

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION FOR ALTERNATIVE RATE     )  
FILING OF FERN LAKE                     )     CASE NO. 2013-00172

NOTICE OF FILING

Notice is given to all parties that the following materials have been filed into the record of this proceeding:

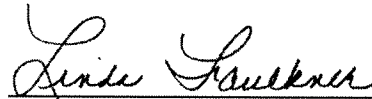
- The digital video recording of the evidentiary hearing conducted on September 10, 2013 in this proceeding;
- Certification of the accuracy and correctness of the digital video recording;
- All exhibits introduced at the evidentiary hearing conducted on September 10, 2013 in this proceeding;
- The written log listing, *inter alia*, the date and time of where each witness' testimony begins and ends on the digital video recording of the hearing conducted on September 10, 2013.

A copy of this Notice, the certification of the digital video record, exhibit list, and hearing log have been served by first class mail upon all persons listed at the end of this Notice. Parties desiring an electronic copy of the digital video recording of the hearing in Windows Media format may download a copy at [http://psc.ky.gov/av\\_broadcast/2013-00172/2013-00172\\_10Sep13\\_Inter.aspx](http://psc.ky.gov/av_broadcast/2013-00172/2013-00172_10Sep13_Inter.aspx). Parties wishing an annotated digital video

recording may submit a written request by electronic mail to [pscfilings@ky.gov](mailto:pscfilings@ky.gov). A minimal fee will be assessed for a copy of this recording.

The exhibits introduced at the evidentiary hearing may be downloaded at <http://psc.ky.gov/pscscf/2013%20cases/2013-00172/>.

Done at Frankfort, Kentucky, this 11<sup>th</sup> day of September 2013.



\_\_\_\_\_  
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Public Service Commission of Kentucky

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COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

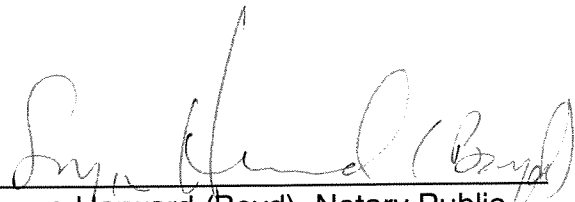
APPLICATION FOR ALTERNATIVE RATE ) CASE NO.  
FILING OF FERN LAKE COMPANY ) 2013-00172

CERTIFICATE

I, Sonya Harward, hereby certify that:

1. The attached DVD contains a digital recording of the hearing conducted in the above-styled proceeding on September 10, 2013. Hearing Log, Exhibits, Exhibit List, and Witness List are included with the recording on September 10, 2013.
2. I am responsible for the preparation of the digital recording.
3. The digital recording accurately and correctly depicts the hearing.
4. The "Exhibit List" attached to this Certificate lists all exhibits introduced at the hearing of September 10, 2013.
5. The "Hearing Log" attached to this Certificate accurately and correctly states the events that occurred at the hearing of September 10, 2013 and the time at which each occurred.

Given this 11<sup>th</sup> day of September, 2013.

  
\_\_\_\_\_  
Sonya Harward (Boyd), Notary Public  
State-at-Large

My Commission Expires: Aug. 27, 2017



# Session Report - Detail

2013-00172\_10Sept2013

Fern Lake Company

Date:	Type:	Location:	Department:
9/10/2013	Alternative Rate Adjustment	Public Service Commission	Hearing Room 1 (HR 1)

Judge: David Armstrong; Linda Breathitt; Jim Gardner  
 Witness: Sal Gaudiano - Fern Lake Company; Jason Green - Public Service Commission; Mark Frost - Public Service Commission; Shelly Lewis - Fern Lake Company; Thomas Lewis - Fern Lake Company  
 Clerk: Sonya Harward

Event Time	Log Event
10:06:39 AM	Session Started
10:06:41 AM	Preliminary Remarks and Introductions - Chairman Armstrong
10:08:28 AM	No motions.
10:08:38 AM	Public Comment - No public present.
10:09:03 AM	Confirmed that Public Notice has been given - PSC Atty. Ann Ramser
10:09:16 AM	Fern Lake Atty. David Samford Note: Harward, Sonya      Opening Statement
10:12:47 AM	AG Atty. Greg Dutton Note: Harward, Sonya      Opening Statement
10:13:09 AM	Water Service Atty. Todd Osterloh Note: Harward, Sonya      Opening Statement
10:13:59 AM	PSC Atty. Ramser - Objection Note: Harward, Sonya      Makes an objection to the order Witnesses are presented. Witness Mark Frost is Staff's witness and should be presented after Fern Lake's witnesses.
10:14:22 AM	Fern Lake Atty. Samford Note: Harward, Sonya      Responded to PSC Staff objection. Feels that Fern Lake has the option to choose order since they listed Mark Frost and Jason Green as witnesses and have the burden of proof.
10:14:59 AM	PSC Atty. Gerald Wuetcher Note: Harward, Sonya      Staff witnesses should not have to provide burden of proof for the Applicant.
10:16:06 AM	Fern Lake Atty. Samford Note: Harward, Sonya      Responded to Atty. Wuetcher's statement. No huge difference as to order, but Applicant should be able to choose.
10:16:45 AM	Chairman Armstrong Note: Harward, Sonya      Sustained Staff's objection...witnesses will go in order Staff has requested.
10:17:30 AM	Paused to get copies of Stipulation
10:17:36 AM	Session Paused
10:19:53 AM	Session Resumed
10:19:55 AM	Exhibit 1 - Fern Lake Note: Harward, Sonya      Stipulation, Settlement Agreement, and Recommendations
10:20:00 AM	Witness Sal Gaudiano takes stand. Note: Harward, Sonya      Secretary/Treasurer, Fern Lake Company
10:21:12 AM	Direct Examination of Witness Gaudiano by Fern Lake Atty. Samford
10:23:41 AM	Fern Lake Atty. Samford to Witness Gaudiano Note: Harward, Sonya      Discussing relationship between Apollo and Fern Lake.
10:28:59 AM	Fern Lake Atty. Samford to Witness Gaudiano Note: Harward, Sonya      Explaining why Fern Lake needs a rate increase.

10:29:45 AM	Fern Lake Atty. Samford to Witness Gaudiano Note: Harward, Sonya	Questioning about the Stipulation, Settlement Agreement, and Recommendations.
10:30:44 AM	PSC Atty. Ramser Cross Examination of Witness Gaudiano	
10:31:51 AM	POST HEARING REQUEST Note: Harward, Sonya	Supply copy of tax bill for Fern Lake Company.
10:32:19 AM	Exhibit 1 - PSC Note: Harward, Sonya	Response to Data Requests - Fern Lake Company, Item 2 - Cash receipts/Disbursements for 2012, Balance Sheet and Statement of Operations
10:34:06 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Continued questioning about increase in figures from Exhibit 1 - PSC.
10:37:00 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Questioning about employees' relationships to each other, number of employees, and job duties.
10:40:44 AM	Exhibit 2 - PSC Note: Harward, Sonya	2012 Water and Sewer Utility Update
10:43:23 AM	Exhibit 3 - PSC Note: Harward, Sonya	Staff Report on Fern Lake Company, CN 2013-00172
10:43:42 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Referencing Staff Report, page 2 - regarding family health insurance.
10:46:32 AM	Fern Lake Atty. Samford - Objection Note: Harward, Sonya	Objected to asking Witness for speculation about intentions on continuing to provide health care.
10:47:00 AM	Chairman Armstrong Note: Harward, Sonya	Asked if Witness knew the answer and Witness restated his response about being unsure.
10:52:01 AM	PSC Atty. Wuetcher Note: Harward, Sonya	Listed Exhibits that have been handed out to this point.
10:53:16 AM	Exhibit 4 - PSC Note: Harward, Sonya	Response to Data Request - Fern Lake Company, Item 5.
10:54:07 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Referencing response to 5.a. of Exhibit 4 - PSC
10:55:50 AM	Exhibit 5- PSC Note: Harward, Sonya	W-2 for Fern Lake employees - Shelly, Thomas, and Joshua Lewis
10:57:14 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Referencing page 2 of Staff Report, Exhibit 3 - PSC - regarding employee hours.
10:59:21 AM	Fern Lake Atty. Samford - Interjection Note: Harward, Sonya	Fern Lake is asking about approval of the Stipulation at this point - though no objection to Witness answering question.
11:01:00 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Questioning about Department of Homeland Security and others who may have inspected the facility.
11:04:15 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Asking why David Samford and Mark D. Goss were chosen as attorneys.
11:04:22 AM	Fern Lake Atty. Samford Note: Harward, Sonya	Intejected about line of questioning but Witness continued with answer.
11:05:55 AM	PSC Atty. Ramser to Witness Gaudiano Note: Harward, Sonya	Asked if attorneys informed witness that PSC could assist with rate case.

11:05:58 AM Fern Lake Atty. Samford objected to line of questioning.  
11:06:06 AM Chairman sustained objection.  
11:06:10 AM PSC Atty. Wuetcher  
Note: Harward, Sonya Asked Chairman to reconsider and allow the line of questioning and explained the purpose of questions.

11:08:02 AM Fern Lake Atty. Samford  
Note: Harward, Sonya Response to Atty. Wuetcher statement.

11:11:29 AM Chairman Armstrong - Objection still sustained.  
Note: Harward, Sonya Denied PSC Staff's request for reconsideration of sustained objection.

11:12:07 AM Witness Gaudiano  
Note: Harward, Sonya Asked to clarify about the attorney's he chose and a few other issues that have been discussed thus far.

11:13:42 AM PSC Atty. Ramser to Witness Gaudiano  
Note: Harward, Sonya Do you track hours that employees work?

11:14:46 AM POST HEARING REQUEST  
Note: Harward, Sonya Supply any documentation from 2009 to 2013 of employee hours.

11:15:10 AM Vice Chairman Gardner Cross Examination of Witness Gaudiano  
11:22:21 AM Commissioner Breathitt Cross Examination of Witness Gaudiano  
11:30:20 AM Witness Gaudiano dismissed.  
11:30:29 AM Witness Shelly Lewis takes the stand.  
Note: Harward, Sonya Fern Lake Company - Manager

11:31:39 AM PSC Atty. Ramser Cross Examination of Witness S. Lewis  
11:31:48 AM Exhibit 6 - PSC  
Note: Harward, Sonya Map of Fern Lake, dated Sept. 6, 2013 by PSC

11:33:08 AM PSC Atty. Ramser to Witness S. Lewis  
Note: Harward, Sonya Questioning about who sold Witness her house, where grass is maintained, and number of hours it takes to cut grass.

11:37:26 AM PSC Atty. Ramser to Witness S. Lewis  
Note: Harward, Sonya Referencing Exhibit 4 - PSC

11:39:00 AM POST HEARING REQUEST  
Note: Harward, Sonya Supply a copy of the book that Witness uses to track employee hours.

11:41:39 AM PSC Atty. Ramser to Witness S. Lewis  
Note: Harward, Sonya Questioning about Fern Lake Properties/Fishing Club.

11:46:04 AM Witness S. Lewis dismissed.  
11:46:17 AM Witness Thomas Lewis takes the stand.  
Note: Harward, Sonya Fern Lake Company - Employee (Caretaker and Security Guard)

11:47:12 AM PSC Atty. Ramser Cross Examination of Witness T. Lewis  
11:49:33 AM PSC Atty. Ramser to Witness T. Lewis  
Note: Harward, Sonya Questioning about Witness's job duties for Fern Lake Company.

11:50:14 AM Exhibit 7 - PSC  
Note: Harward, Sonya Dam Reports from Division of Water

11:53:37 AM Vice Chairman Gardner Cross Examination of Witness T. Lewis  
Note: Harward, Sonya Regarding Home Land Security.

11:54:30 AM Redirect Examination of Witness T. Lewis by Fern Lake Atty. Samford  
11:56:28 AM Fern Lake Atty. Samford to Witness T. Lewis  
Note: Harward, Sonya Discussing what kind of security issues Witness has encountered at Lake.

11:57:05 AM PSC Atty. Ramser follow up question to Witness T. Lewis  
11:57:25 AM Witness T. Lewis dismissed.  
11:57:43 AM Break for lunch.  
11:57:47 AM Session Paused  
1:02:28 PM Session Resumed

1:02:40 PM Witness Mark Frost takes the stand.  
Note: Harward, Sonya PSC Staff -Public Utilities Management Analysis

1:03:53 PM PSC Atty. Wuetcher Cross Examination of Witness Frost

1:07:00 PM PSC Atty. Wuetcher to Witness Frost  
Note: Harward, Sonya Referencing Staff Report - Exhibit 3 - PSC.

1:09:05 PM PSC Atty. Wuetcher to Witness Frost  
Note: Harward, Sonya Questioning about Witness's involvement with rate cases and ARFs.

1:17:02 PM PSC Atty. Wuetcher to Witness Frost  
Note: Harward, Sonya Referencing page 2 of Staff Report - regarding various expenses.

1:21:18 PM Exhibit 8 - PSC  
Note: Harward, Sonya CN 2012-00072 -- District's Responses to PSC First Data Request of March 27, 2012 - NKWD Detail List of Employees and Payroll Information

1:23:51 PM Break to obtain complete copies of Exhibit.

1:23:54 PM Session Paused

1:31:26 PM Session Resumed

1:31:28 PM PSC Atty. Wuetcher substituted a correct version of Exhibit 8 - PSC

1:31:56 PM PSC Atty. Wuetcher to Witness Frost  
Note: Harward, Sonya Continued questioning Witness about pay rates of employees at Northern KY Water District that were used as reference in the employee pay rates in this case.

1:41:35 PM PSC Atty. Wuetcher to Witness Frost  
Note: Harward, Sonya Questioning regarding contracting work out.

1:44:07 PM Fern Lake Atty. Samford - Objection  
Note: Harward, Sonya Question assumes the answer.

1:44:20 PM PSC Atty. Wuetcher revised question.

1:46:24 PM PSC Atty. Wuetcher to Witness Frost  
Note: Harward, Sonya Referencing page 3 of Staff Report.

1:49:28 PM Cross Examination of Witness Frost by Fern Lake Atty. Samford

1:51:54 PM Fern Lake Atty. Samford to Witness Frost  
Note: Harward, Sonya Regarding two alternatives in Staff Report.

1:53:54 PM Exhibit 2 - Fern Lake  
Note: Harward, Sonya Final Order in CN 2009-00171, Application of Big Bear Wastewater, Inc. for an Adjustment of Rates

1:57:24 PM Vice Chairman Gardner Cross Examination of Witness Frost

1:58:41 PM Vice Chairman Gardner to Witness Frost  
Note: Harward, Sonya Questioning about the process to pass through rates to customers of Water Service Corp.

2:05:06 PM Water Service Atty. Todd Osterloh Cross Examination of Witness Frost

2:06:43 PM PSC Atty. Wuetcher - Interjection  
Note: Harward, Sonya Clarifies what the regulation says about this line of questioning.

2:08:05 PM Water Service Atty. Todd Osterloh remark to Vice Chairman Gardner  
Note: Harward, Sonya To answer the Vice Chairman's question directly, Water Service filed a PWA at the beginning of this case and the Commission denied it. See CN 2013-00183 (or near that case number) for what was proposed.

2:08:37 PM Vice Chairman Gardner to Witness Frost

2:10:10 PM PSC Atty. Wuetcher Redirect Examination of Witness Frost

2:13:07 PM Witness Frost dismissed.

2:13:13 PM PSC Atty. Wuetcher asked that all Exhibits be made a part of the record.

2:13:38 PM PSC Atty. Wuetcher  
Note: Harward, Sonya Asked that Survey referenced by Witness Frost be served on parties, and in ten days, if there is no objection, be filed in case. Commission and Applicant agreed.



2:15:49 PM Witness Jason Green takes the stand.  
Note: Harward, Sonya PSC Staff - Public Utility Rate Analyst

2:16:30 PM PSC Atty. Wuetcher Direct Examination of Witness Green

2:18:00 PM PSC Atty. Wuetcher to Witness Green  
Note: Harward, Sonya Questioning regarding Staff Report.

2:21:40 PM Vice Chairman Gardner Cross Examination of Witness Green

2:22:54 PM Vice Chairman Gardner to Witness Green  
Note: Harward, Sonya Questioned regarding 41M gallon minimum to Water Service.

2:24:23 PM Witness Green dismissed.

2:24:41 PM Chairman Armstrong to All Parties to Settlement Agreement  
Note: Harward, Sonya Asked standard questions about Settlement and sworn to by all Parties.

2:25:58 PM Fern Lake Atty. Samford  
Note: Harward, Sonya Post hearing requests due in 10 days.

2:26:21 PM Hearing adjourned.

2:26:27 PM Session Paused

2:36:08 PM Session Ended



## Exhibit List Report

2013-00172\_10Sept2013

Fern Lake Company

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<b>Name:</b>	<b>Description:</b>
Exhibit 1 - Fern Lake	Stipulation, Settlement Agreement, and Recommendations
Exhibit 1 - PSC	Response to Data Requests - Fern Lake Company, Item 2 - Cash receipts/Disbursements for 2012, Balance Sheet and Statement of Operations
Exhibit 2 - Fern Lake	Final Order in CN 2009-00171, Application of Big Bear Wastewater, Inc. for an Adjustment of Rates
Exhibit 2 - PSC	2012 Water and Sewer Utility Update
Exhibit 3 - PSC	Staff Report on Fern Lake Company, CN 2013-00172
Exhibit 4 - PSC	Response to Data Requests - Fern Lake Company, Item 5.
Exhibit 5 - PSC	W-2 for Fern Lake employees, Shelly, Thomas, and Joshua Lewis
Exhibit 6 - PSC	Map of Fern Lake, dated Sept. 6, 2013 by PSC
Exhibit 7 - PSC	Dam Reports from Division of Water
Exhibit 8 - PSC	CN 2012-00072 -- District's Responses to PSC First Data Request of March 27, 2012 - NKWD Detail List of Employees and Payroll Information

**STIPULATION, SETTLEMENT AGREEMENT AND RECOMMENDATION**

This Stipulation, Settlement Agreement and Recommendation (“Stipulation”) is entered into and effective this 9<sup>th</sup> day of September 2013 by and among Fern Lake Company (“Fern Lake”), the Office of the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention (“AG”) and Water Service Corporation of Kentucky (“WSCK”) in the proceeding involving the above parties, which are the subject of this Stipulation, as set forth below. (Fern Lake, the AG and WSCK are referred to collectively herein as the “Parties.”)

**WITNESSETH:**

**WHEREAS**, Fern Lake filed on April 30, 2013, with the Kentucky Public Service Commission (“Commission”) its Application in *In the Matter of: The Application of Fern Lake Company for Rate Adjustment for Small Utilities Pursuant to 807 KAR 5:076*, and the Commission has established Case No. 2013-00172;

**WHEREAS**, the AG and WSCK have been granted intervention by the Commission in this proceeding;

**WHEREAS**, informal conferences were attended in person or by teleconference by representatives of the Parties and Commission Staff on August 26, 2013, at the offices of the Commission, and via a conference call held on September 5, 2013. At these informal conferences, a number of procedural and substantive issues were discussed, including terms and conditions related to the issues pending before the Commission in this proceeding that might be considered by all Parties to constitute reasonable means of addressing their concerns;

**WHEREAS**, the Parties desire to recommend to the Commission that it enter its Order setting the terms and conditions that the Parties believe are reasonable as stated herein;

**RECEIVED**

SEP 09 2013

PUBLIC SERVICE  
COMMISSION

FERN LAKE WD  
EXHIBIT \_\_\_/\_\_\_

**WHEREAS**, it is understood by all Parties that this Stipulation is an agreement among the Parties concerning all matters at issue in these proceedings pursuant to 807 KAR 5:001, Section 9(6);

**WHEREAS**, the Parties have spent many hours to reach the terms and conditions that form the basis of this Stipulation;

**WHEREAS**, the Parties, who represent diverse interests and divergent viewpoints, agree that this Stipulation, viewed in its entirety, is a fair, just and reasonable resolution of all the issues in this proceeding; and

**WHEREAS**, the Parties recognize that this Stipulation constitutes only an agreement among, and a recommendation by, themselves, and that all issues in this proceeding remain open for consideration by the Commission at the formal hearing in this proceeding.

**NOW, THEREFORE**, in consideration of the premises and conditions set forth herein, the Parties hereby stipulate, agree, and recommend as follows:

1. Fern Lake and WSCK agree, and the AG does not object, to an award to Fern Lake of additional revenue of \$54,905, which is \$9,689 less than the amount recommended by Commission Staff. The Parties agree that the difference between the additional revenue requirement set forth in the Staff Report and the amount of recommended award of additional revenue is attributable to a reduction in Fern Lake's variable operations and maintenance expenses.
2. Fern Lake relinquishes and abandons its claim to all rate case expenses.
3. The AG agrees and will not object to WSCK's subsequent request to pass-through the Fern Lake rate increase to the retail customers of WSCK via the Commission's process and regulation for purchased water adjustments.

4. Except as specifically stated otherwise in this Stipulation, the Parties agree that making this Stipulation shall not be deemed in any respect to constitute an admission by any Party hereto that any computation, formula, allegation, assertion, or contention made by any other Party in these proceedings is true or valid.

5. The Parties agree that the foregoing terms and conditions represent a fair, just, and reasonable resolution of the issues addressed herein.

6. The Parties agree that, following the execution of this Stipulation, the Parties shall cause the Stipulation to be filed with the Commission.

7. Each signatory waives all cross-examination of the other Parties' witnesses unless the Commission disapproves this Stipulation. The Parties stipulate that, after the date of this Stipulation, they will not otherwise contest Fern Lake's application in this proceeding, as modified by this Stipulation, during the hearing in this proceeding, and that they will refrain from cross-examination of all witnesses during the hearing, except insofar as such cross-examination supports the Stipulation or Fern Lake's application subject to the terms and conditions of this Stipulation.

8. The Parties agree to act in good faith and to use their best efforts to recommend to the Commission that this Stipulation be accepted and fully incorporated into any Order approving Fern Lake's application in this proceeding.

9. If the Commission issues an Order adopting all of the terms and conditions recommended herein, each of the Parties agrees that it shall file neither an application for rehearing with the Commission, nor an appeal to the Franklin Circuit Court with respect to such Order.

10. The Parties agree that if the Commission does not implement all of the terms recommended herein in its final Order in this proceeding, or if the Commission in its final Order in this proceeding adds or imposes additional conditions or burdens upon any or all of the Parties that are unacceptable to any or all of the Parties, then, upon written notice by any Party: (a) this Stipulation shall be void and withdrawn by the Parties from further consideration by the Commission and none of the Parties shall be bound by any of the provisions herein, provided that no Party is precluded from advocating any position contained in this Stipulation; and (b) neither the terms of this Stipulation nor any matters raised during the settlement negotiations shall be binding on any of the Parties to this Stipulation or be construed against any of the Parties.

11. The Parties agree that this Stipulation shall in no way be deemed to divest the Commission of jurisdiction under Chapter 278 of the Kentucky Revised Statutes.

12. The Parties agree that this Stipulation shall inure to the benefit of, and be binding upon, the Parties, their successors and assigns.

13. The Parties agree that this Stipulation constitutes the complete agreement and understanding among the Parties, and any and all oral statements, representations, or agreements made prior hereto or contemporaneously herewith, shall be null and void, and shall be deemed to have been merged into this Stipulation.

14. The Parties agree that, for the purpose of this Stipulation only, the terms are based upon the independent analysis of the Parties to reflect a fair, just, and reasonable resolution of the issues herein and are the product of compromise and negotiation.

15. The Parties agree that neither the Stipulation nor any of the terms shall be admissible in any court or commission except insofar as such court or commission is addressing

litigation arising out of the implementation of the terms herein. This Stipulation shall not have any precedential value in this or any other jurisdiction.

16. The signatories hereto warrant that they have informed, advised, and consulted with the Parties they represent in this proceeding in regard to the contents and significance of this Stipulation, and based upon the foregoing are authorized to execute this Stipulation on behalf of the Parties they represent.

17. The Parties agree that this Stipulation is a product of negotiation among all Parties, and that no provision of this Stipulation shall be strictly construed in favor of, or against, any Party.

18. The Parties agree that this Stipulation may be executed in multiple counterparts.

**IN WITNESS WHEREOF**, the Parties have hereunto affixed their signatures.

**Fern Lake Company**

HAVE SEEN AND AGREED:

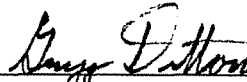


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David S. Samford, Counsel  
Allyson Honaker, Counsel

**Office of the Attorney General of the  
Commonwealth of Kentucky, by and through  
his Office of Rate Intervention**

HAVE SEEN AND AGREED:

  
Gregory T. Dutton by DSS with permission  
Gregory T. Dutton, Assistant Attorney General  
Jennifer Black Hans, Assistant Attorney General



**Water Service Corporation of Kentucky**

HAVE SEEN AND AGREED:



\_\_\_\_\_  
M. Todd Osterloh, Counsel

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF BIG BEAR WASTEWATER, ) CASE NO. 2009-00171  
INC. FOR AN ADJUSTMENT OF RATES )

ORDER

The parties in this proceeding have reached an agreement on a revised rate for service and presented that stipulated rate for Commission approval. By this Order, the Commission accepts the stipulated rate and authorizes its assessment as of the date of this Order.

Big Bear Wastewater, Inc. ("Big Bear"), a private corporation organized pursuant to KRS Chapter 271B, owns and operates facilities in Marshall County, Kentucky that collect and treat sewage for the public for compensation. These facilities include an extended aeration treatment plant that has a maximum daily treatment capacity of 35,000 gallons. Big Bear serves three customers: Big Bear Resorts, Inc. ("Big Bear Resorts"), The Dens Condominium Association ("The Dens"), and The Treetops Condominium Association ("The Treetops"). Big Bear Resorts owns all of Big Bear's voting stock.

Big Bear currently charges a flat monthly rate of \$30.37 per unit. Each of its three customers is assessed a monthly bill based upon the number of units connected to Big Bear's system. Big Bear bills its customers for the following number of units:

Customer	Number of Billed Units
The Dens	27
The Treetops	24
Big Bear Resorts	45

The number of units billed to The Dens and The Treetops is currently based upon the number of condominium units. The number of bills to Big Bear Resorts is based upon a number of facilities connected to the wastewater collection system, including a recreational vehicle park, several rental properties, a marina, and office. During four months of the year, Big Bear bills Big Bear Resorts for only 16 units. This lower number of units is based on lower occupancy of Big Bear Resorts' facilities during winter months.

On April 28, 2009, Big Bear filed its application for a rate adjustment with the Commission pursuant to the Alternative Rate Filing procedure.<sup>1</sup> It proposed to increase its current monthly rate of \$30.37 per unit to \$53.90 over a two-year period. The monthly rate would increase to \$45.95 immediately, to \$49.93 the following year, and to \$53.90 on the second anniversary of the initial rate adjustment. The final rate would generate annual revenue of \$55,194, which is an increase of \$24,095, or 77.5 percent, in Big Bear's pro forma operating revenues of \$31,099. Big Bear's rates were last adjusted in 1999.<sup>2</sup>

Upon receipt of Big Bear's application, the Commission suspended the operation of the proposed rates for five months, until October 30, 2009.<sup>3</sup> The Commission subsequently granted the motions of The Dens and the Attorney General ("AG") for leave to intervene in this proceeding. After conducting a field review of Big Bear's

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<sup>1</sup> See 807 KAR 5:076.

<sup>2</sup> Case No. 1999-00114, *The Alternative Rate Filing of Big Bear Wastewater, Inc.* (Ky. PSC Feb. 10, 2000).

<sup>3</sup> On October 31, 2009, Big Bear placed the first phase of its proposed rate adjustment into effect.

records, Commission Staff issued a report of its findings and recommendations on January 22, 2010. Commission Staff recommended a monthly rate of \$50.74 per unit that would be phased in over two years. Big Bear accepted Commission Staff's findings and recommendations. The Dens filed objections and requested a hearing, which the Commission scheduled for February 9, 2010.

Prior to the hearing in this case, Commission Staff, after reviewing the parties' objections and discovering errors in its report, amended its report to recommend a monthly rate of \$48.24 per unit.<sup>4</sup> Commission Staff based its amended rate upon the utility's assessing the proposed rate to 1,036 units annually and an annual revenue requirement of \$49,977.

At the scheduled hearing, Big Bear, The Dens and the AG stipulated<sup>5</sup> that the fair and reasonable rate for Big Bear was \$48.24 per month per unit; that the stipulated rate should be placed into effect immediately; and that the rate should be based upon service provided to 1,116 units annually, or 93 units monthly.<sup>6</sup> The parties expressly declined to base the stipulated rate on any rate methodology or accept the findings and recommendations of Commission Staff regarding the reasonableness of specific expenses or proposed adjustments to test period expenses.<sup>7</sup>

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<sup>4</sup> See Attachment to Letter from Jeff Derouen, Executive Director, Kentucky Public Service Commission, to Counsel of Record (Feb. 17, 2010).

<sup>5</sup> Video Transcript at 3:38 – 8:56.

<sup>6</sup> Id. at 8:38 – 8:56.

<sup>7</sup> Id. at 3:54 – 4:10; 5:32 – 6:04.

Based upon our review of the evidence of record, we find that the stipulated rate should be accepted and authorized for service rendered on and after the date of this Order. The record contains sufficient evidence to demonstrate that the stipulated rate, while producing an annual level of revenue that exceeds that which Commission Staff recommended, is within the zone of reasonableness.<sup>8</sup> Moreover, it was the product of extensive negotiations between the utility and its customers, each of whom was represented by legal counsel with significant experience before this agency.<sup>9</sup> Our acceptance of the stipulated rate should not be considered as acceptance or rejection of any specific rate-making methodology or adjustment.

We note that Big Bear, in accordance with its revised tariff sheets and KRS 278.190(2), began assessing the rate of \$45.95 per unit on October 31, 2009. As the stipulated rate exceeds this amount, we find that no refunds are required.<sup>10</sup>

IT IS THEREFORE ORDERED that:

1. Big Bear's proposed rates are denied.
2. The monthly rate of \$48.24 per unit is approved for service that Big Bear renders on and after the date of this Order.

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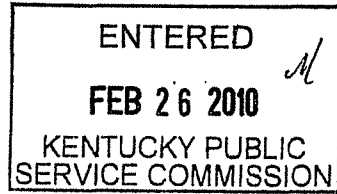
<sup>8</sup> See *supra* note 4. Based upon the stipulated number of billing units, the stipulated rate of \$48.24 per unit will produce annual revenues of \$53,836. ( $\$48.24 \text{ per unit} \times 1,116 \text{ annual units billed} = \$53,836.$ )

<sup>9</sup> The Dens retained private legal counsel. Given that Big Bear Resorts owns all of Big Bear's voting stock, Big Bear's counsel effectively represented Big Bear Resorts' interests. The AG represented the interests of all consumers served. KRS 367.150(8).

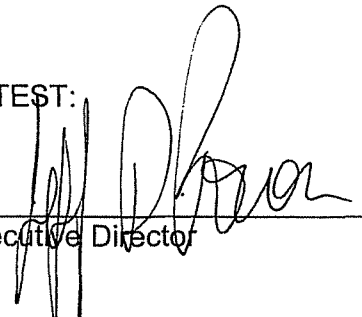
<sup>10</sup> Video Transcript at 11:20 – 11:43.

3. Within 20 days of the date of this Order, Big Bear shall file with this Commission a revised tariff sheet setting out the approved rate and showing its effective date and that it was issued by authority of this Order.

By the Commission



ATTEST:

  
\_\_\_\_\_  
Executive Director

Honorable Deborah T Eversole  
Attorney at Law  
Stoll Keenon Ogden, PLLC  
2000 PNC Plaza  
500 W Jefferson Street  
Louisville, KY 40202-2828

Richard O Meier  
President  
Big Bear Wastewater, Inc.  
3499 Big Bear Highway  
Benton, KY 42025

Honorable Robert C Moore  
Attorney At Law  
Hazelrigg & Cox, LLP  
415 West Main Street  
P.O. Box 676  
Frankfort, KY 40602

Honorable David Edward Spenard  
Assistant Attorney General  
Office of the Attorney General Utility & Rate  
1024 Capital Center Drive  
Suite 200  
Frankfort, KY 40601-8204

**REQUEST:**

2. A calendar year 2012 general ledger showing account number, subaccount number, account title, subaccount title, and all entries to each account. For each entry state the date paid, vendor name, check number used to make payment and the amount. The general ledger shall include all asset, liability, capital, income, and expense accounts used. All accounts should show activity for 12 months. Show the balance in each control account and all underlying subaccounts per company books. The 2012 general ledger should be provided on a computer disk in Microsoft Office Excel format.

**RESPONSE:**

Fern Lake Company does not have the information in Microsoft Office Excel format. Please see the attached printout of the Cash receipts/Disbursements for 2012, Balance Sheet and Statement of Operations.

**PERSON RESPONSIBLE: SAL GAUDIANO**



FERN LAKE  
CASH RECEIPTS/DISBURSMENTS-2012

DATE	CHECK NO	SOURCE OF RECEIPT (PAYEE)	1011 CASH	1020 ACCT REC	4000 SALES	PREPAID RENT	ACCT PAY APPOLO	4010 INTEREST	OTHER AMOUNT
1-4-12	1042	GARY ASHER	(3,700.00)					DIVIDENDS	3,700.00
1-4-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
1-4-12	1043	LARRY ASHER	(3,700.00)					DIVIDENDS	3,700.00
1-11-13	1044	KY STATE TREASURE	(15.00)					OTHER	15.00
2-9-13	1045	BELL CO SHERIFF	(2,690.00)					PROPERTY TAX	2,690.00
2-9-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
2-9-12	1046	CLAIBORN CO TRUSTEE	(2,620.00)					PROPERTY TAX	2,620.00
3-2-12	1047	GARY ASHER	(4,500.00)					DIVIDENDS	4,500.00
3-2-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
3-2-12	1048	LARRY ASHER	(4,500.00)					DIVIDENDS	4,500.00
4-2-12	1049	GARY ASHER	(3,500.00)					DIVIDENDS	3,500.00
4-2-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
4-2-12	1050	LARRY ASHER	(3,500.00)					DIVIDENDS	3,500.00
4-17-12		GARY ASHER	3,490.00					LOANS	(3,490.00)
4-17-12	1051	KY REVENUE	(3,490.00)					FRANCHISE TA	3,490.00
4-17-12	1052	KY STATE TREASURE	(175.00)					FRANCHISE TA	175.00
5-1-12	1053	GARY ASHER	(7,000.00)					LOAN	7,000.00
5-1-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
6-4-12	1054	GARY ASHER	(3,500.00)					DIVIDEND	3,500.00
6-4-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
6-4-12	1055	LARRY ASHER	(3,500.00)					DIVIDEND	3,500.00
6-29-12	1056	KY DEPT OF REVENUE	(149.44)					PSC	149.44
7-3-12	1057	GARY ASHER	(3,500.00)					DIVIDEND	3,500.00
7-3-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
7-3-12	1058	LARRY ASHER	(3,500.00)					DIVIDEND	3,500.00
8-1-12	1059	GARY ASHER	(2,500.00)					DIVIDEND	2,500.00
8-1-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
8-1-12	1060	LARRY ASHER	(2,500.00)					DIVIDEND	2,500.00
8-6-12	1061	KY STATE TREASURE	(1,464.00)					PSC	1,464.00
9-4-12	1062	GARY ASHER	(3,900.00)					DIVIDEND	3,900.00
9-4-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
9-4-12	1063	LARRY ASHER	(3,900.00)					DIVIDEND	3,900.00
10-9-12	1064	COULTER & JUSTUS	(825.00)					ACCOUNTING	825.00
10-10-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
10-10-12	1065	KY STATE TREASURE	(3,420.00)					FRANCHISE TA	3,420.00
10-10-12		GARY ASHER	3,895.00					LOAN	(3,895.00)
10-10-12	1066	KY STATE TREASURE	(1,140.00)					FRANCHISE TA	1,140.00
10-10-12	1067	KY STATE TREASURE	(1,060.00)					FRANCHISE TA	1,060.00
10-10-12	1068	KY STATE TREASURE	(2,275.00)					FRANCHISE TA	2,275.00
10-10-12	1069	KY STATE TREASURE	(2,275.00)					FRANCHISE TA	2,275.00
11-4-12	1070	GARY ASHER	(3,895.00)					LOAN	3,895.00
11-4-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
11-4-12	1071	GARY ASHER	(1,600.00)					DIVIDEND	1,600.00
11-4-12	1072	LARRY ASHER	(1,600.00)					DIVIDEND	1,600.00
12-3-12	1073	GARY ASHER	(3,500.00)					DIVIDEND	3,500.00
12-3-12		WATER SERVICE CORP	7,100.00		(7,100.00)				
12-3-12	1074	LARRY ASHER	(3,500.00)					DIVIDEND	3,500.00
PER W-2		JOSH LEWIS					(6,115.00)	PAYROLL	6,115.00
PER W-2		SHELLY LEWIS					(34,734.00)	PAYROLL	34,734.00
PER W-2		TOM LEWIS					(52,260.00)	PAYROLL	52,260.00

PER BC STATEMENT	HEALTH INS	(15,939.31)	HEALTH INS	15,939.31
	PROPERTY INS	(5,174.40)	PROPERTY INS	5,174.40
	MGT	(500.00)	MGT	500.00
	PAYROLL TAX	(7,122.84)	PAYROLL TAX	7,122.84
	WORKERS COMP	(2,211.50)	UNEMPLOY TAX	2,211.50

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(308.44)	0.00	(85,200.00)	0.00	(124,057.05)	0.00	0.00	209,565.49
=====	=====	=====	=====	=====	=====	=====	=====

S DIVIDENDS	60,400.00
INSURANCE	5,174.40
PROPERTY TAX	5,310.00
INCOME TAX	13,835.00
OTHER	15.00
PCS ASSESSMENT	1,513.44
LEGAL AND ACCT	825.00
PAYROLL	93,109.00
HEALTH INS	15,939.31
PAYROLL TAX	9,334.34
MGT	500.00
LOANS	3,510.00
	-----
	209,565.49
	=====

FERN LAKE COMPANY  
BALANCE SHEET

	DECEMBER 31,	
ASSETS:	2012	2011
CASH	\$224.78	\$533.22
ACCOUNTS RECEIVABLE		
LAND	23,833.80	23,833.80
EQUIPMENT	49,225.00	49,225.00
ACCUMULATED DEPRECIATION	(49,225.00)	(49,225.00)
FAHM CREDIT STOCK	3,073.92	3,073.92
ACCOUNTS RECEIVABLE-G ASHER	5,988.36	3,478.36
TOTAL ASSETS	-----	-----
	\$34,120.86	\$30,919.30
	=====	=====
LIABILITIES:		
APPOLO LOANS	\$343,336.25	\$219,279.20
PREPAID RENT	0.00	
	-----	-----

CAPITAL:		
COMMON STOCK	13,000.00	13,000.00
S RETAINED EARNINGS	1,303,416.03	1,363,871.52
S DIVIDENDS	(1,657,910.00)	(1,597,510.00)
C RETAINED EARNINGS	32,278.58	32,278.58
TOTAL RETAINED EARNINGS	(322,215.39)	(201,359.90)
TOTAL CAPITAL	(309,215.39)	(188,359.90)
TOTAL	\$34,120.86	\$30,919.30
	0.00	0.00

FERN LAKE COMPANY  
STATEMENT OF OPERATIONS

	YEAR ENDED	
	2012	2011
INCOME:		
WATER SALES	\$85,200.00	85,382.70
INTEREST INCOME	0.00	
	85,200.00	85,382.70
EXPENSES:		
OPERATING SUPPLIES		
INSURANCE	5,174.60	
PAYROLL	93,109.00	
PAYROLL TAX	9,334.34	
HEALTH INSURANCE	15,939.31	
PROPERTY TAX	5,310.00	130.27
REPAIR AND MAINTENANCE		
OTHER	15.00	15.00
PSC ASSESSMENT	1,613.44	1,342.00
LEGAL AND ACCOUNTING	825.00	905.00
MANAGEMENT	500.00	
	131,820.49	2,392.27

INCOME BEFORE TAX	(46,620.49)	82,990.43
STATE INCOME TAX	13,835.00	7,155.00
NET INCOME	(60,455.49)	75,835.43
DISTRIBUTIONS	(60,400.00)	(75,600.00)
RETAINED EARNINGS BEGINING	(201,359.90)	(200,595.33)
RETAINED EARNINGS END	(\$322,215.39)	(\$201,359.90)

**2012 Water and Sewer Utility Update**

Please complete and return by March 30, 2012 to:

George W. Wakim, P.E., Manager, Water & Sewer Branch, Division of Engineering  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602  
(502) 564-3940

RECEIVED

MAR 01 2012

PUBLIC SERVICE  
COMMISSION

I acknowledge receipt of the emergency notification guidelines for water/sewer utilities.

Tommy Lewis  
Utility Superintendent/Manager

TOMMY LEWIS  
Typed/Printed Name of Superintendent/Manager

FERN LAKE COMPANY  
Utility Name

2/29/12  
Date

P.O. Box 1727  
Utility Address

606-248-1535  
Utility Telephone Number

Middlesboro, Ky. 40965  
Utility City, State Zip Code

606-248-6141  
Utility Fax Number

ApolloFuels@NewWaveComm.NET  
Utility E-Mail and/or Website

606-248-1535  
Utility 24-hour Emergency Phone Number

Gary Asher  
Preparer's Signature

GARY ASHER  
Preparer's Typed/Printed Name

1. Emergency Staff: \_\_\_\_\_  
Office #: \_\_\_\_\_ FAX #: \_\_\_\_\_  
Mobile #: \_\_\_\_\_ Pager #: \_\_\_\_\_  
Emergency #: \_\_\_\_\_ (home telephone, etc.)
2. Emergency Staff: \_\_\_\_\_  
Office #: \_\_\_\_\_ FAX #: \_\_\_\_\_  
Mobile #: \_\_\_\_\_ Pager #: \_\_\_\_\_  
Emergency #: \_\_\_\_\_ (home telephone, etc.)
3. Emergency Staff: \_\_\_\_\_  
Office #: \_\_\_\_\_ FAX #: \_\_\_\_\_  
Mobile #: \_\_\_\_\_ Pager #: \_\_\_\_\_  
Emergency #: \_\_\_\_\_ (home telephone, etc.)

STAFF REPORT  
ON  
FERN LAKE COMPANY  
CASE NO. 2013-00172

Fern Lake Company ("Fern Lake"), a Kentucky corporation that is organized as a Subchapter S Corporation, is a utility subject to Commission jurisdiction.<sup>1</sup> It owns and operates a lake that serves as the raw water source for Water Service Corporation of Kentucky's ("WSKY") Middlesboro facilities.

Fern Lake has applied to the Commission for an adjustment of water rates pursuant to 807 KAR 5:076. In developing its proposed rates for water service, Fern Lake used the calendar year ended December 31, 2012 as its test year. Fern Lake proposed rates that it estimated would generate additional revenues of \$64,596. These rates, which are set forth in Appendix A to this Report, would increase WSKY's monthly water bill for minimum purchases of 41,667,000 gallons from \$7,100 to \$12,483 or 75.8 percent.

Staff has performed a limited financial review of Fern Lake's test-year operations to determine whether reported test-year operations were representative of normal operations. Known and measurable changes to test-year operations were identified and adjustments were made when their effects were deemed to be material. Insignificant or immaterial discrepancies were not pursued or addressed.

This report contains the findings of Staff's review. Mark Frost reviewed the pro forma income statement and the calculation of revenue requirement. Jason Green reviewed the billing analysis, reported revenues, and rate design.

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<sup>1</sup> KRS 278.010(3)(d).

## Pro Forma Operating Statement

Fern Lake reported a Net Operating Loss of \$60,455 during the test year.<sup>2</sup> Its only proposed adjustment to test-year operating revenues and expenses is an offsetting increase of \$3,800 to reflect collecting fees for a third party's use of the lake.<sup>3</sup> Because the fishing club/boat dock usage fees are not related to the sale of raw water by Fern Lake, Staff finds that this revenue should not be included in pro forma revenues or expenses.

Fern Lake's Pro Forma Operating Statement for the test-year ended December 31, 2012, as determined by Staff, appears in the table below.

	<u>Test-Year Operations</u>	<u>Pro Forma Adjustments</u>		<u>Pro Forma Operations</u>
Operating Revenues:				
Water Sales - Commercial	\$ 85,200	\$		\$ 85,200
Rents from Water Property				0
Total Operating Revenues	<u>85,200</u>	<u>0</u>		<u>85,200</u>
Operating Expenses:				
Operation & Maintenance Expenses:				
Salaries and Wages - Employees	93,109	1,801	(A)	94,910
Employee Pensions and Benefits	15,939	2,061	(B)	18,000
Insurance	5,174			5,174
Contractual Services - Accounting	825			825
Miscellaneous	515			515
Total Operation & Maintenance Expenses	<u>115,562</u>	<u>3,862</u>		<u>119,424</u>
Taxes Other Than Income Tax				
Property Tax	5,310			5,310
Payroll Tax	9,334			9,334
PSC Assessment	1,613			1,613
Income Tax	13,835	(13,660)	(C)	175
Total Operating Expenses	<u>145,654</u>	<u>3,862</u>		<u>135,856</u>
Net Operating Income	<u>\$ (60,454)</u>	<u>\$ (3,862)</u>		<u>\$ (50,656)</u>

<sup>2</sup> Application, ARF Form 1 SAO – W at 2.

<sup>3</sup> *Id* at 3.

(A) Salaries. In the test year, Fern Lake reported salaries and wages – employee expense of \$93,109. Fern Lake currently employs two full-time and one part-time employee. The employees are responsible for security at the lake, cleaning up after storms, maintaining the dam, and mowing. The table below shows the calculation of Fern Lake's pro forma salaries and wages – employee expense.

Title	Wage Rate		Hours/Weeks	Amount
Labor - Regular	\$ 15.00	x	2,080 (Hours) =	\$ 31,200
Labor- - Overtime	22.50	x	1,000 (Hours) =	22,500
Sub-total Labor				53,700
Manager/Labor	675.00	x	52 (Weeks) =	35,100
Mowing	10.00	x	611 (Hours) =	6,110
				\$ 94,910

A comparison of the employee wage rates paid by Fern Lake to the rates paid by the Northern Kentucky Water District<sup>4</sup> for comparable positions shows that Fern Lake's employee rates are within a range of reasonableness. Further, given that Fern Lake is located in a remote area, Staff is of the opinion that it requires around-the-clock monitoring to ensure that trespassers do not pollute WSKY's raw water source. Staff finds that salaries and wages – employee expense should be increased by \$1,801 to reflect the pro forma amount calculated in the table above.

(B) Employee Pensions and Benefits. In the test year Fern Lake reported employee pension and benefit expense of \$15,939. Fern Lake provides its manager/labor with family health insurance coverage under Appolo Fuel's Blue Cross

<sup>4</sup> Northern Kentucky Water District's Response to Commission Staff's First Request for Information, Item 9 (filed July 13, 2012) (filed in Case No. 2012-0072, *Application of Northern Kentucky Water District for an Adjustment of Rates, Issuance of Bonds, and Financing* (Ky. PSC filed June 29, 2012)).



and Blue Shield plan.<sup>5</sup> At the close of the calendar year, Fern Lake reimburses Appolo for the employee health insurance premium.<sup>6</sup> Given that the three employees are members of the same family, providing family coverage to the manager/labor provides health insurance coverage to all three Fern Lake employees.

In 2013 the family health insurance premium increased from \$1,334 to \$1,500<sup>7</sup> per month for an annual cost of \$18,000. The 2013 premium translates into a monthly cost to Fern Lake of \$500 per employee, which Staff finds to be reasonable. Staff is increasing employee pension and benefit expense by \$2,061 to reflect the pro forma level.

(C) Income Tax. In the test year Fern Lake reported income tax expense of \$13,835. When first organized, Fern Lake elected to be taxed under Subchapter S of Chapter 1 of the Internal Revenue Code. A Subchapter S Corporation ("S-Corp") is a pass-through entity that has no federal income tax liability. Its annual earnings are automatically passed through to its stockholders and recognized as taxable income on the stockholder's individual federal income tax returns. This tax treatment is drastically different from taxes levied pursuant to Subchapter C of Chapter 1 of the Internal Revenue Code.

A Subchapter C Corporation ("C-Corp") accrues and pays federal income taxes that are calculated on its reported earnings. Earnings that remain after deducting income tax expense do not automatically pass through to stockholders. Instead, these earnings may be distributed to stockholders through dividend payments at the discretion

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<sup>5</sup> Fern Lake's Response to Commission Staff's Information Request, Item 6(a).

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

of the C-Corp's Board of Directors. Dividends are recognized as taxable income by the stockholder in the year they are received. This results in double taxation of the C-Corp's earnings. First, taxes accrue to the C-Corp when income is recognized. Taxes again accrue on these earnings when it is distributed as stockholder dividends. Double taxation is a distinct disadvantage when compared to the single taxation of S-Corps.

Kentucky State Income Tax Statutes for pass-through entities, including S-Corps, are currently different from Federal Statutes but were not always. For tax years that began prior to January 1, 2005, the Kentucky Department of Revenue's taxation of S-Corps conformed to the federal tax treatment. All earnings were passed through to stockholders for state income tax purposes. No income taxes were accrued or paid by the corporate body. This changed when the 2005 General Assembly passed House Bill 272. House Bill 272 made pass-through entities, including S-Corps, subject to state corporate income taxes. This meant double taxation at the state level on pass-through entities for tax years beginning on or after January 1, 2005.

The effects of House Bill 272 were short lived. On June 28, 2006, during a Special Legislative Session, the General Assembly enacted House Bill 1 that included "Income Tax Relief for Small Businesses." House Bill 1 reversed House Bill 272. After this reversal, state taxation on pass-through entities again conformed to federal tax law. But, House Bill 1 created a new Limited Liability Entity ("LLE") tax to be imposed on C-Corps and pass-through entities.

The LLE tax became effective for all taxable years beginning on or after January 1, 2007. The minimum annual LLE tax by all LLE's is \$175. An additional LLE tax is required for entities reporting annual gross receipts or gross profits that are

greater than \$3,000,000.<sup>8</sup> The additional LLE tax may be used by the LLE's owner as a personal income tax credit reducing the owner's income tax liability by the amount of the additional LLE tax. The \$175 minimum LLE tax may not be used as a credit.

The Commission has long recognized the different tax treatments of pass-through entities and C-Corps when determining their overall revenue requirements. Generally, the Commission has found that federal and state income tax expense reported by a C-Corp is an annual, recurring operating expense of the C-Corp for which rate recovery is necessary to allow the utility a reasonable opportunity to earn its authorized rate of return. Conversely, the Commission has not allowed recovery of federal or state income taxes for S-Corps, finding that there is no double taxation on the earnings of S-Corps and that the only income tax that is accrued on an S-Corp's earnings is a tax liability of the S-Corp's stockholder.<sup>9</sup>

When determining the revenue requirement of an S-Corp, the Commission has not distinguished the LLE tax from state income tax. Following Staff's findings, the Commission has identified the LLE tax as a state income tax for which rate recovery is not appropriate.<sup>10</sup> In this instance, Fern Lake is reporting combined state income tax and LLE tax of \$13,835, but has not requested rate recovery of this expense. After reexamining the LLE tax, Staff finds that recovery of the minimum LLE tax is appropriate. Staff is reducing reported income tax expense by \$13,660 to include the \$175 LLE tax in Fern Lake's pro forma operating expenses.

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<sup>8</sup> The additional tax is equal to the lesser of \$0.095 per \$100 of Kentucky gross receipts or \$0.75 per \$100 of Kentucky gross profits. The amount of the additional tax is decreased using a formula for entities reporting annual gross receipts or gross profits that are less than \$6,000,000.

<sup>9</sup> See Case No. 2012-00375, *Application of Middletown Waste Disposal, Inc. for an adjustment in Rates Pursuant to the Alternative Rate Filing Procedure for Small Utilities* (Ky. PSC Apr. 2, 2013).

<sup>10</sup> *Id.*

The minimum LLE tax is a state tax liability of a pass-through entity. It is not a tax liability accruing to the LLE's owner. Also, the minimum tax represents double taxation. The minimum LLE tax liability is calculated on the same gross receipts and gross profits that are passed through to the personal state income tax return of the LLE's owner. Recovery of the minimum LLE tax is therefore appropriate.

If rate recovery is ever requested for the additional LLE tax, the Commission's decision will be more difficult. While the additional LLE tax is a tax to the LLE, there is no double taxation on this amount since the additional LLE tax may be credited to the LLE's owner's personal income tax liability.<sup>11</sup>

The Commission will likely never be required to address the reasonableness of rate recovery of the additional LLE tax. The level of gross receipts and gross profits required to trigger the additional LLE tax is relatively high when compared to the receipts and profits of the utilities regulated by the Commission that are pass-through entities.

#### Calculation of Overall Revenue Requirement and Revenue Increase

Using an operating ratio of 88 percent, Fern Lake determined its overall revenue requirement to be \$149,796. An annual revenue increase of \$64,596 is needed to meet the overall requirement as shown in the table below.

Operating Expenses Before Income Taxes	\$ 131,819
Divided by: Operating Ratio	88%
Overall Revenue Requirement	<u>149,794</u>
Less: Normalized Operating Revenue	(85,200)
Requested Increase in Revenue from Rates	<u>\$ 64,594</u>
% Increase	<u>75.815%</u>

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<sup>11</sup> This credit is limited to the amount of the owner's income taxes that resulted from their recognition of the pass-through entities income.

Fern Lake is the raw water source for WSKY's Middlesboro operations. However, a fishing club/boat dock is permitted to operate on the lake. Fern Lake is not compensated by the fishing club/boat dock for its use of the lake, but several of the expenses (labor, insurance, and property taxes) incurred by Fern Lake benefit the fishing club/boat dock. Given that the fishing club/boat dock receives a benefit, then logically the fishing club/boat dock should be allocated a share of these costs. One allocation method available is a 50/50 sharing between Fern Lake and the fishing club/boat dock.

If Fern Lake is responsible for 100 percent of the pro forma operating expenses, then Fern Lake should be granted its requested rates, which produce the overall revenue requirement of \$149,794. However, if 50 percent of the identified costs are allocated to the fishing club/boat dock, Fern Lake's net operating expenses should be reduced to \$69,492.<sup>12</sup> As shown in the Table below, Fern Lake's overall revenue requirement would then be \$78,968 and would require a

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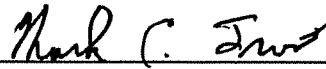
12

Pro Forma Operating Expenses - Staff						\$	135,856
Salaries and Wages - Employees	\$	94,910	x	50%	(Allocation Factor) =		(47,455)
Employee Pensions and Benefits		18,000	x	50%	(Allocation Factor) =		(9,000)
Insurance		5,174	x	50%	(Allocation Factor) =		(2,587)
Payroll Tax		9,334	x	50%	(Allocation Factor) =		(4,667)
Property Tax		5,310	x	50%	(Allocation Factor) =		(2,655)
Net Pro forma Operating Expenses						\$	<u>69,492</u>

decrease in the annual revenue of \$(6,232). The rates to achieve this overall revenue requirement are attached to this report as Appendix B.

Net Pro forma Operating Expenses	\$ 69,492
Divided by: Operating Ratio	88%
Overall Revenue Requirement	<u>78,968</u>
Less: Normalized Operating Revenue	(85,200)
Requested Increase in Revenue from Rates	<u>\$ (6,232)</u>
% Increase	<u>-7.315%</u>

Signatures



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Prepared by: Mark Frost  
Financial Analyst, Water and Sewer  
Revenue Requirements Branch  
Division of Financial Analysis



---

Prepared by: Jason Green  
Rate Analyst, Communications, Water  
and Sewer Rate Design Branch  
Division of Financial Analysis

APPENDIX A  
STAFF REPORT, CASE NO. 2013-00172  
FERN LAKE COMPANY'S REQUESTED RATES

Monthly Water Rates

First 41,667,000 gallons	\$ 12,483	Minimum bill
Additional 1,000 gallons	0.30	per 1,000 gallons

APPENDIX B  
STAFF REPORT, CASE NO. 2013-00172  
RATES TO PRODUCE THE ALTERNATIVE REVENUE REQUIREMENT

Monthly Water Rates

First	41,667,000	gallons	\$	6,581	Minimum bill
Additional	1,000	gallons		0.167	per 1,000 gallons



M. Todd Osterloh  
Sturgill, Turner, Barker & Moloney, PLLC  
333 West Vine Street  
Suite 1400  
Lexington, KENTUCKY 40507

David S Samford  
Goss Samford, PLLC  
2365 Harrodsburg Road, Suite B325  
Lexington, KENTUCKY 40504

Honorable David Edward Spenard  
Assistant Attorney General  
Office of the Attorney General Utility & Rate  
1024 Capital Center Drive  
Suite 200  
Frankfort, KENTUCKY 40601-8204

REQUEST:

5. a. A list of all employees employed during the calendar year 2012. For each employee listed, provide the following:

(1) Name.

(2) Title.

(3) Length of employment.

(4) Job duties.

(5) The pay rate in effect during the calendar year 2012 and the pay rate that is currently in effect. Also, state the date the current pay rates became effective and provide the percentage increases. Include a copy of the Board of Commissioner minutes where they authorize the employee pay raises.

(6) For each employee, provide the regular time worked and overtime worked during the calendar year 2012.

(7) Percentage of the calendar year 2012 payroll that was capitalized. Provide a detailed explanation if Fern Lake did not capitalize any of its payroll during the calendar year 2012.

(8) Total calendar year 2012 payroll that was expensed and capitalized.

b. A copy of the employee information requested in 5(a) on a computer disk in Microsoft Office Excel format.

c. Identify any employees listed in the response to 5(a) that are no longer employed. State if the vacant position has been filled and provide the information requested in 5(a) for the new employee. If the position has not been filled state when you expect to hire a new employee or state if the position will remain vacant.

RESPONSES:

5.a. 1-6 Names, Titles, Length of Employment, Pay rate for 2012 and 2013, regular hours worked and overtime hours:

Shelly Lewis – Labor/Manager – employed since current ownership - \$675 per week both 2012 and 2013 salary

Thomas Lewis – Labor – employed since current ownership - \$15 per hour both 2012 and 2013 – 2080 regular hours and 1000 overtime hours.

Joshua Lewis -- Part time employee – one year -- 2012 \$10 per hour -- no longer employed -- 611 regular hours.

Hadden Lewis – Part time employee – hired in 2013 - \$10 per hour.

5.a. 7-8

No payroll was capitalized since all work was for maintenance and repair and not for any betterments.

\$93,109 of payroll was expensed.

Fern Lake's payroll is prepared by an outside service, Vaughn Melton. Fern Lake does not have the information requested in Microsoft Office Excel.

Joshua Lewis is no longer employed with Fern Lake. His part time position has been filled. Hadden Lewis was hired in 2013. Please see the answer to 5a 1-6 above.

PERSON RESPONSIBLE: SAL GAUDIANO

Void <input type="checkbox"/>		a Employee's social security number [REDACTED]		OMB No. 1545-0008		
b Employer identification number (EIN) [REDACTED]			1 Wages, tips, other compensation 34734.00	2 Federal income tax withheld 2536.54		
c Employer's name, address, and ZIP code APPOLO FUELS P O BOX 1727  MIDDLESBORO KY 40965			3 Social security wages 34734.00	4 Social security tax withheld 1458.83		
			5 Medicare wages and tips 34734.00	6 Medicare tax withheld 503.64		
			7 Social security tips	8 Allocated tips		
d Control number 39			9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. SHELLY A. LEWIS			11 Nonqualified plans	12a See instructions for box 12		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b		
			14 Other INS 366.00	12c		
				12d		
f Employee's address and ZIP code						
15 State KY	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 34734.00	17 State income tax 1645.83	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy D—For Employer.  
DAA

**2012**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Void <input type="checkbox"/>		a Employee's social security number [REDACTED]		OMB No. 1545-0008		
b Employer identification number (EIN) [REDACTED]			1 Wages, tips, other compensation 52260.00	2 Federal income tax withheld 5753.80		
c Employer's name, address, and ZIP code APPOLO FUELS P O BOX 1727  MIDDLESBORO KY 40965			3 Social security wages 52260.00	4 Social security tax withheld 2194.92		
			5 Medicare wages and tips 52260.00	6 Medicare tax withheld 757.77		
			7 Social security tips	8 Allocated tips		
d Control number 40			9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. THOMAS W. LEWIS			11 Nonqualified plans	12a See instructions for box 12		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b		
			14 Other	12c		
				12d		
f Employee's address and ZIP code						
15 State KY	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 52260.00	17 State income tax 2714.40	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy D—For Employer.  
DAA

**2012**

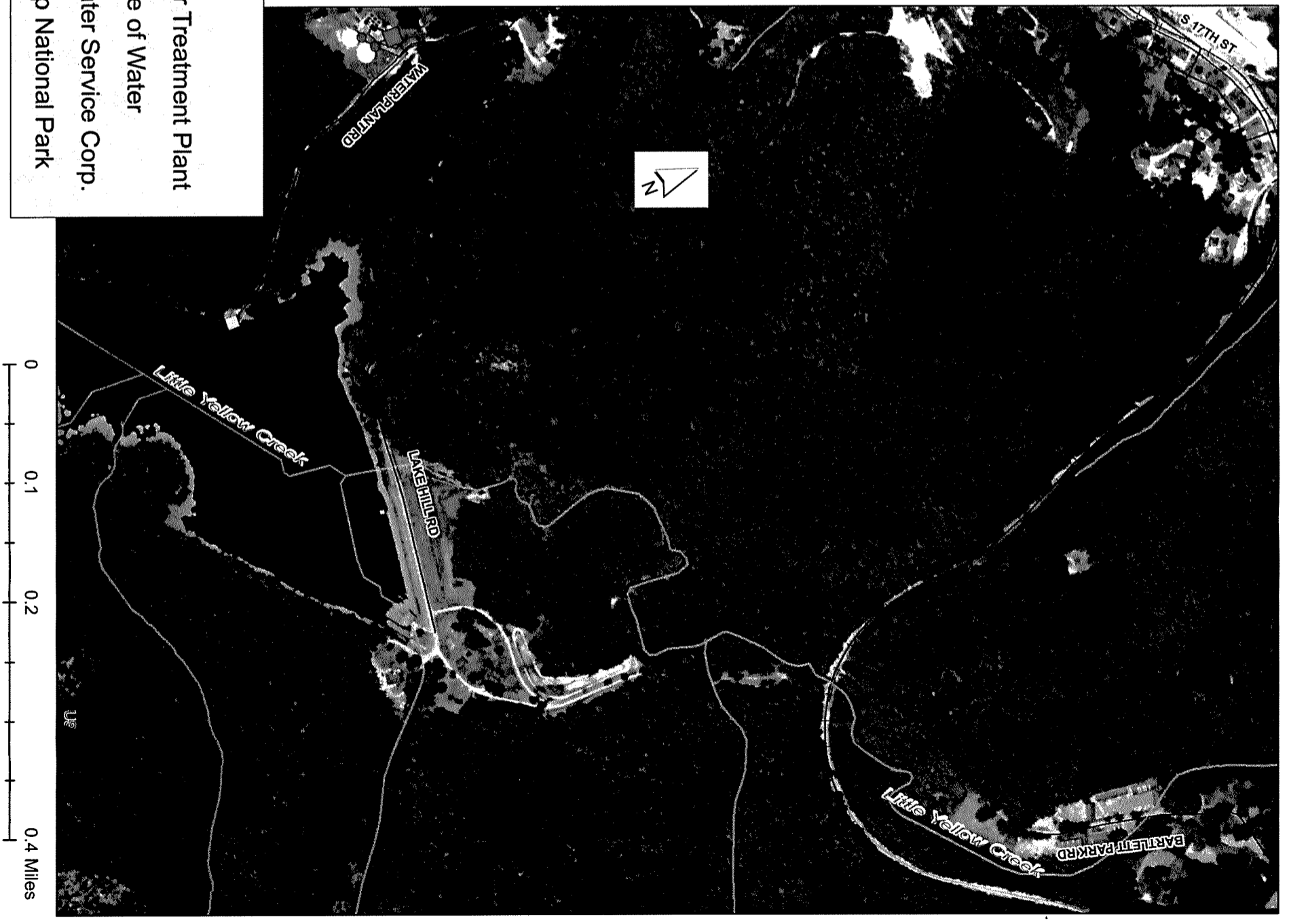
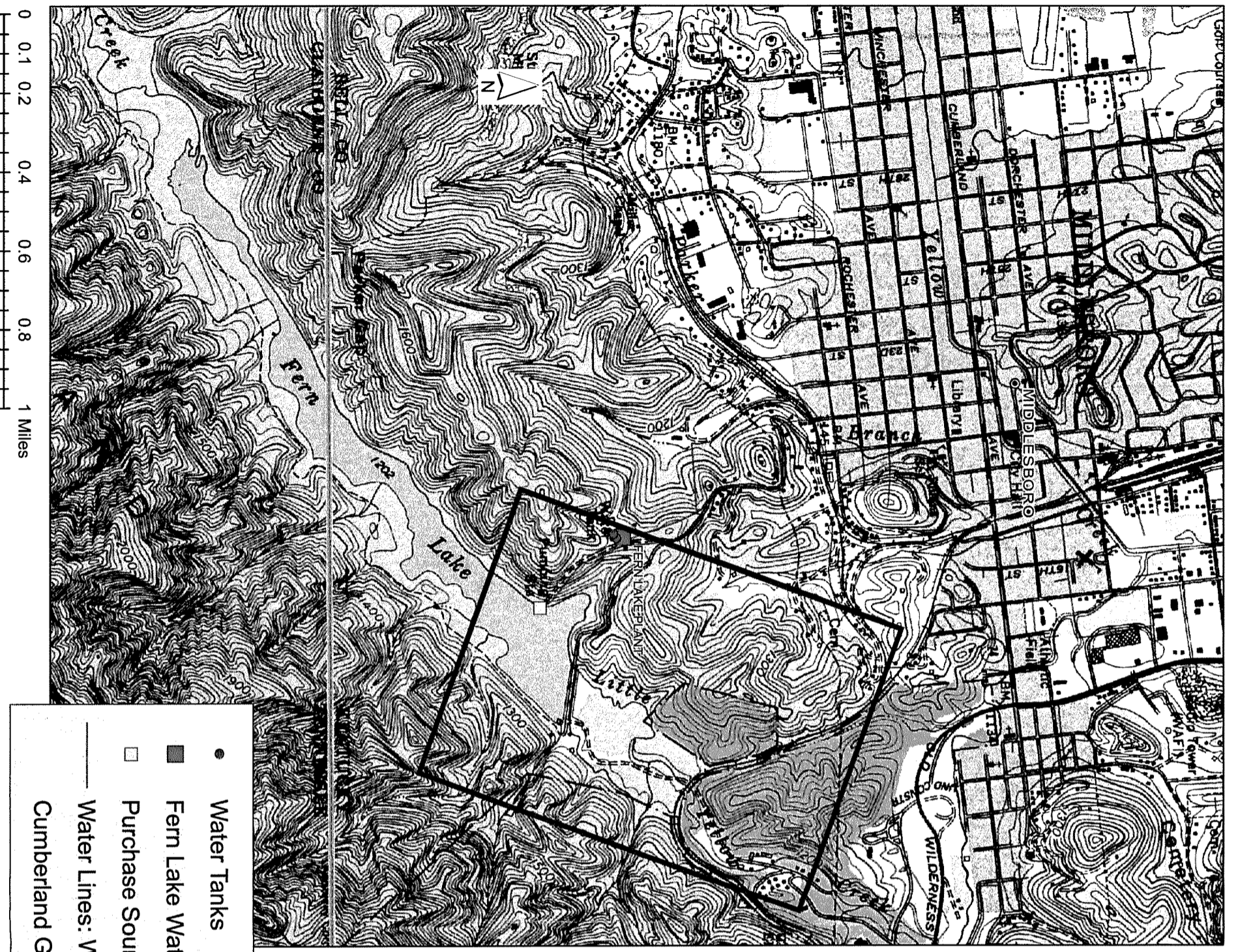
Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Void <input type="checkbox"/>		a Employee's social security number [REDACTED]		OMB No. 1545-0008		
b Employer identification number (EIN) [REDACTED]		1 Wages, tips, other compensation 6115.00		2 Federal income tax withheld 544.96		
c Employer's name, address, and ZIP code APPOLO FUELS P O BOX 1727  MIDDLESBORO KY 40965		3 Social security wages 6115.00		4 Social security tax withheld 256.83		
		5 Medicare wages and tips 6115.00		6 Medicare tax withheld 88.67		
		7 Social security tips		8 Allocated tips		
d Control number 38		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff.  JOSHUA W. LEWIS		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State KY	Employer's state ID number [REDACTED]	16 State wages, tips, etc. 6115.00	17 State income tax 185.32	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy D—For Employer.  
DAA

2012

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.





STEVEN L. BESHEAR  
GOVERNOR

LEONARD K. PETERS  
SECRETARY

ENERGY AND ENVIRONMENT CABINET  
DEPARTMENT FOR ENVIRONMENTAL PROTECTION  
DIVISION OF WATER  
200 FAIR OAKS LANE, 4TH FLOOR  
FRANKFORT, KENTUCKY 40601  
[www.kentucky.gov](http://www.kentucky.gov)

December 3, 2009

Fern Lake Co  
PO Box 1727  
Middlesboro, KY 40965

Re: Scheduled Inspection  
ID of Dam: 0086  
FERN LAKE DAM  
Bell County, Ky.  
Hazard Class: HIGH  
Agency Interest: 6994

Dear Fern Lake Co:

On October 14, 2009, personnel from the Energy and Environment Cabinet, Division of Water, inspected the above referenced structure. A copy of the inspection report is enclosed. The Division of Water is responsible for performing safety inspections of dams in Kentucky.

Kentucky Revised Statutes Chapter 151 (KRS 151) and associated regulations establish minimum maintenance and design criteria for dams. KRS 151.125 gives the Division of Water authority to require any measures necessary to bring the dam into compliance with statutes and regulations. As the owner you are required to maintain the dam to assure public safety.

Based on our visual inspection of the dam, the following deficiencies need to be corrected:

- The trees and brush near the toe of the structure must be cut to ensure that burrowing animals do not nest in the area.
- The cracks in the spillway channel should be monitored to ensure that they are not deteriorating.

If you have any questions concerning this matter, please contact me at (502) 564-3410.

Sincerely,

Brian Scott Phelps, P.E., CFM, Supervisor  
Dam Safety and Floodplain Compliance Section  
Water Resources Branch  
Division of Water

Enclosure:





STEVEN L. BESHEAR  
GOVERNOR

LEONARD K. PETERS  
SECRETARY

ENERGY AND ENVIRONMENT CABINET  
DEPARTMENT FOR ENVIRONMENTAL PROTECTION  
DIVISION OF WATER  
200 FAIR OAKS LANE, 4TH FLOOR  
FRANKFORT, KENTUCKY 40601  
[www.kentucky.gov](http://www.kentucky.gov)

May 9, 2011

Fern Lake Company  
P.O. Box 1727  
Middlesboro, KY 40965

Re: Scheduled Inspection  
ID of Dam: 0086  
FERN LAKE DAM  
Bell County, KY  
Hazard Class: HIGH  
Agency Interest: 6994

To whom it may concern:

On May 4, 2011, personnel from the Energy and Environment Cabinet, Division of Water, inspected the above referenced structure. A copy of the inspection report is enclosed. The Division of Water is responsible for performing safety inspections of dams in Kentucky.

Kentucky Revised Statutes Chapter 151 (KRS 151) and associated regulations establish minimum maintenance and design criteria for dams. KRS 151.125 gives the Division of Water authority to require any measures necessary to bring the dam into compliance with statutes and regulations. As the owner you are required to maintain the dam to assure public safety.

Based on our visual inspection of the dam, the following deficiencies need to be corrected:

- Finish mowing the downstream slope.
- Remove the brush at the waterline, the spillway retaining wall, and the spillway outlet channel.
- Remove the debris from the spillway outlet channel.
- Monitor the wet spot for any changes in color or flow.

If you have any questions concerning this matter, please contact Glen Alexander, E.I.T. at (502) 564-3410.

Sincerely,

Marilyn Thomas, P.E., C.F.M.  
Dam Safety and Floodplain Compliance Section  
Division of Water

Enclosure





STEVEN L. BESHEAR  
GOVERNOR

LEONARD K. PETERS  
SECRETARY

ENERGY AND ENVIRONMENT CABINET  
DEPARTMENT FOR ENVIRONMENTAL PROTECTION  
DIVISION OF WATER  
200 FAIR OAKS LANE, 4TH FLOOR  
FRANKFORT, KENTUCKY 40601  
[www.kentucky.gov](http://www.kentucky.gov)

**CERTIFICATE OF INSPECTION  
FOR  
DAM AND APPURTENANT WORKS**

**Note:** The Division of Water does not intend this report to be taken as an assurance that no other problems exist at this site or that this dam is safe. The reports sole intent is to provide you a factual account of the conditions observed at the site during the inspection. If you have questions, write this office at the above listed address or call (502) 564-3410.

<b>ID of Dam:</b>	0086	<b>Hazard Class:</b>	HIGH
<b>Name of Dam:</b>	FERN LAKE DAM	<b>Owner:</b>	Fern Lake Company
<b>Agency Interest:</b>	6994		
<b>County:</b>	Bell	<b>Address:</b>	P.O. Box 1727
<b>Inspection Date:</b>	May 4, 2011	<b>City:</b>	Middlesboro
<b>Weather:</b>	Cloudy, 50 degrees F	<b>State:</b>	KY
		<b>Zip:</b>	40965
		<b>Phone:</b>	(606) 248-1535
<b>Inspection Type:</b>	Dams		

**Persons Present at Inspection:** Glen Alexander, Mortaza Rabiee, Tom Lewis – Owner's Representative

<b>Height of Dam:</b>	53 feet	<b>Normal Pool Elevation (MSL):</b>	1200.4'
<b>Latitude Dec Deg:</b>	36.591667	<b>Current Pool Elevation (MSL):</b>	1200.5'
<b>Longitude Dec Deg:</b>	-83.704445	<b>Emer. Spillway Elevation (MSL):</b>	N/A
<b>Type of Dam:</b>	EARTHFILL DAM, 1080 FEET LONG WITH A TOP WIDTH OF 28 FEET 20 FT BERM ON D/S SLOPE ELEV. 1190.0; CRUSHED STONE BLANKET DRAIN; UP & D/S SLOPE AT 2.5:1; RECONST. TO HIGH HAZARD 1985		

**Upstream Slope of Dam:** The upstream slope has a grass cover that has been mown. There are a few bushes at the waterline that must be removed. The slope is in good condition.

**Crest of Dam:** There crest carries an asphalt road that is in good condition. There are a few longitudinal and transverse cracks in the pavement that appear to be from normal weathering. No misalignment was noted.

**Downstream Slope of Dam:** The downstream slope has a grass cover that has been mown about 70%. The mowing should be completed. A wet spot was noted near the left end of the structure above the old spillway outlet. The standing water has a shiny appearance.

**Toe Drains:** There are no toe drains.

**CERTIFICATE OF INSPECTION  
FOR**

**KY ID: 0086**

**Principal Spillway** OPEN CONCRETE CHANNEL 150 FEET WIDE AT THE WEIR WITH A CREST AT 1200.4'. SIDE SLOPES ARE VERTICAL. TWO BRIDGE PIERS ARE IN SPILLWAY. OUTLET SLOPE OF 1.69 PERCENT TO THE END OF THE CONCRETE. DISCHARGES INTO A ROCK CHANNEL.

**Principal Spillway Comment:** The principal spillway at the left end of the structure is the only spillway on the structure. The old riser tower is no longer used as a spillway. The spillway has some brush, trees, and debris in the outlet channel that must be removed. The spillway is running. The brush along the spillway retaining wall must be removed.

**Stilling Basin:** There is no stilling basin.

**Emergency Spillway:** SEE PRINCIPAL SPILLWAY.

**Emergency Spillway Comments:** See principal spillway.

**Drawdown System:** The drawdown is on the old riser tower. Its operational status is unknown.

**Location of Drawdown Valve:** UPSTREAM

**Last Date of Operation:** Unknown

**Does Hazard Classification need to be Reevaluated?** The structure is classified as high hazard and does not need to be reclassified.

**Were Photographs Taken?** Yes

**General Comments and Recommendations:**

Overall, the structure is in good condition. Finish mowing the downstream slope. Remove the brush from the waterline, at the spillway retaining wall, and the spillway outlet channel. Remove the debris from the spillway channel. Monitor the wet spot for any changes in color or flow.

**Inspector:** Glen Alexander, Mortaza Rabiee

**Reviewer:** Marilyn Thomas, PE

**Date:** 5/9/2011



STEVEN L. BESHEAR  
GOVERNOR

LEONARD K. PETERS  
SECRETARY

ENERGY AND ENVIRONMENT CABINET  
DEPARTMENT FOR ENVIRONMENTAL PROTECTION  
DIVISION OF WATER  
200 FAIR OAKS LANE, 4TH FLOOR  
FRANKFORT, KENTUCKY 40601  
[www.kentucky.gov](http://www.kentucky.gov)

May 31, 2013

Apollo Fuels  
Tommy Lewis  
PO Box 1727  
Middlesboro, KY 40965

RE: Scheduled Inspection  
ID of Dam: 0086  
FBRN LAKE DAM  
Bell County, KY  
Hazard Class: HIGH  
Agency Interest: 6994

Dear Mr. Lewis:

The Division of Water is responsible for performing safety inspections of dams in Kentucky. Kentucky Revised Statutes Chapter 151 (KRS 151) and associated regulations establish minimum maintenance and design criteria for dams. KRS 151.125 gives the Division of Water authority to require any measures necessary to bring the dam into compliance with statutes and regulations.

As the owner you are required to maintain the dam to assure public safety. On May 2, 2013, personnel from the Energy and Environment Cabinet, Division of Water, inspected the above referenced structure. A copy of the inspection report is enclosed. Based on our visual inspection of the dam, the following deficiencies need to be corrected:

- Remove the debris from the inlet of the principal spillway.
- Fill and compact the holes on the upstream slope left from tree removal.
- Repair the ruts from mowing equipment on the berm of the downstream slope.
- Monitor the wet area on the berm for any changes and repair as necessary.
- Clean out the brush and debris from around the principal spillway outlet.
- Remove bushes and tall weeds from the shoreline.

If you have any questions concerning this matter, please contact Andrew Brooks, EIT at (502) 564-3410.

Sincerely,

SHANE COOK

Shane Cook, P.E., Supervisor  
Dam Safety and Floodplain Compliance Section  
Division of Water

ab  
Enclosure



STEVEN L. BESHEAR  
GOVERNOR

LEONARD K. PETERS  
SECRETARY

ENERGY AND ENVIRONMENT CABINET  
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**CERTIFICATE OF INSPECTION  
FOR  
DAM AND APPURTENANT WORKS**

**Note:** The Division of Water does not intend this report to be taken as an assurance that no other problems exist at this site or that this dam is safe. The reports sole intent is to provide you a factual account of the conditions observed at the site during the inspection. If you have questions, write this office at the above listed address or call (502) 564-3410.

<b>ID of Dam:</b>	0086	<b>Hazard Class:</b>	HIGH
<b>Name of Dam:</b>	FERN LAKE DAM	<b>Owner:</b>	Fern Lake Co
<b>Agency Interest:</b>	6994		
<b>County:</b>	Bell	<b>Address:</b>	PO Box 1727
<b>Inspection Date:</b>	May 2, 2013	<b>City:</b>	Middlesboro
		<b>State:</b>	KY
<b>Weather:</b>	Sunny, 75°F	<b>Zip:</b>	40965
		<b>Phone:</b>	606-248-1535
<b>Inspection Type:</b>	Dams		

**Persons Present at Inspection:** Andrew Brooks, Marilyn Thomas, Shane Cook, Tommy Lewis

<b>Height of Dam:</b>	53 feet	<b>Normal Pool Elevation (MSL):</b>	1200.4'
<b>Latitude Dec Deg:</b>	36.591667	<b>Current Pool Elevation (MSL):</b>	1200.5'
<b>Longitude Dec Deg:</b>	-83.704445	<b>Emer. Spillway Elevation (MSL):</b>	N/A
<b>Type of Dam:</b>	EARTHFILL DAM, 1080 FEET LONG WITH A TOP WIDTH OF 28 FEET 20 FT BERM ON D/S		
	SLOPE ELEV. 1:190.0; CRUSHED STONE BLANKET DRAIN; UP & D/S SLOPE AT 2.5:1; RECONST. TO HIGH HAZARD 1985		

**Upstream Slope of Dam:** The upstream slope has a grass cover that has been mown. There are a few bushes and weeds at the waterline that should be cut or removed. There are a few holes on the dam where large trees used to be. These holes should be filled and compacted.

**Crest of Dam:** The crest carries an asphalt road that is in good condition. There is some superficial cracking in the asphalt from normal weathering.

**Downstream Slope of Dam:** The downstream slope has a grass cover that is in good condition. The berm area on the dam is wet on the left side and there is rutting from mowing equipment.

**Tee Drains:** This structure does not have tee drains.

NO 124 1. 5

**CERTIFICATE OF INSPECTION  
FOR**

**KY ID: 0086**

**Principal Spillway:** VALVE CONTROL RISER NEAR WEST END OF DAM. CONDUIT IS USED FOR WATER SUPPLY WEIR MAINTAINS THE ELEVATION OF NORMAL POOL

**Principal Spillway Comment:** The principal spillway at the left end of the structure is the only spillway on the structure. The spillway was running during the time of inspection. There is some debris in the inlet that should be removed and there is some brush and debris in the outlet area that should be cleared.

**Stilling Basin:** This structure does not have a stilling basin.

**Emergency Spillway:** OPEN CONCRETE CHANNEL 150 FEET WIDE AT THE WEIR WITH A CREST AT 1200.4. SIDE SLOPES ARE VERTICAL. TWO BRIDGE PIERS ARE IN SPILLWAY. OUTLET SLOPE OF 1.69 PERCENT TO THE END OF THE CONCRETE.

**Emergency Spillway Comments:** This structure does not have an emergency spillway.

**Drawdown System:** The old drawdown is on the old riser tower. Water is drawn down now from a facility on the left shore of the reservoir.

**Location of Drawdown Valve:** UPSTREAM  
**Last Date of Operation:** Unknown

**Does Hazard Classification need to be Reevaluated?** This structure is currently classified as a high hazard and does not need to be reclassified.

**Were Photographs Taken?** Yes

**General Comments and Recommendations:**

Overall, the structure is in good condition. On the upstream slope, the bushes and weeds at the shoreline should be removed and the holes left from the removal of trees should be filled and compacted. Repair the ruts in the berm on the downstream slope. Monitor the wet area on the left side of the berm for any changes and repairs necessary. Remove the debris in the inlet of the principal spillway. The area around the principal spillway outlet should be cleared of brush and debris.

**Inspector:** Andrew Brooks, EIT  
**Reviewer:** Shane Cook, PE, Supervisor

**Date:** 05/06/2013

0 NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 AS of 5/1/2012

NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 As of May 5-1-2012 NKW  
 Que

Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.26% Pension
1	AutoCad	1/1/2007		\$16.51	2,080	\$24.77	44.50	16.920%	\$5,996.93	\$35,442.84	\$12,636.24	\$297.24	\$52.32	\$6,826.29
2	Fieldman	10/7/2002		\$24.54	2,080	\$36.81	341.00			\$63,595.41	\$19,548.96	\$442.56	\$52.32	\$12,248.48
3	Cust. Acct. Rep	1/2/1990		\$20.96	2,080	\$31.44	7.75			\$43,840.46	\$7,083.12	\$377.28	\$52.32	\$8,443.67
4	Plant Foreman	3/6/2000		\$25.34	2,080	\$38.01	175.50			\$59,377.96	\$11,616.60	\$455.40	\$52.32	\$11,436.19
5	PT Accountant	5/1/1974		\$25.75	1,182	\$38.63				\$30,436.50	\$17,369.28	\$0.00	\$0.00	
6	Meter Shop	1/2/2008		\$15.73	2,080	\$23.60	73.25			\$34,446.73	\$12,636.24	\$284.52	\$52.32	\$6,634.44
7	Fieldman	1/21/2002		\$17.28	2,080	\$25.92	142.50	0.720%	\$285.38	\$39,636.00	\$19,548.96	\$312.60	\$52.32	\$7,633.89
8	VP Finance	10/3/2005		\$56.67	2,080	\$85.01				\$117,873.60	\$1,200.00	\$1,017.72	\$52.32	\$22,702.46
9	Inst Tech	5/18/2009		\$20.32	2,080	\$30.48	400.00			\$54,457.60	\$12,636.24	\$366.00	\$52.32	\$10,488.53
10	Eng. Tech	4/9/2001		\$22.75	2,080	\$34.13	166.00	31.260%	\$16,776.38	\$53,667.25	\$19,548.96	\$410.64	\$52.32	\$10,336.31
11	Computer Support Tech	10/3/2011		\$20.20	2,080	\$30.30	24.00			\$42,743.20	\$19,548.96	\$61.16	\$13.08	\$8,232.34
12	Fieldman	3/6/1989		\$23.96	2,080	\$35.94	51.50			\$51,687.71	\$19,548.96	\$429.24	\$52.32	\$9,955.05
13	Info. Sys. Mgr.	10/11/1999		\$45.67	2,080	\$68.51				\$94,993.60	\$12,636.24	\$817.32	\$52.32	\$18,295.77
14	H.R. Mgr	1/5/1998		\$46.85	2,080					\$97,448.00	\$12,636.24	\$841.56	\$52.32	\$18,768.48
15	Pl. Operator	1/14/2002	08/13/11											
16	C.S. Field Rep	12/26/1994		\$20.56	2,080	\$30.84	116.00			\$46,342.24	\$1,200.00	\$369.12	\$52.32	\$8,925.52
17	PT Plant Operator	4/17/1984		\$20.00	596	\$30.00				\$11,920.00				
18	Dist. Supervisor	9/14/1987		\$33.66	2,080	\$50.49				\$70,012.80	\$19,548.96	\$603.72	\$52.32	\$13,484.47
19	Fieldman	2/7/1994		\$22.26	2,080	\$33.39	205.76			\$53,171.13	\$19,548.96	\$400.92	\$52.32	\$10,240.76
20	Distribution Clerk	2/21/2001		\$16.91	2,080	\$25.37	314.25			\$43,143.75	\$11,616.60	\$302.64	\$52.32	\$8,309.49
21	Equipment Serviceman	3/10/2003		\$17.11	2,080	\$25.67	141.00			\$39,207.57	\$19,548.96	\$304.92	\$52.32	\$7,551.38
22	Bldg & Grds. Tech	2/10/2003		\$16.76	2,080	\$25.14				\$34,860.80	\$19,548.96	\$302.16	\$52.32	\$6,714.19
23	Equipment Serviceman	2/26/2009		\$15.73	2,080	\$23.80	46.50			\$33,815.57	\$12,636.24	\$279.36	\$52.32	\$6,512.88
24	Plant Operator	6/17/2002		\$20.39	2,080	\$30.59	197.50			\$48,451.74	\$19,548.96	\$365.40	\$52.32	\$9,331.80
25	Payroll Clk PT	8/1/2003		\$21.00	893	\$31.50				\$18,742.50				
26	Maint. Manager	10/14/1985		\$42.63	2,080	\$63.95				\$88,670.40	\$19,548.96	\$763.44	\$52.32	\$17,077.92
27	Database Adm	5/9/2005		\$33.53	2,080	\$50.30				\$69,742.40	\$11,616.60	\$585.72	\$52.32	\$13,432.39
28	Plant Operator	5/12/2008		\$17.18	2,080	\$25.77	174.50			\$40,231.27	\$7,083.12	\$324.12	\$52.32	\$7,748.54
29	Maint. Tech	6/17/1988		\$23.89	2,080	\$35.84	221.00			\$57,810.74	\$19,548.96	\$429.24	\$52.32	\$11,095.83
30	Maint. Foreman	1/18/1988		\$30.32	2,080	\$45.48				\$83,085.60	\$12,636.24	\$544.68	\$52.32	\$12,146.43
31	Acct Servcl Rep	2/4/2008		\$13.69	2,080	\$20.54				\$28,475.20	\$7,083.12	\$245.64	\$52.32	\$5,484.32
32	Acct Servcl Rep	5/19/2008		\$13.74	2,080	\$20.61				\$28,579.20	\$19,548.96	\$245.76	\$52.32	\$5,504.35
33	Pump Mech - PT	12/17/1971		\$20.00	1,144	\$30.00				\$22,870.00				
34	Cust. Acct. Rep	11/27/2006		\$14.50	2,080	\$21.75	2.50			\$30,214.38	\$7,083.12	\$261.24	\$52.32	\$5,819.29
35	Flush. Fieldman	6/13/2002		\$19.51	2,080	\$29.27	211.50			\$46,770.35	\$11,616.60	\$330.72	\$52.32	\$9,007.97
36	Inspector	5/29/1989		\$24.90	2,080	\$37.35	35.50	40.650%	\$21,592.44	\$53,117.93	\$11,616.60	\$448.08	\$52.32	\$10,230.51
173	Fieldman	1/30/2012		\$15.42										
37	Meter Reader	5/23/2011		\$15.73	1,200	\$23.60				\$18,876.00	\$7,083.12	\$277.56	\$30.52	\$3,635.52
38	Detainee Supv. PT	2/21/2011		\$11.00	662	\$16.50				\$7,502.00				
39	Distribution Mgr.	7/1/1985		\$45.31	2,080	\$67.97				\$94,244.80	\$19,548.96	\$814.44	\$52.32	\$18,151.55
40	Fieldman	7/17/1986		\$24.10	2,080	\$36.15	247.00			\$59,057.05	\$12,636.24	\$435.48	\$52.32	\$11,374.39
41	Instrumentation Tech	12/11/2006		\$18.49	2,080	\$27.74	346.00			\$48,055.51	\$19,548.96	\$332.52	\$52.32	\$9,255.49
42	Cust. Acct. Rep	7/24/2006		\$14.30	2,080	\$21.45	3.50			\$29,819.08	\$19,548.96	\$258.48	\$52.32	\$5,743.15
43	Plant Foreman	6/13/2002		\$27.86	2,080	\$41.79				\$57,948.80	\$7,083.12	\$500.28	\$52.32	\$11,180.94
44	Pl. Operator	3/15/1992		\$24.30	2,080	\$36.45	209.50			\$58,180.28	\$12,636.24	\$436.08	\$52.32	\$11,205.52
45	Meter Shop Fieldman	6/1/1992		\$23.89	2,080	\$35.84	30.50			\$50,784.17	\$11,616.60	\$429.24	\$52.32	\$9,781.03
46	Bldg & Grds. Tech	2/10/2003		\$13.37	2,080	\$20.06	42.00			\$28,651.91	\$12,636.24	\$241.32	\$52.32	\$5,518.36
47	Inv./ Adm. Clk	4/24/2000		\$14.83	480	\$22.25	38.25			\$7,969.27	\$19,548.96	\$365.58	\$52.32	\$1,534.88

0 NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 AS of 5/1/2012

NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 As of May 5-1-2012 NKV  
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Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.26% Pension
48	Meter Shop Fieldman	1/31/2005		\$17.87	2,080	\$26.81	176.75			\$41,907.38	\$12,636.24	\$321.24	\$52.32	\$8,071.36
49	Adm. Clerk	7/3/2002		\$9.75	859	\$14.63				\$8,375.25				
50	Fieldman	12/1/2000		\$17.84	2,080	\$26.76	83.75			\$39,348.35	\$19,548.96	\$322.32	\$52.32	\$7,578.49
51	V.P. Eng/Dist	10/17/1988		\$67.96	2,080	\$101.94				\$141,356.80	\$19,548.96	\$1,192.08	\$52.32	\$27,225.32
52	Inspection Foreman	1/2/1990		\$31.71	2,080	\$47.57	428.50	46.680%	\$40,302.77	\$86,336.40	\$11,616.60	\$569.76	\$52.32	\$16,628.78
53	Fieldman	1/12/1998		\$17.93	2,080	\$26.90	124.75			\$40,649.55	\$11,616.60	\$323.40	\$52.32	\$7,829.10
54	Acctg. Assistant	1/23/2006		\$18.56	2,080	\$27.84	30.00			\$39,440.00	\$19,548.96	\$323.52	\$52.32	\$7,596.14
55	Dist. Foreman	7/21/1986		\$31.81	2,080	\$47.72	208.75			\$76,125.31	\$12,636.24	\$569.76	\$52.32	\$14,661.73
56	HR Asst	1/6/2003	01/27/11											
57	Pump Mech	9/9/1993		\$25.06	2,080	\$37.59	402.00			\$67,235.98	\$19,548.96	\$452.64	\$52.32	\$12,949.65
58	Pl. Operator	1/30/2003		\$19.58	2,080	\$29.37	57.50			\$42,415.18	\$19,548.96	\$351.60	\$52.32	\$8,169.16
59	Fieldman	11/6/2000		\$20.74	2,080	\$31.11	180.75			\$48,762.33	\$12,636.24	\$374.52	\$52.32	\$9,391.63
60	Fieldman	2/1/1988		\$23.89	2,080	\$35.84	152.00			\$55,138.12	\$11,616.60	\$429.24	\$52.32	\$10,618.60
61	Fieldman	7/9/2007		\$16.03	2,080	\$24.05	186.25			\$37,820.78	\$7,083.12	\$288.96	\$52.32	\$7,284.28
62	Fieldman	5/31/1993		\$22.74	2,080	\$34.11	173.00			\$53,200.23	\$19,548.96	\$410.16	\$52.32	\$10,246.36
63	Pl. Operator	6/8/2009		\$18.15	2,080	\$27.23	176.50			\$42,557.21	\$7,083.12	\$320.76	\$52.32	\$8,186.52
64	GIS Tech	12/4/2000		\$25.07	2,080	\$37.61				\$52,145.60	\$11,616.60	\$452.04	\$52.32	\$10,043.24
65	Plant Operator	10/24/2005		\$18.33	2,080	\$27.50	114.00			\$41,260.83	\$19,548.96	\$330.36	\$52.32	\$7,946.84
66	Computer Support Tech	6/23/2003	06/03/11	\$20.00	977	\$30.00	18.50			\$20,093.20				\$3,869.95
67	Detainee Supv. PT	9/7/2006	02/11/11											
68	Field Service	1/5/2006		\$18.47	2,080	\$27.71	218.75			\$44,478.07	\$19,548.96	\$310.44	\$52.32	\$8,566.48
69	Detainee Supv. PT	9/17/2006		\$11.00	314	\$16.50				\$3,454.00				\$665.24
70	Acct. Serv. Rep	9/7/2010		\$13.69	2,080	\$20.54	1.50			\$28,506.00	\$1,200.00	\$242.52	\$52.32	\$5,490.26
71	Plant Operator	5/23/2006		\$18.13	2,080	\$27.20	112.50			\$40,769.84	\$7,083.12	\$322.92	\$52.32	\$7,852.27
72	Courier	8/4/2008		\$15.35	2,080	\$23.03	9.25			\$32,140.98	\$19,548.96	\$276.36	\$52.32	\$6,190.35
73	Inspector	5/16/1988		\$26.18	2,080	\$39.27	156.00	76.690%	\$46,459.20	\$60,580.52	\$19,548.96	\$471.24	\$52.32	\$11,667.81
74	Pl. Operator	8/2/2011		\$17.90	848	\$26.85	68.00			\$17,005.00	\$19,548.96	\$400.95	\$52.32	\$3,275.16
75	Adm. Asst.	1/6/2003		\$19.85	2,080	\$29.78	194.50			\$47,079.24	\$7,083.12	\$354.72	\$52.32	\$9,067.46
76	Design Eng. Mgr.	12/31/2001		\$47.03	2,080	\$70.55				\$97,822.40	\$11,616.60	\$842.16	\$52.32	\$18,840.59
77	C.S. Field Rep	1/28/1985	02/29/12	\$24.10						\$0.00				\$0.00
78	Cust. Acct. Rep	1/6/2003		\$15.43	2,080	\$23.15	2.25			\$32,146.48	\$14,661.72	\$278.16	\$52.32	\$6,191.41
79	Eng. Tech	7/12/2004		\$18.20	2,080	\$27.30	23.00	46.360%	\$17,841.14	\$38,483.90	\$19,548.96	\$328.08	\$52.32	\$7,412.00
80	C.S. Meter Shop Fore	10/7/2003		\$23.69	2,080	\$35.54	59.75			\$51,398.42	\$19,548.96	\$421.32	\$52.32	\$9,899.33
81	C.S. Field Rep	2/10/2003		\$23.04	2,080	\$34.56	160.00			\$53,452.80	\$19,548.96	\$412.20	\$52.32	\$10,295.01
82	C.S. Field Rep	6/26/1995		\$23.78	2,080	\$35.67	292.75	1.210%	\$724.85	\$59,904.79	\$19,548.96	\$451.44	\$52.32	\$11,537.66
83	Fieldman	4/30/1980		\$21.54	2,080	\$32.31	133.25			\$49,108.51	\$12,636.24	\$389.88	\$52.32	\$9,458.30
84	Pl. Operator	2/18/1992		\$29.99	2,080	\$44.99				\$62,379.20	\$19,548.96	\$532.92	\$52.32	\$12,014.23
85	Pres./ CEO	1/31/2001		\$113.54	2,080	\$170.31				\$236,163.20	\$19,548.96	\$1,427.04	\$52.32	\$45,485.03
86	Pl. Operator	6/28/2004		\$20.20	2,080	\$30.30	166.00			\$47,045.80	\$11,616.60	\$364.32	\$52.32	\$9,061.02
87	Eng. Clerk	6/16/2003		\$16.45	2,080	\$24.68	147.00			\$37,843.23	\$11,616.60	\$295.68	\$52.32	\$7,288.61
88	Meter Shop Fieldman	7/3/2006		\$16.49	2,080	\$24.74	135.00	2.500%	\$940.96	\$37,638.43	\$11,616.60	\$294.72	\$52.32	\$7,249.16
89	Scanner	3/21/2005		\$13.30	2,080	\$19.95	447.00			\$36,581.65	\$11,616.60	\$240.84	\$52.32	\$7,045.63
90	Acctg. Assistant	1/29/2001		\$16.95	2,080	\$25.43	59.50			\$36,798.79	\$11,616.60	\$287.40	\$52.32	\$7,081.67
91	Instru. Adm	1/2/1990	07/31/11											
92	Meter Shop Fieldman	1/2/1992		\$24.10	2,080	\$36.15	72.00			\$52,730.80	\$12,636.24	\$435.48	\$52.32	\$10,155.95
93	Sr. Chemist	5/26/1992		\$31.38	2,080	\$47.07				\$65,270.40	\$19,548.96	\$559.08	\$52.32	\$12,571.08
94	Inventory clerk	6/15/1992		\$23.42	2,080	\$35.13	69.00			\$51,137.57	\$12,636.24	\$416.88	\$52.32	\$9,849.10
95	Adm Asst	3/12/2007		\$20.50	2,080	\$30.75	145.75			\$47,121.81	\$11,616.60	\$363.72	\$52.32	\$9,075.66

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 AS of 5/1/2012

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 AS of May 5-1-2012 NKV  
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Employee	TITLE/DUTIES	D.O.B.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 Pension
96	Inspector	11/2/1987		\$26.14	2,080	\$39.21	141.50	58.810%	\$35,238.61	\$59,919.42	\$7,083.12	\$470.76	\$52.32	\$11,540.48
97	Detainee Supv. PT	9/3/2006		\$11.00	800	\$16.50				\$8,800.00				
98	Dist. Crew Leader	10/20/1988	09/30/11				115.75							
99	Eng Inspector - PT	3/3/2008		\$16.25	1,199	\$24.38		81.900%	\$15,957.19	\$19,483.75				
100	Cust. Serv. Foreman	2/13/1989		\$27.66	2,080	\$41.49	12.00			\$58,030.88	\$11,816.60	\$497.88	\$52.32	\$11,176.71
101	Dist. Foreman	7/17/2000		\$25.22	2,080	\$37.83	182.00			\$59,342.66	\$19,548.96	\$453.00	\$52.32	\$11,429.40
102	Fieldman	7/10/2006		\$16.54	2,080	\$24.81	256.75	0.640%	\$260.95	\$40,773.17	\$12,636.24	\$295.32	\$52.32	\$7,852.91
103	Dist. Foreman	10/3/1988		\$31.37	2,080	\$47.06	732.25	1.100%	\$1,096.76	\$99,705.62	\$19,548.96	\$567.78	\$52.32	\$19,203.30
104	C.S. Field Rep	5/12/1978		\$24.10	2,080	\$36.15	277.25			\$60,150.59	\$7,083.12	\$435.48	\$52.32	\$11,585.00
105	Safety Coordinator	3/29/2004		\$34.15	2,080	\$51.23				\$71,032.00	\$19,548.96	\$612.24	\$52.32	\$13,680.78
106	Eng. Tech	5/18/1998		\$20.88	2,080	\$31.32	27.00	9.080%	\$4,020.26	\$44,276.04	\$19,548.96	\$375.00	\$52.32	\$8,527.57
107	Acct. Serv. Crew Leader	1/2/1990		\$25.63	2,080	\$38.45	73.25			\$56,128.50	\$19,548.96	\$460.68	\$52.32	\$10,809.96
108	Maint. Supervisor	2/5/1990		\$33.99	2,080	\$50.99				\$70,699.20	\$7,083.12	\$610.56	\$52.32	\$13,616.67
109	C.S. Field Rep	7/8/1991		\$22.22	2,080	\$33.33	394.75			\$59,374.82	\$7,083.12	\$400.44	\$52.32	\$11,435.55
110	Sr. Microbiologist	1/2/1996		\$32.04	2,080	\$48.06				\$68,643.20	\$11,816.60	\$576.48	\$52.32	\$12,835.48
111	Acct. Serv. Crew Leader	4/13/1999		\$20.23	2,080	\$30.35	11.50			\$42,427.37	\$7,083.12	\$364.80	\$52.32	\$8,171.51
112	Pl. Operator	1/4/2000		\$19.72	2,080	\$29.58	24.00			\$41,727.52	\$19,548.96	\$355.80	\$52.32	\$8,036.72
113	Dist. Crew Leader	1/13/2003		\$24.40	2,080	\$36.60	288.50	0.400%	\$245.24	\$61,311.10	\$19,548.96	\$438.36	\$52.32	\$11,808.52
114	Plant Foreman	5/14/2001		\$26.08	2,080	\$39.12	254.50			\$64,202.44	\$11,816.60	\$468.96	\$52.32	\$12,365.39
115	Security Tech	7/29/2004	09/16/11		1,586									
116	Meter Shop Crew Lead	4/30/1990		\$27.60	2,080	\$41.40	41.25			\$59,115.75	\$19,548.96	\$498.80	\$52.32	\$11,385.69
117	Dist. Supervisor	5/10/1976		\$37.03	2,080	\$55.55				\$77,022.40	\$19,548.96	\$680.16	\$52.32	\$14,834.51
118	Acct. Serv. Rep	4/25/2007		\$13.99	2,080	\$20.99	10.00			\$29,309.05	\$7,083.12	\$252.12	\$52.32	\$5,644.92
119	Cust. Acct. Rep	1/11/1999		\$17.19	2,080	\$25.79				\$35,755.20	\$19,548.96	\$310.56	\$52.32	\$6,886.45
120	Chemist	6/13/2002		\$30.50	2,080	\$45.75				\$63,440.00	\$11,816.60	\$549.48	\$52.32	\$12,218.54
121	C.S. Field Rep	6/2/1983		\$23.78	2,080	\$35.67	123.00			\$53,849.81	\$19,548.96	\$427.68	\$52.32	\$10,371.47
122	Acct. Serv. Crew Leader	7/13/1989		\$23.77	2,080	\$35.66	97.75			\$52,926.88	\$12,636.24	\$427.08	\$52.32	\$10,193.72
123	Drafter	7/12/1999		\$19.38	2,080	\$29.07	156.00			\$44,845.32	\$7,083.12	\$348.84	\$52.32	\$8,637.21
124	Inspector - PT	4/2/2007		\$17.75	1,193	\$26.63		93.940%	\$19,892.50	\$21,175.75				
125	Plant Maint PT	3/19/2009		\$20.00	1,199	\$30.00				\$23,980.00				
126	Meter Reader	8/28/2008		\$15.73	2,080	\$23.60	750.00			\$50,414.65	\$7,083.12	\$284.04	\$52.32	\$9,709.86
127	Cust. Acct. Rep	5/11/1987		\$20.70	2,080	\$31.05	5.25			\$43,219.01	\$11,816.60	\$373.32	\$52.32	\$8,323.98
128	Staff Eng	11/2/2009		\$24.89	2,080	\$37.34				\$51,771.20	\$19,548.96	\$447.36	\$52.32	\$9,971.13
129	Inspector	11/3/1997		\$21.75	2,080	\$32.63	292.50	48.890%	\$26,783.32	\$54,782.81	\$19,548.96	\$391.92	\$52.32	\$10,551.17
130	Maint. Foreman	2/22/1990		\$30.24	2,080	\$45.36	23.00			\$63,842.48	\$19,548.96	\$544.20	\$52.32	\$12,315.32
131	C.S. Field Rep	3/10/2004		\$17.12	2,080	\$25.68	250.25	0.640%	\$289.03	\$42,036.02	\$19,548.96	\$310.44	\$52.32	\$8,096.14
132	Design Supv	2/12/1990		\$34.14	2,080	\$51.21				\$71,011.20	\$19,548.96	\$813.32	\$52.32	\$13,676.76
133	Maint. Tech	3/12/1989		\$24.02	2,080	\$36.03	243.50			\$58,734.91	\$19,548.96	\$431.04	\$52.32	\$11,312.34
134	Lab Co-op	8/19/2010		\$9.75	1,163	\$14.63				\$11,339.25				
135	Staff Eng	5/3/2006		\$29.49	2,080	\$44.24				\$61,339.20	\$19,548.96	\$531.36	\$52.32	\$11,813.93
136	Fieldman	1/28/2008		\$15.76	2,080	\$23.64	83.75			\$34,760.65	\$19,548.96	\$285.00	\$52.32	\$6,694.90
137	Construction Mgr.	6/20/1988	08/31/11		2,080									
138	Fieldman	4/17/2006		\$17.21	2,080	\$25.82	281.75			\$43,070.18	\$11,816.60	\$311.52	\$52.32	\$8,295.32
139	Adm. Asst.	10/18/1998		\$23.32	2,080	\$34.98	28.50			\$49,502.53	\$11,816.60	\$419.52	\$52.32	\$9,534.19
140	Maint. Tech	9/4/1984		\$23.89	2,080	\$35.84	71.00			\$52,235.49	\$19,548.96	\$429.24	\$52.32	\$10,060.55
141	Fieldman	8/7/2006		\$18.49	2,080	\$24.74	227.50			\$39,928.41	\$19,548.96	\$296.88	\$52.32	\$7,689.83
142	Fieldman	1/6/2003		\$22.51	2,080	\$33.77	238.25			\$54,865.31	\$19,548.96	\$401.16	\$52.32	\$10,567.08
143	Fieldman	3/26/2007		\$16.34	2,080	\$24.51	225.75	0.620%	\$245.03	\$39,520.33	\$7,083.12	\$294.72	\$52.32	\$7,611.62



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Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.28% Pension
144	Plant Operator	9/17/2007		\$18.09	2,080	\$27.14	144.00			\$41,534.64	\$11,616.60	\$322.92	\$52.32	\$7,999.57
145	Maint. Foreman	7/9/2007		\$26.81	2,080	\$40.22	40.00			\$57,373.40	\$12,636.24	\$480.84	\$52.32	\$11,050.12
146	Acct Serv. Supervisor	10/5/2009		\$27.76	2,080	\$41.64				\$57,740.80	\$7,083.12	\$496.44	\$52.32	\$11,120.88
147	Instrumentation Spec	7/29/1996		\$26.65	2,080	\$39.98	902.00			\$91,489.45	\$19,548.96	\$452.04	\$52.32	\$17,620.87
148	Lab Tech	2/12/1997		\$19.27	2,080	\$28.91	120.25			\$43,557.43	\$7,083.12	\$347.28	\$52.32	\$8,389.16
149	Security Guard - PT	4/28/2002		\$16.75	1,146	\$25.13				\$19,195.50				
150	Dist. Crew Leader	1/10/2000		\$25.77	2,080	\$38.66	339.25			\$68,715.31	\$19,548.96	\$463.32	\$52.32	\$12,849.37
151	Plant Operator	6/9/2008		\$18.23	2,080	\$27.35	106.75			\$40,837.48	\$7,083.12	\$329.04	\$52.32	\$7,865.30
152	Clk/Receptionist	5/1/2000		\$16.58	2,080	\$24.87	5.50			\$34,823.19	\$7,083.12	\$295.20	\$52.32	\$6,668.43
153	Analytic Chemist	9/7/1999		\$28.06	2,080	\$42.09				\$58,364.80	\$19,548.96	\$505.32	\$52.32	\$11,241.06
154	Plant Operator	11/13/2008		\$18.23	2,080	\$27.35	125.25			\$41,343.36	\$19,548.96	\$329.04	\$52.32	\$7,962.73
155	Lab Manager	3/25/1988		\$44.98	2,080	\$67.47				\$93,558.40	\$19,548.96	\$806.04	\$52.32	\$18,019.35
156	Fieldman	2/29/2000		\$19.79	2,080	\$29.69	187.75			\$46,142.86	\$19,548.96	\$356.76	\$52.32	\$8,887.11
157	Pump Mech	4/13/1992		\$24.08	2,080	\$36.12	33.50			\$51,296.42	\$19,548.96	\$434.40	\$52.32	\$9,879.69
158	Meter Reader	11/6/2000		\$18.99	2,080	\$28.49	2.00			\$39,558.17	\$7,083.12	\$339.24	\$52.32	\$7,618.52
159	Dist. Foreman	5/8/1989		\$31.81	2,080	\$47.72	334.75			\$62,137.40	\$19,548.96	\$569.76	\$52.32	\$15,819.66
160	Cust. Acct. Rep	12/19/1988	07/31/11											
161	C.S. Field Supv	5/6/1991		\$33.54	2,080	\$50.31				\$69,763.20	\$19,548.96	\$602.16	\$52.32	\$13,436.39
162	Meter Reader	5/1/2000		\$21.13	2,080	\$31.70	151.50	20.900%	\$10,189.21	\$48,752.19	\$19,548.96	\$381.36	\$52.32	\$9,389.67
163	Sr. Mechanic	3/23/1992		\$27.53	2,080	\$41.30	252.50			\$67,689.39	\$19,548.96	\$492.60	\$52.32	\$13,036.98
164	Operations Mgr.	1/1/1987		\$53.24	2,080	\$79.86				\$110,739.20	\$19,548.96	\$937.08	\$52.32	\$21,328.37
174	Accountant			\$24.04	2,080	\$36.06				\$50,003.20	\$19,548.96	\$500.00	\$52.32	\$9,630.62
175	HR ADM			\$24.04	2,080	\$36.06				\$50,003.20	\$19,548.96	\$500.00	\$52.32	\$9,630.62
176	Staff Engineer			\$24.04	2,080	\$36.06		25.000%	\$12,500.80	\$50,003.20	\$19,548.96	\$500.00	\$52.32	\$9,630.62
177	Lab Analyst			\$21.83	2,080	\$32.45				\$44,990.40	\$19,548.96	\$500.00	\$52.32	\$8,665.15
165	Commissioner			\$6,000.00						\$6,000.00		\$0.00		
166	Commissioner			\$6,000.00						\$6,000.00	\$0.00	\$0.00	\$0.00	
167	Commissioner			\$6,000.00						\$6,000.00	\$0.00	\$0.00	\$0.00	
168	Commissioner			\$6,000.00						\$6,000.00	\$0.00	\$0.00	\$0.00	
169	Commissioner	8/28/2011		\$6,000.00						\$2,000.00				
170	Commissioner	8/28/2011		\$6,000.00						\$2,000.00				

314,900	17,879.51	\$277,618.94	\$8,164,261.79	\$2,163,203.52	\$63,236.05	\$7,525.36	\$1,527,788.19
		Misc. Charged to Capital	(39,831.16)				
		Minus Capitalized	-\$277,618.94				
		Adj O/M	\$7,846,811.70				

Misc: Calculation	
2011	\$39,050.16
1% inc	\$781.00
Net Project 2012	\$39,831.16



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 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
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NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 AS of May 5-1-2012 NKV  
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Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.26% Pension
1	AutoCad	1/1/2007		\$16.51	2,080	\$24.77	44.50	16.920%	\$5,996.93	\$35,442.84	\$297.24	\$284.52	\$52.32	\$6,826.29
2	Fieldman	10/7/2002		\$24.54	2,080	\$36.81	341.00			\$63,595.41	\$19,548.96	\$442.56	\$52.32	\$12,248.48
3	Cust. Acct. Rep	1/2/1990		\$20.98	2,080	\$31.44	7.75			\$43,840.46	\$7,083.12	\$377.26	\$52.32	\$8,443.67
4	Plant Foreman	3/6/2000		\$25.34	2,080	\$38.01	175.50			\$59,377.96	\$11,616.60	\$455.40	\$52.32	\$11,436.19
5	PT Accountant	5/1/1974		\$25.75	1,182	\$38.63				\$30,436.50	\$17,389.28	\$0.00	\$0.00	
6	Meter Shop	1/2/2008		\$15.73	2,080	\$23.60	73.25			\$34,446.73	\$12,636.24	\$284.52	\$52.32	\$6,634.44
7	Fieldman	1/21/2002		\$17.28	2,080	\$25.92	142.50	0.720%	\$285.38	\$39,636.00	\$19,548.96	\$312.60	\$52.32	\$7,633.89
8	VP Finance	10/3/2005		\$56.67	2,080	\$85.01				\$117,873.60	\$1,200.00	\$1,017.72	\$52.32	\$22,702.46
9	Inst Tech	5/18/2009		\$20.32	2,080	\$30.48	400.00			\$54,457.80	\$12,636.24	\$366.00	\$52.32	\$10,488.53
10	Eng. Tech	4/9/2001		\$22.75	2,080	\$34.13	186.00			\$53,667.25	\$19,548.96	\$410.64	\$52.32	\$10,336.31
11	Computer Support Tech	10/3/2011		\$20.20	2,080	\$30.30	24.00	31.260%	\$16,776.38	\$42,743.20	\$19,548.96	\$61.16	\$13.08	\$6,232.34
12	Fieldman	3/6/1989		\$23.96	2,080	\$35.94	51.50			\$51,687.71	\$19,548.96	\$429.24	\$52.32	\$9,955.05
13	Info. Sys. Mgr.	10/11/1999		\$45.67	2,080	\$68.51				\$94,993.60	\$12,636.24	\$817.32	\$52.32	\$18,295.77
14	H.R. Mgr	1/5/1998		\$46.85	2,080					\$97,448.00	\$12,636.24	\$841.56	\$52.32	\$18,768.48
15	Pl. Operator	1/14/2002	06/13/11											
16	C.S. Field Rep	12/26/1994		\$20.56	2,080	\$30.84	116.00			\$46,342.24	\$1,200.00	\$369.12	\$52.32	\$8,925.52
17	PT Plant Operator	4/17/1984		\$20.00	596	\$30.00				\$11,920.00				
18	Dist. Supervisor	9/14/1987		\$33.66	2,080	\$50.49				\$70,012.80	\$19,548.96	\$603.72	\$52.32	\$13,484.47
19	Fieldman	2/7/1994		\$22.26	2,080	\$33.39	205.76			\$53,171.13	\$19,548.96	\$400.92	\$52.32	\$10,240.78
20	Distribution Clerk	2/21/2001		\$16.91	2,080	\$25.37	314.25			\$43,143.75	\$11,616.60	\$302.64	\$52.32	\$8,309.49
21	Equipment Serviceman	3/10/2003		\$17.11	2,080	\$25.67	141.00			\$39,207.57	\$19,548.96	\$304.92	\$52.32	\$7,551.38
22	Bldg & Grds. Tech	2/10/2003		\$16.76	2,080	\$25.14				\$34,860.80	\$19,548.96	\$302.16	\$52.32	\$6,714.19
23	Equipment Serviceman	2/26/2009		\$15.73	2,080	\$23.60	46.50			\$33,815.57	\$12,636.24	\$279.36	\$52.32	\$6,512.88
24	Plant Operator	6/17/2002		\$20.39	2,080	\$30.59	197.50			\$48,451.74	\$19,548.96	\$365.40	\$52.32	\$9,331.80
25	Payroll Clk PT	8/1/2003		\$21.00	893	\$31.50				\$18,742.50				
26	Maint. Manager	10/14/1985		\$42.63	2,080	\$63.95				\$88,670.40	\$19,548.96	\$763.44	\$52.32	\$17,077.92
27	Database Adm	5/9/2005		\$33.53	2,080	\$50.30				\$69,742.40	\$11,616.60	\$585.72	\$52.32	\$13,432.39
28	Plant Operator	5/12/2008		\$17.18	2,080	\$25.77	174.50			\$40,231.27	\$7,083.12	\$324.12	\$52.32	\$7,748.54
29	Maint. Tech	8/17/1988		\$23.89	2,080	\$35.84	221.00			\$57,610.74	\$19,548.96	\$429.24	\$52.32	\$11,095.83
30	Maint. Foreman	1/18/1988		\$30.32	2,080	\$45.48				\$63,065.80	\$12,636.24	\$544.88	\$52.32	\$12,146.43
31	Acct Servcie Rep	2/4/2008		\$13.69	2,080	\$20.54				\$28,475.20	\$7,083.12	\$245.64	\$52.32	\$5,484.32
32	Acct Servcie Rep	5/19/2008		\$13.74	2,080	\$20.61				\$28,679.20	\$19,548.96	\$245.76	\$52.32	\$5,504.35
33	Pump Mech - PT	12/17/1971		\$20.00	1,144	\$30.00				\$22,870.00				
34	Cust. Acct. Rep	11/27/2006		\$14.50	2,080	\$21.75	2.50			\$30,214.38	\$7,083.12	\$261.24	\$52.32	\$5,819.29
35	Flush. Fieldman	6/13/2002		\$19.51	2,080	\$29.27	211.50			\$46,770.35	\$11,616.60	\$330.72	\$52.32	\$9,007.97
36	Inspector	5/29/1989		\$24.90	2,080	\$37.35	35.50	40.650%	\$21,592.44	\$53,117.93	\$11,616.60	\$448.08	\$52.32	\$10,230.51
173	Fieldman	1/30/2012		\$15.42										
37	Meter Reader	5/23/2011		\$15.73	1,200	\$23.60				\$18,876.00	\$7,083.12	\$277.56	\$30.52	\$3,635.52
38	Detainee Supv. PT	2/21/2011		\$11.00	682	\$16.50				\$7,502.00				
39	Distribution Mgr.	7/1/1985		\$45.31	2,080	\$67.97				\$94,244.80	\$19,548.96	\$814.44	\$52.32	\$18,151.55
40	Fieldman	7/17/1986		\$24.10	2,080	\$36.15	247.00			\$59,057.05	\$12,636.24	\$435.48	\$52.32	\$11,374.39
41	Instrumentation Tech	12/11/2008		\$18.49	2,080	\$27.74	346.00			\$46,055.51	\$19,548.96	\$332.52	\$52.32	\$9,255.49
42	Cust. Acct. Rep	7/24/2006		\$14.30	2,080	\$21.45	3.50			\$29,819.08	\$19,548.96	\$258.48	\$52.32	\$5,743.15
43	Plant Foreman	6/13/2002		\$27.86	2,080	\$41.79				\$57,948.80	\$7,083.12	\$500.28	\$52.32	\$11,180.94
44	Pl. Operator	3/15/1992		\$24.30	2,080	\$36.45	209.50			\$58,180.28	\$12,636.24	\$436.08	\$52.32	\$11,205.52
45	Meter Shop Fieldman	6/1/1992		\$23.89	2,080	\$35.84	30.50			\$50,784.17	\$11,616.60	\$429.24	\$52.32	\$9,781.03
46	Bldg & Grds. Tech	2/10/2003		\$13.37	2,080	\$20.06	42.00			\$28,651.91	\$12,636.24	\$241.32	\$52.32	\$5,518.36
47	Inv./ Adm. Clk	4/24/2000		\$14.83	480	\$22.25	38.25			\$7,989.27	\$19,548.96	\$365.58	\$52.32	\$1,534.88

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Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.26% Pension
48	Meter Shop Fieldman	1/31/2005		\$17.87	2,080	\$26.81	176.75			\$41,907.38	\$12,636.24	\$321.24	\$52.32	\$8,071.36
49	Adm. Clerk	7/3/2002		\$9.75	859	\$14.63				\$8,375.25				
50	Fieldman	12/11/2000		\$17.84	2,080	\$26.78	83.75			\$39,348.35			\$52.32	\$7,578.49
51	V.P. Eng/Dist	10/17/1988		\$67.06	2,080	\$101.94				\$141,356.80	\$19,548.98	\$322.32	\$52.32	\$27,225.32
52	Inspection Foreman	1/2/1990		\$31.71	2,080	\$47.57	428.50	46.680%	\$40,302.77	\$68,338.40	\$19,548.98	\$1,192.08	\$52.32	\$16,628.78
53	Fieldman	1/12/1998		\$17.93	2,080	\$26.90	124.75			\$40,849.55	\$11,816.80	\$569.76	\$52.32	\$7,826.10
54	Acctg. Assistant	1/23/2006		\$18.56	2,080	\$27.84	30.00			\$39,440.00	\$19,548.98	\$323.40	\$52.32	\$7,596.14
55	Dist. Foreman	7/21/1988		\$31.81	2,080	\$47.72	208.75			\$76,125.31	\$12,636.24	\$569.76	\$52.32	\$14,661.73
56	HR Asst	1/8/2003	01/27/11											
57	Pump Mech	9/9/1993		\$25.06	2,080	\$37.59	402.00			\$67,236.98	\$19,548.98	\$452.64	\$52.32	\$12,949.65
58	Pl. Operator	1/30/2003		\$19.58	2,080	\$29.37	57.50			\$42,415.18	\$19,548.98	\$351.60	\$52.32	\$8,169.16
59	Fieldman	11/8/2000		\$20.74	2,080	\$31.11	180.75			\$48,782.33	\$12,636.24	\$374.52	\$52.32	\$9,391.63
60	Fieldman	2/1/1988		\$23.89	2,080	\$35.84	152.00			\$55,138.12	\$11,816.80	\$429.24	\$52.32	\$10,619.60
61	Fieldman	7/8/2007		\$16.03	2,080	\$24.05	186.25			\$37,820.78	\$7,083.12	\$288.96	\$52.32	\$7,284.28
62	Fieldman	5/31/1993		\$22.74	2,080	\$34.11	173.00			\$53,200.23	\$19,548.98	\$410.18	\$52.32	\$10,246.36
63	Pl. Operator	6/8/2009		\$18.15	2,080	\$27.23	176.50			\$42,557.21	\$7,083.12	\$320.76	\$52.32	\$6,198.52
64	GIS Tech	12/4/2000		\$25.07	2,080	\$37.61				\$52,145.60	\$11,816.80	\$452.04	\$52.32	\$10,043.24
65	Plant Operator	10/24/2005		\$18.33	2,080	\$27.50	114.00			\$41,260.83	\$19,548.98	\$330.36	\$52.32	\$7,946.84
66	Computer Support Tech	6/23/2003	06/03/11	\$20.00	977	\$30.00	18.50			\$20,093.20				\$3,869.95
67	Detainee Supv. PT	9/7/2008	02/11/11											
68	Field Service	1/5/2008		\$18.47	2,080	\$27.71	216.75			\$44,478.07	\$19,548.98	\$310.44	\$52.32	\$6,566.48
69	Detainee Supv. PT	9/17/2008		\$11.00	314	\$16.50				\$3,454.00				\$665.24
70	Acct. Serv. Rep	9/7/2010		\$13.89	2,080	\$20.54	1.50			\$28,506.00	\$1,200.00	\$242.62	\$52.32	\$5,490.26
71	Plant Operator	5/23/2008		\$18.13	2,080	\$27.20	112.50			\$40,769.84	\$7,083.12	\$322.92	\$52.32	\$7,852.27
72	Courier	8/4/2008		\$15.35	2,080	\$23.03	9.25			\$32,140.98	\$19,548.98	\$276.36	\$52.32	\$6,180.35
73	Inspector	5/16/1988		\$26.18	2,080	\$39.27	156.00	76.890%	\$46,459.20	\$60,580.52	\$19,548.98	\$471.24	\$52.32	\$11,887.81
74	Pl. Operator	8/2/2011		\$17.90	848	\$26.85	68.00			\$17,005.00	\$19,548.98	\$400.95	\$52.32	\$3,275.16
75	Adm. Asst.	1/6/2003		\$19.85	2,080	\$29.78	184.50			\$47,079.24	\$7,083.12	\$354.72	\$52.32	\$9,087.48
76	Design Eng. Mgr.	12/31/2001		\$47.03	2,080	\$70.55				\$97,822.40	\$11,816.80	\$842.16	\$52.32	\$18,840.59
77	C.S. Field Rep	1/28/1985	02/29/12	\$24.10						\$0.00				\$0.00
78	Cust. Acct. Rep	1/8/2003		\$15.43	2,080	\$23.15	2.25			\$32,146.48	\$14,661.72	\$278.16	\$52.32	\$6,191.41
79	Eng. Tech	7/12/2004		\$18.20	2,080	\$27.30	23.00	46.380%	\$17,841.14	\$38,483.90	\$19,548.98	\$328.08	\$52.32	\$7,412.00
80	C.S. Meter Shop Fore	10/7/2003		\$23.69	2,080	\$35.54	59.75			\$51,398.42	\$19,548.98	\$421.32	\$52.32	\$9,899.33
81	C.S. Field Rep	2/10/2003		\$23.04	2,080	\$34.56	180.00			\$53,452.80	\$19,548.98	\$412.20	\$52.32	\$10,295.01
82	C.S. Field Rep	6/28/1995		\$23.78	2,080	\$35.67	292.75	1.210%	\$724.85	\$59,904.79	\$19,548.98	\$451.44	\$52.32	\$11,537.66
83	Fieldman	4/30/1980		\$21.54	2,080	\$32.31	133.25			\$49,108.51	\$12,636.24	\$389.88	\$52.32	\$9,458.30
84	Pl. Operator	2/18/1992		\$29.99	2,080	\$44.99				\$62,379.20	\$19,548.98	\$532.92	\$52.32	\$12,014.23
85	Pres./ CEO	1/31/2001		\$113.54	2,080	\$170.31				\$238,163.20	\$19,548.98	\$1,427.04	\$52.32	\$45,485.03
86	Pl. Operator	8/28/2004		\$20.20	2,080	\$30.30	186.00			\$47,045.80	\$11,816.80	\$364.32	\$52.32	\$9,081.02
87	Eng. Clerk	6/16/2003		\$16.45	2,080	\$24.68	147.00			\$37,843.23	\$11,816.80	\$295.68	\$52.32	\$7,288.81
88	Meter Shop Fieldman	7/3/2008		\$16.49	2,080	\$24.74	135.00	2.500%	\$840.96	\$37,838.43	\$11,816.80	\$294.72	\$52.32	\$7,249.16
89	Scanner	3/21/2005		\$13.30	2,080	\$19.95	447.00			\$36,581.65	\$11,816.80	\$240.84	\$52.32	\$7,045.63
90	Acctg. Assistant	1/29/2001		\$18.95	2,080	\$25.43	59.50			\$36,768.79	\$11,816.80	\$287.40	\$52.32	\$7,081.67
91	Instru. Adm	1/2/1990	07/31/11											
92	Meter Shop Fieldman	1/2/1992		\$24.10	2,080	\$36.15	72.00			\$52,730.80	\$12,636.24	\$435.48	\$52.32	\$10,155.85
93	Sr. Chemist	5/26/1992		\$31.38	2,080	\$47.07				\$65,270.40	\$19,548.98	\$559.08	\$52.32	\$12,571.08
94	Inventory clerk	6/15/1992		\$23.42	2,080	\$35.13	69.00			\$51,137.57	\$12,636.24	\$416.88	\$52.32	\$9,849.10
95	Adm Asst	3/12/2007		\$20.50	2,080	\$30.75	145.75			\$47,121.61	\$11,816.80	\$363.72	\$52.32	\$9,075.66

0 NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 AS of 5/1/2012

NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 As of May 5-1-2012 NKW  
 Que

Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.26% Pension
96	Inspector	11/2/1987		\$26.14	2,080	\$39.21	141.50	58.810%	\$35,238.61	\$69,919.42				
97	Detainee Supv. PT	9/3/2006		\$11.00	800	\$16.50				\$8,600.00				
98	Dist. Crew Leader	10/20/1988	09/30/11				115.75							
99	Eng Inspector - PT	3/3/2008		\$16.25	1,199	\$24.38		81.900%	\$15,957.19	\$19,483.75				
100	Cust. Serv. Foreman	2/13/1989		\$27.68	2,080	\$41.49	12.00			\$58,030.88	\$11,616.60	\$497.88	\$52.32	\$11,176.71
101	Dist. Foreman	7/17/2000		\$25.22	2,080	\$37.83	182.00			\$59,342.66	\$19,548.96	\$453.00	\$52.32	\$11,429.40
102	Fieldman	7/10/2006		\$16.54	2,080	\$24.81	256.75	0.640%	\$280.95	\$40,773.17	\$12,636.24	\$295.32	\$52.32	\$7,852.91
103	Dist. Foreman	10/3/1988		\$31.37	2,080	\$47.06	732.25	1.100%	\$1,096.76	\$99,705.62	\$19,548.96	\$557.76	\$52.32	\$19,203.30
104	C.S. Field Rep	5/12/1978		\$24.10	2,080	\$36.15	277.25			\$80,160.59	\$7,083.12	\$435.48	\$52.32	\$11,585.00
105	Safety Coordinator	3/29/2004		\$34.15	2,080	\$51.23				\$71,032.00	\$19,548.96	\$612.24	\$52.32	\$13,680.76
106	Eng. Tech	5/18/1998		\$20.88	2,080	\$31.32	27.00	9.080%	\$4,020.26	\$44,278.04	\$19,548.96	\$375.00	\$52.32	\$8,527.57
107	Acct. Serv. Crew Leader	1/2/1990		\$25.63	2,080	\$38.45	73.25			\$56,126.50	\$19,548.96	\$480.88	\$52.32	\$10,809.98
108	Maint. Supervisor	2/5/1990		\$33.99	2,080	\$50.99				\$70,899.20	\$7,083.12	\$810.56	\$52.32	\$13,616.67
109	C.S. Field Rep	7/8/1991		\$22.22	2,080	\$33.33	394.75			\$59,374.62	\$7,083.12	\$400.44	\$52.32	\$11,435.55
110	Sr. Microbiologist	1/2/1996		\$32.04	2,080	\$48.06				\$68,843.20	\$11,616.60	\$576.48	\$52.32	\$12,835.48
111	Acct. Serv. Crew Leader	4/13/1999		\$20.23	2,080	\$30.35	11.50			\$42,427.37	\$7,083.12	\$364.80	\$52.32	\$8,171.51
112	Pl. Operator	1/4/2000		\$19.72	2,080	\$29.58	24.00			\$41,727.52	\$19,548.96	\$355.80	\$52.32	\$8,036.72
113	Dist. Crew Leader	1/13/2003		\$24.40	2,080	\$36.60	288.50	0.400%	\$245.24	\$61,311.10	\$19,548.96	\$438.36	\$52.32	\$11,808.52
114	Plant Foreman	5/14/2001		\$26.08	2,080	\$39.12	254.50			\$64,202.44	\$11,616.60	\$468.96	\$52.32	\$12,385.39
115	Security Tech	7/29/2004	09/16/11		1,588									
116	Meter Shop Crew Lead	4/30/1990		\$27.60	2,080	\$41.40	41.25			\$59,115.75	\$19,548.96	\$498.80	\$52.32	\$11,385.69
117	Dist. Supervisor	5/10/1978		\$37.03	2,080	\$55.55				\$77,022.40	\$19,548.96	\$680.16	\$52.32	\$14,834.51
118	Acct. Serv. Rep	4/25/2007		\$13.99	2,080	\$20.99	10.00			\$29,309.05	\$7,083.12	\$252.12	\$52.32	\$5,644.92
119	Cust. Acct. Rep	1/11/1999		\$17.19	2,080	\$25.79				\$35,755.20	\$19,548.96	\$310.56	\$52.32	\$6,886.45
120	Chemist	6/13/2002		\$30.50	2,080	\$45.75				\$63,440.00	\$11,616.60	\$549.48	\$52.32	\$12,218.54
121	C.S. Field Rep	6/2/1983		\$23.78	2,080	\$35.67	123.00			\$53,849.81	\$19,548.96	\$427.68	\$52.32	\$10,371.47
122	Acct. Serv. Crew Leader	7/13/1989		\$23.77	2,080	\$35.68	97.75			\$52,926.88	\$12,636.24	\$427.08	\$52.32	\$10,193.72
123	Drafter	7/12/1999		\$19.38	2,080	\$29.07	156.00			\$44,845.32	\$7,083.12	\$348.84	\$52.32	\$8,637.21
124	Inspector - PT	4/2/2007		\$17.75	1,193	\$26.83		93.940%	\$19,892.50	\$21,175.75				
125	Plant Maint PT	3/19/2009		\$20.00	1,199	\$30.00				\$23,980.00				
126	Meter Reader	8/28/2008		\$15.73	2,080	\$23.60	750.00			\$50,414.65	\$7,083.12	\$284.04	\$52.32	\$9,709.88
127	Cust. Acct. Rep	5/11/1987		\$20.70	2,080	\$31.05	6.25			\$43,219.01	\$11,616.60	\$373.32	\$52.32	\$8,323.98
128	Staff Eng	11/2/2009		\$24.89	2,080	\$37.34				\$51,771.20	\$19,548.96	\$447.36	\$52.32	\$9,971.13
129	Inspector	11/3/1997		\$21.75	2,080	\$32.63	292.50	48.890%	\$26,783.32	\$54,782.81	\$19,548.96	\$391.92	\$52.32	\$10,551.17
130	Maint. Foreman	2/22/1990		\$30.24	2,080	\$45.36	23.00			\$63,942.48	\$19,548.96	\$544.20	\$52.32	\$12,315.32
131	C.S. Field Rep	3/10/2004		\$17.12	2,080	\$25.68	250.25	0.640%	\$269.03	\$42,036.02	\$19,548.96	\$310.44	\$52.32	\$8,096.14
132	Design Supv	2/12/1990		\$34.14	2,080	\$51.21				\$71,011.20	\$19,548.96	\$613.32	\$52.32	\$13,676.76
133	Maint. Tech	3/12/1989		\$24.02	2,080	\$36.03	243.50			\$58,734.91	\$19,548.96	\$431.04	\$52.32	\$11,312.34
134	Lab Co-op	8/19/2010		\$9.75	1,163	\$14.63				\$11,339.25				
135	Staff Eng	5/3/2006		\$29.49	2,080	\$44.24				\$61,339.20	\$19,548.96	\$531.36	\$52.32	\$11,813.93
136	Fieldman	1/28/2008		\$15.76	2,080	\$23.64	83.75			\$34,760.65	\$19,548.96	\$285.00	\$52.32	\$6,694.90
137	Construction Mgr.	8/20/1988	08/31/11		2,080									
138	Fieldman	4/17/2006		\$17.21	2,080	\$25.82	281.75			\$43,070.18	\$11,616.60	\$311.52	\$52.32	\$8,295.32
139	Adm. Asst.	10/18/1998		\$23.32	2,080	\$34.98	28.50			\$49,502.53	\$11,616.60	\$419.52	\$52.32	\$9,534.19
140	Maint. Tech	9/4/1984		\$23.89	2,080	\$35.84	71.00			\$52,235.49	\$19,548.96	\$429.24	\$52.32	\$10,060.55
141	Fieldman	8/7/2006		\$16.49	2,080	\$24.74	227.50			\$39,926.41	\$19,548.96	\$296.88	\$52.32	\$7,689.83
142	Fieldman	1/6/2003		\$22.51	2,080	\$33.77	238.25			\$54,865.31	\$19,548.96	\$401.16	\$52.32	\$10,567.06
143	Fieldman	3/26/2007		\$16.34	2,080	\$24.51	225.75	0.620%	\$245.03	\$39,520.33	\$7,083.12	\$294.72	\$52.32	\$7,811.62

0 NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 AS of 5/1/2012

NORTHERN KENTUCKY WATER DISTRICT  
 DETAIL LIST OF EMPLOYEES AND PAYROLL INFORMATION  
 As of May 5-1-2012 NKV  
 Quo

Employee	TITLE/DUTIES	D.O.H.	TERM	2012 Current Base Rates	2012 Regular Hours Worked	2012 OT Rate	2012 Overtime Hours Worked	2012 Percentage Capitalized	2012 Labor Capitalized	2012 Total Payroll Expensed and Capitalized	2012 Health Insurance Prem less Emp Portion	2012 Life & Disability Insurance	2012 Dental Insurance	2012 19.26% Pension
144	Plant Operator	9/17/2007		\$18.09	2,080	\$27.14	144.00			\$41,534.64	\$11,616.60	\$322.92	\$52.32	\$7,999.57
145	Maint. Foreman	7/9/2007		\$26.81	2,080	\$40.22	40.00			\$57,373.40	\$12,636.24	\$480.84	\$52.32	\$11,050.12
146	Acct Serv. Supervisor	10/5/2009		\$27.76	2,080	\$41.64				\$7,740.80	\$7,083.12	\$488.44	\$52.32	\$11,120.88
147	Instrumentation Spec	7/29/1996		\$26.65	2,080	\$39.98	902.00			\$91,489.45	\$19,548.96	\$452.04	\$52.32	\$17,620.87
148	Lab Tech	2/12/1997		\$19.27	2,080	\$28.91	120.25			\$43,567.43	\$7,083.12	\$347.28	\$52.32	\$8,389.16
149	Security Guard - PT	4/28/2002		\$16.75	1,146	\$25.13				\$19,195.50				
150	Dist. Crew Leader	1/10/2000		\$25.77	2,080	\$38.66	339.25			\$68,715.31	\$19,548.96	\$463.32	\$52.32	\$12,849.37
151	Plant Operator	6/9/2008		\$18.23	2,080	\$27.35	108.75			\$40,837.48	\$7,083.12	\$329.04	\$52.32	\$7,865.30
152	Clk/Receptionist	5/1/2000		\$16.58	2,080	\$24.87	5.50			\$34,823.19	\$7,083.12	\$295.20	\$52.32	\$6,668.43
153	Analytic Chemist	9/7/1999		\$28.06	2,080	\$42.09				\$58,364.80	\$19,548.96	\$505.32	\$52.32	\$11,241.06
154	Plant Operator	11/13/2006		\$18.23	2,080	\$27.35	125.25			\$41,343.38	\$19,548.96	\$329.04	\$52.32	\$7,862.73
155	Lab Manager	3/25/1988		\$44.98	2,080	\$67.47				\$93,568.40	\$19,548.96	\$808.04	\$52.32	\$18,019.35
156	Fieldman	2/29/2000		\$19.79	2,080	\$29.89	167.75			\$46,142.86	\$19,548.96	\$356.76	\$52.32	\$8,867.11
157	Pump Mech	4/13/1992		\$24.08	2,080	\$36.12	33.50			\$51,296.42	\$19,548.96	\$434.40	\$52.32	\$9,879.69
158	Meter Reader	11/6/2000		\$18.99	2,080	\$28.49	2.00			\$39,556.17	\$7,083.12	\$339.24	\$52.32	\$7,618.52
159	Dist. Foreman	5/8/1989		\$31.81	2,080	\$47.72	334.75			\$82,137.40	\$19,548.96	\$569.76	\$52.32	\$15,819.66
160	Cust. Acct. Rep	12/19/1988	07/31/11											
161	C.S. Field Supv	5/8/1991		\$33.54	2,080	\$50.31				\$69,763.20	\$19,548.96	\$602.16	\$52.32	\$13,436.39
162	Meter Reader	5/1/2000		\$21.13	2,080	\$31.70	151.50	20.900%	\$10,189.21	\$48,752.19	\$19,548.96	\$381.36	\$52.32	\$9,389.67
163	Sr. Mechanic	3/23/1992		\$27.53	2,080	\$41.30	252.50			\$67,689.39	\$19,548.96	\$492.60	\$52.32	\$13,038.98
164	Operations Mgr.	1/1/1987		\$53.24	2,080	\$79.86				\$110,739.20	\$19,548.96	\$937.08	\$52.32	\$21,328.37
174	Accountant			\$24.04	2,080	\$36.06				\$50,003.20	\$19,548.96	\$500.00	\$52.32	\$9,830.62
175	HR ADM			\$24.04	2,080	\$36.06				\$50,003.20	\$19,548.96	\$500.00	\$52.32	\$9,830.62
176	Staff Engineer			\$24.04	2,080	\$36.06		25.000%	\$12,500.80	\$50,003.20	\$19,548.96	\$500.00	\$52.32	\$9,830.62
177	Lab Analyst			\$21.63	2,080	\$32.45				\$44,990.40	\$19,548.96	\$500.00	\$52.32	\$8,665.15
185	Commissioner			\$6,000.00						\$6,000.00		\$0.00		
186	Commissioner			\$6,000.00						\$6,000.00	\$0.00	\$0.00	\$0.00	
187	Commissioner			\$6,000.00						\$6,000.00	\$0.00	\$0.00	\$0.00	
188	Commissioner			\$6,000.00						\$6,000.00	\$0.00	\$0.00	\$0.00	
189	Commissioner	8/28/2011		\$6,000.00						\$2,000.00				
170	Commissioner	8/28/2011		\$6,000.00						\$2,000.00				

314,900	17,879.51	\$277,618.94	\$8,164,261.79	\$2,163,203.52	\$63,236.05	\$7,525.36	\$1,527,788.19
		Misc. Charged to Capital	(39,831.16)				
		Minus Capitalized	-\$277,618.94				
		Adj O/M	\$7,846,811.70				

Misc. Calculation	
2011	\$39,050.16
1% Inc	\$781.00
Net Project 2012	\$39,831.16



Capitalized Labor 2011																													
Employee Name	Employee Name	Jan 1/7/2011	Jan 1/14/2011	Jan 1/21/2011	Jan 1/28/2011	Feb 2/4/2012	Feb 2/11/2012	Feb 2/18/2012	Feb 2/25/2012	Mar 3/4/2011	Mar 3/11/2011	Mar 3/18/2011	Mar 3/25/2012	Apr 4/1/2011	Apr 4/8/2011	Apr 4/15/2011	Apr 4/22/2011	Apr 4/29/2011	May 5/6/2011	May 5/13/2011	May 5/20/2011	May 5/27/2011	June 6/3/2011	June 6/17/2011	June 6/24/2011	July 7/1/2011			
Engineering	James Abbate					\$38.25							\$265.82	\$402.78	\$16.11		\$72.50		\$241.65	\$418.88	\$426.82	\$54.44		\$54.44	\$32.22		\$64.44		
	Steve Broering	\$ 122.38	\$ 111.25	\$ 278.13	\$ 133.50	\$445.00	\$856.83	\$634.13	\$278.13	\$366.00	\$488.50	\$589.83	\$878.63	\$589.63	\$389.38	\$445.00	\$133.50	\$178.00	\$289.25	\$244.75	\$289.25	\$289.25	\$578.50	\$155.75	\$178.00	\$311.50			
	Damon Fuchner		\$ 243.50	\$ 820.93	\$ 194.80	\$487.00	\$827.02	\$148.10	\$718.33	\$182.83	\$413.95	\$523.53	\$389.80	\$292.20	\$487.00	\$535.70	\$660.05	\$535.70	\$194.80	\$340.90	\$833.10	\$487.00	\$835.70	\$487.00	\$511.35	\$318.55			
	Bob Hartun	\$1194.57	\$ 480.08		\$ 490.09	\$850.89	\$482.42	\$799.39	\$773.41	\$634.22	\$505.40	\$1,018.45	\$1,033.77	\$1,271.16	\$1,072.16	\$1,462.61	\$1,386.01	\$1,087.37	\$1,058.74	\$829.57	\$1,209.89	\$798.38	\$911.25	\$1,003.15	\$1,217.55	\$538.03			
	Tim Kidney	\$ 203.36	\$ 813.44	\$ 813.44	\$ 408.72	\$203.36	\$896.34	\$1,438.23	\$870.84	\$1,245.58	\$1,398.10	\$1,054.93	\$1,365.39	\$1,359.97	\$1,004.09		\$1,359.97	\$965.98	\$810.08	\$1,018.80	\$1,284.65	\$1,018.80	\$1,018.80	\$1,150.28	\$1,228.52	\$940.54			
	Brandon Kuper	\$ 381.80	\$ 438.10	\$ 427.20		\$248.20	\$320.40	\$320.40	\$356.00	\$287.00	\$280.35	\$302.80	\$284.80	\$231.40	\$338.20	\$338.20	\$302.80	\$240.30	\$302.80	\$482.80	\$642.80	\$482.80	\$356.00	\$231.40	\$391.80	\$391.80			
	Bryan Melcher	\$ 685.26	\$ 951.75	\$ 203.04	\$ 710.64	\$847.19	\$710.64	\$1,123.07	\$1,091.34	\$685.26	\$355.32	\$498.53	\$380.70	\$78.14	\$101.52	\$68.43	\$78.78	\$28.37	\$813.68	\$821.81	\$685.30	\$685.74	\$609.12	\$838.08	\$774.08	\$1,072.31			
	Bary Miller	\$ 390.00	\$ 227.50	\$ 325.00	\$357.50	\$211.25	\$390.00	\$278.25	\$390.00	\$390.00	\$390.00	\$390.00	\$390.00	\$381.88	\$328.00	\$280.00	\$148.25	\$227.50	\$162.50	\$292.50			\$439.03	\$328.72	\$308.30	\$183.38	\$102.10		
	Greg Napier					\$30.83																							
	Tom Richardson	\$ 426.00	\$ 443.75	\$ 284.00		\$426.00	\$426.00	\$426.00	\$710.00	\$558.00	\$558.00		\$426.00	\$426.00	\$567.00	\$568.00	\$568.00	\$426.00	\$426.00	\$284.00	\$568.00	\$426.00	\$568.00	\$426.00	\$426.00	\$426.00			
	Walter Ryan		\$ 318.66	\$ 168.88	\$ 242.77	\$427.48	\$411.85	\$399.43	\$443.31	\$617.48	\$617.20	\$474.98	\$548.87	\$675.52	\$385.55	\$870.79	\$1,013.28	\$448.59	\$703.50	\$432.78	\$498.09	\$527.78	\$327.21		\$686.08	\$422.20			
	Ron Weyman					\$30.77			\$30.77	\$81.53	\$102.55																		
	Denise Manning	\$ 20.51	\$ 61.53																										
Distribution	Frank Armstrong																												
	Seth Bangham												\$278.85																
	Rob Colvin																												
	Mike Flynn																												
	Mark Gindele																												
	Jeremy Hoffman																												
	Joseph Lippert																												
	Jarrod Mills												\$741.15																
	Willy Mueller											\$252.95																	
	Nathan Peoples							\$239.09	\$500.84			\$569.25																	
	Edward Schwab												\$282.40																
	Chad Simon												\$282.40																
	Adam Smith																												
	Anthony Smith												\$249.80																
	Mark Tischner																												
	Bret Wanner																												
	Eugene Webster							\$241.21	\$505.40			\$459.46							\$344.59	\$321.82									
		\$ 3,023.17	\$ 4,217.04	\$ 3,084.65	\$ 2,503.52	\$3,991.27	\$4,732.35	\$8,162.82	\$6,586.28	\$5,348.72	\$5,183.64	\$8,302.88	\$5,554.38	\$6,385.43	\$5,183.31	\$5,658.72	\$8,813.81	\$5,645.21	\$5,138.01	\$6,572.82	\$7,344.55	\$5,728.91	\$8,259.77	\$5,787.43	\$6,386.88	\$5,782.04			

Directly charged to 300	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
331-0001-000 Water Lines				\$ 150.87								128.18	\$ 278.83
333-0001-000 Meters	\$ 2,249.99	\$ 2,431.02	\$ 2,781.72	\$ 2,198.71	\$2,332.48	\$1,074.48	\$ 3,002.00	\$ 3,150.17	\$ 3,398.77	\$ 2,133.23	\$ 2,837.37	\$ 2,046.28	\$29,400.21
335-0001-000 FH				\$ 174.23	328				198.32				\$ 696.55
													Total
													\$30,376.56

Summary	Engineering Labor	\$258,841.87
	Distribution labor	\$ 8,107.39
	Misc	\$ 30,375.99
	<b>Total Labor Capitalized</b>	<b>\$297,325.25</b>