

Account #	Account Name / Description	Debits	Credits
12/31/2005	AJE 7		
184-0001-000	CONSTRUCTION IN PROGRESS	10,311.00	
231-0005-000	PROJECT RETAINAGE		10,311.00
	Accrue Wagner Smith retainage.		
12/31/2005	AJE 8		
142-0005-000	A/R OTHER	20,185.00	
471-0002-000	TURN ON FEES		20,185.00
	To record Oct-Dec '04 turn-off fees, collected from Sanitation Dist. 1-4-05		
12/31/2005	AJE 9		
479-0001-000	CONTRIBUTED CAPITAL	43,859.22	
331-0003-000	MAINS - TAYLOR MILL		43,859.22
	To correct treatment of inventory for Taylor Mill purchase.		
12/31/2005	AJE 10		
601-5101-031	OPERATIONS LABOR-DISTRIBUTION	25,889.30	
601-8100-074	BOOKKEEPING/ACCTG LABOR	3,201.68	
601-8100-072	EXEC MGMT LABOR	6,490.63	
601-8100-078	LABOR-HR/INFORMATION SYSTEMS	7,940.64	
601-7101-052	ACCOUNT SERVICE LABOR	12,269.39	
601-7101-051	FIELD SERVICE LABOR	8,485.01	
601-7101-050	METER READERS LABOR	3,041.60	
601-7101-053	FLUSHING LABOR	3,704.00	
601-7101-055	COURIER LABOR	659.44	
601-7101-056	LABOR - METER SHOP	3,121.89	
601-7105-057	LABOR - FIELD SVC. TM	811.84	
601-4100-001	LABOR-FTTP	4,607.09	
601-3100-001	LABOR-FTTP	13,100.04	
601-3103-001	LABOR-FACILITIES-FTTP	436.40	
601-3100-002	LABOR-TMTP	2,780.28	
601-3103-002	LABOR-FACILITIES WORKER-TMTP	730.40	
601-3100-029	LABOR-MEMORIAL PKWY TP	5,047.20	
601-3103-029	LABOR-FACILITIES WORKER-MPTP	443.20	
601-4100-020	LABOR-INSTRUMENTATION	3,861.37	
601-3100-003	LABOR-LABORATORY	6,577.42	
601-6100-025	LABOR-GENERAL	7,144.41	
601-3102-001	LABOR SECURITY-FTTP	356.50	
601-5102-030	CLERK LABOR-ENGINEERING	1,124.28	
601-5103-030	ENGINEERING SUPERVISOR	5,362.68	
601-5101-030	OPERATIONS LABOR-ENGINEERING	8,269.73	
601-5102-031	CLERK LABOR-DISTRIBUTION	1,055.20	
601-6101-031	DIST LABOR-VEH MAINT	1,648.40	

.count #	Account Name / Description	Debits	Credits
601-6104-031 242-0014-000	DIST LABOR-MAINT SUPER ACCRUED PAYROLL	4,073.20	142,233.22
To record ending accrued payroll.			
12/31/2005		AJE 11	
527-0001-000 242-0061-000	INTEREST EXPENSE SUB DISTRICT C SUR CHARGES	8,633.04	8,633.04
To adjust to actual			
12/31/2005		AJE 12	
503-0000-000 108-0000-000	DEPRECIATION EXPENSE ACCUMULATED DEPRECIATION	65.04	65.04
To adjust depreciation expense to actual			
12/31/2005		AJE 13	
151-0002-000 620-6009-031	INVENTORY - METERS INVENTORY ADJUSTMENT	14,267.63	14,267.63
To adjust inventory - meters to actual per 12-31-04 physical count			
12/31/2005		AJE 14	
466-0001-000 461-0103-000	WATER SALES RESALE WATER SALES-PUBLIC AUTH -NEW STRUCTURE	199,116.00	199,116.00
To correct posting of Taylor Mill billing (April -July '04) System was purchased April '04			
12/31/2005		AJE 15	
620-6009-031 151-0000-000	INVENTORY ADJUSTMENT MAT & SUPP INVENTORY	7,100.84	7,100.84
To adjust to actual @ 12/31/04			
12/31/2005		AJE 16	
0001-000 201-0001-000	CONSTRUCTION IN PROGRESS ACCOUNTS PAYABLE-VENDORS	44,237.53	44,237.53
To record applic # 9-Wagner Smith Proj 38410 Phase I Scada system			

count #	Account Name / Description	Debits	Credits
12/31/2005	AJE 17		
184-0001-000	CONSTRUCTION IN PROGRESS	219,814.23	
231-0001-000	ACCOUNTS PAYABLE-VENDORS		219,814.23
184-0001-000	CONSTRUCTION IN PROGRESS	24,423.80	
231-0005-000	PROJECT RETAINAGE		24,423.80
To post applic # 3 Wagner Smith SCADA system improvements phase 2 orig contract amount \$638,540.			
12/31/2005	AJE 18		
184-0001-000	CONSTRUCTION IN PROGRESS	186,818.42	
231-0001-000	ACCOUNTS PAYABLE-VENDORS		186,818.42
184-0001-000	CONSTRUCTION IN PROGRESS	20,757.61	
231-0005-000	PROJECT RETAINAGE		20,757.61
To post pay applic #4 Wagner Smith, Scada System phase 2.			
12/31/2005	AJE 19		
100-0100-000	1992 BOND RESERVE FUND	87,208.82	
133-0130-000	1997 RESERVE FUND	30,474.16	
133-0150-000	2001 BOND DEBT SERVICE RESERVE	19,554.00	
419-0001-000	DIVIDEND & INTEREST INC		130,020.81
133-0155-000	DEBT SERVICE RESERVE - 2003 B		7,216.17
To adjust reserve accounts to market value - see w/p A-49.			
12/31/2005	AJE 20		
419-0001-000	DIVIDEND & INTEREST INC	137,223.53	
171-0002-000	ACC'D INT-BOND RESERVE		137,223.53
To adjust accrued interest receivable to actual. Note there is no accrual for FNMA discount notes - market value approximates the accretion of the discount.			
12/31/2005	AJE 21		
173-0001-000	A/R-UNBILLED WATER	700,000.00	
461-0100-000	WATER SALES-RESID		700,000.00
To adjust unbilled.			
12/31/2005	AJE 22		
108-0000-000	ACCUMULATED DEPRECIATION	21,464.45	
184-0001-000	CONSTRUCTION IN PROGRESS	4,964,770.72	

Account #	Account Name / Description	Debits	Credits
304-0004-000	STRUCT & IMPR-GEN PLANT		1,144,770.72
503-0000-000	DEPRECIATION EXPENSE		21,464.45
303-0004-000	LAND & LAND RIGHTS-GENERAL		3,820,000.00
To move central facility purchase back to CIP.			
12/31/2005		AJE 23	
132-0042-000	RESERVE CASH 628045	8.39	
419-0001-000	DIVIDEND & INTEREST INC		8.39
To record cash account balance at 12/31/04 a/c 628045			
12/31/2005		AJE 24	
184-0001-000	CONSTRUCTION IN PROGRESS	364,944.37	
527-0001-000	INTEREST EXPENSE		364,944.37
TO post capitalized interest.			
12/31/2005		AJE 25	
142-0008-000	ACCTS REC-PROJECTS	76,599.20	
184-0001-000	CONSTRUCTION IN PROGRESS		88,195.52
620-6002-031	MAT/SUPP-DIST MAINT OF MAINS	11,596.32	
TO adjust receivables for state projects to actual and to move all 0200's to receivables.			
12/31/2005		AJE 26	
142-0005-000	A/R OTHER	170,465.34	
479-0001-000	CONTRIBUTED CAPITAL		170,465.34
To post receivable for Subdistrict E grant funds.			
12/31/2005		AJE 27	
142-0005-000	A/R OTHER	33,034.31	
479-0001-000	CONTRIBUTED CAPITAL		33,034.31
To set up receivable for Kentucky Infrastructure grant funds received in 2005.			
12/31/2005		AJE 28	
142-0005-000	A/R OTHER	18,600.00	
479-0001-000	CONTRIBUTED CAPITAL		18,600.00

count #	Account Name / Description	Debits	Credits
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To accrue for Ryland - Porter road extension to be reimbursed under grant per Michelle Frisch of NKADD.

Totals	<u>8,158,827.14</u>	<u>8,158,827.14</u>
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Q8a: Provide a list of all employees employed during the test period. For each employee listed, provide the following:

- (1) Name.
- (2) Title.
- (3) Length of employment with NKWD.
- (4) Job duties.
- (5) Test-period rate and current pay rate.
- (6) Test-period regular time worked and overtime worked.
- (7) Percentage of test-period payroll capitalized.
- (8) Total test period payroll expenses and capitalized.
- (9) Type of employee benefits (i.e., health insurance, dental insurance, vision insurance, pension, etc.) and amounts paid for each by Northern Kentucky Water District.

A8a: See attached.

Q8b: Provide a copy of the employee information requested in 8(a) on a computer disk in Microsoft® Office Excel format.

A8b: See attached computer disk.

Q8c: Provide the employer retirement contribution rate(s) that were effective during calendar year 2004, including the date the rate became effective.

A8c: 7/1/03 to 6/30/04	7.34%
7/1/04 to 6/30/05	8.48%

Q8d: If the employer retirement contribution rate(s) will be changed in calendar year 2005, provide the rate and the date it will become effective.

A8d: 7/01/2005	10.98%
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NORTHERN KENTUCKY WATER DISTRICT  
 Rate Case 2005-00148  
 Question 8A

A. Provide a list of all employees employed during the test period.  
 For each employee listed, provide the following (1-9).

1	2&4	3	5	5	5	6	6	7	8	8
NAME	TITLE/DUTIES	D.O.B.	2004 Test Period Base Rates	2005 Current Base Rates	Regular Hours Worked	Overtime Hours	% of Payroll Capitalized	Test Period Expenses	Test Period Capitalized	
Dave Abdon	Lab Tech	10/14/1977	19.21	19.69	2080	8.00	2.55%	7,432,573.00	189,530.61	
Mary Alexander	Computer Spec PT	08/01/2003	30.00	30.50	1040	0.00				
Frank Armstrong	Fieldman	10/07/2002	14.46	15.11	2080	512.00				
Mary Bach	Cust. Acct. Rep	01/02/1990	17.01	18.12	2080	256.00				
Mollie Bailey	Pl. Operator	03/06/2000	16.62	17.37	2080	140.00				
Ron Barrow	V.P. Finance	05/01/1974	49.97	49.97	2080	0.00				
Jim Bennett	Bldg & Grds. Tech	04/04/1988	18.26	18.63	2080	8.00				
Melissa Bielo	Cust. Acct. Rep	01/06/2003	12.31	14.82	2080	78.00				
Seth Bingham	Fieldman	01/21/2002	14.25	14.60	2080	868.00				
Mike Blanchet	Fieldman	01/21/2002	14.46	14.82	2080	148.00				
Joe Boyle	Pl. Operator	09/28/1980	21.13	21.66	2080	8.00				
Steve Broering	Eng. Tech	04/09/2001	18.52	18.98	2080	42.00				
Dee Browning	Cust. Acct. Rep	02/08/1993	18.33	18.63	2080	48.00				
Jonathon Brougham	Pl Operator	04/11/2005	0.00	14.18	0	0.00				
Ron Bruck	Fieldman	03/06/1989	20.31	21.41	2080	108.00				
Chris Bryant	Info. Sys. Mgr.	10/11/1999	35.20	36.78	2080	0.00				
Bob Buhrhage	H.R. Mgr	01/05/1998	36.14	37.77	2080	0.00				
Kevin Carlisle	Pl. Operator	01/14/2002	14.53	14.53	2080	30.00				
Donny Carter	C.S. Field Rep	12/26/1994	16.91	16.91	2080	175.00				
Pam Case	Bookkeeper	12/24/1984	16.99	17.75	2080	28.00				
Mike Casebolt	Pl. Supervisor	04/17/1984	30.79	32.18	2080	0.00				
Rusty Collinsworth	Flush/LD Supv	09/14/1987	26.40	27.59	2080	0.00				
Rob Colvin	Flush Fieldman	02/07/1994	17.68	18.48	2080	4.00				
Sherill Cook	Cust. Acct. Rep	02/21/2001	0.00	13.34	1560	87.00				
Chris Couch	Bldg & Grds. Tech	03/10/2003	11.08	13.24	2080	402.00				
David Courtney	Fieldman	06/16/2003	14.07	14.82	2080	688.00				
Joel Cundiff	Meter Reader	02/10/2003	14.25	14.61	2080	0.00				
Jamie Denlinger	Pl. Operator	01/14/2002	14.25	16.71	2080	194.00				
Justen Dennis	Eng. Tech	06/17/2002	14.82	16.71	2080	8.00				
Diane Detzel	Payroll Clk PT	08/01/2003	20.00	20.50	1040	0.00				
John Dierig	Maint. Manager	10/14/1985	30.70	32.08	2080	0.00				
Dave Enzweiler	Maint. Tech	06/17/1986	20.11	20.61	2080	192.00				
Edwin Fannin	Maint. Foreman	01/18/1988	22.31	23.31	2080	536.00				
David Farmer	Pl. Operator	01/04/2000	17.61	0.00	2080	115.00				
Steve Findley	Fieldman	07/29/2002	14.46	15.11	2080	330.00				
Brain Flanagan	Pump Mech	12/17/1971	29.04	29.04	2080	352.00				
Mike Flynn	Pl. Operator	10/16/2002	14.25	14.60	2080	4.00				
Darren Fuehrer	Flush. Fieldman	06/13/2002	14.72	15.09	2080	0.00				
Todd Fuller	Inspector	05/29/1989	18.80	19.65	2080	18.00				
Rob Gibbons	Inspector	04/27/1984	24.12	24.62	2080	120.00				
Don Gibson	Maint. Tech	01/23/1978	20.99	21.41	2080	506.00				
Mark Gindele	Eng/Const/ Mgr	07/01/1985	37.13	38.66	2080	0.00				
Tina Graham	Fieldman	07/17/1986	20.99	21.41	2080	450.00				
Mike Greer	Cust. Acct. Rep	07/13/1998	13.49	13.83	2080	25.00				
	Pl. Operator	06/13/2002	18.84	19.69	2080	114.00				



NORTHERN KENTUCKY WATER DISTRICT  
Rate Case 2005-00148  
Question 8A

A. Provide a list of all employees employed during the test period.  
For each employee listed, provide the following (1-9).

1	2&4	3	5	5	5	6	6	7	8	8
NAME	TITLE/DUTIES	D.O.B.	2004 Test Period Base Rates	2005 Current Base Rates	Regular Hours Worked	OverTime Hours	% of Payroll Capitalized	Test Period Expenses	Test Period Capitalized	
Jim Haas	Pl. Operator	03/15/1992	19.06	19.92	2080	128.00	2.55%	7,432,573.00	189,530.61	
Jeff Halberstadt	Dist. Foreman	06/01/1992	21.43	22.39	2080	74.00				
Ken Hall	Bldg & Grds. Tech	02/10/2003	10.91	11.19	2080	3.00				
Tonya Hall	Inv./ Adm. Clk	04/24/2000	12.59	12.90	2080	24.00				
Ryan Halloran	Staff Eng	01/31/2005	0.00	0.00	0	0.00				
Charlie Hampton	Meter Reader	12/11/2000	15.08	15.46	2080	4.00				
Richard Harrison	V.P. Eng/Dist	10/17/1988	47.50	50.59	2080	0.00				
Bob Harthun	Sr. Inspector	01/02/1990	24.08	26.42	2080	305.00				
Jeff Hegge	Fieldman	01/12/1998	15.01	15.39	2080	312.00				
Rocky Hensley	Dist. Foreman	07/21/1986	24.14	24.62	2080	418.00				
Fred Hiller	Maint. Tech	09/09/1993	18.92	19.77	2080	84.00				
Warren Hinman	Pl. Operator	01/30/2003	14.46	15.11	2080	162.00				
Jeremy Hoffman	Meter Reader	11/06/2000	16.52	17.26	2080	18.00				
Mark Holz	Fieldman	02/01/1988	20.77	21.41	2080	112.00				
Terry Howard	Flush. Fieldman	05/31/1993	18.72	19.19	2080	0.00				
Tao Huang	GIS Tech	12/04/2000	19.73	20.62	2080	0.00				
Bill Johns	Dist. Foreman	03/19/1984	23.11	0.00	2080	0.00				
Jim Johnson	Pl. Supervisor	06/13/2002	28.39	29.10	2080	0.00				
Bari Joslyn	V.P. WQ&P	09/18/1978	45.26	48.20	2080	0.00				
Randy Kellinghaus	Dist. Foreman	10/02/1972	23.79	24.38	2080	650.00				
Ruth Kern	Cust. Acct. Rep	07/17/1991	16.22	0.00	2080	0.00				
Tim Kidney	Inspector	05/16/1988	20.37	21.28	2080	244.00				
Debbie Kircher	Adm. Asst.	01/06/2003	15.63	16.33	2080	0.00				
Amy Kramer	Design Eng. Mgr.	12/31/2001	33.44	34.94	2080	0.00				
Ryan Kramer	Staff Eng	05/12/2003	20.59	0.00	2080	0.00				
Jerry Krentz	C.S. Field Rep	01/28/1985	20.99	21.41	2080	252.00				
Debi Kujilan	CIS Administrator	05/30/2001	16.79	18.78	2080	68.00				
Brandon Kupler	Fieldman	07/12/2004	0.00	14.50	960	258.00				
Chris Lawson	Fieldman	10/07/2003	13.90	14.82	2080	76.00				
Chuck Leach	C.S. Field Rep	02/10/2003	18.66	19.50	2080	250.00				
Joe Lippert	Fieldman	06/26/1995	17.49	19.37	2080	452.00				
George List	Fieldman	04/30/1980		18.49	1560	134.00				
Mark Lofland	V.P. Cust. Accts	05/17/1982	41.22	43.07	2080	0.00				
Gary Long	Pl. Operator	02/18/1992	21.07	22.44	2080	98.00				
Ron Lovan	Pres./CEO	01/31/2001	81.73	85.82	2080	0.00				
Tom Lutkenhoff	C.S. Field Rep	10/03/1983	20.28	21.19	2080	194.00				
Shellie Lyon	Cust. Acct. Rep	01/06/2003	12.31	12.74	2080	71.00				
Arienne Maines	Pl. Operator	06/28/2004		14.50	1040	140.00				
Denise Manning	Eng. Clerk	06/16/2003	11.90	13.06	0	0.00				
Tara Martin	Cust. Acct. Rep	01/29/2001	12.45	13.26	2080	96.00				
Amy Matraccia	Instru. Adm	01/02/1990	24.39	25.49	2080	0.00				
Jeff McClure	Fieldman	07/01/1991	17.89	18.70	2080	456.00				
Max McComas	Fieldman	01/02/1992	18.41	19.24	2080	18.00				
Becky McCormick	Sr. Chemist	05/26/1992	23.52	24.58	2080	0.00				
Bill McGrath	Fieldman	06/15/1992	17.94	18.75	2080	426.00				

NORTHERN KENTUCKY WATER DISTRICT  
Rate Case 2005-00148  
Question 8A

A. Provide a list of all employees employed during the test period.  
For each employee listed, provide the following (1-9).

1	2&4 _NAME	3 D.O.B.	5		6 Regular Hours Worked	6 Overtime Hours	7 % of Payroll Capitalized	8 Test Period Expenses	8 Test Period Capitalized
			5 2004 Test Period Base Rates	5 2005 Current Base Rates					
	Jackie McKinley	11/24/1997	13.79	14.41	2080	28.00			
	Bryan Melcher	11/02/1987	20.00	20.90	2080	166.00			
	Chris Messmer	05/28/1985	19.24	19.72	2080	8.00			
	Tim Messmer	10/20/1988	21.33	22.29	2080	200.00			
	Maria Michalack	03/21/2005		10.73	0	0.00			
	Dave Miller	02/13/1989	21.34	22.30	2080	14.00			
	Jason Miller	07/17/2000	18.14	19.72	2080	238.00			
	Scott Moore	08/04/1986	21.76	22.74	2080	74.00			
	Willy Mueller	10/03/1988	22.78	24.26	2080	906.00			
	Diarryl Mullins	05/12/1978	19.57	20.74	2080	325.00			
	Brad Murphy	03/29/2004		26.35	1390	0.00			
	Karen Murray	01/05/1987	16.94	17.36	2080	139.00			
	Greg Napier	05/18/1998	17.57	18.01	2080	0.00			
	Barb Northcutt	01/02/1990	18.75	19.59	2080	338.00			
	Kevin Owen	02/05/1990	26.14	27.32	2080	0.00			
	Lenny Parsons	07/08/1991	17.48	18.27	2080	361.00			
	Dave Peat	01/02/1996	23.28	24.79	2080	0.00			
	Wayne Pennington	01/04/2000	16.38	16.79	2080	48.00			
	Nathan Peoples	01/13/2003	14.25	14.89	2080	278.00			
	Phil Perry	03/01/1977	31.75	33.18	2080	0.00			
	Matt Piccirillo	05/14/2001	15.46	17.36	2080	98.00			
	Scott Poole	07/29/2004		14.50	870	32.00			
	Dave Powell	04/30/1990	20.38	21.30	2080	12.00			
	Ed Prather	05/10/1976	32.95	33.61	2080	0.00			
	Karen Puthoff	01/11/1999	14.29	14.65	2080	48.00			
	John Ramey	06/13/2002	23.99	25.07	2080	0.00			
	Nick Rebholz	06/02/1983	19.90	20.40	2080	145.00			
	Connie Pangburn	10/26/1985	21.08	22.69	2080	0.00			
	Andy Remlinger	05/01/1997	33.42	34.92	2080	0.00			
	Priscilla Reusch	07/13/1989	18.45	19.28	2080	204.00			
	Sue Richardson	07/12/1999	15.68	16.07	2080	0.00			
	Suzanne Rife	10/11/1999	13.38	13.71	2080	7.25			
	Frances Robinson	11/29/1976	29.54	31.46	2080	0.00			
	Wayne Rogers	02/15/1984	15.89	16.21	2080	28.00			
	Jerry Rogers	07/28/1986	20.47	21.39	2080	574.00			
	Cindy Rumage	05/11/1987	17.28	18.06	2080	67.00			
	Wally Ryan	11/03/1997	16.09	17.03	2080	360.00			
	Scott Rymarquis	02/22/1990	22.90	23.93	2080	18.00			
	Brian Schank	06/30/2003	23.54	24.60	2080	0.00			
	Edward Schawe			14.82	1560	126.00			
	John Scheben	02/12/1990	25.22	26.35	2080	0.00			
	Jessica Schlimm	06/23/2003	10.89	12.78	2080	70.00			
	John Schmiade	03/12/1989	20.22	21.13	2080	188.00			
	Jim Scott	06/13/2002	16.81	17.23	2080	212.00			
	Chip Seibert	12/09/1985	22.84	23.87	2080	24.00			
							7,432,573.00		189,530.61

NORTHERN KENTUCKY WATER DISTRICT  
 Rate Case 2005-00148  
 Question 8A

A. Provide a list of all employees employed during the test period.  
 For each employee listed, provide the following (1-9).

1	2&4	3	5	5	5	6	6	7	8	8
NAME	TITLE/DUTIES	D.O.B.	2004 Test Period Base Rates	2005 Current Base Rates	Regular Hours Worked	Overtime Hours	% of Payroll Capitalized	Test Period Expenses	Test Period Capitalized	
Kevin Sergent	Instr. Specialist	02/18/1992	20.06	21.36	2080	194.00				
Scott Shepherd	Constr. Supervisor	06/20/1988	27.33	28.56	2080	0.00				
Lori Simpson	Adm. Asst.	10/18/1998	17.11	18.22	2080	4.00				
Doug Sipple	Maint. Tech	09/04/1984	20.03	20.93	2080	242.00				
Cathy Smith	Cust. Acct. Rep	04/13/1999	14.51	14.87	2080	31.00				
Richard Smith	Fieldman	01/06/2003	14.25	14.89	2080	326.00				
Bob Stark	Safety Coordinator	08/07/1977	25.42	0.00	520	0.00				
Darryl Stephens	Pl. Operator	06/13/2002	18.66	19.50	2080	192.00				
William Stewart	Instr. Tech	07/29/1996	18.52	19.35	2080	186.00				
Randy Sullender	Pump Mech	03/03/2003	18.61	19.45	2080	34.00				
Laura Talarek	Lab Tech	02/12/1997	14.75	15.41	2080	20.00				
Ellen Thompson	Accg. Adm	08/20/1979	18.68	19.15	2080	12.00				
Mark Tischner	Dist. Foreman	01/10/2000	18.12	20.08	2080	378.00				
Jean Verax	Clk/Receptionist	05/01/2000	11.90	13.06	2080	0.00				
Kim Vo	Analytic Chemist	09/07/1999	21.96	22.95	2080	0.00				
Mary Carol Wagner	Lab Manager	03/25/1988	33.46	35.63	2080	0.00				
Brett Warner	Fieldman	02/29/2000	15.57	16.27	2080	478.00				
Greg Warnke	Maint. Tech	04/13/1992	18.23	19.05	2080	400.00				
Doug Webb	Meter Reader	11/06/2000	14.80	15.47	2080	0.00				
Joe Webster	Dist. Foreman	05/08/1989	23.22	24.62	2080	128.00				
Paul Webster	Pl. Operator	06/13/2002	19.41	19.90	2080	234.00				
Sharon Wells	Cust. Acct. Rep	12/19/1988		12.74	1560	60.00				
Chris Weitherell	C.S. Field Supy	05/06/1991	24.27	25.36	2080	0.00				
Ron Weyman	Meter Reader	05/01/2000	16.22	17.27	2080	18.00				
Jim Wren	Sr. Mechanic	03/23/1992	21.97	22.96	2080	0.00				
Bill Wulfeck	Operations Mgr.	01/01/1987	41.72	44.43	2080	0.00				
Mark Zukowski	Staff Eng	07/29/2004	0.00	20.44	870	0.00				
Daniel Hodge	Security guard	07/06/2002	15.50	0.00	0	0.00				
Ronald Talbot	Security guard	04/28/2002	15.50	16.00	1040	0.00				
To Be Hired	Administrative Asst.	TBH	16.00	16.00	0	0.00				
To Be Hired	Instrumentation Tech	TBH	15.00	15.00	0	0.00				
Patricia Sommerkamp	Commissioner		\$500 / Month	\$500 / Month						
Joe Koester	Commissioner		\$500 / Month	\$500 / Month						
Fred Macke Jr	Commissioner	08/26/2004	\$500 / Month	\$500 / Month						
Douglas Wagner	Commissioner		\$500 / Month	\$500 / Month						
Fank Jackson	Commissioner		\$500 / Month	\$500 / Month						
Drew Collins	Commissioner		\$500 / Month	\$500 / Month						
Norman Veatch	Commissioner		\$500 / Month	\$500 / Month						
	Not reappointed			0.00						
	Replaced by Macke									
							2.55%	7,432,573.00	189,530.61	

NORTHERN KENTUCKY WATER DISTRICT  
Rate Case 2005-00148  
Question 8A

A. Provide a list of all employees employed during the test period.  
For each employee listed, provide the following (1-9).

1	9	9	9	9	9	9
NAME	2004	2004	2004	Test Period	Test Period	Test Period
	Health Insurance Prem less Emp Portion	Life Insurance	Dental Insurance	Health Insurance	Pension	
Dave Abdon	10,470.00	120.00	581.60	3,323.70		
Mary Alexander	-	93.00	-	2,755.51		
Frank Armstrong	3,793.60	108.00	-	3,704.89		
Mary Bach	3,793.60	105.00	180.80	3,007.33		
Mollie Bailey	10,470.00	300.00	252.80	8,780.09		
Ron Barrow	3,793.60	114.00	-	3,128.75		
Jim Bennett	3,793.60	78.00	-	2,368.81		
Melissa Bielo	10,470.00	90.00	-	3,565.82		
Seth Bingham	10,470.00	93.00	401.60	2,751.94		
Mike Blanchet	6,776.88	132.00	808.00	3,620.00		
Joe Boyle	6,776.88	117.00	164.00	3,274.06		
Steve Broering	10,470.00	117.00	317.60	3,187.26		
Dee Browning	-	-	-	-		
Jonathon Brougham	10,470.00	129.00	1,803.20	3,999.83		
Ron Bruck	6,776.88	222.00	-	6,028.67		
Chris Bryant	-	228.00	-	6,337.06		
Bob Buhrhage	10,470.00	93.00	1,642.36	2,678.14		
Kevin Carlisle	-	108.00	-	3,487.58		
Donny Carter	3,793.60	108.00	1,000.00	2,918.48		
Pam Case	10,470.00	195.00	516.00	5,198.74		
Mike Casebolt	10,470.00	165.00	417.60	4,506.44		
Rusty Collinsworth	10,470.00	111.00	494.40	2,986.08		
Rob Colvin	-	63.00	-	1,935.64		
Sherill Cook	3,793.60	72.00	-	2,053.62		
Chris Couch	3,793.60	90.00	73.60	3,367.34		
David Courtney	10,470.00	90.00	126.40	2,407.61		
Joel Cundiff	3,793.60	90.00	-	2,946.18		
Jamie Denlinger	3,793.60	93.00	1,000.00	2,667.92		
Justen Dennis	-	-	1,188.00	-		
Diane Detzel	10,470.00	192.00	864.00	5,262.91		
Jim Dieng	10,470.00	126.00	711.60	3,712.62		
John Elfers	6,776.88	141.00	1,078.40	4,312.66		
Dave Enzweiler	6,221.28	111.00	1,049.60	3,451.52		
Edwin Fannin	3,793.60	93.00	-	2,893.85		
David Farmer	6,776.88	183.00	-	6,473.72		
Steve Findley	6,221.28	90.00	138.40	2,479.28		
Brian Flanagan	10,470.00	93.00	-	2,479.17		
Mike Flynn	10,470.00	120.00	322.73	3,273.67		
Darren Fuehner	10,470.00	153.00	1,260.80	4,391.26		
Todd Fuller	6,221.28	132.00	88.00	4,389.55		
Rob Gibbons	10,470.00	234.00	2,453.00	6,431.88		
Don Gibson	10,470.00	132.00	2,979.50	4,838.61		
Mark Gindele	10,470.00	87.00	609.60	2,371.20		
Tina Graham	3,793.60	120.00	149.60	3,426.56		
Mike Greer	-	-	-	-		

NORTHERN KENTUCKY WATER DISTRICT  
Rate Case 2005-00148  
Question 8A

A. Provide a list of all employees employed during the test period.  
For each employee listed, provide the following (1-9).

1	9	9	9	9	9	9
NAME	2004	2004	2004	2004	2004	2004
	Health Insurance Prem less Emp Portion	Life Insurance	Dental Insurance	Test Period	Pension	
Jim Haas	6,776.88	120.00	-	-	3,689.82	
Jeff Halberstadt	6,221.28	135.00	246.40	-	3,993.71	
Ken Hall	6,776.88	69.00	1,000.00	-	1,868.02	
Tonya Hall	10,470.00	81.00	933.60	-	2,116.80	
Ryan Halloran	-	-	-	-	-	
Charlie Hampton	3,793.60	96.00	-	-	2,473.94	
Richard Harrison	10,470.00	297.00	585.60	-	8,301.52	
Bob Harthun	10,470.00	153.00	372.00	-	4,949.79	
Jeff Hegge	6,221.28	96.00	347.20	-	3,076.90	
Rocky Hensley	6,776.88	153.00	661.60	-	5,311.37	
Fred Hiller	10,470.00	120.00	596.80	-	3,253.75	
Warren Hinman	10,470.00	93.00	309.60	-	2,663.37	
Jeremy Hoffman	6,776.88	105.00	714.40	-	2,798.57	
Mark Holz	10,470.00	132.00	780.40	-	4,117.69	
Terry Howard	10,470.00	117.00	820.00	-	3,155.37	
Tao Huang	10,470.00	126.00	-	-	3,316.13	
Bill Johns	2,823.70	69.00	99.20	-	1,701.64	
Jim Johnson	10,470.00	180.00	246.40	-	4,771.26	
Bari Joslyn	3,793.60	285.00	70.40	-	7,756.32	
Randy Kellinghaus	10,470.00	150.00	-	-	5,674.93	
Ruth Kern	-	-	108.80	-	1,165.36	
Tim Kidney	10,470.00	129.00	150.40	-	3,924.11	
Debbie Kircher	3,793.60	99.00	1,000.00	-	2,634.22	
Amy Kramer	11,236.48	210.00	-	-	5,715.27	
Ryan Kramer	-	-	-	-	813.26	
Jerry Krentz	3,793.60	132.00	-	-	4,204.54	
Debi Kujilan	10,470.00	105.00	1,227.00	-	3,082.10	
Brandon Kupler	1,896.80	36.25	-	-	1,368.32	
Chris Lawson	3,793.60	87.00	-	-	2,454.31	
Chuck Leach	10,470.00	117.00	1,923.10	-	3,731.06	
Joe Lippert	10,470.00	117.00	1,402.40	-	3,967.23	
George List	6,776.88	85.50	611.56	-	2,693.84	
Mark Lofland	6,221.28	258.00	696.00	-	7,234.78	
Gary Long	10,470.00	132.00	585.60	-	4,083.99	
Ron Lovan	10,470.00	465.00	807.60	-	14,817.98	
Tom Lutkenhoff	10,470.00	129.00	758.40	-	4,031.49	
Shellie Lyon	6,221.28	78.00	282.40	-	2,088.60	
Arienne Maines	6,221.28	36.25	-	-	1,255.54	
Denise Manning	-	75.00	-	-	2,102.33	
Tara Martin	6,221.28	78.00	87.20	-	2,181.22	
Amy Matraca	3,793.60	153.00	-	-	4,192.98	
Jeff McClure	6,221.28	114.00	796.60	-	3,539.05	
Max McComas	6,776.88	117.00	55.80	-	3,160.15	
Becky McCormick	10,470.00	147.00	48.00	-	4,196.68	
Bill McGrath	6,776.88	114.00	1,512.00	-	3,892.42	

NORTHERN KENTUCKY WATER DISTRICT  
Rate Case 2005-00148  
Question 8A

A. Provide a list of all employees employed during the test period.  
For each employee listed, provide the following (1-9).

1	9	9	9	9	9
NAME	2004	2004	2004	2004	2004
	Health Insurance Prem less Emp Portion	Life Insurance	Dental Insurance	Test Period	Pension
Jackie McKinley	6,776.88	87.00	-	-	2,398.53
Bryan Melcher	3,793.60	126.00	394.40	-	3,655.93
Chris Messmer	10,470.00	123.00	432.00	-	3,252.55
Tim Messmer	10,470.00	135.00	720.00	-	4,345.08
Maria Michalack	-	-	-	-	-
Dave Miller	10,470.00	135.00	824.50	-	3,768.21
Jason Miller	10,470.00	120.00	-	-	3,792.02
Scott Moore	10,470.00	138.00	953.07	-	4,028.68
Willy Mueller	10,470.00	144.00	-	-	6,830.25
Darryl Mullins	6,221.28	123.00	-	-	4,099.31
Brad Murphy	10,470.00	119.25	1,000.00	-	3,144.90
Karen Murray	6,776.88	108.00	851.20	-	3,281.88
Greg Napier	10,470.00	111.00	1,208.87	-	2,981.72
Barb Northcutt	10,470.00	117.00	815.20	-	4,065.39
Kevin Owen	3,793.60	165.00	191.20	-	4,438.35
Lenny Parsons	10,470.00	111.00	1,431.20	-	3,756.74
Dave Peat	-	147.00	-	-	4,319.48
Wayne Pennington	10,470.00	105.00	63.20	-	2,891.40
Nathan Peoples	10,470.00	90.00	232.00	-	2,841.04
Phil Perry	3,793.60	201.00	184.80	-	5,444.88
Matt Piccirillo	6,221.28	99.00	63.20	-	2,988.72
Scott Poole	3,793.60	37.50	24.00	-	1,025.04
Dave Powell	10,470.00	129.00	274.40	-	3,680.05
Ed Prather	10,470.00	207.00	364.00	-	5,655.69
Karen Puthoff	10,470.00	90.00	520.80	-	2,495.43
John Ramey	10,470.00	150.00	363.20	-	4,029.99
Nick Reboholz	10,470.00	126.00	419.20	-	3,824.85
Connie Pangburn	3,793.60	132.00	132.80	-	3,720.52
Andy Remlinger	-	210.00	-	-	5,700.84
Priscilla Reusch	6,776.88	117.00	550.40	-	3,458.67
Sue Richardson	3,793.60	99.00	-	-	2,640.56
Suzanne Rife	10,470.00	84.00	-	-	2,265.03
Frances Robinson	10,470.00	186.00	1,000.00	-	5,080.68
Wayne Rogers	10,470.00	102.00	100.00	-	2,747.13
Jerry Rogers	10,470.00	129.00	88.80	-	4,047.03
Cindy Rurnage	6,221.28	108.00	158.20	-	3,032.09
Wally Ryan	10,470.00	102.00	308.00	-	3,429.45
Scott Rymarquis	10,470.00	144.00	-	-	4,125.50
Brian Schank	3,793.60	147.00	88.80	-	3,959.82
Edward Schawe	10,470.00	67.50	242.40	-	2,004.37
John Scheben	10,470.00	159.00	727.20	-	4,325.32
Jessica Schlimm	3,793.60	69.00	-	-	1,917.81
John Schmiade	10,470.00	129.00	424.00	-	3,826.25
Jim Scott	3,793.60	105.00	100.80	-	3,441.57
Chip Seibert	6,776.88	144.00	1,026.40	-	3,912.66

NORTHERN KENTUCKY WATER DISTRICT  
Rate Case 2005-00148  
Question 8A

A. Provide a list of all employees employed during the test period.  
For each employee listed, provide the following (1-9).

NAME	2004		2004		9		9		9	
	Health Insurance	Prem less Emp Portion	Life Insurance	Life Insurance	Test Period	Test Period	Test Period	Test Period	Test Period	Pension
Kevin Sergent	3,793.60	-	126.00	-	-	-	-	-	-	4,750.85
Scott Shepherd	10,470.00	-	171.00	-	1,095.50	-	-	-	-	4,686.09
Lori Simpson	6,776.88	-	108.00	-	558.40	-	-	-	-	2,879.16
Doug Sipple	10,470.00	-	126.00	-	1,234.20	-	-	-	-	3,689.06
Cathy Smith	6,776.88	-	93.00	-	368.00	-	-	-	-	2,810.96
Richard Smith	10,470.00	-	90.00	-	32.00	-	-	-	-	2,499.50
Bob Stark	2,617.50	-	38.25	-	2,008.80	-	-	-	-	824.99
Darryl Stephens	3,793.60	-	117.00	-	-	-	-	-	-	3,500.60
William Stewart	10,470.00	-	117.00	-	309.60	-	-	-	-	4,253.72
Randy Sullender	10,470.00	-	117.00	-	3,436.80	-	-	-	-	3,204.44
Laura Talarek	3,793.60	-	93.00	-	88.80	-	-	-	-	2,528.69
Eileen Thompson	3,793.60	-	117.00	-	971.20	-	-	-	-	3,178.99
Mark Tischner	10,470.00	-	120.00	-	940.80	-	-	-	-	4,187.00
Joan Verax	3,793.60	-	75.00	-	70.40	-	-	-	-	2,045.54
Kim Vo	-	-	138.00	-	375.20	-	-	-	-	3,858.76
Mary Carol Wagner	10,470.00	-	210.00	-	696.80	-	-	-	-	5,674.38
Brett Wannier	6,776.88	-	99.00	-	-	-	-	-	-	3,450.61
Greg Warnike	3,793.60	-	114.00	-	-	-	-	-	-	3,394.16
Doug Webb	10,470.00	-	93.00	-	751.20	-	-	-	-	2,501.41
Joe Webster	10,470.00	-	147.00	-	331.20	-	-	-	-	4,496.27
Paul Webster	-	-	123.00	-	588.40	-	-	-	-	3,738.77
Sharon Wells	6,776.88	-	58.50	-	784.00	-	-	-	-	1,707.28
Chris Wetherell	6,221.28	-	153.00	-	791.20	-	-	-	-	4,159.41
Ron Weyman	6,221.28	-	102.00	-	-	-	-	-	-	2,802.21
Jim Wren	10,470.00	-	138.00	-	555.20	-	-	-	-	3,772.54
Bill Wuifeck	10,470.00	-	261.00	-	1,455.60	-	-	-	-	7,193.75
Mark Zukowski	2,823.70	-	52.50	-	-	-	-	-	-	1,465.47
Daniel Hodge	-	-	-	-	-	-	-	-	-	-
Ronald Talbot	-	-	-	-	-	-	-	-	-	-
To Be Hired	-	-	-	-	-	-	-	-	-	-
To Be Hired	-	-	-	-	-	-	-	-	-	-
Patricia Sommerkamp	6,776.88	-	69.00	-	299.60	-	-	-	-	-
Joe Koester	6,776.88	-	150.00	-	448.00	-	-	-	-	-
Fred Macke Jr	2,809.12	-	37.50	-	188.00	-	-	-	-	-
Douglas Wagner	10,470.00	-	150.00	-	577.60	-	-	-	-	-
Fank Jackson	-	-	69.00	-	772.80	-	-	-	-	-
Drew Collins	-	-	150.00	-	-	-	-	-	-	-
Norman Veatch	4,517.92	-	112.50	-	-	-	-	-	-	-





Q9: Provide a detailed list of all fringe benefits available to Northern Kentucky Water District employees and the actual test-period cost of each benefit and the pro forma cost. Provide comparative cost information for calendar years 2002 and 2003. Indicate which fringe benefits, if any, are limited to management or full-time employees. Explain any charges in fringe benefits occurring over this period.

A9: Witness: Barrow  
See Attached.

**Northern Kentucky Water District  
Rate Case 2005-00148  
Question 9**

<b>Employee Fringe Benefits</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2004 Adjusted</b>
Pension (employer portion)	\$ 381,441	\$ 466,188	\$ 583,797	\$ 749,039
Insurance Health Dental Life	\$ 898,629	\$ 1,118,427	\$ 1,298,474	\$ 1,474,555
Education & Travel	\$ 135,699	\$ 119,167	\$ 121,168	\$ 121,168
Miscellaneous benefits Picnic Employee Appreciation luncheon Bereavement	\$ 47,275	\$ 39,889	\$ 36,813	\$ 36,813
<b>Total Employee Benefits</b>	<b>\$ 1,463,044</b>	<b>\$ 1,743,671</b>	<b>\$ 2,040,252</b>	<b>\$ 2,381,575</b>



Q10: Provide a schedule detailing all test-period expenditures related to the application filed in this current proceeding. Provide in the schedule the nature and amounts of all charges along with a copy of vendor invoices. The invoices should contain detailed descriptions of the services, the amount of time billed for each service, and the hourly billing rate. Identify the account number and title to which each amount was charged.

10a. Provide the anticipated total cost of the case upon completion. The projected amount should be detailed by type of service and vendor with supporting documentation for each.

10b. Provide a monthly update of the schedule requested in 10(a) showing all of the costs incurred as of that date. Include the supporting detailed vendor invoices as requested in 10 (a).

A10, A10a: Witness: Barrow  
See Attached.

A10b: Will supply monthly updates as needed.

Northern Kentucky Water District  
Rate Case Expenditures  
as of May 10, 2005

PSC Rate Case No. 2005-00148

Date	Amount	Case Consultant Black & Veatch	Legal Fees Jack Hughes	Accounting Fees Rankin & Rankin	Administrative Shipping & Public Notices
10/04/2004	3,039.75	-	3,039.75	-	-
10/18/2004	300.00	-	-	300.00	-
11/09/2004	450.00	-	-	450.00	-
12/01/2004	1,110.00	-	1,110.00	-	-
12/08/2004	10,864.19	10,864.19	-	-	-
12/09/2004	300.00	-	-	300.00	-
02/02/2005	5,052.94	5,052.94	-	-	-
02/14/2005	266.00	-	-	266.00	-
02/28/2005	-	-	-	-	-
03/04/2005	2,588.00	-	2,588.00	-	-
04/04/2005	33,200.00	33,200.00	-	-	-
04/06/2005	91.51	-	-	-	91.51
05/01/2005	10,285.00	10,285.00	-	-	-
05/03/2005	16,502.00	-	16,502.00	-	-
05/05/2005	55,788.71	55,788.71	-	-	-
<b>Total to Date</b>	<b>139,838.10</b>	<b>115,190.84</b>	<b>23,239.75</b>	<b>1,316.00</b>	<b>91.51</b>



### FedEx Express Shipment Summary by Payor Type

		Original	
<b>Shipper</b>			
Number of Shipments		4	
Transportation Charges		69.60	
Special Handling Charges		21.91	
<b>TOTAL</b>	<b>USD \$</b>	<b>91.51</b>	

Number of Shipments	4
Total Charges	USD \$ 91.51

<b>TOTAL SHIPMENTS</b>	<b>4</b>
<b>TOTAL CHARGES</b>	<b>USD \$ 91.51</b>

### FedEx Express Shipment Detail By Payor Type (Original)

ed up: Mar 08, 2005      Payor: Shipper      Reference: NO REFERENCE INFORMATION

- Fuel Surcharge - FedEx has applied a fuel surcharge of 8.50% to this shipment.
- Distance Based Pricing, Zone 4
- 1st attempt Mar 09, 2005 at 08:41 AM.
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

		Sender	Recipient	
Tracking ID	824004319207	ANDY REMLINGER CPA CONTROLLER	ANN BUI	
Service Type	FedEx Priority Overnight	NORTHERN KY WATER SVC DIST	BLACK & VEATCH	
Package Type	FedEx Pak	100 AQUA DR	11401 LAMAR AVE	
Zone	4	COLD SPRING KY 41076-9769 US	LEAWOOD KS 66211 US	
Packages	1			
Weight	2.0 lbs, 0.9 kgs			
Delivered	Mar 09, 2005 08:45	Transportation Charge		27.25
Svc Area	A2	Courier Pickup Charge		4.00
Signed by	C.THIEROLF	Fuel Surcharge		2.32
FedEx Use	067110990/0000015/	<b>Total Charge</b>		<b>USD \$ 33.57</b>

ENT'D APR 12 2005

REC'D APR 12 2005

VENDOR # Fredax      VOUCHER # 62792  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 86-0005-000 AMT 91.51  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 RR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

PAID APR 12 2005

038972



NORTHERN KY WATER SVC DIST  
100 AQUA DR  
NEWPORT KY 41076-9769

Billing Account Shipping Address:  
NORTHERN KY WATER SVC DIST  
100 AQUA DR  
COLD SPRING KY 41076-9769 US

**Invoice Questions?**  
**Contact FedEx Revenue Services**

Phone: (800) 622-1147 M-F 7-6 (CST)  
Fax: (800) 548-3020  
Internet: www.fedex.com

REC'D APR 12 2005

**Invoice Summary Apr 06, 2005**

<b>FedEx Express Services</b>	
Transportation Charges	69.60
Special Handling Charges	21.91
Total Charges ..... USD \$	91.51
<b>TOTAL THIS INVOICE ..... USD \$</b>	<b>91.51</b>

ENT'D APR 12 2005

**FedEx News!**

Your FedEx invoice has changed for the better. Now you will have more details where you need them. Detailed shipper and recipient information is now available for FedEx Ground shipments. In addition, the FedEx Ground Reference Chart will only include those reference codes that apply to your invoice. For more details about these changes, please log on to [newinvoice.fedex.com](http://newinvoice.fedex.com). And if you want to streamline your accounts payable processes, register for FedEx Billing Online Plus where you can view, pay and dispute your invoices and create reports. Log on to <http://www.fedex.com/us/account/fbo/> to view a demo and to register.

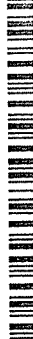
186-0005-000



PAID APR 12 2005

C-357172

The FedEx Ground accounts referenced in this invoice have been transferred and assigned to, are owned by, and are payable to FedEx Express.



**3/8/05**  
**Sender's Name** Andy Remlinger  
**Sender's FedEx Account Number** 1615-1633-3  
**Company** Northern KY Water  
**Phone** (859) 578-9898  
**Date** 3/8/05  
**Form ID No.** 0200  
**Next Business Morning** FedEx Priority Overnight  
**Deliver to** Packages un in tr

**FedEx Express Shipment Detail By Payor Type (Original)**

**Picked up: Mar 29, 2005**      **Payor: Shipper**      **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 8.50% to this shipment.
- Distance Based Pricing, Zone 4
- 1st attempt Mar 30, 2005 at 08:45 AM.

<b>Tracking ID</b>	827701607440	<b>Sender</b>	RON BARROW	<b>Recipient</b>	PEGGY HOWE
<b>Service Type</b>	FedEx Standard Overnight		NORTHERN KY WATER SVC DIST		BLOCK & VORTCH
<b>Package Type</b>	FedEx Envelope		100 AQUA DR		11401 LARMAR AVE
<b>Zone</b>	4		COLD SPRING KY 41076-9769 US		LEAWOOD KS 66211 US
<b>Packages</b>	1				
<b>Weight</b>	N/A				
<b>Delivered</b>	Mar 30, 2005 08:50	<b>Transportation Charge</b>			15.45
<b>Svc Area</b>	A2	<b>Fuel Surcharge</b>			1.31
<b>Signed by</b>	C.SMITH	<b>Courier Pickup Charge</b>			4.00
<b>FedEx Use</b>	088128480/0000002/_	<b>Total Charge</b>		<b>USD \$</b>	<b>20.76</b>

**Picked up: Apr 01, 2005**      **Payor: Shipper**      **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 8.50% to this shipment.
- Distance Based Pricing, Zone 4

<b>Tracking ID</b>	827701607391	<b>Sender</b>	ANDY REMLINGER	<b>Recipient</b>	DAVID NEUMAN
<b>Service Type</b>	FedEx Standard Overnight		NORTHERN KY WATER SVC DIST		BLACK & VEATCH
<b>Package Type</b>	FedEx Envelope		100 AQUA DR		11404 LAMAR
<b>Zone</b>	4		COLD SPRING KY 41076-9769 US		LEAWOOD KS 66211 US
<b>Packages</b>	1				
<b>Weight</b>	N/A				
<b>Delivered</b>	Apr 04, 2005 10:25	<b>Transportation Charge</b>			15.45
<b>Svc Area</b>	A2	<b>Courier Pickup Charge</b>			4.00
<b>Signed by</b>	L.CAMEEL	<b>Fuel Surcharge</b>			1.31
<b>FedEx Use</b>	091108770/0000002/_	<b>Total Charge</b>		<b>USD \$</b>	<b>20.76</b>

**Picked up: Apr 01, 2005**      **Payor: Shipper**      **Reference: NO REFERENCE INFORMATION**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 8.50% to this shipment.
- Distance Based Pricing, Zone 2

<b>Tracking ID</b>	827701607439	<b>Sender</b>	ANDY REMLINGER	<b>Recipient</b>	TERRELL ROSS
<b>Service Type</b>	FedEx Standard Overnight		NORTHERN KY WATER SVC DIST		ROSS SINCLAIRE & ASSOCIATES
<b>Package Type</b>	FedEx Envelope		100 AQUA DR		400 DEMOCRAT DR
<b>Zone</b>	2		COLD SPRING KY 41076-9769 US		FRANKFORT KY 40601 US
<b>Packages</b>	1				
<b>Weight</b>	N/A				
<b>Delivered</b>	Apr 04, 2005 12:53	<b>Transportation Charge</b>			11.45
<b>Svc Area</b>	AA	<b>Fuel Surcharge</b>			0.97
<b>Signed by</b>	A.ROSS	<b>Courier Pickup Charge</b>			4.00
<b>FedEx Use</b>	091108770/0000002/_	<b>Total Charge</b>		<b>USD \$</b>	<b>16.42</b>

**Shipment Detail Subtotal** ..... **USD \$** **91.51**

RECD APR 12 2005  
 PAID APR 12 2005  
 ENTD APR 12 2005





**RANKIN, RANKIN & COMPANY**  
*Certified Public Accountants*

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

Tel. 859/331-5000

Northern Kentucky Water District  
 100 Aqua Drive  
 Cold Spring, KY 41076

Invoice Date: October 18, 2004

Invoice Number: 00104000

Client Number: 4810 001

For professional services rendered for the period ending October 31, 2004

**Detail Description**

Activity Performed	Employee	Date	Hours/Units	Amount
Client conferences rate case	Jim Sparrow	9/24/2004	2.00	\$ 300.00
Total for Client conferences			2.00	300.00
Total Services			2.00	300.00
Total Invoice Amount			2.00	\$ 300.00

VENDOR # Ran003 VOUCHER # 58096  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 186-005-00 AMT \_\_\_\_\_  
 ACCT # 622-800-074 AMT 300.00  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE mr pc  
 RR MATCHED TO INVOICE mr pc  
 RE-CALCULATE INVOICE vjr

PAID OCT 25 2004



38002  
 NEW

186-004-00  
 186-005-00  
 One paid at conference  
 rate case  
 2004-2005  
 175 mark

**Accounts Receivable Aging**

Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
300.00	0.00	0.00	0.00	0.00	300.00



**RANKIN, RANKIN & COMPANY**  
*Certified Public Accountants*

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

Tel. 859/331-5000

Invoice Date: November 9, 2004

Invoice Number: 00104024

Client Number: 4810 001

Northern Kentucky Water District  
 100 Aqua Drive  
 Cold Spring, KY 41076

For professional services rendered for the period ending October 31, 2004

**Detail Description**

Activity Performed	Employee	Date	Hours/Units	Amount
Services				
Spec. probs & other	Jim Sparrow	10/6/2004	3.00	\$ 450.00
Ross-bonds proforma				
		Total for Spec, probs & other	3.00	450.00
		Total Services	3.00	450.00
		Total Invoice Amount	3.00	\$ 450.00

ENTD NOV 17 2004



VENDOR # Ran.003 VOUCHER # 58968  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 1860005000 AMT 450.00  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE MD  
 RR MATCHED TO INVOICE NA  
 RE-CALCULATE INVOICE VP

PAID NOV 22 2004

38324

**Accounts Receivable Aging**

Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
<del>750.00</del>	0.00	0.00	0.00	0.00	750.00



**RANKIN, RANKIN & COMPANY**  
*Certified Public Accountants*

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

■ Tel. 859/331-5000

Invoice Date: December 9, 2004

Invoice Number: 00104076

Client Number: 4810 001

Northern Kentucky Water District  
 100 Aqua Drive  
 Cold Spring, KY 41076

*For professional services rendered for the period ending December 31, 2004*

**Detail Description**

Activity Performed	Employee	Date	Hours/Units	Amount
Services				
Spec, probs & other	Jim Sparrow	11/17/2004	2.00	\$ 300.00
Revise proforma per T. Ross				
		Total for Spec, probs & other	2.00	300.00
		<b>Total Services</b>	2.00	300.00
		<b>Total Invoice Amount</b>	2.00	\$ 300.00



FNT'D DEC 14 2004

VENDOR # Ran 003 VOUCHER # \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT 300.00  
 ACCT # 186000500 AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 RR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

PAID DEC 20 2004

**Accounts Receivable Aging**

Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
300.00	0.00	0.00	0.00	0.00	300.00

38663



**RANKIN, RANKIN & COMPANY**  
*Certified Public Accountants*

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

Tel. 859/331-5000

Invoice Date: February 14, 2005

Invoice Number: 00104195

Client Number: 4810 001

Northern Kentucky Water District  
 100 Aqua Drive  
 Cold Spring, KY 41076

REC'D FEB 18 2005

*For professional services rendered for the period ending January 31, 2005*

**Detail Description**

Activity Performed	Employee	Date	Hours/Units	Amount
<b>Services</b>				
Attend meeting	Nancy Klaserner	1/6/2005	2.80	\$ 266.00
rate case planning meeting				
		<b>Total for Attend meeting</b>	2.80	266.00
		<b>Total Services</b>	2.80	266.00
		<b>Total Invoice Amount</b>	2.80	\$ 266.00

*Handwritten:* 1.31.05  
 pd # 039132  
 \$ 228.00

*Stamp:* FEB RECEIVED

VENDOR # Ran003 VOUCHER # 61445  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 1860005 AMT 266.00  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 RR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

*Handwritten:* 39461

PAID FEB 28 2005

**Accounts Receivable Aging**

Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
494.00	0.00	0.00	0.00	0.00	494.00

# STATEMENT OF ACCOUNT

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

Invoice to:  
 Northern Kentucky Water District  
 % Ron Barrow  
 Box 220  
 100 Aqua Dr.  
 Cold Spring, KY 41076-0220

Date of Invoice: October 4, 2004

Gross Conn. 709.30  
 ENS 304.55  
 Rate Cas 2005 195.00  
 A 3,039.75  
 GENERAL 845.20  
 REC'D OCT 07 2004

8/4	Review and revise letter to PSC re: B/F variable costs	.5	\$ 92.50
8/5	Revise B/F letter to PSC	.33	61.05
8/9	Review NKGCAA cross connection motion; memo to JS re: sub districts; Tele. RB re: cross connection issues	1.33	246.05
8/10	Conference PSC re: rate case issues; Memo RB re: summary of conference issues	2.5	462.50
8/16	Tele. RB; AG re: depreciation study	.33	61.05
8/19	Letter to AG and meeting re: AMP	1.33	246.05
8/24	Responses to AK re: cross connection tariff enforcement; Response to JS re: Klette Rd. bid; Letter to PSC re: bid changes	1.75	323.75
	Revise Klette Rd.	1	185.00

VENDOR # HUG001 VOUCHER # 57735

ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 8/30 AMT \_\_\_\_\_  
 ACCT # 186-0005-000 AMT 3,039.75  
 ACCT # 633-8000-079 AMT 1,954.95  
 P.O. MATCHED TO INVOICE MR  
 RR MATCHED TO INVOICE MR  
 RE-CALCULATE INVOICE ✓

> 4,994.70

PAID OCT 11 2004 37769

	letter per JS; Motion to PSC re: cross connection procedural schedule		
9/10	Tele. RB re: PSC letter re: AMP, KAWC depreciation study; Tele. AG re: AMP, Taylor Mill customer complaint	.75	138.50
9/13	Tele. Louisville Water Co. atty. Re; Cross Connection issues	.75	138.50
9/16	Conference RB re: rate case issues	5.25	971.25
9/16	Mileage rate conference	190 @ \$0.50	\$80.00
9/23	Research PSC cases re: multi-year rate plans	4.5	832.50
9/24	Tele. RB re: rate case issues	.75	138.50
9/28	Research multi-year rate orders for all states	5.5	1017.50
	Sub Total	26.57	\$4,994.70
	<b>TOTAL DUE</b>		<b>\$4,994.70</b>

186-0004 000  
633 8000 079.

PAID OCT 11 2004

37769

# STATEMENT OF ACCOUNT

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

REC'D DEC 07 2004

ENT'D DEC 07 2004

Invoice to:  
 Northern Kentucky Water District  
 % Ron Barrow  
 Box 220  
 100 Aqua Dr.  
 Cold Spring, KY 41076-0220

VENDOR # HUG001 VOUCHER # 59458  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 186-0005-000 AMT 1,100.00  
 ACCT # 633-8000-079 AMT 536.35  
 P.O. MATCHED TO INVOICE MP  
 RR MATCHED TO INVOICE MP  
 RE-CALCULATE INVOICE ✓

Date of Invoice: December, 2004

Date	Reference	Time (Hrs)
10/18	Tele. RB, PSC re: cross connection case status	.25
10/25	Rate case conference	6
	Mileage 181 @ \$.50	\$90.50
10/26	Locate and copy current NKWD tariffs for RB.	.25
10/27	Research ULH&P Main Replacement tariff	1.5
10/28	Tele. RB re: meter pit replacements; Cross connection	.25
11/1	Tele. RB re: bid procedures	.16
Subtotal		8.41 hrs @ \$185.00 \$1555.85
Expenses		\$ 90.50
<b>Total Due</b>		<b>\$1646.35</b>

*Cross Connection*  
*RAK Case 2005*  
*General*  
*General*  
*Cross Connection*  
*General*

PAID DEC 13 2004

186-0005-000  
 633-8000-079.

OK  
 MP  
 12/3/04

28529

Rate Case 2005 } \$1,100.00  
 Cross Connection } 90.50  
 General } 445.85  
 -----  
 \$ 1,646.35

536.35

	order; tele. RL re: GEAR		
2/16	Cross connection response for PSC	6.5	cc
2/17	Tele. RB re: GEAR; tele. RL re: legislation; GEAR and cross connection (2)	.75	
2/18	PSC response re: cross connection order	2.5	cc
2/21	Letter to PSC re: permits for US 27 ccn	.15	
2/22	Tele. RB re: cross connection; tele. RL/RB re: cross connection	.33	cc
2/23	Revise PSC response re: cross connection	1	cc
2/24	Response to PSC re: GEAR bids; US 27 bids; cross connection response; tele. RL/RH re: cross connection	1.25	
subtotal		64.46 hrs @ \$185.00 \$11,925.10	
Expenses		\$ 90.50	
<b>Total Due</b>		<b>\$12,015.60</b>	

205  
 Rate Case  $8.5 \times 185 = 1572.50$   
 $1572.50 + 90.50 = 1663.00$   
 2497.50  
 2588.00  
 186,000.00

Cross Connection  $33.91 \times 185 = 6273.35$

General  $17.05 \times 185 = 3154.25$

12,015.60  
 9,427.60  
 REC'D MAR 14 2005  
 633-800-079

ENT'D MAR 14 2005

VENDOR # H49 00 VOUCHER # 62022  
 ACCT # 186.0005 000 AMT 2588.00  
 ACCT # 633-800-079 AMT 9,427.60  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE ✓  
 RR MATCHED TO INVOICE ✓  
 RE-CALCULATE INVOICE ✓

PAID MAR 14 2005 39645



# STATEMENT OF ACCOUNT

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

*OK  
 RRB  
 3/8/05*

Invoice to:  
 Northern Kentucky Water District  
 % Ron Barrow  
 Box 220  
 100 Aqua Dr.  
 Cold Spring, KY 41076-0220

*RC*

Date of Invoice: March 4, 2005

Date	Reference	Time (Hrs)
1/3	Review 05 rate case issues, exhibits; prepare agenda for rate meeting; review prior rate orders; prepare for rate conference	5.5
1/4	Telephone LW re: multi-year rate issues; prepare exhibit list for US 27 project	2.25
1/6	Rate conference	8
	Mileage 181@ \$.50	\$90.50
1/11	Memo RB re: cross connection tariff issues; Research PSC orders re: tariff suspension	3.75
1/12	Tele. RB re: cross connection; revise memo	.75
1/13	Tele. RB re: cross connection memo	.33
1/17	Tele. RB re: GEAR conference with PSC	.16
1/18	Tele. RB re: treatment plant certificate; Sub District D reports to PSC	.33
1/20	Tele. RB re: undersized hydrants; research tariffs, PSC & DOW regulations re: fire protection	3.75
1/28	US 27 treatment plant construction petition	4.75
1/31	Memo to RB re: PSC GEAR conference	.75
2/1	Tele. RB re: GEAR petition	.16
2/3	Draft GEAR CCN Petition; Tele. RH re: GEAR; fire hydrant issues (2)	2.75
2/4	Conference PSC re: GEAR petition; tele. RL, RB re: cross connection order	3.5
2/7	Review cross connection order; research issues; draft memo re: options; prepare chronology of events	6
2/14	Various cross connection issues; tele. RL, RB re: order; response to JS re: con	1.75
2/15	Draft cross connection memo and response to PSC	7.5

*RC  
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*ENTERED MAR 14 2005  
 RECD MAR 14 2005*

PAID MAR 14 2005

*39648*

# STATEMENT OF ACCOUNT

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

Invoice to:  
 Northern Kentucky Water District  
 % Ron Barrow  
 Box 220  
 100 Aqua Dr.  
 Cold Spring, KY 41076-0220

Date of Invoice: May 3, 2005

*186 0005 200*

*633-8000-079*

*RC 89 2 x 185 = 16,502.00*  
*CCMENT RO 75 x 185 = 4,173.50*  
*4,173.50*  
*20,675.50*

Date	Reference	Time (Hrs)	
3/2	Tele. RB re: rate case notice	.20	✓
3/7	Review ULHP orders, memo re: PSC conference; issues list for conference; tele conference	5	✓
3/8	PSC conference and preparation	3	✓
3/10	Research multi-year rate issues; ULHP tariffs; rate case issues	4.5	✓
3/11	Tele. RB re: fire hydrant tariff; various tariff changes; lab fees for water testing	.25	✓
3/14	Memo RB re: multi-year rate issues	3.25	✓
3/15	Research ULHP filing requirements for ARR, various multi-year rate issues	5.5	✓
3/16	Rate meeting agenda; rate issue research; tele. RL re: cross connection	2.25	✓
3/17	Tele. RH, RB re: PSC data request for GEAR case	.75	✓
3/18	Rate conference	7	✓
	Mileage 180 @ \$.50 \$90.00		✓
3/21	Review GEAR e-mails for PSC response; Tele. RB re: GEAR, tariffs; respond to various emails; tele. RL re: GEAR	4.75	✓
3/22	FEDEX GEAR emails to RB \$16.00		
3/23	Several calls to RB re: GEAR issues	.75	✓
3/24	GEAR response to PSC; Tele. RB	1.25	✓
3/29	Review PSC fire protection orders for compliance with cost of service requirements and metering	1.5	✓
3/30	Review multi-year rate information, testimony issues, various rate case issues	5.5	✓
3/31	Multi-year rate research		✓



ENT'D MAY 10 2005

*Ch040317*  
 PAID MAY 10 2005

INDEX # *14026* VOUCHER #  
 ACCT # *186-0005-000* AMT *16,502.00*  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # *633 8000 079* AMT *4,173.50*  
 P.O. MATCHED TO INVOICE

*20675*

4/1	Prepare notice of intent to file rate case; file w/ PSC	.75
4/7	Tele. RH re: fire protection tariff; rate case issues and preparation	4.75
4/8	Review fire protection draft tariff; research issues; revise tariff; rate case issues and preparation	7.5
4/11	Rate case testimony, issues	4.5
4/12	Rate case issues	2.75
4/14	Review revised tariffs for rate case	3.5
4/15	Tele. PSC re: fire protection tariff issues; GEAR status; review Carryn Lee testimony; revise fire tariff	4.75
4/18	Testimony issues re: tariff changes; multi-year surcharge research	5
4/20	Draft rate petition; tele. PH re: revenue requirements; draft testimony	6.75
4/21	Rate conference preparation; petition; testimony	4.5
4/22	Rate conference	7.5
	Mileage 180 @ \$.50 \$90.00	
4/25	Case issues;	2.5
4/26	Tele. RB re: fire protection tariff; preparation of application, testimony	4
4/27	Tele. RH, RB re: GEAR; rate case preparation	4.5
Subtotal		110.7 hrs @ \$185.00 \$20,479.50
Expenses		\$196.00
<b>Total Due</b>		<b>\$20,675.50</b>

PAID MAY 10 2005

# BLACK & VEATCH

BLACK & VEATCH CORPORATION

PAGE 1

~ INVOICE ~

PLEASE REMIT TO:  
 BLACK & VEATCH CORPORATION  
 P.O. BOX 803823  
 KANSAS CITY MO 64180-3823  
 FED ID:431833073

CLIENT REF : 140203.0100

OR ELECTRONIC WIRE TRANSFER TO:  
 BLACK & VEATCH CORPORATION  
 ACCOUNT NUMBER: 533-642-2  
 COMMERCE BANK, N.A., KC, MO, USA  
 ABA NUMBER: 1010-0001-9  
 TELEX NO. 6715509, S.W.I.F.T. NO. CBKCUS44  
 \*\*\*PLEASE INCLUDE INVOICE NUMBER

INVOICE DATES: 08-DEC-2004  
 BILLED THRU : 26-NOV-2004  
 PAYMENT DUE : 07-JAN-2005  
 TERMS : 30 NET

RON BARROW  
 NORTHERN KENTUCKY WATER SERVICE DIST  
 100 AQUA DRIVE  
 P O BOX 220  
 COLD SPRING KY 41076-0220

INVOICE NO : 169689  
 PROJECT NAME: 2005 RATE CASE ASSISTANCE  
 PROJECT NO : 140203  
 B&V CONTACT : BUI, ANN T  
 TELEPHONE : 913/458-3320

REC'D DEC 22 2004

DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
BUI, ANN T	2.00	175.0000	350.00		350.00
CASEY, ANN	60.00	110.0000	6,600.00		6,600.00
HOME, PEGGY L	10.00	250.0000	2,500.00		2,500.00
HOME, PEGGY L				694.19	694.19
TECHNOLOGY CHARGE				720.00	720.00
TOTAL DUE (USD)			9,450.00	1,414.19	10,864.19

VENDOR # Plaquemine VOUCHER # 59865  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 186-0005-SEC AMT 10,864.19  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 RR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

TOTAL BILLED TO DATE

10,864.19



INVOICE COMMENTS 2005 RATE CASE ASSISTANCE

PAID DEC 30 2004

OK  
 12/13/04

16 157



# BLACK & VEATCH

BLACK & VEATCH CORPORATION

~ INVOICE ~

PAGE 1

PLEASE REMIT TO:  
BLACK & VEATCH CORPORATION  
P.O. BOX 803823  
KANSAS CITY MO 64180-3823  
FED ID:431833073

RON BARROW  
NORTHERN KENTUCKY WATER SERVICE DIST  
100 AQUA DRIVE  
P O BOX 220  
COLD SPRING KY 41076-0220

OR ELECTRONIC WIRE TRANSFER TO:  
BLACK & VEATCH CORPORATION  
ACCOUNT NUMBER: 533-642-2  
COMMERCE BANK, N.A., KC, MO. USA  
ABA NUMBER: 1010-0001-9  
TELEX NO. 6715509. S.W.I.F.T. NO. CBKCUS44  
\*\*\*PLEASE INCLUDE INVOICE NUMBER

CLIENT REF : 140203.0100

INVOICE DATE: 02-FEB-2005

BILLED THRU : 28-JAN-2005

PAYMENT DUE : 04-MAR-2005

TERMS : 30 NET

INVOICE NO : 171716

PROJECT NAME: 2005 RATE CASE ASSISTANCE

PROJECT NO : 140203

B&V CONTACT : BUI, ANN T

TELEPHONE : 913/458-3320

DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
BUI, ANN T	7.00	175.0000	1,225.00		1,225.00
FEHRENBACHER, RYAN J	2.00	80.0000	160.00		160.00
HOWE, PEGGY L	10.00	250.0000	2,500.00		2,500.00
HOWE, PEGGY L				970.32	970.32
POSTAGE				7.62	7.62
TECHNOLOGY CHARGE				190.00	190.00
TOTAL DUE (USD)			3,885.00	1,167.94	5,052.94

REC'D FEB 22 2005

ENT'D FEB 22 2005

VENDOR # B19002 VOUCHER # 6000  
 ACCT # AMT  
 ACCT # 86.0005 AMT 15-917-13 5,052.94  
 ACCT # AMT  
 ACCT # AMT  
 P.O. MATCHED TO INVOICE MA 106 - 00.5.000  
 RR MATCHED TO INVOICE MA 106 - 00.5.000  
 RE-CALCULATE INVOICE MA 106 - 00.5.000

INVOICE COMMENTS 2005 RATE CASE ASSISTANCE

PAID FEB 28 2005

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

*Handwritten notes:*  
 3,885.00  
 1,167.94  
 5,052.94  
 OK  
 PAB  
 2/15/05  
 Rate Case / 3019

# BLACK & VEATCH

BLACK & VEATCH CORPORATION  
 INVOICE BY DATE  
 PAGE 1

~ INVOICE ~

PLEASE REMIT TO:  
 BLACK & VEATCH CORPORATION  
 P.O. BOX 803823  
 KANSAS CITY MO 64180-3823  
 FED ID: 431833073

RON BARROW  
 NORTHERN KENTUCKY WATER SERVICE DIST  
 100 AQUA DRIVE  
 P O BOX 220  
 COLD SPRING KY 41076-0220

OR ELECTRONIC WIRE TRANSFER TO:  
 BLACK & VEATCH CORPORATION  
 ACCOUNT NUMBER: 533-642-2  
 COMMERCE BANK, N.A., KC, MO. USA  
 ABA NUMBER: 1010-0001-9  
 TELEX NO. 6715509. S.W.I.F.T. NO. CBKCUS44  
 \*\*\*PLEASE INCLUDE INVOICE NUMBER

CLIENT REF : 140203.0100

INVOICE DATE: 04-APR-2005  
 BILLED THRU : 01-APR-2005  
 PAYMENT DUE : 04-MAY-2005  
 TERMS : 30 NET

INVOICE NO : 174806  
 PROJECT NAME: 2005 RATE CASE ASSISTANCE  
 PROJECT NO : 140203  
 B&V CONTACT : NAUMANN, DAVID F  
 TELEPHONE : 913/458-3432



DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
BROWN, CRAIG E	10.00	110.0000	1,100.00		1,100.00
BUI, ANN T	20.00	175.0000	3,500.00		3,500.00
FEHRENBACHER, RYAN J	91.00	80.0000	7,280.00		7,280.00
HOWE, PEGGY L	19.00	250.0000	4,750.00		4,750.00
NAUMANN, DAVID F	82.00	175.0000	14,350.00		14,350.00
TECHNOLOGY CHARGE				2,220.00	2,220.00
			30,980.00	2,220.00	33,200.00
					33,200.00

REC'D APR 11 2005

INT'D APR 11 2005

59,402.13

VENDOR # 314001 VOUCHER # 62  
 ACCT # AMT  
 ACCT # AMT  
 ACCT # 18 000 000 AMT 33,200.00  
 ACCT # AMT  
 P.O. MATCHED TO INVOICE mf  
 RR MATCHED TO INVOICE mf  
 RE-CALCULATE INVOICE ✓

TOTAL DUE (USD)

TOTAL BILLED TO DATE

INVOICE COMMENTS 2005 RATE CASE ASSISTANCE

PAID APR 18 2005

3997A

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

**RETURN WITH PAYMENT**

**REMITTANCE ADVICE**

REMIT BY ELECTRONIC TRANSFER OR MAKE CHECKS PAYABLE TO:

BLACK & VEATCH CORPORATION

P.O. BOX 803823

KANSAS CITY MO 64180-3823

CLIENT NO : 8317  
INVOICE DATE : 05-MAY-2005  
PROJECT NO : 140203  
INVOICE NO : 176480  
PAYMENT DUE : 04-JUN-2005  
CURRENCY CODE : USD  
INVOICE AMT : 55,788.71

TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, PLEASE REMARK IF AMOUNT PAID IS DIFFERENT THAN TOTAL AMOUNT DUE AS SHOWN ON THE INVOICE

AMOUNT ENCLOSED  
55,788.71

FOR INTERNAL USE ONLY :

ORG ID 1204

RON BARROW  
NORTHERN KENTUCKY WATER SERVICE DIST  
100 AQUA DRIVE  
P O BOX 220  
COLD SPRING KY 41076-0220

ENT'D MAY 10 2005

Ok | 186-0005-000

BLACK & VEATCH

ACT# AMT  
186-0005- AMT 55,788.71  
ACT# 000 AMT  
ACT# AMT  
-0- MATCHED TO INVOICE

PAID MAY 10 2005

01040311



**BLACK & VEATCH**

REC'D MAY 10 2005

BLACK & VEATCH CORPORATION

~ INVOICE ~

PAGE 1

PLEASE REMIT TO:

BLACK & VEATCH CORPORATION

P.O. BOX 803823

KANSAS CITY MO 64180-3823

FED ID:431833073

OR ELECTRONIC WIRE TRANSFER TO:

BLACK & VEATCH CORPORATION

ACCOUNT NUMBER: 533-642-2

COMMERCE BANK, N.A., KC, MO, USA

ABA NUMBER: 1010-0001-9

TELEX NO. 6715509, S.W.I.F.T. NO. CBKCUS44

\*\*\*PLEASE INCLUDE INVOICE NUMBER

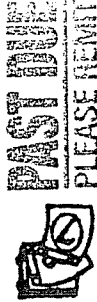
RON BARROW

NORTHERN KENTUCKY WATER SERVICE DIST

100 AQUA DRIVE

P O BOX 220

COLD SPRING KY 41076-0220



CLIENT REF : 140203.0100

INVOICE DATE: 15-MAR-2005

BILLED THRU : 25-FEB-2005

PAYMENT DUE : 14-APR-2005

TERMS : 30 NET

INVOICE NO : 173934

PROJECT NAME: 2005 RATE CASE ASSISTANCE

PROJECT NO : 140203

B&V CONTACT : BUI, ANN T

TELEPHONE : 913/458-3320

DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
BUI, ANN T	26.00	175.0000	4,550.00		4,550.00
FEHRENBACHER, RYAN J	45.00	80.0000	3,600.00		3,600.00
HOWE, PEGGY L	1.00	250.0000	250.00		250.00
LAUEN, LARRY D	1.00	110.0000	110.00		110.00
NAUMANN, DAVID F	5.00	175.0000	875.00		875.00
RAND, ELAINE L	1.00	110.0000	110.00		110.00
TECHNOLOGY CHARGE			790.00		790.00
<b>TOTAL DUE (USD)</b>			<b>9,495.00</b>		<b>10,285.00</b>

ENT'D MAY 10 2005

26,202.13

TOTAL BILLED TO DATE

ACCT # \_\_\_\_\_ VOUCHER # \_\_\_\_\_  
 ACCT # 261000 AMT 10285.00  
 ACCT # 000 AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 RR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

INVOICE COMMENTS 2005 RATE CASE ASSISTANCE

PENALTIES FOR LATE PAYMENT WILL BE ASSESSED AT 15% PER ANNUM, UNLESS OTHERWISE STATED IN THE CONTRACT.

Paid 186,000.00  
 Paid 2005.00

PAID MAY 10 2005  
 26,202.13





# BLACK & VEATCH

~ INVOICE ~

PLEASE REMIT TO:  
 BLACK & VEATCH CORPORATION  
 P.O. BOX 803823  
 KANSAS CITY MO 64180-3823  
 FED ID:431833073

BLACK & VEATCH CORPORATION

PAGE 1

CLIENT REF : 140203.0100

INVOICE DATE: 05-MAY-2005  
 BILLED THRU : 29-APR-2005  
 PAYMENT DUE : 04-JUN-2005  
 TERMS : 30 NET

OR ELECTRONIC WIRE TRANSFER TO:  
 BLACK & VEATCH CORPORATION  
 ACCOUNT NUMBER: 533-642-2  
 COMMERCE BANK, N.A., KC, MO, USA  
 ABA NUMBER: 1010-0001-9  
 TELEX NO. 6715509, S.W.I.F.T. NO. CBKCUS44  
 \*\*\*PLEASE INCLUDE INVOICE NUMBER

RON BARROW  
 NORTHERN KENTUCKY WATER SERVICE DIST  
 100 AQUA DRIVE  
 P O BOX 220  
 COLD SPRING KY 41076-0220

INVOICE NO : 176480  
 PROJECT NAME: 2005 RATE CASE ASSISTANCE  
 PROJECT NO : 140203  
 B&V CONTACT : NAUMANN, DAVID F  
 TELEPHONE : 913/458-3432

DESCRIPTION	HOURS	RATE	LABOR	EXPENSE	AMOUNT
BROWN, CRAIG E	10.00	110.0000	1,100.00		1,100.00
BUI, ANN T	24.00	175.0000	4,200.00		4,200.00
FEHRENBACHER, RYAN J	92.00	80.0000	7,360.00		7,360.00
HOWE, PEGGY L	45.00	250.0000	11,250.00		11,250.00
LAUEN, LARRY D	4.00	110.0000	440.00		440.00
NAUMANN, DAVID F	156.00	175.0000	27,300.00		27,300.00
HOWE, PEGGY L				828.71	828.71
TECHNOLOGY CHARGE				3,310.00	3,310.00
<b>TOTAL DUE (USD)</b>	<b>331.00</b>		<b>51,650.00</b>	<b>4,138.71</b>	<b>55,788.71</b>

TOTAL BILLED TO DATE

115,190.84

INVOICE COMMENTS 2005 RATE CASE ASSISTANCE

PAID MAY 10 2005





11. For each debt of Northern District currently outstanding or outstanding during the test year,

- a. Provide a current amortization schedule that includes the entire life of the loan or bond and that details the payment amounts, principal retirements, interest payments, interest rates, and outstanding balances.

Answer: See attached schedules from the 2004 audit report.

- b. Provide a description of the use of the borrowed funds.

Answer: See attached schedules from the 2004 audit report.

- c. State which debts were incurred either entirely or partially to finance sub-district operations and retired with sub-district surcharge revenue.

Answer:

- Sub-district A - 2002 B Bonds - partial
- Sub-district B - 2003 A Bonds - partial
- Sub-district C - Rural Development Loan - entirely
- Sub-district C - 2001 A Bonds - partial
- Sub-district D - 2001 A Bonds - partial
- Sub-district R - 1997 A Bonds - partial
- Sub-district RL - 1997 A Bonds - partial
- Sub-district E - 2003 B Bonds - partial
- Sub-district RF - 2004 A Bonds - partial

**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2004 and 2003

*Water District Refunding Revenue Bonds, Series 1997*

On October 22, 1997, Water Refunding Revenue Bonds were issued by the Northern Kentucky Water District with a face value of \$11,225,000 pursuant to the 1985 General Bond Resolution as amended by a First Supplemental General Bond Resolution adopted November 17, 1987.

The purpose of the bond issue was to redeem all the \$1,600,000 Northern Kentucky Water District Water District Revenue Bond Anticipation Note, dated April 1, 1997 and to discharge and defease all of the currently outstanding i) Campbell County Kentucky Water District Revenue Refunding Bonds, 1989 Series A dated May 1, 1989; ii) Campbell County Kentucky Water District Revenue Bonds, Series 1991 dated December 1, 1991; and, iii) Campbell County Kentucky Water District Revenue Bonds, Series 1992 dated August 1, 1992.

The Water District Revenue Bonds, Series 1997, are scheduled to mature as follows:

Year	Interest Rates	Principal Amount	Interest Amount	Total Debt Service
2005	4.70%	\$ 770,000	\$ 316,990	\$ 1,086,990
2006	4.70%	810,000	279,860	1,089,860
2007	4.70%	850,000	240,850	1,090,850
2008	4.75%	890,000	199,737	1,089,737
2009	4.75%	930,000	156,512	1,086,512
2010-2014	4.75%	2,185,000	280,369	2,465,369
2015-2019	4.75%	375,000	110,081	485,081
2020-2022	4.75%	270,000	19,713	289,713
Totals		<u>\$ 7,080,000</u>	<u>\$ 1,604,112</u>	<u>\$ 8,684,112</u>

*Water District Revenue Bonds, Series 1998*

In December 1998, the Northern Kentucky Water District sold \$11,355,000 of its Revenue Bonds for the purpose of paying costs of acquiring and construction of various water district projects.

The Water District Revenue Bonds, Series 1998, are scheduled to mature as follows:

Year	Interest Rates	Principal Amount	Interest Amount	Total Debt Service
2005	4.75%	\$ 240,000	\$ 480,836	\$ 720,836
2006	4.75%	255,000	469,080	724,080
2007	4.75%	265,000	456,730	721,730
2008	4.75%	280,000	443,786	723,786
2009	4.75%	280,000	430,486	710,486
2010-2014	4.75-4.85%	1,630,000	1,932,784	3,562,784
2015-2019	4.875%	2,075,000	1,486,266	3,561,266
2020-2024	4.875%	2,655,000	912,722	3,567,722
2025-2027	4.875%	2,365,000	218,521	2,583,521
Totals		<u>\$ 10,045,000</u>	<u>\$ 6,831,211</u>	<u>\$ 16,876,211</u>

**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
 December 31, 2004 and 2003

*Water District Revenue Bonds, Series 2001*

In October 2001, the Northern Kentucky Water District sold \$16,325,000 of its Revenue Bonds for the purpose of paying costs of acquiring and construction of various water district projects and to redeem the Series 2000 Bond Anticipation Note.

The Water District Revenue Bonds, Series 2001, are scheduled to mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	3.50%	\$ 230,000	\$ 733,100	\$ 963,100
2006	3.50%	215,000	725,312	940,312
2007	3.88%	200,000	717,675	917,675
2008	4.00%	170,000	710,400	880,400
2009	4.20%	155,000	703,745	858,745
2010-2014	4.30-4.40%	1,740,000	3,402,951	5,142,951
2015-2019	4.50-4.75%	4,455,000	2,632,166	7,087,166
2020-2024	4.75-5.00%	5,690,000	1,415,463	7,105,463
2025-2026	5.00%	2,710,000	137,250	2,847,250
Totals		\$ 15,565,000	\$ 11,178,062	\$ 26,743,062

*Rural Development Loan*

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

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

Year	Principal Amount	Interest Amount	Total Debt Service
2005	\$ 24,000	\$ 111,000	\$ 135,000
2006	26,000	109,800	135,800
2007	27,000	108,500	135,500
2008	28,000	107,150	135,150
2009	30,000	105,750	135,750
2010-2014	172,000	504,900	676,900
2015-2019	221,000	457,250	678,250
2020-2024	282,000	396,150	678,150
2025-2029	359,000	318,350	677,350
2030-2034	460,000	219,100	679,100
2035-2039	591,000	91,550	682,550
Total	\$ 2,220,000	\$ 2,529,500	\$ 4,749,500

**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
 December 31, 2004 and 2003

*Water District Refunding and Revenue Bonds, Series 2002 A*

In February 2002, the Northern Kentucky Water District sold \$45,485,000 of its Refunding and Revenue Bonds for the purpose of refunding in advance of maturity the Water District's outstanding Refunding and Revenue Bonds dated March 1, 1992 in the principal amount of \$26,565,000. Additional proceeds were used to purchase the City of Newport Waterworks system.

The Water District Revenue Bonds, Series 2002 A, are scheduled to mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	4.50%	\$ 360,000	\$ 2,176,540	\$ 2,536,540
2006	4.50%	370,000	2,160,115	2,530,115
2007	4.50%	380,000	2,143,240	2,523,240
2008	4.50%	410,000	2,125,465	2,535,465
2009	4.50%	365,000	2,108,028	2,473,028
2010-2014	4.50%	4,420,000	10,070,000	14,490,000
2015-2019	4.65-4.75%	8,920,000	8,669,908	17,589,908
2020-2024	5.00%	17,070,000	5,343,000	22,413,000
2025-2027	5.00%	12,495,000	957,875	13,452,875
Totals		\$ 44,790,000	\$ 35,754,171	\$ 80,544,171

*Water District Revenue Bonds, Series 2002 B*

In December 2002, the Northern Kentucky Water District sold \$10,575,000 of its Refunding Revenue Bonds for the purpose of refunding in advance of maturity the Water District's outstanding Refunding and Revenue Bonds dated December 1, 1992 in the principal amount of \$9,945,000.

The Water District Revenue Bonds, Series 2002B, are scheduled to mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	3.00%	\$ 490,000	\$ 356,706	\$ 846,706
2006	3.00%	530,000	341,406	871,406
2007	3.00%	580,000	323,306	903,306
2008	3.50%	625,000	302,219	927,219
2009	3.50%	745,000	278,244	1,023,244
2010-2014	3.75-4.00%	4,185,000	928,850	5,113,850
2015-2017	4.00-4.25%	2,430,000	135,153	2,565,153
Totals		\$ 9,585,000	\$ 2,665,884	\$ 12,250,884

**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2004 and 2003

*Water District Refunding Revenue Bonds, Series 2003 A*

In March 2003, the Northern Kentucky Water District sold \$1,615,000 of its Revenue Bonds in order to redeem the Revenue Bonds, Series 1995C. The bonds maturing on or after February 1, 2014 are subject to redemption, in whole or in part, on any date, on or after February 1, 2013 at a redemption price of 100%.

The Water District Refunding Revenue Bonds, Series 2003 A, are scheduled to mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	1.38%	\$ 35,000	\$ 65,078	\$ 100,078
2006	1.75%	35,000	64,531	99,531
2007	2.20%	35,000	63,840	98,840
2008	2.60%	35,000	63,000	98,000
2009	3.00%	40,000	61,945	101,945
2010-2014	3.30-3.95%	210,000	288,628	498,628
2015-2019	4.05-4.50%	255,000	242,349	497,349
2020-2024	4.50-4.55%	320,000	178,271	498,271
2025-2029	4.55-4.60%	400,000	96,655	496,655
2030-2032	4.60%	215,000	12,075	227,075
Totals		\$ 1,580,000	\$ 1,136,372	\$ 2,716,372

*Water District Revenue Bonds, Series 2003 B*

In June 2003, the Northern Kentucky Water District issued \$30,270,000 of its Revenue Bonds in order to redeem Bond Anticipation Renewal Notes, Series 2003A, that had been issued in January 2003 for the purpose of paying off two series of bond anticipation notes that had been issued in 2001 and, also, to fund certain construction projects of the District. The bonds maturing on or after February 1, 2014 are subject to redemption, in whole or in part, on any date, on or after August 1, 2013 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2003 B, are scheduled to mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	2.00%	\$ 845,000	\$ 1,039,150	\$ 1,884,150
2006	2.00%	860,000	1,022,100	1,882,100
2007	2.00%	880,000	1,004,700	1,884,700
2008	2.00%	895,000	986,950	1,881,950
2009	2.25%	915,000	967,706	1,882,706
2010-2014	2.75-3.125%	4,990,000	4,426,834	9,416,834
2015-2019	3.25-4.00%	5,905,000	3,515,350	9,420,350
2020-2024	4.125%	7,210,000	2,200,688	9,410,688
2025-2028	4.125%	6,945,000	587,709	7,532,709
Totals		\$ 29,445,000	\$ 15,751,187	\$ 45,196,187

**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2004 and 2003

*Water District Refunding Revenue Bonds, Series 2003 C*

In December 2003, the Northern Kentucky Water District issued \$23,790,000 of its Refunding Revenue Bonds for the purpose of refunding in advance of maturity the Water District's outstanding Revenue Bonds Series 1993A, Series 1995A, and Series 1995B in the principal amount of \$21,290,000. The bonds maturing on or after February 1, 2015 are subject to redemption, in whole or in part, on any date, on or after February 1, 2014 at a redemption price of 100%.

The Water District Revenue Bonds, Series 2003C, are scheduled to mature as follows:

Year	Interest Rates	Principal Amount	Interest Amount	Total Debt Service
2005	2.00%	\$ 1,160,000	\$ 747,944	\$ 1,907,944
2006	2.00%	1,180,000	724,544	1,904,544
2007	2.25%	1,215,000	699,075	1,914,075
2008	2.50%	1,235,000	669,969	1,904,969
2009	2.75%	1,270,000	637,069	1,907,069
2010-2014	3.00-4.00%	7,000,000	2,540,269	9,540,269
2015-2019	4.00-4.125%	8,140,000	1,076,666	9,216,666
2020	4.25%	1,160,000	24,650	1,184,650
Totals		\$ 22,360,000	\$ 7,120,186	\$ 29,480,186

*Water District Bond Anticipation Notes, Series 2004*

In April 2004, the Northern Kentucky Water District sold \$3,605,000 of Bond Anticipation Notes for the purpose of purchasing a central facility for the district. The Bond Anticipation Notes mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	1.70%	\$ -	\$ 61,285	\$ 61,285
2006	1.70%	3,605,000	30,642	3,635,642
Totals		\$ 3,605,000	\$ 30,642	\$ 3,696,927

*Water District Revenue Bonds, Series 2004*

In November 2004, the Northern Kentucky Water District sold \$10,455,000 of its Revenue Bonds in order to fund various construction projects. The bonds maturing on or after February 1, 2015 are subject to redemption, in whole or in part beginning August 1, 2014 at a redemption price of 100%.



**NORTHERN KENTUCKY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2004 and 2003

The Water District Refunding Revenue Bonds, Series 2004, are scheduled to mature as follows:

Year	Interest Rate	Principal Amount	Interest Amount	Total Debt Service
2005	1.38%	\$ 270,000	\$ 303,323	\$ 573,323
2006	1.75%	275,000	399,881	674,881
2007	2.20%	285,000	394,103	679,103
2008	2.60%	290,000	387,631	677,631
2009	3.00%	295,000	380,314	675,314
2010-2014	3.30-3.95%	1,625,000	1,758,565	3,383,565
2015-2019	4.05-4.50%	1,955,000	1,430,400	3,385,400
2020-2024	4.50-4.55%	2,420,000	966,375	3,386,375
2025-2029	4.55-4.60%	3,040,000	354,378	3,394,378
Totals		\$ 10,455,000	\$ 6,374,970	\$ 16,829,970

*Taylor Mill Purchase Financing*

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

Year	Principal Amount
2005	\$ 250,000
2006	250,000
2007	250,000
2008	250,000
2009	175,000
2010-2014	875,000
2015-2018	575,000
Totals	\$ 2,625,000

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



12. List all Northern District sub-districts and provide separately the following for each district:

a. The amount of the monthly surcharge currently assessed to each member of the sub-district and the original surcharge assessed. For all surcharge amounts that have changed from the original amount approved by the Commission, state all changes to each sub-district surcharge amount and the date of each change.

Date	Sub district A	Sub district B	Sub district R	Sub district RL	Sub district C	Sub district D	Sub district E	Sub district RF
Dec-92	24.34							
May-93	22.73							
Apr-94	19.22							
Jun-95	18.36							
Jul-95		24.00						
Apr-96	17.08							
Sep-96				62.00				
Jan-97			27.50					
Mar-97	16.26							
Jan-98	15.78		21.36	37.50				
Jan-00	15.41	23.61	20.37		30.00			
Jan-01	14.72	22.48	20.09					
Feb-01						30.00		
Jan-02	14.07	21.38	19.39					
Jan-03	13.34	20.78	19.13		23.60			
Jan-04	12.02	19.98	18.89		22.33		30.00	
Jul-04								30.00
Jan-05	11.06				21.65			

b. The date the surcharge was first assessed to its customers.

Sub district A	Sub district B	Sub district R	Sub district RL	Sub district C	Sub district D	Sub district E	Sub district RF
Dec-92	Jul-95	Jan-97	Sep-96	Jan-00	Feb-01	Apr-04	Jul-04

c. Total surcharge collections for each calendar year since the surcharge's inception

Date	Sub district A	Sub district B	Sub district R	Sub district RL	Sub district C	Sub district D	Sub district E	Sub district RF
1992	5,160.08							
1993	70,659.48							
1994	66,964.53							
1995	66,853.08	21,912.00						
1996	65,491.96	56,496.00		16,244.00				
1997	64,467.32	59,736.00	66,990.00	68,008.00				
1998	64,303.50	63,337.42	55,355.57	37,762.50				
1999	66,600.56	64,896.00	55,973.20	37,874.50				
2000	67,056.05	66,609.33	54,362.05	38,098.75	92,399.00			
2001	66,101.83	65,469.62	53,669.62	38,580.97	193,057.67	24,004.00		
2002	66,175.34	63,716.44	52,371.66	38,703.75	251,164.16	23,925.43		
2003	66,918.34	62,153.70	51,390.75	38,695.00	232,168.63	28,132.00		
2004	65,996.71	62,919.88	52,026.76	38,593.75	232,910.55	41,925.00	29,352.62	3,875.00

d. The number of customers at the end of each calendar year beginning with the sub-district's first year of operation.

Date	Sub district A	Sub district B	Sub district R	Sub district RL	Sub district C	Sub district D	Sub district E	Sub district RF
1992	212							
1993	271							
1994	288							
1995	310	184						
1996	326	205		87				
1997	334	215	210	84				
1998	347	221	217	84				
1999	357	231	219	85				
2000	366	242	231	85	326			
2001	386	249	229	86	653	56		
2002	413	255	230	86	793	58		
2003	433	262	232	86	845	96		
2004	476	265	234	84	863	120	138	22

Q12E List all Northern District sub-districts and provide separately the following information for each sub-district.

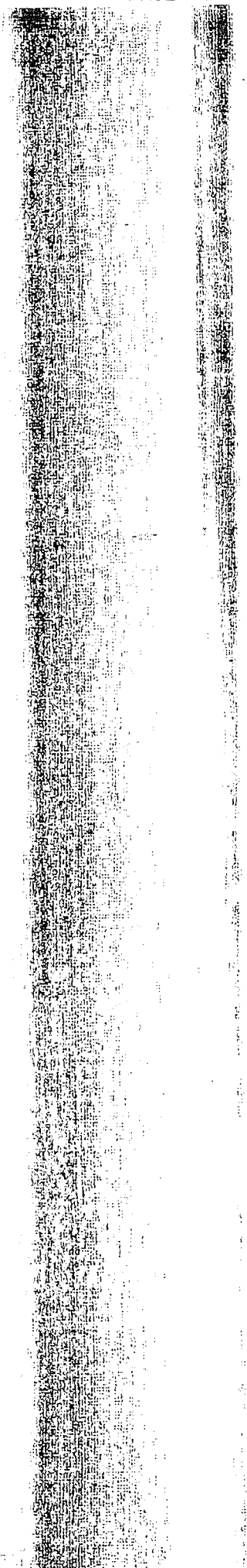
E) All household income statistics used by Northern District to secure project financing?

A12E Witness: Harrison

The District utilizes Grant Administration services from consultants to determine income statistics for the Governor's Office of Local Government Community Development Block Grant Application. District staff has contacted the appropriate administrators and has been able to obtain the attached statistics for Sub district A, B, C, E, R and RF. Sub district K did not utilize any income statistics and the information for Sub district D was not located by the Grant Administrator for this project. Please note that the statistics are for persons per household and number of households depending on the form. See attached work sheets.

Subdist - C1 A

Kentucky Community Development Block Grant Program PROGRAM COMPLETION REPORT Part II - Program Benefit		Job Status - Projects for Economic Development Projects Only				TOTAL		LMI			
		(B) Job Creation/Retention Requirements	Created	Retained	Created	Retained	Created	Retained			
		(a) Required Date of Job Creation									
		(b) Job Projection Per Grant Agreement									
		(c) Actual Jobs to Date									
(1) Grantee	KENTON COUNTY										
(2) Grant Agreement Number	B-91-DC-21-0001 (013)										
(3) Date	3/93										
(4) Activity Number	Total COBG Amount Benefiting Low & Moderate Income Persons (5)	Total Number of Beneficiaries (6)	L.M.I. # (a) %	Low Income # (b) %	White # (c) %	Black # (d) %	Indian # (e) %	Hispanic # (f) %	Handi-capped # (g) %	Female H/H # (h) %	Age 62+ # (i) %
05c	\$750,000	594	483 69	255 22	694 100	0 0	0 0	0 0	17 2	35 8	87 11





VI. PROJECT . . . . . PROFIT PROFILE

Applicant: Kenton County      1,250  
 1. Total Beneficiaries (all activities):

Subdistrict C

2	3	4	5	6	7	8	9	10	11	12	13	14
Activity No.	Total No.	White No. %	Black No. %	Hispanic No. %	Asian/Pacific Islander No. %	American Indian/Alaskan Native No. %	Disabled No. %	Elderly No. %	LMI No. %	Low No. %	VLI No. %	Female HH No. %
01	1250	1250 100%	0 0%	0 0%	0 0%	0 0%	53 4%	162 13%	736 59%	269 22%	98 8%	94 22%
05	1250	1250 100%	0 0%	0 0%	0 0%	0 0%	53 4%	162 13%	736 59%	269 22%	98 8%	94 22%
07	1250	1250 100%	0 0%	0 0%	0 0%	0 0%	53 4%	162 13%	736 59%	269 22%	98 8%	94 22%
09	1250	1250 100%	0 0%	0 0%	0 0%	0 0%	53 4%	162 13%	736 59%	269 22%	98 8%	94 22%
10	1250	1250 100%	0 0%	0 0%	0 0%	0 0%	53 4%	162 13%	736 59%	269 22%	98 8%	94 22%
Staffordsburg	194	194 100%	0 0%	0 0%	0 0%	0 0%	4 2%	19 10%	108 55%	25 13%	3 2%	13 21%
Spillman Rd	78	78 100%	0 0%	0 0%	0 0%	0 0%	2 3%	8 10%	41 53%	16 20%	6 8%	1 4%
Rector Rd	30	30 100%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	18 60%	0 0%	0 0%	1 12.5%
Hempfling	115	115 100%	0 0%	0 0%	0 0%	0 0%	4 3%	10 9%	66 57%	18 16%	8 7%	7 15%
US 25/Green	402	402 100%	0 0%	0 0%	0 0%	0 0%	19 5%	56 14%	258 64%	122 30%	47 12%	41 28%
Madison Pike	431	431 100%	0 0%	0 0%	0 0%	0 0%	24 6%	69 16%	247 58%	88 20%	34 8%	31 21%

1996 HOUSING QUESTIONNAIRE  
KENTON COUNTY PUBLIC FACILITIES PROJECT

Subdistrict C

County/MSA: KENTON COUNTY (1) Unit No. \_\_\_\_\_

Project Area: \_\_\_\_\_ LOW: \_\_\_\_\_ MOD: \_\_\_\_\_ OVER \_\_\_\_\_

(2) Name (Head of Household): \_\_\_\_\_

(3) Address: \_\_\_\_\_

(4) City/Zip: \_\_\_\_\_ (5) Phone: \_\_\_\_\_

B. (6) Race: CAUCASIAN \_\_\_\_\_ BLACK \_\_\_\_\_ HISPANIC \_\_\_\_\_ ASIAN \_\_\_\_\_ INDIAN \_\_\_\_\_

(7) Number of Persons in Household: \_\_\_\_\_

(8) Number of Persons 62 and over: \_\_\_\_\_

(9) Number of Handicapped Persons: \_\_\_\_\_

(10) Age of Head of Household: \_\_\_\_\_

(11) Sex of Head of Household: MALE \_\_\_\_\_ FEMALE \_\_\_\_\_

(12) Does your home use a public waterline: YES \_\_\_\_\_ NO \_\_\_\_\_

(13) What type of sewage disposal do you have?  
PUBLIC SEWER SYSTEM \_\_\_\_\_ SEPTIC SYSTEM \_\_\_\_\_ OUTHOUSE \_\_\_\_\_ OTHER \_\_\_\_\_

(14) Has your household had problems with the waste disposal system?  
YES \_\_\_\_\_ NO \_\_\_\_\_

(15) Has anyone in your household had chronic stomach problems?  
YES \_\_\_\_\_ NO \_\_\_\_\_

C. (16) Type of Unit: MOBILE HOME \_\_\_\_\_ APARTMENT \_\_\_\_\_ HOUSE \_\_\_\_\_ OTHER \_\_\_\_\_

(17) Do You Own or Rent: OWN \_\_\_\_\_ RENT \_\_\_\_\_

How much are your mortgage/rent payments per month? \$ \_\_\_\_\_

(18) Owner's Name: \_\_\_\_\_ (17) Phone # \_\_\_\_\_

(19) Owner's Address: \_\_\_\_\_

(20) Year Property Bought: \_\_\_\_\_ (20) From Whom: \_\_\_\_\_

(21) Deed Book # \_\_\_\_\_ (22) Page # \_\_\_\_\_

(22) Number of Bedrooms: \_\_\_\_\_

D. (23) What is you GROSS ANNUAL INCOME according to household size?  
(Find household size then place an "X" in appropriate income range.)

Household Size	Very Low	Low	Moderate	Over
1 persons	\$0 - \$9,800	\$9,800 - \$16,350	\$16,350 - \$26,150	\$26,150 -
2 persons	\$0 - \$11,200	\$11,200 - \$18,700	\$18,700 - \$29,900	\$29,900 -
3 persons	\$0 - \$12,600	\$12,600 - \$21,000	\$21,000 - \$33,600	\$33,600 -
4 persons	\$0 - \$14,000	\$14,000 - \$23,350	\$23,350 - \$37,350	\$37,350 -
5 persons	\$0 - \$15,150	\$15,150 - \$25,200	\$25,200 - \$40,350	\$40,350 -
6 persons	\$0 - \$16,250	\$16,250 - \$27,100	\$27,100 - \$43,350	\$43,350 -
7 person	\$0 - \$17,350	\$17,350 - \$28,950	\$28,950 - \$46,350	\$46,350 -
7+ persons	\$0 - \$18,500	\$18,500 - \$30,800	\$30,800 - \$49,300	\$49,300 -

(24) I hereby certify that the above information is true and accurate to the best of my knowledge and fully understand that this information is subject to verification by the City, County, the State or HUD upon their request.

Signature \_\_\_\_\_

Date \_\_\_\_\_



Subdistrict C

LMI Worksheet

**Part A: Information Contained in Your Survey Responses**

	Rector	Hempfling	US25/Green	Madison	Spillman	Straffordsburg	Total
1	8	39	147	149	26	61	430
2	8	39	110	110	26	55	348
3	100.00%	100.00%	74.83%	73.83%	100.00%	90.16%	80.93%
4	4	23	94	86	14	37	258
5	18	66	258	247	41	106	736
6	4	16	53	63	12	24	172
7	12	49	144	180	37	88	510

- 1 Total Number of households in the service area.
- 2 Total number of households responding to the survey.
- 3 Response rate (#2 divided by #1).
- 4 Total number of LMI households.
- 5 Total number of persons living in the LMI families.
- 6 Total number of over-income households.
- 7 Total number of over-income persons.

**Part B:**

8	4.5	2.9	2.7	2.9	2.9	2.9	2.9
9	3.0	3.1	2.7	2.9	3.1	3.7	3.0
10	50.00%	58.97%	85.45%	78.18%	53.85%	67.27%	74.14%
11	50.00%	41.03%	48.18%	57.27%	46.15%	43.64%	49.43%
12	4	23	126	116	14	41	319
13	4	16	71	85	12	27	213
14	18	66	345	335	41	118	909
15	12	49	192	244	37	98	630
16	30	115	537	578	78	215	1540
17	60.00%	57.39%	64.18%	57.85%	52.56%	54.64%	59.07%

- 8 Divide line #5 by line #4 (Average size of LMI households).
- 9 Divide line #7 by line #6 (Average size of over-income household).
- 10 Divide line #4 by line #2 (Proportion of LMI households).
- 11 Divide line #6 by line #2 (Proportion of over-income households).
- 12 Multiply line #1 by line #10 (Total number of LMI households).
- 13 Multiply line #1 by line #11 (Total number of over-income household).
- 14 Multiply line #8 by line #12 (Total number of LMI persons in project).
- 15 Multiply line #9 by line #13 (Total over-income persons in project).
- 16 Add line #14 and #15 (Total number of persons in project area).
- 17 Divide line #14 by line #16 and multiply the resulting decimal by 100 (estimated percentage of LMI persons in the project area).

**Kenton County Subdistrict E Water Expansion Project  
LMI WORKSHEET**

	Service Area							All Areas
	1	2	3	4	5	6	7	
<b>Part A: Information Contained in Your Survey Responses</b>								
1 Total number of households in the service Area:	90	84	6	29	16	22	32	279
2 Total number of households responding to the survey:	86	74	6	29	16	25	32	268
3 Response Rate (#2 divided by #1 and multiplied by 100):	96%	88%	100%	100%	100%	114%	100%	96%
4 Total number of LMI households:	55	54	5	20	9	16	17	176
5 Total number of persons living in the LMI families:	136	124	14	46	21	41	41	423
6 Total number of over-income households surveyed:	31	20	1	9	7	9	15	92
7 Total number of over-income persons living in the over-income households surveyed:	76	39	3	31	16	23	38	226
<b>Part B: Calculations Based on Data Contained in your Survey Responses</b>								
8 Divide line #5 by line #4 (Average size of LMI households):	2.47	2.30	2.80	2.30	2.33	2.56	2.41	2.40
9 Divide line #7 by line #6 (Average size of over-income households):	2.45	1.95	3.00	3.44	2.29	2.56	2.53	2.46
10 Divide line #4 by line #2 (Proportion of LMI households):	63.95%	72.97%	83.33%	68.97%	56.25%	64.00%	53.13%	65.67%
11 Divide line #6 by line #2 (Proportion of over-income households):	36.05%	27.03%	16.67%	31.03%	43.75%	36.00%	46.88%	34.33%
12 Multiply line #1 by line #10 (Total number of LMI households):	57.56	61.30	5.00	20.00	9.00	14.08	17.00	183.22
13 Multiply line #1 by line #11 (Total number of over-income households):	32.44	22.70	1.00	9.00	7.00	7.92	15.00	95.78
14 Multiply line #8 by line #12 (Total number of LMI persons in the project):	142.33	140.76	14.00	46.00	21.00	36.08	41.00	440.36
15 Multiply line #9 by line #13 (Total number of persons in the project):	79.53	44.27	3.00	31.00	16.00	20.24	38.00	235.28
16 Add lines #14 and #15 (Total number of persons in the project):	221.86	185.03	17.00	77.00	37.00	56.32	79.00	675.64
17 Divide line #14 by line #16 and multiply the resulting decimal by 100 (estimated percentage of LMI persons in the project area):	64.15%	76.07%	82.35%	59.74%	56.76%	64.06%	51.90%	65.18%

Area 1 - Ky 177 (Decoursey), Kenton Station, Ishmael Road: 98 customers; 90 Households  
 Area 2 - Ky 177 (Decoursey) - Upgrade, Bethel Grove, Brandy Lane, Vise's Trail, Licking Station Road: 87 customers; 84 households  
 Area 3 - Whitaker/McDonald: 6 customers; 6 households  
 Area 4 - Fiskburg Road: 29 customers; 29 households  
 Area 5 - Hogrefee Road: 16 customers; 16 households  
 Area 6 - Bromley Crescent Springs/St. Johns: 22 customers; 22 households  
 Area 7 - Oliver Road: 33 customers; 32 households

TOTAL: 291 customers; 279 households

Survey #   
 Parcel #

2001 PUBLIC FACILITIES PROJECT  
 KENTON COUNTY

Interviewer:

Name and Address

Number of Persons in Household   
 Number of Elderly Member 62+   
 Number of Disabled in Household

Phone:

**RACE (please circle one)**  
 White  
 African American  
 Hispanic  
 Asian/Pacific Islander  
 American Indian  
 Other

**HOUSEHOLD INFORMATION**  
 Type of Unit: HOUSE APARTMENT MOBILE HOME OTHER  
 Do you OWN or RENT your home?  
 Has your home ever had flood damage YES NO  
 Is this your primary residence? YES NO  
 Any Health Problems (stomach, intestinal)

**HEAD OF HOUSEHOLD**  
 Age of HH   
 Sex of HH

According to the number of people in your household, please check your household's range of income in the shaded area.

TOTAL GROSS ANNUAL HOUSEHOLD INCOME							
1 person	< \$ 10,950	\$ 10,950	\$ 18,250	\$ 18,250	\$ 29,250	> \$ 29,250	
2 persons	< \$ 12,650	\$ 12,650	\$ 20,900	\$ 20,900	\$ 33,400	> \$ 33,400	
3 persons	< \$ 14,100	\$ 14,100	\$ 23,500	\$ 23,500	\$ 37,900	> \$ 37,900	
4 persons	< \$ 15,650	\$ 15,650	\$ 26,100	\$ 26,100	\$ 41,750	> \$ 41,750	
5 persons	< \$ 16,900	\$ 16,900	\$ 28,200	\$ 28,200	\$ 45,100	> \$ 45,100	
6 persons	< \$ 18,150	\$ 18,150	\$ 30,300	\$ 30,300	\$ 48,450	> \$ 48,450	
7 persons	< \$ 19,400	\$ 19,400	\$ 32,350	\$ 32,350	\$ 51,800	> \$ 51,800	
8 persons	< \$ 20,650	\$ 20,650	\$ 34,450	\$ 34,450	\$ 55,100	> \$ 55,100	

Income limits, 2-01-00

**If the proposed waterline is completed, will you use it?** YES NO  
 Your answer does not obligate you to use the waterline

I hereby certify that the above information is true and accurate to the best of my knowledge and fully understand that this information is subject to verification by the unit of local government, the State or HUD upon their request

Date:

Signature

Comments / Notes

V. NATIONAL GOVERNMENT  
LOW & MODERATE INCOME

Subdistrict R

Applicant: City of Ryland Heights

In the first column list the number and letter, if applicable, of each proposed activity, as shown on the Project Overview, that will address Benefit to Persons of Low and Moderate Income. In the second column respond to the following items for each activity (use additional pages if necessary):

- a. Identify source documentation for LMI benefit, e.g. survey, census data.
- b. Explain how activity will benefit LMI (area benefit, limited clientele, etc.).
- c. Provide description of survey method (if applicable).

Activity Number

LMI Benefit

1,5c,h,i      The project will benefit a total of 405 households or 1,101 persons. (In addition 13 businesses will benefit including Lally Pipe and Corbin Steel facilities).

All LMI's will receive free water meter connection (tap).

Income surveys show overall LMI at 70%. Survey method includes surveying each household throughout the project area. LMI benefit based on universal survey. Census tracts, block groups not coterminous with project area. Survey method equals or exceeds requirements of random sample method prescribed by DLG.

Direct Benefit

Permanent solution to chronic water quality supply problem and elimination of cistern and wells. Provide safe source of potable water to all residents. Current water bills are \$60.00; 85% of residents have hauled water. A water system will cut average monthly water bills from \$48-\$60 to an average of \$28 per month.

7a

Very low elderly will receive: free service line and free pressure reduction valve (as well as a free tap). Installation of service lines and pressure valves are limited to very low income elderly clientele in order to make costs of hooking up affordable. Cost of service line (\$363 average); pressure valve (\$75); and water tap (\$500) are waived or paid for from CDBG dollars in order to make project affordable to elderly beneficiaries. While these benefits were limited to very low elderly, it should be noted, all "non-very low income elderly" will benefit from free taps and will be responsible for installation of service lines to keep CDBG request for funds affordable, while retaining overall project benefit level.



Sub - RF  
100% Survey

2000 INCOME SURVEY  
WATER LINE PROJECT  
RYLAND HEIGHTS/FAIRVIEW

1. Name \_\_\_\_\_ ID# \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Phone \_\_\_\_\_

2. Number of Persons in Household \_\_\_\_\_

3. Is head of household female? Yes \_\_\_\_\_ No \_\_\_\_\_

4. Is head of household 62 or over? Yes \_\_\_\_\_ No \_\_\_\_\_

5. Number of persons in household who are: White \_\_\_\_\_, Asian \_\_\_\_\_, Black \_\_\_\_\_,  
Asian/Pacific Islander \_\_\_\_\_, American Ind./Alask. Native \_\_\_\_\_, Handicapped \_\_\_\_\_,  
Hispanic \_\_\_\_\_.

6. Do you own \_\_\_\_\_ or rent \_\_\_\_\_?

7. What is your current source of water: Well \_\_\_\_\_ Cistern \_\_\_\_\_ Other \_\_\_\_\_

8. Do you pay for water hauled? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes how much do you pay per load \_\_\_\_\_; per month \_\_\_\_\_?

9. Average monthly bills for: Water \_\_\_\_\_ Sewer \_\_\_\_\_ Gas \_\_\_\_\_ Electric \_\_\_\_\_

10. Do you have any of the following water problems: Water quality \_\_\_\_\_ Water cost \_\_\_\_\_  
Adequate supply \_\_\_\_\_ Sickness (type) \_\_\_\_\_

11. Comments on problems with water quality, health related problems, and septic related problems.  
Also comment on water cost and adequate supply, or any other water related problem.

12. Does your home have: outdoor toilet \_\_\_\_\_ septic tank \_\_\_\_\_ sanitary sewer \_\_\_\_\_?

13. Has your home ever had flood damage? Yes \_\_\_\_\_ No \_\_\_\_\_

14. Income: Total Annual Gross Family Income: (Check appropriate column and line who  
corresponds to number of persons in household.) PLEASE CHECK ONE

	<u>Very Low</u>	<u>Low</u>	<u>Between</u>	<u>Above</u>
a) 1 person	10,700	10,700 - 17,850	17,850 - 28,550	28,550
b) 2 persons	12,250	12,250 - 20,400	20,400 - 32,650	32,650
c) 3 persons	13,750	13,750 - 22,950	22,950 - 36,700	36,700
d) 4 persons	15,300	15,300 - 25,550	25,550 - 40,800	40,800
e) 5 persons	16,500	16,500 - 27,550	27,550 - 44,050	44,050
f) 6 persons	17,750	17,750 - 29,600	29,600 - 47,350	47,350
g) 7 persons	18,950	18,950 - 31,600	31,600 - 50,600	50,600
h) 8 persons	20,200	20,200 - 33,650	33,650 - 53,850	53,850

15. I hereby certify that the above information is true and accurate to the best of my knowledge and  
fully understand that the information is subject to verification by city/county, the State or HUD  
upon their request.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Sub RA

## RYLAND, KENTUCKY

## ATTACHMENT D

## LMI WORKSHEET

PART A: Information Contained in Your Survey Responses

1. Total number of households in the service area.	46
2. Total number of households responding to the survey.	46
3. Response rate (#2 divided by #1).	100%
4. Total number of LMI households.	26
5. Total number of persons living in the LMI households surveyed.	75
6. Total number of over-income households surveyed.	20
7. Total number of over-income persons living in the over-income households surveyed.	54

PART B: Calculations Based on Data contained in Your Survey Responses

8. Divide line #5 by line #4 (average size of LMI households).	2.88
9. Divide line #7 by line #6 (average size of over-income households).	2.7
10. Divide line #4 by line #2 (proportion of LMI households).	56.5
11. Divide line #6 by line #2 (proportion of over-income households).	43.5
12. Multiply line #1 by line #10 (estimate of total number of LMI households in project area).	26
13. Multiply line #1 by line #11 (estimate of total number of over income households in project area).	20
14. Multiply line #8 by line #12 (estimate of total number of LMI persons in project area).	75
15. Multiply line #9 by line #13 (estimate of total over-income persons in project area).	54
16. Add line #14 and line #15 (estimate of total number of persons in project area).	129
17. Divide line #14 by line #16 and multiply the resulting decimal by 100 (estimated percentage of LMI persons in project area).	58.1







Q13 Provide the average household annual income for Northern District's customers not served through a sub-district?

A13 Witness: Harrison

The District does not request household income from its customers. However, the U.S. Census Bureau indicates that the 1999 median household income is \$41,903 in Campbell county and \$43,906 in Kenton County.



Q14 Provide all analysis and studies performed by Northern District or on its behalf to determine the impact on general rates if all sub-district surcharges were eliminated?

A14 Witness: Barrow

The most recent study was provided in rate case 2003-00224, "Commission Staff's first Set of Interrogatories and Requests for Production of Documents"; question 15, B & C. Copy of the reply and reports is enclosed.

11/11/2003

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE  
COMMISSION

RECEIVED

NOV 12 2003

PUBLIC SERVICE  
COMMISSION

In the Matter of:

APPLICATION OF NORTHERN KENTUCKY)  
WATER DISTRICT FOR (A) FOR AN)  
ADJUSTMENT OF RATES; (B) A CERTIFICATE) CASE NO.  
OF PUBLIC CONVENIENCE AND NECESSITY) 2003-00224  
FOR IMPROVEMENTS TO WATER FACILITIES)  
IF NECESSARY; AND (C) ISSUANCE OF BONDS)

COMMISSION STAFF'S FIRST SET OF INTERROGATORIES AND  
REQUESTS FOR PRODUCTION OF DOCUMENTS TO NORTHERN  
KENTUCKY WATER DISTRICT

Pursuant to Administrative Regulation 807 KAR 5:001, Commission Staff requests that Northern Kentucky Water District ("Northern District") file the original and 8 copies of the following information with the Commission no later than November 12, 2003 with a copy to all parties of record. Each copy of the information requested shall be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention shall be given to copied material to ensure its legibility. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be provided for total company

11/11/2003

Q14b. Has Northern District included the costs associated with the meter installations as an off-set to the service applications/tap-on fees? If no, provide a detailed explanation as to why the fees have been included but not the off-setting costs.

**A14b. Witness:Barrow. No. The meters are capital items and are recorded on the balance sheet as fixed assets. The costs are not considered operating expenses.**

Q15. Refer to the response to Item 12(a) of the Commission's October 1, 2003 Order.

Q15a.Has Northern District refinanced any of the bonds used to fund a Sub-district? If the response is yes, provide the sub-district title and cite the case approving the refinancing.

**A15a. Witness:Barrow. Yes. Sub-District A and B were refinanced by case-no 2002-0198 and case no. 2002-00468, title 2003A Bond issue.**

Q15b. Explain why the Commission should not roll the surcharges for Sub-Districts A, B, and C into Northern District's general rates.

**A15b. Witness:Harrison. There is no benefit to the general customers to combining the two. The Sub-district customers are benefiting from extensions of water mains that would otherwise have not been feasible due to limited number of customers in the affected areas and excessive costs to make the extensions. These customers also benefited from grants or low interest loans available to areas containing a high percentage of low to moderate income families.**