

Northern Kentucky Water District

Rate Case 2015-00143

Pro Forma 2015 Revised Schedule 2	\$8,208,838	(Includes Conservative Overtime Estimates)				
Less: Total Wages Capitalized 2014 Test Year	(\$384,578)					
Net Expense Pro Forma 2015 (After Capitalized Labor)	\$7,824,260					
Labor Costs Included in Cost of Service (From Audited Financials 12/31/14)	\$7,931,952					
Difference	(\$107,692)	(Difference immaterial and has no significant impact on any rate class)				

Northern Kentucky Water District
Case No. 2015-00143

Pro Forma Payroll Information

Emp. #	Title	Test Year										Current Hourly Wages		Calculated		Pension		NKWD		
		Hours Worked					Shift					Regular	Shift Differential	Overtime	Shift Overtime	Available	Pro forma Wages	% Avg. 2015	Match	NKWD
		Regular Hours	Differential Hours	Overtime Hours	Shift Hours	Available Hours	Regular	Differential	Overtime	Shift Overtime	Available									
40258	Mapping Tech	2,079.50	0.00	112.00	0.00	15.50	0.00	0.00	0.00	15.50	\$17.54	N/A	\$26.31	N/A	\$1.00	\$39,436.65	17.37%	\$6,850.15		
30060	Distr. Crew Lead	2,080.00	0.00	483.50	0.00	477.00	0.00	0.00	0.00	477.00	\$26.34	N/A	\$39.51	N/A	\$1.00	\$74,367.29	17.37%	\$12,917.60		
40150	Acct. Serv. Rep	2,120.00	0.00	54.25	0.00	0.00	0.00	0.00	0.00	0.00	\$21.59	N/A	\$32.39	N/A	\$1.00	\$47,527.96	17.37%	\$8,255.61		
20075	Plant Foreperson	2,120.00	0.00	147.50	50.00	3,274.00	0.00	0.00	0.00	3,274.00	\$27.19	\$28.19	\$40.79	\$42.29	\$1.00	\$69,047.83	17.37%	\$11,993.61		
10150	P. T. Accountant	702.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00		
60482	Fieldman	2,080.00	0.00	221.50	0.00	1,310.00	0.00	0.00	0.00	1,310.00	\$16.72	N/A	\$25.08	N/A	\$1.00	\$41,642.82	17.37%	\$7,233.36		
30075	Fieldman	2,080.00	0.00	154.50	0.00	486.50	0.00	0.00	0.00	486.50	\$17.96	N/A	\$26.94	N/A	\$1.00	\$42,005.53	17.37%	\$7,296.36		
60523	Fieldman	1,790.00	0.00	179.50	0.00	442.00	0.00	0.00	0.00	442.00	\$16.18	N/A	\$24.27	N/A	\$1.00	\$33,760.67	17.37%	\$5,864.23		
60514	Pl. Operator	240.00	1,832.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00	\$16.21	\$17.21	\$24.32	\$25.82	\$1.00	\$37,742.92	17.37%	\$6,555.95		
60540	Fieldman	2,080.00	0.00	150.00	0.00	105.50	0.00	0.00	0.00	105.50	\$16.08	N/A	\$24.12	N/A	\$1.00	\$37,169.90	17.37%	\$6,456.41		
10160	VP Finance/CFO	2,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$71.15	N/A	\$0.00	N/A	\$1.00	\$150,838.00	17.37%	\$26,200.56		
60496	Instru. Specialist	2,120.00	0.00	503.00	0.00	2,270.50	0.00	0.00	0.00	2,270.50	\$22.75	N/A	\$34.13	N/A	\$1.00	\$67,667.89	17.37%	\$11,753.91		
40250	Eng. Tech	2,120.00	0.00	31.50	0.00	0.00	0.00	0.00	0.00	0.00	\$24.17	N/A	\$36.26	N/A	\$1.00	\$52,382.59	17.37%	\$9,098.86		
60508	Comp. Supp. Tech	2,120.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00	\$22.82	N/A	\$34.23	N/A	\$1.00	\$50,706.04	17.37%	\$8,807.64		
60536	Bldg & Grds Tech	2,080.00	0.00	28.75	0.00	0.00	0.00	0.00	0.00	0.00	\$13.98	N/A	\$20.97	N/A	\$1.00	\$29,681.29	17.37%	\$5,155.64		
60532	Acct. Serv. Rep	2,080.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00	0.00	\$13.96	N/A	\$20.94	N/A	\$1.00	\$29,062.98	17.37%	\$5,048.24		
60520	Pl. Operator	2,106.00	0.00	30.50	40.00	0.00	0.00	0.00	0.00	0.00	\$16.39	\$17.39	\$24.59	\$26.09	\$1.00	\$36,310.94	17.37%	\$6,307.21		
30100	Fieldman	2,120.00	0.00	119.75	0.00	246.50	0.00	0.00	0.00	246.50	\$24.83	N/A	\$37.25	N/A	\$1.00	\$57,346.79	17.37%	\$9,961.14		
40260	IT Manager	2,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$49.26	N/A	\$73.89	N/A	\$1.00	\$104,431.20	17.37%	\$18,139.70		
10175	HR Director	1,251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$49.81	N/A	\$74.72	N/A	\$1.00	\$62,312.31	17.37%	\$10,823.65		
40270	C. S. Field Rep	2,096.00	0.00	204.50	0.00	641.50	0.00	0.00	0.00	641.50	\$21.85	N/A	\$32.78	N/A	\$1.00	\$53,142.61	17.37%	\$9,230.87		
20350	PT Pl. Operator	217.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00		
60518	Instru. Tech	2,073.50	0.00	420.50	0.00	1,486.00	0.00	0.00	0.00	1,486.00	\$16.39	N/A	\$24.59	N/A	\$1.00	\$45,810.76	17.37%	\$7,957.33		
60541	Acct. Serv. Rep	2,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$13.98	N/A	\$20.97	N/A	\$1.00	\$29,078.40	17.37%	\$5,050.92		
20375	Distr. Supervisor	2,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$37.76	N/A	\$56.64	N/A	\$1.00	\$80,051.20	17.37%	\$13,904.89		
30225	Fieldman	2,080.00	0.00	261.50	0.00	479.75	0.00	0.00	0.00	479.75	\$23.72	N/A	\$35.58	N/A	\$1.00	\$59,121.52	17.37%	\$10,269.41		
40330	Adm. Asst. Eng	2,080.00	0.00	266.50	0.00	0.00	0.00	0.00	0.00	0.00	\$18.18	N/A	\$27.27	N/A	\$1.00	\$45,081.86	17.37%	\$7,830.72		
20378	Pump Mech.	2,080.00	0.00	171.00	0.00	1,688.00	0.00	0.00	0.00	1,688.00	\$19.26	N/A	\$28.89	N/A	\$1.00	\$46,688.99	17.37%	\$8,109.88		
40350	Bldg & Grds Tech	2,080.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	\$17.77	N/A	\$26.66	N/A	\$1.00	\$37,088.24	17.37%	\$6,438.75		
60528	Meter Shop Field	1,584.00	0.00	109.50	0.00	687.00	0.00	0.00	0.00	687.00	\$16.18	N/A	\$24.27	N/A	\$1.00	\$28,973.69	17.37%	\$5,032.73		
60494	Pump Mech.	2,080.00	0.00	154.00	0.00	1,103.50	0.00	0.00	0.00	1,103.50	\$18.69	N/A	\$28.04	N/A	\$1.00	\$44,296.86	17.37%	\$7,694.36		
40400	Pl. Operator	192.00	1,928.00	107.00	0.00	0.00	0.00	0.00	0.00	0.00	\$21.68	\$22.68	\$32.52	\$34.02	\$1.00	\$51,369.24	17.37%	\$8,922.84		
40410	PT Payroll Clk	595.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00		
40405	Database Adm	2,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$37.76	\$0.00	\$0.00	\$0.00	\$0.00	\$80,051.20	17.37%	\$13,904.89		
60487	Pl. Operator	2,024.00	96.00	56.50	74.00	0.00	0.00	0.00	0.00	0.00	\$19.13	\$28.70	\$28.70	\$43.04	\$1.00	\$46,280.35	17.37%	\$8,038.90		
60525	Meter Shop Field	2,080.00	0.00	29.75	0.00	0.00	0.00	0.00	0.00	0.00	\$16.18	N/A	\$24.27	N/A	\$1.00	\$34,376.43	17.37%	\$5,971.19		
20450	Pump Mech.	2,120.00	0.00	365.50	0.00	0.00	0.00	0.00	0.00	0.00	\$25.21	N/A	\$37.82	N/A	\$1.00	\$67,268.41	17.37%	\$11,684.52		
30325	Pl. Maint Supv	2,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$33.68	N/A	\$50.52	N/A	\$1.00	\$70,054.40	17.37%	\$12,168.45		
60531	Instr. Tech	2,080.00	0.00	51.50	0.00	594.00	0.00	0.00	0.00	594.00	\$16.53	N/A	\$24.80	N/A	\$1.00	\$36,293.60	17.37%	\$6,297.25		
60488	Acct. Serv. Rep	2,080.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00	0.00	\$14.82	N/A	\$22.23	N/A	\$1.00	\$30,925.64	17.37%	\$5,371.78		
20500	PT Pump Mech	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00		
60465	Distr. Clk	2,080.00	0.00	52.50	0.00	0.00	0.00	0.00	0.00	0.00	\$15.41	N/A	\$23.12	N/A	\$1.00	\$33,266.60	17.37%	\$5,778.41		

40435	Inspector	2,120.00	0.00	242.75	0.00	297.75	\$22.15	N/A	\$33.23	N/A	\$1.00	\$55,322.33	17.37%	\$9,609.49
30350	Inspector	2,126.75	0.00	69.50	0.00	0.00	\$26.63	N/A	\$39.95	N/A	\$1.00	\$59,411.88	17.37%	\$10,319.84
60529	Fieldman	2,080.00	0.00	92.75	0.00	403.25	\$16.12	N/A	\$24.18	N/A	\$1.00	\$36,175.55	17.37%	\$6,283.69
60484	Pl. Operator	216.00	1,864.00	74.17	79.50	0.00	\$18.64	\$19.64	\$27.96	\$29.46	\$1.00	\$45,051.06	17.37%	\$7,825.37
20650	PT Detainee Supv	400.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
30415	Fieldman	2,080.00	0.00	395.50	0.00	574.25	\$24.83	N/A	\$37.25	N/A	\$1.00	\$66,953.03	17.37%	\$11,629.74
60466	Maint. Foreman	2,117.00	0.00	639.00	0.00	0.00	\$24.08	N/A	\$36.12	N/A	\$1.00	\$74,058.04	17.37%	\$12,863.88
60460	Acct. Serv. Rep	1,609.25	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60534	Fieldman	2,080.00	0.00	100.75	0.00	177.50	\$16.05	N/A	\$24.08	N/A	\$1.00	\$35,810.06	17.37%	\$6,220.21
60512	Fieldman	2,075.00	0.00	541.00	0.00	472.00	\$16.58	N/A	\$24.87	N/A	\$1.00	\$47,858.17	17.37%	\$8,312.96
30425	Meter Shop Field	2,120.00	0.00	82.75	0.00	0.00	\$24.83	N/A	\$37.25	N/A	\$1.00	\$55,722.04	17.37%	\$9,678.92
20660	Bldg & Grds Tech	2,080.00	0.00	152.50	0.00	0.00	\$14.87	N/A	\$22.31	N/A	\$1.00	\$34,331.88	17.37%	\$5,963.45
40420	Distr Crew Lead	1,380.09	0.00	165.50	0.00	272.25	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60375	PT Lab Ck	522.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
40425	Meter Shop Field	2,080.00	0.00	76.00	0.00	90.75	\$18.96	N/A	\$28.44	N/A	\$1.00	\$41,598.24	17.37%	\$7,225.61
10300	VP Eng/Prod/Dist Part Y	650.00	0.00	0.00	0.00	0.00	\$71.15	\$0.00	\$0.00	\$0.00	N/A	\$46,247.50	17.37%	\$8,033.19
40450	Constr. Supv	2,120.00	0.00	0.00	0.00	0.00	\$35.49	N/A	\$53.24	N/A	\$1.00	\$75,238.80	17.37%	\$13,068.98
40475	Meter Shop Field	2,079.50	0.00	183.00	0.00	139.25	\$19.00	N/A	\$28.50	N/A	\$1.00	\$44,726.00	17.37%	\$7,768.91
40460	Acctg. Tech	2,080.00	0.00	30.50	0.00	0.00	\$20.60	N/A	\$30.90	N/A	\$1.00	\$43,790.45	17.37%	\$7,606.40
30450	Distr. Foreman	2,080.00	0.00	234.75	0.00	100.75	\$32.84	N/A	\$49.26	N/A	\$1.00	\$79,870.99	17.37%	\$13,873.59
20670	Pl. Operator	208.00	1,912.00	23.50	0.00	0.00	\$20.87	\$21.87	\$31.31	\$32.81	\$1.00	\$46,892.19	17.37%	\$8,145.17
60510	Instr. Spec	2,080.00	0.00	454.00	0.00	1,892.00	\$18.87	N/A	\$28.31	N/A	\$1.00	\$52,102.34	17.37%	\$9,050.18
60524	Fieldman	2,080.00	0.00	335.25	0.00	722.00	\$16.23	N/A	\$24.35	N/A	\$1.00	\$41,921.74	17.37%	\$7,281.81
40515	Fieldman	2,077.25	0.00	179.00	0.00	518.00	\$22.11	N/A	\$33.17	N/A	\$1.00	\$51,865.43	17.37%	\$9,009.02
30460	Fieldman	1,193.16	0.00	132.00	0.00	243.25	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60485	Acct. Serv. Rep	2,080.00	0.00	11.25	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60479	Distr. Crew Lead	2,080.00	0.00	446.00	0.00	784.00	\$17.08	N/A	\$25.62	N/A	\$1.00	\$46,952.92	17.37%	\$8,155.72
30475	Equip. Service	2,080.00	0.00	102.50	0.00	516.00	\$24.11	N/A	\$36.17	N/A	\$1.00	\$53,856.23	17.37%	\$9,354.83
60489	Pl. Foreman	2,080.00	0.00	157.50	53.50	3,247.00	\$23.40	\$24.40	\$35.10	\$36.60	\$1.00	\$59,405.35	17.37%	\$10,318.71
40520	GIS Spec	2,120.00	0.00	0.00	0.00	0.00	\$26.72	N/A	\$40.08	N/A	\$1.00	\$56,646.40	17.37%	\$9,839.48
20678	Pl. Operator	2,072.00	0.00	100.00	0.00	0.00	\$19.50	\$20.50	\$29.25	\$30.75	\$1.00	\$43,329.00	17.37%	\$7,526.25
41340	PT Network Adm	84.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60533	Lab Analyst	2,080.00	0.00	10.50	0.00	0.00	\$18.54	N/A	\$27.81	N/A	\$1.00	\$38,855.21	17.37%	\$6,749.15
30560	Distr. Crew Lead	2,040.50	0.00	481.50	0.00	441.50	\$23.56	N/A	\$35.34	N/A	\$1.00	\$65,090.39	17.37%	\$11,306.20
30550	PT Detainee Supv	176.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60504	Acct. Serv. Rep	2,080.00	0.00	5.50	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60456	Pl. Operator	376.00	1,704.00	18.25	58.35	0.00	\$19.39	\$20.39	\$29.09	\$30.59	\$1.00	\$44,351.02	17.37%	\$7,703.77
30610	Inspector	2,120.00	0.00	228.58	0.00	0.00	\$28.10	N/A	\$42.15	N/A	\$1.00	\$69,206.65	17.37%	\$12,021.19
60505	Pl. Operator	312.00	1,808.00	34.00	116.00	0.00	\$19.11	\$20.11	\$28.67	\$30.17	\$1.00	\$46,795.70	17.37%	\$8,128.41
60515	Fieldman	2,080.25	0.00	818.25	0.00	1,266.50	\$16.50	N/A	\$24.75	N/A	\$1.00	\$54,575.81	17.37%	\$9,479.82
60522	Acct. Serv. Rep	2,080.00	0.00	3.75	0.00	0.00	\$14.10	N/A	\$21.15	N/A	\$1.00	\$29,407.31	17.37%	\$5,108.05
40615	Engineering Mgr	2,080.00	0.00	0.00	0.00	0.00	\$59.33	N/A	\$0.00	N/A	\$1.00	\$123,396.00	17.37%	\$21,433.89
60521	Fieldman	2,080.00	0.00	383.50	0.00	657.75	\$16.39	N/A	\$24.59	N/A	\$1.00	\$43,521.47	17.37%	\$7,559.68
40825	Acct. Serv. Rep	2,080.00	0.00	14.25	0.00	0.00	\$16.44	N/A	\$24.66	N/A	\$1.00	\$34,546.61	17.37%	\$6,000.75
20700	Bldg & Grds Crew L	2,080.00	0.00	59.50	0.00	0.00	\$20.46	N/A	\$30.69	N/A	\$1.00	\$44,382.86	17.37%	\$7,709.30
40805	Fieldman	2,077.50	0.00	196.00	0.00	741.00	\$24.49	N/A	\$36.74	N/A	\$1.00	\$58,079.02	17.37%	\$10,088.32
40810	Equip. Service	2,080.00	0.00	131.25	0.00	1,867.00	\$24.83	N/A	\$37.25	N/A	\$1.00	\$56,535.46	17.37%	\$9,820.21
30630	Fieldman	2,080.00	0.00	142.75	0.00	372.25	\$22.88	N/A	\$34.32	N/A	\$1.00	\$52,489.58	17.37%	\$9,177.44
20775	Operations Mgr	609.60	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
10130	President/CEO	2,080.00	0.00	0.00	0.00	0.00	\$122.49	N/A	\$0.00	N/A	\$1.00	\$254,779.20	17.37%	\$44,255.15

60527	Acct. Serv. Rep	695.75	0.00	3.75	0.00	0.00	0.00	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
40645	Engineering Clk	2,120.00	0.00	126.00	0.00	0.00	\$17.74	N/A	\$26.61	N/A	\$1.00	\$40,961.66	17.37%	\$7,115.04
60457	Meter Shop Crew L	2,120.50	0.00	75.00	0.00	0.00	\$18.87	N/A	\$28.31	N/A	\$1.00	\$42,137.09	17.37%	\$7,319.21
40655	Scanner	2,080.00	0.00	233.25	0.00	0.00	\$14.86	N/A	\$22.29	N/A	\$1.00	\$36,107.94	17.37%	\$6,271.95
40640	Acctg. Tech	2,079.50	0.00	45.75	0.00	0.00	\$18.81	N/A	\$28.22	N/A	\$1.00	\$40,406.46	17.37%	\$7,018.60
40675	Meter Shop	412.44	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
20200	Chemistry Supv	1,308.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
30635	Inv. Specialist	2,120.00	0.00	81.25	0.00	0.00	\$25.17	N/A	\$37.76	N/A	\$1.00	\$56,428.40	17.37%	\$9,801.61
60471	Adm Asst. Exec.	2,080.00	0.00	159.00	0.00	0.00	\$22.04	N/A	\$33.06	N/A	\$1.00	\$51,099.74	17.37%	\$8,876.02
30670	PT Detainee Supv	384.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60486	Meter Shop Field	2,080.00	0.00	3.75	0.00	0.00	\$16.41	N/A	\$24.62	N/A	\$1.00	\$34,225.13	17.37%	\$5,944.90
30700	C.S. Field Foreman	2,120.00	0.00	65.00	0.00	62.50	\$29.48	N/A	\$44.22	N/A	\$1.00	\$65,371.90	17.37%	\$11,355.10
30715	Distr. Foreman	2,080.00	0.00	191.50	0.00	179.00	\$28.77	N/A	\$43.16	N/A	\$1.00	\$68,106.74	17.37%	\$11,830.14
60459	Distr. Crew Lead	2,077.50	0.00	432.00	0.00	424.75	\$19.81	N/A	\$29.72	N/A	\$1.00	\$53,994.32	17.37%	\$9,378.81
30800	Distr. Foreman	2,129.50	0.00	884.50	0.00	226.25	\$32.84	N/A	\$49.26	N/A	\$1.00	\$113,503.25	17.37%	\$19,715.51
40750	C.S.Field	2,126.75	0.00	325.50	0.00	1,656.25	\$24.83	N/A	\$37.25	N/A	\$1.00	\$64,932.08	17.37%	\$11,278.70
20875	Safety Coordinator	2,120.00	0.00	0.00	0.00	0.00	\$36.52	N/A	\$54.78	N/A	\$1.00	\$77,422.40	17.37%	\$13,448.27
30825	Eng. Tech	2,080.00	0.00	17.00	0.00	0.00	\$22.19	N/A	\$33.29	N/A	\$1.00	\$46,721.13	17.37%	\$8,115.46
60511	Fieldman	2,080.00	0.00	334.50	0.00	575.25	\$16.62	N/A	\$24.93	N/A	\$1.00	\$42,908.69	17.37%	\$7,453.24
40850	Acct. Serv. Crew L	2,120.00	0.00	136.75	0.00	0.00	\$27.64	N/A	\$41.46	N/A	\$1.00	\$64,266.46	17.37%	\$11,163.08
60513	Eng. Tech (BO)	2,080.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60537	C. S. Field Rep	2,080.00	0.00	36.00	0.00	348.00	\$16.05	N/A	\$24.08	N/A	\$1.00	\$34,250.88	17.37%	\$5,949.38
20900	Maintenance Mgr	2,120.00	0.00	0.00	0.00	0.00	\$39.43	N/A	\$59.15	N/A	\$1.00	\$83,591.60	17.37%	\$14,519.86
40900	C. S. Field Rep	2,129.50	0.00	357.75	0.00	2,088.50	\$23.68	N/A	\$35.52	N/A	\$1.00	\$63,133.84	17.37%	\$10,966.35
20910	Chemistry Supv	2,120.00	0.00	0.00	0.00	0.00	\$35.27	N/A	\$52.91	N/A	\$1.00	\$74,772.40	17.37%	\$12,987.97
41305	Acct. Serv. Crew L	2,080.00	0.00	43.30	0.00	0.00	\$21.55	N/A	\$32.33	N/A	\$1.00	\$46,223.89	17.37%	\$8,029.09
20915	Pl. Operator	2,080.00	0.00	36.00	0.00	0.00	\$20.85	N/A	\$31.28	N/A	\$1.00	\$44,494.08	17.37%	\$7,728.62
30835	Distr. Crew Lead	2,066.00	0.00	239.00	0.00	448.50	\$26.00	N/A	\$39.00	N/A	\$1.00	\$63,037.00	17.37%	\$10,949.53
60516	Fieldman	2,080.00	0.00	268.00	0.00	502.75	\$16.42	N/A	\$24.63	N/A	\$1.00	\$40,754.44	17.37%	\$7,079.05
60519	Fieldman	2,080.00	0.00	261.75	0.00	1,386.50	\$16.39	N/A	\$24.59	N/A	\$1.00	\$40,527.63	17.37%	\$7,039.65
20925	Plant Supervisor	2,120.00	0.00	0.00	0.00	0.00	\$30.31	N/A	\$45.47	N/A	\$1.00	\$64,257.20	17.37%	\$11,161.48
60475	Distribution Clk	1,769.81	0.00	123.25	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
40975	Acct. Serv. Rep	2,080.00	0.00	0.25	0.00	0.00	\$18.27	N/A	\$27.41	N/A	\$1.00	\$38,008.45	17.37%	\$6,602.07
20930	Chemist	2,100.00	0.00	0.00	0.00	0.00	\$32.51	N/A	\$48.77	N/A	\$1.00	\$68,271.00	17.37%	\$11,858.67
20950	Field Service	306.40	0.00	0.00	0.00	24.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60517	Finance Mgr	2,080.00	0.00	0.00	0.00	0.00	\$32.37	N/A	\$48.56	N/A	\$1.00	\$67,329.60	17.37%	\$11,695.15
41010	Acct. Serv. Crew L	2,080.00	0.00	57.25	0.00	0.00	\$25.46	N/A	\$38.19	N/A	\$1.00	\$55,143.18	17.37%	\$9,578.37
60538	Equip. Service	2,080.00	0.00	40.50	0.00	0.00	\$16.13	N/A	\$24.20	N/A	\$1.00	\$34,530.50	17.37%	\$5,997.95
41125	CAD Operator	2,080.00	0.00	49.50	0.00	0.00	\$20.65	N/A	\$30.98	N/A	\$1.00	\$44,485.51	17.37%	\$7,727.13
60474	PT Inspector	586.50	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60526	Fieldman	2,080.00	0.00	288.25	0.00	441.25	\$16.17	N/A	\$24.26	N/A	\$1.00	\$40,141.35	17.37%	\$6,972.55
21075	PT Pump Mech	824.00	0.00	11.50	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60493	Fieldman	2,086.50	0.00	372.75	0.00	452.00	\$16.72	N/A	\$25.08	N/A	\$1.00	\$44,234.85	17.37%	\$7,683.59
41150	Acct. Serv. Rep	94.15	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
60500	Staff Eng	2,120.00	0.00	0.00	0.00	0.00	\$28.79	N/A	\$43.19	N/A	\$1.00	\$61,034.80	17.37%	\$10,601.74
41160	Inspector	2,120.00	0.00	277.50	0.00	0.00	\$23.12	N/A	\$34.68	N/A	\$1.00	\$58,638.10	17.37%	\$10,185.44
41225	Distr. Crew Lead	2,080.00	0.00	544.50	0.00	453.75	\$20.40	N/A	\$30.60	N/A	\$1.00	\$59,093.70	17.37%	\$10,264.58
41250	Design Eng Supv	2,129.50	0.00	0.00	0.00	0.00	\$38.34	N/A	\$57.51	N/A	\$1.00	\$81,645.03	17.37%	\$14,181.74
21200	Equip. Serv. Crew L	2,120.00	0.00	270.00	0.00	1,829.50	\$26.40	N/A	\$39.60	N/A	\$1.00	\$66,660.00	17.37%	\$11,578.84
60535	Fieldman	2,080.00	0.00	153.00	0.00	318.75	\$16.05	N/A	\$24.08	N/A	\$1.00	\$37,068.24	17.37%	\$6,438.75

60503	Chemist	2,080.00	0.00	35.00	0.00	0.00	0.00	0.00	\$21.58	N/A	\$32.37	N/A	\$1.00	\$46,019.35	17.37%	\$7,993.56
60455	Desing Eng Supv	2,080.00	0.00	0.00	0.00	0.00	0.00	\$35.13	\$95.13	N/A	\$52.70	N/A	\$1.00	\$73,070.40	17.37%	\$12,692.33
60483	C.S. Field Rep	2,104.00	0.00	117.75	0.00	1,494.75	0.00	\$16.75	\$16.75	N/A	\$25.13	N/A	\$1.00	\$38,201.06	17.37%	\$6,635.52
60453	Distr. Crew Lead	2,080.00	0.00	267.75	0.00	540.25	0.00	\$19.45	\$19.45	N/A	\$29.18	N/A	\$1.00	\$48,268.95	17.37%	\$8,384.32
20760	Adm Asst. WQ&P	2,080.00	0.00	17.50	0.00	0.00	0.00	\$24.83	\$24.83	N/A	\$37.25	N/A	\$1.00	\$52,298.28	17.37%	\$9,084.21
60473	Distr. Crew Lead	2,075.00	0.00	437.75	0.00	546.00	0.00	\$18.87	\$18.87	N/A	\$28.31	N/A	\$1.00	\$51,547.95	17.37%	\$8,953.88
60461	Inspector	2,080.00	0.00	156.50	0.00	0.00	0.00	\$17.68	\$17.68	N/A	\$26.52	N/A	\$1.00	\$40,924.78	17.37%	\$7,108.63
30900	C. S. Field Rep	2,080.00	0.00	265.00	0.00	793.50	0.00	\$24.44	\$24.44	N/A	\$36.66	N/A	\$1.00	\$60,550.10	17.37%	\$10,517.55
60481	Pl. Operator	2,120.00	0.00	41.50	0.00	0.00	0.00	\$19.29	\$19.29	\$20.29	\$28.94	\$30.44	\$1.00	\$42,095.81	17.37%	\$7,312.04
60478	Maint. Foreman	2,080.00	0.00	103.50	0.00	202.00	0.00	\$28.72	\$28.72	N/A	\$43.08	N/A	\$1.00	\$64,196.38	17.37%	\$11,150.91
60499	Acct. Serv. Supv	2,080.00	0.00	0.00	0.00	0.00	0.00	\$29.34	\$29.34	N/A	\$44.01	N/A	\$1.00	\$61,027.20	17.37%	\$10,600.42
21375	Maint. Foreman	2,120.00	0.00	510.00	0.00	0.00	0.00	\$28.74	\$28.74	N/A	\$43.11	N/A	\$1.00	\$82,914.90	17.37%	\$14,402.32
60535	Lab Analyst	2,080.00	0.00	0.50	0.00	0.00	0.00	\$18.54	\$18.54	N/A	\$27.81	N/A	\$1.00	\$38,577.11	17.37%	\$6,700.84
21380	Pump Mech.	2,081.00	0.00	112.00	0.00	1,681.00	0.00	\$25.56	\$25.56	N/A	\$38.34	N/A	\$1.00	\$57,484.44	17.37%	\$9,985.05
30975	Lab. Tech	2,079.50	0.00	58.00	0.00	0.00	0.00	\$20.54	\$20.54	N/A	\$30.81	N/A	\$1.00	\$44,499.91	17.37%	\$7,729.63
21390	Security Guard	577.75	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
41320	Distr. Crew Lead	2,077.50	0.00	486.75	0.00	379.25	0.00	\$27.65	\$27.65	N/A	\$41.48	N/A	\$1.00	\$77,633.27	17.37%	\$13,484.90
60490	Pl. Operator	256.00	1,824.00	1.50	3.00	0.00	0.00	\$19.44	\$19.44	\$20.44	\$29.16	\$30.66	\$1.00	\$42,394.92	17.37%	\$7,364.00
21415	Recep/Cik	2,127.25	0.00	54.00	0.00	0.00	0.00	\$17.80	\$17.80	N/A	\$26.70	N/A	\$1.00	\$39,306.85	17.37%	\$6,827.60
60464	Pl. Operator	192.00	1,888.00	7.50	45.00	0.00	0.00	\$19.33	\$19.33	\$20.33	\$29.00	\$30.50	\$1.00	\$43,684.40	17.37%	\$7,587.98
60502	Lab Co-op	459.25	0.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
21430	Chemist	2,120.00	0.00	0.00	0.00	0.00	0.00	\$30.00	\$30.00	N/A	\$45.00	N/A	\$1.00	\$63,600.00	17.37%	\$11,047.32
21450	Lab Manager	2,120.00	0.00	0.00	0.00	0.00	0.00	\$49.93	\$49.93	N/A	\$0.00	N/A	\$1.00	\$105,851.60	17.37%	\$18,386.42
41510	Fieldman	2,080.00	0.00	193.75	0.00	438.50	0.00	N/A	N/A	N/A	N/A	N/A	N/A	\$0.00	17.37%	\$0.00
21475	Pump Mech.	2,080.00	0.00	71.50	0.00	1,740.00	0.00	\$25.46	\$25.46	N/A	\$38.19	N/A	\$1.00	\$55,687.39	17.37%	\$9,672.90
31025	Meter Reader	2,080.00	0.00	26.17	0.00	0.00	0.00	\$20.26	\$20.26	N/A	\$30.39	N/A	\$1.00	\$42,936.11	17.37%	\$7,458.00
31050	Distr. Supervisor	2,120.00	0.00	0.00	0.00	0.00	0.00	\$35.13	\$35.13	N/A	\$0.00	N/A	\$1.00	\$74,475.60	17.37%	\$12,936.41
41550	C. S. Supervisor	2,129.50	0.00	0.00	0.00	0.00	0.00	\$35.92	\$35.92	N/A	\$0.00	N/A	\$1.00	\$76,491.64	17.37%	\$13,286.60
41560	Inspector	2,120.00	0.00	210.00	0.00	0.00	0.00	\$22.45	\$22.45	N/A	\$33.68	N/A	\$1.00	\$54,666.80	17.37%	\$9,495.62
31175	Lead Mechanic	2,080.00	0.00	222.00	0.00	0.00	0.00	\$28.98	\$28.98	N/A	\$43.47	N/A	\$1.00	\$69,928.74	17.37%	\$12,146.62
60530	Equip. Serv	2,080.00	0.00	91.00	0.00	122.00	0.00	\$16.13	\$16.13	N/A	\$24.20	N/A	\$1.00	\$35,762.60	17.37%	\$6,210.23
60542	Acct. Service Rep	1,213.00	0.00	0.00	0.00	0.00	0.00	\$13.82	\$13.82	N/A	\$20.73	N/A	\$1.00	\$16,763.66	17.37%	\$2,911.85
60544	Acct. Service Rep	1,213.00	0.00	0.00	0.00	0.00	0.00	\$13.82	\$13.82	N/A	\$20.73	N/A	\$1.00	\$16,763.66	17.37%	\$2,911.85
60545	HR Manager	1,040.00	0.00	0.00	0.00	0.00	0.00	\$41.35	\$41.35	N/A	\$62.03	N/A	\$1.00	\$43,004.00	17.37%	\$7,469.79
60546	Acct. Service Rep	1,040.00	0.00	0.00	0.00	0.00	0.00	\$19.00	\$19.00	N/A	\$28.50	N/A	\$1.00	\$19,760.00	17.37%	\$3,432.31
60547	C. S. Field Rep	1,040.00	0.00	0.00	0.00	0.00	0.00	\$15.89	\$15.89	N/A	\$23.84	N/A	\$1.00	\$16,525.60	17.37%	\$2,870.50
60548	Pl. Operator	520.00	0.00	0.00	0.00	0.00	0.00	\$15.89	\$15.89	\$16.89	\$23.84	\$25.34	\$1.00	\$8,262.80	17.37%	\$1,435.25
Totals		317,722.90	14,856.00	22,104.72	609.35	50,458.00								\$8,208,838.27	*	\$1,425,875.21

These employees became active in 2015 and this represents the expense NKWD will experience based on their start dates
These employees became active in 2014 or were on short term disability and their 2015 hours are significantly different from 2014 thus they have been
adjusted to the levels NKWD will experience in 2015

* - Gross pro forma calculation prior to any capitalization of labor

Addendum to Schedule 2 Revision			
PSC Annual Report 2014			
Salaries & Wages Employees	601	\$7,895,952	
Salaries & Wages Officers	603	\$36,000	
Total		\$7,931,952	
From NKWD 12/31/14 TB			
Salaries & Wages		\$7,427,531	
Salaries & Wages Officers		\$457,433	
Detainee Supervision		\$10,560	
Board		\$36,429	
		\$7,931,952	
Pro Forma Wages 2015			
Proposed Schedule 2 Revision		\$8,208,838	(Includes wages capitalized)
Prev. Filed Schedule 2		\$7,588,195	
Difference		\$620,643	
	Empl. No.		
Fieldman	30075		Terminated 2015 but replaced
Fieldman	60540		Start 11/17/14
Bld & Grds Tech	60536		Start 08/18/14
Acct. Serv. Rep.	60532		Start 07/07/14
Acct. Serv. Rep.	60525		Start 12/1/14
Instr. Tech	60531		Start 11/17/14
Fieldman	60529		Start 04/14/14
Meter Shop Field	60534		Start 08/08/14
Equip. Service	40425		On Short Term Disability 2014 (3rd party sick pay)
Equip. Service	30475		On Short Term Disability 2014 (3rd party sick pay)
Lab Analyst	60533		Start 07/28/14
Acct. Serv. Rep.	60222		Start 01/20/14
Scanner	40655		On Short Term Disability 2014 (3rd party sick pay)
Meter Shop Field	60486		Start 06/30/14
C.S. Field Rep	60537		Start 01/20/14
Finance Manager	60517		On Short Term Disability 2014 (3rd party sick pay)
Fieldman	60526		Start 02/17/14
Fieldman	60535		Start 08/08/14
Chemist	60503		Start 08/08/14
Lab Analyst	60539		Start 09/18/14
Equip. Service	60530		Start 04/28/14

Addendum to Schedule 2 Revision							
	Empl. No.						
Acct. Serv. Rep.	60542		Start 05/01/15				
Acct. Serv. Rep.	60544		Start 05/08/15				
HR Manager	60545		Start 06/01/15				
Acct. Serv. Rep.	60546		Start 06/08/15				
C.S. Field Rep	60547		Start 06/08/15				
Fieldman	60548		Start 09/28/15				

NORTHERN KENTUCKY WATER DISTRICT
LABOR COSTS INCORPORATED IN COST OF SERVICE

Account (1)	Cost of Service Labor Costs (3)
LABOR COSTS IN COST OF SERVICE STUDY	
Water Treatment Operations	
Labor	\$ 870,165
Labor - Lab	462,027
Maintenance	
Labor	769,677
Transmission and Distribution Operations	
Labor	953,364
Maintenance	
Labor	512,245
Labor - Mains	1,517,752
Labor - Services	154,826
Labor - Hydrants	75,044
Customer Accounting	
Labor - Meter Reading	46,336
Labor - Meter Shop	221,597
Labor Field Service	528,722
Labor - Account Service	542,863
Administrative and General	
Labor	1,277,334
Total Labor - Cost of Service Study	\$ 7,931,952