

Q1. Refer to Northern District's response to Staff's Second Request, Item 8.

Q1a. Provide the test-year employee salary wage information in the format provided herein in Schedule 1.

Q1b. Provide the pro forma employee salary wage information in the format provided herein in Schedule 2.

Q1c. Provide the employee wage information requested above in Items 1.a. and 1b. in Microsoft Excel spreadsheet, electronic format with all formulas intact.

Q1d. Provide the total test period salaries and wages Northern District capitalized and include the total capitalization percentage. Include all calculations and assumptions and work papers Northern District used to calculate its response.

Q1e. Provide the date Northern District granted its employees the wage rates listed in the current column.

Q1f. Verify that the test-year wages requested do not reflect the wage increase that Northern District granted its employees in 2015.

Q1g. If the salary and wage information above in Item 1.f. is accurate explain why Northern District did not propose to adjust its test-year salaries and wages expense-employees to reflect the pay increases granted in calendar year 2015.

A1a. See attached schedule 1.

A1b. See attached schedule 2.

A1c. File provided in NKWD\_PSCDR3\_1\_Excel\_101915.

A1d. See attached schedule 3.

A1e. The wage increases were granted in January 2015.

A1f. The test-year wages do not reflect the wage increase granted for 2015.

A1g. See District's response to question 5a., discussing the one time limitations and constraints the District operated under while preparing this increase.

Northern Kentucky Water District

Case No. 2015-00143

Test-Year Payroll Information

Schedule 1

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Witness: Bragg

Test Year															
Hourly Wages							Hours Worked					Calculated	Total Wages	Difference	Explanation
Emp. #	Title	Regular Rate	Shift Differential Rate	Overtime Rate	Shift Differential Rate	Available Rate	Regular	Regular Shift Differential	Overtime	Shift Differential Overtime	Available	Test Year Wages	For Fiscal Yr.-2014	Calculated Total Wages	
40258	Mapping Tech	\$17.15	N/A	\$25.73	N/A	\$1.00	2,079.50	0.00	112.00	0.00	15.50	\$38,560.13	\$38,554.38	\$5.74	
30060	Distr. Crew Lead	\$25.65	N/A	\$38.48	N/A	\$1.00	2,080.00	0.00	483.50	0.00	477.00	\$72,442.88	\$72,428.29	\$14.59	
40150	Acct. Serv. Rep	\$21.50	N/A	\$32.25	N/A	\$1.00	2,120.00	0.00	54.25	0.00	0.00	\$47,329.56	\$47,304.74	\$24.82	
20075	Plant Foreperson	\$26.49	\$27.49	\$39.74	\$41.24	\$1.00	2,120.00	0.00	147.50	50.00	3,274.00	\$67,355.46	\$67,317.53	\$37.93	
10150	P.T. Accountant	\$25.75	N/A	\$0.00	N/A	\$1.00	702.00	0.00	0.00	0.00	0.00	\$18,076.50	\$18,076.50	\$0.00	
60482	Fieldman	\$16.34	N/A	\$24.51	N/A	\$1.00	2,080.00	0.00	221.50	0.00	1,310.00	\$40,726.17	\$40,711.87	\$14.29	
30075	Fieldman	\$17.61	N/A	\$26.42	N/A	\$1.00	1,983.50	0.00	154.50	0.00	486.50	\$39,497.05	\$39,495.28	\$1.77	
60523	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	1,790.00	0.00	179.50	0.00	442.00	\$33,163.48	\$33,163.58	\$0.10	
60514	Pl. Operator	\$15.89	\$16.89	\$23.84	\$25.34	\$1.00	240.00	1,832.00	0.00	90.00	0.00	\$37,036.23	\$36,958.52	\$77.71	
60540	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	200.00	0.00	3.00	0.00	105.50	\$3,355.01	\$3,355.02	\$0.01	
10160	VP Finance/CFO	\$58.88	N/A	\$0.00	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$124,825.60	\$126,271.96	\$1,446.36	Difference Ins. Waiver, Life ins. >50K
60496	Instru. Specialist	\$22.24	N/A	\$33.36	N/A	\$1.00	2,120.00	0.00	503.00	0.00	2,270.50	\$66,199.38	\$66,157.31	\$42.07	
40250	Eng. Tech	\$23.63	N/A	\$35.45	N/A	\$1.00	2,120.00	0.00	31.50	0.00	0.00	\$51,212.12	\$51,191.32	\$20.80	
60508	Comp. Supp. Tech	\$21.67	N/A	\$32.51	N/A	\$1.00	2,120.00	0.00	68.00	0.00	0.00	\$48,150.74	\$48,107.17	\$43.57	
60536	Bldg & Grds Tech	\$13.82	N/A	\$20.73	N/A	\$1.00	720.00	0.00	28.75	0.00	0.00	\$10,546.39	\$10,546.40	\$0.01	
60532	Acct. Serv. Rep	\$13.82	N/A	\$20.73	N/A	\$1.00	945.00	0.00	1.25	0.00	0.00	\$13,085.81	\$13,085.81	\$0.00	
60520	Pl. Operator	\$16.07	\$17.07	\$24.11	\$25.61	\$1.00	2,106.00	0.00	30.50	40.00	0.00	\$35,357.96	\$35,391.97	\$34.01	
30100	Fieldman	\$24.64	N/A	\$36.96	N/A	\$1.00	2,120.00	0.00	119.75	0.00	246.50	\$56,909.26	\$56,887.66	\$21.60	
40260	IT Manager	\$47.99	N/A	\$0.00	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$101,738.80	\$101,803.64	\$64.84	
10175	HR Director	\$48.69	N/A	\$0.00	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$103,222.80	\$103,858.16	\$635.36	Difference Life ins. >50k
40270	C. S. Field Rep	\$21.36	N/A	\$32.04	N/A	\$1.00	2,096.00	0.00	204.50	0.00	641.50	\$51,964.24	\$53,135.57	\$1,171.33	Difference Insurance Waiver
20350	PT Pl. Operator	\$20.00	N/A	\$30.00	N/A	\$1.00	217.00	0.00	0.00	0.00	0.00	\$4,340.00	\$4,340.00	\$0.00	
60518	Instru. Tech	\$16.07	N/A	\$24.11	N/A	\$1.00	2,073.50	0.00	420.50	0.00	1,486.00	\$44,736.07	\$47,727.19	\$2,991.12	Paid employee incorrect rate of \$16.17
60541	Acct. Serv. Rep	\$13.82	N/A	\$20.73	N/A	\$1.00	120.00	0.00	0.00	0.00	0.00	\$1,658.40	\$1,658.40	\$0.00	
20375	Distr. Supervisor	\$37.52	N/A	\$56.28	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$79,542.40	\$79,595.10	\$52.70	
30225	Fieldman	\$23.19	N/A	\$34.79	N/A	\$1.00	2,080.00	0.00	261.50	0.00	479.75	\$57,811.23	\$57,785.07	\$26.16	
40330	Adm. Asst. Eng	\$17.77	N/A	\$26.66	N/A	\$1.00	2,080.00	0.00	266.50	0.00	0.00	\$44,065.16	\$44,044.61	\$20.55	
20378	Pump Mech.	\$18.88	N/A	\$28.32	N/A	\$1.00	2,080.00	0.00	171.00	0.00	1,688.00	\$45,801.12	\$45,781.92	\$19.20	
40350	Bldg & Grds Tech	\$17.37	N/A	\$26.06	N/A	\$1.00	2,080.00	0.00	4.00	0.00	0.00	\$36,233.82	\$36,220.22	\$13.60	
60528	Meter Shop Field	\$15.89	N/A	\$23.84	N/A	\$1.00	1,584.00	0.00	109.50	0.00	687.00	\$28,466.69	\$28,466.74	\$0.05	
60494	Pump Mech.	\$17.28	N/A	\$25.92	N/A	\$1.00	2,080.00	0.00	154.00	0.00	1,103.50	\$41,030.65	\$41,043.92	\$13.27	
40400	Pl. Operator	\$21.19	\$22.19	\$31.79	\$33.29	\$1.00	192.00	1,928.00	107.00	0.00	0.00	\$50,251.80	\$50,256.36	\$4.57	
40410	PT Payroll Clik	\$21.00	N/A	\$31.50	N/A	\$1.00	595.00	0.00	0.00	0.00	0.00	\$12,495.00	\$12,495.00	\$0.00	

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Test-Year Payroll Information

Schedule 1

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Witness: Bragg

		Test Year														
		Hourly Wages					Hours Worked					Calculated	Total Wages	Difference		
Emp. #	Title	Regular Rate	Shift Differential Rate	Overtime Rate	Shift Differential Overtime Rate	Available Rate	Regular	Differential	Overtime	Shift Differential Overtime	Available	Test Year Wages	For Fiscal Yr.-2014	Calculated & Total Wages	Difference	Explanation
40405	Database Adm	\$35.98	N/A	\$0.00	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$76,277.60	\$76,289.68	\$12.08		
60487	Pl. Operator	\$18.70	\$19.70	\$28.05	\$29.55	\$1.00	2,024.00	96.00	56.50	74.00	0.00	\$43,511.53	\$43,531.34	\$19.82		
60525	Meter Shop Field	\$15.89	N/A	\$23.84	N/A	\$1.00	1,800.00	0.00	29.75	0.00	0.00	\$29,311.09	\$29,311.11	\$0.02		
20450	Pump Mech.	\$24.64	N/A	\$36.96	N/A	\$1.00	2,120.00	0.00	365.50	0.00	0.00	\$65,745.68	\$65,724.08	-\$21.60		
30325	Pl.Maint Supv	\$32.81	N/A	\$49.22	N/A	\$1.00	2,080.00	0.00	0.00	0.00	0.00	\$68,244.80	\$68,269.32	\$24.52		
60531	Instr. Tech	\$16.25	N/A	\$24.38	N/A	\$1.00	1,230.50	0.00	51.50	0.00	594.00	\$21,844.94	\$21,844.98	\$0.04		
60488	Acct. Serv. Rep	\$14.44	N/A	\$21.66	N/A	\$1.00	2,080.00	0.00	4.50	0.00	0.00	\$30,132.67	\$30,117.90	-\$14.77		
20500	PT Pump Mech	\$20.00	N/A	\$30.00	N/A	\$1.00	760.00	0.00	0.00	0.00	0.00	\$15,200.00	\$15,200.00	\$0.00		
60465	Distr. Cik	\$15.11	N/A	\$22.67	N/A	\$1.00	2,080.00	0.00	52.50	0.00	0.00	\$32,618.71	\$32,605.52	-\$13.19		
40435	Inspector	\$21.72	N/A	\$32.58	N/A	\$1.00	2,120.00	0.00	242.75	0.00	297.75	\$55,851.23	\$55,861.04	\$9.82		
30350	Inspector	\$25.94	N/A	\$38.91	N/A	\$1.00	2,126.75	0.00	69.50	0.00	0.00	\$57,872.14	\$57,850.47	-\$21.67		
60529	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	1,416.00	0.00	92.75	0.00	403.25	\$25,114.19	\$25,114.23	\$0.04		
60484	Pl. Operator	\$18.27	\$19.27	\$27.41	\$28.91	\$1.00	216.00	1,864.00	74.17	79.50	0.00	\$43,645.94	\$43,320.59	-\$325.35		
20650	PT Detainee Supv	\$11.00	N/A	\$16.50	N/A	\$1.00	400.00	0.00	0.00	0.00	0.00	\$4,400.00	\$4,400.00	\$0.00		
30415	Fieldman	\$24.73	N/A	\$37.10	N/A	\$1.00	2,080.00	0.00	395.50	0.00	574.25	\$66,683.72	\$66,657.10	-\$26.62		
60466	Maint. Foreman	\$23.31	N/A	\$34.97	N/A	\$1.00	2,117.00	0.00	639.00	0.00	0.00	\$69,925.84	\$69,824.63	-\$101.21		
60460	Acct. Serv. Rep	\$14.90	N/A	\$22.35	N/A	\$1.00	1,609.25	0.00	0.00	0.00	0.00	\$23,977.83	\$23,964.71	-\$13.12		
60534	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	712.50	0.00	100.75	0.00	177.50	\$13,900.50	\$13,900.53	\$0.03		
60512	Fieldman	\$16.21	N/A	\$24.32	N/A	\$1.00	2,075.00	0.00	541.00	0.00	472.00	\$47,262.17	\$47,236.23	-\$25.93		
30425	Meter Shop Field	\$24.73	N/A	\$37.10	N/A	\$1.00	2,120.00	0.00	82.75	0.00	0.00	\$55,497.21	\$55,472.15	-\$25.06		
20660	Bldg & Grds Tech	\$14.54	N/A	\$21.81	N/A	\$1.00	2,080.00	0.00	152.50	0.00	0.00	\$32,740.88	\$32,700.94	-\$39.94		
40420	Distr Crew Lead	\$18.62	N/A	\$27.93	N/A	\$1.00	1,380.09	0.00	165.50	0.00	272.25	\$30,591.94	\$30,462.13	-\$129.81		
60375	PT Lab Cik	\$9.75	N/A	\$14.63	N/A	\$1.00	522.00	0.00	0.00	0.00	0.00	\$5,089.50	\$5,089.50	\$0.00		
40425	Meter Shop Field	\$18.59	N/A	\$27.89	N/A	\$1.00	1,818.55	0.00	76.00	0.00	90.75	\$36,016.85	\$35,998.12	-\$18.73		
10300	VP Eng/Prod/Dist	\$69.73	N/A	\$104.60	N/A	\$1.00	2,128.00	0.00	0.00	0.00	0.00	\$148,385.44	\$148,537.72	\$152.28	Difference Life Ins. <50k	
40450	Constr. Supv	\$34.69	N/A	\$52.04	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$73,542.80	\$73,550.36	\$7.56		
40475	Meter Shop Field	\$18.63	N/A	\$27.95	N/A	\$1.00	2,079.50	0.00	183.00	0.00	139.25	\$43,994.27	\$43,977.78	-\$16.49		
40460	Acctg. Tech	\$19.50	N/A	\$29.25	N/A	\$1.00	2,080.00	0.00	30.50	0.00	0.00	\$41,452.13	\$41,432.59	-\$19.54		
30450	Distr. Foreman	\$32.60	N/A	\$48.90	N/A	\$1.00	2,080.00	0.00	234.75	0.00	100.75	\$79,388.03	\$79,467.91	\$79.89		
20670	Pl. Operator	\$20.40	\$21.40	\$30.60	\$32.10	\$1.00	208.00	1,912.00	23.50	0.00	0.00	\$45,879.10	\$45,847.89	-\$31.21		
60510	Instr. Spec	\$16.25	N/A	\$24.38	N/A	\$1.00	2,080.00	0.00	454.00	0.00	1,892.00	\$46,758.25	\$46,726.07	-\$32.18		
60524	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	1,778.75	0.00	335.25	0.00	722.00	\$36,977.02	\$36,977.16	\$0.14		
40515	Fieldman	\$21.61	N/A	\$32.42	N/A	\$1.00	2,077.25	0.00	179.00	0.00	518.00	\$51,209.66	\$51,187.33	-\$22.33		
30460	Fieldman	\$24.73	N/A	\$37.10	N/A	\$1.00	1,193.16	0.00	132.00	0.00	243.25	\$34,646.64	\$34,621.51	-\$25.13		
60485	Acct. Serv. Rep	\$14.26	N/A	\$21.39	N/A	\$1.00	2,080.00	0.00	11.25	0.00	0.00	\$29,901.44	\$29,889.15	-\$12.29		
60479	Distr. Crew Lead	\$16.70	N/A	\$25.05	N/A	\$1.00	2,080.00	0.00	446.00	0.00	784.00	\$46,692.30	\$46,676.16	-\$16.14		
30475	Equip. Service	\$23.60	N/A	\$35.40	N/A	\$1.00	1,476.00	0.00	102.50	0.00	516.00	\$38,978.10	\$38,894.51	-\$83.59		

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Test-Year Payroll Information

Test Year

Emp. #	Title	Hourly Wages					Hours Worked					Calculated Test Year Wages	Total Wages For Fiscal Yr.-2014	Difference Calculated & Total Wages	Explanation
		Regular	Shift	Regular	Shift	Available	Regular	Differential	Overtime	Shift	Available				
		Rate	Differential Rate	Overtime Rate	Differential Rate	Rate	Regular	Differential	Overtime	Overtime	Overtime				
60489	Pl. Foreman	\$21.65	\$22.65	\$32.48	\$33.98	\$1.00	2,080.00	0.00	157.50	53.50	3,247.00	\$56,190.42	\$56,143.23	-\$47.18	
40520	GIS Spec	\$26.12	N/A	\$39.18	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$55,374.40	\$55,352.12	-\$22.28	
20678	Pl. Operator	\$19.12	\$20.12	\$28.68	\$30.18	\$1.00	2,072.00	0.00	100.00	0.00	0.00	\$42,484.64	\$42,522.48	\$37.84	
41340	PT Network Adm	\$20.00	N/A	\$30.00	N/A	\$1.00	84.00	0.00	0.00	0.00	0.00	\$1,680.00	\$1,680.00	\$0.00	
60533	Lab Analyst	\$18.30	N/A	\$27.45	N/A	\$1.00	840.00	0.00	10.50	0.00	0.00	\$15,660.23	\$15,660.23	\$0.00	
30560	Distr. Crew Lead	\$22.73	N/A	\$34.10	N/A	\$1.00	2,040.50	0.00	481.50	0.00	441.50	\$61,649.18	\$61,570.60	-\$78.58	
30550	PT Detainee Supv	\$11.00	N/A	\$16.50	N/A	\$1.00	176.00	0.00	0.00	0.00	0.00	\$1,936.00	\$1,936.00	\$0.00	
60504	Acct. Serv. Rep	\$14.26	N/A	\$21.39	N/A	\$1.00	2,080.00	0.00	5.50	0.00	0.00	\$29,778.45	\$30,966.14	\$1,187.70	Ins. Waiver
60456	Pl. Operator	\$18.89	\$19.89	\$28.34	\$29.84	\$1.00	376.00	1,704.00	18.25	58.35	0.00	\$43,253.19	\$43,270.32	\$17.13	
30610	Inspector	\$27.37	N/A	\$41.06	N/A	\$1.00	2,120.00	0.00	228.58	0.00	0.00	\$67,408.75	\$67,380.70	-\$28.05	
60505	Pl. Operator	\$18.68	\$19.68	\$28.02	\$29.52	\$1.00	312.00	1,808.00	34.00	116.00	0.00	\$45,786.60	\$45,738.48	-\$48.12	
60515	Fieldman	\$16.13	N/A	\$24.20	N/A	\$1.00	2,080.25	0.00	818.25	0.00	1,266.50	\$54,618.49	\$54,570.47	-\$48.02	
60522	Acct. Serv. Rep	\$13.82	N/A	\$20.73	N/A	\$1.00	1,876.50	0.00	3.75	0.00	0.00	\$26,010.97	\$26,010.97	\$0.00	
40615	Engineering Mgr	\$52.42	N/A	\$78.63	N/A	\$1.00	2,080.00	0.00	0.00	0.00	0.00	\$109,033.60	\$109,060.48	\$26.88	
60521	Fieldman	\$16.07	N/A	\$24.11	N/A	\$1.00	2,080.00	0.00	383.50	0.00	657.75	\$43,122.58	\$43,096.06	-\$26.51	
40825	Acct. Serv. Rep	\$16.07	N/A	\$24.11	N/A	\$1.00	2,080.00	0.00	14.25	0.00	0.00	\$33,769.10	\$33,755.21	-\$13.89	
20700	Bldg & Grds Crew L	\$19.81	N/A	\$29.72	N/A	\$1.00	2,080.00	0.00	59.50	0.00	0.00	\$41,896.31	\$41,839.87	-\$56.44	
40805	Fieldman	\$24.01	N/A	\$36.02	N/A	\$1.00	2,077.50	0.00	196.00	0.00	741.00	\$57,680.72	\$57,659.58	-\$21.14	
40810	Equip. Service	\$24.64	N/A	\$36.96	N/A	\$1.00	2,080.00	0.00	131.25	0.00	1,867.00	\$57,969.20	\$57,948.64	-\$20.56	
30630	Fieldman	\$22.37	N/A	\$33.56	N/A	\$1.00	2,080.00	0.00	142.75	0.00	372.25	\$51,691.83	\$51,670.10	-\$21.73	
20775	Operations Mgr	\$57.22	N/A	\$85.83	N/A	\$1.00	609.60	0.00	0.00	0.00	0.00	\$34,881.31	\$34,888.94	\$7.63	
10130	President/CEO	\$119.71	N/A	\$0.00	N/A	\$1.00	2,080.00	0.00	0.00	0.00	0.00	\$248,996.80	\$272,455.79	\$23,458.99	Auto Allowance, One week PTO buy back
60527	Acct. Serv. Rep	\$13.82	N/A	\$20.73	N/A	\$1.00	695.75	0.00	3.75	0.00	0.00	\$9,693.00	\$9,693.02	\$0.02	
40645	Engineering Clk	\$17.28	N/A	\$25.92	N/A	\$1.00	2,120.00	0.00	126.00	0.00	0.00	\$39,899.52	\$39,880.60	-\$18.92	
60457	Meter Shop Crew L	\$18.27	N/A	\$27.41	N/A	\$1.00	2,120.50	0.00	75.00	0.00	0.00	\$39,509.93	\$39,449.86	-\$60.06	
40655	Scanner	\$13.85	N/A	\$20.78	N/A	\$1.00	1,824.00	0.00	233.25	0.00	0.00	\$30,108.17	\$30,103.58	-\$4.59	
40640	Acctg. Tech	\$17.81	N/A	\$26.71	N/A	\$1.00	2,079.50	0.00	45.75	0.00	0.00	\$38,253.81	\$38,240.28	-\$13.53	
40675	Meter Shop	\$24.10	N/A	\$36.15	N/A	\$1.00	412.44	0.00	0.00	0.00	0.00	\$9,939.80	\$9,939.80	\$0.00	
20200	Chemistry Supv	\$32.70	N/A	\$49.05	N/A	\$1.00	1,308.00	0.00	0.00	0.00	0.00	\$42,771.60	\$42,757.52	-\$14.08	
30635	Inv. Specialist	\$24.59	N/A	\$36.89	N/A	\$1.00	2,120.00	0.00	81.25	0.00	0.00	\$55,132.19	\$55,125.33	-\$6.86	
60471	Adm Asst. Exec.	\$21.54	N/A	\$32.31	N/A	\$1.00	2,080.00	0.00	159.00	0.00	0.00	\$49,940.49	\$49,916.12	-\$24.37	
30670	PT Detainee Supv	\$11.00	N/A	\$16.50	N/A	\$1.00	384.00	0.00	0.00	0.00	0.00	\$4,224.00	\$4,224.00	\$0.00	
60486	Meter Shop Field	\$16.25	N/A	\$24.38	N/A	\$1.00	1,625.50	0.00	3.75	0.00	0.00	\$26,505.78	\$26,505.79	\$0.01	
30700	C.S. Field Foreman	\$28.82	N/A	\$43.23	N/A	\$1.00	2,120.00	0.00	65.00	0.00	62.50	\$63,970.85	\$63,956.01	-\$14.84	
30715	Distr. Foreman	\$27.85	N/A	\$41.78	N/A	\$1.00	2,080.00	0.00	191.50	0.00	179.00	\$66,106.91	\$66,071.82	-\$35.09	
60459	Distr. Crew Lead	\$19.18	N/A	\$28.77	N/A	\$1.00	2,077.50	0.00	432.00	0.00	424.75	\$50,944.91	\$50,953.96	\$9.05	
30800	Distr. Foreman	\$32.60	N/A	\$48.90	N/A	\$1.00	2,129.50	0.00	884.50	0.00	226.25	\$112,900.00	\$112,891.94	-\$8.06	
40750	C.S.Field	\$24.73	N/A	\$37.10	N/A	\$1.00	2,126.75	0.00	325.50	0.00	1,656.25	\$66,325.20	\$66,289.56	-\$35.64	

Northern Kentucky Water District

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Test-Year Payroll Information

Schedule 1

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Witness: Bragg

Test Year													Calculated Test Year Wages	Total Wages For Fiscal Yr.-2014	Difference Calculated & Total Wages	Explanation
Hourly Wages						Hours Worked										
Emp. #	Title	Regular Rate	Shift Differential Rate	Regular Overtime Rate	Shift Differential Rate	Available Rate	Regular	Regular Shift Differential	Overtime	Shift Differential Overtime	Available					
20875	Safety Coordinator	\$35.58	N/A	\$53.37	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$75,429.60	\$75,447.96	\$18.38		
30825	Eng. Tech	\$21.69	N/A	\$32.54	N/A	\$1.00	2,080.00	0.00	17.00	0.00	0.00	\$45,668.30	\$45,650.01	-\$18.29		
60511	Fieldman	\$16.25	N/A	\$24.38	N/A	\$1.00	2,080.00	0.00	334.50	0.00	575.25	\$42,528.69	\$42,498.85	-\$29.84		
40850	Acct. Serv. Crew L	\$26.93	N/A	\$40.40	N/A	\$1.00	2,120.00	0.00	136.75	0.00	0.00	\$62,615.62	\$62,593.19	-\$22.43		
60513	Eng. Tech	\$20.89	N/A	\$31.34	N/A	\$1.00	2,080.00	0.00	0.00	0.00	0.00	\$43,451.20	\$43,432.80	-\$18.40		
60537	C. S. Field Rep	\$15.89	N/A	\$23.84	N/A	\$1.00	575.00	0.00	36.00	0.00	348.00	\$10,342.81	\$10,342.83	\$0.02		
20900	Maintenance Mgr	\$37.32	N/A	\$55.98	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$79,118.40	\$79,130.32	\$11.92		
40900	C. S. Field Rep	\$23.15	N/A	\$34.73	N/A	\$1.00	2,129.50	0.00	357.75	0.00	2,088.50	\$63,809.29	\$63,786.35	-\$22.94		
20910	Chemistry Supv	\$33.38	N/A	\$50.07	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$70,765.60	\$70,754.08	-\$11.52		
41305	Acct. Serv. Crew L	\$21.07	N/A	\$31.61	N/A	\$1.00	2,080.00	0.00	43.30	0.00	0.00	\$45,194.10	\$45,175.56	-\$18.54		
20915	Pl. Operator	\$20.44	N/A	\$30.66	N/A	\$1.00	2,080.00	0.00	36.00	0.00	0.00	\$43,618.96	\$43,602.96	-\$16.00		
30835	Distr. Crew Lead	\$25.42	N/A	\$38.13	N/A	\$1.00	2,066.00	0.00	239.00	0.00	448.50	\$62,079.29	\$62,055.51	-\$23.78		
60516	Fieldman	\$16.10	N/A	\$24.15	N/A	\$1.00	2,080.00	0.00	268.00	0.00	502.75	\$40,462.95	\$40,433.02	-\$29.93		
60519	Fieldman	\$16.07	N/A	\$24.11	N/A	\$1.00	2,080.00	0.00	261.75	0.00	1,386.50	\$40,911.39	\$40,872.31	-\$39.08		
20925	Plant Supervisor	\$28.78	N/A	\$43.17	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$61,013.60	\$60,987.52	-\$26.08		
60475	Distribution Clk	\$14.58	N/A	\$21.87	N/A	\$1.00	1,769.81	0.00	123.25	0.00	0.00	\$28,499.31	\$28,486.57	-\$12.74		
40975	Acct. Serv. Rep	\$17.91	N/A	\$26.87	N/A	\$1.00	2,080.00	0.00	0.25	0.00	0.00	\$37,259.52	\$37,243.96	-\$15.56		
20930	Chemist	\$31.78	N/A	\$47.67	N/A	\$1.00	2,100.00	0.00	0.00	0.00	0.00	\$66,738.00	\$66,741.51	\$3.51		
20950	Field Service	\$24.10	N/A	\$36.15	N/A	\$1.00	306.40	0.00	0.00	0.00	24.00	\$7,408.24	\$7,405.84	-\$2.40		
60517	Finance Mgr	\$31.64	N/A	\$0.00	N/A	\$1.00	1,671.00	0.00	0.00	0.00	0.00	\$52,870.44	\$52,874.40	\$3.96		
41010	Acct. Serv. Crew L	\$24.89	N/A	\$37.34	N/A	\$1.00	2,080.00	0.00	57.25	0.00	0.00	\$53,908.63	\$53,886.69	-\$21.94		
60538	Equip. Service	\$15.89	N/A	\$23.84	N/A	\$1.00	600.00	0.00	40.50	0.00	0.00	\$10,499.32	\$10,499.33	\$0.01		
41125	CAD Operator	\$20.19	N/A	\$30.29	N/A	\$1.00	2,080.00	0.00	49.50	0.00	0.00	\$43,494.31	\$43,476.79	-\$17.52		
60474	PT Inspector	\$17.75	N/A	\$26.63	N/A	\$1.00	586.50	0.00	0.00	0.00	0.00	\$10,410.38	\$10,410.38	\$0.00		
60526	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	1,736.00	0.00	268.25	0.00	441.25	\$34,420.03	\$34,420.18	\$0.15		
21075	PT Pump Mech	\$20.00	N/A	\$30.00	N/A	\$1.00	824.00	0.00	11.50	0.00	0.00	\$16,825.00	\$16,825.00	\$0.00		
60493	Fieldman	\$16.39	N/A	\$24.59	N/A	\$1.00	2,086.50	0.00	372.75	0.00	452.00	\$43,813.79	\$43,793.61	-\$20.18		
41150	Acct. Serv. Rep	\$20.96	N/A	\$31.44	N/A	\$1.00	94.15	0.00	0.00	0.00	0.00	\$1,973.38	\$1,973.38	\$0.00		
60500	Staff Eng	\$26.71	N/A	\$40.07	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$56,625.20	\$56,602.12	-\$23.08		
41160	Inspector	\$22.60	N/A	\$33.90	N/A	\$1.00	2,120.00	0.00	277.50	0.00	0.00	\$57,319.25	\$57,299.25	-\$20.00		
41225	Distr. Crew Lead	\$19.81	N/A	\$29.72	N/A	\$1.00	2,080.00	0.00	544.50	0.00	453.75	\$66,405.46	\$66,331.57	-\$73.89		
41250	Design Eng Supv	\$35.69	N/A	\$53.54	N/A	\$1.00	2,129.50	0.00	0.00	0.00	0.00	\$76,001.86	\$76,017.86	\$16.01		
21200	Equip. Serv. Crew L	\$25.88	N/A	\$38.82	N/A	\$1.00	2,120.00	0.00	270.00	0.00	1,829.50	\$67,176.50	\$67,153.70	-\$22.80		
60535	Fieldman	\$15.89	N/A	\$23.84	N/A	\$1.00	709.00	0.00	153.00	0.00	318.75	\$15,231.52	\$15,231.59	\$0.08		
60503	Chemist	\$21.02	N/A	\$31.53	N/A	\$1.00	1,120.00	0.00	35.00	0.00	0.00	\$43,015.90	\$42,985.10	-\$30.80		
60455	Design Eng Supv	\$31.65	N/A	\$47.48	N/A	\$1.00	2,080.00	0.00	0.00	0.00	0.00	\$65,832.00	\$65,810.24	-\$21.76		
60483	C. S. Field Rep	\$16.37	N/A	\$24.56	N/A	\$1.00	2,104.00	0.00	117.75	0.00	1,494.75	\$38,828.58	\$38,811.98	-\$16.60		
60453	Distr. Crew Lead	\$18.83	N/A	\$28.25	N/A	\$1.00	2,080.00	0.00	267.75	0.00	540.25	\$45,962.29	\$45,918.46	-\$43.83		
20760	Adm Asst. WQ&P	\$24.29	N/A	\$36.44	N/A	\$1.00	2,080.00	0.00	17.50	0.00	0.00	\$51,160.81	\$51,139.62	-\$21.19		

Northern Kentucky Water District

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Test-Year Payroll Information

Schedule 1

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Witness: Bragg

Test Year													Calculated Test Year Wages	Total Wages For Fiscal Yr.-2014	Difference Calculated & Total Wages	Explanation
Hourly Wages						Hours Worked										
Emp. #	Title	Regular Rate	Shift Differential Rate	Regular Overtime Rate	Shift Differential Rate	Available Rate	Regular	Regular Shift Differential	Overtime	Shift Differential Overtime	Available	Calculated Test Year Wages	Total Wages For Fiscal Yr.-2014	Difference Calculated & Total Wages	Explanation	
60473	Distr. Crew Lead	\$18.27	N/A	\$27.41	N/A	\$1.00	2,075.00	0.00	437.75	0.00	546.00	\$48,696.20	\$48,610.49	-\$85.71		
60461	Inspector	\$17.33	N/A	\$26.00	N/A	\$1.00	2,080.00	0.00	156.50	0.00	0.00	\$40,114.62	\$40,097.22	-\$17.40		
30900	C. S. Field Rep	\$23.89	N/A	\$35.84	N/A	\$1.00	2,080.00	0.00	265.00	0.00	793.50	\$61,855.04	\$61,872.29	\$17.25		
60481	Pl. Operator	\$18.79	\$19.79	\$28.19	\$29.69	\$1.00	2,120.00	0.00	41.50	0.00	0.00	\$41,004.48	\$41,036.10	\$31.62		
60478	Maint. Foreman	\$28.07	N/A	\$42.11	N/A	\$1.00	2,080.00	0.00	103.50	0.00	202.00	\$62,945.47	\$62,923.82	-\$21.65		
60499	Acct. Serv. Supv	\$28.76	N/A	\$0.00	N/A	\$1.00	2,080.00	0.00	0.00	0.00	0.00	\$59,820.80	\$59,809.32	-\$11.48		
21375	Maint. Foreman	\$28.00	N/A	\$42.00	N/A	\$1.00	2,120.00	0.00	510.00	0.00	0.00	\$80,780.00	\$80,745.61	-\$34.39		
60539	Lab Analyst	\$18.30	N/A	\$27.45	N/A	\$1.00	600.00	0.00	0.50	0.00	0.00	\$10,993.73	\$10,993.73	\$0.00		
21380	Pump Mech.	\$24.99	N/A	\$37.49	N/A	\$1.00	2,081.00	0.00	112.00	0.00	1,681.00	\$57,883.51	\$57,855.96	-\$27.55		
30975	Lab.Tech	\$20.08	N/A	\$30.12	N/A	\$1.00	2,079.50	0.00	58.00	0.00	0.00	\$43,503.32	\$43,485.72	-\$17.60		
21390	Security Guard	\$16.75	N/A	\$25.13	N/A	\$1.00	577.75	0.00	0.00	0.00	0.00	\$9,877.31	\$9,877.36	\$0.05		
41320	Distr. Crew Lead	\$26.94	N/A	\$40.41	N/A	\$1.00	2,077.50	0.00	486.75	0.00	379.25	\$76,016.67	\$75,991.86	-\$24.81		
60490	Pl. Operator	\$19.00	\$20.00	\$28.50	\$30.00	\$1.00	256.00	1,824.00	1.50	3.00	0.00	\$41,476.75	\$41,439.95	-\$36.80		
21415	Recep/Clk	\$17.34	N/A	\$26.01	N/A	\$1.00	2,127.25	0.00	54.00	0.00	0.00	\$38,291.06	\$38,273.53	-\$17.53		
60464	Pl. Operator	\$18.95	\$19.95	\$28.43	\$29.93	\$1.00	192.00	1,888.00	7.50	45.00	0.00	\$42,863.81	\$42,849.03	-\$14.78		
60502	Lab Co-op	\$9.75	N/A	\$14.63	N/A	\$1.00	459.25	0.00	0.00	0.00	0.00	\$4,477.69	\$4,477.74	\$0.05		
21430	Chemist	\$29.23	N/A	\$43.85	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$61,967.60	\$61,959.68	-\$7.92		
21450	Lab Manager	\$47.26	N/A	\$70.89	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$100,191.20	\$100,253.96	\$62.76		
41510	Fieldman	\$20.62	N/A	\$30.93	N/A	\$1.00	2,080.00	0.00	193.75	0.00	438.50	\$49,320.79	\$49,302.91	-\$17.88		
21475	Pump Mech.	\$24.96	N/A	\$37.44	N/A	\$1.00	2,080.00	0.00	71.50	0.00	1,740.00	\$56,333.76	\$56,314.16	-\$19.60		
31025	Meter Reader	\$19.80	N/A	\$29.70	N/A	\$1.00	2,080.00	0.00	26.17	0.00	0.00	\$41,961.25	\$41,943.65	-\$17.60		
31050	Distr. Supervisor	\$34.34	N/A	\$51.51	N/A	\$1.00	2,120.00	0.00	0.00	0.00	0.00	\$72,800.80	\$72,790.44	-\$10.36		
41550	C. S. Supervisor	\$35.11	N/A	\$52.67	N/A	\$1.00	2,129.50	0.00	0.00	0.00	0.00	\$74,766.75	\$74,783.27	\$16.53		
41560	Inspector	\$21.95	N/A	\$32.93	N/A	\$1.00	2,120.00	0.00	210.00	0.00	0.00	\$53,448.25	\$53,429.25	-\$19.00		
31175	Lead Mechanic	\$28.33	N/A	\$42.50	N/A	\$1.00	2,080.00	0.00	222.00	0.00	0.00	\$68,360.29	\$68,345.47	-\$14.82		
60530	Equip. Serv	\$15.89	N/A	\$23.84	N/A	\$1.00	1,360.00	0.00	91.00	0.00	122.00	\$23,901.39	\$23,901.54	\$0.15		
<b>Totals</b>							<b>\$292,821.70</b>	<b>\$14,856.00</b>	<b>\$21,957.72</b>	<b>\$609.35</b>	<b>\$50,458.00</b>	<b>\$8,155,690.90</b>	<b>\$8,184,191.73</b>	<b>\$28,500.83</b>		

Northern Kentucky Water District

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Pro Forma Payroll Information

Schedule 2

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Witness: Bragg

Test Year

Hours Worked

Current Hourly Wages

Calculated

Pro forma

Emp. #	Title	Hours Worked					Current Hourly Wages					Calculated Pro forma Wages
		Regular Hours	Shift Differential Hours	Overtime Hours	Shift Overtime Hours	Available Hours	Regular	Shift Differential	Overtime	Shift Overtime	Available	
40258	Mapping Tech	2,079.50	0.00	112.00	0.00	15.50	\$17.54	N/A	\$26.31	N/A	\$1.00	\$39,436.65
30060	Distr. Crew Lead	2,080.00	0.00	483.50	0.00	477.00	\$26.34	N/A	\$39.51	N/A	\$1.00	\$74,367.29
40150	Acct. Serv. Rep	2,120.00	0.00	54.25	0.00	0.00	\$21.59	N/A	\$32.39	N/A	\$1.00	\$47,527.96
20075	Plant Foreperson	2,120.00	0.00	147.50	50.00	3,274.00	\$27.19	\$28.19	\$40.79	\$42.29	\$1.00	\$69,047.83
10150	P.T. Accountant	702.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
60482	Fieldman	2,080.00	0.00	221.50	0.00	1,310.00	\$16.72	N/A	\$25.08	N/A	\$1.00	\$41,642.82
30075	Fieldman	1,983.50	0.00	154.50	0.00	486.50	\$17.96	N/A	\$26.94	N/A	\$1.00	\$40,272.39
60523	Fieldman	1,790.00	0.00	179.50	0.00	442.00	\$16.18	N/A	\$24.27	N/A	\$1.00	\$33,760.67
60514	Pl. Operator	240.00	1,832.00	0.00	90.00	0.00	\$16.21	\$17.21	\$24.32	\$25.82	\$1.00	\$37,742.92
60540	Fieldman	200.00	0.00	3.00	0.00	105.50	\$16.08	N/A	\$24.12	N/A	\$1.00	\$3,393.86
10160	VP Finance/CFO	2,120.00	0.00	0.00	0.00	0.00	\$71.15	N/A	\$0.00	N/A	\$1.00	\$150,838.00
60496	Instru. Specialist	2,120.00	0.00	503.00	0.00	2,270.50	\$22.75	N/A	\$34.13	N/A	\$1.00	\$67,667.89
40250	Eng. Tech	2,120.00	0.00	31.50	0.00	0.00	\$24.17	N/A	\$36.26	N/A	\$1.00	\$52,382.59
60508	Comp. Supp. Tech	2,120.00	0.00	68.00	0.00	0.00	\$22.82	N/A	\$34.23	N/A	\$1.00	\$50,706.04
60536	Bldg & Grds Tech	720.00	0.00	28.75	0.00	0.00	\$13.98	N/A	\$20.97	N/A	\$1.00	\$10,668.49
60532	Acct. Serv. Rep	945.00	0.00	1.25	0.00	0.00	\$13.96	N/A	\$20.94	N/A	\$1.00	\$13,218.38
60520	Pl. Operator	2,106.00	0.00	30.50	40.00	0.00	\$16.39	\$17.39	\$24.59	\$26.09	\$1.00	\$36,310.94
30100	Fieldman	2,120.00	0.00	119.75	0.00	246.50	\$24.83	N/A	\$37.25	N/A	\$1.00	\$57,346.79
40260	IT Manager	2,120.00	0.00	0.00	0.00	0.00	\$49.26	N/A	\$73.89	N/A	\$1.00	\$104,431.20
10175	HR Director	2,120.00	0.00	0.00	0.00	0.00	\$49.81	N/A	\$74.72	N/A	\$1.00	\$105,597.20
40270	C. S. Field Rep	2,096.00	0.00	204.50	0.00	641.50	\$21.85	N/A	\$32.78	N/A	\$1.00	\$53,142.61
20350	PT Pl. Operator	217.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
60518	Instru. Tech	2,073.50	0.00	420.50	0.00	1,486.00	\$16.39	N/A	\$24.59	N/A	\$1.00	\$45,810.76
60541	Acct. Serv. Rep	120.00	0.00	0.00	0.00	0.00	\$13.98	N/A	\$20.97	N/A	\$1.00	\$1,677.60
20375	Distr. Supervisor	2,120.00	0.00	0.00	0.00	0.00	\$37.76	N/A	\$56.64	N/A	\$1.00	\$80,051.20
30225	Fieldman	2,080.00	0.00	261.50	0.00	479.75	\$23.72	N/A	\$35.58	N/A	\$1.00	\$59,121.52
40330	Adm. Asst. Eng	2,080.00	0.00	266.50	0.00	0.00	\$18.18	N/A	\$27.27	N/A	\$1.00	\$45,081.86
20378	Pump Mech.	2,080.00	0.00	171.00	0.00	1,688.00	\$19.26	N/A	\$28.89	N/A	\$1.00	\$46,888.99
40350	Bldg & Grds Tech	2,080.00	0.00	4.00	0.00	0.00	\$17.77	N/A	\$26.66	N/A	\$1.00	\$37,068.24
60528	Meter Shop Field	1,584.00	0.00	109.50	0.00	687.00	\$16.18	N/A	\$24.27	N/A	\$1.00	\$28,973.69
60494	Pump Mech.	2,080.00	0.00	154.00	0.00	1,103.50	\$18.69	N/A	\$28.04	N/A	\$1.00	\$44,296.86
40400	Pl. Operator	192.00	1,928.00	107.00	0.00	0.00	\$21.68	\$22.68	\$32.52	\$34.02	\$1.00	\$51,369.24
40410	PT Payroll Clk	595.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
40405	Database Adm	2,120.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
60487	Pl. Operator	2,024.00	96.00	56.50	74.00	0.00	\$19.13	\$28.70	\$28.70	\$43.04	\$1.00	\$46,280.35
60525	Meter Shop Field	1,800.00	0.00	29.75	0.00	0.00	\$16.18	N/A	\$24.27	N/A	\$1.00	\$29,846.03
20450	Pump Mech.	2,120.00	0.00	365.50	0.00	0.00	\$25.21	N/A	\$37.82	N/A	\$1.00	\$67,268.41
30325	Pl. Maint Supv	2,080.00	0.00	0.00	0.00	0.00	\$33.68	N/A	\$50.52	N/A	\$1.00	\$70,054.40
60531	Instr. Tech	1,230.50	0.00	51.50	0.00	594.00	\$16.53	N/A	\$24.80	N/A	\$1.00	\$22,211.37
60488	Acct. Serv. Rep	2,080.00	0.00	4.50	0.00	0.00	\$14.82	N/A	\$22.23	N/A	\$1.00	\$30,925.64
20500	PT Pump Mech	760.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
60465	Distr. Clk	2,080.00	0.00	52.50	0.00	0.00	\$15.41	N/A	\$23.12	N/A	\$1.00	\$33,266.60
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
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
60529	Fieldman	1,416.00	0.00	92.75	0.00	403.25	\$16.12	N/A	\$24.18	N/A	\$1.00	\$25,471.87
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
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
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
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

**Northern Kentucky Water District**  
**Case No. 2015-00143**  
**Pro Forma Payroll Information**

Schedule 2  
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Witness: Bragg

Emp. #	Title	Test Year					Current Hourly Wages					Calculated Pro forma Wages
		Hours Worked										
		Regular Hours	Shift Differential Hours	Overtime Hours	Shift Overtime Hours	Available Hours	Regular	Shift Differential	Overtime	Shift Overtime	Available	
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
60534	Fieldman	712.50	0.00	100.75	0.00	177.50	\$16.05	N/A	\$24.08	N/A	\$1.00	\$13,861.69
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
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
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
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
60375	PT Lab Clk	522.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
40425	Meter Shop Field	1,818.55	0.00	76.00	0.00	90.75	\$18.96	N/A	\$28.44	N/A	\$1.00	\$36,641.15
10300	VP Eng/Prod/Dist	2,128.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
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
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
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
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
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
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
60524	Fieldman	1,778.75	0.00	335.25	0.00	722.00	\$16.23	N/A	\$24.35	N/A	\$1.00	\$37,032.45
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
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
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
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
30475	Equip. Service	1,476.00	0.00	102.50	0.00	516.00	\$24.11	N/A	\$36.17	N/A	\$1.00	\$39,293.79
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
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
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
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
60533	Lab Analyst	840.00	0.00	10.50	0.00	0.00	\$18.54	N/A	\$27.81	N/A	\$1.00	\$15,865.61
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
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
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
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
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
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
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
60522	Acct. Serv. Rep	1,876.50	0.00	3.75	0.00	0.00	\$14.10	N/A	\$21.15	N/A	\$1.00	\$26,537.96
40615	Engineering Mgr	2,080.00	0.00	0.00	0.00	0.00	\$56.50	N/A	\$0.00	N/A	\$1.00	\$117,520.00
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
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
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
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
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
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
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
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
60527	Acct. Serv. Rep	695.75	0.00	3.75	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$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
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
40655	Scanner	1,824.00	0.00	233.25	0.00	0.00	\$14.86	N/A	\$22.29	N/A	\$1.00	\$32,303.78
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



Northern Kentucky Water District

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Schedule 2

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Witness: Bragg

Test Year

Hours Worked

Current Hourly Wages

Calculated

Pro forma

Emp. #	Title	Hours Worked					Current Hourly Wages					Calculated Pro forma Wages
		Regular Hours	Shift Differential Hours	Overtime Hours	Shift Overtime Hours	Available Hours	Regular	Shift Differential	Overtime	Shift Overtime	Available	
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
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
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
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
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
60486	Meter Shop Field	1,625.50	0.00	3.75	0.00	0.00	\$16.41	N/A	\$24.62	N/A	\$1.00	\$26,766.78
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
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
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
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
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
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
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
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
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
60513	Eng. Tech	2,080.00	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
60537	C. S. Field Rep	575.00	0.00	36.00	0.00	348.00	\$16.05	N/A	\$24.08	N/A	\$1.00	\$10,095.63
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
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
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
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
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
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
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
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
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
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
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
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
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
60517	Finance Mgr	1,671.00	0.00	0.00	0.00	0.00	\$32.37	N/A	\$48.56	N/A	\$1.00	\$54,090.27
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
60538	Equip. Service	600.00	0.00	40.50	0.00	0.00	\$16.13	N/A	\$24.20	N/A	\$1.00	\$10,658.10
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
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
60526	Fieldman	1,736.00	0.00	268.25	0.00	441.25	\$16.17	N/A	\$24.26	N/A	\$1.00	\$34,578.87
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
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
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
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
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
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
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
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
60535	Fieldman	709.00	0.00	153.00	0.00	318.75	\$16.05	N/A	\$24.08	N/A	\$1.00	\$15,063.69
60503	Chemist	1,120.00	0.00	35.00	0.00	0.00	\$21.58	N/A	\$32.37	N/A	\$1.00	\$25,302.55
60455	Desing Eng Supv	2,080.00	0.00	0.00	0.00	0.00	\$35.13	N/A	\$52.70	N/A	\$1.00	\$73,070.40
60483	C.S. Field Rep	2,104.00	0.00	117.75	0.00	1,494.75	\$16.75	N/A	\$25.13	N/A	\$1.00	\$38,201.06
60453	Distr. Crew Lead	2,080.00	0.00	267.75	0.00	540.25	\$19.45	N/A	\$29.18	N/A	\$1.00	\$48,268.95
20760	Adm Asst. WQ&P	2,080.00	0.00	17.50	0.00	0.00	\$24.83	N/A	\$37.25	N/A	\$1.00	\$52,298.28

**Northern Kentucky Water District  
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Schedule 2  
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Witness: Bragg

		Test Year					Current Hourly Wages					Calculated
		Hours Worked										Pro forma
Emp. #	Title	Regular Hours	Shift Differential Hours	Overtime Hours	Shift Overtime Hours	Available Hours	Regular	Shift Differential	Overtime	Shift Overtime	Available	Wages
60473	Distr. Crew Lead	2,075.00	0.00	437.75	0.00	546.00	\$18.87	N/A	\$28.31	N/A	\$1.00	\$51,547.95
60461	Inspector	2,080.00	0.00	156.50	0.00	0.00	\$17.68	N/A	\$26.52	N/A	\$1.00	\$40,924.78
30900	C. S. Field Rep	2,080.00	0.00	265.00	0.00	793.50	\$24.44	N/A	\$36.66	N/A	\$1.00	\$60,550.10
60481	Pl. Operator	2,120.00	0.00	41.50	0.00	0.00	\$19.29	\$20.29	\$28.94	\$30.44	\$1.00	\$42,095.81
60478	Maint. Foreman	2,080.00	0.00	103.50	0.00	202.00	\$28.72	N/A	\$43.08	N/A	\$1.00	\$64,196.38
60499	Acct. Serv. Supv	2,080.00	0.00	0.00	0.00	0.00	\$29.34	N/A	\$44.01	N/A	\$1.00	\$61,027.20
21375	Maint. Foreman	2,120.00	0.00	510.00	0.00	0.00	\$28.74	N/A	\$43.11	N/A	\$1.00	\$82,914.90
60539	Lab Analyst	600.00	0.00	0.50	0.00	0.00	\$18.54	N/A	\$27.81	N/A	\$1.00	\$11,137.91
21380	Pump Mech.	2,081.00	0.00	112.00	0.00	1,681.00	\$25.56	N/A	\$38.34	N/A	\$1.00	\$57,484.44
30975	Lab. Tech	2,079.50	0.00	58.00	0.00	0.00	\$20.54	N/A	\$30.81	N/A	\$1.00	\$44,499.91
21390	Security Guard	577.75	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
41320	Distr. Crew Lead	2,077.50	0.00	486.75	0.00	379.25	\$27.65	N/A	\$41.48	N/A	\$1.00	\$77,633.27
60490	Pl. Operator	256.00	1,824.00	1.50	3.00	0.00	\$19.44	\$20.44	\$29.16	\$30.66	\$1.00	\$42,394.92
21415	Recep/Clk	2,127.25	0.00	54.00	0.00	0.00	\$17.80	N/A	\$26.70	N/A	\$1.00	\$39,306.85
60464	Pl. Operator	192.00	1,888.00	7.50	45.00	0.00	\$19.33	\$20.33	\$29.00	\$30.50	\$1.00	\$43,684.40
60502	Lab Co-op	459.25	0.00	0.00	0.00	0.00	N/A	N/A	N/A	N/A	N/A	\$0.00
21430	Chemist	2,120.00	0.00	0.00	0.00	0.00	\$30.00	N/A	\$45.00	N/A	\$1.00	\$63,600.00
21450	Lab Manager	2,120.00	0.00	0.00	0.00	0.00	\$49.93	N/A	\$0.00	N/A	\$1.00	\$105,851.60
41510	Fieldman	2,080.00	0.00	193.75	0.00	438.50	N/A	N/A	N/A	N/A	N/A	\$0.00
21475	Pump Mech.	2,080.00	0.00	71.50	0.00	1,740.00	\$25.46	N/A	\$38.19	N/A	\$1.00	\$55,687.39
31025	Meter Reader	2,080.00	0.00	26.17	0.00	0.00	\$20.26	N/A	\$30.39	N/A	\$1.00	\$42,936.11
31050	Distr. Supervisor	2,120.00	0.00	0.00	0.00	0.00	\$35.13	N/A	\$0.00	N/A	\$1.00	\$74,475.60
41550	C. S. Supervisor	2,129.50	0.00	0.00	0.00	0.00	\$35.92	N/A	\$0.00	N/A	\$1.00	\$76,491.64
41560	Inspector	2,120.00	0.00	210.00	0.00	0.00	\$22.45	N/A	\$33.68	N/A	\$1.00	\$54,666.80
31175	Lead Mechanic	2,080.00	0.00	222.00	0.00	0.00	\$28.98	N/A	\$43.47	N/A	\$1.00	\$69,928.74
60530	Equip. Serv	1,360.00	0.00	91.00	0.00	122.00	\$16.13	N/A	\$24.20	N/A	\$1.00	\$24,139.00
<b>Totals</b>		<b>292,821.70</b>	<b>14,856.00</b>	<b>21,957.72</b>	<b>609.35</b>	<b>50,458.00</b>						<b>7,588,194.84</b>

Northern Kentucky Water District  
Case No. 2015-00143  
Total Test-Period Capitalized Wages

Schedule 3  
Page 1 of 1  
Witness: Bragg

Month	Hourly Amount Capitalized	Salary Amount Capitalized	Total
January	(A) 9,869.23	-	9,869.23
February	(B) 14,261.46	-	14,261.46
March	(C) 17,208.72	-	17,208.72
April	(D) 15,691.23	-	15,691.23
May	(E) 24,334.45	-	24,334.45
June	(F) 17,998.30	-	17,998.30
July	(G) 17,840.50	-	17,840.50
August	(H) 29,432.34	-	29,432.34
September	(I) 18,971.77	-	18,971.77
October	(J) 23,573.19	-	23,573.19
November	(K) 16,668.82	-	16,668.82
December	(L) 10,586.27	(P) 102,473.18	113,059.45
Totals	<u>216,436.28</u>	<u>102,473.18</u>	<u>318,909.46</u>

CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Labor-Clerk	1030104	Employer Social Security Expense	699-5000-030	186.24	
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	43.57	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	31,441.68	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,777.65	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	415.73	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	711.35	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	38.58	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	9.01	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	9,869.23	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	548.89	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	128.36	
DIST- Labor	1031101	Gross Earnings	601-5101-031	14,232.54	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	816.93	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	191.07	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	4,526.21	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	251.13	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	58.74	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	159,074.03	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	8,992.25	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	2,103.07	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	5,715.35	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	311.70	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	72.88	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	13,925.66	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	779.69	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	182.35	
DIST- Labor-Veh Maint	1031132	Gross Earnings	601-6101-031	6,768.28	
DIST- Labor-Veh Maint	1031132	Employer Social Security Expense	699-6000-031	377.44	
DIST- Labor-Veh Maint	1031132	Employer Medicare Expense	699-6000-031	88.26	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	7,473.98	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	409.70	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	95.80	
DIST- Cap Serv	1031161	Gross Earnings	333-0001-000	661.33	
DIST- Cap Serv	1031161	Employer Social Security Expense	699-6000-031	35.81	
DIST- Cap Serv	1031161	Employer Medicare Expense	699-6000-031	8.38	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	7,457.23	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	439.24	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	102.73	
Labor-Field	1051110	Gross Earnings	601-7101-051	60,835.01	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	3,481.86	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	814.32	
Labor	1052101	Gross Earnings	601-7101-052	52,051.19	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,915.33	
Labor	1052101	Employer Medicare Expense	699-7000-052	681.83	
Labor	1056101	Gross Earnings	601-7101-056	22,792.66	
Labor	1056101	Employer Social Security Expense	699-7000-056	1,332.02	
Labor	1056101	Employer Medicare Expense	699-7000-056	311.51	

\*\*\*NOTE: The default on the General Ledger Report is that any Non-Taxable Earnings are included in Gross Earnings. Should you want Non-Taxable Earnings itemized, please contact your Payroll Specialist or reference the Organizational Summary Report.





CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Labor-Clerk	1030104	Employer Social Security Expense	699-5000-030	155.50	
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	36.37	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	25,281.76	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,429.04	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	334.20	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	667.63	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	36.21	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	8.49	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	14,261.46	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	802.56	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	187.70	
DIST- Labor	1031101	Gross Earnings	601-5101-031	7,408.28	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	422.98	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	98.92	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	4,016.03	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	224.07	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	52.41	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	163,355.90	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	9,298.46	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	2,174.63	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	6,801.59	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	377.37	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	88.26	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	10,749.28	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	608.13	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	142.23	
DIST- Labor-Veh Maint	1031132	Gross Earnings	601-6101-031	5,447.23	
DIST- Labor-Veh Maint	1031132	Employer Social Security Expense	699-6000-031	303.59	
DIST- Labor-Veh Maint	1031132	Employer Medicare Expense	699-6000-031	71.01	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	6,010.24	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	329.32	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	77.00	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	5,150.49	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	303.36	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	70.95	
Labor-Field	1051110	Gross Earnings	601-7101-051	44,968.39	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,562.11	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	599.24	
Labor	1052101	Gross Earnings	601-7101-052	42,174.09	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,363.13	
Labor	1052101	Employer Medicare Expense	699-7000-052	552.67	
Labor	1056101	Gross Earnings	601-7101-056	13,209.09	
Labor	1056101	Employer Social Security Expense	699-7000-056	742.21	
Labor	1056101	Employer Medicare Expense	699-7000-056	173.59	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	34,742.65	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	2,016.26	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	471.55	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	50.83	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	25,281.76	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,429.04	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	334.20	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,103.47	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	59.80	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	13.97	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	17,208.72	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	968.36	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	226.47	
DIST- Labor	1031101	Gross Earnings	601-5101-031	6,668.82	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	379.95	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	88.87	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	4,464.27	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	253.51	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	59.28	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	1,954.47	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	112.31	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	26.26	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	116,669.88	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,592.43	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,541.87	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	7,272.64	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	398.68	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	93.22	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	15,849.02	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	881.15	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	206.07	
DIST- Labor-Veh Maint	1031132	Gross Earnings	601-6101-031	4,696.28	
DIST- Labor-Veh Maint	1031132	Employer Social Security Expense	699-6000-031	263.68	
DIST- Labor-Veh Maint	1031132	Employer Medicare Expense	699-6000-031	61.66	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	6,010.24	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	329.32	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	77.00	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	38,145.26	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,160.28	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	505.31	
Labor	1052101	Gross Earnings	601-7101-052	41,856.12	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,335.03	
Labor	1052101	Employer Medicare Expense	699-7000-052	546.13	
Labor	1056101	Gross Earnings	601-7101-056	15,519.61	
Labor	1056101	Employer Social Security Expense	699-7000-056	866.25	
Labor	1056101	Employer Medicare Expense	699-7000-056	202.58	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	34,306.46	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	74.27	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	25,281.76	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,429.04	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	334.20	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,131.33	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	61.48	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	14.37	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	15,691.23	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	890.26	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	208.20	
DIST- Labor	1031101	Gross Earnings	601-5101-031	6,798.52	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	387.47	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	90.63	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	3,227.79	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	188.06	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	43.98	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	8,837.97	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	506.64	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	118.50	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	112,760.26	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,355.73	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,486.42	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	5,794.67	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	315.01	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	73.65	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	9,521.97	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	528.23	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	123.56	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	6,010.24	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	329.32	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	77.00	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	39,956.15	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,265.53	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	529.87	
Labor	1052101	Gross Earnings	601-7101-052	42,051.72	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,337.30	
Labor	1052101	Employer Medicare Expense	699-7000-052	546.64	
Labor	1056101	Gross Earnings	601-7101-056	15,432.24	
Labor	1056101	Employer Social Security Expense	699-7000-056	857.99	
Labor	1056101	Employer Medicare Expense	699-7000-056	200.66	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	34,274.16	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	1,988.67	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	465.09	
Labor	1074101	Gross Earnings	601-8100-074	25,237.73	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	94.57	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	31,602.20	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,786.30	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	417.75	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	2,198.20	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	119.15	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	27.87	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	24,334.45	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	1,363.35	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	318.88	
DIST- Labor	1031101	Gross Earnings	601-5101-031	8,440.39	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	480.96	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	112.48	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	3,265.94	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	192.37	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	44.99	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	9,251.45	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	530.59	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	124.11	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	146,323.09	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	8,267.15	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,933.50	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	6,844.25	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	381.65	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	89.27	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	17,914.60	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	991.24	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	231.81	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	7,512.80	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	411.65	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	96.25	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,989.70	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	235.00	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	54.96	
Labor-Field	1051110	Gross Earnings	601-7101-051	49,740.30	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,819.99	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	659.57	
Labor	1052101	Gross Earnings	601-7101-052	52,763.08	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,933.34	
Labor	1052101	Employer Medicare Expense	699-7000-052	686.01	
Labor	1056101	Gross Earnings	601-7101-056	15,310.95	
Labor	1056101	Employer Social Security Expense	699-7000-056	863.14	
Labor	1056101	Employer Medicare Expense	699-7000-056	201.84	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	42,412.20	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	2,460.47	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	575.43	
Labor	1074101	Gross Earnings	601-8100-074	31,058.17	

\*\*\*NOTE: The default on the General Ledger Report is that any Non-Taxable Earnings are included in Gross Earnings. Should you want Non-Taxable Earnings itemized, please contact your Payroll Specialist or reference the Organizational Summary Report.



CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	77.46	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	25,281.76	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,429.04	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	334.20	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,513.04	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	81.99	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	19.18	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	17,998.30	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	1,007.96	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	235.74	
DIST- Labor	1031101	Gross Earnings	601-5101-031	7,447.26	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	424.59	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	99.32	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	2,633.51	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	155.12	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	36.28	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	7,542.73	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	433.38	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	101.35	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	114,632.57	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,480.62	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,515.60	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	6,471.96	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	360.80	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	84.41	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	9,964.68	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	555.87	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	130.00	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	6,010.24	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	329.32	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	77.00	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	40,309.83	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,286.28	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	534.73	
Labor	1052101	Gross Earnings	601-7101-052	41,204.97	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,292.39	
Labor	1052101	Employer Medicare Expense	699-7000-052	536.17	
Labor	1056101	Gross Earnings	601-7101-056	14,537.34	
Labor	1056101	Employer Social Security Expense	699-7000-056	805.71	
Labor	1056101	Employer Medicare Expense	699-7000-056	188.42	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	33,991.46	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	1,472.21	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	464.83	
Labor	1074101	Gross Earnings	601-8100-074	26,278.81	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	1,429.04	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	334.20	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,313.39	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	71.26	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	16.67	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	17,840.50	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	983.21	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	229.90	
DIST- Labor	1031101	Gross Earnings	601-5101-031	6,964.19	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	397.74	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	93.04	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	2,638.99	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	155.45	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	36.35	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	9,320.31	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	532.61	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	124.59	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	107,668.93	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,046.80	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,414.16	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	5,077.28	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	283.47	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	66.32	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	8,870.31	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	498.00	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	116.45	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	6,010.24	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	329.32	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	77.00	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	39,036.87	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,211.32	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	517.20	
Labor	1052101	Gross Earnings	601-7101-052	40,244.11	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,251.48	
Labor	1052101	Employer Medicare Expense	699-7000-052	526.56	
Labor	1056101	Gross Earnings	601-7101-056	17,763.48	
Labor	1056101	Employer Social Security Expense	699-7000-056	994.90	
Labor	1056101	Employer Medicare Expense	699-7000-056	232.69	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	33,878.36	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	760.51	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	459.64	
Labor	1074101	Gross Earnings	601-8100-074	21,759.42	
Labor	1074101	Employer Social Security Expense	699-8000-074	1,212.24	
Labor	1074101	Employer Medicare Expense	699-8000-074	283.50	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	2,242.62	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	121.87	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	28.51	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	29,432.34	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	1,630.16	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	381.22	
DIST- Labor	1031101	Gross Earnings	601-5101-031	7,495.61	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	431.18	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	100.87	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	3,342.47	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	196.87	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	46.04	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	14,083.10	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	789.48	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	184.66	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	134,711.93	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	7,612.41	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,780.24	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	7,075.15	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	395.27	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	92.46	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	14,098.36	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	793.92	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	185.73	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	7,512.80	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	411.65	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	96.25	
DIST- Labor-184 #S	1031184	Gross Earnings	184-0999-999	1,075.81	
DIST- Labor-184 #S	1031184	Employer Social Security Expense	699-6000-031	61.53	
DIST- Labor-184 #S	1031184	Employer Medicare Expense	699-6000-031	14.39	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,960.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	233.25	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	54.55	
Labor-Field	1051110	Gross Earnings	601-7101-051	50,935.97	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,882.20	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	674.14	
Labor	1052101	Gross Earnings	601-7101-052	49,882.15	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,801.91	
Labor	1052101	Employer Medicare Expense	699-7000-052	655.25	
Labor	1056101	Gross Earnings	601-7101-056	22,469.17	
Labor	1056101	Employer Social Security Expense	699-7000-056	1,260.71	
Labor	1056101	Employer Medicare Expense	699-7000-056	294.85	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	42,056.80	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	949.70	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	570.54	
Labor	1074101	Gross Earnings	601-8100-074	25,877.60	
Labor	1074101	Employer Social Security Expense	699-8000-074	1,444.01	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,714.67	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	92.96	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	21.75	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	18,971.77	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	1,051.53	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	245.96	
DIST- Labor	1031101	Gross Earnings	601-5101-031	5,005.18	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	287.95	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	67.33	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	2,753.80	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	162.20	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	37.93	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	8,271.55	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	459.54	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	107.43	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	108,874.48	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,135.71	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,435.04	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	3,858.16	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	213.74	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	49.98	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	11,514.06	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	649.92	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	151.98	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	6,010.24	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	329.32	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	77.00	
DIST- Labor-184 #S	1031184	Gross Earnings	184-0999-999	3,549.43	
DIST- Labor-184 #S	1031184	Employer Social Security Expense	699-6000-031	202.43	
DIST- Labor-184 #S	1031184	Employer Medicare Expense	699-6000-031	47.34	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	40,055.03	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,258.14	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	528.16	
Labor	1052101	Gross Earnings	601-7101-052	41,324.57	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,310.28	
Labor	1052101	Employer Medicare Expense	699-7000-052	540.32	
Labor	1056101	Gross Earnings	601-7101-056	20,438.13	
Labor	1056101	Employer Social Security Expense	699-7000-056	1,152.32	
Labor	1056101	Employer Medicare Expense	699-7000-056	269.50	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	34,039.91	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	770.04	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	461.87	
Labor	1074101	Gross Earnings	601-8100-074	18,562.02	
Labor	1074101	Employer Social Security Expense	699-8000-074	1,035.80	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	2,289.11	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	124.06	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	28.99	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	23,573.19	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	1,298.26	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	303.59	
DIST- Labor	1031101	Gross Earnings	601-5101-031	2,122.40	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	121.66	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	28.45	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	3,354.28	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	202.72	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	47.40	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	13,937.35	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	776.36	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	181.57	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	122,629.91	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,909.20	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,615.90	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	9,729.82	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	542.97	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	127.03	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	16,138.51	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	906.24	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	211.93	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	7,512.80	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	411.65	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	96.25	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,960.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	233.25	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	54.55	
Labor-Field	1051110	Gross Earnings	601-7101-051	49,596.29	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,786.56	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	651.76	
Labor	1052101	Gross Earnings	601-7101-052	52,982.01	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,959.88	
Labor	1052101	Employer Medicare Expense	699-7000-052	692.22	
Labor	1056101	Gross Earnings	601-7101-056	26,528.65	
Labor	1056101	Employer Social Security Expense	699-7000-056	1,498.31	
Labor	1056101	Employer Medicare Expense	699-7000-056	350.40	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	42,210.25	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	958.74	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	572.67	
Labor	1074101	Gross Earnings	601-8100-074	19,164.35	
Labor	1074101	Employer Social Security Expense	699-8000-074	1,065.14	
Labor	1074101	Employer Medicare Expense	699-8000-074	249.11	
Board of Commissioners-Labor	1076101	Gross Earnings	601-8100-076	3,000.00	
Board of Commissioners-Labor	1076101	Employer Social Security Expense	699-8000-076	186.00	

\*\*\*NOTE: The default on the General Ledger Report is that any Non-Taxable Earnings are included in Gross Earnings. Should you want Non-Taxable Earnings itemized, please contact your Payroll Specialist or reference the Organizational Summary Report.



CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,297.41	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	70.39	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	16.45	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	16,668.82	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	919.11	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	214.95	
DIST- Labor	1031101	Gross Earnings	601-5101-031	1,221.47	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	70.00	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	16.38	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	2,068.18	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	119.95	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	28.05	
DIST- Labor-Flushing	1031111	Gross Earnings	601-5101-033	8,602.92	
DIST- Labor-Flushing	1031111	Employer Social Security Expense	699-5000-033	478.70	
DIST- Labor-Flushing	1031111	Employer Medicare Expense	699-5000-033	111.95	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-6106-031	101,861.30	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	5,744.38	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,343.43	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-6109-031	5,037.79	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	280.49	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	65.61	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-6107-031	13,065.89	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	731.90	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	171.17	
DIST- Supervisor	1031160	Gross Earnings	601-6104-031	10,132.45	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	559.18	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	130.76	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	39,194.29	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,200.25	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	514.63	
Labor	1052101	Gross Earnings	601-7101-052	40,819.94	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,277.54	
Labor	1052101	Employer Medicare Expense	699-7000-052	532.63	
Labor	1056101	Gross Earnings	601-7101-056	21,746.89	
Labor	1056101	Employer Social Security Expense	699-7000-056	1,228.78	
Labor	1056101	Employer Medicare Expense	699-7000-056	287.39	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	34,056.06	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	770.99	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	462.10	
Labor	1074101	Gross Earnings	601-8100-074	16,061.78	
Labor	1074101	Employer Social Security Expense	699-8000-074	889.42	
Labor	1074101	Employer Medicare Expense	699-8000-074	208.01	
Board of Commissioners-Labor	1076101	Gross Earnings	601-8100-076	3,000.00	
Board of Commissioners-Labor	1076101	Employer Social Security Expense	699-8000-076	186.00	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	1,611.65	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	87.83	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	20.52	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	8,806.07	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	481.12	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	112.47	
DIST- Labor	1031101	Gross Earnings	601-5101-031	4,933.10	
DIST- Labor	1031101	Employer Social Security Expense	699-6000-031	288.03	
DIST- Labor	1031101	Employer Medicare Expense	699-6000-031	67.37	
DIST- Labor-Clerk	1031104	Gross Earnings	601-5102-031	2,627.25	
DIST- Labor-Clerk	1031104	Employer Social Security Expense	699-6000-031	152.27	
DIST- Labor-Clerk	1031104	Employer Medicare Expense	699-6000-031	35.61	
DIST- Labor-Maint of Mains	1031118	Gross Earnings	601-5106-031	115,256.64	
DIST- Labor-Maint of Mains	1031118	Employer Social Security Expense	699-6000-031	6,497.00	
DIST- Labor-Maint of Mains	1031118	Employer Medicare Expense	699-6000-031	1,519.49	
DIST- Labor-Maint of Hydr	1031121	Gross Earnings	601-5109-031	4,828.96	
DIST- Labor-Maint of Hydr	1031121	Employer Social Security Expense	699-6000-031	273.24	
DIST- Labor-Maint of Hydr	1031121	Employer Medicare Expense	699-6000-031	63.91	
DIST- Labor-Maint of Ser	1031123	Gross Earnings	601-5107-031	13,489.52	
DIST- Labor-Maint of Ser	1031123	Employer Social Security Expense	699-6000-031	758.36	
DIST- Labor-Maint of Ser	1031123	Employer Medicare Expense	699-6000-031	177.36	
DIST- Supervisor	1031160	Gross Earnings	601-5104-031	14,380.92	
DIST- Supervisor	1031160	Employer Social Security Expense	699-6000-031	814.01	
DIST- Supervisor	1031160	Employer Medicare Expense	699-6000-031	190.36	
MTRR - Labor	1050101	Gross Earnings	601-7101-050	3,168.00	
MTRR - Labor	1050101	Employer Social Security Expense	699-7000-050	186.60	
MTRR - Labor	1050101	Employer Medicare Expense	699-7000-050	43.64	
Labor-Field	1051110	Gross Earnings	601-7101-051	44,446.10	
Labor-Field	1051110	Employer Social Security Expense	699-7000-051	2,525.41	
Labor-Field	1051110	Employer Medicare Expense	699-7000-051	590.68	
Labor	1052101	Gross Earnings	601-7101-052	43,940.91	
Labor	1052101	Employer Social Security Expense	699-7000-052	2,466.96	
Labor	1052101	Employer Medicare Expense	699-7000-052	576.94	
Labor	1056101	Gross Earnings	601-7101-056	22,747.42	
Labor	1056101	Employer Social Security Expense	699-7000-056	1,294.01	
Labor	1056101	Employer Medicare Expense	699-7000-056	302.63	
Labor-Administrative	1072155	Gross Earnings	601-8100-072	41,094.65	
Labor-Administrative	1072155	Employer Social Security Expense	699-8000-072	719.87	
Labor-Administrative	1072155	Employer Medicare Expense	699-8000-072	564.23	
Labor	1074101	Gross Earnings	601-8100-074	20,874.85	
Labor	1074101	Employer Social Security Expense	699-8000-074	1,158.91	
Labor	1074101	Employer Medicare Expense	699-8000-074	271.01	
Board of Commissioners-Labor	1076101	Gross Earnings	601-8100-076	3,000.00	
Board of Commissioners-Labor	1076101	Employer Social Security Expense	699-8000-076	186.00	
Board of Commissioners-Labor	1076101	Employer Medicare Expense	699-8000-076	43.50	
HRIS Labor	1078101	Gross Earnings	601-8100-078	46,315.50	
HRIS Labor	1078101	Employer Social Security Expense	699-8000-078	2,662.84	

8,806.07  
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December 2014 Payroll Accrual	Days to Accrue	Total Days	Pct. To Accrue						
Week 1 December 21-27	7	7	100.00%						
Week 2 December 28-31	4	7	57.14%						
Enter									
<b>DO AS REVERSING ENTRY</b>	<b>Account</b>	<b>Week One</b>	<b>Week Two</b>	<b>Actual Week</b>	<b>Week One</b>	<b>Week Two</b>	<b>Total to</b>		
<b>Description</b>	<b>Number</b>	<b>Actual Entry</b>	<b>Cumul. Entry</b>	<b>Two</b>	<b>to Accrue</b>	<b>to Accrue</b>	<b>Accrue</b>		
Labor Ops. FTTP	601-3100-001	\$9,559.07		\$9,922.91	\$9,559.07	\$5,670.23	\$15,229.30		601-3100-001
Labor TMTP	601-3100-002	\$2,293.60		\$1,582.80	\$2,293.60	\$904.46	\$3,198.06		601-3100-002
Labor - Laboratory	601-3100-003	\$8,804.87		\$9,060.62	\$8,804.87	\$5,177.50	\$13,982.37		601-3100-003
Labor Maint. FTTP	601-4100-001	\$11,490.90		\$11,783.93	\$11,490.90	\$6,733.67	\$18,224.57		601-4100-001
Labor Maint. TMTP	601-4100-002	\$394.24		\$397.28	\$394.24	\$227.02	\$621.26		601-4100-002
Labor - Instrumentation	601-4100-020	\$4,504.82		\$4,505.94	\$4,504.82	\$2,574.82	\$7,079.64		601-4100-020
Operations Labor - Engineering	601-5101-030	\$11,337.71		\$11,293.33	\$11,337.71	\$6,453.33	\$17,791.04		601-5101-030
Operations Labor - Distribution	601-5101-031	\$1,142.41		\$1,207.72	\$1,142.41	\$690.13	\$1,832.54		601-5101-031
Labor-Flushing	601-5101-033	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		601-5101-033
Clerk Labor-engineering	601-5102-030	\$1,384.72		\$1,490.02	\$1,384.72	\$851.44	\$2,236.16		601-5102-030
Clerk Labor-Distribution	601-5102-031	\$627.07		\$656.85	\$627.07	\$375.34	\$1,002.41		601-5102-031
Labor-General	601-6100-025	\$4,769.20		\$5,201.38	\$4,769.20	\$2,972.22	\$7,741.42		601-6100-025
Dist. Labor-vehicle Maint.	601-6101-031	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		601-6101-031
Dist Labor-Maint. Supervision	601-6104-031	\$2,876.63		\$2,917.83	\$2,876.63	\$1,667.33	\$4,543.96		601-6104-031
Dist. Labor - Maint. Of Mains	601-6106-031	\$30,487.69		\$31,078.79	\$30,487.69	\$17,759.31	\$48,247.00		601-6106-031
Dist Labor-Maint of Services	601-6107-031	\$1,716.12		\$1,381.16	\$1,716.12	\$789.23	\$2,505.35		601-6107-031
Dist Labor - Maint of Hydrants	601-6109-031	\$694.88		\$1,256.40	\$694.88	\$717.94	\$1,412.82		601-6109-031
Meter Readers Labor	601-7101-050	\$792.00		\$810.40	\$792.00	\$463.09	\$1,255.09		601-7101-050
Field Service Labor	601-7101-051	\$9,748.64		\$9,472.26	\$9,748.64	\$5,412.72	\$15,161.36		601-7101-051
Account Service Labor	601-7101-052	\$10,283.06		\$10,584.36	\$10,283.06	\$6,048.21	\$16,331.27		601-7101-052
Labor Field Service	601-7103-050	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		601-7103-050
Executive Mgt Labor	601-8100-072	\$8,154.20		\$8,261.26	\$8,154.20	\$4,720.72	\$12,874.92		601-8100-072
Bookkeeping Acctg Labor	601-8100-074	\$4,957.46		\$5,776.58	\$4,957.46	\$3,300.90	\$8,258.36		601-8100-074
Taxes other than Income Fica FTTP	699-3000-001	\$677.95		\$700.00	\$677.95	\$400.00	\$1,077.95		699-3000-001
Taxes other than Income Fica TMTP	699-3000-002	\$157.50		\$107.05	\$157.50	\$61.17	\$218.67		699-3000-002
Taxes Other than Income Taxes- Lab	699-3000-003	\$612.61		\$629.56	\$612.61	\$359.75	\$972.36		699-3000-003
Taxes Other than Income Taxes-FTTP	699-4000-001	\$769.40		\$784.39	\$769.40	\$448.22	\$1,217.62		699-4000-001
Taxes Other than Income Taxes- TMTP	699-4000-002	\$26.53		\$26.76	\$26.53	\$15.29	\$41.82		699-4000-002
Taxes Other than Income Taxes-Inst.	699-4000-020	\$300.01		\$306.40	\$300.01	\$175.09	\$475.10		699-4000-020
Taxes other than Income Taxes-Pumping	699-6000-025	\$325.03		\$352.14	\$325.03	\$201.22	\$526.25		699-6000-025
FICA - Engineering	699-5000-030	\$1,388.89		\$1,411.34	\$1,388.89	\$808.48	\$2,195.37		699-5000-030
FICA -Flushing	699-5000-033	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		699-5000-033
Taxes Other Than Income Taxes-Distribution	699-6000-031	\$2,601.57		\$2,658.98	\$2,601.57	\$1,519.42	\$4,120.99		699-6000-031
Taxes Other Than Income Taxes (FICA)-Exec Mgt	699-8000-072	\$582.55		\$589.63	\$582.55	\$336.93	\$919.48		699-8000-072
Taxes Other Than Income Taxes (FICA)-Accting	699-8000-074	\$336.31		\$397.04	\$336.31	\$226.88	\$663.19		699-8000-074
Taxes Other Than Income Taxes (FICA)-Field Service	699-7000-051	\$675.81		\$653.22	\$675.81	\$373.27	\$1,049.08		699-7000-051
Taxes Other Than Income Taxes (FICA)-Meter Read	699-7000-050	\$57.56		\$58.89	\$57.56	\$33.65	\$91.21		699-7000-050
Taxes Other Than Income Tax (FICA)-Acct Serv.	699-7000-052	\$708.27		\$733.24	\$708.27	\$418.99	\$1,127.26		699-7000-052
Engineering Supervisor	601-5103-030	\$6,320.44		\$6,482.84	\$6,320.44	\$3,704.48	\$10,024.92		601-5103-030
Labor-HR & Info. Systems	601-8100-078	\$9,310.65		\$9,593.65	\$9,310.65	\$5,482.09	\$14,792.74		601-8100-078
FICA Taxes-HR & Info Systems	699-8000-078	\$648.83		\$673.28	\$648.83	\$384.73	\$1,033.56		699-8000-078
Board of Commissioners Mthly Fee	601-8100-076	\$0.00		\$3,000.00	\$0.00	\$1,714.29	\$1,714.29		601-8100-076
Taxes other than Income Taxes (FICA) BOC	699-8000-076	\$0.00		\$229.50	\$0.00	\$131.14	\$131.14		699-8000-076
Labor-MPTP	601-3100-029	\$5,533.11		\$5,239.15	\$5,533.11	\$2,993.80	\$8,526.91		601-3100-029
Labor-Security FTTP	601-3102-001	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		601-3102-001
Labor-Facilities Worker TMTP	601-3103-002	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		601-3103-002
FICA -Ops MPTP	699-3000-029	\$380.39		\$357.83	\$380.39	\$204.47	\$584.86		699-3000-029
Labor -Facilities Worker MPTP	601-3103-029	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		601-3103-029
Labor Maint MPTP	601-4100-029	\$261.60		\$110.56	\$261.60	\$63.18	\$324.78		601-4100-029
FICA-MPTP	699-4000-029	\$17.86		\$7.95	\$17.86	\$4.54	\$22.40		699-4000-029
Labor-Meter Shop	601-7101-056	\$5,130.00		\$5,231.45	\$5,130.00	\$2,989.40	\$8,119.40		601-7101-056
FICA-Meter Shop	699-7000-056	\$350.52		\$356.56	\$350.52	\$203.75	\$554.27		699-7000-056
Services	333-0001-000	\$104.04		\$0.00	\$104.04	\$0.00	\$104.04		333-0001-000
Hydrants	335-0001-000	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		335-0001-000
WIP Accrual	184-0999-999	\$1,022.67		\$1,325.68	\$1,022.67	\$757.53	\$1,780.20		184-0999-999
Accrued Payroll	242-0014-000	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00		242-0014-000
		\$164,319.39	\$0.00	\$170,658.91	\$164,319.39	\$97,519.38	\$261,838.77		

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 x 4/7 days  
 757.53  
 1,022.67  
 757.53  
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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
Payroll TOD	2	Pub New EE Ret Sus Med Exempt	242-0031-000		1,657.09
Payroll TOD	2	Special Deduction	242-0065-000		47.99
Payroll TOD	2	United Appeal Withheld	242-0036-000		173.90
Payroll TOD	2	Cash in Bank	601-8000-079		86,618.81
FFTP Labor Ops	1001102	Gross Earnings	601-3100-001	9,559.07	
FFTP Labor Ops	1001102	Employer Social Security Expense	699-3000-001	549.45	
FFTP Labor Ops	1001102	Employer Medicare Expense	699-3000-001	128.50	
FFTP Labor-Maint	1001117	Gross Earnings	601-4100-001	2,807.27	
FFTP Labor-Maint	1001117	Employer Social Security Expense	699-4000-001	163.12	
FFTP Labor-Maint	1001117	Employer Medicare Expense	699-4000-001	38.15	
TMTP Labor Ops	1002102	Gross Earnings	601-3100-002	2,293.60	
TMTP Labor Ops	1002102	Employer Social Security Expense	699-3000-002	127.65	
TMTP Labor Ops	1002102	Employer Medicare Expense	699-3000-002	29.85	
Labor	1003101	Gross Earnings	601-3100-003	8,804.87	
Labor	1003101	Employer Social Security Expense	699-3000-003	496.49	
Labor	1003101	Employer Medicare Expense	699-3000-003	116.12	
INSTR- Labor	1020101	Gross Earnings	601-4100-020	4,504.82	
INSTR- Labor	1020101	Employer Social Security Expense	699-4000-020	243.14	
INSTR- Labor	1020101	Employer Medicare Expense	699-4000-020	56.87	
PUMP- Labor-Maintenance	1025117	Gross Earnings	601-6100-025	4,769.20	
PUMP- Labor-Maintenance	1025117	Employer Social Security Expense	699-6000-025	263.42	
PUMP- Labor-Maintenance	1025117	Employer Medicare Expense	699-6000-025	61.61	
PUMP- Labor-Maint FFTP	1025135	Gross Earnings	601-4100-001	8,683.63	
PUMP- Labor-Maint FFTP	1025135	Employer Social Security Expense	699-4000-001	460.46	
PUMP- Labor-Maint FFTP	1025135	Employer Medicare Expense	699-4000-001	107.67	
PUMP- Labor-Maint MPTP	1025136	Gross Earnings	601-4100-029	261.60	
PUMP- Labor-Maint MPTP	1025136	Employer Social Security Expense	699-4000-029	14.47	
PUMP- Labor-Maint MPTP	1025136	Employer Medicare Expense	699-4000-029	3.39	
PUMP- Labor-Maint TMTP	1025137	Gross Earnings	601-4100-002	394.24	
PUMP- Labor-Maint TMTP	1025137	Employer Social Security Expense	699-4000-002	21.50	
PUMP- Labor-Maint TMTP	1025137	Employer Medicare Expense	699-4000-002	5.03	
MPTP- Labor Ops	1029102	Gross Earnings	601-3100-029	5,533.11	
MPTP- Labor Ops	1029102	Employer Social Security Expense	699-3000-029	308.29	
MPTP- Labor Ops	1029102	Employer Medicare Expense	699-3000-029	72.10	
ENGINEER- Labor	1030101	Gross Earnings	601-5101-030	11,337.71	
ENGINEER- Labor	1030101	Employer Social Security Expense	699-5000-030	629.46	
ENGINEER- Labor	1030101	Employer Medicare Expense	699-5000-030	147.23	
ENGINEER- Labor-Clerk	1030104	Gross Earnings	601-5102-030	1,384.72	
ENGINEER- Labor-Clerk	1030104	Employer Social Security Expense	699-5000-030	78.19	
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	18.29	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	6,320.44	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	357.51	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	83.61	
ENGINEER- Cap Serv	1030161	Gross Earnings	333-0001-000	104.04	
ENGINEER- Cap Serv	1030161	Employer Social Security Expense	699-5000-030	5.64	
ENGINEER- Cap Serv	1030161	Employer Medicare Expense	699-5000-030	1.31	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	1,022.67	

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CLIENT 16647 NORTHERN KENTUCKY WATER DISTRICT - PAYROLL TOD

DESCRIPTION	ORG CODE	GL ACCOUNT NAME	GL ACCOUNT NUMBER	DEBIT	CREDIT
Payroll TOD	2	Pen. Bought Before tax	242-0025-000		41.05
Payroll TOD	2	Pub New EE Ret Sus Med Exempt	242-0031-000		1,711.44
Payroll TOD	2	Special Deduction	242-0065-000		178.39
Payroll TOD	2	United Appeal Withheld	242-0036-000		163.90
Payroll TOD	2	Cash in Bank	601-8000-079		90,727.77
FTTP Labor Ops	1001102	Gross Earnings	601-3100-001	9,922.91	
FTTP Labor Ops	1001102	Employer Social Security Expense	699-3000-001	567.32	
FTTP Labor Ops	1001102	Employer Medicare Expense	699-3000-001	132.68	
FTTP Labor-Maint	1001117	Gross Earnings	601-4100-001	2,926.47	
FTTP Labor-Maint	1001117	Employer Social Security Expense	699-4000-001	167.83	
FTTP Labor-Maint	1001117	Employer Medicare Expense	699-4000-001	39.26	
TMTP Labor Ops	1002102	Gross Earnings	601-3100-002	1,582.80	
TMTP Labor Ops	1002102	Employer Social Security Expense	699-3000-002	86.76	
TMTP Labor Ops	1002102	Employer Medicare Expense	699-3000-002	20.29	
Labor	1003101	Gross Earnings	601-3100-003	9,060.62	
Labor	1003101	Employer Social Security Expense	699-3000-003	510.23	
Labor	1003101	Employer Medicare Expense	699-3000-003	119.33	
INSTR- Labor	1020101	Gross Earnings	601-4100-020	4,505.94	
INSTR- Labor	1020101	Employer Social Security Expense	699-4000-020	248.33	
INSTR- Labor	1020101	Employer Medicare Expense	699-4000-020	58.07	
PUMP- Labor-Maintenance	1025117	Gross Earnings	601-6100-025	5,201.38	
PUMP- Labor-Maintenance	1025117	Employer Social Security Expense	699-6000-025	285.40	
PUMP- Labor-Maintenance	1025117	Employer Medicare Expense	699-6000-025	66.74	
PUMP- Labor-Maint FTTP	1025135	Gross Earnings	601-4100-001	8,857.46	
PUMP- Labor-Maint FTTP	1025135	Employer Social Security Expense	699-4000-001	467.87	
PUMP- Labor-Maint FTTP	1025135	Employer Medicare Expense	699-4000-001	109.43	
PUMP- Labor-Maint MPTP	1025136	Gross Earnings	601-4100-029	110.56	
PUMP- Labor-Maint MPTP	1025136	Employer Social Security Expense	699-4000-029	6.44	
PUMP- Labor-Maint MPTP	1025136	Employer Medicare Expense	699-4000-029	1.51	
PUMP- Labor-Maint TMTP	1025137	Gross Earnings	601-4100-002	397.28	
PUMP- Labor-Maint TMTP	1025137	Employer Social Security Expense	699-4000-002	21.69	
PUMP- Labor-Maint TMTP	1025137	Employer Medicare Expense	699-4000-002	5.07	
MPTP- Labor Ops	1029102	Gross Earnings	601-3100-029	5,239.15	
MPTP- Labor Ops	1029102	Employer Social Security Expense	699-3000-029	290.01	
MPTP- Labor Ops	1029102	Employer Medicare Expense	699-3000-029	67.82	
ENGINEER- Labor	1030101	Gross Earnings	601-5101-030	11,293.33	
ENGINEER- Labor	1030101	Employer Social Security Expense	699-5000-030	623.47	
ENGINEER- Labor	1030101	Employer Medicare Expense	699-5000-030	145.80	
ENGINEER- Labor-Clerk	1030104	Gross Earnings	601-5102-030	1,490.02	
ENGINEER- Labor-Clerk	1030104	Employer Social Security Expense	699-5000-030	84.18	
ENGINEER- Labor-Clerk	1030104	Employer Medicare Expense	699-5000-030	19.69	
ENGINEER- Supervisor	1030160	Gross Earnings	601-5103-030	6,482.84	
ENGINEER- Supervisor	1030160	Employer Social Security Expense	699-5000-030	366.07	
ENGINEER- Supervisor	1030160	Employer Medicare Expense	699-5000-030	85.61	
ENGINEER- Labor-184 #S	1030184	Gross Earnings	184-0999-999	1,325.88	
ENGINEER- Labor-184 #S	1030184	Employer Social Security Expense	699-5000-030	70.12	
ENGINEER- Labor-184 #S	1030184	Employer Medicare Expense	699-5000-030	16.40	

\*\*\*NOTE: The default on the General Ledger Report is that any Non-Taxable Earnings are included in Gross Earnings. Should you want Non-Taxable Earnings itemized, please contact your Payroll Specialist or reference the Organizational Summary Report.



Northern Kentucky Water District  
Capitalized Labor Journal Entry  
12/31/2014

Note: Source data is found at Capitalized Labor Summary. This workbook was created b/c the macros will override the JE if it's created in that workbook. If any changes are made to Capitalized Labor Summary, then these numbers need to be adjusted to agree with those amounts. Also, .5 hours were excluded from original report, so those were added manually where applicable.

Project Number	Project Description	Total Labor, hrs.	Total Cost, \$
184-0146	Ripple Creek (Phase 5)	88	\$ 3,056.50
184-0230	KY 9 through Newport Reconstruction along new route - Item No. 6-8101.00	15	\$ 535.80
184-0231	CR 1316 Bridge over Duck Creek - Campbell County	2	\$ 71.44
184-0234	Reconstruct Ky 16 (Taylor Mill Rd) from I-275 to south intersection w/Old Taylor Mill Rd (Section 1) - Item No. 06-344.11	5	\$ 178.60
184-0235	Reconstruct Ky. 16 Kenton County Taylor Mill Rd. (Section 2) - Item No. 06-344.21	4	\$ 142.88
184-0246	California Cross Roads Bridge Replacement and Road Re-Alignment Project - Campbell County	9	\$ 321.48
184-0247	Johns Hill Rd. to Three Mile Rd. WMR (I-275 to AA Hwy. Connector) - Highland Heights - Item No. 06-8105.00	7	\$ 250.04
184-0248	Taylor Mill Rd. (Phase 2)	0	\$ -
184-0250	Carothers Road Profile Improvements - Newport	8	\$ 285.76
184-0251	Flagg Springs Bridge Replacement, (Route 10 south of Stonehouse) - Item No. 6-1077	4	\$ 142.88
184-0252	Hands Pike Relocation (KY 1501), Covington - Item No. 6-8307.00	10	\$ 357.20
184-0253	Senour Road & Fowler Creek Road Realignment, Independence - Item No. 6-9005.00	8	\$ 285.76
184-0254	Dixie Highway @ Kyles Lane, Ft, Wright - Item No. 06-287.00	6	\$ 214.32
184-0255	Washington Trace Bridge Replacement (KY 2921) - Item No. 6-1076	4	\$ 142.88
184-0470	36" Raw Water Main	217	\$ 6,632.07
184-0473	Tank Mixing & Aeration	3	\$ 157.38
184-0475	MPTP Raw Water Main	100	\$ 3,581.20
184-0476	TMTP Basin & Electrical	380	\$ 12,859.40
184-0477	FTTP Floc Sed Basins	68	\$ 2,838.93
184-0478	FTTP Lab Generator	70	\$ 2,215.50
184-0479	MPTP Building Impr	81	\$ 2,688.51
184-0485	Dudley Sodium Hypo	51	\$ 2,051.16
184-0486	ORPS2 Structural Rehab	8	\$ 419.68
184-0487	Lumley Tank	15	\$ 786.90
184-0519	Airport Emergency Meter Pit Bypass Water Main	2	\$ 71.44
184-0520	Ft Thomas Amphitheater	38	\$ 1,344.23
184-0521	Bromley Tank Landslide	5	\$ 178.60
184-0522	E. 10th Street Water Service Reloaction	8	\$ 285.76
184-0523	Caroline Ave. Wall Failure	55	\$ 1,964.60
184-0524	The Heritage Apartments, Concrete Meter Vault-Independence	2	\$ 71.44
184-0525	2999 Amsterdam Road Meter Pit Upgrade	1	\$ 35.72
184-0526	Montrose & West Street Interconnect	1	\$ 35.72
184-0527	Richardson Road Pump Station 16" Piping Relocation	12	\$ 428.64
184-0654	Subdistrict H	27	\$ 940.20
184-0655	Subdistrict I	19	\$ 676.66
184-0656	Sanders	17	\$ 590.07
184-0702	Dudley Road Reconstruction	20	\$ 706.32



Northern Kentucky Water District  
Capitalized Labor Journal Entry  
12/31/2014

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Project Number	Project Description	Total Labor, hrs.	Total Cost, \$
184-0703	Rt 8 ( Raintree to St. Phillips)	54	\$ 1,875.35
184-0717	Highway Avenue	47	\$ 1,471.37
184-0722	Sanders Drive WMR - Elsmere	1	\$ 35.72
184-0723	Donaldson Hwy. 24" Corrosion Protection Retrofit	3	\$ 107.16
184-0731	Madison Pike from Mary Laidey to Hands Pike 24" Hydraulic/Redundancy Project (Phase 1) - Covington	6	\$ 214.32
184-0732	Creek Trace, Us 27 to Licking PK	7	\$ 243.98
184-0733	Senour Road from Ky. 16 to west of Clover Ridge WMR - Independence	1	\$ 35.72
184-0735	Highland Ave Kyles to Hanser	24	\$ 833.04
184-0739	Maple Avenue, Elsmere	16	\$ 555.36
184-0745	Isabella, Patterson & 8th	20	\$ 694.20
184-0746	Crestwood, Dale & High	6	\$ 208.26
184-0747	Kenridge	49	\$ 1,700.79
184-0749	36" Licking River Crossing - Wilder	22	\$ 785.84
184-0750	Subdistrict M	84	\$ 2,976.24
184-0754	16" Cross Country WMR - Campbell County	1	\$ 35.72
184-0756	Robinson Rd., Regency & Hope	6	\$ 208.26
184-0757	Silver Grove KY 8 WMR - Silver Grove	2	\$ 71.44
184-0760	Glazier/Morris Place	19	\$ 659.49
184-0764	Old State Road	7	\$ 242.97
184-0767	Wesley Drive & Three Mile Road Cross Country WM Interconnect - Wilder	5	\$ 178.60
184-0768	Hazen Street	35	\$ 1,054.85
184-0770	Short Maple	6	\$ 208.26
184-0773	Russel Street	88	\$ 2,575.49
184-0774	Dale WMR	40	\$ 1,188.40
184-0775	Ky. 1280 (Siry Road) US27 to existing 8" - 2100' (not including Subdistrict F portion) in Southern Campbell County	10	\$ 357.20
184-0776	36" Concrete Water Main Slip Lining - Edgewood	7	\$ 250.04
184-0777	Park Ave, Elsmere	14	\$ 485.94
184-0778	Dixie Hwy. Rehabilitation	35	\$ 1,223.94
184-0779	Maple Avenue, Dayton	69.5	\$ 1,932.85
184-0780	KY 8 (Four Mile to St. Anne) WMR Silvergrove	1	\$ 35.72
184-0781	Dayton KY 8 WMR, Dayton	3	\$ 107.16
184-0782	Penwood	22.5	\$ 621.48
184-0783	Fortside, Summit, Park	82.5	\$ 2,304.08
184-0784	Beechwood & Page	108.5	\$ 3,126.54
184-0785	Harris St. & Ireland Ave. WMR	59.5	\$ 1,665.75
184-0786	Catalpa WMR Covington	29.5	\$ 864.45
184-0787	Wallace Ave WMR Covington	35.5	\$ 1,032.71

Northern Kentucky Water District  
Capitalized Labor Journal Entry  
12/31/2014

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Project Number	Project Description	Total Labor, hrs.	Total Cost, \$
184-0788	Liberty St. WMR Erlanger	45.5	\$ 1,299.81
184-0789	Messmer Hill Road & Eagle View WMR, Southern Campbell Co. - 2014 WMR	4.5	\$ 124.70
184-0790	North Ft. Thomase Ave. WMR, Ft. Thomas - 2014 WMR	60.5	\$ 1,620.46
184-0791	Garrison Ave.	57.5	\$ 1,676.33
184-0792	Franklin, Toni, Arlington	74.5	\$ 2,106.40
184-0793	Edgewood & Lyndale WMR	2	\$ 53.42
184-0794	Sunset & Rossmoyne	86.5	\$ 2,402.92
184-0795	Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2 & 3)	8	\$ 285.76
184-0796	Wright Ct. Alex.	78.5	\$ 2,165.24
184-0797	Shawnee Ave. Ft. Thomas	63.5	\$ 1,804.59
184-0798	4th & 9th Dayton	87.5	\$ 2,437.63
184-0799	Mary & McArthur	76.5	\$ 2,095.82
184-0800	Harvard Ave WMR	61.5	\$ 1,735.17
184-0801	7th Ave, Dayton	57	\$ 1,659.48
184-0802	18th & 19th Eastern-Covington	4	\$ 115.85
184-0803	7th Avenue Phase II WMR	3	\$ 80.13
184-0804	Burdsall Avenue WMR	4	\$ 106.84
184-0805	Buttermilk Pike WMR	2	\$ 53.42
184-0806	Division Street WMR	2	\$ 53.42
184-0807	Edgewood WMR	4	\$ 106.84
184-0809	Maryland Avenue WMR	3	\$ 80.13
184-0810	New Linden Avenue WMR	2	\$ 53.42
184-0811	Newport 2015 WMR	4	\$ 106.84
184-0812	Parker & Ridge WMR	4	\$ 106.84
184-0813	N. Fort Thomas Phase II WMR	4	\$ 106.84
184-0814	Sunnymede WMR	2	\$ 53.42
184-0815	Vine & Washington WMR	4	\$ 106.84
184-0816	Woodlawn WMR	4	\$ 106.84
184-0817	Alhambra & Coram WMR	2	\$ 53.42

Cr. 601-5103-030 Engineering Supervisory Wages

\$ 102,473.18 (P)

Memo: to capitalize supervisory wages  
Entered by: LER  
Enter date: 2/5/2015

Q2. Refer to Northern District's response to Staff's Second Request, Items 8 and 9.c.

Q2a. For each employee position identified in the response to Item 8.a. as being terminated in the test year and will not be replaced, provide the following information that was originally requested in Item 9.c:

- (1) Reported test-year salary.
- (2) Test-year salary that was capitalized.
- (3) Retirement.
- (4) Payroll taxes reported in 2014; and
- (5) Insurance benefits paid in 2014.

Q2b. Provide a detailed explanation for why the costs identified above in the response to Item 2.a. should not be removed from Northern District's test-year operating expenses.

A2a. See attached schedule.

A2b. The part-time employees were eliminated in 2014 as a strategy to use the financial resources to acquire needed full time employees for the long term health and knowledge base of the organization and its ability to serve into the future. As a result several positions were added to the roster in 2014 including a Building/Grounds Tech, Equipment Service Person, Full Time Inspector, Lab Tech, and three new Distribution Field Personnel. The resources previously expended for the part time employees have now been rolled into additional full time employees whose cost will continue into the future as part of the operating expenses.

Northern Kentucky Water District										NKWD_PSCDR3_2_101915
Response to Third Data Request Question 2a.										Rate Case 2015-00143
Case No. 2015-00143										Response to Q2a.
										Witness: Bragg
Employee No.	Title	Date of Hire	Total Wages Fiscal 2014	FICA Employer Port.	Health Insurance	Dental Ins.	Life/ Disability	CERS Retirement	Termination Date	
10150	Part Time Acct.	1/6/2006	\$18,076.50	\$1,382.85	\$10,553.49	\$270.72	\$0.00	\$0.00	6/27/2014	
20350	Part Time Plant Oper.	6/18/2008	\$4,340.00	\$332.01	\$0.00	\$0.00	\$0.00	\$0.00	5/27/2014	
40410	Part Time Payroll Clerk	8/1/2003	\$12,495.00	\$955.87	\$0.00	\$839.52	\$0.00	\$0.00	6/27/2014	
20500	Part Time Pump Mech	2/1/2007	\$15,200.00	\$1,162.80	\$0.00	\$0.00	\$0.00	\$0.00	5/23/2014	
20650	Part Time Detainee Super.	2/24/2011	\$4,400.00	\$336.60	\$0.00	\$0.00	\$0.00	\$0.00	6/27/2014	
60375	Part Lab Clerk	7/3/2002	\$5,089.50	\$389.35	\$0.00	\$0.00	\$0.00	\$0.00	6/27/2014	
41340	Part Time Network Admin	9/7/2011	\$1,680.00	\$128.52	\$0.00	\$0.00	\$0.00	\$0.00	6/27/2014	
30550	Part Time Detainee Super.	9/18/2006	\$1,936.00	\$148.10	\$0.00	\$0.00	\$0.00	\$0.00	6/23/2014	
20775	Operations Manager	2/18/1992	\$34,888.94	\$2,669.00	\$4,360.40	\$9.12	\$112.56	\$2,600.42	2/28/2014	
20200	Chemistry Supervisor	8/15/1990	\$42,757.52	\$3,270.95	\$13,953.28	\$431.92	\$372.19	\$7,808.15	7/31/2014	
30670	Part Time Detainee Super.	9/5/2006	\$4,224.00	\$323.14	\$0.00	\$0.00	\$0.00	\$0.00	6/25/2014	
60474	PT Inspector	4/2/2007	\$10,410.38	\$796.39	\$0.00	\$0.00	\$0.00	\$0.00	6/27/2014	
21075	Part Time Pump Mech	3/16/2009	\$16,825.00	\$1,287.11	\$0.00	\$0.00	\$0.00	\$0.00	5/22/2014	
21390	Security Guard	4/28/2002	\$9,677.30	\$740.31	\$0.00	\$0.00	\$0.00	\$0.00	6/27/2014	
60502	Lab Coop	8/18/2010	\$4,477.74	\$342.55	\$0.00	\$0.00	\$0.00	\$0.00	6/27/2014	
	<b>Totals</b>		\$186,477.88	\$14,265.56	\$28,867.17	\$1,551.28	\$484.75	\$10,408.57		

Q3. Refer to Northern District's response to Staff's Second Request, Items 8 and 11.

Q3a. In the table below are comparisons of the fringe benefit costs that were provided by Northern District in its responses. Provide a detailed explanation for the differing amounts.

	<u>Item 8a.</u>	<u>Item 11</u>	<u>Differences</u>
(1) Health Insurance	\$2,306,562	\$2,204,214	\$102,348
(2) Pension	\$1,447,514	\$1,483,609	(\$36,095)
(3) Life Insurance	\$66,898	\$64,151	\$2,747
(4) Dental	\$90,412	\$107,278	(\$16,866)

Q3b. Using the premiums that became effective in 2015, calculate the annual employee health insurance, life insurance, and dental insurance costs. Separately identify the cost of these benefits that are provided to Northern District's Board of Commissioners. Include copies of all calculations, assumptions, and work papers used by Northern District to formulate its responses.

A3a. Attached are the correct numbers that are included in 2014 expenses and tie to the general ledger. The original data had some omissions that created the differences.

A3b. See attached. As per prior direction of the Commission, NKWD has phased out the benefits for the Board of Commissioners with the exception of three life insurance coverages that total \$608.52 annually and these will not be extended to any new Commissioners that potentially could be appointed to these positions.



<b>Northern Kentucky Water District</b>			<b>NKWD_PSCDR3_3_101915</b>	
<b>Balances From 12/31/14 TB</b>			<b>Rate Case 2015-00143</b>	
			<b>Response to Q3</b>	
			<b>Witness: Bragg</b>	
604-3300-001	Pension FTTP	\$86,095		
604-3300-002	Pension TMTP	\$22,771		
604-3300-003	Pension Lab	\$82,200		
604-3300-029	Pension Ops MPTP	\$43,987		
604-4300-020	Pension Instr.	\$46,057		
604-5300-030	Pension Eng.	\$234,351		
604-5300-031	Pension Distr.	\$355,883		
604-6300-025	Pension Pumping	\$158,918		
604-7300-050	Pension Meter Reading	\$7,672		
604-7300-051	Pension Field Servoce	\$95,700		
604-7300-052	Pension Account Service	\$98,173		
604-7300-055	Pension Courier	\$0		
604-7300-056	Pension Meter Shop	\$41,971		
604-8300-072	Pension Exec. Mgmt.	\$79,104		
604-8300-074	Pension Acctg.	\$42,602		
604-8300-078	Pension HR/IT	\$88,126		
		<b>\$1,483,609</b>		
604-3400-001	Health Ins FTTP	\$171,276		
604-3400-002	Health Ins TMTP	\$54,046		
604-3400-003	Health Ins Lab	\$134,112		
604-3400-029	Health Ins Ops MPTP	\$61,524		
604-4400-020	Health Insurance Instr.	\$121,134		
604-5400-030	Health Ins Eng.	\$321,293		
604-6400-025	Health Ins Pumping	\$307,410		
604-6400-031	Health Ins Distr.	\$626,989		
604-7400-050	Health Ins Meter Reading	\$9,357		
604-7400-051	Health Ins Field Service	\$132,214		
604-7400-052	Health Ins Account Servic	\$200,260		
604-7400-055	Health Ins Courier	\$0		
604-7400-056	Health Ins Meter Shop	\$90,676		
604-8400-072	Health Ins Exec. Mgmt.	\$36,454		
604-8400-074	Health Ins Accounting	\$107,320		
604-8400-076	Health Ins BOC	\$55		
604-8400-078	Health Ins HR/IT	\$122,657		
		<b>\$2,496,777</b>		

	<b>Pension &amp; Benefits</b>				<b>NKWD_PSCDR3_3_101915</b>
		<b>2014</b>			<b>Rate Case 2015-00143</b>
					<b>Response to Q3</b>
					<b>Witness: Bragg</b>
604-3300-001	Pension FTTP	\$86,095			
604-3300-002	Pension TMTP	\$22,771			
604-3300-003	Pension Lab	\$82,200			
604-3300-029	Pension Ops MPTP	\$43,987			
604-4300-020	Pension Instr.	\$46,057			
604-5300-030	Pension Eng.	\$234,351			
604-5300-031	Pension Distr.	\$355,883			
604-6300-025	Pension Pumping	\$158,918			
604-7300-050	Pension Meter Reading	\$7,672			
604-7300-051	Pension Field Servoce	\$95,700			
604-7300-052	Pension Account Service	\$98,173			
604-7300-055	Pension Courier	\$0			
604-7300-056	Pension Meter Shop	\$41,971			
604-8300-072	Pension Exec. Mgmt.	\$79,104			
604-8300-074	Pension Acctg.	\$42,602			
604-8300-078	Pension HR/IT	\$88,126			
	<b>Pension</b>	<b>\$1,483,609</b>			
		<b>2014</b>	<b>2014</b>	<b>2014</b>	<b>Total of</b>
		<b>Health Only</b>	<b>Life</b>	<b>Dental</b>	<b>Account</b>
604-3400-001	Health Ins FTTP	\$158,313	\$4,058	\$8,906	\$171,276
604-3400-002	Health Ins TMTP	\$50,887	\$1,083	\$2,077	\$54,046
604-3400-003	Health Ins Lab	\$121,141	\$4,056	\$8,915	\$134,112
604-3400-029	Health Ins Ops MPTP	\$56,335	\$1,927	\$3,263	\$61,524
604-4400-020	Health Insurance Instr.	\$116,234	\$2,117	\$2,784	\$121,134
604-5400-030	Health Ins Eng.	\$295,832	\$9,274	\$16,187	\$321,293
604-6400-025	Health Ins Pumping	\$286,973	\$6,805	\$13,633	\$307,410
604-6400-031	Health Ins Distr.	\$581,780	\$15,301	\$29,908	\$626,989
604-7400-050	Health Ins Meter Reading	\$8,215	\$387	\$755	\$9,357
604-7400-051	Health Ins Field Service	\$125,975	\$4,244	\$1,995	\$132,214
604-7400-052	Health Ins Account Service	\$187,566	\$5,147	\$7,547	\$200,260
604-7400-055	Health Ins Courier	\$0	\$0	\$0	\$0
604-7400-056	Health Ins Meter Shop	\$86,997	\$2,093	\$1,586	\$90,676
604-8400-072	Health Ins Exec. Mgmt.	\$32,028	\$3,154	\$1,272	\$36,454
604-8400-074	Health Ins Accounting	\$101,612	\$2,230	\$3,479	\$107,320
604-8400-076	Health Ins BOC	\$0	\$0	\$55	\$55
604-8400-078	Health Ins HR/IT	\$110,561	\$4,394	\$7,701	\$122,657
	<b>Totals</b>	<b>\$2,320,448</b>	<b>\$66,267</b>	<b>\$110,062</b>	<b>\$2,496,777</b>

Northern Kentucky Water District			NKWD_PSCDR3_3_101915		
Balances From 12/31/14 TB			Rate Case 2015-00143		
					Response to Q3
					Witness: Bragg
604-3500-001	Education FTTP	\$7,624			
604-3500-002	Education TMTP	\$0			
604-3500-003	Education Laboratory	\$1,657			
604-3500-029	Education Ops MPTP	\$79			
604-4500-001	Education FTTP	\$1,736			
604-4500-020	Education Instr.	\$2,299			
604-4700-020	Misc Benefits Instrum.	\$0			
604-5500-030	Education Engineering	\$15,770			
604-5700-031	Misc Benefits Distrib.	\$0			
604-6500-025	Education Pumping	\$5,174			
604-6500-031	Education Distribution	\$10,739			
604-3700-025	Misc Benefits Pumping	\$0			
604-7500-061	Education Field Service	\$639			
604-7500-052	Education Acct. Service	\$0			
604-7500-056	Education Meter Shop	\$1,211			
604-7700-052	Misc. Benefits Acc. Serv.	\$0			
604-8500-072	Education Exec. Mgmt.	\$8,431			
604-8500-074	Education Accounting	\$1,619			
604-8500-076	Education BOC	\$7,076			
604-8500-078	Education HR Info Syst.	\$9,630			
604-8700-072	Misc. Benefits Exec. Mgt.	\$18,120			
426-0001-076	Non Utility Expense BOC	\$11,792			
604-8700-078	Misc. Benefits HR/IT	\$1,619			
604-8700-079	Misc. Benefits District	(\$4,649)			
		<b>\$100,566</b>			
		<b>\$4,080,952</b>			
	<b>Total From TB (59310)</b>	<b>\$4,080,952</b>			

Northern Kentucky Water District  
For the Twelve Months Ending December 31, 2014

	2013	2014	Difference
(59800) Gain/Loss Sale Cap Assets	1,054.17	59,839.86	58,785.69
479-0001-000 Contributed Capital - Grants	(500,000.00)	(900,000.00)	(400,000.00)
479-0002-000 Contributed Capital - Water Service Applications	(382,180.98)	(430,530.96)	(48,349.98)
479-0004-000 Contributed Capital - Subdivision systems	(1,537,327.01)	(835,629.38)	701,697.63
(61500) Capital Contributions	(2,419,507.99)	(2,166,160.34)	253,347.65
<b>Other Income</b>	<b>(2,969,581.16)</b>	<b>(2,440,653.13)</b>	<b>528,928.03</b>
<b>Total Revenue</b>	<b>(51,567,611.77)</b>	<b>(53,305,679.65)</b>	<b>(1,738,067.88)</b>
601-3100-001 Labor Ops. - FTTP	594,722.63	490,753.59	(103,969.04)
601-3100-002 Labor - TMTP	123,722.15	123,965.69	243.54
601-3100-003 Labor - Laboratory	453,218.71	462,027.25	8,808.54
601-3100-029 Labor-Memorial Pkwy. Treatment Plant	205,683.59	245,965.27	40,281.68
601-3102-001 Labor-Security FTTP	19,241.57	9,479.95	(9,761.62)
601-4100-001 Labor Maint. - FTTP	315,574.72	469,018.62	153,443.90
601-4100-002 Labor Maint. - TMTP	58,661.23	33,485.60	(25,175.63)
601-4100-020 Labor - Instrumentation	222,752.95	240,975.70	18,222.75
601-4100-029 Labor - Maint MPTP	49,071.33	26,196.86	(22,874.47)
601-5101-030 Operations Labor - Engineering	435,958.64	454,419.36	18,460.72
601-5101-031 Operations Labor - Distribution	102,154.96	75,923.81	(26,231.15)
601-5101-033 Labor - Flushing	53,748.90	81,801.85	28,052.95
601-5102-030 Clerk Labor - Engineering	78,168.24	70,203.29	(7,964.95)
601-5102-031 Clerk Labor - Distribution	43,372.17	38,716.97	(4,655.20)
601-5103-030 Engineering Supervisor	259,001.65	232,299.12	(26,702.53)
601-6100-025 Labor - General	430,275.63	403,904.04	(26,371.59)
601-6101-031 Dist. Labor - Vehicle Maint.	72,147.95	15,317.46	(56,830.49)
601-6104-031 Dist. Labor - Maint. Supervision	147,399.84	93,023.46	(54,376.38)
601-6106-031 Dist. Labor - Maint. Of Mains	1,329,997.85	1,517,751.88	187,754.03
601-6107-031 Dist. Labor - Maint. Of Services	164,576.57	154,826.15	(9,750.42)
601-6109-031 Dist. Labor - Maint. Of Hydrants	49,968.01	75,043.57	25,075.56
601-7101-050 Meter Readers Labor	64,110.24	46,336.36	(17,773.88)
601-7101-051 Field Service Labor	547,436.06	528,721.99	(18,714.07)
601-7101-052 Account Service Labor	554,621.80	542,863.18	(11,758.62)
601-7101-056 Labor - Meter Shop	254,365.42	221,596.60	(32,768.82)
601-8100-074 Bookkeeping/Accounting Labor	142,969.53	270,375.58	127,406.05
601-8100-078 Labor - HR/Information Systems	474,495.75	502,537.33	28,041.58
(59300) Salaries & Benefits	7,247,418.09	7,427,530.53	180,112.44
604-3300-001 Pension - FTTP	100,034.76	86,094.61	(13,940.15)
604-3300-002 Pension - TMTP	23,758.44	22,771.09	(987.35)
604-3300-003 Pension - Laboratory	83,189.92	82,200.32	(989.60)
604-3300-029 Pension - Ops MPTP	46,449.44	43,987.06	(2,462.38)
604-3400-001 Health Insurance - FTTP	177,622.51	171,276.33	(6,346.18)
604-3400-002 Health Insurance - TMTP	48,074.47	54,046.14	5,971.67
604-3400-003 Health Insurance - Laboratory	115,503.34	134,112.20	18,608.86
604-3400-029 Health Ins. - Ops MPTP	47,302.11	61,524.44	14,222.33
604-3500-001 Education/Rec. - FTTP	8,038.26	7,624.07	(414.19)
604-3500-002 Education/Rec. - TMTP	578.46	0.00	(578.46)
604-3500-003 Education/Rec. - Laboratory	2,751.52	1,657.37	(1,094.15)
604-3500-029 Education/Rec. - Ops MPTP	34.65	79.00	44.35
604-4300-020 Pension - Instrumentation	41,547.61	46,057.12	4,509.51
604-4400-020 Health Ins - Instrumentation	81,995.52	121,134.15	39,138.63
604-4500-001 Education/Rec. - FTTP	374.00	1,735.74	1,361.74
604-4500-020 Education/Rec. - Instrumentation	6,344.36	2,299.13	(4,045.23)

Northern Kentucky Water District  
For the Twelve Months Ending December 31, 2014

	2013	2014	Difference	
604-4700-020	Misc. Benefits - Instrumentation	100.00	0.00	(100.00)
604-5300-030	Pension Cost - Engineering	205,946.10	234,350.89	28,404.79
604-5300-031	Pension Cost - Distribution	356,160.12	355,882.58	(277.54)
604-5400-030	Health Ins. - Engineering	313,413.62	321,292.68	7,879.06
604-5500-030	Education/Rec. - Engineering	6,955.47	15,770.34	8,814.87
604-5700-031	Misc. Benefits - Distribution	6.37	0.00	(6.37)
604-6300-025	Pension Cost - Pumping Stations	153,897.22	158,918.46	5,021.24
604-6400-025	Health Ins. - Pumping Stations	269,887.24	307,410.48	37,523.24
604-6400-031	Health Ins. - Distribution	609,967.90	626,988.61	17,020.71
604-6500-025	Education/Rec. - Pumping Stations	4,423.26	5,174.31	751.05
604-6500-031	Education/Rec. - Distribution	8,065.27	10,738.51	2,673.24
604-6700-025	Misc. Benefits - Pumping Stations	47.46	0.00	(47.46)
604-7300-050	Pension - Meter Reading	8,249.96	7,671.96	(578.00)
604-7300-051	Pension - Field Service	103,558.77	95,699.51	(7,859.26)
604-7300-052	Pension - Account Service	106,215.82	98,172.62	(8,043.20)
604-7300-056	Pension - Meter Shop	51,901.28	41,971.34	(9,929.94)
604-7400-050	Health Ins. - Meter Reading	8,101.38	9,357.12	1,255.74
604-7400-051	Health Ins. - Field Service	152,538.79	132,213.68	(20,325.11)
604-7400-052	Health Ins. - Account Service	185,914.40	200,259.55	14,345.15
604-7400-056	Health Insurance - Meter Shop	94,618.90	90,676.26	(3,942.64)
604-7500-051	Education/Rec. - Field Service	481.42	638.87	157.45
604-7500-052	Education/Rec. - Account Service	5,294.43	0.00	(5,294.43)
604-7500-056	Education/Recreation - Meter Shop	1,229.88	1,210.58	(19.30)
604-7700-052	Misc. Benefits - Account Service	155.03	0.00	(155.03)
604-8300-072	Pension - Executive Mgt.	81,273.35	79,103.54	(2,169.81)
604-8300-074	Pension - BK/Acting	17,097.08	42,601.75	25,504.67
604-8300-078	Pension - HR/Info Systems	88,399.55	88,125.71	(273.84)
604-8400-072	Health Ins. - Executive Mgt.	33,927.28	36,453.53	2,526.25
604-8400-074	Health Ins. - BK/Act.	58,977.79	107,320.33	48,342.54
604-8400-076	Health Ins. - Board of Comm.	282.50	54.92	(227.58)
604-8400-078	Health Ins - HR/Info Systems	104,915.14	122,656.64	17,741.50
604-8500-072	Education/Rec. - Executive Mgt.	1,228.04	8,431.44	7,203.40
604-8500-074	Education/Rec- Accounting	1,475.50	1,618.50	143.00
604-8500-076	Education/Rec. - Board of Comm.	7,936.50	7,075.86	(860.64)
604-8500-078	Education/Rec HR-Info Systems	3,496.55	9,630.35	6,133.80
604-8700-072	Misc. Benefits - Executive Mgt.	17,960.44	18,120.09	159.65
426-0001-076	Misc Non Utility Expenses-BOC	15,046.84	11,791.65	(3,255.19)
604-8700-078	Miscellaneous Benefits - HR/Info Systems	1,392.45	1,618.97	226.52
604-8700-079	Misc. Benefits - District	(6,206.47)	(4,648.78)	1,557.69
	(59310) Empl. Pension & Ben.	3,857,932.00	4,080,951.62	223,019.62
615-1000-015	Electric Cost - Licking Station	33,782.28	32,378.46	(1,403.82)
615-1000-026	Electric Cost - Ohio River Station	698,373.95	701,222.54	2,848.59
615-1000-101	Electric Cost Source of Supply - Newport	84,319.20	127,637.32	43,318.12
615-3000-001	Electric Cost - FTTP	299,285.33	320,769.85	21,484.52
615-3000-002	Electric Cost - TMTP	11,965.66	9,041.53	(2,924.13)
615-3000-029	Electric Service- MPTP	122,755.33	149,068.99	26,313.66
615-5000-005	Electric Cost - Bristow Rd Station	15,118.09	12,390.17	(2,727.92)
615-5000-006	Electric Cost- Bromley Station	30,364.30	33,237.15	2,872.85
615-5000-008	Electric Cost - Dudley Pike Station	280,759.46	285,157.14	4,397.68
615-5000-009	Electric Cost - Hands Pike Station	12,761.37	11,902.25	(859.12)
615-5000-010	Electric Cost Carothers Rd Station	26,912.90	8,470.65	(18,442.25)
615-5000-011	Electric Cost - Latonia Station	15,537.39	14,054.87	(1,482.52)
615-5000-012	Electric Cost-W.Covington Station	4,854.50	5,088.86	234.36
615-5000-014	Electric Cost-TMTP Station	356,654.91	375,615.88	18,960.97
615-5000-016	Electric Cost - WaterWorks PS	54,128.61	124,999.36	70,870.75
615-5000-017	Electric Cost - Richardson Road Station	126,052.86	171,411.43	45,358.57
615-5000-018	Electric Cost - Ripple Creek Station	23,784.16	27,231.88	3,447.72
615-5000-024	Electric Cost - US27 Station	179,023.10	163,005.65	(16,017.45)
615-5000-025	Electric Cost Pumping - General	2,345.06	2,502.45	157.39
615-5000-027	Electric Cost - Storage Tanks	19,761.96	22,250.42	2,488.46
615-5000-029	Electric Cost - Latonia Water Hauling Station	419.45	0.00	(419.45)
615-8000-085	Utilities - Central Facility	136,517.88	127,260.49	(9,257.39)
616-3000-001	Gas bill - 700 Alexandria Pike	25,864.36	30,267.54	4,603.18
616-3000-002	Gas Cost - TMTP	17,534.31	26,308.94	8,774.63
616-3000-029	Gas Cost MPTP	40,248.31	48,444.38	8,196.07
616-5000-010	Gas Cost- Carothers Rd- 16th St	1,242.24	1,935.01	692.77
616-5000-011	Gas charges for 3316 Latonia	872.58	2,205.81	1,333.23
616-5000-016	Gas Cost - WaterWorks Station	790.68	768.82	(21.86)



Northern Kentucky Water District						NKWD_PSCDR3_3b_101915
Cost of Benefits						Rate Case 2015-00143
2015						Response to Q3b.
						Witness: Bragg
Emp. #	Title	Health Coverage	Net Cost to		Benefits and District Cost	
			District Health	Dental	Life/Disability	
40258	Mapping Tech	Empl. + Dep	14,811.00	54.72	320.04	
30060	Distr. Crew Lead	Family	24,926.29	1434.72	509.04	
40150	Acct. Serv. Rep	Employee	9,030.96	114.72	417.00	
20075	Plant Foreperson	Empl. + Dep	14,811.00	54.72	526.32	
10150	P.T. Accountant	N/A	0.00	0.00	0.00	
60482	Fieldman	Family	24,926.29	54.72	323.40	
30075	Fieldman	Family	24,926.29	866.12	348.60	
60523	Fieldman	Empl./Spouse	16,111.44	45.60	313.44	
60514	Pl. Operator	Employee	9,030.96	1237.92	313.80	
60540	Fieldman	Family	24,926.29	50.16	309.60	
10160	VP Finance/CFO	None	0.00	851.72	1,165.08	
60496	Instru. Specialist	Family	24,926.29	578.72	441.36	
40250	Eng. Tech	Family	24,926.29	704.32	468.96	
60508	Comp. Supp. Tech	Employee	9,030.96	882.72	442.32	
60536	Bldg & Grds Tech	Employee	9,030.96	22.80	267.72	
60532	Acct. Serv. Rep	Empl. + Dep	14,811.00	207.36	267.72	
60520	Pl. Operator	Empl./Spouse	16,111.44	1358.72	319.20	
30100	Fieldman	Family	24,926.29	3943.52	477.84	
40260	IT Manager	Empl./Spouse	16,111.44	153.12	926.88	
10175	HR Director (former)	N/A	0.00	0.00	0.00	
40270	C. S. Field Rep	None	0.00	54.72	423.48	
20350	PT Pl. Operator	N/A	0.00	0.00	0.00	
60518	Instru. Tech	Empl. + Dep	14,811.00	949.92	319.20	
20375	Distr. Supervisor	Family	24,926.29	577.92	727.20	
30225	Fieldman	Empl./Spouse	16,111.44	1118.72	459.96	
40330	Adm. Asst. Eng	Employee	9,030.96	933.92	351.36	
20378	Pump Mech.	Family	24,926.29	545.12	374.64	
40350	Bldg & Grds Tech	Empl. + Dep	14,811.00	145.92	343.08	
60528	Meter Shop Field	Employee	9,030.96	45.60	313.44	
60494	Pump Mech.	Family	24,926.29	54.72	361.44	
40400	Pl. Operator	Family	24,926.29	173.92	421.32	
40410	PT Payroll Clk	N/A	0.00	0.00	0.00	
40405	Database Adm	Empl. + Dep	14,811.00	113.92	730.32	
60487	Pl. Operator	Employee	9,030.96	418.72	369.84	
60525	Meter Shop Field	Employee	9,030.96	124.56	313.44	
20450	Pump Mech.	Family	24,926.29	277.92	488.52	
20325	Pl.Maint Supv	Empl./Spouse	16,111.44	54.72	653.16	
60531	Instr. Tech	Family	24,926.29	260.72	321.12	
60488	Acct. Serv. Rep	Family	24,926.29	54.72	286.68	
20500	PT Pump Mech	N/A	0.00	0.00	0.00	
60465	Distr. Clk	Employee	9,030.96	54.72	300.60	
40435	Inspector	Empl. + Dep	14,811.00	1021.12	430.56	
30350	Inspector	Empl. + Dep	14,811.00	54.72	515.88	
60529	Fieldman	Family	24,926.29	41.04	312.72	
60484	Pl. Operator	Employee	9,030.96	199.52	360.60	

Northern Kentucky Water District						NKWD_PSCDR3_3b_101915
Cost of Benefits						Rate Case 2015-00143
2015						Response to Q3b.
						Witness: Bragg
Emp. #	Title	Health Coverage	Net Cost to			
			District Health	Benefits and Dental	District Cost Life/Disability	
20650	PT Detainee Supv	N/A	0.00	0.00	0.00	
30415	Fieldman	Empl./Spouse	16,111.44	1804.32	480.36	
60466	Maint. Foreman	Family	24,926.29	190.72	467.76	
60460	Acct. Serv. Rep	N/A	0.00	0.00	0.00	
60534	Fieldman	Employee	9,030.96	22.80	309.60	
60512	Fieldman	Family	24,926.29	471.82	321.72	
60425	Meter Shop Field	Empl. + Dep	14,811.00	175.52	480.36	
20660	Bldg & Grds Tech	Empl./Spouse	16,111.44	212.92	287.28	
40420	Distr Crew Lead	N/A	0.00	0.00	0.00	
60375	PT Lab Clk	N/A	0.00	0.00	0.00	
40425	Meter Shop Field	Family	24,926.29	510.12	367.68	
10300	VP Eng/Prod/Dist	N/A	0.00	0.00	0.00	
40450	Constr. Supv	Empl. + Dep	14,811.00	1789.12	685.68	
40475	Meter Shop Field	Empl. + Dep	14,811.00	54.72	368.28	
40460	Acctg. Tech	Empl./Spouse	16,111.44	1126.32	685.68	
30450	Distr. Foreman	Empl./Spouse	16,111.44	643.52	636.12	
20670	Pl. Operator	Family	24,926.29	2740.32	404.76	
60510	Instr. Spec	Empl./Spouse	16,111.44	1039.52	361.44	
60524	Fieldman	Family	24,926.29	50.16	314.16	
40515	Fieldman	Empl./Spouse	16,111.44	139.52	331.32	
30460	Fieldman	N/A	0.00	0.00	0.00	
60485	Acct. Serv. Rep	N/A	0.00	0.00	0.00	
60479	Distr. Crew Lead	Employee	9,030.96	54.72	331.32	
30475	Equip. Service	Family	24,926.29	901.12	468.24	
60489	Pl. Foreman	Employee	9,030.96	106.72	452.88	
40520	GIS Spec	Employee	9,030.96	2069.92	517.08	
20678	Pl. Operator	Family	24,926.29	529.12	377.88	
41340	PT Network Adm	N/A	0.00	0.00	0.00	
60533	Lab Analyst	Employee	9,030.96	22.80	356.16	
30560	Distr. Crew Lead	Family	24,926.29	392.32	457.92	
30550	PT Detainee Supv	N/A	0.00	0.00	0.00	
60504	Acct. Serv. Rep	N/A	0.00	0.00	0.00	
60456	Pl. Operator	Employee	9,030.96	54.72	376.44	
30610	Inspector	Family	24,926.29	64.32	544.08	
60505	Pl. Operator	Family	24,926.29	54.72	369.72	
60515	Fieldman	Empl./Spouse	16,111.44	649.12	320.64	
60522	Acct. Serv. Rep	Employee	9,030.96	1017.36	274.20	
40615	Engineering Mgr	Empl. + Dep	14,811.00	1799.52	1,000.56	
60521	Fieldman	Employee	9,030.96	201.12	319.20	
40825	Acct. Serv. Rep	Family	24,926.29	2054.72	320.04	
20700	Bldg & Grds Crew L	Family	24,926.29	294.72	396.36	
40805	Fieldman	Family	24,926.29	54.72	473.04	
40810	Equip. Service	Family	24,926.29	673.92	480.36	
30630	Fieldman	Empl./Spouse	16,111.44	54.72	442.92	
20775	Operations Mgr	N/A	0.00	0.00	0.00	

Northern Kentucky Water District						NKWD_PSCDR3_3b_101915
Cost of Benefits						Rate Case 2015-00143
2015						Response to Q3b.
						Witness: Bragg
Emp. #	Title	Health Coverage	Net Cost to			
			District Health	Dental	Benefits and District Cost Life/Disability	
10130	President/CEO	Family	24,926.29	640.32	1,652.88	
60527	Acct. Serv. Rep	N/A	0.00	0.00	0.00	
40645	Engineering Clk	Empl. + Dep	14,811.00	269.92	342.96	
60457	Meter Shop Crew L	Family	24,926.29	146.72	366.60	
40655	Scanner	Empl. + Dep	14,811.00	1031.52	182.16	
40640	Acctg. Tech	Empl. + Dep	14,811.00	261.92	365.64	
20200	Chemistry Supv	N/A	0.00	0.00	0.00	
30635	Inv. Specialist	Empl./Spouse	16,111.44	54.72	394.80	
60471	Adm Asst. Exec.	Empl. + Dep	14,811.00	292.32	426.00	
30670	PT Detainee Supv	N/A	0.00	0.00	0.00	
60486	Meter Shop Field	Empl./Spouse	16,111.44	45.60	319.56	
30700	C.S. Field Foreman	Empl. + Dep	14,811.00	54.72	571.32	
30715	Distr. Foreman	Family	24,926.29	1901.92	555.84	
60459	Distr. Crew Lead	Family	24,926.29	54.72	384.84	
30800	Distr. Foreman	Family	24,926.29	2168.32	636.12	
40750	C.S.Field	Employee	9,030.96	234.72	479.28	
20875	Safety Coordinator	Family	24,926.29	1654.92	704.88	
30825	Eng. Tech	Family	24,926.29	805.42	431.16	
60511	Fieldman	Empl./Spouse	16,111.44	273.12	322.32	
40850	Acct. Serv. Crew L	Family	24,926.29	1207.52	535.08	
60513	Eng. Tech	N/A	0.00	0.00	0.00	
60537	C. S. Field Rep	Employee	9,030.96	99.04	309.60	
20900	Maintenance Mgr	Empl./Spouse	16,111.44	653.92	764.28	
40900	C. S. Field Rep	Employee	9,030.96	140.32	459.48	
20910	Chemistry Supv	Empl. + Dep	14,811.00	635.52	682.68	
41305	Acct. Serv. Crew L	Employee	9,030.96	151.52	416.52	
20915	Pl. Operator	Empl./Spouse	16,111.44	281.12	404.40	
30835	Distr. Crew Lead	Empl. + Dep	14,811.00	54.72	504.84	
60516	Fieldman	Employee	9,030.96	1409.92	319.68	
60519	Fieldman	Employee	9,030.96	173.12	319.20	
20925	Plant Supervisor	Empl./Spouse	16,111.44	54.72	588.00	
60475	Distribution Clk	N/A	0.00	0.00	0.00	
40975	Acct. Serv. Rep	Employee	9,030.96	54.72	355.80	
20930	Chemist	Empl. + Dep	14,811.00	1389.92	628.68	
60517	Finance Mgr	Family	24,926.29	326.72	627.00	
41010	Acct. Serv. Crew L	Empl./Spouse	16,111.44	227.52	309.60	
60538	Equip. Service	Family	24,926.29	18.24	309.60	
41125	CAD Operator	Employee	9,030.96	54.72	398.88	
60474	PT Inspector	N/A	0.00	0.00	0.00	
60526	Fieldman	Employee	9,030.96	480.00	313.32	
21075	PT Pump Mech	N/A	0.00	0.00	0.00	
60493	Fieldman	Employee	9,030.96	54.72	323.40	
60500	Staff Eng	Family	24,926.29	249.92	532.32	
41160	Inspector	Empl./Spouse	16,111.44	1485.92	449.16	
41225	Distr. Crew Lead	Family	24,926.29	809.77	395.76	



Northern Kentucky Water District						NKWD_PSCDR3_3b_101915
Cost of Benefits						Rate Case 2015-00143
2015						Response to Q3b.
						Witness: Bragg
Emp. #	Title	Health Coverage	Net Cost to			
			District Health	Dental	Benefits and District Cost Life/Disability	
41250	Design Eng Supv	Family	24,926.29	858.72	704.88	
21200	Equip. Serv. Crew L	Family	24,926.29	1296.34	510.00	
60535	Fieldman	Family	24,926.29	514.80	309.60	
60503	Chemist	Employee	9,030.96	387.52	417.00	
60455	Desing Eng Supv	Family	24,926.29	147.52	628.56	
60483	C.S. Field Rep	Family	24,926.29	54.72	323.88	
60453	Distr. Crew Lead	Empl. + Dep	14,811.00	54.72	377.28	
20760	Adm Asst. WQ&P	Empl. + Dep	14,811.00	658.72	480.36	
60461	Inspector	Family	24,926.29	1323.52	342.00	
60473	Distr. Crew Lead	Employee	9,030.96	54.72	366.60	
30900	C. S. Field Rep	Family	24,926.29	145.12	472.44	
60481	Pl. Operator	Empl. + Dep	14,811.00	813.12	375.24	
60478	Maint. Foreman	Empl./Spouse	16,111.44	356.32	555.24	
60499	Acct. Serv. Supv	Employee	9,030.96	54.72	569.40	
21375	Maint. Foreman	Family	24,926.29	489.92	356.16	
60539	Lab Analyst	Empl. + Dep	14,811.00	18.24	356.16	
60541	Acct. Serv. Rep	Empl. + Dep	14,811.00	4.56	22.44	
21380	Pump Mech.	Empl./Spouse	16,111.44	1662.72	495.84	
30975	Lab.Tech	Employee	9,030.96	489.12	397.32	
21390	Security Guard	N/A	0.00	0.00	0.00	
41320	Distr. Crew Lead	Family	24,926.29	671.92	535.44	
60490	Pl. Operator	Empl. + Dep	14,811.00	54.72	377.28	
21415	Recep/Clk	Employee	9,030.96	729.12	346.68	
21430	Chemist	Family	24,926.29	2843.52	581.04	
60464	Pl. Operator	Family	24,926.29	2169.12	375.72	
60502	Lab Co-op	N/A	0.00	0.00	0.00	
21450	Lab Manager	Family	24,926.29	2033.92	951.48	
41510	Fieldman	N/A	0.00	0.00	0.00	
21475	Pump Mech.	Family	24,926.29	1504.32	491.52	
31025	Meter Reader	Employee	9,030.96	714.72	393.84	
31050	Distr. Supervisor	Family	24,926.29	1466.72	681.00	
41550	C. S. Supervisor	Empl./Spouse	16,111.44	257.12	694.32	
41560	Inspector	Family	24,926.29	54.72	434.40	
31175	Lead Mechanic	Family	24,926.29	54.72	561.84	
60530	Equip. Serv	Family	24,926.29	258.08	312.84	
			<b>\$2,524,538</b>	<b>\$84,017</b>	<b>\$65,000</b>	

Q4. Refer to Northern District's response to Staff's First Request, Item 13.

Q4a. Northern District has included an estimated payment to Stoll, Keenon, Ogden of \$10,000 for legal representation. Provide a detailed description of the legal services that will be provided by Stoll, Keenon, Ogden to Northern District during this case proceeding.

Q4b. Explain why Northern District has included the cost for two legal firms, John N. Hughes, PSC and Stoll, Keenon, Ogden, in its estimated rate case cost.

Q4c. Verify that Northern District is not proposing to include amortization of its rate case in the test-year operating expenses.

Q4d. Provide the updated rate case cost as requested in Staff's First Request, Item 13.a.

A4a. This firm serves as an additional resource in conjunction with our primary legal counsel, John N. Hughes, PSC to assist and review on more complex issues and those that may be new to our rate filing based on those in other cases. Thus far in the case, the assistance has been focused on legal advertising requirements.

A4b. These costs were estimated as contingencies for unknown issues that might arise where the District would utilize additional assistance to assure compliance with filing requirements.

A4c. NKWD is not including any of this rate case amortization in the test-year operating expenses.

A4d. See Attached

**Northern Kentucky Water District  
Schedule of Rate Case Expenses  
PSC Data Request 3-Question 4d.**

<b>Date</b>	<b>Vendor</b>	<b>Description of Services</b>	<b>Hourly Rate</b>	<b>Account Charged</b>	<b>Amount Charged</b>
05/13/15	Gannett Fleming Valuation and Rate Consultants, LLC	Cost of Service Study	\$100-\$245	186-0010-000	\$8,280.00
06/09/15	John N. Hughes, PSC	Legal Counsel	\$300	186-0010-000	\$4,674.00
06/26/15	Gannett Fleming Valuation and Rate Consultants, LLC	Cost of Service Study	\$100-\$245	186-0010-000	\$9,180.00
08/01/25	Enquirer Media	Legal Advertising	N/A	186-0010-000	\$2,469.16
08/01/25	Stoll, Keenon, Ogden	Legal Counsel	\$260	186-0010-000	\$3,354.00
08/05/15	John N. Hughes, PSC	Legal Counsel	\$300	186-0010-000	\$16,906.00
08/13/15	Gannett Fleming Valuation and Rate Consultants, LLC	Cost of Service Study	\$100-\$245	186-0010-000	\$431.96
	<b>Total Cost to Date</b>				<b>\$45,295.12</b>

**INVOICE**

Project: 060067

Date: May 13, 2015

Northern Kentucky Water District  
Attn: Jack Bragg, VP, Finance  
2835 Crescent Springs Road  
Erlanger, KY 41018

**GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC**

Send check payments to:  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

Send ACH/EFT payments to:  
ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal EIN: 46-4413705



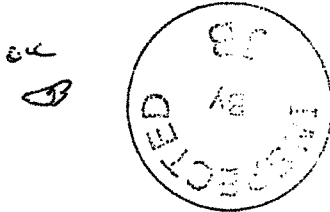
Invoice: 060067\*1504014

Invoice Period: April 4, 2015 through May 1, 2015

Cost of Service Allocation, Bill Analysis & Rate Design Study

Summary of Current Charges

Phase 000	- COST ALLOC/BILL ANLYS/RATE DESIGN	\$ 8,280.00
	Total Charges	<u>\$ 8,280.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$8,280.00</b>



186-0010-000

ENT'D MAY 19 2015

VENDOR: Gannett Fleming VOUCHER# \_\_\_\_\_  
ACCT# \_\_\_\_\_ AMT \_\_\_\_\_  
ACCT# \_\_\_\_\_ AMT \_\_\_\_\_  
ACCT# 186-0010-000 AMT 8,280.00  
ACCT# \_\_\_\_\_ AMT \_\_\_\_\_  
P.O MATCHED TO INVOICE \_\_\_\_\_  
RR MATCHED TO INVOICE \_\_\_\_\_  
RE-CALCULATE INVOICE \_\_\_\_\_

PAID MAY 28 2015

Project Manager: Constance E. Heppenstall

# GANNETT FLEMING VALUATION

Invoice Date: May 13, 2015

Invoice No: 060067\*1504014

Project: 060067 Northern Kentucky Water District

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Phase 000 – Cost Alloc/Bill Anlys/Rate Design

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Constance E. Heppenstall	35.50	\$ 160.00	\$ 5,680.00
Paul R. Herbert	10.00	245.00	2,450.00
Support Staff	1.50	100.00	150.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 8,280.00</b>
	<b>Total Phase – 000</b>		<b>\$ 8,280.00</b>

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# INVOICE

Project: 060067

Date: June 26, 2015

Northern Kentucky Water District  
Attn: Jack Bragg, VP, Finance  
2835 Crescent Springs Road  
Erlanger, KY 41018

## GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Send check payments to:  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

Send ACH/EFT payments to:  
ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal EIN: 46-4413705



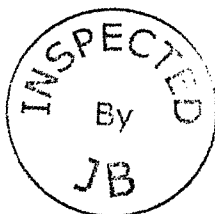
Invoice: 060067\*1505031

Invoice Period: May 2, 2015 through May 29, 2015

Cost of Service Allocation, Bill Analysis & Rate Design Study

### Summary of Current Charges

Phase 000	- COST ALLOC/BILL ANLYS/RATE DESIGN	\$ 9,180.00
	Total Charges	<u>\$ 9,180.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$9,180.00</b>



*bu  
53  
9/2/15  
186-0070-400*

*ENT'D JUL 02 2015*

VENDOR # Gannett VOUCHER # \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 186-0070-400 AMT 9,180.00  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 RR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

*PAID JUL 02 2015*

Project Manager: Constance E. Heppenstall

# GANNETT FLEMING VALUATION

Invoice Date: June 26, 2015

Invoice No: 060067\*1505031

Project: 060067 Northern Kentucky Water District

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Phase 000 – Cost Alloc/Bill Anlys/Rate Design

## Labor Costs

### Labor Classification

### Hours

### Rate

### Amount

Constance E. Heppenstall	35.00	\$ 160.00	\$ 5,600.00
Paul R. Herbert	14.00	245.00	3,430.00
Support Staff	1.50	100.00	150.00

Total Labor Costs

\$ 9,180.00

Total Phase – 000

\$ 9,180.00

---

# STATEMENT OF ACCOUNT

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

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

Date of Invoice: June 9, 2015  
 Invoice # 060915

PAID JUN 18 2015

VOUCHER# \_\_\_\_\_  
 AMT \_\_\_\_\_  
 CCT# 1864011000 AMT 46,742.00  
 CCT# 1358100119 AMT 7977.00  
 MATCHED TO INVOICE  
 MATCHED TO INVOICE

PAID JUN 19 2015

Date	Reference	Time (Hrs)
4/1	Prepare notice of FTTP basin project	.5
4/6	Response to JB re: conflict interest form	.25
4/8	FTTP cnn application, exhibits	4.5
4/9	FTTP cnn application	2.75
4/10	FTTP cnn application/exhibits	4.75
4/20	Tele. RL re: commissioner training; several messages re: conference	.5
4/22	FTTP final order review	.25
4/30	Notice of rates, electronic filing notice; research KIA, RD loan financing cases; messages JB re: financing issues	6.5
5/1	Prepare and file rate notice, electronic filing notice (R)	.5
5/4	Response RL re: incompatible county offices	.5
5/7	Tele. PSC, JB re: water tower advertising regulations research	.75
5/11	Several messages PSC, JB, AK re: KIA loan commitment extension letter for Dudley cnn	.67
5/12	Tele. JB re: rate case issues (R)	.25
5/15	Tele. JB re: Duke service issues; research Duke tariffs, regulations for service requirements	1.25
5/21	Tele. JB re: rate issues (R)	.25

SELECTED  
BY  
JB

5/22	Review draft rates, rate design from JB (P)	1.33	OK JB
5/25	Review draft wholesale rates, analysis; review revise rate case talking points, case issues (P)	2.75	OK JB
5/26	Several calls to JB; research, review rate COS issues; message AK re: Dudley Complex cnn (P)	4	OK
5/27	Message RL re: Duke power issues	.16	OK
5/28	Review Dudley Complex exhibits, draft cnn	3.5	OK
5/29	Dudley Complex application; teleconference re: rate case issues; rate application	6.25	OK
Sub total		42.16 hrs @\$300.00 = \$12,648.00	
Expenses		\$	
<b>Total</b>		<b>\$12,648.00</b>	

186-0010-000  
RMC case 15.58 hrs @ 300 4674.00

633 - 8000 - 079 7974.00

OK  
JB  
6/16/15





# The Cincinnati Enquirer The Kentucky Enquirer Cincinnati.Com

312 ELM STREET  
CINCINNATI, OHIO 45202-2739  
(513) 721-2700

NORTHERN KY WATER,  
PO BOX 18640  
ERLANGER, KY 41018

Tuesday, July 14, 2015

Acct#: 198985

Order #: 1001850520

LEGAL NOTICE NORTHERN KENTUCKY WATER DIS

PO Number: LEGAL NOTICE

DATES	TOTAL AMOUNT		
6/30/15 7/07/15 7/14/15			2,459.16
Affidavit of Publication Charge			10.00
<b>TOTAL AMOUNT DUE</b>			<b>2,469.16</b>

Check #: \_\_\_\_\_

Date: \_\_\_\_\_

*cc [initials]  
186-2210-020  
8/15/15*

**CONFIRMATION OF PRICE  
NOT AN INVOICE**

Affidavit of Publication

Publisher's Fee 2,469.16 Affidavit Charge 10.00

State of Ohio

}
}
} SS.

Hamilton County

}
}

Personally appeared Janice Colston

Of the The Enquirer, a newspaper printed in Cincinnati, Ohio and published in Cincinnati, in said County and State, and of general circulation in said county, and as to the Kentucky Enquirer published in Ft. Mitchell, Kenton County, Kentucky, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 3 times, once in each issue as follows:

6/30/15 7/07/15 7/14/15

- Cincinnati Enquirer
Kentucky Enquirer
Cincinnati.Com

Handwritten signature of Janice Colston

AFFIANT Sworn to before me, this

7/14/15

Handwritten signature of Crystal Williams

Notary Public of Ohio

LEGAL NOTICE NORTHERN KENTUCKY WATER DISTRICT NOTICE TO CUSTOMERS WATER RATE ADJUSTMENT. Pursuant to the regulations of the Public Service Commission (Commission), the Northern Kentucky Water District gives notice that it intends to adopt an adjustment in its water rates by filing an application on or near June 30, 2015. The rates are proposed to be placed into effect in two annual adjustments. The first adjustment will become effective August 15, 2015, or when approved by the Commission, which is not expected until January, 2016. The average residential customer bill will be adjusted approximately 5 cents per day, or \$1.49 per month from \$32.19 to \$33.68, or \$4.45 per quarter from \$96.58 per quarter to \$101.03 per quarter, for a 4.63% adjustment. The second adjustment will become effective on January 1, 2017, or a date approved by the Commission. The average residential customer bill will be adjusted approximately 5 cents per day, or \$1.48 per month from \$33.68 to \$35.16, or \$4.45 per quarter from \$101.03 to \$105.48, for a 4.39% adjustment. The total adjustments over the two-year period are approximately 10 cents per day, or \$2.97 per month, or \$8.90 per quarter, for a total adjustment of 9.23%. The average industrial customer will be adjusted \$7.69 per day, or \$230.70 per month from \$3,898.91 to \$4,129.62 monthly in the first step and \$7.33 per day, or \$219.80 per month from \$4,129.62 to \$4,349.42 in the second step for a total adjustment of \$15.02 per day, or \$450.51 per month from \$3,898.91 to \$4,349.42 for a total adjustment of 11.55%. The average commercial customer will be adjusted \$61 per day, or \$18.38 per month from \$329.87 to \$348.25 monthly in the first step and \$59 per day, or \$17.59 per month from \$348.25 to \$365.84 in the second step for a total adjustment of \$1.20 per day, or \$35.97 per month from \$329.87 to \$365.84 for a total adjustment of 10.91%. The average multi-family customer will be adjusted \$1.08 per month from \$595.68 to \$626.50 in the second step for a total adjustment of \$2.10 per day, or \$63.10 per month from \$563.41 to \$626.51 for a total adjustment of 11.20%. The average public authority customer will be adjusted \$97 per day, or \$29.21 per month from \$511.94 to \$541.15 monthly in the first step and \$93 per day, or \$27.91 per month from \$541.15 to \$569.06 in the second step for a total adjustment of \$1.90 per day, or \$57.12 per month from \$511.94 to \$569.06 for a total adjustment of 11.16%. The monthly wholesale customer bill will change an average of \$1,965 per month or 4.92% in the first adjustment and \$1,800 per month or 4.30% in the second adjustment for a total adjustment of \$3,765 per month or 9.43%. Further information may be obtained from the Commission or the NKWD. The rates contained in this notice are the rates proposed by Northern Kentucky Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than rates in this notice. Such action by the Commission may result in the rates being higher or lower than those proposed by the NKWD. A person may submit a timely written request for intervention in this case establishing the grounds for the request including the status and interest of the party. The request must be submitted to the Public Service Commission, 211 Sower Blvd., Box 615, Frankfort, Ky. 40602. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication or mailing of notice, the PSC may take final action on the application. Comments regarding the application may be submitted to the Public Service Commission by mail or through the Public Service Commission's website http://psc.ky.gov/. A copy of the Application and other related documents is available for public review and a person may examine the application at the office of the NKWD or its website listed below and at the Public Service Commission, 211 Sower Blvd., Frankfort, KY. 40601, (502) 564-3940; 8:00 a.m. to 4:30 p.m. Monday through Friday, or its website http://psc.ky.gov.



Jack Bragg  
Northern Kentucky Water District  
2835 Crescent Springs Road  
Erlanger, KY 41018  
(859) 578-9898  
jbragg@nkywater.org  
www.nkywater.org

**Current Rates:**

**Service Charge:** for the following meter sizes: 5/8" meter \$14.20 monthly and \$28.40 quarterly; 3/4" meter \$14.60 monthly and \$29.90 quarterly; 1" meter \$16.00 monthly and \$34.30 quarterly; 1 1/2" meter \$18.00 monthly and \$40.50 quarterly; 2" meter \$22.70 monthly and \$56.90 quarterly; 3" meter \$54.90 monthly and \$177.00 quarterly; 4" meter \$68.80 monthly and \$221.80 quarterly; 6" meter \$101.90 monthly and \$327.80 quarterly; 8" meter \$137.60 monthly and \$447.90 quarterly; and 10" or larger meter \$183.00 monthly and \$584.80 quarterly.

**Commodity Charges:** Monthly first 15ccf\*\* at \$4.25 per ccf, next 1,635ccf at \$3.53 per ccf, over 1,650ccf at \$2.72 ccf. Quarterly first 45ccf at \$4.25 per ccf, next 4,905 ccf at \$3.53, and over 4,950 at \$2.72 per ccf. Wholesale rate at \$2.44 per ccf. Bulk rate is \$5.68 per 1000 gallons.

**Proposed Rates: - At the completion of First Annual Adjustment**

**Service Charge** for the following meter sizes: 5/8" meter \$15.30 monthly (\$1.10), (7.75%)\* and \$30.60 quarterly (\$2.20), (7.75%); 3/4" meter \$15.70 monthly (\$1.10), (7.53%) and \$32.15 quarterly (\$2.25), (7.53%); 1" meter \$17.20 monthly (\$1.20), (7.50%) and \$36.90 quarterly (\$2.60), (7.58%); 1 1/2" meter \$19.40 monthly (\$1.40), (7.78%) and \$43.60 quarterly (\$3.10), (7.65%); 2" meter \$24.50 monthly (\$1.80), (7.93%) and \$61.20 quarterly (\$4.30), (7.56%); 3" meter \$59.10 monthly (\$4.20), (7.65%) and \$190.45 quarterly (\$13.45), (7.60%); 4" meter \$74.10 monthly (\$5.30), (7.70%) and \$238.65 quarterly (\$16.85), (7.60%); 6" meter \$109.70 monthly (\$7.80), (7.65%) and \$352.70 quarterly (\$24.90), (7.60%); 8" meter \$148.10 monthly (\$10.50), (7.63%) and \$481.95 quarterly (\$34.05), (7.60%), and 10" or larger meter \$196.90 monthly (\$13.90), (7.60%) and \$629.25 quarterly (\$44.45), (7.60%).

**Commodity Charges:** Monthly first 15ccf at \$4.39 per ccf (\$1.14 ccf), (3.29%); next 1,635ccf at \$3.74 per ccf (\$2.1 ccf), (5.95%); over 1,650ccf at \$2.80 ccf (\$0.8 ccf), (2.94%). Quarterly first 45ccf at \$4.39 per ccf (\$1.14 ccf), (3.29%); next 4,905 ccf at \$3.74 (\$2.1 ccf), (5.95%); and over 4,950 at \$2.80 per ccf (\$0.8 ccf), (2.94%). Wholesale rate at \$2.56 per ccf (\$1.12 ccf), (4.92%). Bulk rate is \$5.87 per 1000 gallons (\$1.19), (3.35%).

**Proposed Rates: - At the completion of Second Annual Adjustment**

**Service Charge** for the following meter sizes: 5/8" meter \$16.40 monthly (\$1.10), (7.19%)\* and \$32.80 quarterly (\$2.20), (7.19%); 3/4" meter \$16.85 monthly (\$1.15), (7.32%) and \$34.40 quarterly (\$2.25), (7.00%); 1" meter \$18.45 monthly (\$1.25), (7.27%) and \$39.50 quarterly (\$2.60), (7.05%); 1 1/2" meter \$20.75 monthly (\$1.35), (6.96%) and \$46.70 quarterly (\$3.10), (7.11%); 2" meter \$26.20 monthly (\$1.70), (6.94%) and \$65.50 quarterly (\$4.30), (7.03%); 3" meter \$63.20 monthly (\$4.10), (6.94%) and \$203.90 quarterly (\$13.45), (7.06%); 4" meter \$79.30 monthly (\$5.20), (7.02%) and \$255.50 quarterly (\$16.85), (7.06%); 6" meter \$117.40 monthly (\$7.70), (7.02%) and \$377.60 quarterly (\$24.90), (7.06%); 8" meter \$158.50 monthly (\$10.40), (7.02%) and \$516.00 quarterly (\$34.05), (7.07%), and 10" or larger meter \$210.80 monthly (\$13.90), (7.06%) and \$673.70 quarterly (\$44.45), (7.06%).

**Commodity Charges:** Monthly first 15ccf at \$4.53 per ccf (\$1.14 ccf), (3.19%); next 1,635ccf at \$3.94 per ccf (\$2.0 ccf), (5.35%); over 1,650ccf at \$2.88 ccf (\$0.8 ccf), (2.86%). Quarterly first 45ccf at \$4.53 per ccf (\$1.14 ccf), (3.19%); next 4,905 ccf at \$3.94 (\$2.0 ccf), (5.35%); and over 4,950 at \$2.88 per ccf (\$0.8 ccf), (2.86%). Wholesale rate at \$2.67 per ccf (\$1.11 ccf), (4.30%). Bulk rate \$6.06 per 1000 gallons (\$1.19 per 1000 gallons), (3.24%).

\* Residential based on estimated usage of 4,000 gallons per month; commercial based on 62,800 gallons per month; industrial based on 819,073 gallons per month; multi-family based on 112,286 gallons per month and wholesale based on 11,683,760 gallons per month.

\*\* Conversion factor: 1 cubic foot = 7.48 gallons  
ccf = 100 Cubic Feet  
ccf = 748 gallons

\*\*\* (\$ Increase from Prior Rate) (% Increase from Prior Rate)

1850520



**STOLL · KEENON · OGDEN**  
 PLLC  
 2000 PNC Plaza  
 500 West Jefferson Street  
 Louisville, Kentucky 40202-2828  
 502 333-6000  
 Tax ID # 61-0421389  
 July 29, 2015

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

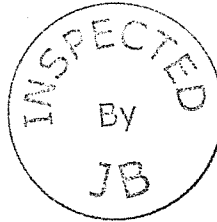
INVOICE NO.: 817007  
 SKO File No.: 118742/152200

Please Remit This Page With Payment To:  
**STOLL · KEENON · OGDEN**  
 PLLC  
 P.O. Box 11969  
 Lexington, Kentucky 40579-1969

Re: 2015 Rate Case

Our Reference: 118742/152200/GEW/2404

Fees rendered this bill		\$ 4,147.50
<b>Total Current Charges This Matter</b>		<b>\$ 4,147.50</b>



ENT'D AUG 25 2015

VENDOR # Sto VOUCHER # \_\_\_\_\_  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 186 0010 000 AMT 3354.00  
 ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 ACCT # 673 8000 029 AMT 793.50  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 PR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

PAY AUG 26 2015

**STOLL · KEENON · OGDEN**  
PLLC  
2000 PNC Plaza  
500 West Jefferson Street  
Louisville, Kentucky 40202-2828  
502 333-6000  
Tax ID # 61-0421389

July 29, 2015

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

INVOICE NO.: 817007  
SKO File No.: 118742/152200

MATTER NAME: 2015 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	4,800.00
<i>COURTESY REDUCTION</i>	<i>(652.50)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 4,147.50</u>
TOTAL BALANCE DUE	<u><u>\$4,147.50</u></u>

\*PLEASE INDICATE INVOICE NUMBER 817007 ON PAYMENT

**BILL DATE: July 29, 2015**

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

**LEGAL FEES**

<b>DATE</b>	<b>IND</b>	<b>DESCRIPTION OF SERVICE</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
05/29/15	GEW	Conference call with client.	1.50	300.00	\$ 450.00
05/29/15	GEW	Research PSC Staff's Treatment of KIA Debt	1.50	300.00	450.00
06/26/15	WDC	Consultation with Mr. Wuetcher re proposed newspaper notice	0.20	300.00	60.00
06/26/15	GEW	Call with PSC Staff re: Notice Requirements	0.70	300.00	210.00
06/26/15	GEW	Call with J. Bragg Re: Notice	0.20	300.00	60.00
06/26/15	GEW	Consult with D. Talley/D. Crosby re: Notice Requirements	0.70	300.00	210.00
06/26/15	GEW	Composed email to client re: Proposed Notice	0.60	300.00	180.00
06/26/15	GEW	Review Application/Notice	2.30	300.00	690.00
06/27/15	GEW	Prepare revised Notice	7.00	300.00	2,100.00
06/29/15	GEW	Review proposed notice	1.30	300.00	390.00
<b>SUBTOTAL</b>			<b>16.00</b>		<b>\$4,800.00</b>

**EXPENSES AND OTHER SERVICES**

*\*\*note: all copies are billed at .10/page unless otherwise indicated*

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>SUBTOTAL</b>		<b>0.00</b>
<b>GRAND TOTAL:</b>		<b>\$4,147.50</b>

**ATTORNEY/PARALEGAL SUMMARY**

<b>TIMEKEEPER</b>	<b>RANK</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
-------------------	-------------	--------------	-------------	---------------

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
W. Crosby, III	Member	0.20	300.00	\$60.00
G. E Wuetcher	Of Counsel	15.80	300.00	\$4,740.00

186-0010-002

633-~~8000~~-079

3354.00  
~~3000.00~~

793.50

or  
 53

8/21/15





**STOLL**  
**KEENON**  
**OGDEN**  
PLLC

2000 PNC PLAZA  
500 WEST JEFFERSON STREET  
LOUISVILLE, KY 40202-2828  
MAIN: (502) 333-6000  
FAX: (502) 333-6099

**GERALD WUETCHER**  
DIRECT DIAL: (859) 231-3017  
DIRECT FAX: (859) 258-3517  
gerald.wuetcher@skofirm.com

August 19, 2015

Mr. Ronald Lovan  
Northern Kentucky Water District  
P.O. Box 18640  
Erlanger, KY 41018-0640

Re: Legal Consulting Services

Dear Mr. Lovan:

Enclosed please find the firm's statement for legal services rendered during the month of June, 2015. I hope the statement is self-explanatory, but should you have any questions, please do not hesitate to call.

Very truly yours,

Stoll Keenon Ogden PLLC

Gerald Wuetcher

GEW:jmp  
Enclosure

# STATEMENT OF ACCOUNT

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

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

Date of Invoice: August 5, 2015  
 Invoice # 80515

EMTD AUG 06 2015

ENDOR # Hughes VOUCHER # \_\_\_\_\_  
 CCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 CCT # 186,000.00 AMT 16,906.00  
 CCT # \_\_\_\_\_ AMT \_\_\_\_\_  
 CCT # 123,000.00 AMT 549.00  
 P.O. MATCHED TO INVOICE \_\_\_\_\_  
 IR MATCHED TO INVOICE \_\_\_\_\_  
 RE-CALCULATE INVOICE \_\_\_\_\_

PAID AUG 07 2015

Date	Reference	Time (Hrs)
6/1	Tele. JB re: rate case issues; prepare rate application; Dudley cnn <span style="float: right;">R</span>	6.16 <span style="float: right;">cc JB</span>
6/2	Several messages JB re: rate case; preparation of exhibits, issues list <span style="float: right;">R</span>	4.67 <span style="float: right;">cc JB</span>
6/3	Prepare for rate conference w/JB <span style="float: right;">R</span>	2.75 <span style="float: right;">cc JB</span>
6/4	Conference JB re: rate case issues <span style="float: right;">R</span>	6.25 <span style="float: right;">cc JB</span>
	Mileage NKWD 176 @ \$.50 <span style="float: right;">R</span>	\$88.00 <span style="float: right;">cc JB</span>
6/5	Witness testimony; message JB; rate case preparation <span style="float: right;">R</span>	4.33 <span style="float: right;">cc JB</span>
6/8	Rate case issues; notice, testimony <span style="float: right;">R</span>	2.42 <span style="float: right;">cc JB</span>
6/9	Tele. JB re: rate case issues <span style="float: right;">R</span>	.25 <span style="float: right;">cc JB</span>
6/10	Rate case preparation, witness testimony <span style="float: right;">R</span>	3.83 <span style="float: right;">cc JB</span>
6/11	Tele. JB re: rate case issues, testimony, COS, Notice <span style="float: right;">R</span>	3.75 <span style="float: right;">cc JB</span>
6/15	Tele. JB re: rate case issues; COS issues, revisions to application, exhibits <span style="float: right;">R</span>	2.75 <span style="float: right;">cc JB</span>
6/16	Rate case preparation, review final COS, exhibits, CH testimony, JB testimony <span style="float: right;">R</span>	5.25 <span style="float: right;">cc JB</span>
6/18	Revisions to exhibits, application; tele. JB <span style="float: right;">R</span>	1.83 <span style="float: right;">cc JB</span>
6/24	Tele JB re: rate case exhibits, revisions to exhibits <span style="float: right;">R</span>	1.67 <span style="float: right;">cc JB</span>
6/26	Rate case issues <span style="float: right;">R</span>	3.5 <span style="float: right;">cc JB</span>
6/28	Rate case issues; tele. JB; <span style="float: right;">R</span>	.83 <span style="float: right;">cc JB</span>

6/29	Tele. JB, RL re: rate case issues; revisions to notice <i>RL</i>	1.91	<i>OC JS</i>
6/29	Response PSC re: Dudley cmn	.75	<i>OC JS</i>
7/10	Review PSC first ; response to JB data request <i>RL</i>	1.25	<i>OC JS</i>
7/14	Response JB re: CCWD issues	.16	<i>OC JS</i>
7/16	Review PSC deficiency letter; tele. JB, CH; draft response <i>RL</i>	1.16	<i>OC JS</i>
7/17	Response to PSC, prepare exhibits <i>RL</i>	.75	<i>OC JS</i>
7/20	Draft supplemental deficiency response <i>RL</i>	.75	<i>OC JS</i>
7/24	Tele. RL re: Duke, BPWD issues	.67	<i>OC JS</i>
7/27	Review Dudley order, message AK	.25	<i>OC JS</i>
Sub total		57.89 hrs @\$300.00 =	
		\$17,367.00	
Expenses		\$88.00	
<b>Total</b>		<b>\$ 17,455.00</b>	

633-8000-079

Now rate case 1.83 hrs @ 300 = 549.00

186-0018-000

Rate case

16,906.00

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17,455.00

INVOICE

Project: 060067

Date: August 13, 2015

Northern Kentucky Water District  
Attn: Jack Bragg, VP, Finance  
2835 Crescent Springs Road  
Erlanger, KY 41018

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

Send check payments to:  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

Send ACH/EFT payments to:  
ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal EIN: 46-4413705



Invoice: 060067\*1034

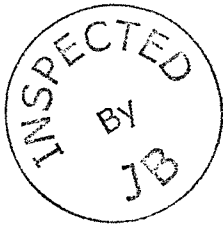
Invoice Period: June 27, 2015 through July 24, 2015

Cost of Service Allocation, Bill Analysis & Rate Design Study

Summary of Current Charges

Phase 000	- COST ALLOC/BILL ANLYS/RATE DESIGN	\$	431.96
	Total Charges		<u>\$ 431.96</u>
	<b>Total Due This Invoice .....</b>		<b>\$431.96</b>

OK  
JB  
8/17/15  
186-0010-000



ENT'D AUG 19 2015

VENDOR # Gann VOUCHER # \_\_\_\_\_  
ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
ACCT # 1860010000 AMT 431.96  
ACCT # \_\_\_\_\_ AMT \_\_\_\_\_  
NO. MATCHED TO INVOICE \_\_\_\_\_  
OR MATCHED TO INVOICE \_\_\_\_\_  
E. CALCULATE INVOICE \_\_\_\_\_

PAID AUG 21 2015



# GANNETT FLEMING VALUATION

Invoice Date: August 13, 2015

Invoice No: 060067\*1034

Project: 060067 Northern Kentucky Water District

---

Phase 000 -- Cost Alloc/Bill Anlys/Rate Design

## Labor Costs

### Labor Classification

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Constance E. Heppenstall	2.00	\$ 160.00	\$ 320.00
Support Staff	1.00	100.00	100.00

**Total Labor Costs** \$ 420.00

## Expenses

Postage/Federal Express

\$ 11.96

**Total Expenses** \$ 11.96

**Total Phase -- 000** \$ 431.96

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<b>Invoice Number</b> 5-073-03379	<b>Invoice Date</b> Jun 23, 2015	<b>Account Number</b>
--------------------------------------	-------------------------------------	-----------------------

**Picked up:** Jun 17, 2015

**Cust. Ref.:** 060097 - Heppenstaß

**Ref.#2:**

**Payor:** Shipper

**Ref.#3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 3.00% to this shipment.
- Distance Based Pricing, Zone 4
- Package Delivered to Recipient Address - Release Authorized

Automation INET  
Tracking ID 773852443317  
Service Type FedEx Priority Overnight  
Package Type FedEx Envelope  
Zone 04  
Packages 1  
Rated Weight N/A  
Delivered Jun 18, 2015 10:26  
Svc Area A2  
Signed by see above  
FedEx Use 00000000/0000208/02

**Sender**  
GANNETT FLEMING/VF CORPCTR  
1010 ADAMS AVE  
NORRISTOWN PA 19403 US

**Recipient**  
John N. Hughes  
Professional Service Corporati  
124 West Todd Street  
FRANKFORT KY 40601 US

Transportation Charge	30.55
Discount	-18.94
Fuel Surcharge	0.35
<b>Total Charge</b>	<b>USD \$11.96</b>

Q5. Refer to Northern District's response to Staff's Second Request (Staff's Second Request), Item 1b.

Q5a. Provide a detailed explanation of Northern District's adjustment to eliminate 15 percent of test-year depreciation expense from its revenue requirement calculation.

Q5b. Cite any references in Northern District's application to the depreciation expense adjustment.

Q5c. In its response to Staff's Second Request, Item 4a., Northern District states that "Debt from the Kentucky Infrastructure Authority (KIA) is subordinate debt, therefore it is not required to be considered in the debt covenant calculation." Provide a copy of the KIA debt agreement or bond ordinance that supports Northern District's position that subordinate debt is not required to be considered in the debt covenant calculation.

A5a. This is an attempt to absorb additional costs to limit the revenue increase to 10% or less for the two year implementation period, thus the depreciation expense was adjusted to meet this limitation. Given the current economic conditions in our region, NKWD attempted to balance its need for additional revenue and to moderate the impact of an increase on its customers through rate gradualization . These self- imposed rate limitations were the result of our gauging the local tolerance for rate increases from utility companies. Specifically the local Sanitation District has been subject to the legislation (HB1), which makes annual increases above 5% more difficult, even with a consent decree in place. The Sanitation District has also experienced significant push-back to any needed rate increase. This de-facto cap on increases also entered into our rate proposal strategy. NKWD intends to recover its fully allowable depreciation in future cases.

A5b. The depreciation utilized by Gannett Fleming in the calculations in the Cost of Service Study, Exhibit B, excluded the 15 percent and was a part of the supplemental schedule provided to the Staff via the July 20, 2015 filing.

A5c. NKWD's Bond Counsel issued an opinion that KIA debt is subordinate to the senior bond debt issued under the 1985 General Bond Resolution Authorizing The Issuance and Securing Water District Revenues. The District has operated on this premise based on the advice of bond counsel. See attached letter from bond counsel.

**PECK SHAFFER**

PECK, SHAFFER & WILLIAMS LLP  
ATTORNEYS AT LAW  
50 EAST RIVERCENTER BLVD  
SUITE 1150  
COVINGTON, KENTUCKY 41011

TEL 859 431 7000  
888 431 7511  
FAX 859 431 0673  
WWW.PECKSHAFFER.COM

September 4, 2012

Mr. Jack Bragg, VP Finance & Support Services  
Northern Kentucky Water District  
2835 Crescent Springs Road  
Erlanger, Kentucky 41018.

Re: Subordinate Status of all Northern Kentucky Water District KIA Indebtedness

Dear Mr. Bragg:

You have asked us to address the question of whether the KIA indebtedness is subordinate to the senior bonded indebtedness of the District. The following excerpt from the Assistance Agreement that deals with just this question:

"Section 3.4. Subordination of Loan. The Authority hereby agrees that the security interest and source of payment for the Loan shall be inferior and subordinate to the security interest and source of payment for the Debt Obligations of the Governmental Agency payable from the revenues of the System outstanding at the time this Assistance Agreement is executed as identified in the Project Specifics; provided, however, the Authority shall receive notice of any additional financings in accordance with Section 5.5(D) hereof."

Additionally, "EXHIBIT G – ADDITIONAL COVENANTS AND AGREEMENTS" provides the following:

The Loan will take a subordinate position to any future parity debt issued by the Governmental Agency ("Parity Debt"), subject to compliance by the Governmental Agency with the following conditions:

a. The "coverage" requirement in the existing general bond resolution adopted by the Governmental Agency on November 19, 1985, as amended and supplemented on November 17, 1987 (collectively, the "General Bond Resolution") must be met. This requirement specifies that there shall be filed a certificate prepared by an independent firm of certified public accountants demonstrating that the net annual income and revenues of the System are at least 1.20 times the maximum annual debt service requirements.

b. At the time of the issuance of any additional parity debt under the Bond Ordinance, the Governmental Agency must submit to the Authority a certificate by a firm of certified public accountants certifying coverage of 110% after taking

PECK, SHAFFER & WILLIAMS LLP

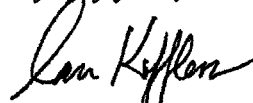
Page 2

into account the debt then proposed to be issued as well as all subordinate debt outstanding including the Authority's loan. The methodology for calculating such coverage shall be the same as is applied under the General Bond Resolution for the parity test.

As long as the District, is in compliance with the requirements set forth above and satisfies the question," if the KIA indebtedness is subordinate to the Senior Debt of the District."

Should you have any questions please contact the undersigned.

Very truly yours,



Ian F. Koffler, Esq.

69083v1



**Q1. Refer to Northern District's Petition, Exhibit A at 8 and 10.**

**Q1a. State whether any of the debts listed in "Gross Debt Service Structure Report (Senior Debt Only After Series 2012 Refunding)" take a subordinate or inferior position to other debts listed in this report. If yes, identify those debts and the debts to which they are subordinate.**

**A1a. None of these debts have a subordinate position.**

**Q1b. State whether any of the loans from the Kentucky Infrastructure Authority ("KIA"), which are listed in "Gross Debt Service Structure Report After Series 2012 Refunding)" have a subordinate or inferior position to any of the debts listed in "Gross Debt Service Structure Report (Senior Debt Only After Series 2012 Refunding)." If yes, identify each of the KIA Debts that have a subordinate position and the debts to which the KIA debt is inferior.**

**A1b. The KIA debts are subordinate to the Series Revenue Bond issues refer to Petition Exhibit A.**

**Q1c. Provide for each KIA debt listed in "Gross Debt Service Structure Report After Series 2012 Refunding)" a copy of the loan agreement, promissory note, and security interest agreement for that debt.**

**A1c. Agreements are attached.**

**Q1d. For each KIA debt listed in "Gross Debt Service Structure Report After Series 2012 Refunding),"**

- (1) State the debt service coverage that KIA required**
- (2) State the section of the loan agreement with KIA where this debt service coverage amount is found.**

**A1d(1): See attached from Peck Shaffer and Williams**

**A1d(2): See attached from Peck Shaffer and Williams**



PECK, SHAFFER & WILLIAMS LLP  
ATTORNEYS AT LAW  
50 EAST RIVERCENTER BLVD  
SUITE 1150  
COVINGTON, KENTUCKY 41011

TEL 859 431 7000  
888 431 7511  
FAX 859 431 0673  
WWW.PECKSHAFFER.COM

September 4, 2012

Mr. Jack Bragg, VP Finance & Support Services  
Northern Kentucky Water District  
2835 Crescent Springs Road  
Erlanger, Kentucky 41018.

Re: Subordinate Status of all Northern Kentucky Water District KIA Indebtedness

Dear Mr. Bragg:

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a. The "coverage" requirement in the existing general bond resolution adopted by the Governmental Agency on November 19, 1985, as amended and supplemented on November 17, 1987 (collectively, the "General Bond Resolution") must be met. This requirement specifies that there shall be filed a certificate prepared by an independent firm of certified public accountants demonstrating that the net annual income and revenues of the System are at least 1.20 times the maximum annual debt service requirements.

b. At the time of the issuance of any additional parity debt under the Bond Ordinance, the Governmental Agency must submit to the Authority a certificate by a firm of certified public accountants certifying coverage of 110% after taking

PECK, SHAFFER & WILLIAMS LLP

Page 2

into account the debt then proposed to be issued as well as all subordinate debt outstanding including the Authority's loan. The methodology for calculating such coverage shall be the same as is applied under the General Bond Resolution for the parity test.

As long as the District, is in compliance with the requirements set forth above and satisfies the question," if the KIA indebtedness is subordinate to the Senior Debt of the District."

Should you have any questions please contact the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Ian Koffler".

Ian F. Koffler, Esq.

69083v1

Q6. Refer to Northern District's response to Staff's Second Request, Item 7, Contractual Service Engineering Account 631-5000-030.

Q6a. There is a \$3,324 expense paid to Thelen Associates, Inc. for geotechnical services. Provide a more detailed description of the geotechnical services and explain why this cost should not be capitalized.

Q6b. There is a \$6,370 expense paid to Viox & Viox for professional services. Provide a more detailed description of the professional services that were provided by Viox & Viox.

A6a. The geotechnical services provided by Thelen & Associates, Inc were drilling and engineering services for a water main replacement project at Parkview, Harrison, 18<sup>th</sup>, 19<sup>th</sup>, and Summerhill in Newport. The last bill that Northern District received for the project was dated July 10, 2013. At December 31, 2013 the project was closed because all work had been completed, and no invoices had been received since July 10, 2013. The referenced invoice was received from Thelen & Associates with an invoice date of April 27, 2014 for an invoice period of May 31, 2010 to April 27, 2014 for work performed on the closed project. The project was closed with a total project cost of \$1,201,371.91. The referenced invoice amount of \$3,324 was less than .3% of the total project cost, so Northern District deemed it immaterial to reopen the project, capitalize the additional cost, and depreciate it over 62.5 years.

A6b. Northern District requested that Viox & Viox provide services in connection with the Latonia Lakes Water Main Replacement project which included a sketched preliminary design for an estimate, and also a cost estimate for the overall project. At the time the services were performed, the project was not yet in existence, therefore the services were expensed.

Q7. Refer to Northern District's response to Staff's Second Request, Item 7, Contractual Legal – Engineering Account 633-5000-030. Provide a more detailed description for each item Northern District listed on the schedule.

A7. Northern District reviewed each item listed on the schedule for account 633-5000-030 and have provided a more detailed description on the attached schedule.



Northern Kentucky Water District  
Question 7 Support  
Data Request 3 Case 2015-00143

Date	Vendor	Description	Related Project Name	Related Project Number	Amount
1/8/2014	Hemmer DeFrank PLLC	Review and draft revisions to Hazen Street road improvement project agreement with City of Ludlow	Hazen Street WMR - Ludlow	184-0768-000	72.50
1/20/2014	Hemmer DeFrank PLLC	Review and revisions to Oliver agreement; email to S. Broering regarding the same	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	114.00
1/22/2014	Hemmer DeFrank PLLC	Continue research on McFarland; email S. Broering regarding the same	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	95.00
1/27/2014	Hemmer DeFrank PLLC	Review and draft revisions to Pleasant Ridge Ave. project agreement for sidewalk replacement	Pleasant Ridge Ave., Ft. Mitchell	184-0701-000	36.25
3/13/2014	John N. Hughes, PSC	PSC application for FTTP cnn	R&R/FTTP Raw Water Line Part 1 & 2	184-0470-000	48.00
3/14/2014	John N. Hughes, PSC	Several messages JS re: Dixie Hwy relining project; draft letter to PSC re: regulatory issues for Dixie Hwy	Dixie Highway Water Main	184-0778-000	450.00
3/28/2014	John N. Hughes, PSC	Review documents, exhibits for FTTP raw water main cnn	R&R/FTTP Raw Water Line Part 1 & 2	184-0470-000	675.00
3/29/2014	John N. Hughes, PSC	Draft FTTP cnn application	R&R/FTTP Raw Water Line Part 1 & 2	184-0470-000	600.00
3/30/2014	John N. Hughes, PSC	Revise exhibits, application; several calls, messages finalize cnn application for FTTP main cnn	R&R/FTTP Raw Water Line Part 1 & 2	184-0470-000	975.00
2/3/2014	Hemmer DeFrank PLLC	Telephone call with bank counsel regarding 4505 Oliver Road ownership; email to S. Broering regarding same.	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	47.50
2/5/2014	Hemmer DeFrank PLLC	Telephone calls regarding Stanley McFarland for Oliver Road easement; review foreclosure records regarding same.	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	114.00
2/10/2014	Hemmer DeFrank PLLC	Review and revision to England easement; email to S. Broering.	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan	184-0750-000	47.50
2/10/2014	Hemmer DeFrank PLLC	Review and revision to Remley easement; email to and from S. Broering regarding same.	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan	184-0750-000	47.50
2/12/2014	Hemmer DeFrank PLLC	Emails and telephone call with S. Broering regarding McFarland; telephone call to counsel for bank regarding current owner; revision to temp. easement to reflect same; email to same requesting execution and suggesting condemnation if fail to do so.	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	142.50
2/21/2014	Hemmer DeFrank PLLC	Emails with counsel for HUD regarding Oliver right of entry	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	47.50
3/11/2014	Hemmer DeFrank PLLC	Email with J. Scheben regarding sub-district certification; review related paperwork.	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan	184-0750-000	47.50
3/14/2014	Hemmer DeFrank PLLC	Meeting with client reps and RD project advisors to review, revisions to and execute related documents.	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan	184-0750-000	285.00
3/17/2014	Hemmer DeFrank PLLC	Review and revisions to advertisement of bid for sub-district M project; telephone call with R. Harrison regarding same.	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan	184-0750-000	95.00
3/17/2014	Hemmer DeFrank PLLC	Review and revision to instructions to bidder and bid form for sub-district I; telephone call with R. Harrison and J. Scheben regarding same.	Mains into Unserved Areas 2007 - Sub-District I	184-0655-000	142.50
3/19/2014	Hemmer DeFrank PLLC	Telephone call with J. Scheben regarding RD project; review proposed RD revisions to counsel agreement.	Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan	184-0750-000	47.50
3/25/2014	Hemmer DeFrank PLLC	Telephone call with client; draft revisions to Latonia and W. Southern roadway improvement project agreement.	Latonia & West Southern Ave - Covington	184-0715-000	36.25
5/14/2014	Frost Brown Todd, LLC	Review and approve White Villa easements, including Exhibit A.	Sub-District G	184-0193-000	95.00
5/19/2014	Frost Brown Todd, LLC	Review Bird Road easement documents; follow up with S. Broering re deed from estate to beneficiaries.	Mains into Unserved Areas 2007 - Sub-District I	184-0655-000	57.00
5/20/2014	Frost Brown Todd, LLC	Emails with counsel for Elliott estate re transfer of property; revisions to easement based on same; forward to S. Broering	Mains into Unserved Areas 2007 - Sub-District I	184-0655-000	152.00
6/6/2014	Frost Brown Todd, LLC	Review and approve Right of Entry agreement for Kenridge.	Kenridge Dr. Water Main Villa Hills	184-0747-000	19.00

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Date	Vendor	Description	Related Project Name	Related Project Number	Amount
6/25/2014	Frost Brown Todd, LLC	Emails and telephone call with S. Broering regarding easement issues; review of Elliott easement documents and Oliver Road documents; email to counsel for HUD	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	114.00
7/8/2014	Frost Brown Todd, LLC	Emails with HUD representative and HUD attorney re 4505 Oliver Road right of entry	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	38.00
7/9/2014	Frost Brown Todd, LLC	Review, approve and execute various easements and agreements forwarded by S. Broering; email to same re future revisions; to preparation statement	Various	Various	133.00
7/10/2014	Frost Brown Todd, LLC	Emails with HUD counsel re 4505 Oliver temporary agreement	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	38.00
7/16/2014	Frost Brown Todd, LLC	Review of right of entry for 4988 Mary Ingles Highway; email to S. Broering re same.	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	38.00
7/28/2014	Frost Brown Todd, LLC	Review revised draft of Mary Ingles Hwy right of entry; telephone call to S. Broering re same.	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	57.00
7/29/2014	Frost Brown Todd, LLC	Telephone call with S. Broering re legal descriptions for documents; review private water main agreement related to same; draft revisions to right of entry for Silver Grove Mothers	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	114.00
7/29/2014	Frost Brown Todd, LLC	Emails with HUD representative re 4505 Oliver Road	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	19.00
7/30/2014	Frost Brown Todd, LLC	Review and execute Bird Road easement; forward original to S. Broering.	Mains into Unserved Areas 2007 - Sub-District I	184-0655-000	38.00
8/4/2014	Frost Brown Todd, LLC	Review and revise construction contract for Fortside Summit and Park project; emails with K. Ryan re same.	Fortside Drive, Summit Lane, and Park Rd in Ft. Mitchell	184-0783-000	76.00
8/6/2014	Frost Brown Todd, LLC	Review agreement for Fortside project; email with K. Ryan re amendment; review amendment.	Fortside Drive, Summit Lane, and Park Rd in Ft. Mitchell	184-0783-000	57.00
8/11/2014	Frost Brown Todd, LLC	Review and execute Campbell County Mary Ingles Highway easement; telephone call to County Attorney re proper grantors.	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	95.00
8/13/2014	Frost Brown Todd, LLC	Review and execute easement; forward same to S. Broering.	Various	Various	38.00
8/15/2014	Frost Brown Todd, LLC	Review and approve Citizen's Bank easement; emails with S. Broering re same.	36" Licking River Crossing	184-0749-000	133.00
8/22/2014	Frost Brown Todd, LLC	Emails with lender's counsel re 4505 Oliver Road; advise S. Broering of status.	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	19.00
8/27/2014	Frost Brown Todd, LLC	Review and revisions to easement for Baker estate; emails with S. Broering re same.	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	95.00
9/3/2014	Frost Brown Todd, LLC	Draft joinder to easement for Elliott easement issue; perform legal research on related title issues; email and telephone call from S. Broering re same.	Mains into Unserved Areas 2007 - Sub-District I	184-0655-000	171.00
9/9/2014	Frost Brown Todd, LLC	Review, execute and approve packet of easements; emails with S. Broering re same; review vesting deeds.	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	95.00
9/24/2014	Frost Brown Todd, LLC	Email re 4505 Oliver Road from bank's counsel.	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	19.00
10/21/2014	Frost Brown Todd, LLC	Telephone call to attorney Pat Walsh re status of real estate transfer from Baker Estate to Steidel to permit execution of easement; telephone call from and to S. Broering re same.	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	38.00
10/22/2014	Frost Brown Todd, LLC	Telephone call from attorney for Steidel/Baker; Email to S. Broering re easement for same; Review and revision to easement; Email to attorney for Steidel/Baker re same and coordination of recording.	KY 8 (Mary Ingles Hwy) Silver Grove WMR (Construction)	184-0757-000	228.00
Total Project Related Legal Fees					6,142.00

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Response to Q8

Witness: Bragg

Q8. Refer to Northern District's response to Staff's Second Request, Item 7, Contractual Services Legal Account 633-8000-079. Provide a more detailed description for each item Northern District listed on the schedule.

A8. Northern District reviewed each item listed on the schedule for account 633-8000-079 and has given a more detailed description on the attached schedule.

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Date	Vendor	Description	Related Project Name	Related Project Number	Amount
1/21/2014	Hemmer DeFrank PLLC	Emails with S. Broering regarding 4505 Oliver Road; perform research on foreclosure case and other public records	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	171.00
3/4/2014	John N. Hughes, PSC	PSC re: Dixie Hwy main relining project	Dixie Highway Water Main	184-0778-000	675.00
3/21/2014	John N. Hughes, PSC	Prepare and file electronic election notice fro FTTP main cnn; several messages re: service application; revise PSC letter re: Dixie Hwy project	R&R/FTTP Raw Water Line Part 1 & 2	184-0470-000	549.00
2/6/2014	Hemmer DeFrank PLLC	Telephone call from S. Broering regarding 4505 Oliver	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	19.00
3/20/2014	Hemmer DeFrank PLLC	Emails with J. Scheben regarding Sub-District M matter.	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	47.50
3/26/2014	Hemmer DeFrank PLLC	Telephone call and email with J. Scheben regarding new bid opening time.	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	57.00
4/23/2014	John N. Hughes, PSC	Prepare TMTP cnn application; review and revise exhibits	TMTP Basin & Electrical Improvements	184-0476-000	1,050.00
4/24/2014	John N. Hughes, PSC	Review Sub district I, phase 2 exhibits and documents; draft PSC cnn application	Mains into Unserved Areas 2007 - Sub-District I	184-0655-000	1,425.00
4/25/2014	John N. Hughes, PSC	Review Sub district M exhibits; draft PSC cnn application; revise exhibits; several messages/calls JS	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	1,200.00
4/26/2014	John N. Hughes, PSC	Review and revise PSC applications for Sub district I and M	Various	Various	825.00
4/27/2014	John N. Hughes, PSC	Revise and finalize exhibits and applications for Sub I, Sub M and TMTP	Various	Various	1,725.00
5/1/2014	John N. Hughes, PSC	Several calls/messages re: applications for Sub I, Sub M and TMTP	Various	Various	99.00
5/2/2014	John N. Hughes, PSC	File applications for cnn for Sub I, Sub M and TMTP	Various	Various	150.00
5/6/2014	John N. Hughes, PSC	Letter to PSC re: financing information update for FTTP Draft response to PSC re: Dixie Hwy. relining request for ordinary extension approval BAN financing; tele. PSC re: electronic filing problems with TMTP application	Various	Various	675.00
5/30/2014	John N. Hughes, PSC	Tele. Conference with Attorney General re: applications for TMTP, Sub I and Sub M	Various	Various	201.00
5/12/2014	Frost Brown Todd, LLC	Meet with S. Broering re White Villa; telephone calls with same; review easement and emails.	Sub-District G	184-0193-000	152.00
9/28/2014	John N. Hughes, PSC	Review MPTP exhibits, documents for construction	MPTP Building Improvements	184-0479-000	426.00
10/2/2014	John N. Hughes, PSC	Response RH re: sub district C surcharge	Sub-District C	184-0014-000	201.00
10/3/2014	John N. Hughes, PSC	MPTP withdrawal of application letter to PSC	MPTP Building Improvements	184-0479-000	75.00
6/17/2014	Frost Brown Todd, LLC	Review USDA pre-closing checklist; Prep notes re same; emails and telephone call with bond counsel to coordinate same	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	171.00
7/2/2014	Frost Brown Todd, LLC	Telephone call with J. Scheben re RD loan closing	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	23.18
7/7/2014	Frost Brown Todd, LLC	Telephone call with J. Scheben re Sub-District M	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	46.36
7/9/2014	Frost Brown Todd, LLC	Email to S. Broering detailing information needed for property in probate estate	KY 8 (Mary Ingles Hwy) Silver Grove WMR	184-0757-000	46.36
7/11/2014	Frost Brown Todd, LLC	Telephone calls with J. Scheben re opinion re Sub-District M contract; obtain original of same.	Mains into Unserved Areas 2012 - Sub-District M	184-0750-000	139.07
7/24/2014	Frost Brown Todd, LLC	Telephone call with S. Broering re Mary Ingles Highway right of entry; email re same	KY 8 (Mary Ingles Hwy) Silver Grove WMR	184-0757-000	46.36
7/30/2014	Frost Brown Todd, LLC	Emails with S. Broering re authority to act on behalf of deceased land owner	KY 8 (Mary Ingles Hwy) Silver Grove WMR	184-0757-000	23.18
8/1/2014	Frost Brown Todd, LLC	Emails with S. Broering re trustee execution	KY 8 (Mary Ingles Hwy) Silver Grove WMR	184-0757-000	17.41
8/18/2014	Frost Brown Todd, LLC	Emails with J. Scheben re Latonia Lakes matter.	Latonia Lakes	184-0824-000	17.41
8/20/2014	Frost Brown Todd, LLC	Telephone calls with J. Scheben re abandonment of concrete 3611 Main and Latonia Lakes matters.	Latonia Lakes	184-0824-000	34.83

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Date	Vendor	Description	Related Project Name	Related Project Number	Amount
8/28/2014	Frost Brown Todd, LLC	Emails re Latonia Lakes matter.	Latonia Lakes	184-0824-000	17.41
9/8/2014	Frost Brown Todd, LLC	Emails with S. Broering re Citizens bank easement.	36" Licking River Crossing Wilder	184-0749-000	19.39
9/12/2014	Frost Brown Todd, LLC	Email to S. Broering re proper way to reference trusts and trustees in easements.	KY 8 (Mary Ingles Hwy) Silver Grove WMR	184-0757-000	19.39
9/12/2014	Frost Brown Todd, LLC	Emails with S. Broering re Citizens bank.	36" Licking River Crossing Wilder	184-0749-000	19.39
10/13/2014	Frost Brown Todd, LLC	Emails with S. Broering re. 4505 Oliver Road easement	Oliver/Cox Road Water Main Replacement (Part b)	184-0613-000	22.74
Total Project Related Cost					10,385.98



Q9. Refer to Northern District's response to Staff's Second Request, Item 8. Provide a more detailed description for the "Agreed Upon Procedure" that cost \$12,000.

A9. As a result of issues at various other governmental agencies involving financial control breakdowns, Northern District engaged VonLehman & Company Inc. to assess the current processes employed at Northern District for the purposes of proactively evaluating internal control functions that had either been absent or were circumvented at those other agencies, and refining them, where applicable. VonLehman has prior experience auditing Northern District's financial statements, although, they were not engaged to do so during the agreed upon procedures and acted as a second set of independent eyes. VonLehman's strong knowledge of Northern District's operations provided a basis to make recommendations to improve some processes and make them more effective and less vulnerable if necessary. These services were provided at a cost of \$12,000.

Q10. Refer to Northern District's response to Staff's Second Request, Item 15b.

Q10a. In the response, it is stated that an \$11,165,000 prior period adjustment to Northern District's Unappropriated Fund Balance will be necessary to record the net pension liability of \$10,823,000. Reconcile the difference between the \$11,165,000 prior period adjustment, and the net pension liability of \$10,823,000.

Q10b. When does Northern District estimate the final journal entry to be made will be known? Provide copies of the journal entries and any studies or analyses that support the journal entries to the Commission when they are available.

A10a. See attached schedule. The difference will be as follows:

Prior Period Adjustment	\$11,165,000
Reduce Liability by Net Difference Projected and Actual Investment	(\$1,208,000)
Increase by Proportionate Share Of Plan Pension Expenses	\$866,000
Net Pension Liability	\$10,823,000

A10b. Journal Entry will be known as we close the books for 2015 and will be supplied accordingly.

Kentucky Retirement Systems  
Schedule B - Schedule of Pension Amounts by Employer  
Fiscal Year Ended June 30, 2014  
(Dollars in Thousands)  
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer	Employer Code	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
METCALFE HEALTH CARE CTN	K085	2,493	-	-	-	-	-	278	-	-	278	200	-	200
MONROE CO CONSERV DIST	K086	69	-	-	-	-	-	8	-	-	8	5	-	5
MONTGOMERY CO BD OF ED	K087	7,936	-	-	-	-	-	886	-	-	886	635	-	635
GATEWAY COMM SER ORGANIZ	K088	2,974	-	-	-	-	-	332	-	-	332	238	-	238
MUHLENBERG CO BD OF ED	K089	11,242	-	-	-	-	-	1,255	-	-	1,255	900	-	900
NELSON COUNTY BD OF ED	K090	8,201	-	-	-	-	-	915	-	-	915	656	-	656
CITY OF CARLISLE	K091	1,075	-	-	-	-	-	120	-	-	120	86	-	86
OHIO CO LIBRARY	K092	464	-	-	-	-	-	52	-	-	52	37	-	37
OLDHAM CO LIBRARY BD	K093	1,023	-	-	-	-	-	114	-	-	114	82	-	82
OWEN CO PUBLIC LIBRARY	K094	366	-	-	-	-	-	41	-	-	41	29	-	29
OWSLEY CO PUBLIC LIBRARY	K095	118	-	-	-	-	-	13	-	-	13	9	-	9
PENDLETON CO LIBRARY	K096	268	-	-	-	-	-	30	-	-	30	21	-	21
PERRY CO BD OF EDUCATION	K097	8,081	-	-	-	-	-	902	-	-	902	647	-	647
PIKEVILLE INDEPENDENT SCH	K098	1,730	-	-	-	-	-	193	-	-	193	138	-	138
CITY OF STANTON	K099	304	-	-	-	-	-	34	-	-	34	24	-	24
SOMERSET BD OF EDUCATION	K100	2,196	-	-	-	-	-	245	-	-	245	176	-	176
CITY OF MOUNT OLIVET	K101	57	-	-	-	-	-	6	-	-	6	5	-	5
ROCKCASTLE CONSERV DIST	K102	30	-	-	-	-	-	3	-	-	3	2	-	2
CITY OF MOREHEAD	K103	1,815	-	-	-	-	-	203	-	-	203	145	-	145
RUSSELL CO CONS DIST	K104	39	-	-	-	-	-	4	-	-	4	3	-	3
CITY OF GEORGETOWN	K105	3,940	-	-	-	-	-	440	-	-	440	315	-	315
CITY OF SHELBYVILLE	K106	2,018	-	-	-	-	-	225	-	-	225	162	-	162
FRANKLIN/SIMPSON PARKS BD	K107	212	-	-	-	-	-	24	-	-	24	17	-	17
CITY OF TAYLORSVILLE	K108	1,103	-	-	-	-	-	123	-	-	123	88	-	88
CAMPBELLSVLE MUN WTR&SEWR	K109	1,760	-	-	-	-	-	196	-	-	196	141	-	141
TODD COUNTY WATER DIST	K110	376	-	-	-	-	-	42	-	-	42	30	-	30
CITY OF CADIZ	K111	1,226	-	-	-	-	-	137	-	-	137	98	-	98
TRIMBLE CO LIBRARY	K112	209	-	-	-	-	-	23	-	-	23	17	-	17
UNION CO BD OF EDUCATION	K113	5,074	-	-	-	-	-	566	-	-	566	406	-	406
CITY OF BOWLING GREEN	K114	13,397	-	-	-	-	-	1,495	-	-	1,495	1,072	-	1,072
CITY OF SPRINGFIELD	K115	747	-	-	-	-	-	83	-	-	83	60	-	60
WAYNE CO BD OF ED	K116	6,349	-	-	-	-	-	709	-	-	709	508	-	508
WEBSTER CO PUBLIC LIBRARY	K117	229	-	-	-	-	-	26	-	-	26	18	-	18
WHITLEY CO BD OF ED	K118	9,229	-	-	-	-	-	1,030	-	-	1,030	739	-	739
WOLFE COUNTY LIBRARY	K119	58	-	-	-	-	-	6	-	-	6	5	-	5
CITY OF VERSAILLES	K120	2,874	-	-	-	-	-	321	-	-	321	230	-	230
KY MAGISTRATES/COMM ASSOC	K137	213	-	-	-	-	-	24	-	-	24	17	-	17
GRANT CO PLANNING COMM	K141	68	-	-	-	-	-	8	-	-	8	5	-	5
WESTERN LEWIS-RECTORVILLE	K181	244	-	-	-	-	-	27	-	-	27	19	-	19
GREEN RIVER EDUC COOP	K214	340	-	-	-	-	-	38	-	-	38	27	-	27
NORTHERN KY WATER SER DIS	K219	10,823	-	-	-	-	-	1,208	-	-	1,208	866	-	866
KY CO JUDGE/EX ASSOC	K237	240	-	-	-	-	-	27	-	-	27	19	-	19
JEFFERSONTOWN FIRE DIST	K256	59	-	-	-	-	-	7	-	-	7	5	-	5
KY LEGAL AID	K314	2,494	-	-	-	-	-	278	-	-	278	200	-	200
MT WASHINGTON FIRE P DIST	K315	64	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF SILVER GROVE	K319	148	-	-	-	-	-	17	-	-	17	12	-	12
KY COUNCIL OF ADDS	K337	130	-	-	-	-	-	14	-	-	14	10	-	10
ST MATTHEWS FIRE DIST.	K356	59	-	-	-	-	-	7	-	-	7	5	-	5
CITY OF SMITHS GROVE	K414	47	-	-	-	-	-	5	-	-	5	4	-	4


The accompanying notes are an integral part of these schedules.

AFFIDAVIT


COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Jack Bragg, after being first sworn, deposes and says that he is the Vice President - Finance and Support Services, that he is authorized to submit this response on behalf of Northern Kentucky Water District, and that the information contained in the response is true and correct to the best of his knowledge and belief except as to those matters that are based on information provided to him and as to those he believes to be true and correct.

  
Jack Bragg

This instrument was produced, signed and declared by Jack Bragg to be his act and deed the 19<sup>th</sup> day of Oct., 2015.

  
Notary Public  
Registration Number 486788

My Commission expires: 6 May 6, 2017

