	6,127	Quest Engineers, Inc.	1,741.00
02/08/06	157,603	6,130	CDS Associates Inc	8,417.78
02/08/06	157,608	6,135	Seco Electric Inc	8,853.87
02/28/06	158,640	6,144	Paul Rack Excavating	290,410.12
03/07/06	159,035	6,146	Black & Veatch Corporation	29,301.16
03/14/06	159,382	6,150	B C Engineering Co.	2,236.11
03/14/06	159,385	6,153	CH2MHill	3,114.43
03/14/06	159,386	6,154	Dell Marketing L.P.	10,916.64
03/28/06	160,117	6,165	RFH Construction	75,204.00
04/05/06	160,472	6,168	Art's Rental	499.00
04/05/06	160,473	6,169	CDW Government Inc.	1,395.65
04/05/06	160,474	6,170	Contract Furniture Company Inc	2,794.44
04/05/06	160,475	6,171	Erpenbeck Consulting Engineers, Inc	6,160.00
04/05/06	160,476	6,172	Paul Rack Excavating	112,832.59
04/05/06	160,477	6,173	Viox & Viox Inc.	9,022.00
04/12/06	160,836	6,504	Black & Veatch Corporation	2,682.00
04/18/06	134,450	6,510	Oral T Carter & Associates Inc	12,670.00
04/24/06	134,720	6,521	Black & Veatch Corporation	18,756.68
04/24/06	134,722	6,523	Burgess & Niple LTD	10,815.00
04/24/06	134,723	6,524	Cardinal Engineering	2,840.17
04/24/06	134,724	6,525	CDS Associates Inc	16,145.00
04/24/06	134,725	6,526	CDW Government Inc.	8,804.29
04/25/06	134,780	107,461	Burgess & Niple LTD	10,815.00
05/03/06	135,168	6,540	Quest Engineers, Inc.	4,491.00
05/08/06	135,502	6,548	Viox & Viox Inc.	1,934.50
05/16/06	135,929	6,555	Quest Engineers, Inc.	10,105.57
05/30/06	136,529	6,564	City of Elsmere	44,168.50
05/30/06	136,530	6,565	Southeastern Equipment Co Inc.	72,800.00
06/05/06	136,864	6,568	Black & Veatch Corporation	8,765.18
06/05/06	136,865	6,569	Cardinal Engineering	447.50
06/27/06	137,984	6,585	Black & Veatch Corporation	11,410.14
06/27/06	137,985	6,586	Burgess & Niple LTD	4,469.40
06/27/06	137,993	6,594	Neptune Equipment	150,700.00
06/27/06	137,995	6,596	Paul Rack Excavating	388,543.42
07/13/06	138,738	6,611	GRW Engineers Inc	1,885.54
07/28/06	139,582	6,621	Black & Veatch Corporation	22,687.09
08/16/06	140,542	6,636	Tetra Tech, Inc	7,911.73
08/28/06	141,228	6,648	Viox & Viox Inc.	5,926.00
08/30/06	141,315	6,653	Black & Veatch Corporation	10,836.13
09/01/06	141,535	6,658	Burgess & Niple LTD	6,704.10
09/08/06	141,826	6,672	GRW Engineers Inc	5,193.72

Transaction	Journal	Check	Vendor	Amount
<u>Date</u>	<u>Number</u>	<u>Number</u>		
10/06/06	143,509	6,709	Quest Engineers, Inc.	\$ 2,719.06
10/06/06	143,510	6,710	GRW Engineers Inc	5,843.16
10/06/06	143,511	6,711	Tetra Tech, Inc	1,314.96
10/12/06	143,747	6,720	Black & Veatch Corporation	19,610.85
10/26/06	144,354	6,740	GRW Engineers Inc	3,176.00
12/21/06	147,173	6,783	GRW Engineers Inc	1,658.49
12/22/06	147,379	6,785	George E. Booth Co. Inc.	4,498.76