

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

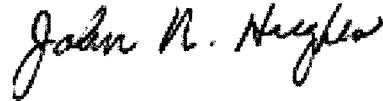
APPLICATION OF NORTHERN
KENTUCKY WATER DISTRICT FOR
AN ADJUSTMENT OF RATES

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Case No. 2015-00143

RESPONSES

SUBMITTED BY:



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Attorney for Northern
Kentucky Water District

Q1. Refer to Northern District's application, Exhibit A, Comparative Operating Statement, page 10, and the Revenue Requirement Schedule¹, Table 2: Revenue Requirement Comparison ("Revenue Requirement Comparison").

Q1a. In its Comparative Operating Statement, Northern District reports operation and maintenance expenses of \$24,803,454, but in its revenue requirement calculation, Pro Forma Operating Expenses total \$24,712,281. Provide a detailed reconciliation for the differing amounts.

Q1b. In its Comparative Operating Statement, Northern District reports Depreciation of \$11,006,545, but in its Revenue Requirement Comparison, Depreciation totals \$9,355,563. Provide a detailed reconciliation for the differing amounts.

Q1c. In its Comparative Operating Statement, Northern District reports Taxes Other Than Income of \$566,125, but in its Revenue Requirement Comparison, Taxes Other Than Income equals \$657,298. Provide a detailed reconciliation for the differing amounts.

A1a. Comparative Operating Statement - Operation and Maintenance Expense	\$24,803,454
Less: PSC Annual Assessment Fee	<u>(\$91,173)</u>
Revenue Requirement Comparison - Pro Forma Operating Expense	<u>\$24,712,281</u>

A1b. Comparative Operating Statement - Depreciation	\$11,006,545
Multiply: 85% of Depreciation Expense	<u>x 85%</u>
Revenue Requirement Comparison - Depreciation	<u>\$9,355,563</u>

A1c. Comparative Operating Statement - Taxes Other Than Income	\$566,125
Add: PSC Annual Assessment Fee	<u>\$91,173</u>
Revenue Requirement Comparison - Taxes Other Than Income	<u>\$ 657,298</u>

¹ Northern District's Revenue Requirement Schedule (filed July 20, 2015).

Q2. Refer to Northern District's Revenue Requirement Comparison, and Exhibit B, Schedule L, Summary of ProForma Revenues Under Present Rates for the Twelve Months Ended December 31, 2014. Northern District has determined its Revenue Requirement – Water Sales as \$55,516,145 and its application requests an increase in revenues of \$4,840,032.

Q2a. State for each phase of the phase-in period the amount of the requested rate increase.

Q2b. Northern District reports on Schedule L, Billing Analysis Revenues from Present Rates of \$49,604,341.² Subtracting this amount from the Revenue Requirement – Water Sales of \$55,516,146 results in an increase of \$5,911,805, which is \$1,071,733 more than the requested revenue. Provide a detailed explanation of the differing amounts.

Q2c. Northern District reports Other Operating Revenues of \$3,344,517 on Schedule L, and \$3,403,711 of Other Operating Revenues in its Revenue Requirement Comparison. Reconcile the differing amounts.

A2a. The amount of requested rate increase in each phase-in period:

Step 1 Rates	\$2,437,393
Step 2 Rates	<u>\$2,402,639</u>
Total Increase	\$4,840,032

A2b. Please refer to page one of Schedule L Column 5 which shows the adjusted pro forma revenues from Water Sales under Present rates of \$50,679,663 plus Bulk Water Sales of \$54,512 for a total of \$50,732,410. In order to make a proper comparison, the Revenue Requirement – Water Sales of \$55,516,146 listed in the question must include revenue from Bulk Water Sales under proposed Rates of \$59,194 or a total of \$55,575,338. Therefore, \$50,679,663 subtracted from \$55,575,338 equals \$4,842,928 which is very close to (\$2,896) the requested revenue increase.

A2c. The difference between the \$3,344,517 in Schedule L and \$3,403,711 in the revenue requirement comparison is Bulk Water Sales of \$59,194 under proposed rates. This amount is included in Other Operating Revenues in the Revenue Requirement Comparison but is broken out separately on Schedule L.

Q3. Refer to Northern District’s application, Exhibit B. In Schedule L, Northern District reports Other Operating Revenues of \$3,344,517. Provide a schedule that lists each revenue included in this total and reconcile any difference between these amount and those listed in Schedule B at page 5.

AQ3. See the schedule below for the listing of each revenue included in the total \$3,344,517 in Schedule L and the \$3,403,711 listed in Schedule B. Schedule B includes Bulk Water Sales as a component of Other Operating Revenues and Schedule L breaks these revenues out separately.

	Schedule L	Schedule L
<u>Other Operating Revenues</u>	<u>Present Rates</u>	<u>Proposed Rates</u>
Penalties	\$ 859,283	\$ 859,283
Turn On Fees	333,780	333,780
Rent	557,728	557,728
Lab Test Fees	30,041	30,041
Material Sold	65,038	65,038
Sub-District Surcharge	658,446	658,446
Interest Earnings	797,246	797,246
Miscellaneous Revenue	42,955	42,955
Schedule L Other Water Revenues	☞ \$ 3,344,517	☞ \$ 3,344,517
Bulk Water Sales	☞ \$ 52,747	☞ \$ 59,194
Schedule B - Other Operating Revenues		☞ \$ 3,403,711

Q4. Refer to Northern District's Revenue Requirements Comparison.

Q4a. In calculating its debt service coverage, Northern District uses an Average Debt Service - Senior Debt of \$17,731,385. Provide a detailed schedule showing how Northern District calculated this amount and how the senior debt differs from the Bonded Debt that appears in this schedule.

Q4b. In calculating its revenue requirement, Northern District uses an Average Debt Service – Bonded Debt of \$20,447,317. Provide a detailed schedule showing how Northern District calculated this amount.

A4a. See attached schedule.

A4b. See attached schedule.

A4a. See detailed schedule below showing how Northern District calculated Average Debt Service - Senior Debt of \$17,731,385, and how senior debt differs from the Bonded Debt that appears in this schedule.

Year	Total Debt Service - Senior Debt
2016	17,734,858
2017	17,730,377
2018	17,728,915
Total Senior Debt - 2016 - 2018	53,194,150
Divided by 3 Years	3
Average Debt Service - Senior Debt	<u>17,731,385</u>

Debt from the Kentucky Infrastructure Authority (KIA) is subordinate debt, therefore it is not required to be considered in the debt covenant calculation. As such, Northern District has average bonded debt in excess of average senior debt. See A4b. for more detail.

A4b. See detailed schedule below showing how Northern District calculated Average Debt Service - Bonded Debt of \$20,447,317.

Year	Total Debt Service - Bonded Debt
2016	20,455,611
2017	20,446,357
2018	20,439,982
Total Senior Debt - 2016 - 2018	61,341,950
Divided by 3 Years	3
Average Debt Service - Senior Debt	<u>20,447,317</u>

Northern Kentucky Water District
Summary of Debt Service After June 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2016					
	1997 Def. 2012	-	-	-	
	1998 Def. 2012	-	-	-	
	USDA 2000	42,000	92,600	134,600	
	2001 Def. 2012	-	-	-	
	2002A Def. 2012	-	-	-	
	2002B Def. 2013	-	-	-	
	2003A def. 2013	-	-	-	
	2003B def. 2013	-	-	-	
	2003C def 2014	-	-	-	
	2004 def 2014	-	-	-	
	2006	980,000	904,488	1,884,488	
	2009	815,000	1,362,169	2,177,169	
	2011	930,000	1,146,512	2,076,512	
	2012	1,960,000	2,413,200	4,373,200	
	2013A	645,000	1,083,051	1,728,051	
	2013B	2,020,000	910,450	2,930,450	
	2014B	1,850,000	580,388	2,430,388	
Total Senior Debt		9,242,000	8,492,858	17,734,858	17,734,858
	KIA F-06	186,201	88,786	274,987	
	KIA C-08	606,807	94,325	701,132	
	KIA F-08	187,134	42,537	229,671	
	KIA F-09	1,037,114	477,849	1,514,963	
Total Subordinate Debt		2,017,256	703,497	2,720,753	<u>2,720,753</u>
Total Debt Service Senior & Subordinate					<u>20,455,611</u>

Year	Series	Principal	Interest	Total	Total Debt Service
2017					
	1997 Def. 2012	-	-	-	
	1998 Def. 2012	-	-	-	
	USDA 2000	44,000	90,450	134,450	
	2001 Def. 2012	-	-	-	
	2002A Def. 2012	-	-	-	
	2002B Def. 2013	-	-	-	

2003A def. 2013	-	-	-	
2003B def. 2013	-	-	-	
2003C def 2014	-	-	-	
2004 def 2014	-	-	-	
2006	1,020,000	864,488	1,884,488	
2009	850,000	1,324,663	2,174,663	
2011	960,000	1,118,162	2,078,162	
2012	2,530,000	2,310,750	4,840,750	
2013A	665,000	1,063,401	1,728,401	
2013B	1,645,000	818,825	2,463,825	
2014B	1,940,000	485,638	2,425,638	
Total Senior Debt	9,654,000	8,076,377	17,730,377	17,730,377
KIA F-06	191,828	82,689	274,517	
KIA C-08	625,264	74,639	699,903	
KIA F-08	189,010	40,192	229,202	
KIA F-09	1,057,960	454,398	1,512,358	
Total Subordinate Debt	2,064,062	651,918	2,715,980	<u>2,715,980</u>
Total Debt Service Senior & Subordinate				<u>20,446,357</u>

Year	Series	Principal	Interest	Total	Total Debt Service
2018					
1997 Def. 2012		-	-	-	
1998 Def. 2012		-	-	-	
USDA 2000		46,000	88,200	134,200	
2001 Def. 2012		-	-	-	
2002A Def. 2012		-	-	-	
2002B Def. 2013		-	-	-	
2003A def. 2013		-	-	-	
2003B def. 2013		-	-	-	
2003C def 2014		-	-	-	
2004 def 2014		-	-	-	
2006		970,000	824,688	1,794,688	
2009		895,000	1,282,101	2,177,101	
2011		985,000	1,088,987	2,073,987	
2012		3,475,000	2,160,625	5,635,625	
2013A		685,000	1,039,726	1,724,726	
2013B		1,170,000	748,450	1,918,450	
2014B		1,880,000	390,138	2,270,138	
Total Senior Debt		10,106,000	7,622,915	17,728,915	17,728,915
KIA F-06		197,627	76,406	274,033	
KIA C-08		644,281	54,323	698,604	
KIA F-08		190,905	37,825	228,730	
KIA F-09		1,079,225	430,475	1,509,700	
Total Subordinate Debt		2,112,038	599,029	2,711,067	<u>2,711,067</u>
Total Debt Service Senior & Subordinate					<u>20,439,982</u>

Q5. Refer to Northern District's application, Exhibit B at 28; Northern District's Response to Commission Staff's First Request for information ("Staff's First Request"), Items 8 and 11.

Q5a. In its 2014 Annual Report, Northern District reports total salaries and wages expense of \$7,931,952,³ but reported in its Response to Staff's First Request, Item 8, salaries and wages of \$8,184,569, a difference of \$252,617. Provide a detailed explanation for the differing amounts.

Q5b. In its 2014 Annual Report, Northern District reports employee pension and benefits expense of \$4,080,951 but reported in its Response to Staff's First Request, Item 11, pension and benefits of \$3,859,252, a difference of \$221,699. Provide a detailed explanation of the differing amounts.

A5a: See attached schedule

A5b: See attached schedule.

³ \$7,895,952 (Salaries and Wages – Employees) + \$36,000 (Salaries and Wages – Officers) = \$7,931,952.

Schedule Response To Data Request Two		
Question 5a 2015-00143		
Annual Report Amount		\$7,931,952
First Data Request Item 8		\$8,184,569
Difference		(\$252,617)
Detail of Differences		
First Data Request Item 8		\$8,184,569
Included in G/L and Annual Report		
Not in Item 8		
Increase in Accrued Payroll Year end 2013 to 2014		
General Ledger 242-0014-000		\$30,754
Third Party Sick Pay for Short Term Disability		(\$20,717)
Increase in Accrued Vacation/Sick Year End 2013 to 2014		
		\$28,898
Miscellaneous Capitalized Payroll		(\$291,552)
Sum of Differences		(\$252,617)
Reconciled Balance		\$7,931,952

Schedule Response To Data Request Two		
Question 5b 2015-00143		
		Test Period Cost
		2014
Health Insurance		\$2,496,777
Pension		\$1,483,609
Life Insurance		\$67,400
Dental/Vision		\$11,163
Misc. Other Benefits		\$22,003
Total Pension & Benefits		\$4,080,952
Total Per Annual Report		\$4,080,952
Misc Benefits		
Education/Recreation		\$73,684
Misc. Benefits		\$26,882
		\$100,566
Less: Dental/Vision		(\$11,163)
Less: Life Insurance		(\$67,400)
(Already in Insurance/Misc. Benefits)		
		\$22,003

Schedule Response To Data Request Two		
Question 5b 2015-00143		
	Pension & Benefits	
		2014
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 Service	\$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
	Pension	\$1,483,609
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 Service	\$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
	Health Ins.	\$2,496,777

Schedule Response To Data Request Two		
Question 5b 2015-00143		
		2014
604-3500-001	Education/Rec. FTTP	\$7,624
604-3500-002	Education/Rec. TMTP	\$0
604-3500-003	Education/Rec. Laboratory	\$1,657
604-3500-029	Education/Rec. Ops MPTP	\$79
604-4500-001	Education/Rec. FTTP	\$1,736
604-4500-020	Education/Rec. Instr.	\$2,299
604-5500-030	Education/Rec. Eng.	\$15,770
604-6500-025	Education/Rec. Pump	\$5,174
604-6500-031	Education/Rec. Distr.	\$10,739
604-7500-050	Education/Rec. Meter Read	\$0
604-7500-051	Education/Rec. Field Service	\$639
604-7500-052	Education/Rec. Account Serv.	\$0
604-7500-056	Education/Rec. Meter Shop	\$1,211
604-8500-072	Education/Rec. Exec. Mgmt.	\$8,431
604-8500-074	Education/Rec. Exec. Acct.	\$1,619
604-8500-076	Education/Rec. BOC	\$7,076
604-8500-078	Education/Rec. HR/IT	\$9,630
	Education/Rec.	\$73,684
604-3700-001	Misc. Benefits FTTP	\$0
604-3700-003	Misc. Benefits Lab	\$0
604-3700-020	Misc. Benefits Instr.	\$0
604-5700-030	Misc. Benefits Eng.	\$0
604-5700-031	Misc. Benefits Distr.	\$0
604-5700-025	Misc. Benefits Pumping	\$0
604-7700-051	Misc. Benefits Field Service	\$0
604-7700-052	Misc. Benefits Account Service	\$0
604-8700-072	Misc. Benefits Exec. Mgmt.	\$18,120
604-8700-074	Misc. Benefits Acctg.	\$0
426-0001-076	Misc. Non Utility Exp.-BOC	\$11,792
604-8700-076	Misc. Benefits BOC	\$0
604-8700-078	Misc. Benefits HR/IT	\$1,619
604-8700-079	Misc Benefits District	(\$4,649)
	Misc. Benefits	\$26,882
	Totals	\$4,080,952
	Totals Per TB Classified	\$4,080,952

Q6. Refer to Northern District's Response to Staff's First Information Request, Item 8,

- a. For those positions that are vacant, state the reason(s) why the position is vacant and whether Northern District plans to fill the position.
- b. State the current status of Northern District's efforts to fill the positions.
- c. State whether any of the costs associated with the former employees are included in the 2014 operating expenses and the total amount of these costs Explain.

A6a. The only position that is vacant is the Engineering Tech. It is open due to the individual previously in that role accepting a position in another city. It has not been filled as of yet, due to a shift in the responsibilities of the engineering department to a new acting Vice President and a new HR manager getting in place. This has occurred and the District is now ready to proceed with refilling the position. In the interim a co-op student helped fill the gap for the summer period.

A6b. It has been advertised for internal candidates and if that does not yield a replacement it will be advertised externally.

A6c. The following costs were included in the 2014 operating expenses for that position:

Salary	\$43,432.80
Health Insurance (District's Share)	\$8,215.48
Dental Insurance (District's Share)	\$54.72
Life/Disability (District's Share)	\$407.16
Retirement (District's Share)	\$7,939.27
Total	\$60,049.43



NOTICE OF INTERNAL JOB POSTING

Staff Engineer/Engineering Technician

DEPARTMENT: Engineering
SCHEDULE: 1st Shift; Monday - Friday
PAY GRADE: 5 – Exempt/4 – Non-Exempt

Primary duties are to prepare documents for procurement of services, goods and bidding construction projects to maintain the District's hydraulic model and to provide review to ensure that systems designs meet District standards.

JOB DUTIES:

This class specification represents only the core areas of responsibilities; specific assignments will vary depending on the needs of the department.

- Prepare bid specifications for goods and services, Request for Qualifications (RFQ's) and Request for Proposal's (RFP's) for design and geotechnical services
- Compile hydraulic information and develop hydraulic profiles
- Perform hydraulic analyses
- Assist with subdivision plan review and approval processes
- Review methods for the rehabilitation and replacement of water mains
- Read, analyze and interpret professional and technical journals and government regulations
- Collaborate with other District departments, businesses and consumers
- Coordinate design and construction of water main projects
- Other duties as assigned by the Engineering Manager and working with other divisions as needed

EDUCATION AND EXPERIENCE:

- Bachelor's of Science in Civil or Environmental Engineering or Associates in Engineering Technology or Construction Management
- **LICENSING/CERTIFICATIONS:**
 - Valid Driver's License
 - Engineer-In-Training (EIT)

SKILLED IN:

- Advanced math skills
- Above-average skills in word processing, spreadsheets and databases
- Good verbal and written communication skills
- Ability to work with customers and other employees in a courteous manner
- Establishing and maintaining effective, fair, cooperative, collaborative and respectful relationships with internal and external colleagues, peers, work teams and workgroups.

ABILITIES/WORKING CONDITIONS:

Positions in this class typically require: standing, sitting, lifting, good vision, talking, hearing and repetitive motions. Environmental conditions: indoor and outdoor environment in all weather conditions.

TO APPLY:

If you have an interest in the above named position, and you meet the listed qualifications, please complete the Job Vacancy Bid form available in Human Resources by August 31, 2015. Employees expressing an interest in the named position will be treated in the same manner as any applicant for the position; applying for the position will not jeopardize your present position with the Northern Kentucky Water District.

**The Northern Kentucky Water District is an Equal Opportunity
Employer/Minorities/Females/Disabled/Veterans.**

Posting Date: August 24, 2015

NKWD_PSCDR2_7_08282015
Rate Case 2015-00143
Response to Q7
Witness: Bragg

Q7. Refer to Northern District's application, Exhibit A at 28. Northern District reports in Account 633, Contractual Services - Engineering, a balance of \$128,422. List each expenditure included in this expense account and provide a detailed description of that expenditure and all invoices related to that expenditure.

A7. Requested information attached.

**Northern Kentucky Water District
Question 7 Support
Data Request 2 Case 2015-00143**

Exhibit A

Contractual Services - Engineering	633	<u><u>\$128,422</u></u>
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General Ledger Detail

Contractual Service Engineering	631-5000-030	\$23,413
Contractual Service-Distribution	631-6000-031	\$4,912
Legal Services FTTP	633-3000-001	\$617
Contractual Legal-Engineering	633-5000-030	\$15,538
Contractual Legal-Customer Service	633-7000-050	\$2,074
Contractual Legal-Ops	633-8000-078	\$9,274
Contractual Services Legal	633-8000-079	\$72,594
Total		<u><u>\$128,422</u></u>

Northern Kentucky Water District
 Question 7 Support
 Data Request 2 Case 2015-00143
 631-5000-030

Transaction Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
1/28/2014	Notary Application	Kentucky State Treasurer	\$10.00	Voucher Request	See Attached
1/30/2014	Easement Reimbursement	Kenton County Clerk	(\$13.00)	Cash Stub	See Attached
1/31/2014	Document Copies at Courthouse	Various	\$5.00	Voucher Request	See Attached
3/14/2014	Easements	Kenton County Clerk	\$207.00	Voucher Request	See Attached
3/21/2014	Easements	Kenton County Clerk	\$49.00	Voucher Request	See Attached
3/31/2014	Document Copies at Courthouse	Newport Records	\$0.75	Voucher Request	See Attached
4/30/2014	Document Copies at Courthouse	Kenton County Clerk	\$1.75	Voucher Request	See Attached
5/1/2014	Geotechnical Services	Thelen Associates Inc	\$3,324.00	77956	See Attached
5/30/2014	Document Copies at Courthouse	Campbell County Clerk	\$11.50	Voucher Request	See Attached
6/24/2014	Easements	Kenton County Clerk	\$69.00	Voucher Request	See Attached
6/24/2014	Easements	Kenton County Clerk	\$229.00	Voucher Request	See Attached
7/1/2014	Easements	Kenton County Clerk	\$50.00	Voucher Request	See Attached
7/31/2014	Document Copies at Courthouse	Campbell County Clerk	\$5.50	Voucher Request	See Attached
7/31/2014	One month exp DOW WM Proj Review Agreement	Kentucky State Treasurer	\$83.33	DOW-06008	See Attached
8/1/2014	Water Main Replacement Latonia	KZF Design	\$481.32	0019766REV	See Attached
8/27/2014	Easements	Kenton County Clerk	\$28.00	Voucher Request	See Attached
8/31/2014	Document Copies at Courthouse	Newport Records	\$2.50	Voucher Request	See Attached
8/31/2014	One month exp DOW WM Proj Review Agreement	Kentucky State Treasurer	\$83.33	DOW-06008	See Item A
9/18/2014	Easements	Kenton County Clerk	\$22.00	Voucher Request	See Attached
9/18/2014	Easements	Kenton County Clerk	\$19.00	Voucher Request	See Attached
9/30/2014	Document Copies at Courthouse	Kenton County Clerk	\$1.50	Voucher Request	See Attached
9/30/2014	One month exp DOW WM Proj Review Agreement	Kentucky State Treasurer	\$83.33	DOW-06008	See Item A
10/1/2014	Easement Preparation	Richard W. Carr, P.E.	\$800.00	Voucher Request	See Attached
10/21/2014	Professional Services	Viox & Viox	\$6,370.00	14-540	See Attached
10/31/2014	Document Copies at Courthouse		\$4.00	Voucher Request	See Attached
10/31/2014	One month exp DOW WM Proj Review Agreement	Kentucky State Treasurer	\$83.33	DOW-06008	See Item A
11/30/2014	One month exp DOW WM Proj Review Agreement	Kentucky State Treasurer	\$83.33	DOW-06008	See Item A
12/1/2014	Richardson Rd Pump Station	Viox & Viox	\$8,676.25	14-570	See Attached
12/9/2014	Covington Water Works Rd	Cardinal Engineering	\$2,417.50	218177	See Attached
12/17/2014	Easements	Kenton County Clerk	\$23.00	Voucher Request	See Attached
12/17/2014	Easements	Kenton County Clerk	\$38.00	Voucher Request	See Attached
12/26/2014	Easements	Kenton County Clerk	\$80.00	Voucher Request	See Attached
12/31/2014	One month exp DOW WM Proj Review Agreement	Kentucky State Treasurer	\$83.33	DOW-06008	See Item A
			\$23,412.55		

* Voided Journal Entry

Account: 631-5000-030 Contractual Eng. - Engineering

Ranges: From: To:
 Date First First
 Source Document First First
 Currency ID First First

Sorted By: Transaction Date Account Balance: \$23,412.55

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
1/28/2014	281,074	PMTRX	GLTRX00036332	Notary Application		\$10.00	
1/30/2014	281,281	CMTRX	GLTRX00036363	cks cash sheet 3829			\$13.00
1/31/2014	281,483	PMTRX	GLTRX00036414	Petty cash		\$5.00	
3/14/2014	283,613	PMTRX	GLTRX00036724	Recording Easements		\$207.00	
3/21/2014	284,076	PMTRX	GLTRX00036758	Recording easements		\$49.00	
3/31/2014	284,196	PMTRX	GLTRX00036789	Petty Cash		\$0.75	
4/30/2014	285,558	PMTRX	GLTRX00036971	Petty cash		\$1.75	
5/1/2014	287,192	PMTRX	GLTRX00037228	Geotechnical Services		\$3,324.00	
5/30/2014	287,180	PMTRX	GLTRX00037228	Petty cash 05/2014		\$11.50	
6/24/2014	288,193	PMTRX	GLTRX00037347	Recording Easements		\$69.00	
6/24/2014	288,194	PMTRX	GLTRX00037347	Recording Easements		\$229.00	
7/1/2014	290,387	PMTRX	GLTRX00037641	Recording Easements		\$50.00	
7/31/2014	289,984	PMTRX	GLTRX00037583	Petty cash		\$5.50	
7/31/2014	290,514	GJ	GLTRX00037648	Expense Prepaid		\$83.33	
8/1/2014	291,080	PMTRX	GLTRX00037716	Water Main Replacement Latoni		\$481.32	
8/27/2014	291,566	PMTRX	GLTRX00037815	Easements		\$28.00	
8/31/2014	291,678	PMTRX	GLTRX00037817	Petty Cash		\$2.50	
8/31/2014	291,772	GJ	GLTRX00037811	Amort Prepaid Expenses		\$83.33	
9/18/2014	292,476	PMTRX	GLTRX00037925	Easements		\$22.00	
9/18/2014	292,477	PMTRX	GLTRX00037925	Payables Trx Entry		\$19.00	
9/30/2014	292,997	PMTRX	GLTRX00037962	Petty Cash		\$1.50	
9/30/2014	293,647	GJ	GLTRX00038041	Amort Prepaid Services		\$83.33	
10/1/2014	294,144	PMTRX	GLTRX00038136	Easement Preperation		\$800.00	
10/21/2014	294,949	PMTRX	GLTRX00038211	Professional Services		\$6,370.00	
10/31/2014	294,908	PMTRX	GLTRX00038211	Petty cash		\$4.00	
10/31/2014	295,420	GJ	GLTRX00038277	Amort Prepaid Servioes		\$83.33	
11/30/2014	296,663	GJ	GLTRX00038449	amortize prepaid exp		\$83.33	
12/1/2014	297,897	PMTRX	GLTRX00038625	RichardsonRd Pump Station		\$8,676.25	
12/9/2014	296,992	PMTRX	GLTRX00038488	Covington Water Works Rd		\$2,417.50	
12/17/2014	297,016	PMTRX	GLTRX00038488	Recording of Easements		\$23.00	
12/17/2014	297,017	PMTRX	GLTRX00038488	Payables Trx Entry		\$38.00	
12/26/2014	297,524	PMTRX	GLTRX00038556	Easements		\$80.00	
12/31/2014	297,783	GJ	GLTRX00038608	record amort of ppds		\$83.33	
Totals:						\$23,425.55	\$13.00

Total Transactions: 33

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kentucky State Treasurer
STREET P.O. Box 821
CITY Frankfort STATE: KY

DATE: 1/28/2014
ZIP: 40602 AMOUNT

DESCRIPTION Application for Notary Public Commission \$10.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$10.00

ACCT # 631-5000-030 AMT. \$10.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: [Signature]



VENDOR # Ken 037 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 10.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

076504

PAID JAN 31 2014

**NOTARY APPLICATION FOR NEW APPOINTMENT OR REAPPOINTMENT
INSTRUCTIONS BY LINE**

- Line 1 Print or type name as it is to appear on the Certificate of Appointment, it must match your signature & bond
- Line 2 Date of birth including year
- Line 3 Daytime phone number
- Line 4 Home address where your written notice of appointment will be mailed, check box to add address to the notary website
- Line 5 County of Commission - If a Kentucky resident, this is the county where the applicant resides OR is principally employed. For an applicant who is not a Kentucky resident, but is employed in Kentucky, this is the county in which he or she is principally employed. (The county on this line should match the county of the official signature at the bottom on the "Certificate of Approval".)
- Line 6 Check new appointment or reappointment – if reappointment, list current expiration date. If previously a notary public and your commission has expired, please check new appointment. Please do not send reappointments in earlier than four (4) weeks before your current notary will expire.
- Line 7 Check this box if you would like your address to be published on the notary website.

Certificate of Approval must be signed by one of the listed officials BEFORE mailing to Notary Commissions – the county of the official signature should match the county listed on line 5

Print or type email address to receive future notary reminders such as renewal notices & notice to process bond

Signature of applicant – the application is not complete until signed and matches name listed on line 1

Mail completed application along with the fee of \$10 (payable to the Kentucky State Treasurer) to:

**Notary Commissions
PO Box 821
Frankfort, KY 40602-0821**

After the application has been processed by the Secretary of State, your Certificate of Appointment will be sent to the county clerk in the county of commission as designated in line 5. At the same time the Secretary of State sends the Certificate of Appointment to the county clerk, a written notice will be sent to the applicant stating the Certificate of Appointment can be obtained from the county clerk's office. You will have thirty (30) days to go to the county clerk's office to obtain your Certificate of Appointment and

- (1) **Post Bond;**
- (2) **Take the Oath of Office;**
- (3) **File and record your commission in the office of the county clerk.**

For specific information regarding the bonding and oath process, you should make direct contact with your county clerk. Failure to post bond and take the oath within thirty (30) days will cause your commission to become void. This will necessitate the submission of a new application and fee to become a commissioned notary.

CASH STUB

DATE: 01/29/14

NAME: Kenton County Clerk

DESCRIPTION: Reimburse easement

AMOUNT: \$ 13.00

TR. ACCT.: 631-5000-030

PETTY CASH

FOR 2.00 \$ 2.18x
copies for Easement Sub-m
@ Independence Courthouse. (Cross)

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve Broering

DATE 1-17-14



03009

PETTY CASH

STEVE BROERING \$.50

FOR 1 copy / Parking @ Kenton courthouse

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve BROERING

DATE 1-2-14



03009

PETTY CASH

STEVE BROERING \$ 1.25

FOR Sub district m - copies of
Deeds For Easements

CHARGE TO ACCOUNT 184-0750 631-5000 030

SIGNED Steve Broering

DATE 1-28-14



03009

PETTY CASH

Steve Broering \$ 1.25

FOR copies of Deed for sub-m

CHARGE TO ACCOUNT 184-0750 631-5000 030

SIGNED Steve Broering

DATE 1-30-14



03009

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

REC'D MAR 17 2014

NAME Kenton County Clerk DATE: 3/14/2014
STREET 5272 Madison Pike
CITY Independence STATE: KY ZIP: 41051 AMOUNT

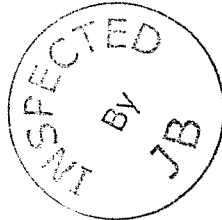
DESCRIPTION Courthouse recording of water main easement/agreement \$207.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$207.00

ACCT # 631-5000-030 AMT. \$207.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Broen

APPROVED BY: [Signature]



ENYD MAR 21 2014

ENDOR # Rm 105 VOUCHER # _____
OBJECT # _____ AMT _____
OBJECT # 631-5000-030 AMT 207.00
OBJECT # _____ AMT _____
OBJECT # _____ AMT _____
MATCHED TO INVOICE _____
MATCHED TO INVOICE _____
MATCHED TO LATE INVOICE _____

PAID MAR 21 2014

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk DATE: 3/21/2014
STREET 5272 Madison Pike
CITY Independence STATE: KY ZIP: 41051 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$49.00
SEND CHECK TO STEVE IN ENGINEERING

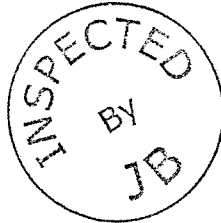
DISTRIBUTION: TOTAL: \$49.00

ACCT # 631-5000-030 AMT. \$49.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: [Signature]

REC'D MAR 24 2014

ENPD MAR 28 2014



VOUCHER # Ken 105 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # 631 5000 030 AMT 49.00
ACCT # _____ AMT _____
MATCHED TO INVOICE _____
[Signature]

PAID MAR 28 2014

NO. _____

AMOUNT \$ 0.75¢

RECEIVED OF PETTY CASH

DATE 3-5-14

FOR Copies of water main Easement
@ Newport Records Room

CHARGE TO 631-5000-030
ACCOUNT

APPROVED BY _____

Steve Brown
RECEIVED BY



PETTY CASH

STEVE BROER/NO \$ 1.75/K

FOR COPIES FOR SUB-I - ELLIOTT
PROPERTY - LAST WILL/TESTAMENT

CHARGE TO ACCOUNT ~~184-0655~~ 0315000050

SIGNED Steve Broer

DATE 4-25-14





THELEN ASSOCIATES, INC.

Geotechnical • Testing Engineers

• 1398 Cox Avenue, Erlanger, Kentucky 41018-1002 / 859-746-9400 / Fax 859-746-9408

Client Copy

Page 1 of 1

www.thelenassoc.com

Offices

Erlanger, Kentucky
Lexington, Kentucky
Cincinnati, Ohio
Dayton, Ohio

INVOICE

CLIENT Northern KY Water District
2835 Crescent Springs Rd.
P.O. Box 18640
Erlanger, KY 41018-0640
Attn: Mr. Richard Harrison

INVOICE NO 77956
DATE 04/27/14
CLIENT ORDER NO

PROJECT Geotechnical Services
Newport Water Main Replacements
Newport, KY

OUR ORDER NO 2974-100209
TERMS Net 30 days

Invoice Period 05/31/10 to 04/27/14

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
118	1	Mobilization & Demobilization of Drill Rig	\$250.00	LS	\$250.00
124	1	Standby Time, Drill Rig and Crew	\$205.00	Hour	\$205.00
140	9	Test Boring With Truck-Mounted Drill Rig	\$23.75	Foot	\$213.75
Total Drilling					\$668.75
251	1	Preparation of Geotechnical Report	\$2,537.50	LS	\$2,537.50
287	2	Stenographer/Word Processing	\$39.75	Hour	\$79.50
Total Engineering					\$2,617.00
51		Mileage	\$.75	Mile	\$38.25
Invoice Total					\$3,324.00
Thank You					

RECEIVED
MAY 16 2014
ON THIS DATE

631-5000-030
OK AS

INSPECTED BY JTB

ENT'D JUN 04 2014

VENDOR # The Telen VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 3324.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID JUN 05 2014

PETTY CASH

\$ 1.75 / X4

FOR Copies @ Alex Court House

Deed For Dawn's White-Red-
Stone Rd. Lots 2, 3 & 4

CHARGE TO ACCOUNT 631-5000-031

SIGNED Steve Brown

DATE 5-6-14



PETTY CASH

\$ 9.75 / X4

FOR Parking / Copies For
Easements on River Hill Dr. and
WILDER pipeline.

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve Brown

DATE 5-21-14



2 separate checks

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

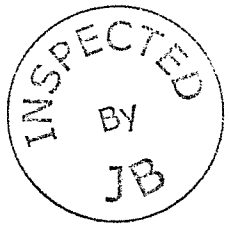
NAME Kenton County Clerk DATE: 6/24/2014
STREET 303 Court Street
CITY Covington STATE: KY ZIP: 41011 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$69.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$69.00

ACCT # 631-5000-030 AMT. \$69.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Braetz
APPROVED BY: [Signature]



ENFD JUN 26 2014

VENDOR # Rm 105 VOUCHER # 100
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631500030 AMT 69.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE ///
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID JUN 27 2014

2 separate
CKS

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk DATE: 6/24/2014
STREET 5272 Madison Pike
CITY Independence STATE: KY ZIP: 41051 AMOUNT

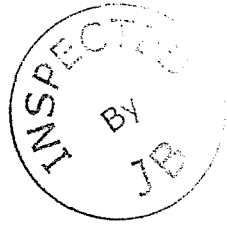
DESCRIPTION Courthouse recording of water main easement/agreement \$229.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$229.00

ACCT # 631-5000-030 AMT. \$229.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown

APPROVED BY: [Signature]



ENFD JUN 26 2014

VENDOR # KW 105 VOUCHER # [Fnd]
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 229.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID JUN 27 2014

NORTHERN KENTUCKY WATER SERVICE DISTRICT

REC'D AUG 01 2014

VOUCHER REQUEST

NAME Kenton County Clerk

DATE: 6/24/2014

STREET 5272 Madison Pike

CITY Independence

STATE: KY

ZIP: 41051

AMOUNT

DESCRIPTION	<u>Courthouse recording of water main easement/agreement</u>	<u>\$50.00</u>
	<u>SEND CHECK TO STEVE IN ENGINEERING</u>	

DISTRIBUTION: TOTAL: \$50.00

ACCT # 631-5000-030 AMT. \$50.00 DATE PD. _____

ACCT # _____ AMT. _____ CK. NO. _____

ACCT # _____ AMT. _____ VOU. NO. _____

ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown

APPROVED BY: [Signature]

PAID AUG 08 2014

VENDOR # Ken 105 VOUCHER # [Signature]

ACCT # _____ AMT _____

ACCT # _____ AMT _____

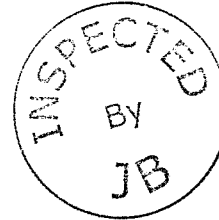
ACCT # 631-5000-030 AMT 50.00

ACCT # _____ AMT _____

R.G. MATCHED TO INVOICE _____

MATCHED TO INVOICE _____

COLLATE INVOICE _____



PAID AUG 08 2014

PETTY CASH

STEVE BROERING \$ 500

FOR Copies @ Alex & AZZA C. H.
For Spider Line Agreement

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve Broering

DATE 7-30-14



PETTY CASH

STEVE BROERING \$ 5.00/yr

FOR Copies For easements on River Hills
Drive - ^{Carls} and Silver Grove

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve Broering

DATE 7-31-14



*Sent via e-mail
7/30/14*

Kyle Ryan
Northern Kentucky Water District
2835 Crescent Springs Road
PO Box 18640
Erlanger, KY 41018

January 30, 2014
Project No: 5929.01
Invoice No: 0019766REV
July 30, 2014

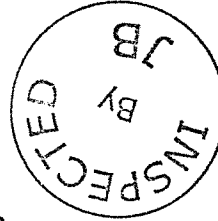
Water Main Replacement on Southern and Latonia
Professional Services October 5, 2013 through December 31, 2013

Professional Personnel

	Hours	Rate	Amount
Fortner, Ryan	7.00	90.00	630.00
Totals	7.00		630.00
Total Labor			630.00

Reimbursable Expenses

Postage and Freight			7.13
Printing			5.87
Total Reimbursables			13.00
Less Over Contract Maximum			(161.68)



Total this invoice \$481.32

ENT'D AUG 22 2014

Vendor #: KZF IRR
Approval: Amy [Signature] 8/12/14
Date: 8-11-14
Acct: ~~184-715~~ 631-5000-030
Amount: \$481.32

VENDOR # KZF IRR VOUCHER # 36111
 ACCT # 184-715-000 AMT 481.32
 ACCT # 631-5000-030 AMT _____
 ACCT # _____ AMT _____
 BAL MATCHED TO INVOICE _____
 BAL MATCHED TO INVOICE _____
 BAL CALCULATE INVOICE _____

PAID AUG 22 2014

Kyle Ryan
Northern Kentucky Water District
2835 Crescent Springs Road
PO Box 18640
Erlanger, KY 41018

January 30, 2014
Project No: 5929.01
Invoice No: 0019766REV
July 30, 2014

Water Main Replacement on Southern and Latonia
Professional Services October 5, 2013 through December 31, 2013

Professional Personnel

	Hours	Rate	Amount	
Fortner, Ryan	7.00	90.00	630.00	
Totals	7.00		630.00	
Total Labor				630.00

Reimbursable Expenses

Postage and Freight			7.13	
Printing			5.87	
Total			13.00	13.00
Less				(161.68)

*Closed
2013*

Total this invoice \$481.32

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

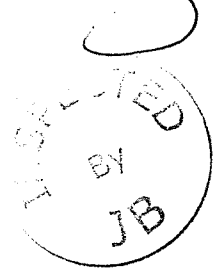
NAME Kenton County Clerk DATE: 8/27/2014
STREET 303 Court Street
CITY Covington STATE: KY ZIP: 41011 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$28.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$28.00

ACCT # 631-5000-030 AMT. \$28.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: Johnathan



^{ENV} PAID SEP 04 2014
VENDOR # K11105 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 28.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID SEP 05 2014

PETTY CASH

STEVE BLOERLING \$ 2.50

FOR COPIES @ NEWPORT COURT HOUSE

DEEDS FOR 36" W.M. REPLACEMENT W/CHER

CHARGE TO ACCOUNT ~~184-0749~~ 631 5000 030

SIGNED Steve Bloerling

DATE 8-12-14

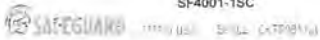


N Ky Water District				067976			
VENDOR ID	NAME	PAYMENT NUMBER	CHECK DATE				
KEN067	Kentucky State Treasurer	99119969	10/21/2011				
VOUCHER NUMBER	INVOICE NUMBER	DATE	AMOUNT	AMOUNT PAID	DISCOUNT	WRITE-OFF	NET
99127187	DOW-06008	10/13/2011	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
COMMENT			\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00

SF4001-15C

TO REORDER, CALL YOUR LOCAL SAFEGUARD DISTRIBUTOR AT 859-441-6776

H7SN7P0010000 B09SF014678



NKWSD/VR-006

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kentucky State Treasurer DATE 10/13/2011
 STREET 200 Fair Oaks Lane / 4th floor
 CITY Frankfort STATE Ky. ZIP 40601 AMOUNT
 DESCRIPTION Renewal for Water Main Project Review Agreed \$5,000.00
Order No. DOW-06008 ENTD OCT 21 2011

give to John when ready, has signature to attach

VENDOR # Pen 067 VOUCHER # _____
 ACCT # 162-002-00 AMT _____
 ACCT # 0004 AMT 5000.00
 ACCT # _____ AMT _____
 ACCOUNT 162-002-00 AMT. \$5,000.00 TOTAL AMT \$5,000.00
 ACCOUNT _____ AMT. _____
 ACCOUNT _____ AMT. _____
 ACCOUNT _____ AMT. _____
 ACCOUNT _____ AMT. _____

PAID OCT 21 2011 CK. NO. _____
 061974 VOU. NO. _____
 APPROVED BY: Amy Bran

5,000 ÷ 5 years = 1,000 = 12 months = \$833.33/month

Item A

DEPARTMENT FOR ENVIRONMENTAL PROTECTION
ENERGY AND ENVIRONMENT CABINET
DIVISION OF WATER
200 FAIR OAKS LANE, 4th FLOOR
FRANKFORT, KY 40601
AGREED ORDER NO. DOW-06008

IN RE: Northern Kentucky Water District
2835 Crescent Springs Road
P.O. Box 18460
Erlanger, KY 41018
Agency Interest 2485

*\$ 5,000 check to
Ky. State Treasurer*

WATER MAIN PROJECT REVIEW AGREED ORDER

WHEREAS, the parties to this Agreed Order, the Energy and Environment Cabinet (hereinafter "Cabinet") and the Northern Kentucky Water District (hereinafter "Utility"), state:

STATEMENT OF FACT

1. The Cabinet is authorized pursuant to KRS Chapter 224, 224.10-110, and 224.10-100 to review and approve the design and construction of facilities for the treatment and distribution of drinking water.
2. Pursuant to 401 KAR 8:100, the Cabinet reviews and approves plans for water main extension and replacement projects.
3. The Utility owns and operates a community public water system, (Public Water System Identification (PWSID) number 0590220) as that term is defined in 401 KAR 8:010, which provides potable water in Campbell County and Kenton County, Kentucky. The Utility sells drinking water to Walton Waterworks Department (PWSID number 0080442), located in Boone County, Kentucky, Bullock Pen Water District (PWSID number 0410047), located in Grant County, Kentucky, Rosedale Water District LLC (PWSID number 0593423), located in Kenton County, Kentucky and Pendleton County Water District #1 / North (PWSID number 0960348), located in Pendleton County, Kentucky (the 'purchaser' or 'purchasers').
4. The Cabinet and the Utility met during a series of meetings referred to as the "Stakeholder's Workgroup for Waterline Extensions" to discuss an experimental program which will allow the Cabinet and the Utility to avoid duplicative review of water main projects that meets the qualifications outlined below in this Agreed Order. This agreement will allow the

document and maintain a record of the certification of the project consistent with the recordkeeping requirements as stated below in this Agreed Order.

g. The Utility shall define a project approval period not to exceed twelve (12) months, during which time the project construction shall begin.

h. Coverage under this Agreed Order does not relieve the Utility from the responsibility of obtaining any other approvals, permits, or licenses required by the Cabinet and other state, federal, and local agencies.

i. Project files and documentation, including water main project plans, location map, engineering calculations, and hydraulic information demonstrating regulatory compliance shall be retained for a period of not less than five (5) years from the completion of the project (in-service date).

j. Record drawings shall be retained in a format acceptable to the Cabinet's Division of Water (paper, film, digital format) until the water main project is replaced or removed from service.

k. The Utility shall maintain a water distribution system map, available in paper, film or digital format, that shall identify:

1. Location of pipelines, valves, hydrants, storage, pump station, and other critical facilities,
2. Use facility symbols and annotation, with a standard engineering scale and legend,
3. Annual updates to reflect additions and deletions of facilities from the water distribution system.

l. The Utility shall develop and use a records retention and management procedure or policy, including provisions for records security, records retention period, storage of records, and records backup provisions.

20. Certification, Audit Cycle and Annual Reporting requirements and stipulations:

a. One hundred eighty (180) days prior to the termination of this Agreed Order, the Utility may request that the Agreed Order be reissued. If the Utility requests that the Agreed Order be reissued, the utility shall submit an additional contribution share of five thousand dollars (\$5,000) with the request. Renewal of the Agreed Order may be

granted thereafter for five (5) year periods if the Utility continues to meet all qualifying criteria.

b. The Cabinet may conduct periodic audits of the Utility to assure compliance with the provisions of the Agreed Order.

c. The Cabinet, after conducting an audit, may terminate this Agreed Order for failure of the Utility to comply with provisions of the Agreed Order. The Cabinet will provide a summary of the findings of any audit to the Utility.

d. The Cabinet may give a thirty (30) day written notice to the Utility prior to commencement of an audit. However, the Cabinet reserves the right to perform audits of all qualifying projects at any time.

21. The Utility shall not qualify for coverage under this Agreed Order, and this Agreed Order shall terminate, if any of the following conditions occur during the term of this Agreed Order:

a. The Utility is placed on a drinking water sanction or other constraint issued by any federal, state, or local government; provided, however, the Utility shall remain qualified for coverage and the Agreed Order will not be terminated if the sanction or other constraint solely relates to the Stage 2 DBP Rules, the Stage 2 AO is still in effect, and the Utility is in compliance with the Stage 2 AO.

b. The Utility fails to comply with Plant and/or Distribution operator requirements in accordance with 401 KAR Chapter 8.

c. The Utility fails to submit the required administrative fee for water main project review coverage under this Agreed Order, as outlined below in paragraph 22 a.

d. The Utility fails to comply with any requirement of paragraphs 10 through 21 of this Agreed Order.

22. The following general requirements for contribution shares, review processes, and reporting are as follows:

a. To be eligible for coverage under this Agreed Order, the Utility shall submit to the Cabinet's Division of Water, a contribution share of five thousand dollars (\$5,000), with the return of the signed Agreed Order.

b. The Utility shall submit to the Cabinet's Division of Water annually a detailed report listing all Utility-approved water main projects. Reports shall be due on or

Receipt

Northern Kentucky Water District
2835 Cresent Springs Road, PO Box 18640
Erlanger, KY 41018-0640

Re: Receipt for Payment

Dear Sir/Madam:

This letter is to inform you that the Department for Environmental Protection has received your payment for the following items. This letter is your receipt.

Receipt Number: 108285-0-1

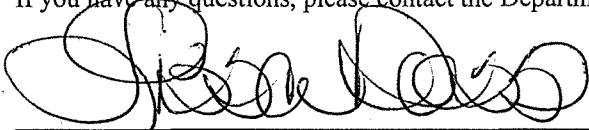
Receipt Date: 12/7/2011

Check/Money Order Number: 067976

ID Number	Reason for Payment	Amount Paid
2485 AAP20110004	General Permit Processing Share	\$5,000.00
	Total Amount Paid	\$5,000.00

If you have any questions, please contact the Department of Environmental Protection at (502) 564-2150.

3410
ext. 4801



Lissa Doss

for Renewal of Feed Order

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk DATE: 9/18/2014
STREET 5272 Madison Pike
CITY Independence STATE: KY ZIP: 41051 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$22.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$22.00

ACCT # 631-5000-030 AMT. \$22.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: [Signature]



ENTD SEP 24 2014

VENDOR # K11105 VOUCHER # 17nd
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 22.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID SEP 26 2014

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

NAME Kenton County Clerk DATE: 9/18/2014

STREET 303 Court Street

CITY Covington STATE: KY ZIP: 41011 AMOUNT

DESCRIPTION	<u>Courthouse recording of water main easement/agreement</u>	<u>\$19.00</u>
	<u>SEND CHECK TO STEVE IN ENGINEERING</u>	

DISTRIBUTION: TOTAL: \$19.00

ACCT # 631-5000-030 AMT. \$19.00 DATE PD. _____

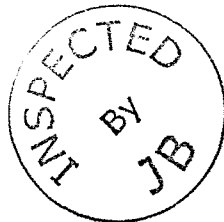
ACCT # _____ AMT. _____ CK. NO. _____

ACCT # _____ AMT. _____ VOU. NO. _____

ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown

APPROVED BY: [Signature]



ENT'D SEP 24 2014

VENDOR # Ken 005 VOUCHER # Cov

ACCT # _____	AMT _____
ACCT # _____	AMT _____
ACCT # <u>631-5000-030</u>	AMT <u>19.00</u>
ACCT # _____	AMT _____

PR. MATCHED TO INVOICE _____

WR. MATCHED TO INVOICE _____

ES-CALCULATE INVOICE _____

PAID SEP 28 2014

PETTY CASH

STEVE BROERING \$ 1.50

FOR COPIES OF DEED Q IN D. COURT HOUSE

CHARGE TO ACCOUNT 631-8000-030

SIGNED Steve Broering

DATE 9-29-14





RICHARD W. CARR, P.E.

*Civil Engineering
& Golf Course Design*

INVOICE

September 5, 2014

**Kyle Ryan, PE
Northern Kentucky Water District
2835 Crescent Springs Road
P.O. Box 18640
Erlanger, Kentucky 41018**

PAID OCT 24 2014

Caro

VENDOR #	DATE	AMOUNT
	12/15/13	800.00
TOTAL DUE TO INVOICE		
TOTAL PAID		
TOTAL BALANCE DUE		

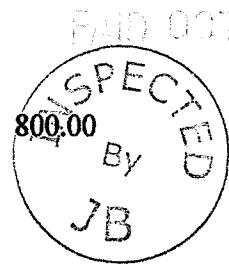
M

May - August, 2014

Professional services associated with EASEMENT PREPARATION for RIVER HILL DRIVE EXISTING WATER MAIN, Covington, KY (W.O.#201499) as per contract dated 12/15/2013

Lump Sum Basis

Two Easements @ \$ 400.00 --- \$ 800.00



***** AMOUNT DUE ----- \$ 800.00 *****

ok SB

Thank You,

Richard W. Carr, P.E.

631-5000-030

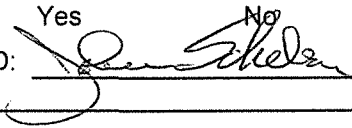
Interoffice Requisition/Receiving Report

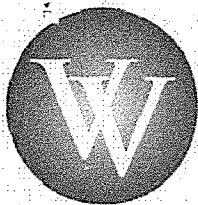
White Receiving Copy
Yellow Retain for Dept. Files

page 1 of 1

VENDOR NUMBER: _____	RECEIVING DATE: <u>10/21/2014</u>
VENDOR NAME: <u>RICHARD W. CARR, P.E.</u>	INVOICE #: _____
ADDRESS: <u>PO BOX 661, 3666 MEADOWVIEW DRIVE</u>	REQUESTED BY: <u>S. COOK</u>
CITY STATE ZIP: <u>ALEXANDRIA, KY 41001</u>	DEPARTMENT: <u>ENGINEERING</u>

QUANTITY ORDERED	ITEM DESCRIPTION	ACCOUNT / JOB NUMBER	AMOUNT
	Professional services associated with easement preparation for River Hill Drive existing water main	631-5000-030	\$800.00
TOTAL:			\$800.00

CONFIRMATION (circle one)	Yes	No	Order Complete (circle)	Yes	No
ORDER DATE: _____	RECEIVED BY: _____	APPROVED: 			



VIOX & VIOX

Civil Engineers, Surveyors, and Landscape Architects

466 Erlanger Road • Erlanger, Kentucky 41018

Ph (859) 727-3293 • Fax (859) 727-8452 • www.vioxinc.com

Invoice

DATE	INVOICE #
10/21/2014	14-540

BILL TO

NORTHERN KY WATER DISTRICT
P.O. BOX 18640
2835 CRESCENT SPRINGS RD.
ERLANGER, KY 41018-0640
ATTN: JOHN SCHEBEN, JR.



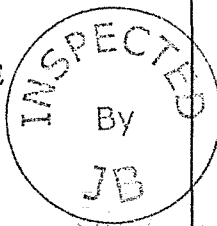
Find us on
Facebook

DUE DATE

11/20/2014

PROJECT NUMBER

DESCRIPTION	HOURS	RATE	AMOUNT
Services in connection with the Latonia Lakes Water Main Replacement, including:			
SERVICES AS MORE FULLY DESCRIBED IN PROPOSAL DATED SEPTEMBER 30, 2014			
* CONDUCTED RECONNAISSANCE SERVICES		980.00	980.00
* SKETCHED PRELIMINARY DESIGN FOR ESTIMATE		1,665.00	1,665.00
* PREPARED ESTIMATES		3,725.00	3,725.00



OK
AS
631-5000-030
Contract Engineering

VENDOR # 112 011 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 131 5000 030 AMT 6370.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID NOV 10 2014

Late Fees of 1 1/2 % per month will be added to the balance of unpaid invoices. Fees begin to incur 45 days after date on invoice. For your convenience we accept Visa and Mastercard. Call (859)727-3293 today to make your payment by credit card!

Total \$6,370.00

Thank you for your business! We appreciate prompt payments.

Interoffice Requisition/Receiving Report

White Receiving Copy
 Yellow Retain for Dept. Files

page 1 of 1

VENDOR NUMBER: <u>VIO001</u>	RECEIVING DATE: <u>11/6/2014</u>
VENDOR NAME: <u>VIOX & VIOX</u>	INVOICE #: <u>14-540</u>
ADDRESS: <u>466 ERLANGER ROAD</u>	REQUESTED BY: <u>S. COOK</u>
CITY STATE ZIP: <u>ERLANGER, KY 41018</u>	DEPARTMENT: <u>ENGINEERING</u>

QUANTITY ORDERED	ITEM DESCRIPTION	ACCOUNT / JOB NUMBER	AMOUNT
	Services in connection with the Latonia Lakes Water Main Replacement	631-5000-030	\$6,370.00
TOTAL:			\$6,370.00

CONFIRMATION (circle one) Yes No Order Complete (circle) Yes No
ORDER DATE: _____ RECEIVED BY: _____ APPROVED: <u><i>[Signature]</i></u>

PETTY CASH

\$ 4.00

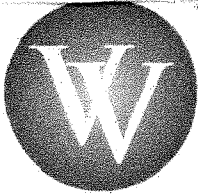
FOR Recording of Easement to
make up difference in recording fee.

CHARGE TO ACCOUNT 631-5000-030

SIGNED Steve Brown

DATE 10-15-14

 **Universal**
UNIVERSAL
03009



VIOX & VIOX

Civil Engineers, Surveyors, and Landscape Architects
466 Erlanger Road • Erlanger, Kentucky 41018
Ph (859) 727-3293 • Fax (859) 727-8452 • www.vioxinc.com

Invoice

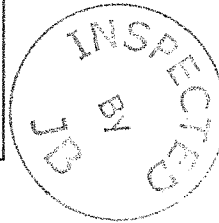
DATE	INVOICE #
11/11/2014	14-570

BILL TO

NORTHERN KY WATER SERVICE DISTRICT
P.O. BOX 18640
2835 CRESCENT SPRINGS RD
ERLANGER, KY 41018
ATTN: JOHN SCHEBEN



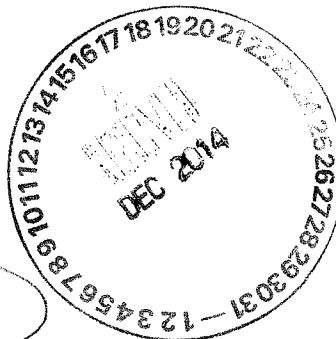
DUE DATE	12/11/2014
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REC'D DEC 17 2014

PROJECT NUMBER

DESCRIPTION	HOURS	RATE	AMOUNT
Services in connection with the Richardson Road Pump Station Water Main Relocation, including: SERVICES AS DESCRIBED MORE FULLY IN PROPOSAL DATED JUNE 18, 2014 PRINCIPAL SENIOR DESIGN ENGINEER DESIGNER PROFESSIONAL LAND SURVEYOR FIELD CREW	5 17.25 51.5 5 7	160.00 115.00 85.00 100.00 145.00	800.00 1,983.75 4,377.50 500.00 1,015.00



ENTD JAN 09 2015

OK 8/5
631-5000-030
184-527

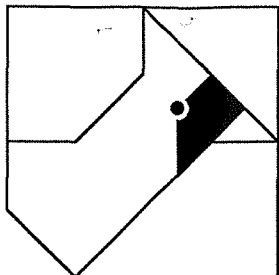
Vendor:
Approval:
Date: 12-17-14
Acct: 184-527
Amount: \$8,676.25

VENDOR # VIOX VOUCHER # _____
 OCT # V10001 AMT _____
 OCT # _____ AMT _____
 OCT # 184-527 AMT 8676.25
 OCT # _____ AMT _____
 PAID TO INVOICE _____
 PAID BY INVOICE _____
 PAID JAN 09 2015

Late Fees of 1 1/2 % per month will be added to the balance of unpaid invoices. Fees begin to incur 45 days after date on invoice. For your convenience we accept Visa and Mastercard. Call (859)727-3293 today to make your payment by credit card!

Total	\$8,676.25
--------------	-------------------

Thank you for your business! We appreciate prompt payments.



CARDINAL

ENGINEERING
LAND SURVEYING

ONE MOOCK ROAD
WILDER, KENTUCKY 41071
(859) 581-9600

I N V O I C E

CLIENT Northern Kentucky Water Distr.
2835 Crescent Springs Road
P.O. Box 18640
Erlanger, KY 41017
Attn: John Scheben

INVOICE NO 218177 SCS

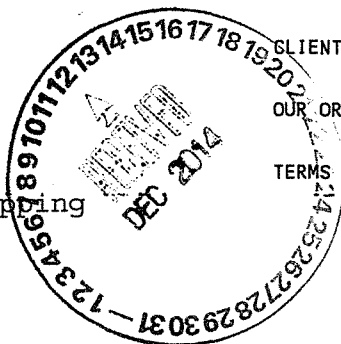
DATE 12/09/14

CLIENT ORDER NO

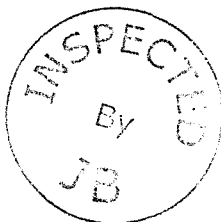
OUR ORDER NO 6248-14-079

PROJECT Covington Water Works Road
30" Water Main Research & Mapping

TERMS Net 30 Days



ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
050226	2.5	Land Surveyor I-Drafting	\$95.00	Hour	\$237.50
050257	11	Land Surveyor I-Project Status Review	\$95.00	Hour	\$1,045.00
050258	1	Land Surveyor I-In House Field Preparation	\$95.00	Hour	\$95.00
090526	16	Survey Tech-Drafting	\$65.00	Hour	\$1,040.00
Total Surveying					\$2,417.50
Invoice Total					\$2,417.50
Thank You					



ENT'D DEC 18 2014

VENDOR # VOUCHER #

ACCT # AMT

ACCT # 6248-14-079 AMT 2417.50

ACCT # AMT

ACCT # AMT

P.O. MATCHED TO INVOICE

RR MATCHED TO INVOICE

RE-CALCULATE INVOICE

PAID DEC 18 2014

Interoffice Requisition/ Receiving Report

VENDOR NUMBER: <u>CAR001</u>	RECEIVING DATE: <u>12/17/2014</u>
VENDOR NAME: <u>Cardinal Engineering</u>	PURCHASE ORDER #: _____
ADDRESS: <u>One Moock Road</u>	REQUESTED BY: <u>Sherril Cook</u>
CITY STATE ZIP: <u>Wilder, KY 41071</u>	DEPARTMENT: <u>Engineering</u>

QUANTITY ORDERED	ITEM DESCRIPTION	ACCOUNT / JOB NUMBER	QUANTITY OF SHIPMENT
	Covington Water Works Road		
	30" Water Main Research & Mapping	631-5000-030	2,417.50
			2,417.50

CONFIRMATION (circle one) Yes No Order Complete (circle) Yes No

ORDER DATE: _____ RECEIVED BY: Sherril Cook APPROVED: (See attached)

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

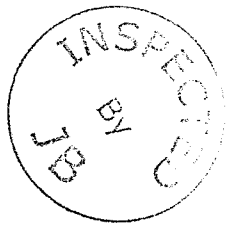
NAME Kenton County Clerk DATE: 12/17/2014
STREET 303 Court Street
CITY Covington STATE: KY ZIP: 41011 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$23.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$23.00

ACCT # 631-5000-030 AMT. \$23.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: [Signature]



ENTD DEC 18 2014

VENDOR # Kimms VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 23.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 19 2014

NORTHERN KENTUCKY WATER SERVICE DISTRICT

VOUCHER REQUEST

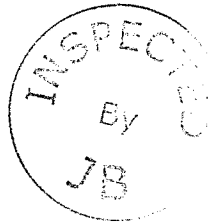
NAME Kenton County Clerk DATE: 12/17/2014
STREET 5272 Madison Pike
CITY Independence STATE: KY ZIP: 41051 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$38.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$38.00

ACCT # 631-5000-030 AMT. \$38.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: [Signature]



ENT'D DEC 18 2014

VENDOR # R/W VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 38.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 19 2014

VOUCHER REQUEST

NAME Kenton County Clerk DATE: 12/26/2014
STREET 5272 Madison Pike
CITY Independence STATE: KY ZIP: 41051 AMOUNT

DESCRIPTION Courthouse recording of water main easement/agreement \$80.00
SEND CHECK TO STEVE IN ENGINEERING

DISTRIBUTION: TOTAL: \$80.00

ACCT # 631-5000-030 AMT. \$80.00 DATE PD. _____
ACCT # _____ AMT. _____ CK. NO. _____
ACCT # _____ AMT. _____ VOU. NO. _____
ACCT # _____ AMT. _____

REQUESTED BY: Steve Brown
APPROVED BY: [Signature]

ENT'D DEC 30 2014

VENDOR # Kim 105 VOUCHER # [Signature]
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 631-5000-030 AMT 80.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 30 2014

Northern Kentucky Water District
Question 7 Support
Data Request 2 Case 2015-00143
631-6000-031

Transaction Date	Reference/ Description	Vendor	Amount	Invoice Number	Invoice Reference
3/1/2014	Surveying Services - Distribution	Viox & Viox Inc.	\$1,230.00	14-85	See Attached
6/9/2014	Surveying Services - Distribution	Cardinal Engineering	\$2,450.00	217737	See Attached
6/22/2014	Consulting Services - Distribution	Thelen Associates Inc	\$1,232.00	78580	See Attached
			<u>\$4,912.00</u>		

System: 8/31/2015 9:12:10 AM
User Date: 8/31/2015

N Ky Water District
HISTORY DETAIL INQUIRY REPORT FOR 2014
General Ledger

Page: 1
User ID: lrechtin

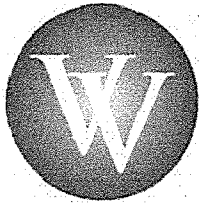
* Voided Journal Entry

Account: 631-6000-031 Contractual Eng. - Distribution

Ranges:	From:	To:
Date	First	First
Source Document	First	First
Currency ID	First	First

Sorted By: Transaction Date Account Balance: \$4,912.00

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit	
3/1/2014	283,709	PMTRX	GLTRX00036726	Surveying Services		\$1,230.00		
6/9/2014	288,137	PMTRX	GLTRX00037346	Surveying services		\$2,450.00		
6/22/2014	289,431	PMTRX	GLTRX00037516	Sonsulting services		\$1,232.00		
Totals:						\$4,912.00	\$0.00	
Total Transactions:		3						



VIOX & VIOX

Civil Engineers, Surveyors, and Landscape Architects

466 Erlanger Road • Erlanger, Kentucky 41018

Ph (859) 727-3293 • Fax (859) 727-8452 • www.vioxinc.com

Invoice

DATE	INVOICE #
2/28/2014	14-85

BILL TO

NORTHERN KY WATER DISTRICT
P.O. BOX 18640
2835 CRESCENT SPRINGS
ERLANGER, KY 41018
ATTN: JOHN SCHEBEN



Find us on Facebook

DUE DATE	3/30/2014
----------	-----------

PROJECT NUMBER

DESCRIPTION	HOURS	RATE	AMOUNT
Surveying services including:			
PREPARATION OF EASEMENT DOCUMENTS FOR CAROLINE AVENUE IN COVINGTON, KENTUCKY, INCLUDING EASEMENTS TO BE GRANTED BY MICHAEL WELLS, JIMMYLU IV, LLC AND MARGARET OWINGS, INCLUDING REVISIONS			
SENIOR PROFESSIONAL LAND SURVEYOR	3	100.00	300.00
SURVEYOR I	7	70.00	490.00
FIELD CREW (2 MAN)	2	145.00	290.00
RECORDS RESEARCH	2	75.00	150.00

RECEIVED
MAR 11 2014
ON THIS DATE

INSPECTED
BY
JB

184-0523
631-6000-031
Caroline Ave. Wall
Failure

VENDOR # 718001
ACCT # _____
ACCT # _____
ACCT # 131
ACCT # _____
P.O. MATCHED TO INVOICE
RR MATCHED TO INVOICE
RE-CALCULATE INVOICE

VOUCHER # _____
AMT _____
AMT _____
AMT _____
AMT 1231.00

PAID MAR 21 2014

Late Fees of 1 1/2 % per month will be added to the balance of unpaid invoices. Fees begin to incur 45 days after date on invoice. For your convenience we accept Visa and Mastercard. Call (859)727-3293 today to make your payment by credit card!

Total \$1,230.00

Thank you for your business! We appreciate prompt payments.

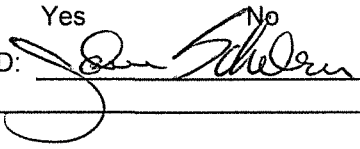
Interoffice Requisition/Receiving Report

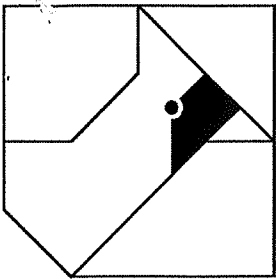
White Receiving Copy
Yellow Retain for Dept. Files

page 1 of 1

VENDOR NUMBER: <u>VIO001</u>	RECEIVING DATE: <u>3/11/2014</u>
VENDOR NAME: <u>VIOX & VIOX</u>	INVOICE #: <u>14-85</u>
ADDRESS: <u>466 ERLANGER RD.</u>	REQUESTED BY: <u>D. MANNING</u>
CITY STATE ZIP: <u>ERLANGER, KY 41018</u>	DEPARTMENT: <u>ENGINEERING</u>

QUANTITY ORDERED	ITEM DESCRIPTION	ACCOUNT / JOB NUMBER	AMOUNT
	CONTRACT SERVICES - ENGINEERING	631-6000-031	\$1,230.00
	CAROLINA AVE. WALL FAILURE		
	(FILE UNDER: #184-0523)		
		TOTAL:	\$1,230.00

CONFIRMATION (circle one)	Yes	No	Order Complete (circle)	Yes	No
ORDER DATE: _____	RECEIVED BY: <u>dm</u>		APPROVED: 		



CARDINAL

ENGINEERING
ARCHITECTURE
LAND SURVEYING

ONE MOOCK ROAD
WILDER, KENTUCKY 41071
(859) 581-9600

I N V O I C E

CLIENT Northern Kentucky Water Dist.
2835 Crescent Spring Road
P.O. Box 18640
Erlanger, Kentucky 41018
Attn: John Scheben

REC'D JUN 18 2014 DATE 06/09/14

INVOICE NO 217737 SCS

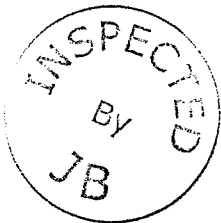
CLIENT ORDER NO

OUR ORDER NO 5447-13-143

PROJECT A.J. Jolly Park Water Main
Easements

TERMS Net 30 Days

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
110749	1	Surveying-Services	\$2,450.00	LS	\$2,450.00
		Total Surveying			\$2,450.00
		Invoice Total			\$2,450.00
		Thank You			



OK JS
631-6000-031

ENT'D JUN 25 2014

VENDOR # Carroll VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 6316000031 AMT 2450.00

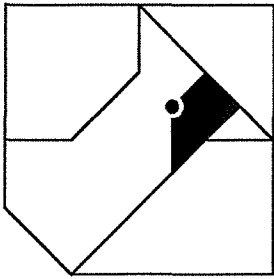
ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE _____

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

PAID JUN 27 2014



CARDINAL

ENGINEERING
ARCHITECTURE
LAND SURVEYING

ONE MOOCK ROAD
WILDER, KENTUCKY 41071
(859) 581-9600

I N V O I C E

REC'D JUN 18 2014

CLIENT Northern Kentucky Water Dist.
2835 Crescent Spring Road
P.O. Box 18640
Erlanger, Kentucky 41018
Attn: John Scheben

INVOICE NO 217737 SCS

DATE 06/09/14

CLIENT ORDER NO

OUR ORDER NO 5447-13-143

PROJECT A.J. Jolly Park Water Main
Easements

TERMS Net 30 Days

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
110749	1	Surveying-Services	\$2,450.00	LS	\$2,450.00
		Total Surveying			\$2,450.00
		Invoice Total			\$2,450.00
		Thank You			



THELEN ASSOCIATES, INC.

Geotechnical • Testing Engineers

• 1398 Cox Avenue, Erlanger, Kentucky 41018-1002 / 859-746-9400 / Fax 859-746-9408

Client Copy
Page 1 of 1
www.thelenassoc.com

Offices
Erlanger, Kentucky
Lexington, Kentucky
Cincinnati, Ohio
Dayton, Ohio

INVOICE

CLIENT Northern KY Water District
2835 Crescent Springs Rd.
P.O. Box 18640
Erlanger, KY 41018-0640
Attn: Mr. John Scheben

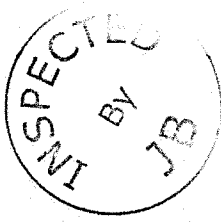
INVOICE NO 78580
DATE 06/22/14
CLIENT ORDER NO

PROJECT Consulting Services
36" Concrete Main Break
Crestview Hills, Kentucky

OUR ORDER NO 2974-140437
TERMS Net 30 days

Invoice Period 05/22/14 to 06/22/14

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	EXTENSION
256	8	Principal Geotechnical Engineer	\$153.00	Hour	\$1,224.00
		Total Engineering			\$1,224.00
	10	Mileage	\$.80	Mile	\$8.00
		Invoice Total			\$1,232.00
		Thank You			



ENT'D JUL 22 2014

VENDOR # The WBI VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 60316000131 AMT 1232.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

PAID JUL 25 2014

Interoffice Requisition/Receiving Report

White Receiving Copy
Yellow Retain for Dept. Files

page 1 of 1

VENDOR NUMBER: <u>THE001</u>	RECEIVING DATE: <u>7/21/2014</u>
VENDOR NAME: <u>THELEN ASSOCIATES, INC.</u>	INVOICE #: _____
ADDRESS: <u>1398 COX AVENUE</u>	REQUESTED BY: <u>S. COOK</u>
CITY STATE ZIP: <u>ERLANGER, KY 41018-1002</u>	DEPARTMENT: <u>ENGINEERING</u>

QUANTITY ORDERED	ITEM DESCRIPTION	ACCOUNT / JOB NUMBER	AMOUNT
	CONSULTING SERVICES	631-6000-031	\$1,232.00
TOTAL:			\$1,232.00

CONFIRMATION (circle one) Yes No	Order Complete (circle) Yes No
ORDER DATE: _____ RECEIVED BY: _____	APPROVED:

Northern Kentucky Water District
Question 7 Support
Data Request 2 Case 2015-00143
633-3000-001

Transaction Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
2/26/2014	Professional Services - FTTP	Hemmer DeFrank PLLC	\$47.50	Jan-14	See Attached
12/11/2014	Professional Services - FTTP	Frost Brown Todd LLC	\$337.00	10934477	See Attached
12/11/2014	Professional Services - FTTP	Frost Brown Todd LLC	\$175.00	10934488	See Attached
12/11/2014	Professional Services - FTTP	Frost Brown Todd LLC	\$57.00	10934528	See Attached
			\$616.50		

Hemmer DeFrank PLLC

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

February 26, 2014

In Reference To: **Water Quality & Production**

Client #NKW01/GN002

Invoice #70392

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
1/6/2014 BCD	0.25	47.50	OK ①
Emails with Brendan regarding Main Street and Johns Hill bids and preference issues; review Alabama's preference laws.	190.00/hr		
For professional services rendered	<u>0.25</u>	<u>\$47.50</u>	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934477
Account # 0008168.0617433

REGARDING: Water Quality and Production

For Professional Services Rendered Through June 30, 2014
Other Charges Through June 30, 2014

\$337.00

\$0.00

TOTAL THIS INVOICE

\$337.00

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 61355000001 AMT 337.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
06/06/14	Research Michigan resident bidder preferences related to preventative maintenance bids; advise client representatives no applicable preference.	BCD	0.30	57.00	(P)
06/30/14	Review Sodium Hypochlorite Agreement (the "Agreement") and related email communications in preparation of drafting the First Amendment to the Agreement; draft First Amendment to the Agreement.	JEW	2.00	280.00	(P)
			2.30	\$337.00	

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934488
Account # 0008168.0617433

REGARDING: Water Quality and Production

For Professional Services Rendered Through July 31, 2014	\$175.00
Other Charges Through July 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$175.00</u>

ENT'D DEC 23 2014

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 133 3000 001 AMT 175.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
07/01/14	Draft First Amendment to the Agreement; draft email to B. Dunham re same.	JEW	0.30	42.00	f
07/20/14	Review and revisions to contract extension for sodium hypo; email to A. Kramer re same.	BCD	0.70	133.00	f
			1.00	\$175.00	

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934528
Account # 0008168.0617433

REGARDING: Water Quality and Production

For Professional Services Rendered Through October 31, 2014
Other Charges Through October 31, 2014

\$57.00

\$0.00

TOTAL THIS INVOICE

\$57.00

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1338000 AMT 57.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

December 11, 2014
Water Quality and Production
Account # 0008168.0617433
Invoice # 10934528

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
10/08/14	Draft language for use in reply to American Darling regarding leaking hydrants; attention to emails regarding same.	BCD	0.30	57.00	P
			0.30	\$57.00	

Northern Kentucky Water District
 Question 7 Support
 Data Request 2 Case 2015-00143
 633-5000-030

Transaction Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
1/21/2014	Professional Services - Engineering	Hemmer DeFrank PLLC	\$928.75	Dec-13	See Attached
2/26/2014	Professional Services - Engineering	Hemmer DeFrank PLLC	\$1,002.50	Jan-14	See Attached
4/7/2014	Professional Services - Engineering	Hughes, PSC., John N.	\$2,748.00	40714	See Attached
4/11/2014	Professional Services - Engineering	Hemmer DeFrank PLLC	\$2,517.60	LEGAL FEB 2014	See Attached
4/11/2014	Professional Services - Engineering	Hemmer DeFrank PLLC	\$1,540.50	LEGAL MARCH 2014	See Attached
4/11/2014	Professional Services - Engineering	Hemmer DeFrank PLLC	\$484.50	LEGAL APRIL 2014	See Attached
6/19/2014	Professional Services - Engineering	Frost Brown Todd LLC	\$1,045.00	10900692	See Attached
12/11/2014	Professional Services - Engineering	Frost Brown Todd LLC	\$1,034.48	10934478	See Attached
12/11/2014	Professional Services - Engineering	Frost Brown Todd LLC	\$988.00	10934489	See Attached
12/11/2014	Professional Services - Engineering	Frost Brown Todd LLC	\$874.00	10934496	See Attached
12/11/2014	Professional Services - Engineering	Frost Brown Todd LLC	\$912.00	10934514	See Attached
12/11/2014	Professional Services - Engineering	Frost Brown Todd LLC	\$1,463.00	10934529	See Attached
			\$15,538.33		

* Voided Journal Entry

Account: 633-5000-030 Contractual Legal - Engineering

Ranges: From: To:
 Date First First
 Source Document First First
 Currency ID First First

Sorted By: Transaction Date Account Balance: \$15,538.33

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
1/21/2014	280,946	PMTRX	GLTRX00036325	Professional services		\$928.75	
2/26/2014	283,182	PMTRX	GLTRX00036652	Professional services		\$1,002.50	
4/7/2014	284,832	PMTRX	GLTRX00036867	Professional Services		\$2,748.00	
4/11/2014	285,110	PMTRX	GLTRX00036925	Professional Services		\$2,517.60	
4/11/2014	285,111	PMTRX	GLTRX00036925	Payables Trx Entry		\$1,540.50	
4/11/2014	285,112	PMTRX	GLTRX00036925	Payables Trx Entry		\$484.50	
6/19/2014	288,788	PMTRX	GLTRX00037433	Payables Trx Entry		\$1,045.00	
12/11/2014	297,272	PMTRX	GLTRX00038533	Payables Trx Entry		\$1,034.48	
12/11/2014	297,277	PMTRX	GLTRX00038533	Payables Trx Entry		\$988.00	
12/11/2014	297,281	PMTRX	GLTRX00038533	Payables Trx Entry		\$874.00	
12/11/2014	297,283	PMTRX	GLTRX00038533	Payables Trx Entry		\$912.00	
12/11/2014	297,288	PMTRX	GLTRX00038533	Payables Trx Entry		\$1,463.00	
Totals:						\$15,538.33	\$0.00
Total Transactions:		12					

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

January 21, 2014

In Reference To: **Engineering & Distribution**
Client #NKW01/GN003
Invoice #70168

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/8/2013	BCD Telephone call from R. Lovan regarding Jones Road discussions; emails with C. Wessels and R. Lovan regarding same.	0.50 190.00/hr	95.00	u2 B L
	TAL Research KY Statutes regarding width of county and state road rights of way.	0.75 145.00/hr	108.75	OK R+ L
12/18/2013	TAL Draft Interlocal Cooperation Agreement between NKWD and Boone County Water District.	0.75 145.00/hr	108.75	OK R+ L
12/19/2013	TAL Research KY law regarding binding contracts upon successor legislative bodies.	2.75 145.00/hr	398.75	OK R+ L
12/27/2013	TAL Finalize research regarding binding successor legislative bodies; draft research memorandum.	1.50 145.00/hr	217.50	OK R+ L
Subtotal of charges			\$928.75	
For professional services rendered			\$928.75	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

February 26, 2014

In Reference To: **Engineering & Distribution**

Client #NKW01/GN003

Invoice #70393

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>		
1/7/2014	BCD	Review and execute spider line agreement for AA Highway property.	0.25 190.00/hr	47.50	OK C
1/8/2014	TAL	Review and draft revisions to Hazen Street road improvement project agreement with City of Ludlow.	0.50 145.00/hr	72.50	OK R C
1/15/2014	TAL	Review Temporary Right of Entry Agreement for 10th Street project.	0.25 145.00/hr	36.25	OK R R
1/16/2014	BCD	Perform legal research on declaring an emergency; meeting with J. Scheben regarding same.	1.50 190.00/hr	285.00	OK R S
	BCD	Review and revision to 10th Street right of entry agreement.	0.60 190.00/hr	114.00	OK R R
1/17/2014	TAL	Review and draft revisions to 35th Street Temporary Construction Easement.	0.25 145.00/hr	36.25	OK R R
1/20/2014	TAL	Review Temporary Easement and Right of Entry Agreement for 3405 Caroline Ave.; review proposed Interlocal Cooperation Agreement with City of Florence.	0.50 145.00/hr	72.50	OK R R
	BCD	Review and revision to Oliver agreement; email to S. Broering regarding same.	0.60 190.00/hr	114.00	OK R R
1/22/2014	BCD	Continue research on McFarland; email to S. Broering regarding same.	0.50 190.00/hr	95.00	OK R R

		<u>Hrs/Rate</u>	<u>Amount</u>	
1/27/2014	TAL	Review and draft revisions to Pleasant Ridge Ave. project agreement for sidewalk replacement.	0.25 145.00/hr	36.25 OKK C
1/28/2014	BCD	Review Right of Entry and letter; email to client reps regarding revisions to same.	0.30 190.00/hr	57.00 OKK R
1/31/2014	TAL	Review project agreement for Latonia Ave. and W. Southern Ave.	0.25 145.00/hr	36.25 OKK P
Subtotal of charges				<u>\$1,002.50</u>
For professional services rendered			5.75	\$1,002.50

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

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: April 7, 2014
 Invoice # 040714

ENTRY APR 14 2014

VENDOR # VOUCHER #
 ACCT # AMT
 ACCT # 133 500 030 AMT 2748.10
 ACCT # AMT
 ACCT # 133 800 019 AMT 2748.10
 P.O. MATCHED TO INVOICE
 RR MATCHED TO INVOICE
 RE-CALCULATE INVOICE

PAID APR 17 2014


Date	Reference	Time (Hrs)	
3/4	Response to RH re: water commission legislation; draft revised language; tele. JS re: water main repair issues; tele. RL, JB re: Niegarth tariff issues; tele. PSC re: Dixie Hwy main relining project; tele JS re: same	2.25	OK JB
3/5	Tele. RL, JB, re: PSC tariff issues (service application); tele. RL re: KRWA legislation	1.33	OK JB
3/6	Conference PSC re: service application/tariff; research water commission, Logan Todd WC issues	2.25	OK JB
3/13	Tele. JS re: KIA loan; PSC application for FTTP ccn	.16 (E)	OK JB
3/14	Several messages JS re: Dixie Hwy relining project; draft letter to PSC re: regulatory issues for Dixie Hwy	1.5 (E)	OK JB
3/18	Review service application/tariff revisions	.42	OK JB
3/20	Revise service application; several calls, messages	.59	OK JB
3/21	Prepare and file electronic election notice for FTTP main ccn; several messages re: service application; revise PSC letter re: Dixie Hwy project	1.83	OK JB
3/22	Revise service application cover letter; tele. JB	1.16	OK JB
3/28	Review documents, exhibits for FTTP raw water main ccn	2.25 (E)	OK JB
3/29	Draft FTTP ccn application	2 (E)	OK JB
3/30	Revise exhibits, application; several calls, messages finalize ccn application for FTTP main ccn	3.25 (E)	OK JB

3/16 CLEARED
 3/13 BY
 3/14 BY

Sub total		18.99 hrs @\$300.00 = \$5,697.00
Expenses		\$
Total		\$5,697.00

633 - 5000-030 2748
633 - 8000-079 2949

5697.

OL


4/12/14

(E)

9.16 hrs @ 300 = 2748
9.83 hrs @ 300 = 2949

5697.00

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 11, 2014

In Reference To: Engineering & Distribution
Client #NKW01/GN003

Invoice #70706

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
2/3/2014	BCD Telephone call with bank counsel regarding 4505 Oliver Road ownership; email to S. Broering regarding same.	0.25 190.00/hr	47.50	OK RH (R)
2/5/2014	BCD Telephone calls regarding Stanley McFarland for Oliver Road easement; review foreclosure records regarding same.	0.60 190.00/hr	114.00	OK RH (R)
2/6/2014	TAL Telephone call with R. Halloran at AG's office regarding expedited review and approval of Boone County ICA.	0.25 145.00/hr	36.25	OK RH (C)
2/7/2014	TAL Telephone call with J. Foster at KY Secretary of State regarding Boone County ICA approval; emails and draft correspondence to R. Halloran at AG office; prepare Boone County ICA for submittal to AG's office; email to client regarding logistics of obtaining approved Boone County ICA.	1.25 145.00/hr	181.25	OK RH (C)
	BCD Review and revision to RD attorney agreement; emails regarding same; review and revision to England easement.	0.80 190.00/hr	152.00	OK RH (R)
2/10/2014	TAL Emails to R. Halloran at AG office; prepare Boone County ICA for recordation in Kenton and Boone counties.	0.25 145.00/hr	36.25	OK RH (R)
	BCD Review and revision to England easement; email to S. Broering.	0.25 190.00/hr	47.50	OK RH (R)
	BCD Review and revision to Remley easement; email to and from S. Broering regarding same.	0.25 190.00/hr	47.50	OK RH (R)
2/11/2014	TAL Travel to Kenton and Boone County Clerk's office to record ICA with Boone County Water District.	2.00 145.00/hr	290.00	OK RH (C)

		<u>Hrs/Rate</u>	<u>Amount</u>	
2/12/2014	BCD 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.	0.75 190.00/hr	142.50	OK R/H (P)
2/13/2014	BCD Review and revision to invitations to bid for joint BCWD bids; emails with Brendan regarding same; review Interlocal Coop Agreement to complete same; emails with T. Lynch regarding rest of bid packets.	1.50 190.00/hr	285.00	OK R/H (P)
	TAL Review Interlocal Cooperation Agreement with SD1; review Materials and Meters Bid Specifications.	0.75 145.00/hr	108.75	OK R (C)
2/14/2014	TAL Review Home Builders Association revisions to Water Main Extension Agreement.	0.50 145.00/hr	72.50	OK R/H (C)
2/18/2014	BCD Review and revisions to materials and meter bid specs; emails with B. O'Brien regarding same.	1.25 190.00/hr	237.50	OK R/H (P)
2/19/2014	BCD Review and revisions to Field spider line agreement; emails with G. Napier regarding same.	0.40 190.00/hr	76.00	OK R/H (C)
2/21/2014	BCD Emails with counsel for HUD regarding Oliver right of entry.	0.25 190.00/hr	47.50	OK R/H (R)
2/25/2014	BCD Telephone call from and telephone call to R. Lovan regarding HBA agreement; review and revision to latest water main extension agreement.	1.80 190.00/hr	342.00	OK R/H (C)
	TAL Review and draft revisions to SD1 Interlocal Cooperation Agreement.	0.75 145.00/hr	108.75	OK R/H (C)
2/27/2014	BCD Review and approve easement for Owings; emails regarding same.	0.25 190.00/hr	47.50	OK R/H (R)
	Subtotal of charges		<u>\$2,420.25</u>	
	For professional services rendered	14.10	<u>\$2,420.25</u>	
	Additional Charges :			
2/28/2014	Costs advanced for reimbursement of fees to record Interlocal Cooperation Agreement with Boone County Water District with the Kenton & Boone County Clerks on 2/11/14.		44.00	OK R/H (C)
	Federal Express delivery to the Office of the Attorney General on 2/7/14.		53.35	OK R/H (C)
	Total costs advanced		<u>\$97.35</u>	
	Total amount of this bill		<u><u>\$2,517.60</u></u>	

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attn: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

April 11, 2014

In Reference To: Engineering & Distribution
 Client #NKW01/GN003

Invoice #70711.

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/6/2014	BCD Telephone calls with Gailen Bridges regarding 3407 Caroline; email to J. Scheben.	0.50 190.00/hr	95.00	OK RH (P)
3/11/2014	BCD Email with J. Scheben regarding sub-district certification; review related paperwork.	0.25 190.00/hr	47.50	OK RH (P)
3/13/2014	TAL Review file documents; draft revisions to easement agreements for 3405 and 3407 Caroline Avenue.	0.75 145.00/hr	108.75	OK RH (P)
	BCD Emails regarding materials bid; review low bidders state info; research state preference laws.	1.25 190.00/hr	237.50	OK RH (P)
3/14/2014	BCD Meeting with client reps and RD project advisors to review, revisions to and execute related documents.	1.50 190.00/hr	285.00	OK RH (P)
	BCD Meeting with B. O'Brien to discuss and review materials bids; perform research on applicable laws; emails regarding same.	1.20 190.00/hr	228.00	OK RH (P)
3/17/2014	TAL Research KY competitive bidding law regarding minor revisions to accepted bid proposals; draft research memorandum to B. Dunham.	1.50 145.00/hr	217.50	OK RH (P)
	BCD Review and revisions to advertisement of bid for sub-district M project; telephone call with R. Harrison regarding same.	0.50 190.00/hr	95.00	OK RH (P)
	BCD Review and revision to instructions to bidder and bid form for sub-district I; telephone call with R. Harrison and J. Scheben regarding same.	0.75 190.00/hr	142.50	OK RH (P)

	<u>Hrs/Rate</u>	<u>Amount</u>
3/19/2014 BCD Telephone call with J. Scheben regarding RD project; review proposed RD revisions to counsel agreement.	0.25 190.00/hr	47.50
3/25/2014 TAL Telephone call with client; draft revisions to Latonia and W. Southern roadway improvement project agreement.	0.25 145.00/hr	36.25
Subtotal of charges		\$1,540.50
For professional services rendered	8.70	\$1,540.50

OK P
OK P
L

~~9144.50~~

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 11, 2014

In Reference To: Engineering & Distribution
Client #NKW01/GN003

Invoice #70716

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
4/1/2014 BCD Telephone calls with B. O'Brien regarding joint Boone Co. and SD1 award documents; review and revisions to same.	0.75 190.00/hr	142.50	OK RH (P)
4/2/2014 BCD Emails regarding SRF loan projects; review proposed certification.	0.30 190.00/hr	57.00	OK RH (C)
4/7/2014 BCD Review and revision to notice to Calgon regarding 60-day deadline; review specs regarding same; telephone calls and emails with A. Kramer regarding same.	0.75 190.00/hr	142.50	OK RH (C)
BCD Telephone calls and emails with J. Schuchter regarding SRF certificates; review title records regarding same; review and execute certificates.	0.75 190.00/hr	142.50	OK RH (C)
Subtotal of charges		\$484.50	
For professional services rendered	2.55	\$484.50	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716

Cincinnati, OH 45201-5716

(513) 651-6800

Facsimile (513) 651-6981

www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
June 19, 2014
Invoice # 10900692
Account # 0008168.0617434

REGARDING: Engineering and Distribution

For Professional Services Rendered Through May 31, 2014
Other Charges Through May 31, 2014

\$1,045.00

\$0.00

TOTAL THIS INVOICE

\$1,045.00

ENFD JUL 09 2014

VENDOR # Frs 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 133 500 130 AMT 1045.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE AA
RE-CALCULATE INVOICE _____

PAID JUL 11 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
05/08/14	Research re filing of Interlocal Coop Agreement with Attorney General's office.	OK RH (E) BCD	0.40	76.00	✓
05/14/14	Review title records related to Licking and Mooock 30" main.	OK RH (R) BCD	0.30	57.00	✓
05/14/14	Review and approve White Villa easements, including Exhibit A.	OK RH (R) BCD	0.50	95.00	✓
05/19/14	Review Bird Road easement documents; follow up with S. Broering re deed from estate to beneficiaries.	OK RH (R) BCD	0.30	57.00	✓
05/20/14	Emails with counsel for Elliott estate re transfer of property; revisions to easement based on same; forward to S. Broering.	OK RH (R) BCD	0.80	152.00	✓
05/21/14	Review spider line and private water system agreements; telephone to G. Napier for background necessary to complete same.	OK RH (C) BCD	1.00	190.00	✓
05/28/14	Review latest draft of agreement for main extension; research Kentucky sovereign immunity impact on agreement; emails to J. Schuchter re same including need to have insurance agreement review.	OK RH (C) BCD	1.80	342.00	✓
05/29/14	Review and revisions to private water main agreement; telephone call to and email to G. Napier re same.	OK RH (C) BCD	0.40	76.00	✓
			5.50	\$1,045.00	

Frost Brown Todd LLC

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P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934478
Account # 0008168.0617434

REGARDING: Engineering and Distribution

For Professional Services Rendered Through June 30, 2014
Other Charges Through June 30, 2014

\$1,026.00
\$8.48

TOTAL THIS INVOICE

\$1,034.48

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1335110130 AMT 1034.48
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
06/03/14	Review and revision to HBA agreement based on meeting with client; emails re same; telephone call from J. Schuchter; additional review documents based on same.	BCD	2.10	✓ 399.00	(C)
06/06/14	Review and approve Right of Entry agreement for Kenridge.	BCD	0.10	19.00	(B) ✓
06/06/14	Review and approve Ft. Mitchell restoration agreement.	BCD	0.10	✓ 19.00	(C)
06/11/14	Review approved Interlocal cooperation agreement with Florence; letter to Kentucky Secretary of State re same.	BCD	0.20	✓ 38.00	(C)
06/13/14	Review and revisions to Water Main Extension Agreement; emails and telephone call with Jeff re same; prepare redlined version.	BCD	1.10	✓ 209.00	(C)
06/17/14	Review Interlocal Cooperative Agreement with Crestview Hills; Revisions to Exhibit A Project Agreement; Emails with K. Ryan and J. Scheben re same.	BCD	1.20	✓ 228.00	(C)
06/25/14	Emails and telephone calls to S. Broering re easement issues; review of Elliott easement documents and Oliver Road documents; email to counsel for HUD.	BCD	0.60	114.00	(R)
			5.40	\$1,026.00	

ITEMIZED COSTS

DATE		DESCRIPTION	AMOUNT	
06/11/14	United Parcel Service	United Parcel Service -- Next Day Air to Jennifer M. Wiechman, Frost Brown Todd LLC - Flor	.50	(C)
06/11/14	United Parcel Service	United Parcel Service -- Second Day Air to Mr. Jeremy Foster, Office of the Secretary of	7.98	(C)
TOTAL COSTS			\$8.48	

Frost Brown Todd LLC

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Facsimile (513) 651-6981
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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934489
Account # 0008168.0617434

REGARDING: Engineering and Distribution

For Professional Services Rendered Through July 31, 2014	\$988.00
Other Charges Through July 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$988.00</u>

ENT'D DEC 23 2014
VENDOR # frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # 133-500-130 AMT 988.00
ACCT # _____ AMT _____
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE ///
RR MATCHED TO INVOICE ///
RE-CALCULATE INVOICE ///

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT		
07/08/14	Emails with HUD representative and HUD attorney re 4505 Oliver Road right of entry.	BCD	0.20	38.00	R	✓
07/08/14	Telephone call and emails with J. Scheben re road closing; review and prepare for execution; right of way and advertising opinions; perform research necessary to render opinions.	BCD	1.60	304.00	C	✓
07/09/14	Review, approve and execute various easements and agreements forwarded by S. Broering; email to same re future revisions to preparation statement.	BCD	0.70	133.00	R	✓
07/09/14	Review easement for A.J. Jolly golf course; email to J. Scheben re concerns with proper grantor; research Secretary of State records re same.	BCD	0.30	57.00	R	✓
07/10/14	Emails with HUD counsel re 4505 Oliver temporary agreement.	BCD	0.20	38.00	R	✓
07/16/14	Review of right of entry for 4988 Mary Ingles Highway; email to S. Broering re same.	BCD	0.20	38.00	R	✓
07/28/14	Review and revisions to letter of commitment for Citilogics grant application; emails and telephone calls re same.	BCD	0.60	114.00	C	✓
07/28/14	Review revised draft of Mary Ingles Hwy right of entry; telephone call to S. Broering re same.	BCD	0.30	57.00	R	✓
07/29/14	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 SilverGrove Motors.	BCD	0.60	114.00	R	✓
07/29/14	Review Spider Line Agreement; advise G. Napier of required changes.	BCD	0.20	38.00	C	✓
07/29/14	Emails with HUD representative re 4505 Oliver Road.	BCD	0.10	19.00	R	✓
07/30/14	Review and execute Bird Road easement; forward original to S. Broering.	BCD	0.20	38.00	R	✓
			5.20	\$988.00		

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934496
Account # 0008168.0617434

REGARDING: Engineering and Distribution

For Professional Services Rendered Through August 31, 2014	\$874.00
Other Charges Through August 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$874.00</u>

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633500120 AMT 874.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
ERR MATCHED TO INVOICE M
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
08/04/14	Review and revise construction contract for Fortside Summit and Park project; emails with K. Ryan re same.	BCD	0.40	76.00	OK RH C
08/04/14	Review and revise Beil deed; email re same; and Hillside concerns to S. Broering.	BCD	0.50	95.00	OK RH P
08/04/14	Review and approve KA Steel bid rejections notice; emails with B. O'Bryan re same.	BCD	0.40	76.00	OK RH P
08/04/14	Review and revise AJ Jolly easement; re KY section of state records to confirm proper grantor.	BCD	0.70	133.00	OK RH P
08/06/14	Review agreement for Fortside project; email with K. Ryan re amendment; review amendment.	BCD	0.30	57.00	OK RH C
08/11/14	Review and execute Campbell County Mary Ingles Highway easement; telephone call to County Attorney re proper grantors.	BCD	0.50	95.00	OK RH P
08/13/14	Review and execute easement; forward same to S. Broering.	BCD	0.20	38.00	OK RH P
08/15/14	Review and approve City of Wilder easement; review draft easement and deed for co-trustees and recommend revisions to easement; review and approve Citizens Bank easement; emails with S. Broering re same.	BCD	0.70	133.00	OK RH P
08/20/14	Emails with G. Rapier re spider line; re approve and execute same; forward to same.	BCD	0.30	57.00	OK RH C
08/22/14	Emails with lender's counsel re 4505 Oliver Road; advise S. Broering of status.	BCD	0.10	19.00	OK RH P
08/27/14	Review and revisions to easement for Baker estate; emails with S. Broering re same.	BCD	0.50	95.00	OK RH P
			4.60	\$874.00	

Frost Brown Todd LLC

A T T O R N E Y S

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Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934514
Account # 0008168.0617434

REGARDING: Engineering and Distribution

For Professional Services Rendered Through September 30, 2014
Other Charges Through September 30, 2014

\$912.00
\$0.00

TOTAL THIS INVOICE

\$912.00

ENT'D DEC 23 2014

VENDOR # F12001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1033500030 AMT 912.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
09/02/14	Review, approve and execute City of Wilder easement.	BCD	✓ 0.10	19.00	R
09/03/14	Draft joinder to easement for Elliott easement issue; perform legal research on related title issues; email and telephone call from S. Broering re same.	BCD	✓ 0.90	171.00	R
09/04/14	Review proposed revision to Crestview Hills Interlocal Cooperative Agreement; Quick research on environmental permit issue; email with K. Ryan re same.	BCD	0.60	✓ 114.00	C
09/09/14	Review, execute and approve packet of easements; emails with S. Broering re same; review vesting deeds.	BCD	✓ 0.50	95.00	u
09/12/14	Review and revisions to Interlocal Coop Agreement for Crestview Hills; perform research to make provision consistent with common law as to relocation requirements.	BCD	1.40	✓ 266.00	R
09/17/14	Review and suggest revisions to asphalt restoration contract; emails with Brendan re same.	BCD	0.30	57.00	P ✓
09/17/14	Telephone calls with J. Scheben re Kentucky DOT failure to include water easement and landowner desire to place driveway above water line; review and revisions to proposed language; emails and research re same.	BCD	✓ 0.90	171.00	R
09/24/14	Email re 4505 Oliver Road from bank's counsel.	BCD	✓ 0.10	19.00	R
			4.80	\$912.00	

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934529
Account # 0008168.0617434

REGARDING: Engineering and Distribution

For Professional Services Rendered Through October 31, 2014	\$1,463.00
Other Charges Through October 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$1,463.00</u>

ENT'D DEC 23 2014

VENDOR # fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 10934529 AMT 1463.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
10/07/14	Review U.S. Fish and Wildlife agreement; emails with J. Schuchter regarding same.	BCD	0.50	✓ 95.00	e
10/09/14	Review SDG blue documents; telephone call with B. O'Brien to propose revisions to same.	BCD	0.60	✓ 114.00	e
10/10/14	Review and revision to City of Florence reimbursement agreement and contract for installation of mattress for Licking River line; Emails related to same.	BCD	1.00	✓ 190.00	e
10/16/14	Review and revision to private water tap-in agreement for St. Pius; Emails with John Scheben re. same.	BCD	0.70	✓ 133.00	e
10/17/14	Telephone call with Brad Murphy re. License Agreement for use of radio frequency for Campbell County Emergency Management testing; Draft and email License Agreement for use by same; Research matters related to same.	BCD	1.70	323.00	A
10/21/14	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.	BCD	0.20	38.00	R ✓
10/22/14	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.	BCD	1.20	228.00	R ✓
10/23/14	Emails and telephone calls with client and St. Pius X reps re. St. Pius X private water main agreement; Review and revision to agreement.	BCD	1.10	✓ 209.00	e
10/24/14	Telephone calls and emails with St. Pius rep and R. Harrison re. private water main tap-in agreement and new services agreement; Revision to same based on input from R. Harrison.	BCD	0.70	✓ 133.00	e
			7.70	\$1,463.00	

Northern Kentucky Water District
Question 7 Support
Data Request 2 Case 2015-00143
633-7000-050

Transaction Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
1/21/2014	Professional Services - Customer Service	Hemmer DeFrank PLLC	\$95.00	Dec-13	See Attached
4/11/2014	Professional Services - Customer Service	Hemmer DeFrank PLLC	\$36.25	LEGAL FEB 2014	See Attached
4/11/2014	Professional Services - Customer Service	Hemmer DeFrank PLLC	\$1,429.50	LEGAL MARCH 2014	See Attached
6/19/2014	Professional Services - Customer Service	Frost Brown Todd LLC	\$38.00	10900693	See Attached
12/11/2014	Professional Services - Customer Service	Frost Brown Todd LLC	\$380.00	10934490	See Attached
12/11/2014	Professional Services - Customer Service	Frost Brown Todd LLC	\$95.00	10934530	See Attached
			\$2,073.75		

* Voided Journal Entry

Account: 633-7000-050 Contractual Legal - Customer Service

Ranges: From: To:
 Date First First
 Source Document First First
 Currency ID First First

Sorted By: Transaction Date Account Balance: \$2,073.75

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
1/21/2014	280,946	PMTRX	GLTRX00036325	Professional services		\$95.00	
4/11/2014	285,110	PMTRX	GLTRX00036925	Professional Services		\$36.25	
4/11/2014	285,111	PMTRX	GLTRX00036925	Payables Trx Entry		\$1,429.50	
6/19/2014	288,786	PMTRX	GLTRX00037433	Professional Services		\$38.00	
12/11/2014	297,278	PMTRX	GLTRX00038533	Payables Trx Entry		\$380.00	
12/11/2014	297,289	PMTRX	GLTRX00038533	Payables Trx Entry		\$95.00	
Totals:						\$2,073.75	\$0.00
Total Transactions:		6					

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

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

January 21, 2014

In Reference To: **Customer Service**
Client #NKW01/GN004

Invoice #70169

Professional Services

OC B (A)

	<u>Hrs/Rate</u>	<u>Amount</u>
12/10/2013 BCD Emails with J. Stanton regarding Open Records Act request for water main and turn-on information; perform legal research on same.	0.50 190.00/hr	95.00
For professional services rendered	<u>0.50</u>	<u>\$95.00</u>

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: Customer Service
Client #NKW01/GN004
Invoice #70707

Professional Services

2/11/2014 TAL Review RSC Order regarding customer service applications.

For professional services rendered

OL JB
A

<u>Hrs/Rate</u>	<u>Amount</u>
0.25	36.25
145.00/hr	
<u>0.25</u>	<u>\$36.25</u>

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: Customer Service
 Client #NKW01/GN004

Invoice #70712

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/4/2014	TAL Review PSC Order and Water Connection Service Applications; attend conference call regarding PSC review of service applications.	2.25 145.00/hr	326.25	DE R# OK
3/5/2014	TAL Draft commentary notes to individual and business applications for water service.	1.25 145.00/hr	181.25	OK JS (A)
	BCD Review and revision to application forms; email regarding same.	0.70 190.00/hr	133.00	OK JS (A)
3/12/2014	TAL Draft cover letter for water service applications explaining rationale for application questions and information.	2.75 145.00/hr	398.75	OK JS (A)
3/14/2014	TAL Research Privacy Act requirements for requesting social security numbers.	0.50 145.00/hr	72.50	OK JS (A)
	TAL Draft PSC cover letter for Water Service Application (Business Entities).	0.75 145.00/hr	108.75	OK JS (A)
3/18/2014	BCD Review and revision to cover letters regarding applications; review applications in completion of same; voicemail and email to J. Bragg regarding same.	1.10 190.00/hr	209.00	OK JS (A)
For professional services rendered		<u>9.30</u>	<u>\$1,429.50</u>	

Remit Payment To:
 Hemmer DeFrank PLLC
 250 Grandview Drive, Suite 500
 Ft. Mitchell, Kentucky 41017

Frost Brown Todd LLC

A T T O R N E Y S

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Cincinnati, OH 45201-5716
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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
June 19, 2014
Invoice # 10900693
Account # 0008168.0617435

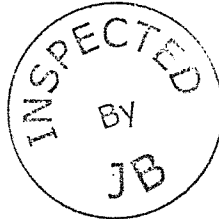
REGARDING: Customer Service

For Professional Services Rendered Through May 31, 2014
Other Charges Through May 31, 2014

\$38.00
\$0.00

TOTAL THIS INVOICE

\$38.00



ENT'D JUL 09 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1337111060 AMT 38.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
FD-CALCULATE INVOICE _____


PAID JUL 11 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
05/21/14	Email to counsel to Independence Town Center proposing settlement of claim.	BCD	0.10	19.00
05/22/14	Confirm settlement with Independence Town Center counsel.	BCD	0.10	19.00
			0.20	\$38.00

04
52
92

Jack:
Have Fun.
We get what
we ask for
in on-time
Bills


Rubens:
could you look
these over and
only appropriate
changes
Thx

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934490
Account # 0008168.0617435

REGARDING: Customer Service

For Professional Services Rendered Through July 31, 2014	\$380.00
Other Charges Through July 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$380.00</u>

ENT'D DEC 23 2014

VENDOR # Fro VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 653 200 050 AMT 380.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
07/07/14	Review and revisions to Brookwood agreement; emails with J. Bragg and R. Lovan re same; telephone calls with J. Bragg.	BCD	2.00	380.00
			2.00	\$380.00

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934530
Account # 0008168.0617435

REGARDING: Customer Service

For Professional Services Rendered Through October 31, 2014	\$95.00
Other Charges Through October 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$95.00</u>

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 10934530 AMT 95.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

December 11, 2014
Customer Service
Account # 0008168.0617435
Invoice # 10934530

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
10/15/14	Attention to consumer bankruptcy research re deposits and setoffs.	PKB	0.50	95.00
			0.50	\$95.00

Northern Kentucky Water District
Question 7 Support
Data Request 2 Case 2015-00143
633-8000-078

Transaction Date	Reference/ Description	Vendor	Amount	Invoice Number	Invoice Reference
1/21/2014	Professional Services - Human Resources	Hemmer DeFrank PLLC	\$541.50	Dec-13	See Attached
2/26/2014	Professional Services - Human Resources	Hemmer DeFrank PLLC	\$7,628.50	Jan-14	See Attached
4/11/2014	Professional Services - Human Resources	Hemmer DeFrank PLLC	\$570.00	LEGAL FEB 2014	See Attached
4/11/2014	Professional Services - Human Resources	Hemmer DeFrank PLLC	\$533.50	LEGAL MARCH 2014	See Attached
			<u>\$9,273.50</u>		

System: 8/31/2015 9:12:28 AM
User Date: 8/31/2015

N Ky Water District
HISTORY DETAIL INQUIRY REPORT FOR 2014
General Ledger

Page: 1
User ID: lrechtin

* Voided Journal Entry

Account: 633-8000-078

Legal Fees- Ops

Ranges: From: To:
Date First First
Source Document First First
Currency ID First First

Sorted By: Transaction Date

Account Balance: \$9,273.50

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit	
1/21/2014	280,946	PMTRX	GLTRX00036325	Professional services		\$541.50		
2/26/2014	283,182	PMTRX	GLTRX00036652	Professional services		\$7,628.50		
4/11/2014	285,110	PMTRX	GLTRX00036925	Professional Services		\$570.00		
4/11/2014	285,111	PMTRX	GLTRX00036925	Payables Trx Entry		\$533.50		
Totals:						\$9,273.50	\$0.00	
Total Transactions:		4						

Hemmer DeFrank PLLC

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

P.O. Box 18640
Erlanger, KY 41018-0640
Jack Bragg

January 21, 2014

In Reference To: **Human Resources**

Client #NKW01/GN005

Invoice #70170

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
12/5/2013 BCD	Telephone call from B. Buhrlage regarding talking point and transaction agreement; review and revise same; telephone call to R. Lovan regarding same.	0.75 190.00/hr	142.50
12/9/2013 BCD	Review and revise notice to PT employees; review temp agency agreement to complete same; review and approve final speaking points and notices; telephone call and emails with R. Lovan and Bob Buhrlage regarding same.	1.10 190.00/hr	209.00
12/10/2013 BCD	Telephone calls and emails with R. Lovan and B. Buhrlage regarding temp. agency employee notices; review notice based on same.	1.00 190.00/hr	190.00
Subtotal of charges			\$541.50
For professional services rendered			\$541.50

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

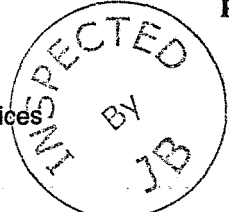
17423.25

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

ENT'D MAR 12 2014
 VENDOR # Am 02 VOUCHER #
 ACCT # 133 800 079 AMT 8744.75
 ACCT # 133 800 078 AMT 7628.50
 ACCT # 133 300 001 AMT 47.50
 ACCT # 133 500 030 AMT 1022.50
 P.O. MATCHED TO INVOICE
 RR MATCHED TO INVOICE
 RE-CALCULATE INVOICE

February 26, 2014

In Reference To: Human Resources
 Client # NKW01/GN005
 Invoice # 70394



PAID MAR 14 2014

		Hrs/Rate	Amount	
1/21/2014	BCD Telephone call with R. Lovan regarding ex-employee issue; perform legal research on related issues and review of separation agreement; office conference to discuss same; perform legal research on related issues.	3.10 190.00/hr	589.00	OK JS (H)
1/22/2014	BCD Telephone calls and emails with R. Lovan; review and revisions to speaking points; continue legal research regarding same.	1.90 190.00/hr	361.00	OK (H)
1/23/2014	BCD Telephone calls with R. Lovan regarding employee issue; continue research regarding same.	0.80 190.00/hr	152.00	OK (H)
1/24/2014	BCD Multiple telephone calls with R. Lovan defense lawyer and prosecutor; perform research regarding same; review related documents.	3.80 190.00/hr	722.00	OK JS (H)
1/25/2014	BCD Telephone calls with R. Lovan; emails with Jill Cahill; review talking points.	1.20 190.00/hr	228.00	OK (H)
1/26/2014	BCD Emails and telephone calls with R. Lovan; review article; perform legal research on related issues.	4.10 190.00/hr	779.00	OK (H)
1/27/2014	BCD Emails and telephone call with R. Sanders and R. Lovan; office conference with client reps to discuss same; perform legal research on related issues; meeting with T. Lynch regarding same.	6.40 190.00/hr	1,216.00	OK JS (H)
1/28/2014	BCD Emails with R. Sanders; emails, telephone call and meeting with R. Hudson; emails, telephone calls and meeting with R. Lovan; meeting with additional staff; review related documents; perform legal research on related issues.	7.30 190.00/hr	1,387.00	OK JS (H)

		<u>Hrs/Rate</u>	<u>Amount</u>	
1/29/2014	BCD Office conference and telephone calls with R. Lovan; prepare for and attend at meeting with R. Sanders and detective.	7.40 190.00/hr	1,406.00	OL NL E
1/30/2014	BCD Emails regarding revisions to Lovan contract; draft revised employment agreement based on same.	1.25 190.00/hr	237.50	OL NL E
1/31/2014	BCD Follow up emails and telephone calls with R. Lovan and emails with D. Wagner regarding employment revisions; prepare final versions for execution.	0.50 190.00/hr	95.00	OL NL E
	BCD Telephone calls with R. Lovan and B. Buhrlage regarding retirement form for terminated employee; review related document; telephone call to Kentucky Public Emp. Defendant. Comp. Auth. to discuss same; perform legal research on related issues; email to Bob regarding same.	2.40 190.00/hr	456.00	NL OL E
Subtotal of charges			\$7,628.50	
For professional services rendered			\$7,628.50	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: Human Resources
Client #NKW01/GN005

Invoice #70708

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2014	BCD	Emails regarding D. Abney inquiry; research regarding same. <i>oc JP (H)</i>	0.50 190.00/hr	95.00
2/13/2014	BCD	Research on D. Abney inquiry; emails regarding same. <i>oc JB (H)</i>	1.25 190.00/hr	237.50
2/20/2014	BCD	Review correspondence from T. Hall counsel; telephone call to and email to paralegal; emails with PI contact regarding subrogation issue; telephone call to B. Buhrlage regarding same.	1.25 190.00/hr	237.50
Subtotal of charges				<u>\$570.00</u>
For professional services rendered			<i>oc JB (H)</i> 3.00	<u>\$570.00</u>

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

7815.39

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: Human Resources
Client # NKW01/GN005

Invoice #70713

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
3/5/2014 BCD Emails with detective and J. Bragg regarding gas card issue; emails regarding C. Lawson 1099; research same.	0.30 190.00/hr	57.00	OC JB (A)
3/6/2014 BCD Telephone call to R. Sanders regarding Kircher matter.	0.25 190.00/hr	47.50	OC JB (H)
3/11/2014 TAL Research Kentucky Commercial Driver's License Act regarding driving hour regulations; draft research memorandum.	2.50 145.00/hr	362.50	OC JB (H)
3/17/2014 BCD Telephone call to R. Sanders and emails with R. Lovan regarding arraignment.	0.25 190.00/hr	47.50	OC JB (H)
3/19/2014 BCD Emails with R. Sanders regarding status; forward same to R. Lovan.	0.10 190.00/hr	19.00	OC JB (H)
Subtotal of charges		\$533.50	
For professional services rendered	3.40	\$533.50	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Northern Kentucky Water District
 Question 7 Support
 Data Request 2 Case 2015-00143
 633-8000-079

Transaction Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
1/1/2014	Reverse December Entries		(\$5,294.00)		See Attached
1/21/2014	Professional Services - General	Hemmer DeFrank PLLC	\$3,728.75	Dec-13	See Attached
2/26/2014	Professional Services - General	Hemmer DeFrank PLLC	\$8,744.75	Jan-14	See Attached
3/5/2014	Professional Services - General	Hughes, PSC., John N.	\$2,220.00	30514	See Attached
3/12/2014	Professional Services - General	Frost Brown Todd LLC	\$5,695.50	10880726	See Attached
4/7/2014	Professional Services - General	Hughes, PSC., John N.	\$2,949.00	40714	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$4,691.54	LEGAL FEB 2014	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$5,641.00	LEGAL MARCH 2014	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$142.50	LEGAL APRIL 2014	See Attached
6/6/2014	Professional Services - General	Hughes, PSC., John N.	\$9,000.00	60614	See Attached
6/17/2014	Professional Services - General	Frost Brown Todd LLC	\$621.50	10899978	See Attached
6/17/2014	Void Transaction	Frost Brown Todd LLC	(\$621.50)	10899978	See Attached
6/19/2014	Professional Services - General	Frost Brown Todd LLC	\$2,641.00	10900691	See Attached
6/19/2014	Professional Services - General	Frost Brown Todd LLC	\$19.00	10900694	See Attached
6/19/2014	Professional Services - General	Frost Brown Todd LLC	\$386.50	10900695	See Attached
7/17/2014	Professional Services - General	Frost Brown Todd LLC	\$380.00	10905958	See Attached
8/15/2014	Professional Services - General	Frost Brown Todd LLC	\$456.00	10911341	See Attached
9/18/2014	Professional Services - General	Frost Brown Todd LLC	\$76.00	10917950	See Attached
11/1/2014	Professional Services - General	Frost Brown Todd LLC	\$475.00	10919818	See Attached
11/5/2014	Professional Services - General	Hughes, PSC., John N.	\$3,348.00	11514	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934476	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$228.00	10934479	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$1,197.00	10934480	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934487	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$467.50	10934491	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934494	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934512	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$135.76	10934515	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$2,300.82	10934516	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934527	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$182.42	10934533	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$1,782.00	10934534	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934544	See Attached
			<u>\$72,594.04</u>		

Northern Kentucky Water District
Question 7 Support
Data Request 2 Case 2015-00143
633-8000-079

Transaction Date	Reference/Description	Vendor	Amount	Invoice Number	Invoice Reference
1/1/2014	Reverse December Entries		(\$5,294.00)	Journal Entry	See Attached
1/21/2014	Professional Services - General	Hemmer DeFrank PLLC	\$228.75	70172	See Attached
1/21/2014	Professional Services - General	Hemmer DeFrank PLLC	<u>\$3,500.00</u>	70171	See Attached
		Sub-Total	\$3,728.75		
2/26/2014	Professional Services - General	Hemmer DeFrank PLLC	\$3,500.00	70391	See Attached
2/26/2014	Professional Services - General	Hemmer DeFrank PLLC	\$1,862.00	70396	See Attached
2/26/2014	Professional Services - General	Hemmer DeFrank PLLC	<u>\$3,382.75</u>	70395	See Attached
		Sub-Total	\$8,744.75		
3/5/2014	Professional Services - General	Hughes, PSC., John N.	\$2,220.00	30514	See Attached
3/12/2014	Professional Services - General	Frost Brown Todd LLC	\$5,695.50	10880726	See Attached
4/7/2014	Professional Services - General	Hughes, PSC., John N.	\$2,949.00	40714	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$1,144.04	70709	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$3,500.00	70728	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	<u>\$47.50</u>	70710	See Attached
		Sub-Total	\$4,691.54		
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$3,500.00	70729	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$779.00	70715	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	<u>\$1,362.00</u>	70714	See Attached
		Sub-Total	\$5,641.00		
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	\$47.50	70730	See Attached
4/11/2014	Professional Services - General	Hemmer DeFrank PLLC	<u>\$95.00</u>	70717	See Attached
		Sub-Total	\$142.50		
6/6/2014	Professional Services - General	Hughes, PSC., John N.	\$9,000.00	60614	See Attached
6/17/2014	Professional Services - General	Frost Brown Todd LLC	\$621.50	10899978	See Attached
6/17/2014	Void Transaction	Frost Brown Todd LLC	(\$621.50)	10899978	See Attached
6/19/2014	Professional Services - General	Frost Brown Todd LLC	\$2,641.00	10900691	See Attached
6/19/2014	Professional Services - General	Frost Brown Todd LLC	\$19.00	10900694	See Attached
6/19/2014	Professional Services - General	Frost Brown Todd LLC	\$386.50	10900695	See Attached
7/17/2014	Professional Services - General	Frost Brown Todd LLC	\$380.00	10905958	See Attached
8/15/2014	Professional Services - General	Frost Brown Todd LLC	\$456.00	10911341	See Attached
9/18/2014	Professional Services - General	Frost Brown Todd LLC	\$76.00	10917950	See Attached
11/1/2014	Professional Services - General	Frost Brown Todd LLC	\$475.00	10919818	See Attached
11/5/2014	Professional Services - General	Hughes, PSC., John N.	\$3,348.00	11514	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934476	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$228.00	10934479	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$1,197.00	10934480	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934487	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$467.50	10934491	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934494	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934512	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$135.76	10934515	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$2,300.82	10934516	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$3,500.00	10934527	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$182.42	10934533	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	\$1,782.00	10934534	See Attached
12/11/2014	Professional Services - General	Frost Brown Todd LLC	<u>\$3,500.00</u>	10934544	See Attached
			<u>\$72,594.04</u>		

* Voided Journal Entry

Account: 633-8000-079 Contractual Services - Legal

Ranges: From: To:
 Date First First
 Source Document First First
 Currency ID First First

Sorted By: Transaction Date Account Balance: \$72,594.04

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit
1/1/2014	281,211	GJ	GLREV00036344	to record Dec legal expense			\$5,294.00
1/21/2014	280,946	PMTRX	GLTRX00036325	Professional services		\$3,728.75	
2/26/2014	283,182	PMTRX	GLTRX00036652	Professional services		\$8,744.75	
3/5/2014	282,899	PMTRX	GLTRX00036623	Professional Services		\$2,220.00	
3/12/2014	283,601	PMTRX	GLTRX00036723	Professional Services		\$5,695.50	
4/7/2014	284,832	PMTRX	GLTRX00036867	Professional Services		\$2,949.00	
4/11/2014	285,110	PMTRX	GLTRX00036925	Professional Services		\$4,691.54	
4/11/2014	285,111	PMTRX	GLTRX00036925	Payables Trx Entry		\$5,641.00	
4/11/2014	285,112	PMTRX	GLTRX00036925	Payables Trx Entry		\$142.50	
6/6/2014	287,569	PMTRX	GLTRX00037280	Professional Services		\$9,000.00	
6/17/2014	288,155	PMTRX	GLTRX00037346	General Labor & Consulting		\$621.50	
6/17/2014	288,233	PMVVR	GLTRX00037356	Void Open Trx			\$621.50
6/19/2014	288,787	PMTRX	GLTRX00037433	Payables Trx Entry		\$2,641.00	
6/19/2014	288,789	PMTRX	GLTRX00037433	Payables Trx Entry		\$19.00	
6/19/2014	288,790	PMTRX	GLTRX00037433	Payables Trx Entry		\$386.50	
7/17/2014	289,653	PMTRX	GLTRX00037549	Professional Services		\$380.00	
8/15/2014	290,953	PMTRX	GLTRX00037714	Professional Services		\$456.00	
9/18/2014	292,606	PMTRX	GLTRX00037927	General Labor & Consulting		\$76.00	
11/1/2014	296,423	PMTRX	GLTRX00038430	Professional Services		\$475.00	
11/5/2014	294,878	PMTRX	GLTRX00038210	Professional Services		\$3,348.00	
12/11/2014	297,270	PMTRX	GLTRX00038533	Professional Services		\$3,500.00	
12/11/2014	297,273	PMTRX	GLTRX00038533	Payables Trx Entry		\$228.00	
12/11/2014	297,274	PMTRX	GLTRX00038533	Payables Trx Entry		\$1,197.00	
12/11/2014	297,275	PMTRX	GLTRX00038533	Payables Trx Entry		\$3,500.00	
12/11/2014	297,279	PMTRX	GLTRX00038533	Payables Trx Entry		\$467.50	
12/11/2014	297,280	PMTRX	GLTRX00038533	Payables Trx Entry		\$3,500.00	
12/11/2014	297,282	PMTRX	GLTRX00038533	Payables Trx Entry		\$3,500.00	
12/11/2014	297,284	PMTRX	GLTRX00038533	Payables Trx Entry		\$135.76	
12/11/2014	297,285	PMTRX	GLTRX00038533	Payables Trx Entry		\$2,300.82	
12/11/2014	297,286	PMTRX	GLTRX00038533	Payables Trx Entry		\$3,500.00	
12/11/2014	297,290	PMTRX	GLTRX00038533	Payables Trx Entry		\$182.42	
12/11/2014	297,291	PMTRX	GLTRX00038533	Payables Trx Entry		\$1,782.00	
12/11/2014	297,292	PMTRX	GLTRX00038533	Payables Trx Entry		\$3,500.00	
Totals:						\$78,509.54	\$5,915.50

Total Transactions: 33

System: 8/31/2015 1:07:00 PM
User Date: 8/31/2015

N Ky Water District
JOURNAL INQUIRY REPORT
General Ledger

Page: 1
User ID: tmartin

Journal Entry: 281211
Fiscal Year: 2014

Batch ID:

Transaction Date: 1/1/2014
Source Document: GJ
Audit Trail Code: GLREV00036344

Reference: to record Dec legal expense
Currency ID:
Orig Journal:
Orig Audit Trail Code: GLREV00036344

Account	Description	Debit	Credit

Distribution Reference			

633-8000-079	Contractual Services - Legal	\$0.00	\$5,294.00
231-0009-000	Accrued accounts payable - Legal	\$5,294.00	\$0.00
	Difference:	\$0.00	Totals: -----
			\$5,294.00 -----
			=====

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

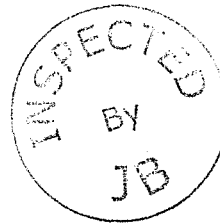
(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

total
 \$5294.00

Northern Kentucky Water District
 Attn: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

January 21, 2014

In Reference To: Administration
 Client #NKW01/GN014
 Invoice #70172



Professional Services

		Hrs/Rate	Amount
12/5/2013	TAL Research JM Eagle lawsuit verdict to determine whether pipes may have been supplied to Kentucky; telephone call with R. Halloran regarding pipemaker lawsuit.	0.75 145.00/hr	108.75
12/30/2013	TAL Review and draft revisions to Fuel Purchasing Card Agreement.	0.50 145.00/hr	72.50
BCD	Emails with J. Bragg regarding Crestbrook; telephone call to B. Wessels regarding same; prepare correspondence to same.	0.25 190.00/hr	47.50
For professional services rendered		1.50	\$228.75

OK R4
(L)
OK B3
(L)
OK
(L)

ENT'D JAN 29 2014

VENDOR # *Hem 002* VOUCHER #
 ACCT # *633 8000 079* AMT 3728.75
 ACCT # *633 5000 030* AMT 928.75
 ACCT # *633 7000 050* AMT 95.00
 ACCT # *633 8000 028* AMT 541.50
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

076553

PAID JAN 31 2014

Remit Payment To:
 Hemmer DeFrank PLLC
 250 Grandview Drive, Suite 500
 Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

January 21, 2014

In Reference To: General
 Client #NKW01/GN001

Invoice #70171

Professional Services

		Hrs/Rate		
12/4/2013	BCD Review release for customer information; emails with Jackie regarding same.	0.25 190.00/hr	OK JB A	47.5
12/5/2013	BCD Telephone call with R. Lovan regarding employee, board and cross connection issues; email regarding cross connection issue; review agreement to complete same.	0.60 190.00/hr	OK OP A	114.0
12/6/2013	BCD Emails with T. Lynch and R. Lovan regarding plastic pipe class action.	0.25 190.00/hr	OK JB L	47.5
12/9/2013	BCD Emails with J. Stanton regarding sale of Drawbridge.	0.10 190.00/hr	OK JB A	19.0
12/10/2013	BCD Telephone call with J. Scheben regarding Watch Hill settlement and change in service; email from same.	0.20 190.00/hr	OK RH L	38.0
12/11/2013	BCD Telephone call with R. Lovan regarding meetings with PT employees.	0.20 190.00/hr	H	38.0
12/16/2013	BCD Telephone calls with R. Harrison and S. Thomas regarding Covington hillside issue.	0.50 190.00/hr	OK RH L	95.0
	RAB Review email memo from B. Dunham; teleconference with same regarding procurement issue.	0.30 145.00/hr	OK RH P	43.5 57.0
12/17/2013	BCD Emails with J. Bragg regarding Crestbrook payment.	0.10 190.00/hr	OK JB C	19.0

		<u>Hrs/Rate</u>	
12/18/2013	BCD Telephone call and emails with A. Kramer regarding Interlocal Coop Agreements with BCWD and SD1; email and meeting with T. Lynch regarding same.	0.50 190.00/hr	OK RH P 95.
12/19/2013	BCD Telephone call from R. Lovan to discuss contract issue; meeting with T. Lynch regarding same; obtain and provide research materials to assist T. Lynch; telephone call to Assistant City Solicitor at Covington to discuss legal issues related to same.	1.25 190.00/hr	bc SB L 237.
12/20/2013	BCD Telephone call with R. Lovan regarding part-time employee, Boone County and Walton matters.	0.30 190.00/hr	bc SB H 59.
	BCD Emails with J. Bragg regarding Crestbrook matter.	0.10 190.00/hr	w SB L 19.0
12/23/2013	BCD Emails with Jackie regarding Drawbridge.	0.10 190.00/hr	bc SB C 19.1
12/26/2013	BCD Emails with J. Bragg regarding Larry Smith Contracting; review insurance certificate; email to S. Thomas regarding same.	0.25 190.00/hr	bc SB L 47.
12/27/2013	BCD Telephone call and emails with R. Lovan regarding Cold Spring and SD1 matter; review file to forward related information to R. Lovan.	1.75 190.00/hr	bc SB L 332.
	BCD Emails regarding D. Kircher matter.	0.10 190.00/hr	w SB H 19.0
	BCD Emails regarding Caroline Avenue matter with J. Scheben and S. Thomas.	0.10 190.00/hr	OK RH L 19.00
	BCD Telephone call with R. Lovan regarding D. Kircher, Covington and Crestbrook matters.	0.50 190.00/hr	bc SB H 95.0
12/30/2013	BCD Emails regarding D. Kircher settlement.	0.10 190.00/hr	bc SB H 19.1
For professional services rendered		7.55	Amount \$3,500.00

~~1451.5~~
 1421.0
 (2079.00)
 (2065.00)

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

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 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

February 26, 2014

In Reference To: **General**
 Client #NKW01/GN001
 Invoice #70391

Professional Services

		<u>Hrs/Rate</u>	
1/3/2014	BCD Emails with S. Thomas and R. Lovan regarding Caroline Ave. matter; review correspondence from Covington regarding same.	0.25 190.00/hr	OK RH L 47.5
1/6/2014	BCD Review research from T. Lynch regarding binding successor councils.	0.25 190.00/hr	OK JS A 47.5
1/7/2014	BCD Emails with T. Lynch regarding Ludlow Interlocal Coop Agreement.	0.10 190.00/hr	OK RH C 19.
	BCD Email from J. Schuchter regarding HBA agreement.	0.10 190.00/hr	OK RH C 17.
	BCD Emails regarding SD1 turnoff issue.	0.25 190.00/hr	OK JS A 47.5
1/8/2014	BCD Multiple calls with J. Scheben, R. Lovan and R. Harrison regarding Caroline Ave. and Covington issues.	1.10 190.00/hr	OK RH L 209.0
1/9/2014	BCD Calls with R. Lovan and R. Harrison; voicemail and emails to J. Scheben; emails with S. Thomas regarding Caroline Avenue.	0.75 190.00/hr	OK RH L 142.5
	BCD Emails and meeting with T. Lynch regarding open research projects.	0.75 190.00/hr	OK JS A 142.5
1/13/2014	BCD Multiple telephone calls from R. Lovan regarding spill and employee issues.	0.50 190.00/hr	OK JS A 95.0
	BCD Emails regarding D. Koenig letter to PSC; review background documents and file regarding same.	0.25 190.00/hr	OK JS F 47.5

		<u>Hrs/Rate</u>		
1/13/2014	BCD	0.25 190.00/hr	OC SB (L)	47.5
1/14/2014	BCD	0.10 190.00/hr	OC SB (C)	47.5
	BCD	0.25 190.00/hr	OC SB (A)	47.5
	BCD	0.25 190.00/hr	OC SB (F)	47.5
1/15/2014	BCD	0.25 190.00/hr	OC RH (L)	47.5
	BCD	0.25 190.00/hr	OC SB (L)	47.5
	BCD	0.25 190.00/hr	OC SB (C)	47.5
1/16/2014	BCD	0.25 190.00/hr	OK RH (P)	47.5
	BCD	0.75 190.00/hr	OK RH (P)	142.5
1/17/2014	BCD	0.70 190.00/hr	OK RH (P)	133.0
	BCD	0.25 190.00/hr	OK RH (R)	47.5
1/20/2014	BCD	0.50 190.00/hr	OK RH (P)	95.0
	BCD	2.10 190.00/hr	OC SB (A)	399.0
1/21/2014	BCD	0.60 190.00/hr	OC SB (P)	114.0
1/22/2014	BCD	0.75 190.00/hr	OC SB (A)	142.5
1/24/2014	BCD	0.50 190.00/hr	OC SB (P)	95.0
1/28/2014	BCD	0.40 190.00/hr	OK RH (P)	76.0

1/30/2014 BCD Prepare for and attend at board meeting; telephone call and meeting with R. Lovan to prepare for same.

<u>Hrs/Rate</u>	<u>Amount</u>
3.75 190.00/hr	
16.45	\$3,500.00

oc
SB
Ⓟ
112
312

For professional services rendered

(314)

**Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017**

Hemmer DeFrank PLLC

Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District

Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

February 26, 2014

In Reference To: **Administration**

Client #NKW01/GN014

Invoice #70396

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
1/6/2014	BCD	0.25 190.00/hr	47.50	OK JB (R)
	TAL	0.50 145.00/hr	72.50	OK JB (A)
1/8/2014	BCD	0.25 190.00/hr	47.50	OK RH (C)
1/14/2014	TAL	0.75 145.00/hr	108.75	OK JB (A)
1/20/2014	BCD	0.75 190.00/hr	142.50	OK RH (C)
	BCD	0.60 190.00/hr	114.00	OK JB (A)
1/21/2014	TAL	2.25 145.00/hr	326.25	OK JB (A)
	BCD	0.70 190.00/hr	133.00	OK RI (S)
1/28/2014	TAL	1.75 145.00/hr	253.75	A

		<u>Hrs/Rate</u>	<u>Amount</u>	
1/29/2014	TAL Finalize research regarding personnel exception to the Open Meetings Act.	1.50 145.00/hr	217.50	cc G A
	TAL Finalize research regarding personnel exception to the Open Meetings Act.	1.50 145.00/hr	217.50	cc B A
1/31/2014	TAL Draft research memorandum to B. Dunham regarding personnel exception to Open Meetings Act.	1.25 145.00/hr	181.25	cc B A
For professional services rendered		12.05	\$1,862.00	

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Ft. Mitchell, Kentucky 41017

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(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District

P.O. Box 18640
 Erlanger, KY 41018-0640
 Jack Bragg

February 26, 2014

In Reference To: **Litigation**

Client #NKW01/GN006

Invoice #70395

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>		
1/2/2014	EJA	Receive and review Notice to Dismiss for Lack of Prosecution filed in the Schrage suit; phone call to Jason Reed.	0.25 190.00/hr	47.50	OC G L
1/3/2014	SRT	Reviewed information provided by B. Dunham regarding collapse of retaining wall and allegations regarding cause of same.	1.10 190.00/hr	209.00	OK RI L
	MTC	Review correspondence from City of Covington regarding damages caused by burst main; confer with SRT regarding same.	0.30 145.00/hr	43.50	OK RI L
1/6/2014	BCD	Emails with J. Scheben, R. Harrison, J. Bragg and R. Lovan regarding Caroline Avenue matter; meeting with S. Thomas regarding same; telephone call to R. Lovan regarding same; telephone call to and email to metalurgist regarding pipe testing.	2.75 190.00/hr	522.50	OK RI L
	SRT	Conference with B. Dunham re Carolina Avenue retaining wall collapse and strategy; teleconference with client regarding same; preparation for same; wrote draft letter to Mr. Warnock replying to his correspondence; wrote letter to City requesting preservation of evidence.	2.70 190.00/hr	513.00	OK RI L
1/7/2014	BCD	Telephone calls and emails with R. Harrison, J. Scheben and A. Kramer and with metalurgist consultant; review and revision to letters to City of Covington; meeting with S. Thomas.	2.30 190.00/hr	437.00	OK RI L
1/9/2014	TAL	Research Kentucky law of prescriptive easements and authority of utility to install meters for Caroline Ave. issue.	2.75 145.00/hr	398.75	OK R R

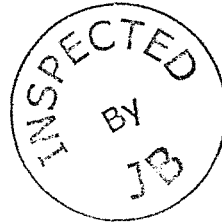
		<u>Hrs/Rate</u>	<u>Amount</u>	
1/9/2014	SRT Prepared recommendation for B. Dunham on optimal response to request from City for information; reviewed insurance policy to determine District's right to defense and timing of entry of counsel.	0.70 190.00/hr	133.00	OK RI L
1/10/2014	TAL Finalize research on scope of prescriptive easements and additional improvements; draft research memorandum.	2.00 145.00/hr	290.00	OK RI R
1/13/2014	EJA Review/analyze settlement agreement and release involving Harpen, et al.; prepare e-mail correspondence to insurance counsel Thad Keal.	0.40 190.00/hr	76.00	OC L
	EJA Receive and review e-mail from Kentucky Department of Revenue regarding ongoing analysis of refund applications; prepare e-mail correspondence to SRT regarding same.	0.10 190.00/hr	19.00	OC L
1/15/2014	EJA Receive and review Plaintiff's Objection to Dismissal; review file.	0.20 190.00/hr	38.00	CU (
	SRT Exchanged email with B. Dunham regarding optimal way to launch District's investigation while maximizing likelihood that fruits would not be discoverable by opposing counsel should litigation ensue.	0.20 190.00/hr	38.00	OC (
1/16/2014	SRT Wrote letter on behalf of Mr. Lovan to Travelers seeking coverage and designation of defense counsel.	0.60 190.00/hr	114.00	OC (
1/21/2014	BCD Emails with S. Broering regarding 4505 Oliver Road; perform research on foreclosure case and other public records.	0.90 190.00/hr	171.00	OK RI R
1/27/2014	EJA Participate in scheduled hearing in Kenton Circuit Court relative to pending refund action; conference with plaintiff's counsel relative to Kentucky Department of Revenue preliminary findings; receive and review e-mail regarding same; prepare e-mail to client.	1.50 190.00/hr	285.00	OC L
1/28/2014	SRT Exchanged email with B. Dunham regarding advantages and disadvantages of District joining brewing class action by persons affected by upriver spill.	0.25 190.00/hr	47.50	OK RI L
For professional services rendered			19.00	\$3,382.75

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Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

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: March 5, 2014
 Invoice # 030514

Date	Reference	Time (Hrs)
1/8	Response to RL re: SD#1 declaratory order for storm water disconnections	.33 <i>OK B</i>
1/9	Research declaratory order for SD#1 disconnection	2.25 <i>OK JB</i>
1/13	Draft SD#1 declaratory order petition	3.75 <i>OK JB</i>
2/7	Tele. JB re: Niegarth issues <i>OK JB</i>	.33
2/10	Tele. JB re: response to PSC order related to Niegarth issues <i>OK JB</i>	.25
2/25	Prepare/file response to PSC order -2013-00202	.33 <i>OK JB</i>
2/26	Tele. PSC re: Niegarth conference dates	.16 <i>OK JB</i>
Sub total		7.40 hrs @\$300.00 = \$2,220.00
Expenses		\$
Total	<i>PAID MAR 07 2014</i>	\$2,220.00

VENDOR # *Hug 201* VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # *133 800 029* AMT *2220.00*
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

633 - 8000 - 079 *2220.00*
OK
B
3/4/14

PAID MAR 07 2014 *026954*

Frost Brown Todd LLC

A T T O R N E Y S

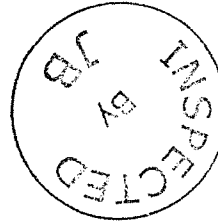
P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water Service District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
March 12, 2014
Invoice # 10880726
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through January 31, 2014
Other Charges Through January 31, 2014



\$5,695.50

\$0.00

TOTAL THIS INVOICE

\$5,695.50

02
03
623-600-079

ENT'D MAR 21 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1033800011 AMT 5695.50
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID MAR 21 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
01/24/14	Conference and correspondence with client re employee issue; review of agreement.	RDH	1.30	416.00
01/26/14	Conference with client re employee issue and further review of agreement.	RDH	1.10	352.00
01/27/14	Conferences and correspondence with R. Lovan re personnel issue; reviewed materials re same; retrieved additional materials re same; further correspondence re same; conference with G. Shumate re potential resolution; reviewed agreement.	RDH	2.60	832.00
01/28/14	Review criminal statutes re obstruction of justice, etc; telephone conference with Rob Hudson; review chronology.	RCW	1.50	532.50
01/28/14	Conference with B. Webb; conference with W. Robinson; conferences with R. Lovan, all re employee issue; attended on-site conference with R. Lovan and B. Dunham re employee issue; conference with R. Lovan re W. Robinson meeting; reviewed documents transmitted by B. Dunham.	RDH	4.70	1,504.00
01/28/14	In office conference with R. Hudson re personnel matter; follow up call with Rob at District; conference with Rob Sanders; meeting with Rob Sanders at the Greyhound; follow-up call to R. Hudson for update.	WTR	2.30	1,035.00
01/29/14	Conference with W. Robinson re employee issue; conference with R. Lovan re status of employee issue; further conference with Lovan re same; further conference with W. Robinson re same; further conference with R. Lovan re same; further conference with W. Robinson re same; correspondence with B. Webb re status.	RDH	1.60	512.00
01/30/14	Conference with R. Lovan regarding potential ramifications and status of employee issue.	RDH	0.30	96.00
01/31/14	Attended meeting with client re employee issue.	RDH	1.30	416.00
			16.70	\$5,695.50

Sub total		18.99 hrs @\$300.00 = \$5,697.00
Expenses		\$
Total		\$5,697.00

633 - 5000-030 2748
 633 - 8000-079 2949

 5697.

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4/12/14

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9.16 hrs @ 300 = 2748
 9.83 hrs @ 300 = 2949

 5697.00

Hemmer DeFrank PLLC
 Suite 500
 250 Grandview Drive
 Ft. Mitchell, KY 41017

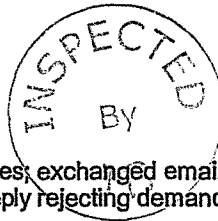
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 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: Litigation
 Client #NKW01/GN006
 Invoice #70709

Professional Services



		<u>Hrs/Rate</u>	<u>Amount</u>	
2/5/2014	SRT Reviewed demand letter from Mr. Bridges; exchanged email with B. Dunham regarding same; wrote draft reply rejecting demand for B. Dunham's review.	1.70 190.00/hr	323.00	OK RH (L)
2/10/2014	BCD Telephone calls with R. Harrison regarding revision to Bridge's letter; review and revision to same.	0.40 190.00/hr	76.00	OK RH (L)
	BCD Emails with attorney for Watch Point claim.	0.10 190.00/hr	19.00	OK RH (L)
2/11/2014	BCD Revisions to Bridge's letter; email to J. Bragg regarding same.	0.25 190.00/hr	47.50	OK RH (L)
2/14/2014	BCD Telephone call with J. Scheben regarding Caroline Avenue; emails regarding same; finalize letter to G. Bridges regarding same; forward to same; email to S. Thomas regarding Caroline Avenue and assembly of pipe.	0.75 190.00/hr	142.50	OK RH (L)
	BCD Telephone call with J. Scheben regarding 10th Street litigation; email to insurance counsel regarding same.	0.30 190.00/hr	57.00	OK RH (L)
2/18/2014	SRT Exchanged email with B. Dunham regarding status and strategy; drafted letter to provide notice to interested parties of opportunity to inspect pipe damaged by wall collapse.	0.60 190.00/hr	114.00	OK RH (L)
2/24/2014	MTC Teleconference with NKWD regarding delinquent account; research defendant's status with KY Secretary of State and investigate partners; draft/revise complaint and summons; confer with BCD regarding same.	1.00 145.00/hr	145.00	OK RH (P)

ENT'D APR 23 2014

VENDOR # Hemmer DeFrank VOUCHER #
 ACCT # 633 5000 030 AMT 0517.60
 ACCT # 633 8000 079 AMT 4691.54
 ACCT # 633 7000 050 AMT 36.85
 ACCT # 633 8000 028 AMT 570.00
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

PAID APR 25 2014

Northern Kentucky Water District

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Page 2

	<u>Hrs/Rate</u>	<u>Amount</u>
2/27/2014 EJA Receive and review Order setting status conference; phone call to Jason Reed.	0.25 190.00/hr	47.50
For professional services rendered	<u>5.35</u>	<u>\$971.50</u>
Additional Charges :		
2/28/2014 Costs advanced for reimbursement of parking fees to file Complaint on 2/24/14.		2.00
Costs advanced to the Kenton County Clerk of Courts for fees to file Complaint and certified mail service on 2/24/14.		164.54
Costs advanced for reimbursement of parking fees to attend Motion Hearing on 1/27/14.		6.00
Total costs advanced		<u>\$172.54</u>
Total amount of this bill	ⓐ	<u><u>\$1,144.04</u></u>

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Ft. Mitchell, Kentucky 41017

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(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

April 11, 2014

In Reference To: General
 Client #NKW01/GN001
 Invoice #70728

Professional Services

		<u>Hrs/Rate</u>	
2/3/2014	BCD Emails with R. Lovan regarding meeting with Kentucky regarding Stage 2 extension conference.	0.10 190.00/hr	cc OS (S) 19.0
2/5/2014	BCD Telephone call with J. Bragg regarding fuel card agreement; review same.	0.25 190.00/hr	cc OS (A) 47.5
	BCD Review notice from G. Bridges; emails with S. Thomas regarding same; emails with Colleen regarding chairperson title.	0.25 190.00/hr	OK RH (L) cc OS (A) 47.5
2/6/2014	BCD Telephone call from S. Broering regarding 4505 Oliver.	0.10 190.00/hr	OK RH (P) 19.0
2/7/2014	BCD Review and revision to response to G. Bridge's letter; receive comments from R. Lovan.	0.25 190.00/hr	OK RH (L) 47.5
	BCD Emails with J. Atkins and J. Scheben and T. Keal regarding settlement agreement for Newport slide.	0.30 190.00/hr	OK RH (L) 57.0
2/10/2014	BCD Emails with J. Stanton regarding Days Inn; review account information.	0.25 190.00/hr	cc OS (A) 47.5
2/11/2014	BCD Emails with T. Lynch regarding SD1 agreement.	0.25 190.00/hr	OK RH (P) 47.5
2/13/2014	BCD Emails with J. Bragg regarding application and tariff filing.	0.10 190.00/hr	cc OS (A) 19.0
	BCD Review and revision to January meeting minutes; email with Colleen regarding same.	0.75 190.00/hr	cc OS (A) 142.5

		<u>Hrs/Rate</u>	
2/14/2014	BCD Telephone call to Bob regarding retirement benefits inquiry.	0.25 190.00/hr	OK JS (H) 47.
2/18/2014	BCD Emails with S. Thomas and J. Scheben regarding pipe inspection; telephone call to J. Scheben regarding same; review proposed notice.	0.60 190.00/hr	OK RH (L) 114.
2/19/2014	BCD Emails regarding Caroline Avenue evidence issues.	0.25 190.00/hr	OK RH (L) 47.
2/20/2014	BCD Prepare for board meeting; attend at same.	4.50 190.00/hr	OK JS (A) 855
	BCD Meeting with J. Scheben regarding RD agreement and Caroline pipes; emails with S. Thomas and same regarding pipes.	0.75 190.00/hr	OK RH (L) 142.
2/21/2014	BCD Continue work on minutes.	0.50 190.00/hr	OK JS (A) 95.
2/24/2014	BCD Review and approve draft collection complaint against Ft. Wright Days Inn; meeting with M. Cheeks regarding same; review PVA records to confirm ownership of property.	0.50 190.00/hr	OK JS (A) 95.0
2/26/2014	BCD Review and approve latest changes to SD1 co-op agreement; emails with A. Kramer and T. Lynch regarding same.	0.25 190.00/hr	OK RH (P) 47.0
	BCD Email with S. Thomas regarding notice to interested parties regarding pipe inspection; review and revisions to proposed memo; emails with J. Scheben regarding same.	0.50 190.00/hr	OK RH (L) 95.0
2/27/2014	BCD Emails regarding PSC order regarding application; meeting with T. Lynch regarding same.	0.25 190.00/hr	OK JS (A) 47.0
	For professional services rendered	<u>10.95</u>	<u>Amount</u> \$3,500.00

208

10.95 @ 190
Actual Billed 2080.50

1419.50 short

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 11, 2014

In Reference To: Administration
Client #NKW01/GN014
Invoice #70710

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
2/2/2014 BCD Review stage 2 extension; emails with R. Lovan regarding same.	0.25 190.00/hr	47.50
For professional services rendered	0.25	\$47.50

OK
LB
5

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
 Suite 50
 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

Northern Kentucky Water District
 Attention: Jack Bragg
 P.O. Box 18640
 Erlanger, KY 41018-0640

April 11, 2014

In Reference To: General
 Client #NKW01/GN001

Invoice #70729

Professional Services

		<u>Hrs/Rate</u>	
3/4/2014	BCD Emails regarding PSC call regarding application; prepare for and attend at conference call with PSC counsel; meeting with R. Lovan regarding miscellaneous District matters.	2.25 190.00/hr	OC JS (A) 47.5
3/6/2014	BCD Emails and voicemail with J. Bragg regarding 1099 issue.	0.10 190.00/hr	OC JS (A) 19.1
3/7/2014	BCD Telephone call from J. Bragg regarding 1099 for Lawson; quick legal research regarding same.	0.25 190.00/hr	OC JS (H) 47.5
3/10/2014	BCD Telephone call with R. Harrison.	0.25 190.00/hr	OC RH (C) 47.5
3/11/2014	BCD Telephone call with R. Lovan regarding application; meeting with T. Lynch regarding same.	0.25 190.00/hr	OC JS (A) 47.5
	BCD Review research on CDL exception; email to Bob regarding same.	0.25 190.00/hr	OC JS (A) 47.5
3/13/2014	BCD Telephone call with R. Lovan regarding pipe inspection meeting; telephone call to S. Thomas regarding same.	0.40 190.00/hr	OC JS (A) 76
3/14/2014	BCD Emails regarding service applications; review proposed revisions to same.	0.25 190.00/hr	OC RH (C) 47.5
3/17/2014	BCD Telephone calls with B. Obrien and R. Harrison regarding materials bids questions.	0.25 190.00/hr	OC RH (P) 47.5

END APR 23 2014

VENDOR # Hemmer DeFrank VOUCHER #
 ACCT # 633 8000 029 AMT 5641.00
 ACCT # 633 8000 018 AMT 533.50
 ACCT # 633 7000 052 AMT 1429.50
 ACCT # 633 5000 030 AMT 1540.50
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

PAID APR 25 2014

		<u>Hrs/Rate</u>		
3/17/2014	BCD	0.50 190.00/hr	OK RH (P)	95.
3/18/2014	BCD	0.75 190.00/hr	OK RH (S)	142
	BCD	0.25 190.00/hr	OK JS (A)	47.5
3/19/2014	BCD	0.25 190.00/hr	OK JS (A)	47.5
	BCD	0.30 190.00/hr	OK RH (L)	57.0
3/20/2014	BCD	0.25 190.00/hr	OK RH (P)	47.5
	BCD	0.40 190.00/hr	OK JS (A)	76.0
	BCD	0.25 190.00/hr	OK RH (L)	47.5
3/24/2014	BCD	0.25 190.00/hr	OK RH (L)	47.5
	BCD	3.75 190.00/hr	OK JS (A)	712.5
	BCD	0.30 190.00/hr	OK RH (L)	57.0
3/26/2014	BCD	0.25 190.00/hr	OK RH (R)	47.5
	BCD	0.30 190.00/hr	OK RH (S)	57.0
3/27/2014	BCD	1.10 190.00/hr	OK RH (L)	209.0
3/28/2014	BCD	0.75 190.00/hr	(A)	142.5
3/29/2014	BCD	0.25 190.00/hr	OK RH (C)	47.5
For professional services rendered		14.15	Amount	2688.

14.15 @ 190

2688.50

2688.50

811.50 short

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attn: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 11, 2014

In Reference To: Administration
Client #NKW01/GN014

Invoice #70715

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
3/5/2014	BCD	Emails regarding audit response.	0.25 190.00/hr	47.50
3/10/2014	BCD	Continue to prepare audit response; meeting with litigators regarding same.	1.75 190.00/hr	332.50
3/11/2014	BCD	Finalize audit response opinion; meeting with litigators regarding same; emails to client reps regarding same; deliver same to CPA.	1.50 190.00/hr	285.00
3/19/2014	BCD	Review documents related to series 2014 bonds; emails with bond counsel regarding same.	0.60 190.00/hr	114.00
For professional services rendered			4.10	\$779.00

Remit Payment To:
Hemmer DeFrank PLLC
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Ft. Mitchell, Kentucky 41017

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 250 Grandview Drive
 Ft. Mitchell, KY 41017

(859) 344-1188
 Fax: (859) 578-3869
 Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: Litigation
 Client # NKW01/GN006
 Invoice # 70714

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/3/2014	EJA Receive and review e-mail from Ricky Haven with the Department of Revenue; review related e-mails from Jason Reed and Jeff Mando.	0.25 190.00/hr	47.50	az D (S)
3/7/2014	MTC Check status of service on Days Inn; teleconference with Kenton Circuit Clerk regarding status of service; teleconference with Kenton Circuit Clerk regarding need to serve defendant at the address provided on the summons; confer with BCD regarding same.	0.70 145.00/hr	101.50	al JB (C)
3/10/2014	MTC Verify service on Days Inn.	0.20 145.00/hr	29.00	al B (C)
3/11/2014	EJA Conference with BCD regarding ongoing litigation involving SD1 and T. Schrage.	0.25 190.00/hr	47.50	cc D (A)
	BCD Draft noticees to Berling and Smith regarding memo.	0.50 190.00/hr	95.00	OK RH (A)
	BCD Review fax from G. Bridges; email to same.	0.25 190.00/hr	47.50	OK R (L)
3/12/2014	BCD Forward memo to interested parties in pipe inspection.	0.25 190.00/hr	47.50	OK RH (L)
3/13/2014	BCD Telephone calls with J. Scheben and Thad Keal regarding Newport slide issue.	0.40 190.00/hr	76.00	OK RH (L)
	BCD Telephone calls and emails with Gailen regarding Caroline Ave. easement; review legal descriptions and will instruments; meeting with T. Lynch regarding revisions to easement.	1.50 190.00/hr	285.00	OK RH (L)

		<u>Hrs/Rate</u>	<u>Amount</u>	
3/14/2014	MTC Days Inn -- Draft/revise motion for default judgment, certificate of counsel and proposed order granting.	0.50 145.00/hr	72.50	cc B C
3/19/2014	EJA Phone calls to and from Jason Reed relative to prospective conference with KY Department of Revenue; review refund materials for period of August 1, 2006 - July 31, 2010.	0.75 190.00/hr	142.50	cc OB P
3/21/2014	BCD Emails with counsel for Berling and J. Scheben. <i>Caroline</i>	0.25 190.00/hr	47.50	OK R/H L
3/25/2014	EJA Receive and review correspondence from Jason Reed to Kentucky Department of Revenue.	0.10 190.00/hr	19.00	cc OB A
3/27/2014	SRT Conference with NKWD executives, Mr. Bragg, Mr. Harrison, Mr. Scheben, consultant soil tech Mr. Vogepohl, metallurgist, insurance representative, and B. Dunham regarding status and strategy; preparation for same; conference with B. Dunham in advance of same.	1.60 190.00/hr	304.00	OK R/H L
For professional services rendered		7.50	\$1,362.00	

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

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250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

Northern Kentucky Water District
Attention: Jack Bragg
P.O. Box 18640
Erlanger, KY 41018-0640

April 11, 2014

In Reference To: General
Client #NKW01/GN001
Invoice #70730

OK RH
L

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
4/7/2014 BCD Emails regarding engaging Don Thelen by City of Newport.	0.25 190.00/hr	47.50
For professional services rendered	0.25	\$47.50

ENT'D APR 23 2014

VENDOR # Hemmer VOUCHER # _____
ACCT # _____ AMT _____
ACCT # 1233 8000 079 AMT 142.50
ACCT # _____ AMT _____
ACCT # 1233 5000 080 AMT 484.50
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID APR 25 2014

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

Hemmer DeFrank PLLC
Suite 500
250 Grandview Drive
Ft. Mitchell, KY 41017

(859) 344-1188
Fax: (859) 578-3869
Tax I.D.# 61-1348045

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

April 11, 2014

In Reference To: **Litigation**
Client # **NKW01/GN006**
Invoice # **70717**

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>	
4/8/2014 BCD Revisions to memo for Caroline Ave. project; email to J. Scheben.	0.25 190.00/hr	47.50	OK R (L)
EJA Prepare e-mail correspondence to Jason Reed regarding scheduled status conference and reply from the Kentucky Department of Revenue.	0.25 190.00/hr	47.50	OK JB (S)
For professional services rendered	<u>0.50</u>	<u>\$95.00</u>	

~~627.00~~

Remit Payment To:
Hemmer DeFrank PLLC
250 Grandview Drive, Suite 500
Ft. Mitchell, Kentucky 41017

5/30	Tele. Conference with Attorney General re: applications for TMTP, Sub I and Sub M	.67
Sub total		30.00 hrs @\$300.00 = \$9,000.00
Expenses		\$
Total		\$9,000.00

oc
ob

oc

UB

633-5000-079

9,000.00

Voucher No.	99150726	<input checked="" type="checkbox"/> VOIDED
Document Type	Invoice	<input type="checkbox"/> Intercompany
Description	General Labor & Consulting	

Batch ID	TM062514VCH
Doc. Date	6/17/2014 →
Date Voided	6/17/2014
P.O. Number	

Vendor ID	FR0001
Name	Frost Brown Todd LLC
Address ID	MAIN
Remit-To ID	MAIN
Payment Terms	On receipt →

Currency ID	
Document Number	10899978
Shipping Method	
Tax Schedule ID	→

1099 Amount \$0.00 ↕

Purchases	\$621.50
Trade Discount	\$0.00
Freight	\$0.00
Miscellaneous	\$0.00
Tax	\$0.00 →
Total	\$621.50

Total Payments	\$0.00
Terms Disc Taken	\$0.00
On Account	\$621.50



System: 8/31/2015 1:13:55 PM
 User Date: 8/31/2015

N Ky Water District
 JOURNAL INQUIRY REPORT
 General Ledger

Page: 1
 User ID: tmartin

Journal Entry: 288155
 Fiscal Year: 2014

Batch ID: PMTRX00009835

Transaction Date: 6/17/2014
 Source Document: PMTRX
 Audit Trail Code: GLTRX00037346

Reference: General Labor & Consulting
 Currency ID:
 Orig Journal:
 Orig Audit Trail Code: PMTRX00009835

Account	Description	Debit	Credit

	Distribution Reference		

231-0001-000	Accounts Payable Vendors	\$0.00	\$621.50
	Accounts Payable		
633-8000-079	Contractual Services - Legal Purchases	\$621.50	\$0.00
	Difference:	\$0.00	
	Totals:	\$621.50	\$621.50
		=====	=====

System: 8/31/2015 1:14:07 PM
 User Date: 8/31/2015

N Ky Water District
 JOURNAL INQUIRY REPORT
 General Ledger

Page: 1
 User ID: tmartin

Journal Entry: 288233
 Fiscal Year: 2014 Batch ID: PMVVR00001090
 Transaction Date: 6/17/2014 Reference: Void Open Trx
 Source Document: PMVVR Currency ID:
 Audit Trail Code: GLTRX00037356 Orig Journal:
 Orig Audit Trail Code: PMVVR00001090

Account	Description	Debit	Credit
----- Distribution Reference -----			
231-0001-000	Accounts Payable Vendors	\$621.50	\$0.00
	Accounts Payable		
633-8000-079	Contractual Services - Legal	\$0.00	\$621.50
	Purchases		
	Difference:	\$0.00	Totals: -----
			\$621.50 -----
			\$621.50 =====

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
June 19, 2014
Invoice # 10900691
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through May 31, 2014
Other Charges Through May 31, 2014

\$2,641.00

\$0.00

TOTAL THIS INVOICE

\$2,641.00

ENT'D JUL 09 2014

VENDOR #	<u>Frost</u>	VOUCHER #	_____
ACCT #	_____	AMT	_____
ACCT #	_____	AMT	_____
ACCT #	<u>033 8000 001</u>	AMT	<u>2641.00</u>
ACCT #	_____	AMT	_____
P.O. MATCHED TO INVOICE		_____	
RR MATCHED TO INVOICE		_____	
RE-CALCULATE INVOICE		_____	

PAID JUL 11 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
05/07/14	Emails re outstanding projects.	BCD (C)	0.20	38.00
05/09/14	Emails re Caroline Avenue report; telephone call to R. Harrison and meet with M. Nitardy re same;	OK RH (P) BCD	0.30	57.00 ✓
05/12/14	Telephone calls with R. Harrison re bidding questions in advance of board meeting.	OK RH (P) BCD	0.30	57.00 ✓
05/12/14	Emails with S. Broering re Campbell County Fiscal Court easement; review same.	OK RH (P) BCD	0.20	38.00 ✓
05/12/14	Meet with S. Broering re White Villa; telephone calls with same; review easement and emails.	OK RH (P) BCD	0.80	152.00 ✓
05/13/14	Emails with J. Bragg re 20 ton drag bid and Dixie Highway; review correspondence re bid.	OK RH (P) BCD	0.30	57.00 ✓
05/13/14	Emails with T. Lynch re Interlocal Coop Agreements; review correspondence re filing same with Secretary of State.	OK RH (P) BCD	0.20	38.00 ✓
05/14/14	Telephone call with R. Lovan re board meeting matters; review board packet.	OK JB (A) BCD	1.60	304.00
05/15/14	Prepare for and attendance at board meeting; telephone call with R. Lovan re same.	OK JB (A) BCD	3.80	722.00
05/15/14	Telephone calls and meeting with J. Scheben re Mook and Licking easement/property issue.	OK RH (P) BCD	0.30	57.00 ✓
05/16/14	Emails re May meeting minutes; begin draft of same with Colleen's assistant.	OK JB (A) BCD	0.40	76.00
05/16/14	Telephone calls with R. Lovan re Brookwood matter.	OK JB (A) BCD	0.30	57.00
05/19/14	Emails re SD1 meeting on HBA agreement.	OK RH (C) BCD	0.10	19.00 ✓
05/19/14	Emails with R. Lovan re Brookwood matters.	OK JB (A) BCD	0.10	19.00
05/19/14	Emails with J. Stanton re Independence Town Center.	OK JB (C) BCD	0.10	19.00
05/19/14	Telephone call from and telephone call to J. Scheben re Caroline Avenue report distribution.	OK RH (L) BCD	0.10	19.00 ✓
05/20/14	Telephone call with J. Stanton re grand jury subpoena for identity theft and Independence Town Center matter.	OK JB (E) BCD	0.30	57.00
05/20/14	Telephone call with R. Lovan re Brookwood matter; observe site to determine hydrant relevant to pool.	OK JB (P) BCD	0.70	133.00
05/21/14	Telephone call from R. Lovan re Brookwood; voicemail to R. Sanders.	OK JB (A) BCD	0.70	133.00
05/22/14	Emails with J. Bragg and bond attorney re Peck Shaffer engagement.	OK JB (A) BCD	0.20	38.00
05/23/14	Telephone call from J. Scheben re Campbell County easement issues; emails re Caroline Avenue issue; review Caroline Avenue report.	OK RH (R) BCD	0.90	171.00 ✓
05/27/14	Telephone call with R. Lovan re Brookwood, Kircher and board matters; follow up call with R. Lovan re Brookwood	OK JB (A) BCD	0.60	114.00

DATE			TMKR	HOURS	AMOUNT
05/28/14	Telephone call from R. Lovan re Brookwood and HR matter.	OL JB (A)	BCD	0.10	19.00
05/29/14	Meet with bond counsel attorneys re engagement letter.	OL JB (A)	BCD	0.20	38.00
05/29/14	Review and revisions to draft May meeting minutes; emails with Colleen re same.	OL JB (A)	BCD	1.00	190.00
05/30/14	Email to R. Lovan re Kircher matter.	OL JB (A)	BCD	0.10	19.00
				13.90	\$2,641.00

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716

Cincinnati, OH 45201-5716

(513) 651-6800

Facsimile (513) 651-6981

www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
June 19, 2014
Invoice # 10900694
Account # 0008168.0617438

REGARDING: Litigation

For Professional Services Rendered Through May 31, 2014
Other Charges Through May 31, 2014

\$19.00

\$0.00

TOTAL THIS INVOICE

\$19.00

ENT'D JUL 09 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 10338000 AMT 19.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID JUL 11 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

Frost Brown Todd LLC

A T T O R N E Y S

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Cincinnati, OH 45201-5716
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Facsimile (513) 651-6981
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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
June 19, 2014
Invoice # 10900695
Account # 0008168.0617439

REGARDING: General Administration

For Professional Services Rendered Through May 31, 2014
Other Charges Through May 31, 2014

\$386.50

\$0.00

TOTAL THIS INVOICE

\$386.50

ENTD JUL 09 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 135800001 AMT 386.50
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID JUL 11 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
05/14/14	Review Verizon lease and proposed plans; Note issues related to desired rent increase.	BCD <i>cc ss</i>	<i>(C)</i> 0.70	133.00
05/14/14	Telephone call with Rob Sanders re Kircher matter.	<i>cc ss</i> BCD	<i>(F)</i> 0.20	38.00
05/15/14	Telephone call to R. Sanders re water theft; prepare for same.	<i>cc ss</i> BCD	<i>(A)</i> 0.20	38.00
05/21/14	Initial review of bond counsel engagement.	<i>cc ss</i> BCD	<i>(A)</i> 0.30	57.00
05/23/14	Emails with D. Rodgers re NKWD bond counsel work.	<i>cc ss</i> BCD	<i>(A)</i> 0.10	19.00
05/29/14	Review and analyze Dinsmore engagement letter for bond counsel services; report to B. Dunham re bond counsel and discuss potential red flags with ongoing services of bond counsel	GWL <i>cc ss</i>	<i>(A)</i> 0.70	101.50
			2.20	\$386.50

145.00/hour

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716

Cincinnati, OH 45201-5716

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Facsimile (513) 651-6981

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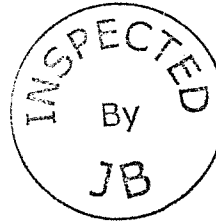
Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
July 17, 2014
Invoice # 10905958
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through June 30, 2014
Other Charges Through June 30, 2014

TOTAL THIS INVOICE



\$380.00

\$0.00

\$380.00

Outstanding Invoices (see page 2 for details - if already paid please disregard)

~~621.50~~

Total Amount Due (Includes Outstanding Invoices)

~~\$1,001.50~~

ba JB
633-8000-079
7/24/14

ENT'D JUL 25 2014

VENDOR # F70101 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 6338000079 AMT 380.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID JUL 25 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
06/05/14	Correspondence with B. Dunham re Wren matter; reviewed documents re same; conference with Bob Buhrlage re same; correspondence with Bob Buhrlage re same; revised Wren documents.	<i>see 05</i> RDH (X)	1.10	209.00
06/26/14	Conference with B. Dunham re hiring issue; conference with client re same.	<i>see 05</i> RDH (X)	0.90	171.00
			2.00	\$380.00

RECAP OF OUTSTANDING INVOICES

Invoice Date	Invoice Number	Balance
06/17/14	10899978	621.50
	TOTAL	\$621.50

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716
Cincinnati, OH 45201-5716
(513) 651-6800
Facsimile (513) 651-6981
www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
August 15, 2014
Invoice # 10911341
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through July 31, 2014	\$456.00
Other Charges Through July 31, 2014	<u>\$0.00</u>

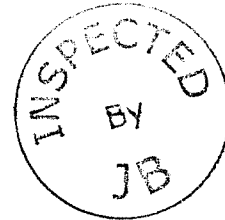
TOTAL THIS INVOICE **\$456.00**

Outstanding Invoices (see page 2 for details - if already paid please disregard) 621.50

Total Amount Due (Includes Outstanding Invoices) \$1,077.50

ENT'D AUG 21 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 33800017 AMT 456.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____



PAID AUG 22 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
07/07/14	Correspondence with client re employee issue and review of materials re same.	RDH	0.30	57.00
07/17/14	Prepare for meeting with client and consultant.	PJS	0.80	152.00
07/18/14	Prepare for and participate in meeting with prospective new consultants, Ron Lovan, Jack Bragg, and Brian Dunham.	PJS	1.30	247.00
			2.40	\$456.00

cc
JB
8/21/14

RECAP OF OUTSTANDING INVOICES

Invoice Date	Invoice Number	Balance
06/17/14	10899978	621.50
	TOTAL	\$621.50

Frost Brown Todd LLC

A T T O R N E Y S

P.O. Box 5716

Cincinnati, OH 45201-5716

(513) 651-6800

Facsimile (513) 651-6981

www.frostbrowntodd.com

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
September 18, 2014
Invoice # 10917950
Account # 0008168.0566797

REGARDING: General Labor and Consulting

For Professional Services Rendered Through August 31, 2014
Other Charges Through August 31, 2014



\$76.00

\$0.00

TOTAL THIS INVOICE

\$76.00

Outstanding Invoices (see page 2 for details - if already paid please disregard)

* 621.50

Total Amount Due (Includes Outstanding Invoices)

\$697.50

01 03
633-8000-079

ENT'D SEP 25 2014
VENDOR # FRO VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633800079 AMT 76.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
PR MATCHED TO INVOICE _____
NO. CALCULATED INVOICE _____
PAID SEP 26 2014

* - note this is to be rebilled at proper rate (\$190/hr)

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

RECAP OF OUTSTANDING INVOICES

Invoice Date	Invoice Number	Balance
06/17/14	10899978	621.50
	TOTAL	\$621.50

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
08/14/14	Correspondence with B. Dunham re association issue; further correspondence re same; conference with B. Dunham re employee issue.	RDH	0.40	76.00
			0.40	\$76.00

Client Accounting
P.O. Box 70087
Louisville, KY 40270-0087
502-779-8172
FED. ID #61-0722001

Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640


Statement of Account as of: Wednesday, December 03, 2014
For Account Number: 0008168.0566797
Billing Attorney: Robert D. Hudson

Regarding: General Labor and Consulting

Date	Invoice	Total	Credits	Balance
9/30/2014	10919818	\$475.00	\$0.00	\$475.00

Your Total Balance due is: \$475.00

JB
633-8000-079
12/13/14



ENT'D DEC 10 2014

VENDOR # FTD 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1338100 079 AMT 475.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

Please disregard this notice if payment has been submitted
Please include your account number on your check. **PAID DEC 12 2014**
Contact Client Accounting for further information.

STATEMENT OF ACCOUNT

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

ENPD NOV 07 2014

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

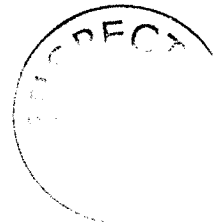
VENDOR # Hug 101 VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 173 8000 121 AMT 3348.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

Date of Invoice: November 5, 2014
 Invoice # 11514

Date	Reference	Time (Hrs)
9/2	Review bond refinancing documents from JB	2.16
9/3	Draft petition for refinancing	2.5
9/4	Refinancing review, document preparation; filing w/PSC	3.25
9/28	Review MPTP exhibits, documents for construction	1.42
10/2	Response RH re: sub district C surcharge	.67
10/3	MPTP withdrawal of application letter to PSC	.25
10/8	Research/response JB re: billing error repayment	.91
Sub total		11.16 hrs @\$300.00 = \$3,348.00
Expenses		\$
Total		\$3,348.00

PAID NOV 10 2014

623-800-079
 11/6/14



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ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934476
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through June 30, 2014
Other Charges Through June 30, 2014

\$3,500.00

\$0.00

TOTAL THIS INVOICE

\$3,500.00

ENT'D DEC 23 2014
VENDOR # FR 0001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 10338000119 AMT 3500.00
ACCT # _____ AMT _____
P.G. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
06/02/14	Attendance at meeting with J. Bragg, environmental consultant and P. Schworer re Dixie property; prep for same; meeting with and emails to P. Schworer re same and re prior research.	BCD	3.10	553.57	(E)
06/02/14	Meeting with R. Harrison and J. Schuchter to review HBA agreement; meeting with R. Lovan re same.	BCD	1.10	✓ 196.43	(C)
06/02/14	Email from K. Ryan re restoration agreement.	BCD	0.10	✓ 17.86	(E)
06/03/14	Prep for and attendance at meeting with SDI representatives re HBA agreement; telephone call with R. Lovan re same.	BCD	2.00	✓ 357.14	(C)
06/03/14	Emails re Dixie Highway research and meeting with NKADD.	BCD	0.30	53.57	(E)
06/05/14	Emails with B. Buhrlage and R. Hudson re J. Wren matter. Review of same and raise concern over comments regarding other employees raises and salary.	BCD	0.30	53.57	(H)
06/05/14	Telephone call with J. Scheben; email re 30 inch main; review drawing related to same.	BCD	✓ 0.60	107.14	(P)
06/06/14	Emails re Johnson real estate closing and impact on our main and River Hill Drive project.	BCD	0.10	17.86	(R)
06/09/14	Meet with S. Broering re Kenton Hills easement.	BCD	0.30	53.57	(R) ✓
06/09/14	Emails to J. Scheben re Johnson's attorney not contacting me.	BCD	0.10	17.86	(R) ✓
06/10/14	Email re Dixie Highway property	BCD	0.10	17.86	(R) ✓
06/10/14	Emails with J. Bragg and J. Hayden re Investment Policy review	(BCD)	0.20	35.71	(A)
06/11/14	Telephone call from and email to S. Broering re status of easements.	BCD	0.10	17.86	(R) ✓
06/12/14	Emails with G. Napier re assessment lien release; prepare easements and same for transmittal to client.	BCD	0.60	107.14	(R) ✓
06/15/14	Telephone call with R. Lovan re employee issues.	BCD	0.30	53.57	(H)
06/16/14	Emails and telephone calls with Jeff Schuchter re revised water main extension agreement.	BCD	1.00	✓ 178.57	(C)
06/17/14	Telephone call with R. Harrison re Caroline Avenue and Statute of limitation; Telephone call to F. Warnock of Covington re same; Meeting with Litigation partners re same.	BCD	0.70	125.00	(L)
06/17/14	Emails and telephone call with partner re investment policy review.	(BCD)	0.10	17.86	(A)
06/18/14	Emails with B. O'Bryan re list of professional and non-professional services; perform law research re same; review current procurement guide.	BCD	✓ 0.80	142.86	(P)
06/19/14	Email findings to R. Harrison; Telephone calls with M. Cheeks and meeting with M. Nitardy re Days Inn litigation.	BCD	0.40	✓ 71.43	(L)
06/20/14	Telephone call from J. Scheben re 36" main	BCD	0.20	✓ 35.71	(C)
06/20/14	Telephone call from R. Harrison re RD issues.	(BCD)	0.10	17.86	(A)

DATE		TMKR	HOURS	AMOUNT	
06/24/14	Telephone call with R. Lovan re board meeting matters.	BCD	0.50	89.29	(B)
06/26/14	Prepare for board meeting; review packet; telephone call and meet with R. Lovan re same; attendance at board meeting.	BCD	4.80	857.14	(A)
06/26/14	Telephone calls with B. Buhrlage and R. Harrison re HR matter; meet with R. Hudson re same; conference call re filling new positions.	BCD	1.00	178.57	(H)
06/26/14	Email to Lindsey Rehtin re demand for coax under Verizon lease.	BCD	0.10	✓ 17.86	(C)
06/30/14	Telephone call from R. Lovan re copper theft and professional services issues.	BCD	0.60	107.14	(A)
			19.60 ✓	\$3,500.00 ✓	

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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934479
Account # 0008168.0617438

REGARDING: Litigation

For Professional Services Rendered Through June 30, 2014
Other Charges Through June 30, 2014

\$228.00
\$0.00

TOTAL THIS INVOICE

\$228.00

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1338000119 AMT 228.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
06/19/14	Perform law research on statute of limitations for claims against cities related to Caroline Avenue; Telephone call to F. Warnock of Covington re same; Email findings to R. Harrison.	BCD	1.20	228.00
			1.20	\$228.00

④

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ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934480
Account # 0008168.0617439

REGARDING: General Administration

For Professional Services Rendered Through June 30, 2014	\$1,197.00
Other Charges Through June 30, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$1,197.00</u>

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 133800012 AMT 1197.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
06/09/14	Telephone call with party interested in purchasing Dixie Highway site; update J. Bragg re same.	BCD	0.40	76.00	(B)
06/09/14	Meet with NKADD re Dixie Highway property and assistance with remediation/corrective action plan approval; update J. Bragg re same.	BCD	1.30	247.00	(B)
06/17/14	Review USDA pre-closing checklist; Prep notes re same; emails and telephone call with bond counsel to coordinate same.	BCD	0.90	✓ 171.00	(C)
06/18/14	Review and approve bond resolution; emails re same.	BCD	0.30	✓ 57.00	(C)
06/23/14	Telephone calls with R. Harrison re resolution approving road loan and grant; review board communications and grant agreement; prepare comments to agreement; email from and to J. Scheben with copy to R. Harrison re same.	BCD	1.30	✓ 247.00	(C)
06/25/14	Emails with Lindsey Rechtin re Verizon lease; review of lease amendment; telephone call to wireless leasing representative re demand for rate increase.	BCD	1.80	✓ 342.00	(C)
06/30/14	Emails re Univar contract amendment with Brendan and J. Woodward; telephone call to J. Woodward re need for contract amendment versus new contract.	BCD	0.30	✓ 57.00	(C)
			6.30	\$1,197.00	

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ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934487
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through July 31, 2014	\$3,500.00
Other Charges Through July 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$3,500.00</u>

ENT'D DEC 23 2014

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # 103 800 029 AMT 3500.00
VENDOR # _____ VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE AMT _____
ACCT # _____ AMT _____
RR MATCHED TO INVOICE AMT _____
ACCT # _____ AMT _____
RE-CALCULATE INVOICE AMT _____
P.P. MATCHED TO INVOICE AMT _____
RR MATCHED TO INVOICE AMT _____
RE-CALCULATE INVOICE AMT _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
07/01/14	Emails and telephone call with D. Thomson re investment policy development; Email to J. Bragg re same.	BCD	0.40	92.72	A
07/01/14	Telephone call with R. Lovan re Dixie Highway and Brookwood matters; text messages with R. Sanders re Brookwood; email to P. Schworer re Dixie environmental issues.	BCD	0.70	162.25	B
07/02/14	Telephone call with J. Scheben re RD loan closing.	BCD	0.10	23.18	C
07/04/14	Emails re Brookwood settlement agreement.	BCD	0.10	23.18	C
07/07/14	Emails and telephone call with J. Bragg re copper theft and confirm felony theft level.	BCD	0.40	92.72	A
07/07/14	Telephone call with J. Scheben re Sub-District M.	BCD	0.20	46.36	C
07/07/14	Telephone call with A. Kramer.	BCD	0.10	23.18	A
07/08/14	Telephone calls and emails with A. Kramer re Villa Hills matter.	BCD	0.60	139.07	C
07/08/14	Emails with J. Bragg re open records act request; review same.	BCD	0.20	46.36	A
07/09/14	Emails from S. Obryan re technical problem with reverse auction; telephone call to same.	BCD	0.30	69.54	P
07/09/14	Email to S. Broering detailing information needed for property in probate estate.	BCD	0.20	46.36	R
07/09/14	Begin drafting of June meeting minutes.	BCD	0.60	139.07	A
07/10/14	Emails with J. Bragg re Brookwood.	BCD	0.10	23.18	C
07/11/14	Telephone calls with J. Scheben re opinion re Sub-District M contract; obtain original of same.	BCD	0.60	139.07	C
07/14/14	Emails re Dixie Highway property and meeting with NKADD consultant.	BCD	0.20	46.36	B
07/15/14	Emails with R. Lovan, J. Bragg and P. Schworer re Dixie Highway meeting.	BCD	0.10	23.18	B
07/17/14	Telephone call with R. Harrison re professional services issue and contract renewal issue.	BCD	0.20	46.36	C
07/18/14	Meet with R. Lovan re PSC and general board and administrative matters.	BCD	1.60	370.86	A
07/19/14	Emails with M. Nitardy re NKWD Days Inn and Schrage matters.	BCD	0.20	46.36	S
07/24/14	Telephone call with S. Broering re Mary Ingles Highway right of entry; email re same.	BCD	0.20	46.36	R
07/25/14	Emails with J. Bragg re Neyer interest in Dixie Highway property.	BCD	0.10	23.18	R
07/25/14	Draft June meeting minutes; emails with Colleen re same.	BCD	0.80	185.43	A
07/25/14	Emails with M. Nitardy re Days Inn and Schrage matters.	BCD	0.10	23.18	C
07/28/14	Emails with J. Bragg re Neyer request for NKWD environmental documents.	BCD	0.10	23.18	E
07/28/14	Begin review of AT & T lease amendment and new term sheet.	BCD	0.60	139.07	C

DATE		TMKR	HOURS	AMOUNT	
07/28/14	Emails and meet with M. Nitardy re sales tax refund class action.	BCD	0.20	46.36	✓ S
07/29/14	Review AT&T lease amendment and term sheet; email to industry contact re input on new terms.	BCD	0.80	185.43	✓ C
07/30/14	Emails with S. Broering re authority to act on behalf of deceased land owner.	BCD	0.10	23.18	R ✓
07/30/14	Email to Lindsey Rehtin re AT&T term sheet.	BCD	0.10	23.18	✓ C
07/31/14	Telephone call to J. Scheben re St. Anthony Church license agreement; review current license form to determine sufficiency.	BCD	0.20	46.36	✓ e
07/31/14	Prepare for and attendance at Board Meeting; telephone calls with R. Lovan in advance of same; draft revisions to minutes.	BCD	4.90	1,135.73	Ⓟ
			15.10	\$3,500.00	

Frost Brown Todd^{LLC}

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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934491
Account # 0008168.0617438

REGARDING: Litigation

For Professional Services Rendered Through July 31, 2014	\$467.50
Other Charges Through July 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$467.50</u>

ENT'D DEC 23 2014

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 0338000029 AMT 467.50
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
07/21/14	Draft Notice of Substitution for Days Inn matter.	MEN	0.30 ✓	43.50	C
07/21/14	Draft Notice of Substitution for Schrage matter.	MEN	0.30 ✓	43.50	C
07/22/14	Edit and finalize Notice of Substitution and expedite filing and service of same (Days Inn).	MEN	0.20 ✓	29.00	C
07/22/14	Edit and finalize Notice of Substitution and expedite filing and service of same (Schrage).	MEN	0.20 ✓	29.00	C
07/24/14	Receive and review correspondence from J. Reed re additional information requested and correspond with B. Dunham re same.	MEN	0.20 ✓	29.00	C
07/28/14	Prepare for meeting with opposing counsel.	MEN	0.30 ✓	43.50	C
07/29/14	Prepare for and meet with opposing counsel re next steps in tax refund matter.	MEN	1.20	174.00	B
07/31/14	Telephone call to City Solicitor for Covington to discuss Caroline Avenue; email to R. Lovan summarizing same.	BCD	0.40	76.00	L
			3.10	\$467.50	

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ATTORNEYS

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ATTN: Ron Lovan
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P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934494
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through August 31, 2014	\$3,500.00
Other Charges Through August 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$3,500.00</u>

ENT'D DEC 23 2014

VENDOR # FR 101 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1638000129 AMT 3500.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
08/01/14	Emails with S. Broering re trustee execution.	BCD	0.10	17.41	OK R
08/01/14	Review/drafting revised minutes.	BCD	0.10	17.41	A OK
08/04/14	Emails re process and services agreement.	BCD	0.20	34.83	A OK
08/05/14	Telephone call from and telephone call to attorney for SD1 re Schrage lawsuit; meet with M. Nitardy re same.	BCD	0.60	104.48	S OK
08/06/14	Telephone call with employment lawyer re draft of independent contractor agreement.	BCD	0.10	17.41	H OK
08/08/14	Telephone calls and emails with J. Bragg re Hosea turnoff; telephone call to attorney for Hosea; telephone call to R. Lovan re same.	BCD	0.30	52.24	L OK
08/08/14	Telephone call with R. Lovan re independent contractor.	BCD	0.30	52.24	A OK
08/11/14	Emails with A. Kramer re late receipt of bid and need to reject; quick research on same.	BCD	0.60	104.48	OK RH
08/11/14	Emails with L. Rehtin re AT&T proposals and problem with long term.	BCD	0.10	17.41	S OK
08/11/14	Telephone call with R. Lovan re professional services engagement; review of procurement guidelines re same.	BCD	0.20	34.83	P OK
08/11/14	Emails re July board minutes; begin preparation of same.	BCD	0.60	104.48	A OK
08/13/14	Telephone call with R. Lovan re professional services agreement; emails re same.	BCD	0.60	104.48	P OK
08/13/14	Review and revisions to July meeting minutes; email re same.	BCD	1.40	243.78	A OK
08/14/14	Telephone call with client re employee parked at hotel; emails with R. Hudson on client re same.	BCD	0.40	69.65	A OK
08/15/14	Telephone call with R. Harrison re 2" water main/service line issue and alternate tap-in access to owner adjoining sub-district.	BCD	0.10	17.41	OK RH F
08/18/14	Meeting with M. Nitardy re reply to Schrage data request; emails wit J. Bragg re same.	BCD	0.30	52.24	S OK
08/18/14	Emails with J. Scheben re Latonia Lakes matter.	BCD	0.10	17.41	OK RH E
08/20/14	Telephone calls and emails with J. Bragg and M. Nitardy re data and affidavit for Schrage litigation.	BCD	0.40	69.65	S OK
08/20/14	Emails and conference call with J. Miller and prospective client; begin re of board packet.	BCD	0.80	139.30	A OK
08/20/14	Telephone calls with J. Scheben re abandonment of concrete 3611 Main and Latonia Lakes matters.	BCD	0.20	34.83	OK RH R
08/21/14	Telephone call from and telephone call to J. Bragg re Schrage litigation affidavits; meet with M. Nitardy re same; review and revisions to affidavit.	BCD	0.50	87.07	S OK
08/21/14	Attendance at Northern Kentucky Water District Board meeting; prepare for same; meet with HR consultant; meet with R. Lovan re Board matters.	BCD	4.30	748.76	R OK

December 11, 2014
 General Retainer Matters
 Account # 0008168.0617432
 Invoice # 10934494

DATE		TMKR	HOURS	AMOUNT	
08/22/14	Emails with J. Bragg re Kenton County presentation.	BCD	0.10	17.41	OK JH
08/22/14	Emails with L. Medert and A. Kramer re missing signatures for KIA documents.	BCD	0.10	17.42	OK R4
08/22/14	Telephone call with A. Kramer re hydrant issue.	BCD	0.10	17.41	OK L BH
08/25/14	Telephone call with A. Kramer re frozen hydrant issue.	BCD	0.30	52.24	OK L R4
08/25/14	Telephone calls with J. Bragg and P. Schworer and emails with consultant in preparation for meeting with state officials; prepare outline for same.	BCD	0.60	104.47	R OK JS
08/26/14	Prepare for and attendance at meeting with Kentucky Department of Environmental Protection officials re Dixie Highway property.	BCD	6.40	1,114.43	R OK R4
08/28/14	Emails re Latonia Lakes matter.	BCD	0.10	17.41	OK R4
08/29/14	Emails re extension of time to supply data for Schrage protest.	BCD	0.10	17.41	S OK JS
			20.10	\$3,500.00	

Frost Brown Todd LLC

A T T O R N E Y S

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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934512
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through September 30, 2014	\$3,500.00
Other Charges Through September 30, 2014	<u>\$0.00</u>

TOTAL THIS INVOICE **\$3,500.00**

ENT'D DEC 23 2014

VENDOR # Fro 001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 633 8700 129 AMT 3500.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
ER MATCHED TO INVOICE M
EE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
PAYMENT APPRECIATED WITHIN 30 DAYS
PLEASE INCLUDE YOUR INVOICE NUMBER ON CHECK

ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
09/02/14	Emails with T. Iacobucci re Seale lawsuit.	BCD	0.10	19.39	C
09/03/14	Emails with Mr. Iacobucci re Seale claim; review documents related to same.	BCD	0.20	38.78	C
09/08/14	Emails with S. Broering re Citizens bank easement.	BCD	0.10	19.39	R
09/09/14	Telephone call with R. Lovan re copper theft.	BCD	0.30	58.17	A
09/09/14	Draft August board meeting minutes; emails with R. Lovan re same.	BCD	1.30	252.08	A
09/10/14	Telephone calls with R. Lovan re theft; text to R. Sanders re same; forward same to R. Lovan.	BCD	0.30	58.17	A
09/10/14	Correspond with client re receipt of updated documents for tax appeal.	MEN	0.10	29.09	S
09/11/14	Correspond with client re pick-up of data compilation.	MEN	0.20	58.17	S
09/12/14	Email to S. Broering re proper way to reference trusts and trustees in easements.	BCD	0.10	19.39	R
09/12/14	Emails to and from C. Medert re meeting minutes.	BCD	0.10	19.39	A
09/12/14	Emails with S. Broering re Citizens Bank.	BCD	0.10	19.39	R
09/15/14	Review and approve special meeting notice; emails re same.	BCD	0.20	38.78	A
09/18/14	Prepare for and attendance at board meeting.	BCD	5.20	1,008.31	A
09/22/14	Telephone call from and telephone call to J. Bragg re Dixie Highway.	BCD	0.20	38.78	R
09/23/14	Begin draft of meeting minutes.	BCD	0.60	116.34	A
09/23/14	Emails with P. Burgess re bankruptcy notice to customers; review current form.	BCD	0.30	58.17	C
09/23/14	Emails with B. Dunham re bankruptcy notice.	PKB	0.20	38.78	C
09/24/14	Emails with P. Burgess and Mary Back re bankruptcy notices.	BCD	0.10	19.39	C
09/24/14	Emails and telephone calls re Open Records Act research; perform legal research; review documents to determine disclosure requirements.	BCD	3.10	601.12	A
09/24/14	Discussion with B. Dunham regarding KY Open Records request to Northern Kentucky Water District and regarding preliminary draft and preliminary recommendation exception to Open Records Act; analysis of current case and law forward to B. Dunham.	M D	0.50	96.95	A
09/25/14	Meet with J. Scheben to review and revisions to easement and encroachment and to discuss - Mook Road Waterworks Drive issue.	BCD	1.60	310.25	R
09/29/14	Attendance at office conference with P. Whalen and R. Lovan re Open Records Act request; meet with R. Lovan re same and miscellaneous legal matters.	BCD	2.90	562.33	A
09/30/14	Emails re September minutes.	BCD	0.10	19.39	A
			17.90	\$3,500.00	

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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934515
Account # 0008168.0617438

REGARDING: Litigation

For Professional Services Rendered Through September 30, 2014	\$102.00
Other Charges Through September 30, 2014	<u>\$33.76</u>
TOTAL THIS INVOICE	<u>\$135.76</u>

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1338000079 AMT 135.76
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
09/19/14	Review electronic files received and prepare set for production to plaintiff counsel; conference with M. Nitardy re same and handling.	AMB	0.50	87.50	S
09/30/14	Correspond with opposing counsel and counsel for the Sanitation District re the additional data for the Revenue Cabinet.	MEN	0.10	14.50	S
			0.60	\$102.00	

ITEMIZED COSTS

DATE		DESCRIPTION	AMOUNT	
09/11/14	Messenger Service	Messenger Service - S True to 2835 Crescent Springs, Erlanger, KY	11.52	S
09/19/14	Messenger Service	Messenger Service - S True to 40 W. Pike St, Covington, KY	22.24	
			TOTAL COSTS	<u>\$33.76</u>

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2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934516
Account # 0008168.0617439

REGARDING: General Administration

For Professional Services Rendered Through September 30, 2014	\$2,299.00
Other Charges Through September 30, 2014	<u>\$1.82</u>
TOTAL THIS INVOICE	<u>\$2,300.82</u>

ENT'D DEC 23 2014

VENDOR # Fro 1011 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1038000 029 AMT 2300.82
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

THANK YOU
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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
09/12/14	Emails and telephone calls re Open Records Act request; review same; emails with requesting party re extension; research related issues.	BCD	2.10	399.00	A
09/17/14	Telephone call to P. Whalen re Open Records Act requests.	BCD	0.10	19.00	A
09/19/14	Telephone call to and email to P. Whalen.	BCD	0.10	19.00	A
09/22/14	Telephone calls and emails with P. Whalen re Open Records Act request. Advise R. Lovan of same.	BCD	0.60	114.00	A
09/23/14	Emails with P. Whalen; begin review of file for reply; research re same.	BCD	2.10	399.00	A
09/24/14	Emails with interested party re Dixie Highway; review environmental report; research Kentucky Brownsfield Program requirements.	BCD	✓ 1.00	190.00	R
09/25/14	Telephone call to P. Whalen to confirm request is being made for any part of vulnerability assessment; finalize review of files and research on exceptions; draft detailed reply to same; draft notices to Homeland Security and Attorney General's office.	BCD	4.90	931.00	A
09/25/14	Review and revisions to IT-Consulting Agreement; email and telephone call with B. O'Brien re same.	BCD	0.50	95.00	P ✓
09/25/14	Receive, review and respond to email from B. Dunham regarding Open Records Act exemption for vulnerability assessments and response letter to requester re same.	M D	0.20	38.00	A
09/30/14	Review G. Wuecher engagement letter; voicemail to and from R. Lovan re issues with same.	BCD	0.50	95.00	A
			12.10	\$2,299.00	

ITEMIZED COSTS

DATE	DESCRIPTION	AMOUNT
09/11/14	Postage	1.82
TOTAL COSTS		<u>\$1.82</u>

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Northern Kentucky Water District
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2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934527
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through October 31, 2014	\$3,500.00
Other Charges Through October 31, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$3,500.00</u>

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1338000127 AMT 3500.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
10/01/14	Finalize draft of meeting minutes; emails re same.	BCD	0.80	181.91	A
10/01/14	Review L. Seale answer in lawsuit; attention to emails re same.	BCD	✓ 0.20	45.48	L
10/01/14	Correspond with J. Stanton re obtaining affidavit for renewed motion for default.	MEN	0.10	✓ 34.11	C
10/01/14	Review bankruptcy issues of post filing notice and deposit and setoff of pre-petition deposit.	PKB	2.00	✓ 454.78	C
10/02/14	Attention to bankruptcy questions re deposits.	PKB	0.50	113.69	A
10/03/14	Telephone call with J. Bragg re Frohlich complaint.	BCD	✓ 0.10	22.74	L
10/07/14	Emails with J. Bragg regarding Open Records Act request status.	BCD	0.10	22.74	A
10/07/14	Emails with B. Obryan regarding Florence Interlocal Coop arrangement; perform research on same.	BCD	0.50	113.69	A
10/09/14	Emails with M. Bach regarding bankruptcy notice to customers; emails with T. Burgess regarding same.	BCD	0.20	✓ 45.48	C
10/13/14	Emails with S. Broering re. 4505 Oliver Road easement.	BCD	0.10	22.74	R ✓
10/13/14	Telephone call from Richard Harrison regarding IT consulting services available through state contract and regarding annual contribution toward NKAPC LINK-GIS program.	BCD	0.10	✓ 22.74	C
10/13/14	Telephone calls with R. Lovan re. possible theft of surplus equipment; Detailed voicemail message to Commonwealth Attorney re. same.	BCD	0.40	90.96	A
10/13/14	Research re (i) Section 366 of the Bankruptcy Code and right to demand deposit and (ii) offsetting pre-petition consumer deposits (2.5); draft email memorandum re same (.7).	HDH	3.20	✓ 555.31	C
10/16/14	Preparation for and attendance at NKWD board meeting; Telephone call with R. Lovan to discuss pending matters.	BCD	3.30	750.38	A
10/16/14	Telephone conference with P. Burgess re. strategy for dealing with bankrupt customers, including issues related to deposits.	BCD	0.50	✓ 113.69	C
10/16/14	Review research; outline issue responses; strategy telephone conference with B. Dunham re same.	PKB	1.20	✓ 272.87	C
10/17/14	Review minutes approving LINK-GIS related Interlocal Cooperative Agreements; Advise R. Harrison of my concerns with same; Draft and propose possible resolutions for future board communications.	BCD	0.30	✓ 68.22	C
10/17/14	Work on bankruptcy questions.	PKB	0.30	68.21	A
10/21/14	Emails with R. Harrison re. Subdistrict C matter.	BCD	0.10	22.74	A
10/22/14	Email to R. Lovan summarizing status of Dixie Highway LOIs.	BCD	0.10	22.74	R ✓
10/23/14	Begin draft of board meeting minutes.	BCD	0.60	136.43	A
10/27/14	Emails re. agreement for St. Pius.	BCD	0.10	✓ 22.74	C

DATE		TMKR	HOURS	AMOUNT	
10/28/14	Review and approve affidavit and motion to be signed by J. Stanton and filed with Kenton County Court; Emails re. same.	BCD	0.20	45.48	C
10/29/14	Emails with T. Iacobucci re. Seal litigation.	BCD	0.10	22.74	C
10/31/14	Telephone conference with R. Lovan re. employee's possible improper disposal of equipment and conflicting position, joint services bidding with SD1, and professional services engagement letter and formal approval over \$20k.	BCD	0.30	68.22	A
10/31/14	Telephone call with R. Lovan re. employee disposing of old property and revisions to engagement agreement; Review memo re. employee matter; Email to R. Lovan re. need to review employee conflict of interest policy.	BCD	0.70	159.17	A
			16.10	\$3,500.00	

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Northern Kentucky Water District
ATTN: Ron Lovan
2835 Cescent Springs Road
P. O. Box 18640
Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934533
Account # 0008168.0617438

REGARDING: Litigation

For Professional Services Rendered Through October 31, 2014	\$159.50
Other Charges Through October 31, 2014	<u>\$22.92</u>
TOTAL THIS INVOICE	<u>\$182.42</u>

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____

ACCT # _____ AMT _____

ACCT # _____ AMT _____

ACCT # 138000029 AMT 182.42

ACCT # _____ AMT _____

P.O. MATCHED TO INVOICE _____

RR MATCHED TO INVOICE _____

RE-CALCULATE INVOICE _____

PAID DEC 23 2014

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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
10/07/14	Correspond with opposing counsel and client contact re question about data compiled by client.	MEN	0.20	29.00	L
10/14/14	Conference with opposing counsel re data sets and potential way to interpret same.	MEN	0.20	29.00	L
10/27/14	Draft renewed Motion for Default Judgment and affidavit in support.	MEN	0.70	101.50	L
			1.10	\$159.50	

ITEMIZED COSTS

DATE		DESCRIPTION	AMOUNT	
10/01/14	Messenger Service	Messenger Service - MH Sims to 150 E. 4th St, Cincinnati, OH	22.92	L
		TOTAL COSTS	<u>\$22.92</u>	

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Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934534
Account # 0008168.0617439

REGARDING: General Administration

For Professional Services Rendered Through October 31, 2014
Other Charges Through October 31, 2014

\$1,767.00
\$15.00

TOTAL THIS INVOICE

\$1,782.00

ENT'D DEC 23 2014

VENDOR # Frost VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 1038000029 AMT 1782.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
ER MATCHED TO INVOICE M
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT	
10/08/14	Emails regarding Fort Wright cell phone equipment lease; begin review of latest amendment; request copy of existing lease.	BCD	0.70	✓ 133.00	C
10/13/14	Telephone calls with parties interested in Dixie Highway property regarding status of latest environmental report.	BCD	0.50	95.00	R ✓
10/13/14	Continue review of Stoll Keenon Ogden engagement agreement; Perform research on middle-ground advance waiver provisions.	BCD	(1.20)	228.00	A
10/13/14	Review and suggest revisions to EPA National Modeling Center support letter; Emails with A. Kramer re. same; Review and approve updated language.	BCD	0.60	(114.00)	S
10/14/14	Finalize review of engagement agreement and terms and conditions attachment; Review alternate advanced conflict waiver language based on research; Telephone call to R. Lovan to discuss advanced conflict waiver issue; Revision to engagement agreement based on concerns of R. Lovan; Email revised drafts to R. Lovan.	BCD	(1.70)	323.00	A
10/14/14	Telephone calls with interested parties of Dixie Highway property.	BCD	0.10	19.00	R ✓
10/17/14	Revisions to Stoll Keenon engagement letter; Telephone conference with R. Lovan to discuss same.	BCD	(1.20)	228.00	A
10/17/14	Review and approve form of SDGblue state contract subject to incorporating work proposal; Emails with Chris Bryant re. same.	BCD	0.20	✓ 38.00	C
10/20/14	Telephone call from Attorney Patrick Hughes re. Lucas Development LOI; Telephone call from J. Bragg re. same and additional LOI expected to receive.	BCD	0.40	76.00	R ✓
10/21/14	Review and revision to third amendment of Verizon lease agreement for Fort Wright water tower to reflect installation of three new radioheads and replacement of six antennae; Review exhibit, original lease, and ancillary docs to complete amendment revisions; Prep redlined version with commentary to aid in review; Email to L. Simpson and D. Enzweiler re. same.	BCD	0.80	✓ 152.00	C
10/21/14	Emails with L. Hughes of Division of Waste Management re. Dixie Highway property.	(BCD)	0.20	38.00	B
10/22/14	Review revised engagement agreement to determine if requested changes made; Email to G. Wuetcher re. same; Email to R. Lovan re. approval of same.	BCD	(0.10)	19.00	A
10/27/14	Review correspondence and lease agreements / amendments related to cell equipment on tanks; Emails with L. Simpson re. same; Conf. call with L. Simpson and D. Enzweiler re. Lumley tank lease renewal.	BCD	1.60	✓ 304.00	C
			9.30	\$1,767.00	

ITEMIZED COSTS

DATE	DESCRIPTION	AMOUNT	
10/22/14	United Parcel Service United Parcel Service -- Next Day Air to Honorable Ryan Hallo, Office of the Attorney Gene	10.19	C

December 11, 2014
General Administration
Account # 0008168.0617439
Invoice # 10934534

DATE	DESCRIPTION	AMOUNT
10/22/14	Postage	1.61

SUMMARIZED COSTS

DESCRIPTION	QTY	PER UNIT	TOTAL
Reproductions	32.00	0.10	3.20
TOTAL			\$3.20

TOTAL COSTS **\$15.00**

Frost Brown Todd LLC

A T T O R N E Y S

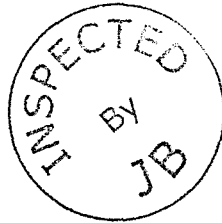
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Erlanger, KY 41018-640

FED. ID# 61-0722001
December 11, 2014
Invoice # 10934544
Account # 0008168.0617432

REGARDING: General Retainer Matters

For Professional Services Rendered Through November 30, 2014	\$3,500.00
Other Charges Through November 30, 2014	<u>\$0.00</u>
TOTAL THIS INVOICE	<u>\$3,500.00</u>



ENTD DEC 23 2014

VENDOR # fr001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ACCT # 6338000019 AMT 3500.00
ACCT # _____ AMT _____
P.O. MATCHED TO INVOICE _____
RR MATCHED TO INVOICE _____
RE-CALCULATE INVOICE _____

PAID DEC 23 2014

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ITEMIZED SERVICES

DATE		TMKR	HOURS	AMOUNT
11/03/14	Review proposed purchase contract for Dixie Highway property from B. Hall; Telephone call to J. Bragg re. same; Telephone call to B. Hall re. same; Review Phase I documentation in file and related correspondence in preparation for KY Brownsfield Redevelopment Program application; Email to K. Schuermann re. obtaining a copy of same.	BCD	✓ 1.50	324.07 (R) ✓ JB
11/04/14	Review Phase I and II information provided to interested buyer; Telephone calls with Ben Hall re. purchase contract and understanding of seller requirements related to environmental condition; Begin review of Westech update.	BCD	✓ 0.70	151.23 (R) ✓ JB
11/05/14	Finish review of Phase I and II reports and Westech update; Telephone calls with M. Westerfield of Westech and R. Funkhauser re. update; Email to J. Bragg and R. Lovan re. same; Email from J. Bragg re. same; Follow up call from R. Funkhauser re. same.	BCD	✓ 2.30	496.91 (R) ✓ JB
11/05/14	Emails with J. Stanton re. customer request re. records related to removal of meter from vacant lot; Confirm no need for formal Open Records Act request, since relates to customer's own service.	BCD	0.10	✓ 21.61 (E) ✓ JB
11/05/14	Review form of letter to KIA re. fund borrowing; Perform due diligence necessary to issue same; Prepare letter for execution; Emails with A. Kramer and bond counsel re. same.	BCD	1.80 ✓	388.89 (C) ✓ OK RH
11/05/14	Emails with bankruptcy counsel and M. Bach re. impact bankruptcy has on customers and deposits.	BCD	0.10 ✓	21.60 (E) ✓ JB
11/07/14	Meeting with P. Schworer re. Dixie Highway environmental issues; Forward Phase 2 information to same for review in conjunction with Westech update.	BCD	✓ 0.30	64.82 (R) ✓ JB
11/10/14	Review summary of research re. bankruptcy matters impacting customer service; Email to M. Bach summarizing same.	BCD	0.40 ✓	86.42 (C) ✓ JB
11/10/14	Telephone call with R. Harrison.	✓ BCD	0.10	21.60 (R) ✓ OK RH
11/11/14	Emails with R. Harrison and B. Buhrlage re. meeting with employee to discuss surplus property disposal; Review propose list of questions; Consider and suggest other appropriate questions to ask.	✓ BCD	0.50	108.03 (H) ✓ OK RH
11/11/14	Meeting with M. Nitardy to discuss subpoena of B. Buhrlage.	✓ BCD	0.10	21.60 (R) ✓ OK JB
11/11/14	Emails with bankruptcy counsel re. NKWD policies re. customers who file bk.	BCD	0.10	✓ 21.61 (C) ✓ JB
11/12/14	Finalize draft of October meeting minutes; Email same to Colleen.	BCD	0.70	151.23 (R) ✓ OK JB
11/13/14	Review and approve proposed questions for employee interview; Emails with R. Harrison and B. Buhrlage re. same.	✓ BCD	0.20	43.21 (X) ✓ OK RH
11/17/14	Telephone call with R. Lovan re. various items in advance of board meeting.	BCD	0.80	172.84 (R) ✓ OK JB
11/17/14	Telephone call to J. Bragg re. Caroline litigation and Dixie Highway property.	BCD	0.20	✓ 43.21 (E) ✓ JB
11/17/14	Email to J. Bragg re. RFP for SD1 joint fleet services.	BCD	0.10 ✓	21.61 (E) ✓ JB
11/18/14	Meeting with P. Schworer to discuss Dixie Highway project.	BCD	✓ 0.20	43.21 (R) ✓ JB

December 11, 2014
 General Retainer Matters
 Account # 0008168.0617432
 Invoice # 10934544

DATE		TMKR	HOURS	AMOUNT	
11/18/14	Email with J. Bragg re. RFP for possible joint fleet services.	BCD	0.10 ✓	21.60	(C) ✓
11/18/14	Meeting with M. Nitardy re. compliance with subpoena request for employee records without the need for B. Buhrlage to attend hearing.	BCD	✓ 0.10	21.61	(A) ✓
11/19/14	Telephone call and email w. Bob Buhrlage re. subpoena issue; Meeting with M. Nitardy re. same.	BCD	✓ 0.10	21.60	(A) ✓
11/19/14	Email from B. Buhrlage re. Jarrod interviews; Telephone call to same re. ancillary issue with Kevin raised in notes.	BCD	✓ 0.10	21.61	OK (A) ✓
11/20/14	Review board packet in advance of board meeting; Draft memos for executive sessions for board chair; Attendance at board meeting.	BCD	5.20	1,123.46	(A) ✓
11/21/14	Emails w. R. Lovan re. copper theft suspect.	BCD	0.10	21.60	(A) ✓
11/28/14	Telephone call from and to R. Lovan re. Open Meetings Act research summary.	BCD	0.30	64.82	(A) ✓
			16.20	\$3,500.00	✓

Q8. Refer to Northern District's application, Exhibit A at 28. Northern District reports in Account 631, Contractual Services - Accounting, a balance of \$30,800. List each expenditure included in this expense account and provide a detailed description of that expenditure and all invoices related to that expenditure.

A8. Requested information attached.

Northern Kentucky Water District
Question 8 Support
Data Request 2 Case 2015-00143

Exhibit A

Contractual Services - Accounting	631	<u><u>\$30,800</u></u>
-----------------------------------	-----	------------------------

Northern Kentucky Water District
Question 8 Support
Data Request 2 Case 2015-00143
632-8000-074

General Ledger Detail

Transaction Date	Reference/ Description	Vendor	Amount	Invoice Number	Invoice Reference
3/1/2014	Professional Services - Accounting	Rankin, Rankin & Company	\$15,000	113752	See Attached
3/28/2014	Professional Services - Accounting	Rankin, Rankin & Company	\$3,000	113933	See Attached
6/11/2014	Professional Services - Accounting	VonLehman & Company Inc.	\$12,000	153430	See Attached
7/21/2014	Professional Services - Accounting	Rankin, Rankin & Company	\$800	FORM 5500 2014	See Attached
		Total	<u>\$30,800</u>		

System: 8/31/2015 9:12:48 AM
User Date: 8/31/2015

N Ky Water District
HISTORY DETAIL INQUIRY REPORT FOR 2014
General Ledger

Page: 1
User ID: lrechtin

* Voided Journal Entry

Account: 632-8000-074

Contract Service Accounting/Audit - Accting/BK

Ranges: From: To:
Date First First
Source Document First First
Currency ID First First

Sorted By: Transaction Date

Account Balance: \$30,800.00

Trx Date	Jrnl No.	Source Doc	Audit Code	Reference	Currency ID	Debit	Credit	
3/1/2014	282,942	PMTRX	GLTRX00036624	2013 Audit		\$15,000.00		
3/28/2014	284,297	PMTRX	GLTRX00036816	Financial Audit		\$3,000.00		
6/11/2014	287,858	PMTRX	GLTRX00037312	Agreed Upon Procedure		\$12,000.00		
7/21/2014	289,657	PMTRX	GLTRX00037549	form 5500		\$800.00		
Totals:						\$30,800.00	\$0.00	
Total Transactions:	4							

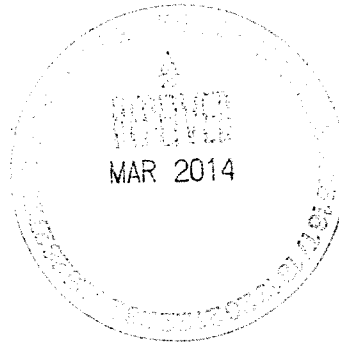


RANKIN, RANKIN & COMPANY
Certified Public Accountants

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

Tel. 859/331-5000

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

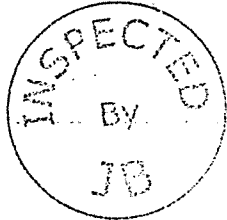


Invoice Date: March 1, 2014
 Invoice Number: 00113752
 Client Number: 4810 001

Progress billing on the audit of your 2013 financial statements through March 6, 2014 \$ 15,000.00

Total Invoice Amount \$ 15,000.00

cc
 OS
 3/5/14
 632-8000-077



ENTD MAR 07 2014
 VENDOR # *Ran OS* VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # *1328000174* AMT *15,000.00*
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 KR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

076926

PAID MAR 07 2014

Accounts Receivable Aging

Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total
15,000.00	0.00	0.00	0.00	0.00	15,000.00

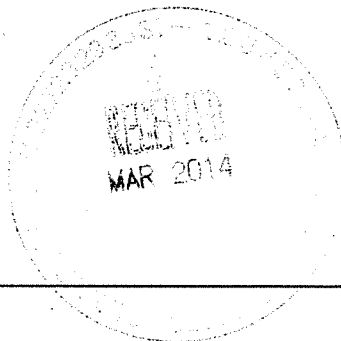


RANKIN, RANKIN & COMPANY
 Certified Public Accountants

Lookout Corporate Center Tel. 859/331-5000
 1717 Dixie Highway, Suite 600
 Ft. Wright, Kentucky 41011

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

Invoice Date: March 28, 2014
 Invoice Number: 00113933
 Client Number: 4810 001



Final billing on your financial statements for the year ended December 30, 2013.	\$ 18,000.00
Less progress billing on March 1, 2014.	(15,000.00)
Total Invoice Amount	<u><u>\$ 3,000.00</u></u>

END APR 03 2014
 VENDOR # RanWB VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 12345678 AMT 3000.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RS MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

OK
 JB
 9/1/14
 632-8000-074

PAID APR 04 2014

Accounts Receivable Aging						
Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days	Total	
18,000.00	0.00	0.00	0.00	0.00	18,000.00	

VonLehman & Company Inc.

Fort Mitchell Office
250 Grandview Drive, Suite #300
Fort Mitchell, KY 41017
859-331-3300

REC'D JUN 12 2014

Northern Kentucky Water District - 2014 AUP
2835 Crescent Springs Road
Erlanger, KY 41018

PLEASE NOTE NEW REMITTANCE
ADDRESSES ON THE BOTTOM OF
THIS DOCUMENT

Invoice No. 153430
Date 06/11/2014
Client No. 100492

REC'D JUN 13 2014

For professional services rendered in connection with the 2014
Agreed Upon Procedure as engaged on April 2, 2014.

Amount Due \$ 12,000.00

OK
OB
611314
632-8000-074

PAID JUN 20 2014
78077



ENDORSE # VON001 VOUCHER # _____
ACCT # _____ AMT _____
ACCT # 632-8000-074 AMT 12000.00
ACCT # _____ AMT _____
ACCT # _____ AMT _____
ID. MATCHED TO INVOICE _____
ID. MATCHED TO INVOICE _____

We would appreciate this invoice being paid by June 26, 2014.

PLEASE REMIT TO ANY OF THE FOLLOWING LOCATIONS:
250 Grandview Dr., Suite 300, Fort Mitchell, KY 41017
4755 Lake Forest Dr., Suite 100, Cincinnati, OH 45242
8250 Woodfield Crossing Blvd., Suite 300, Indianapolis, IN 46240



RANKIN, RANKIN & COMPANY
Certified Public Accountants

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

■ Tel. 859/331-5000

CLIENT: 4810
 JULY 21, 2014

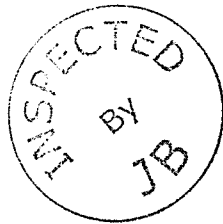
NORTHERN KENTUCKY WATER DISTRICT
 2835 CRESCENT SPRINGS DRIVE
 ERLANGER, KY 41018

PROFESSIONAL SERVICES RENDERED IN THE PREPARATION OF YOUR 2013
 DEFERRED COMPENSATION RETURNS, INCLUDING:

FORM 5500, ANNUAL RETURN/RPT OF EMPLOYEE BENEFIT PLAN
 SCHEDULE A, INSURANCE INFORMATION
 SCHEDULE I, FINANCIAL INFORMATION-SMALL PLAN

TAX PREPARATION FEE

\$ 800.00



OK
JB
 632-8000-074

ENT'D JUL 25 2014

VENDOR # Rankin VOUCHER # _____
 ACCT # _____ AMT _____
 ACCT # _____ AMT _____
 ACCT # 20130001 AMT 800.00
 ACCT # _____ AMT _____
 P.O. MATCHED TO INVOICE _____
 RR MATCHED TO INVOICE _____
 RE-CALCULATE INVOICE _____

PAID JUL 25 2014

Q9. List each fringe benefit provided to Northern District's president and vice presidents and state the cost of that benefit.

AQ9. Northern District's President and Vice Presidents receive the following benefits:

Health Insurance	\$45,348
Pension	\$96,507
Life Insurance/Disability	\$7,720

The President receives a car allowance of \$1,100 per month, which is included in taxable compensation.

NKWD_PSCDR2_10_091415

Rate Case 2015-00143

Response to Q10

Witness: Bragg

Q10. Provide all correspondence, electronic mail messages, memorandum and all other documents exchanged between Northern District and Gannett Fleming Inc. that discuss the performance and preparation of the cost of service study that Northern District submitted to the proceeding..

A10. See attached documents.

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 22, 2015 1:25 PM
To: Jack Bragg
Cc: Paul R. Herbert
Subject: Draft Rates
Attachments: NKWD Draft Rate Increase 5-22-15.pdf

Jack,

Attached is a preliminary rate structure, both step 1 and step 2, that produce the updated revenue requirement that we received from you this morning.

We raised the customer charge by 15% in order to keep the increase in consumption rates, particularly the last block, lower. As a side note, we can justify up to a 25% increase in the customer charge.

I can be reached all weekend on my cell if you would like to see additional options.

Thanks and have a good weekend.

Connie

Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com
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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 18, 2015 9:59 AM
To: Jack Bragg; John (Jack) N. Hughes
Cc: Paul R. Herbert
Subject: Usage Adjustment and Revised Increase
Attachments: NKWD Draft Rate Increase 5-18-15.pdf

Attached are the revised schedules that reflect a usage adjustment of an additional 269,096 CCF. This increase in consumption results in additional revenue under present rates of \$1,128,068.

The adjustment was based on averaging the usage from the prior case through 2014 (2011-2014).

We also eliminated the expense adjustment for the increase in wages.

The overall increase based on the adjusted present revenues and unadjusted wage expense is now 13.9%.

Let us know when you would like to discuss.

Thanks,

Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC
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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 13, 2015 3:52 PM
To: Vince DiGirolamo
Cc: Jack Bragg
Subject: Re: Cost of Service - 2013

Thanks, Vince.

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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On Wed, May 13, 2015 at 3:28 PM, Vince DiGirolamo <VDigirolamo@nkywater.org> wrote:

Hi Connie,

2013 Cost of service data is attached.

Thanks,

Vince DiGirolamo

Northern Kentucky Water District

(859) 426-2747

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 13, 2015 8:57 AM
To: Jack Bragg
Subject: Billing data

I received your message. The billing data would be great.

Thanks!

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 12, 2015 2:42 PM
To: Jack Bragg
Subject: Re: FW: additional data

Jack,

I was hoping to get more detail about historic levels of consumption by class rather than revenue by class.

The total consumption information that you sent us from the annual reports does show that 2014 was a wet year with lower water consumption, thus lower revenue. If we use a five year (2010-2014) average of consumption, we can justify an increase in water consumption to project revenue under present and proposed rates.

It would be good to have more detail of consumption by class but if the annual reports are all we have that is OK.

Give me a call if you would like to discuss.

Thanks,

**Connie Heppenstall, Project Manager, Rate Studies,
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On Tue, May 12, 2015 at 2:17 PM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

Attached has G/L codes broken out for each year.

From: Heppenstall, Constance [mailto:cheppenstall@gfnet.com]
Sent: May 11, 2015 8:54 AM
To: Jack Bragg
Subject: Re: FW: additional data

Jack,

Please confirm that the the Annual Reports lump Multi-Family and Municipal/Public consumption into the Residential class consumption.

If so, is there an additional breakout that would give me these classes for 2010-2014?

thanks,

Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC
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On Thu, May 7, 2015 at 3:14 PM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

Attached is data from 2011, 2010, and 2009 for the revenue calculation.

-----Original Message-----

From: copier@nkywater.com [mailto:copier@nkywater.com]

Sent: May 07, 2015 3:30 PM

To: Jack Bragg

Subject:

TASKalfa 4551ci
[00:c0:ee:b0:d7:61]

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 11, 2015 8:54 AM
To: Jack Bragg
Subject: Re: FW: additional data

Jack,

Please confirm that the the Annual Reports lump Multi-Family and Municipal/Public consumption into the Residential class consumption.

If so, is there an additional breakout that would give me these classes for 2010-2014?

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Sent: May 07, 2015 3:30 PM
To: Jack Bragg
Subject:

TASKalfa 4551ci
[00:c0:ee:b0:d7:61]

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 11, 2015 7:41 AM
To: Jack Bragg
Subject: Re: revenue requirement

Yes we did. I will remove the adjustment.

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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On Sat, May 9, 2015 at 10:52 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

Did we include the 2.30% wage increase in the pro forma adjustments for the 16.8% revenue increase? If so we can take it out to help get us back to something lower.

JB

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 06, 2015 8:20 AM
To: Jack Bragg
Subject: Re: Draft Cost of Service and Rate increase

Jack,

Please call into our conference number - 717-763-7212 X3326.

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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On Wed, May 6, 2015 at 8:19 AM, Jack Bragg <JBragg@nkywater.org> wrote:

What number do you want me to call?

From: Heppenstall, Constance [mailto:cheppenstall@gfnet.com]
Sent: May 04, 2015 10:49 AM
To: Jack Bragg
Cc: John N. Hughes; Paul R. Herbert
Subject: Re: Draft Cost of Service and Rate increase

Wednesday morning works for Paul and me. Would 10am work?

We can use our conference number of 717-763-7212 X3326.

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com
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On Mon, May 4, 2015 at 10:44 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Guys:

Could we talk Wednesday morning? I am tied up the next couple of days.

From: John N. Hughes [<mailto:jnhughes@fewpb.net>]
Sent: May 04, 2015 10:31 AM
To: 'Heppenstall, Constance'; Jack Bragg
Cc: 'Paul R. Herbert'
Subject: RE: Draft Cost of Service and Rate increase

I have just had another call confirmed for 2:30 this pm, which will take about 15-20 minutes. Jack

From: Heppenstall, Constance [<mailto:cheppenstall@gfnet.com>]
Sent: Monday, May 04, 2015 9:44 AM
To: Jack Bragg; John (Jack) N. Hughes
Cc: Paul R. Herbert
Subject: Draft Cost of Service and Rate increase

Attached is a preliminary draft of the results of the cost of service study and the associated rate increase of 16.8%.

The cost of service incorporates an increase to O&M related to a wage increase of 2.3%, and an average projected debt service of \$20,447,317 (average for 2016, 2017 and 2018) and 20% coverage on debt service.

We would like to set up a call at your convenience. Paul and I are available this afternoon between 1pm and 3:30pm or tomorrow.

Thanks,

Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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Jack Bragg

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Sent: May 04, 2015 10:49 AM
To: Jack Bragg
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Guys:

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From: John N. Hughes [mailto:jnhughes@fewpb.net]
Sent: May 04, 2015 10:31 AM
To: 'Heppenstall, Constance'; Jack Bragg
Cc: 'Paul R. Herbert'
Subject: RE: Draft Cost of Service and Rate increase

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From: Heppenstall, Constance [mailto:cheppenstall@gfnet.com]
Sent: Monday, May 04, 2015 9:44 AM
To: Jack Bragg; John (Jack) N. Hughes
Cc: Paul R. Herbert
Subject: Draft Cost of Service and Rate increase

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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: May 04, 2015 9:44 AM
To: Jack Bragg; John (Jack) N. Hughes
Cc: Paul R. Herbert
Subject: Draft Cost of Service and Rate increase
Attachments: NKWD Draft Rate Incr 5-4-15.pdf

Attached is a preliminary draft of the results of the cost of service study and the associated rate increase of 16.8%.

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t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 29, 2015 11:23 AM
To: Jack Bragg
Subject: Re: Cost of Service

Thanks,

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com
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On Wed, Apr 29, 2015 at 11:19 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

Adjust the labor by 2.3%. This was the average increase in the budget based on evaluations.

From: Heppenstall, Constance [mailto:cheppenstall@gfnet.com]
Sent: April 29, 2015 10:06 AM
To: Jack Bragg
Subject: Cost of Service

Jack,

Can you give me a call at your convenience? I would like to discuss the following:

1. Treatment of Account 242, Surcharge Revenue.
2. Operation and Maintenance expense adjustments

Thanks,

Connie

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 29, 2015 10:06 AM
To: Jack Bragg
Subject: Cost of Service

Jack,

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1. Treatment of Account 242, Surcharge Revenue.
2. Operation and Maintenance expense adjustments

Thanks,

Connie

Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@[gfnet.com](mailto:cheppenstall@gfnet.com)

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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 24, 2015 1:48 PM
To: Jack Bragg
Subject: Account 184 - Construction Work in Progress

Jack,

In the prior case I was able to get the assets listed as CWIP, which is detailed in the trial balance, summarized into the following categories:

- Mains and Accessories - 10" and larger
- Mains and Accessories - Less than 10"
- Pumping Equipment
- Water Treatment Plant
- Distribution Reservoirs and Standpipes
- Meters
- General

Will your staff be able to do this for me again?

Thanks,

Connie Heppenstall, Project Manager, Rate Studies,
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t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 20, 2015 9:29 AM
To: Jack Bragg
Subject: Re: rate case

Jack,

My new number is 610-650-8101 X 7109 or you can call my cell anytime at 717-329-0691

**Connie Heppenstall, Project Manager, Rate Studies,
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On Mon, Apr 20, 2015 at 9:19 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

What is a good number for you at your office?

From: Heppenstall, Constance [mailto:cheppenstall@gfnet.com]
Sent: April 17, 2015 10:29 AM
To: Jack Bragg
Subject: Re: rate case

Jack,

Attached is a list of data requests. I have marked which items we have already received.

Thanks!

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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On Fri, Apr 17, 2015 at 9:59 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

Attached is the G/L data at 12/31/14 for the test year in the COS study. What other data do you need from me?

From: Constance Heppenstall [mailto:cheppenstall@gfnet.com]
Sent: March 28, 2015 1:40 PM
To: Jack Bragg
Subject: Re: rate case

Yes I got it! Thanks!

Sent from my iPhone

On Mar 28, 2015, at 11:36 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

Did you receive my e-mail giving you the go ahead to work on Cost of Service for our rate case based on test year 12/31/14. Just wanted to make sure you are okay to proceed.

JB

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 17, 2015 10:29 AM
To: Jack Bragg
Subject: Re: rate case
Attachments: N Kentucky 2015 COS DataReqs.doc

Jack,

Attached is a list of data requests. I have marked which items we have already received.

Thanks!

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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To: Jack Bragg
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Sent from my iPhone

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JB

NORTHERN KENTUCKY WATER DISTRICT
DATA REQUESTS FOR COST OF SERVICE STUDY

Please provide data in electronic form where possible.

1. Copy of 2014 Annual report to the PSC.
2. Pro Forma number of public hydrants by size for the test year.
3. Capacity of all distribution storage facilities.
4. Average daily sendout from 2012 to 2014. Maximum daily usage for each year (with actual date of maximum day listed) and maximum hourly use on the maximum day (with actual maximum hour listed)
5. Provide the current footage of transmission and distribution mains by size of main.
6. For the last 3 years (2012-2014), provide the unit cost to install meters by size and service lines by size. **Received**
7. Detail of operating revenues and revenue adjustments by class for the test year. **Received billing information.**
8. Detail of Other Revenues by type (turn-on/turn-off fees, etc.) **Received per books.**
9. Pro Forma number of customers by class. **Received billing information**
10. Pro Forma cost of service by account (O&M, Depreciation Expense, Debt Service, and Other Taxes) and pro forma income statement. Also, pro forma labor expense by account. **Received per books O&M, taxes and estimated debt service. Need depreciation expense by account.**
11. Rate Base Statement (original cost and accumulated depreciation) by account as of the test year including items other than plant in service. Also provide details of each outstanding bond issue. **Received original cost, need accumulated depreciation by account.**
12. Bill analysis data for each customer classification showing the number of monthly or quarterly bills by meter size and associated consumption by rate block for the test year. **Received.**

13. List of top 25 customers including resale customers. Provide customer name, meter size(s), monthly usage, and the size main that service line is connected to.

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 15, 2015 9:44 AM
To: Jack Bragg
Subject: Re: 2014 Cost of Service - Q3 Q4
Attachments: TB2011.XLS

Jack,

Attached is the file we used in the prior case. Having a file similar to this would be helpful.

Thanks,

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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On Wed, Apr 15, 2015 at 7:23 AM, Jack Bragg <JBragg@nkywater.org> wrote:

Connie:

I have the audit complete for 2014. In what format do you want the G/L data for the test year?

From: Heppenstall, Constance [mailto:cheppenstall@gfnet.com]
Sent: April 13, 2015 8:20 AM
To: Vince DiGirolamo
Cc: Jack Bragg
Subject: Re: 2014 Cost of Service - Q3 Q4

Thanks, Vince.

Connie Heppenstall, Project Manager, Rate Studies,

Gannett Fleming Valuation and Rate Consultants, LLC

Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402

t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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On Fri, Apr 10, 2015 at 11:43 AM, Vince DiGirolamo <VDigirolamo@nkywater.org> wrote:

Hi Connie,

2014 cost of service data is attached for the third and fourth quarter.

Thanks,

Vince DiGirolamo

Northern Kentucky Water District

(859) 426-2747

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: April 13, 2015 8:20 AM
To: Vince DiGirolamo
Cc: Jack Bragg
Subject: Re: 2014 Cost of Service - Q3 Q4

Thanks, Vince.

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
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2014 cost of service data is attached for the third and fourth quarter.

Thanks,

Vince DiGirolamo

Northern Kentucky Water District

(859) 426-2747

Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: March 10, 2015 7:44 AM
To: Jack Bragg
Subject: Re: Rate Case

Jack,

Did you get a chance to review our proposal? In order to get started on the project, we will need an email from you authorizing us to proceed.

Thanks!

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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On Tue, Feb 24, 2015 at 2:34 PM, Heppenstall, Constance <cheppenstall@gfnet.com> wrote:
Jack,

Paul wanted to follow up our conversation with a proposal letter. See attached.

Thanks,

Connie

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
Valley Forge Corporate Center, 1010 Adams Ave., Audubon, PA 19403-2402
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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: February 24, 2015 2:35 PM
To: Jack Bragg
Subject: Rate Case
Attachments: Northern KY proposal letter.PDF

Jack,

Paul wanted to follow up our conversation with a proposal letter. See attached.

Thanks,

Connie

Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC
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Jack Bragg

From: Heppenstall, Constance <cheppenstall@gfnet.com>
Sent: February 24, 2015 9:42 AM
To: Jack Bragg
Subject: Email

Jack,

Here is my new contact information.

Thanks!

**Connie Heppenstall, Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF REVENUE REQUIREMENTS
TEST YEAR 2014

	<u>Total</u>
Operation and Maintenance Expense	\$ 24,865,337
Debt Service Requirements	20,447,317
Debt Service Coverage	4,089,463
Depreciation Expense	11,006,545
Amorization of Acquisition Adjustment	201,120
Taxes Other than Income	<u>657,298</u>
Total Revenue Requirements	\$ 61,267,079
Less: Other Operating Revenue	<u>3,406,109</u>
Net Revenue Requirements	<u><u>\$ 57,860,970</u></u>
Present Revenues from Sale of Water	\$ 49,551,594
Increase Required	\$ 8,309,376
Percentage Increase Required	16.8%

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2
FOR THE TEST YEAR ENDED DECEMBER 31, 2014

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Step 2 Rates		Step 2 Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 35,285,058	61.0%	\$ 30,625,116	61.8%	\$ 35,285,058	61.0%	\$ 4,659,941	15.2%
Commercial/Multi-Family	13,607,619	23.5%	11,435,891	23.1%	13,607,619	23.5%	2,171,728	19.0%
Industrial	4,583,817	7.9%	3,783,957	7.6%	4,583,817	7.9%	799,860	21.1%
Public Authority	2,659,769	4.6%	2,268,481	4.6%	2,659,769	4.6%	391,288	17.2%
Wholesale	1,724,707	3.0%	1,438,149	2.9%	1,724,707	3.0%	286,558	19.9%
Total Sales	57,860,970	<u>100.0%</u>	49,551,594	<u>100.0%</u>	57,860,970	<u>100.0%</u>	8,309,376	16.8%
Other Revenues	3,406,109		3,397,264		3,406,109		8,845	0.3%
Total	<u>\$ 61,267,079</u>		<u>52,948,858</u>		<u>\$ 61,267,079</u>		<u>\$ 8,318,221</u>	15.7%

NORTHERN KENTUCKY WATER DISTRICT
SUMMARY OF REVENUE REQUIREMENTS
TEST YEAR 2014

	Total
Operation and Maintenance Expense	\$ 24,712,281
Debt Service Requirements	20,447,317
Debt Service Coverage	4,089,463
Depreciation Expense	11,006,545
Amorization of Acquisition Adjustment	201,120
Taxes Other than Income	657,298
Total Revenue Requirements	\$ 61,114,023
Less: Other Operating Revenue	3,404,580
Net Revenue Requirements	\$ 57,709,443
Present Revenues from Sale of Water	\$ 50,679,663
Increase Required	\$ 7,029,780
Percentage Increase Required	13.9%

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2
FOR THE TEST YEAR ENDED DECEMBER 31, 2014

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Step 2 Rates		Step 2 Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 35,478,567	61.5%	\$ 31,512,314	62.1%	\$ 35,478,567	61.5%	\$ 3,966,253
Commercial/Multi-Family	13,546,113	23.5%	11,696,687	23.1%	13,546,113	23.5%	1,849,426	15.8%
Industrial	4,331,396	7.5%	3,677,160	7.3%	4,331,396	7.5%	654,236	17.8%
Public Authority	2,723,983	4.7%	2,395,947	4.7%	2,723,983	4.7%	328,036	13.7%
Wholesale	1,629,384	2.8%	1,397,555	2.8%	1,629,384	2.8%	231,829	16.6%
Total Sales	57,709,443	<u>100.0%</u>	50,679,663	<u>100.0%</u>	57,709,443	<u>100.0%</u>	7,029,780	13.9%
Other Revenues	3,404,580		3,397,264		3,404,580		7,317	0.2%
Total	<u>\$ 61,114,023</u>		<u>\$ 54,076,927</u>		<u>\$ 61,114,023</u>		<u>\$ 7,037,096</u>	13.0%

NORTHERN KENTUCKY WATER DISTRICT

HISTORY OF ANNUAL USAGE - CCF

Customer Classification	Prior Case Bill Analysis 2011	Bills Report 2012	Bills Report 2013	Current Case Bill Analysis 2014	Average Bills Report 2011-2014	Adjustment CCF
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>METERED SALES</u>						
Residential	5,540,302	5,552,955	5,128,894	5,126,831	5,337,246	210,415
Commercial	1,949,557	1,995,709	1,823,345	1,857,382	1,906,498	49,116
Multi -Family	1,067,137	1,086,318	1,041,490	1,033,631	1,057,144	23,513
Industrial	1,188,771	1,162,341	1,106,179	1,197,720	1,163,753	(33,967)
Municipal	720,791	707,588	631,456	637,736	674,393	36,657
Wholesale	581,358	547,388	565,368	586,887	570,250	(16,637)
 	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Sales of Water	11,047,916	11,052,299	10,296,732	10,440,187	10,709,283	269,096
Percent of 2014 Bill Analysis	105.8%	105.9%	98.6%		102.6%	

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ADJUSTMENT
YEAR ENDED DECEMBER 31, 2014

Rate Block CCF (1)	Number Of Bills (2)	Total CCF Consumption (3)	Present Rate (4)	Revenue (5)	Step 1 Rate (6)	Proposed Revenue (7)
<u>Residential - Quarterly</u>						
Customer Charge						
5/8		0	\$ 28.40	\$ -	\$ 28.40	\$ -
3/4		0	29.90	-	29.90	-
1		0	34.30	0	34.30	0
1 1/2		0	40.50	0	40.50	0
2		0	56.90	0	56.90	0
3		0	177.00	0	177.00	0
Subtotal	0	0		0		0
First 45	0	200,603	4.25	852,563	4.25	852,563
Next 4,905	0	9,811	3.53	34,634	3.53	34,634
Over 4,950	0	0	2.72	0	2.72	0
Subtotal	0	210,415		887,197		887,197
Total	0	210,415		887,197		887,197
<u>Commercial - Quarterly</u>						
Customer Charge						
5/8	0	0	28.40	\$ -	\$ 28.40	\$ -
1	0	0	34.30	0	34.30	0
1 1/2	0	0	40.50	0	40.50	0
2	0	0	56.90	0	56.90	0
3	0	0	177.00	0	177.00	0
4	0	0	221.80	0	221.80	0
6	0	0	327.80	0	327.80	0
8	0	0	447.90	0	447.90	0
10	0	0	584.80	0	584.80	0
Subtotal	0	0		0		0
First 45	0	9,921	4.250	42,164	4.250	42,164
Next 4,905	0	30,511	3.530	107,702	3.530	107,702
Over 4,950	0	8,685	2.720	23,622	2.720	23,622
Subtotal	0	49,116		173,488		173,489
Total	0	49,116		173,488		173,489

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ADJUSTMENT
YEAR ENDED DECEMBER 31, 2014

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Multi-Family - Quarterly</u>						
Customer Charge						
5/8	0	0	28.40	\$ -	\$ 28.40	\$ -
1	0	0	34.30	0	34.30	0
1 1/2	0	0	40.50	0	40.50	0
2	0	0	56.90	0	56.90	0
3	0	0	177.00	0	177.00	0
4	0	0	221.80	0	221.80	0
6	0	0	327.80	0	327.80	0
8	0	0	447.90	0	447.90	0
Subtotal	0	0		0		0
First 45	0	6,073	4.2500	25,812	4.2500	25,812
Next 4,905	0	17,359	3.5300	61,276	3.5300	61,276
Over 4,950	0	81	2.7200	220	2.7200	220
Subtotal	0	23,513		87,308		87,308
Total	0	23,513		87,308		87,308
<u>Industrial - Quarterly</u>						
Customer Charge						
5/8	0	0	28.40	\$ -	\$ 28.40	\$ -
1	0	0	34.30	0	34.30	0
1 1/2	0	0	40.50	0	40.50	0
2	0	0	56.90	0	56.90	0
3	0	0	177.00	0	177.00	0
4	0	0	221.80	0	221.80	0
6	0	0	327.80	0	327.80	0
8	0	0	447.90	0	447.90	0
Subtotal	0	0		0		0
First 45	0	(539)	4.2500	(2,290)	4.2500	(2,290)
Next 4,905	0	(16,767)	3.5300	(59,188)	3.5300	(59,188)
Over 4,950	0	(16,661)	2.7200	(45,319)	2.7200	(45,319)
Subtotal	0	(33,967)		(106,797)		(106,797)
Total	0	(33,967)		(106,797)		(106,797)

NORTHERN KENTUCKY WATER DISTRICT

APPLICATION OF PRESENT RATES AND STEP 1 RATES TO CONSUMPTION ADJUSTMENT
YEAR ENDED DECEMBER 31, 2014

Rate Block CCF	Number Of Bills	Total CCF Consumption	Present Rate	Revenue	Step 1 Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Public - Quarterly</u>						
Customer Charge						
5/8	0	0	28.40	\$ -	\$ 28.40	\$ -
1	0	0	34.30	0	34.30	0
1 1/2	0	0	40.50	0	40.50	0
2	0	0	56.90	0	56.90	0
3	0	0	177.00	0	177.00	0
4	0	0	221.80	0	221.80	0
6	0	0	327.80	0	327.80	0
8	0	0	447.90	0	447.90	0
10	0	0	584.80	0	584.80	0
Subtotal	0	0		0		0
First 45	0	3,551	4.2500	15,091	4.2500	15,091
Next 4,905	0	27,564	3.5300	97,300	3.5300	97,300
Over 4,950	0	5,542	2.7200	15,075	2.7200	15,075
Subtotal	0	36,657		127,466		127,466
Total	0	36,657		127,466		127,466
<u>Wholesale - Monthly</u>						
Customer Charge						
4	0	0	68.80	\$ -	\$ 68.80	\$ -
6	0	0	101.90	0	101.90	0
Subtotal	0	0		0		0
First Block	0	(16,637)	2.4400	(40,594)	2.4400	(40,594)
Subtotal	0	(16,637)		(40,594)		(40,594)
Total Sales for Resale	0	(16,637)		(40,594)		(40,594)
Total	0	269,096		\$ 1,128,068		\$ 1,128,070

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2
FOR THE TEST YEAR ENDED DECEMBER 31, 2014

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Step 2 Rates		Step 2 Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 34,133,315	61.5%	\$ 31,512,314	62.1%	\$ 34,371,863	61.9%	\$ 2,859,550
Commercial/Multi-Family	13,028,135	23.5%	11,696,687	23.1%	12,907,479	23.3%	1,210,792	10.4%
Industrial	4,168,343	7.5%	3,677,160	7.3%	4,018,910	7.2%	341,750	9.3%
Public Authority	2,615,793	4.7%	2,395,947	4.7%	2,640,603	4.8%	244,656	10.2%
Wholesale	<u>1,570,558</u>	<u>2.8%</u>	<u>1,397,555</u>	<u>2.8%</u>	<u>1,569,553</u>	<u>2.8%</u>	<u>171,998</u>	<u>12.3%</u>
Total Sales	55,516,144	<u>100.0%</u>	50,679,663	<u>100.0%</u>	55,508,407	<u>100.0%</u>	4,828,744	9.5%
Other Revenues	<u>3,403,711</u>		<u>3,397,264</u>		<u>3,403,711</u>		<u>6,447</u>	0.2%
Total	<u>\$ 58,919,855</u>		<u>\$ 54,076,927</u>		<u>\$ 58,912,118</u>		<u>\$ 4,835,191</u>	8.9%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PROFORMA REVENUES UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
AND THE CALCULATION OF THE REVENUE INCREASE UNDER STEP 2 RATES

Customer Classification	Pro Forma Revenues, Per Books	Bill Analysis Revenues, Present Rates	Usage Adjustment Present Rates	Pro Forma Revenues Present Rates	Bill Analysis Revenues, Proposed Rates	Usage Adjustment Proposed Rates	Pro Forma Revenues Proposed Rates	Step 2 Percentage Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<u>METERED SALES</u>								
Residential	\$ 30,212,926	\$ 30,625,116	\$ 887,197	\$ 31,512,314	\$ 33,424,475	\$ 947,389	\$34,371,863	9.1%
Commercial	7,188,701	7,282,626	173,488	7,456,114	8,030,659	190,339	8,220,998	10.3%
Multi -Family	4,112,073	4,153,265	87,308	4,240,573	4,590,340	96,140	4,686,481	10.5%
Industrial	3,756,997	3,783,957	(106,797)	3,677,160	4,135,731	(116,821)	4,018,910	9.3%
Municipal	2,265,394	2,268,481	127,466	2,395,947	2,499,844	140,759	2,640,603	10.2%
Wholesale	1,437,713	1,438,149	(40,594)	1,397,555	1,615,137	(45,585)	1,569,553	12.3%
Total Sales of Water	48,973,805	49,551,594	1,128,068	50,679,663	54,296,186	1,212,221	55,508,407	9.5%
Bulk Water Sales	52,747	52,747		52,747	59,194		59,194	12.2%
Other Operating Revenue	3,344,517	3,344,517		3,344,517	3,344,517		3,344,517	0.0%
Total	<u>\$ 52,371,069</u>	<u>\$ 52,948,858</u>	<u>\$ 1,128,068</u>	<u>\$ 54,076,927</u>	<u>\$ 57,699,897</u>	<u>\$ 1,212,221</u>	<u>\$ 58,912,118</u>	8.9%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PROFORMA REVENUES UNDER SETTLEMENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
AND THE CALCULATION OF THE REVENUE INCREASE UNDER STEP 1 RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Present Rates (3)	Usage Adjustment Present Rates (4)	Pro Forma Revenues Present Rates (5)	Bill Analysis Revenues, Proposed Rates (6)	Usage Adjustment Proposed Rates (7)	Pro Forma Revenues Proposed Rates (8)	Step 1 Percentage Increase (9)
METERED SALES								
Residential	\$30,212,926	\$30,625,116	\$887,197	\$31,512,314	\$32,027,689	917,342	\$32,945,031	4.5%
Commercial	7,188,701	7,282,626	173,488	7,456,114	7,662,547	182,066	7,844,613	5.2%
Multi -Family	4,112,073	4,153,265	87,308	4,240,573	4,375,668	91,811	4,467,479	5.4%
Industrial	3,756,997	3,783,957	-106,797	3,677,160	3,962,584	(111,893)	3,850,691	4.7%
Municipal	2,265,394	2,268,481	127,466	2,395,947	2,386,126	134,250	2,520,376	5.2%
Wholesale	1,437,713	1,438,149	-40,594	1,397,555	1,526,647	(43,089)	1,483,558	6.2%
Total Sales of Water	\$48,973,805	\$49,551,594	\$1,128,068	\$50,679,663	\$51,941,261	\$1,170,488	\$53,111,749	4.8%
Bulk Water Sales	52,747	52,747	-	52,747	54,512	0	54,512	3.3%
Other Operating Revenue	3,344,517	3,344,517	-	3,344,517	3,344,517	0	3,344,517	0.0%
Total	\$ 52,371,069	\$ 52,948,858	\$ 1,128,068	\$ 54,076,927	\$ 55,340,289	\$ 1,170,488	\$ 56,510,777	4.5%

NORTHERN KENTUCKY WATER DISTRICT

COMPARATIVE SCHEDULE OF PRESENT AND STEP 2 RATES

	<u>Present Rates</u>		<u>Step 2 Rates</u>		<u>Percentage Increase</u>
<u>Monthly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 14.20		\$ 16.30		14.79%
3/4"	14.60		16.80		15.07%
1"	16.00		18.40		15.00%
1 1/2"	18.00		20.70		15.00%
2"	22.70		26.10		14.98%
3"	54.90		63.10		14.94%
4"	68.80		79.10		14.97%
6"	101.90		117.20		15.01%
8"	137.60		158.20		14.97%
10" and Larger	183.00		210.50		15.03%
<u>Consumption Charge</u>					
First 1,500 CF	\$ 4.25 Per 100 CF		4.53 Per 100 CF		6.59%
Next 163,500 CF	3.53 Per 100 CF		3.94 Per 100 CF		11.61%
Over 165,000 CF	2.72 Per 100 CF		2.90 Per 100 CF		6.62%
<u>Quarterly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 28.40		\$ 32.60		14.79%
3/4"	29.90		34.40		15.05%
1"	34.30		39.40		14.87%
1 1/2"	40.50		46.60		15.06%
2"	56.90		65.40		14.94%
3"	177.00		203.60		15.03%
4"	221.80		255.10		15.01%
6"	327.80		377.00		15.01%
8"	447.90		515.10		15.00%
10" and Larger	584.80		672.50		15.00%
<u>Consumption Charge</u>					
First 4,500 CF	\$ 4.25 Per 100 CF		4.53 Per 100 CF		6.59%
Next 490,500 CF	3.53 Per 100 CF		3.94 Per 100 CF		11.61%
Over 495,000 CF	2.72 Per 100 CF		2.90 Per 100 CF		6.62%
<u>Wholesale Customers</u>					
Consumption Charge	\$ 2.44 Per 100 CF		\$ 2.74 Per 100 CF		12.30%
Bulk Loading Customers	5.400 per 1000 gallons		6.06 per 1000 gallons		12.22%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PRESENT AND PROPOSED RATES - STEP 1

	<u>Present Rates</u>		<u>Step 1 Rates</u>		<u>Percentage Increase</u>
<u>Monthly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 14.20		\$ 15.30		7.75%
3/4"	14.60		15.70		7.53%
1"	16.00		17.20		7.50%
1 1/2"	18.00		19.40		7.78%
2"	22.70		24.40		7.49%
3"	54.90		59.00		7.47%
4"	68.80		74.00		7.56%
6"	101.90		109.60		7.56%
8"	137.60		147.90		7.49%
10" and Larger	183.00		196.80		7.54%
<u>Consumption Charge</u>					
First 1,500 CF	\$ 4.25 Per 100 CF		4.390 Per 100 CF		3.29%
Next 163,500 CF	3.53 Per 100 CF		3.740 Per 100 CF		5.95%
Over 165,000 CF	2.72 Per 100 CF		2.810 Per 100 CF		3.31%
<u>Quarterly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 28.40		30.50		7.39%
3/4"	29.90		32.15		7.53%
1"	34.30		36.85		7.43%
1 1/2"	40.50		43.55		7.53%
2"	56.90		61.15		7.47%
3"	177.00		190.30		7.51%
4"	221.80		238.45		7.51%
6"	327.80		352.40		7.50%
8"	447.90		481.50		7.50%
10" and Larger	584.80		628.65		7.50%
<u>Consumption Charge</u>					
First 4,500 CF	\$ 4.25 Per 100 CF		\$ 4.390 Per 100 CF		3.29%
Next 490,500 CF	\$ 3.53 Per 100 CF		\$ 3.740 Per 100 CF		5.95%
Over 495,000 CF	\$ 2.72 Per 100 CF		\$ 2.810 Per 100 CF		3.31%
<u>Wholesale Customers</u>					
Consumption Charge	\$ 2.44 Per 100 CF		\$ 2.59 Per 100 CF		6.15%
Bulk Loading Customers	5.680 per 1000 gallons		5.870 per 1000 gallons		3.35%

NORTHERN KENTUCKY WATER DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - STEP 2
FOR THE TEST YEAR ENDED DECEMBER 31, 2014 - ALTERNATIVE 1

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Step 2 Rates		Step 2 Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 34,133,315	61.5%	\$ 31,512,314	62.1%	\$ 34,434,937	62.0%	\$ 2,922,623
Commercial/Multi-Family	13,028,135	23.5%	11,696,687	23.1%	12,905,072	23.2%	1,208,385	10.3%
Industrial	4,168,343	7.5%	3,677,160	7.3%	4,006,695	7.2%	329,535	9.0%
Public Authority	2,615,793	4.7%	2,395,947	4.7%	2,636,894	4.8%	240,947	10.1%
Wholesale	<u>1,570,558</u>	<u>2.8%</u>	<u>1,397,555</u>	<u>2.8%</u>	<u>1,529,649</u>	<u>2.8%</u>	<u>132,094</u>	<u>9.5%</u>
Total Sales	55,516,144	<u>100.0%</u>	50,679,663	<u>100.0%</u>	55,513,248	<u>100.0%</u>	4,833,585	9.5%
Other Revenues	<u>3,403,711</u>		<u>3,397,264</u>		<u>3,403,711</u>		<u>6,447</u>	0.2%
Total	<u>\$ 58,919,855</u>		<u>\$ 54,076,927</u>		<u>\$ 58,916,959</u>		<u>\$ 4,840,032</u>	9.0%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PROFORMA REVENUES UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
AND THE CALCULATION OF THE REVENUE INCREASE UNDER STEP 2 RATES

Customer Classification (1)	Pro Forma Revenues, Per Books (2)	Bill Analysis Revenues, Present Rates (3)	Usage Adjustment Present Rates (4)	Pro Forma Revenues Present Rates (5)	Bill Analysis Revenues, Proposed Rates (6)	Usage Adjustment Proposed Rates (7)	Pro Forma Revenues Proposed Rates (8)	Step 2 Percentage Increase (9)
METERED SALES								
Residential	\$ 30,212,926	\$ 30,625,116	\$ 887,197	\$ 31,512,314	\$ 33,487,548	\$ 947,389	\$34,434,937	9.3%
Commercial	7,188,701	7,282,626	173,488	7,456,114	8,027,377	190,165	8,217,543	10.2%
Multi -Family	4,112,073	4,153,265	87,308	4,240,573	4,591,391	96,139	4,687,530	10.5%
Industrial	3,756,997	3,783,957	(106,797)	3,677,160	4,123,183	(116,488)	4,006,695	9.0%
Municipal	2,265,394	2,268,481	127,466	2,395,947	2,496,247	140,648	2,636,894	10.1%
Wholesale	1,437,713	1,438,149	(40,594)	1,397,555	1,574,069	(44,420)	1,529,649	9.5%
Total Sales of Water	48,973,805	49,551,594	1,128,068	50,679,663	54,299,815	1,213,433	55,513,248	9.5%
Bulk Water Sales	52,747	52,747		52,747	59,194		59,194	12.2%
Other Operating Revenue	3,344,517	3,344,517		3,344,517	3,344,517		3,344,517	0.0%
Total	<u>\$ 52,371,069</u>	<u>\$ 52,948,858</u>	<u>\$ 1,128,068</u>	<u>\$ 54,076,927</u>	<u>\$ 57,703,526</u>	<u>\$ 1,213,433</u>	<u>\$ 58,916,959</u>	9.0%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PROFORMA REVENUES UNDER SETTLEMENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014
AND THE CALCULATION OF THE REVENUE INCREASE UNDER STEP 1 RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Present Rates (3)	Usage Adjustment Present Rates (4)	Pro Forma Revenues Present Rates (5)	Bill Analysis Revenues, Proposed Rates (6)	Usage Adjustment Proposed Rates (7)	Pro Forma Revenues Proposed Rates (8)	Step 1 Percentage Increase (9)
<u>METERED SALES</u>								
Residential	\$30,212,926	\$30,625,116	\$887,197	\$31,512,314	\$32,057,518	917,342	\$32,974,860	4.6%
Commercial	7,188,701	7,282,626	173,488	7,456,114	7,660,881	181,980	7,842,860	5.2%
Multi -Family	4,112,073	4,153,265	87,308	4,240,573	4,376,198	91,810	4,468,008	5.4%
Industrial	3,756,997	3,783,957	-106,797	3,677,160	3,956,311	(111,726)	3,844,584	4.6%
Municipal	2,265,394	2,268,481	127,466	2,395,947	2,384,326	134,195	2,518,521	5.1%
Wholesale	1,437,713	1,438,149	-40,594	1,397,555	1,509,048	(42,590)	1,466,458	4.9%
Total Sales of Water	\$48,973,805	\$49,551,594	\$1,128,068	\$50,679,663	\$51,944,281	\$1,171,010	\$53,115,292	4.8%
Bulk Water Sales	52,747	52,747	-	52,747	54,512	0	54,512	3.3%
Other Operating Revenue	3,344,517	3,344,517	-	3,344,517	3,344,517	0	3,344,517	0.0%
Total	\$ 52,371,069	\$ 52,948,858	\$ 1,128,068	\$ 54,076,927	\$ 55,343,309	\$ 1,171,010	\$ 56,514,320	4.5%

NORTHERN KENTUCKY WATER DISTRICT

COMPARATIVE SCHEDULE OF PRESENT AND STEP 2 RATES - ALTERNATIVE 1

	<u>Present Rates</u>		<u>Step 2 Rates</u>		<u>Percentage Increase</u>
<u>Monthly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 14.20		\$ 16.40		15.49%
3/4"	14.60		16.85		15.41%
1"	16.00		18.45		15.31%
1 1/2"	18.00		20.75		15.28%
2"	22.70		26.20		15.42%
3"	54.90		63.20		15.12%
4"	68.80		79.30		15.26%
6"	101.90		117.40		15.21%
8"	137.60		158.50		15.19%
10" and Larger	183.00		210.80		15.19%
<u>Consumption Charge</u>					
First 1,500 CF	\$ 4.25	Per 100 CF	4.53	Per 100 CF	6.59%
Next 163,500 CF	3.53	Per 100 CF	3.94	Per 100 CF	11.61%
Over 165,000 CF	2.72	Per 100 CF	2.88	Per 100 CF	5.88%
<u>Quarterly</u>					
<u>Fixed Service Charge</u>					
5/8"	\$ 28.40		\$ 32.80		15.49%
3/4"	29.90		34.40		15.05%
1"	34.30		39.50		15.16%
1 1/2"	40.50		46.70		15.31%
2"	56.90		65.50		15.11%
3"	177.00		203.90		15.20%
4"	221.80		255.50		15.19%
6"	327.80		377.60		15.19%
8"	447.90		516.00		15.20%
10" and Larger	584.80		673.70		15.20%
<u>Consumption Charge</u>					
First 4,500 CF	\$ 4.25	Per 100 CF	4.53	Per 100 CF	6.59%
Next 490,500 CF	3.53	Per 100 CF	3.94	Per 100 CF	11.61%
Over 495,000 CF	2.72	Per 100 CF	2.88	Per 100 CF	5.88%
<u>Wholesale Customers</u>					
Consumption Charge	\$ 2.44	Per 100 CF	\$ 2.67	Per 100 CF	9.43%
Bulk Loading Customers	5.400	per 1000 gallons	6.06	per 1000 gallons	12.22%

NORTHERN KENTUCKY WATER DISTRICT

SUMMARY OF PRESENT AND PROPOSED RATES - STEP 1 - ALTERNATIVE 1

	<u>Present Rates</u>	<u>Step 1 Rates</u>	<u>Percentage Increase</u>
<u>Monthly</u>			
<u>Fixed Service Charge</u>			
5/8"	\$ 14.20	\$ 15.30	7.75%
3/4"	14.60	15.70	7.53%
1"	16.00	17.20	7.50%
1 1/2"	18.00	19.40	7.78%
2"	22.70	24.50	7.93%
3"	54.90	59.10	7.65%
4"	68.80	74.10	7.70%
6"	101.90	109.70	7.65%
8"	137.60	148.10	7.63%
10" and Larger	183.00	196.90	7.60%
<u>Consumption Charge</u>			
First 1,500 CF	\$ 4.25 Per 100 CF	4.390 Per 100 CF	3.29%
Next 163,500 CF	3.53 Per 100 CF	3.740 Per 100 CF	5.95%
Over 165,000 CF	2.72 Per 100 CF	2.800 Per 100 CF	2.94%
<u>Quarterly</u>			
<u>Fixed Service Charge</u>			
5/8"	\$ 28.40	30.60	7.75%
3/4"	29.90	32.15	7.53%
1"	34.30	36.90	7.58%
1 1/2"	40.50	43.60	7.65%
2"	56.90	61.20	7.56%
3"	177.00	190.45	7.60%
4"	221.80	238.65	7.60%
6"	327.80	352.70	7.60%
8"	447.90	481.95	7.60%
10" and Larger	584.80	629.25	7.60%
<u>Consumption Charge</u>			
First 4,500 CF	\$ 4.25 Per 100 CF	\$ 4.390 Per 100 CF	3.29%
Next 490,500 CF	\$ 3.53 Per 100 CF	\$ 3.740 Per 100 CF	5.95%
Over 495,000 CF	\$ 2.72 Per 100 CF	\$ 2.800 Per 100 CF	2.94%
<u>Wholesale Customers</u>			
Consumption Charge	\$ 2.44 Per 100 CF	\$ 2.56 Per 100 CF	4.92%
Bulk Loading Customers	5.680 per 1000 gallons	5.870 per 1000 gallons	3.35%

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

	2013	2014	Difference	
127-0000-000	Prepayment Reserve	\$10,152.09	\$10,177.51	\$25.42
131-0001-000	Cash - O & M Reserve	3,813,859.56	3,819,636.57	5,777.01
131-0005-000	Cash - Dental Benefit Checking	3,508.39	10,561.64	7,053.25
131-0008-000	Cash - Sub District A	86,400.10	87,211.03	810.93
131-0009-000	Cash - Sub District B	31,855.69	32,150.21	294.52
131-0010-000	Cash - Sub District R	50,359.20	50,828.90	469.70
131-0011-000	Cash - Sub District RL	92,386.42	93,254.01	867.59
131-0012-000	Cash - Sub District C	171,461.29	173,069.68	1,608.39
131-0013-000	Cash on Hand	1,015.80	1,133.00	117.20
131-0015-000	Cash - Sub-District F	38.05	38.17	0.12
131-0016-000	Cash - Sub-District G	28.78	28.90	0.12
131-0020-000	Cash	17,090,149.07	16,518,536.30	(571,612.77)
131-0031-000	Cash Grant/Loan Clearing	4.02	4.02	0.00
	(11000) Cash and Cash Equivalents	21,351,218.46	20,796,629.94	(554,588.52)
142-0001-000	Accounts Receivable-Water Sales	5,118,955.05	5,558,596.93	439,641.88
142-0002-000	A/R Monthly Billings	235.44	219.52	(15.92)
	(13000) Receivables	5,119,190.49	5,558,816.45	439,625.96
173-0001-000	A/R Unbilled Water KC	5,700,000.00	5,900,000.00	200,000.00
	(13100) Unbilled Customers	5,700,000.00	5,900,000.00	200,000.00
142-0005-000	A/R Other	73,361.42	88,762.36	15,400.94
	(14950) Other Receivables	73,361.42	88,762.36	15,400.94
142-0006-000	A/R Assessments	110,952.80	117,464.29	6,511.49
	(13150) Assessments Receivable	110,952.80	117,464.29	6,511.49
151-0000-000	Materials & Supplies Inventory	1,222,945.48	1,222,016.67	(928.81)
151-0002-000	Inventory - meters	314,758.71	409,404.67	94,645.96
	(15000) Inventories	1,537,704.19	1,631,421.34	93,717.15
162-0001-000	Prepaid Insurance	114,241.85	309,718.93	195,477.08
162-0002-000	Prepaid Expenses/ Services	273,492.45	275,053.68	1,561.23
162-0005-000	Prepaid Payroll	0.00	142,474.09	142,474.09
253-0004-001	Unearned Rent - Sprint antenna rental	0.00	(5,661.04)	(5,661.04)
253-0004-000	Prepaid Rent - Sprint antenna rental	(5,400.00)	(4,200.00)	1,200.00
	(16000) Prepaid Expenses	382,334.30	717,385.66	335,051.36
	Current Assets	34,274,761.66	34,810,480.04	535,718.38
162-0003-000	Prepaid Water Tower Painting	1,163,168.80	1,914,030.76	750,861.96
162-0006-000	Prepaid Reservoir Cleaning	504,652.08	435,835.92	(68,816.16)
162-0008-000	Prepaid Chemicals GAC	831,600.66	1,497,705.94	666,105.28
181-0027-000	COI - 2003 C Refinancing	98,324.97	0.00	(98,324.97)
181-0028-000	Discount - 2003 C Refunding	45,681.56	0.00	(45,681.56)

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	2013	2014	Difference
181-0031-000	51,449.86	0.00	(51,449.86)
181-0032-000	125,302.10	0.00	(125,302.10)
181-0035-000	124,147.82	117,153.62	(6,994.20)
181-0036-000	153,360.00	144,720.00	(8,640.00)
181-0039-000	104,327.04	99,153.72	(5,173.32)
181-0040-000	118,843.62	245,335.22	(12,800.04)
181-0043-000	112,584.70	107,167.90	(5,416.80)
181-0044-000	(219,773.00)	(209,969.00)	9,804.00
181-0047-000	118,843.62	110,647.50	(8,196.12)
181-0048-000	(8,157,583.25)	(7,594,991.33)	562,591.92
181-0049-000	121,722.26	116,754.02	(4,968.24)
181-0050-000	(1,230,767.81)	(1,180,532.33)	50,235.48
181-0051-000	(1,759,797.47)	(1,640,489.15)	119,308.32
181-0054-000	0.00	(1,263,373.74)	(1,263,373.74)
181-0053-000	0.00	106,008.57	106,008.57
181-0052-000	114,089.26	106,354.42	(7,734.84)
186-0001-000	43,741.14	47,431.67	3,690.53
186-0009-000	35,209.72	17,604.88	(17,604.84)
253-0006-000	908,152.90	0.00	(908,152.90)
253-0007-000	1,480,480.23	1,378,378.11	(102,102.12)
253-0008-000	590,193.66	550,180.50	(40,013.16)
253-0009-000	0.00	1,050,189.00	1,050,189.00
	(4,382,753.89)	(3,844,703.80)	538,050.09
(16100) Deferred Charges			
114-0000-000	545,925.08	545,925.08	0.00
114-0001-000	4,970,211.27	4,970,211.27	0.00
303-0001-000	29,200.00	29,200.00	0.00
303-0002-000	368,719.46	368,719.46	0.00
303-0003-000	293,659.16	293,659.16	0.00
303-0004-000	2,599,548.25	2,599,548.25	0.00
304-0001-000	17,237,011.64	17,237,011.64	0.00
304-0002-000	71,440,228.39	72,375,430.60	935,202.21
304-0003-000	9,628,308.40	9,638,633.40	10,325.00
304-0004-000	12,421,757.50	12,209,994.26	(211,763.24)
304-0005-000	43,828.01	43,828.01	0.00
304-0006-000	5,516,737.37	5,516,737.37	0.00
306-0001-000	1,463,170.71	1,463,170.71	0.00
309-0001-000	2,865,692.85	2,865,692.85	0.00
310-0001-000	1,847,853.60	1,847,853.60	0.00
310-0003-000	1,643,668.82	1,643,668.82	0.00
311-0001-000	4,163,498.89	4,171,095.89	7,597.00
311-0002-000	1,098,417.46	1,111,569.56	13,152.10
311-0003-000	6,093,102.52	6,102,587.52	9,485.00
320-0001-000	29,671,348.43	29,717,945.69	46,597.26
320-0002-000	189,790.29	189,790.29	0.00
330-0001-000	9,507,870.58	9,507,870.58	0.00
330-0003-000	60,000.00	60,000.00	0.00
331-0001-000	165,207,224.03	171,698,603.33	6,491,379.30
331-0002-000	6,201,497.08	6,201,497.08	0.00
331-0003-000	2,356,140.78	2,356,140.78	0.00
333-0001-000	26,430,349.30	27,022,353.18	592,003.88
333-0003-000	390,000.00	390,000.00	0.00
334-0001-000	17,389,795.24	17,750,036.48	360,241.24
334-0002-000	10,987.00	10,987.00	0.00
335-0001-000	8,192,724.59	8,392,052.85	199,328.26
335-0003-000	150,000.00	150,000.00	0.00
339-0001-000	3,459,905.34	3,499,216.75	39,311.41
339-0002-000	20,201.20	20,201.20	0.00
340-0001-000	3,532,060.26	3,637,765.72	105,705.46
340-0002-000	16,700.29	16,700.29	0.00
341-0001-000	2,819,279.42	3,386,090.77	566,811.35
341-0002-000	31,073.90	31,073.90	0.00
342-0001-000	257,263.32	257,263.32	0.00
343-0001-000	336,631.83	350,066.67	13,434.84
344-0001-000	251,651.17	453,969.95	202,318.78
345-0001-000	1,033,070.96	1,248,832.11	215,761.15
346-0001-000	6,214,938.24	6,282,599.83	67,661.59
346-0002-000	610.60	610.60	0.00
347-0001-000	576,919.03	576,919.03	0.00

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	2013	2014	Difference
(17100) Land & Improvements	428,578,572.26	438,243,124.85	9,664,552.59
184-0146-000 Ky 547 from Washington St. to Nelson Rd	54,280.92	1,606,065.24	1,551,784.32
184-0224-000 KDOT Ky 1120 12th Street	59,849.98	59,849.98	0.00
184-0230-000 KY 9 Newport	0.00	581.00	581.00
184-0231-000 CR 1316 Bridge Duck Creek	0.00	71.44	71.44
184-0234-000 KDOT Ky 16 Taylor Mill Rd Phase I	95,393.17	256,531.87	161,138.70
184-0235-000 Reconstruct Ky 16 T. Mill Road Section 2	87,174.17	253,799.03	166,624.86
184-0237-000 KDOT US 27 from Kahns to Grants Lick	44,922.68	104,846.86	59,924.18
184-0239-000 Industrial Rd Water Line Project	62.18	0.00	(62.18)
184-0242-000 Johns Hill Rd & University Dr @ NKU	33,026.15	33,026.15	0.00
184-0243-000 Ky 8 Turn Lane @ Ky 1998	19,139.58	14,620.79	(4,518.79)
184-0244-000 Industrial Road Phase 2	6,819.58	6,819.58	0.00
184-0245-000 Turkeyfoot @ Thomas More	265.24	265.24	0.00
184-0246-000 California Crossroads	0.00	321.48	321.48
184-0247-000 Johns Hill-Three Mile Rd WMR	5,615.00	7,807.07	2,192.07
184-0248-000 KY 16 WMR W/ Ky Trans.	3,430.84	(4,190.34)	(7,621.18)
184-0249-000 W. 4th Street Covington	3,900.00	4,391.45	491.45
184-0250-000 Carothers Rd Profile Improve.	22.10	2,689.85	2,667.75
184-0251-000 Flagg Springs Bridge Replacement	0.00	142.88	142.88
184-0252-000 Hands pike Relocation	0.00	357.20	357.20
184-0253-000 Senour Rd Fowler Creek	0.00	285.76	285.76
184-0255-000 Washington Trace Bridge	0.00	142.88	142.88
184-0254-000 Dixie Highway @ Kyles	0.00	214.32	214.32
184-0459-000 Dudley 1040 Hydraulic Analysis Pump Replacement	165,242.46	168,516.74	3,274.28
184-0460-000 Licking River Pump Station Improvements	834,261.59	0.00	(834,261.59)
184-0470-000 R&R FTTP Raw Water Line Part 1&2	74,666.45	1,151,219.60	1,076,553.15
184-0473-000 Indep. Tank Mix System	18,323.78	48,791.01	30,467.23
184-0475-000 MPTP Raw Water Line	1,238.00	110,734.94	109,496.94
184-0476-000 TMTP Electric/Basin Improv.	176,821.32	1,250,140.26	1,073,318.94
184-0477-000 FTTP Floc/Sed Basins 2/3	18,302.32	126,369.31	108,066.99
184-0478-000 FTTP Laboratory Generator	5,709.21	24,579.80	18,870.59
184-0479-000 MPTP Building Improv.	9,595.16	79,742.70	70,147.54
184-0480-000 MPTP Flouride Tank Repl.	21,682.73	0.00	(21,682.73)
184-0484-000 S. Newport Tank Rehab	0.00	665.48	665.48
184-0485-000 Annual Facility Tanks/Pump	0.00	64,895.22	64,895.22
184-0486-000 ORPS 2 Rehabilitation	0.00	91,321.23	91,321.23
184-0487-000 Lumley Tank	0.00	786.90	786.90
184-0500-000 Misc Services / Blow off	3,469.61	3,469.61	0.00
184-0516-000 Children's Home Meter Pit-Ft. Mitchell	18,324.83	18,324.83	0.00
184-0519-000 Airport Emergency Meter Pit Bypass	2,982.00	3,053.44	71.44
184-0520-000 Ft. Thomas Amphitheatre	0.00	1,344.23	1,344.23
184-0521-000 Bromley Tank Landslide	0.00	178.60	178.60
184-0522-000 E. 10th St. Service relocate	0.00	285.76	285.76
184-0523-000 Caroline Ave Wall Failure	0.00	1,964.60	1,964.60
184-0524-000 Concrete Meter Pit Heritage Hgts	0.00	33,005.73	33,005.73
184-0525-000 Amsterdam Meter Pit Upgrade	0.00	24,681.89	24,681.89
184-0526-000 Montrose & west Dt Interconnect	0.00	18,507.50	18,507.50
184-0527-000 Richardson Rd Pump Pipe reloc	0.00	428.64	428.64
184-0528-000 Piner Water Haul Station Drain	0.00	2,266.25	2,266.25
184-0613-000 McCullum Pk - Cox Rd Replacement	357,631.98	366,140.26	8,508.28
184-0614-000 Dixie Hwy-Lytle Ave Boone County Line	21,135.13	21,553.93	418.80
184-0633-000 US27 from E. Alex Pk to Riley Rd Ripple Ck Phase 4	1,998,907.29	0.00	(1,998,907.29)
184-0654-000 Sub District H - Campbell County	4,159,583.91	4,391,608.96	232,025.05
184-0655-000 Sub District I - Kenton County	851,570.80	967,279.55	115,708.75
184-0656-000 Pike St Water Main Replacement Bromley	0.00	590.07	590.07
184-0663-000 Stonehouse Rd from Flagg Springs to Oneonta Rd	42,433.49	42,433.49	0.00
184-0680-000 Craft Rd & 16" Water Main	319,145.29	327,237.20	8,091.91
184-0702-000 Dudley Rd Reconstruction Phase 1	13,165.73	28,510.51	15,344.78
184-0703-000 Silver Grove Melbourne Ky 8 WMR	329,894.56	560,921.04	231,026.48
184-0714-000 Alexandria 2011 WMR Project	600,355.94	612,252.00	11,896.06
184-0716-000 Deverill St WMR - Ludlow	304,168.41	0.00	(304,168.41)
184-0717-000 Highway Ave WMR - Covington	11,794.13	256,060.62	244,266.49
184-0718-000 Industrial Road (KY 1998) WMR - Cold Spring	775,743.60	0.00	(775,743.60)
184-0721-000 St. Joseph Lane WMR - Park Hills	7,675.95	7,675.95	0.00
184-0722-000 Sanders Drive WMR - Elsmere	407,282.76	0.00	(407,282.76)
184-0723-000 Donaldson Hwy 24" Corrosion	23,960.31	24,067.47	107.16
184-0731-000 Madison PK Mary laidley Hydraulic	27,295.95	43,051.74	15,755.79
184-0732-000 Creek trace 12" Hydraulic	17,307.16	443,107.67	425,800.51
184-0733-000 Senour Rd KY 16 to west of Clover Ridge	39,626.75	42,252.98	2,626.23
184-0735-000 Highland Ave 12"	36,169.68	0.00	(36,169.68)
184-0739-000 Maple Drive WMR	8,456.91	0.00	(8,456.91)

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184-0742-000	Church & Faye Water Main	6,364.88	6,364.88	0.00
184-0744-000	Crestview 2013 WMR	9,498.34	27,932.09	18,433.75
184-0745-000	Patterson, Isabella, & 8th	456,720.69	0.00	(456,720.69)
184-0746-000	Crestwood, Dale & High WMR	275,533.31	0.00	(275,533.31)
184-0747-000	Kenridge Dr. WM Villa Hills	11,383.26	315,392.43	304,009.17
184-0749-000	36" Licking River Crossing	103,123.23	318,938.30	215,815.07
184-0750-000	Sub District M Kenton Co.	70,785.61	2,132,008.13	2,061,222.52
184-0752-000	Paul Hesser Dr. WMR Lakeside Park	152,464.99	0.00	(152,464.99)
184-0753-000	Hulbert Ave. WMR	273,721.03	0.00	(273,721.03)
184-0754-000	16" Cross Country WM Campbell	0.00	35.72	35.72
184-0755-000	Scott Street WMR Covington	9,487.12	13,387.12	3,900.00
184-0756-000	Robinson Rd. Regency Ct. Hope Ln.	332,667.31	353,119.48	20,452.17
184-0757-000	Silver Grove KY 8 WMR	24,145.36	58,717.26	34,571.90
184-0760-000	Morris Pl. Glazier Rd WMR Ft Wright	138,783.67	0.00	(138,783.67)
184-0763-000	Pleasant Ridge AV Phase II Fort Mitchell	159,881.15	0.00	(159,881.15)
184-0764-000	Old State Rd WMR Park Hills	147,346.39	177,166.36	29,819.97
184-0767-000	Wesley Dr. & Three Mile WM Interconnect	5,517.50	36,164.75	30,647.25
184-0768-000	Hazen Street WMW	7,844.80	190,423.04	182,578.24
184-0770-000	Short Maple St. Ext. Elsmere	29,471.37	0.00	(29,471.37)
184-0771-000	McCalpin Rd Realignment	29,377.09	0.00	(29,377.09)
184-0772-000	Avon Rd. Phase II WMR	51,760.57	52,786.21	1,025.64
184-0773-000	Russell St. WMR Covington	2,875.52	903,716.10	900,840.58
184-0775-000	KY 1280 Stry Rd US 27	7,541.62	213,397.23	205,855.61
184-0776-000	36" Concrete WM Slip Lining	0.00	8,641.96	8,641.96
184-0777-000	Park Avenue WMR Elsmere	16,046.41	0.00	(16,046.41)
184-0778-000	Dixie Highway WM	0.00	1,456,272.78	1,456,272.78
184-0779-000	Maple Avenue WMR Dayton	0.00	201,672.24	201,672.24
184-0780-000	Ky 8 Four Mile to St. Anne WMR	0.00	11,912.67	11,912.67
184-0781-000	Dayton Ky 8 WMR	0.00	44,545.62	44,545.62
184-0783-000	Fortside Dr. Summit, Park Rd.	0.00	316,778.11	316,778.11
184-0785-000	Harris St & Ireland Av WMR	0.00	88,454.69	88,454.69
184-0789-000	Messmer Hill Rd WMR	0.00	8,713.85	8,713.85
184-0790-000	N Ft Thomas Av WMR	0.00	11,094.26	11,094.26
184-0792-000	Franklin, Toni, Arlington FT	0.00	234,865.55	234,865.55
184-0793-000	Edgewood & Lyndale WMR	0.00	11,867.94	11,867.94
184-0794-000	Sunset & Rossmoyne	0.00	363,265.75	363,265.75
184-0795-000	Madison Pike 24" Hydraulic	0.00	45,991.95	45,991.95
184-0796-000	Wright Court WMR	0.00	262,495.60	262,495.60
184-0798-000	4th & 9th WMR Dayton	0.00	342,119.73	342,119.73
184-0799-000	Mary & McArthur Erlanger	0.00	150,026.68	150,026.68
184-0800-000	Harvard Ave Southgate	0.00	180,047.89	180,047.89
184-0804-000	Burdsall Ave Ft Mitchell	0.00	1,163.09	1,163.09
184-0805-000	Buttermilk Pk Villa Hills	0.00	53.42	53.42
184-0807-000	Edgewood WMR	0.00	106.84	106.84
184-0809-000	Maryland Ave Cov. 2015 WMR	0.00	80.13	80.13
184-0810-000	New Linden Newport WMR	0.00	53.42	53.42
184-0811-000	Newport 15, 16, 17, Parkview	0.00	295.88	295.88
184-0812-000	Newport Ridge Pl Parker	0.00	201.36	201.36
184-0813-000	N Ft Thomas Phase II 2015	0.00	106.84	106.84
184-0816-000	Woodlawn WMR	0.00	9,143.84	9,143.84
184-0817-000	Alhambra & Coram Park Hills	0.00	53.42	53.42
184-0999-999	clearing 184's from payroll	1,310.36	1,780.20	469.84
184-9999-000	Accrue Capital Cost	0.00	409.66	409.66
	(17500) CIP	14,441,478.36	22,260,421.91	7,818,943.55
108-0000-000	Accumulated Depreciation	(108,274,109.43)	(117,888,351.65)	(9,614,242.22)
116-0000-000	AMORT. Utility Plant Acq. Adj.	(545,925.08)	(545,925.08)	0.00
116-0001-000	Amot Acq Adj - Newport	(2,310,580.27)	(2,511,700.27)	(201,120.00)
	(17900) Less Acc. Depr.	(111,130,614.78)	(120,945,977.00)	(9,815,362.22)
	Non Current Assets	327,506,681.95	335,712,865.96	8,206,184.01
133-0140-000	Boone Florence settlement	307,729.01	308,392.43	663.42

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(11100) Restricted Cash B/F Settle	307,729.01	308,392.43	663.42
132-0027-000 Ban 2011 Cash	5,101,656.85	2,703,713.83	(2,397,943.02)
132-0049-000 Cash - Ban 2009	3,626,904.63	2,585,949.69	(1,040,954.94)
132-0051-000 Accrued Interest BAN 2011	134.34	0.00	(134.34)
(11110) Restrict. Bond Proceeds	8,728,695.82	5,289,663.52	(3,439,032.30)
132-0015-000 Sud District C - Depreciaton Acct.	91,344.78	92,202.51	857.73
133-0100-000 1992/2002 A Bond Reserve Fund	3,311,550.65	3,349,486.56	37,935.91
133-0105-000 1993 A/2003 C Bond Reserve Fund	165,851.50	160,733.00	(5,118.50)
133-0110-000 1995 A/2003 C Bond Reserve Fund	566,208.26	566,208.00	(0.26)
133-0115-000 1995 B/ 2003 C Bond Reserve Fund	1,313,703.89	1,271,483.30	(42,220.59)
133-0120-000 1995 C/ 2003 A Bond Reserve Fund	102,590.20	146,768.82	44,178.62
133-0125-000 2003 A Bond Reserve Fund	1,111,600.24	1,185,359.35	73,759.11
133-0130-000 1997 Bond Reserve Fund	1,157,479.23	1,120,687.94	(36,791.29)
133-0135-000 1998 Bond Reserve Fund	763,512.64	756,340.63	(7,172.01)
133-0150-000 2001 Bond Reserve Fund	979,076.02	979,076.03	0.01
133-0155-000 2003 B Bond Reserve Fund	2,358,243.20	2,360,359.52	2,116.32
133-0160-000 2004 A Bond Reserve Fund	707,748.60	703,062.13	(4,686.47)
133-0165-000 Bond 2006 Reserve Fund	697,125.59	697,126.26	0.67
133-0166-000 Bond Reserve Transfers Holding Account	11,287.76	11,188.06	(99.70)
133-0170-000 2009 Bond Reserve Fund	1,998,546.63	1,998,547.43	0.80
133-0175-000 2011 Bond Reserve Fund	1,226,127.93	1,226,189.19	61.26
133-0180-000 2013 Bond Reserve Fund	1,729,663.22	1,729,697.17	33.95
171-0001-000 Accrued Int. Rec. -Certificates of Deposit	3,079.75	3,053.20	(26.55)
171-0002-000 Accrued Int. Rec. - BOND Reserve	108,545.54	108,545.54	0.00
(11115) Restr. Debt Serv. Reserve	18,403,285.63	18,466,114.64	62,829.01
132-0001-000 Cash - Bond Prin & Int.	14,751,172.24	15,679,858.64	928,686.40
(11120) Restricted-Debt Service	14,751,172.24	15,679,858.64	928,686.40
131-0030-000 I R & R Checking 5/3rd Bank	12,826,063.56	3,269,166.04	(9,556,897.52)
(11125) Restricted IRR	12,826,063.56	3,269,166.04	(9,556,897.52)
Restricted Assets	55,016,946.26	43,013,195.27	(12,003,750.99)
Total Assets	416,798,389.87	413,536,541.27	(3,261,848.60)
231-0001-000 Accounts Payable Vendors	(439,785.91)	(422,983.50)	16,802.41
231-0009-000 Accounts payable AJE	(5,294.00)	0.00	5,294.00
231-0142-000 Security Deposit Rental Space	(2,000.00)	(2,000.00)	0.00
235-0002-000 Fire Hydrant Deposits	(2,250.00)	(8,750.00)	(6,500.00)
242-0003-000 Sur Charges Collected- Sub District A	(51,047.57)	(40,659.59)	10,387.98
242-0004-000 Sur Charges Collected - Sub District B	(52,736.94)	(51,056.19)	1,680.75
242-0005-000 Sur Charges Collected - Sub District R	(39,014.19)	(39,939.83)	(925.64)
242-0006-000 Sur Charges Collected - Sub District RL	(71,597.99)	(70,019.66)	1,578.33
242-0013-000 Accrued Vacation/Sick	(713,644.88)	(742,542.55)	(28,897.67)
242-0061-000 Sur Charges Collected - Sub District C	(318,179.64)	(325,520.43)	(7,340.79)
242-0063-000 Sur Charges Collected - Sub District D	(36,393.92)	(38,854.81)	(2,460.89)

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	2013	2014	Difference	
242-0067-000	Sub Districe E Surcharges	(30,301.99)	(31,332.09)	(1,030.10)
242-0068-000	Sub District RF Surcharges	(5,281.18)	(5,659.92)	(378.74)
242-0072-000	Sub-District F	(8,110.87)	(10,947.96)	(2,837.09)
242-0079-000	Sub-District H	(8,535.00)	(9,741.00)	(1,206.00)
242-0073-000	Sub-District G	(17,976.20)	(28,075.93)	(10,099.73)
242-0080-000	Sub-District I	(459.00)	(1,591.00)	(1,132.00)
242-0077-000	Sub-District K	(4,193.57)	(5,039.94)	(846.37)
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	(21100) Accounts Payable	(1,806,802.85)	(1,834,714.40)	(27,911.55)
241-0001-000	School Taxes - Ft Thomas	(60.58)	(180.55)	(119.97)
241-0002-000	School Taxes - Boone County	(11,472.44)	(12,055.59)	(583.15)
241-0003-000	School Taxes - Beechwood	(9,322.44)	(8,843.01)	479.43
241-0004-000	School Taxes - Campbell County	(37,298.16)	(39,224.07)	(1,925.91)
241-0005-000	School Taxes - Kenton County	(70,749.83)	(70,898.51)	(148.68)
241-0007-000	Sales Taxes - Kentucky	(103,727.26)	(109,274.00)	(5,546.74)
241-0007-001	Sales Tax - KY Sales Tx Prepay Less Prior Month	12,208.46	11,831.30	(377.16)
241-0010-000	School Taxes - Ludlow	(5,479.77)	(5,773.35)	(293.58)
241-0011-000	School Taxes- Erlanger / Elsmere	(1,158.88)	(1,187.10)	(28.22)
241-0012-000	School Taxes Southgate	0.00	(466.71)	(466.71)
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	(21400) Other Payables	(227,060.90)	(236,071.59)	(9,010.69)
242-0014-000	Accrued Payroll	(231,084.45)	(261,838.77)	(30,754.32)
242-0031-000	Accrued Pension WITHHELD	(29,030.38)	(32,016.56)	(2,986.18)
242-0032-000	Accrued Pension EXPENSE	(106,855.11)	(109,061.37)	(2,206.26)
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	(21600) Accrued Wages Pay.	(366,969.94)	(402,916.70)	(35,946.76)
220-0009-000	Current Portion Rural Dev. Loan	(38,000.00)	(40,000.00)	(2,000.00)
220-0015-000	Current Portion LTD 2003C Refunding	(1,505,000.00)	0.00	1,505,000.00
220-0016-000	Current Portion of LTD - Series 2004 A Bonds	(345,000.00)	0.00	345,000.00
220-0017-000	Current Portion LTD-Bonds 2006	(900,000.00)	(940,000.00)	(40,000.00)
220-0019-000	Current Portion LTD- Bond 2009	(750,000.00)	(780,000.00)	(30,000.00)
220-0025-000	Current Portion LTD Bond 2011	(875,000.00)	(900,000.00)	(25,000.00)
220-0026-000	Current Portion LTD Bond 2012 Refin.	(1,800,000.00)	(1,875,000.00)	(75,000.00)
220-0027-000	Current Portion LTD Bond 2013A	(615,000.00)	(630,000.00)	(15,000.00)
220-0028-000	Current Portion LTD Bond 2013B Refin.	(2,000,000.00)	(1,920,000.00)	80,000.00
220-0029-000	Current Portion LTD Bond 2014B Refin.	0.00	(2,000,000.00)	(2,000,000.00)
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	(21520) CT Bond Indebtedness	(8,828,000.00)	(9,085,000.00)	(257,000.00)
220-0018-000	Current Portion KIA SRF Loan 2008 MP Chemical	(175,435.57)	(180,738.11)	(5,302.54)
220-0021-000	Current Port. KIA Loan #2 Various	(183,437.77)	(185,276.72)	(1,838.95)
220-0022-000	Current Portion KIA AMR Loan C08-01	(571,511.96)	(588,895.02)	(17,383.06)
220-0023-000	Current Portion MPTP/FTTP KIA	(996,645.82)	(1,016,678.40)	(20,032.58)
232-0105-000	Current Portion LTD - Taylor Mill	(175,000.00)	(175,000.00)	0.00
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	(21525) CT Notes Payable	(2,102,031.12)	(2,146,588.25)	(44,557.13)
242-0017-000	Deferred Compensation	0.00	4,031.12	4,031.12
242-0018-000	Special Withholding-Loans DefComp	0.00	762.79	762.79
242-0020-000	457 Deferred Comp.	0.00	1,221.76	1,221.76
242-0036-000	United Appeal Withheld	(2,780.66)	(1,987.70)	792.96
242-0065-000	Special deduction	0.00	(455.27)	(455.27)
242-0078-000	401-K Roth	0.00	(8.00)	(8.00)
237-0001-000	Accr. Int Cust. Deposits	(353.91)	(766.43)	(412.52)
235-0001-000	Customer Deposits	(404,228.45)	(667,475.05)	(263,246.60)
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	(21605) Other Accrued Liab.	(407,363.02)	(664,676.78)	(257,313.76)

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

	2013	2014	Difference
Current Liabilities	(13,738,227.83)	(14,369,967.72)	(631,739.89)
221-0018-000 KY Infrastructure SRF Loan 2008 MP Chemical	(2,958,784.04)	(2,778,045.93)	180,738.11
221-0021-000 KIA Loan 2 Various Projects	(3,634,945.18)	(3,449,668.46)	185,276.72
221-0022-000 KIA SRF LOAN AMR PROJECT	(3,813,194.82)	(3,224,299.80)	588,895.02
221-0023-000 KIA SRF Loan - MPTP/FFTP GAC Project	(22,512,419.83)	(21,495,741.43)	1,016,678.40
232-0000-000 Notes Payable - C.C. Fiscal Court	(100,000.00)	(100,000.00)	0.00
232-0100-000 Note Payable - City of Taylor Mill	(575,000.00)	(400,000.00)	175,000.00
(25000) LT Notes Payable	(33,594,343.87)	(31,447,755.62)	2,146,588.25
221-0009-000 RD Loan Payable	(1,913,000.00)	(1,873,000.00)	40,000.00
221-0015-000 Bonds Payable 2003 C Refunding	(9,300,000.00)	0.00	9,300,000.00
221-0016-000 Bonds Payable - Series 2004 A Bonds	(7,415,000.00)	0.00	7,415,000.00
221-0017-000 Bonds Payable, Series 2006	(23,045,000.00)	(22,105,000.00)	940,000.00
221-0019-000 Bonds Payable, Series 2009	(24,810,000.00)	(24,030,000.00)	780,000.00
221-0025-000 Bond Payable-Bond 2011	(28,280,000.00)	(27,380,000.00)	900,000.00
221-0026-000 Bond Payable-Bond 2012 Refin.	(51,315,000.00)	(49,440,000.00)	1,875,000.00
221-0027-000 Bond Payable-Bond 2013A	(25,785,000.00)	(25,155,000.00)	630,000.00
221-0028-000 Bond Payable-Bond 2013B Refin.	(22,120,000.00)	(20,200,000.00)	1,920,000.00
221-0029-000 Bond Payable-Bond 2014B Refin.	0.00	(13,805,000.00)	(13,805,000.00)
(27200) LT Bond Indebtedness	(193,983,000.00)	(183,988,000.00)	9,995,000.00
Non-Current Liabilities	(227,577,343.87)	(215,435,755.62)	12,141,588.25
231-0002-000 Accounts Payable - I.R. & R.	(485,599.90)	(1,189,140.36)	(703,540.46)
231-0005-000 Project Retainage	(226,132.50)	(237,923.50)	(11,791.00)
231-0027-000 Accounts Payable - Ban 2011	(427,611.72)	(80,792.27)	346,819.45
231-0049-000 Accounts Payable - Ban 2009	(37,499.12)	(40,638.43)	(3,139.31)
(21150) Restr. A/P	(1,176,843.24)	(1,548,494.56)	(371,651.32)
237-0000-000 Accrued Interest Payable	(3,814,959.72)	(3,581,740.50)	233,219.22
(21150) Restr. Accrued Liab.	(3,814,959.72)	(3,581,740.50)	233,219.22
Restricted Liabilities	(4,991,802.96)	(5,130,235.06)	(138,432.10)
Total Liabilities	(246,307,374.66)	(234,935,958.40)	11,371,416.26
214-0000-000 Appropriated Fund Balance	(28,850,991.54)	(28,850,991.54)	0.00

Northern Kentucky Water District
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	2013	2014	Difference
(37400) Approp. Fund Balance	(28,850,991.54)	(28,850,991.54)	0.00
215-0000-000 UnAppropriated Fund Balance	(98,634,862.00)	(107,691,063.05)	(9,056,201.05)
271-0001-000 Contributions in Aid of Const.	(32,162,326.19)	(32,162,326.19)	0.00
271-0002-000 Service Applications KC	(1,716,171.57)	(1,716,171.57)	0.00
271-0004-000 Deferred Assessments	(67,992.86)	(67,992.86)	0.00
271-0005-000 Assessments - 100 Ft. Rule	(2,470.00)	(2,470.00)	0.00
(38000) Unrestricted	(132,583,822.62)	(141,640,023.67)	(9,056,201.05)
Equity	(161,434,814.16)	(170,491,015.21)	(9,056,201.05)
Net Income (Loss)	(9,056,201.05)	(8,109,567.66)	946,633.39
Total Equity	(170,491,015.21)	(178,600,582.87)	(8,109,567.66)
Total Liabilities & Equity	(416,798,389.87)	(413,536,541.27)	3,261,848.60
461-0002-000 Income - Residential Water Sales - NEWPORT	(1,190,791.66)	(12,574.20)	1,178,217.46
461-0100-000 Income - Residential Water Sales	(27,044,684.58)	(30,200,352.05)	(3,155,667.47)
461-0150-000 Income - Residential Water Sales-TAYLOR MILL	(874,164.46)	0.00	874,164.46
(45000) Sales to residential Customers	(29,109,640.70)	(30,212,926.25)	(1,103,285.55)
461-0004-000 Income - Commercial Water Sales - NEWPORT	(416,522.28)	0.00	416,522.28
461-0101-000 Income - Commercial Water Sales	(6,503,857.89)	(7,188,700.99)	(684,843.10)
461-0151-000 Income - Commercial Water Sales-TAYLOR MILL	(16,251.52)	0.00	16,251.52
(45010) Sales to Commercial	(6,936,631.69)	(7,188,700.99)	(252,069.30)
461-0006-000 Income- Industrial Water Sales - NEWPORT	(9,899.16)	0.00	9,899.16
461-0102-000 Income - Industrial Water Sales	(3,354,282.79)	(3,756,997.01)	(402,714.22)
(45020) Sales to Industrial	(3,364,181.95)	(3,756,997.01)	(392,815.06)
461-0008-000 Income - Public Authority Water Sales - NEWPORT	(133,175.15)	0.00	133,175.15
461-0103-000 Income - Public Authority Water Sales	(2,012,278.46)	(2,265,394.45)	(253,115.99)
461-0153-000 Income - Public Authority Water Sales- TAYLOR MILL	(4,665.60)	0.00	4,665.60
(45030) Sales to Public Authority	(2,150,119.21)	(2,265,394.45)	(115,275.24)
461-0009-000 Water Sales - Multi Family	(1,724.06)	(4,082.62)	(2,358.56)
461-0010-000 Income - Multi Family Water Sales - NEWPORT	(210,645.30)	(97.75)	210,547.55
461-0104-000 Income - Multi Family Water Sales	(3,655,943.04)	(4,107,892.62)	(451,949.58)

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

	2013	2014	Difference	
461-0154-000	Income - Multi Family Water Sales -TAYLOR MILL	(27,585.55)	0.00	27,585.55
	(45040) Sales to Multi Family	(3,895,897.95)	(4,112,072.99)	(216,175.04)
461-0011-000	Water Sales - Bulk Loading	(63,667.30)	(81,603.50)	(17,936.20)
	(45050) Sales Bulk Loading	(63,667.30)	(81,603.50)	(17,936.20)
474-0001-000	Water Sales - MISC/Hydrants Mtrs.	(44,868.23)	(52,747.31)	(7,879.08)
	(45100) Fire Protection Revenu	(44,868.23)	(52,747.31)	(7,879.08)
466-0001-000	Income - Resale Water Sales	(1,354,111.18)	(1,437,713.08)	(83,601.90)
	(45200) Sales for Resale	(1,354,111.18)	(1,437,713.08)	(83,601.90)
470-0001-000	Income - Penalties	(765,859.83)	(859,283.14)	(93,423.31)
	(45300) Forfeited Discounts	(765,859.83)	(859,283.14)	(93,423.31)
472-0001-000	Rent From Water Property	(563,667.57)	(556,527.80)	7,139.77
472-0002-000	Rent from Water Property - Newport	(1,200.00)	(1,200.00)	0.00
	(45310) Rents From Property	(564,867.57)	(557,727.80)	7,139.77
471-0001-000	Meter Tests	(4,420.00)	(180.00)	4,240.00
471-0002-000	Income - Turn on Fees	(333,145.00)	(333,780.00)	(635.00)
474-0002-000	Income - Returned Check Charges	(10,620.00)	(5,900.00)	4,720.00
	(45320) Other Water Revenue	(348,185.00)	(339,860.00)	8,325.00
	Revenues	(48,598,030.61)	(50,865,026.52)	(2,266,995.91)
419-0001-000	Dividend & Interest Income	(807,777.69)	(797,245.77)	10,531.92
	(46500) Interest Income	(807,777.69)	(797,245.77)	10,531.92
474-0003-000	Sale Of Fixed Assets	(39,911.00)	(1,000.00)	38,911.00
474-0004-000	Income - Miscellaneous	(300.00)	0.00	300.00
474-0008-000	LAB Test Fees	(38,772.80)	(30,040.50)	8,732.30
474-0009-000	Commission On Sales Tax	(5,133.41)	(600.00)	4,533.41
474-0010-000	Material Sold	(104,455.25)	(65,037.52)	39,417.73
530-0001-000	Loss on Abandoment of Mains	579,180.21	594,866.56	15,686.35
474-0015-000	Miscellaneous Income	(133,957.40)	(35,275.42)	98,681.98
	(47000) Misc. Revenue	256,650.35	462,913.12	206,262.77
514-0001-000	Gain/Loss on Disposition of Assets	1,054.17	59,839.86	58,785.69

Northern Kentucky Water District
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	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
Other Income	(2,969,581.16)	(2,440,653.13)	528,928.03
Total Revenue	(51,567,611.77)	(53,305,679.65)	(1,738,067.88)
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)

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	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/Accounting	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/Accounting	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	25,664.36	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)

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	2013	2014	Difference
(59331) Purchased Power	2,621,830.23	2,834,627.84	212,797.61
618-3000-001 Chemicals - FTTP	997,811.55	920,260.25	(77,551.30)
618-3000-002 Chemicals - TMTP	75,588.77	84,557.22	8,968.45
618-3000-029 Chemicals MPTP	180,627.11	239,892.46	59,265.35
618-3001-001 Chemicals GAC FTTP	122,406.67	763,824.37	641,417.70
618-3001-029 Chemicals GAC MPTP	43,916.67	161,900.79	117,984.12
(59332) Chemicals	1,420,350.77	2,170,435.09	750,084.32
620-3000-001 Materials & Supplies - FTTP	383.79	645.80	262.01
620-3000-002 Materials & Supplies - TMTP	1,898.46	1,034.50	(863.96)
620-3000-003 Materials & Supplies - Laboratory	110,144.32	159,308.07	49,163.75
620-3000-020 Materials & Supplies - Instrumentation	25,517.66	29,989.71	4,472.05
620-3000-022 Materials & Supplies - Sludge	48,809.28	105,279.05	56,469.77
620-3000-029 Material & Supplies - Ops MPTP	890.75	2,201.21	1,310.46
620-3001-001 Office Supplies-FTTP	10,287.14	9,586.79	(700.35)
620-3002-001 Safety Supplies- Ops-FTTP	4,091.73	2,588.04	(1,533.69)
620-3002-029 Safety Supplies Ops- MPTP	118.99	1,418.99	1,300.00
620-3006-003 Safety supplies- Lab	71.78	0.00	(71.78)
620-4000-001 Materials & Supplies - FTTP	62,408.83	93,740.23	31,331.40
620-4000-002 Materials & Supplies - TMTP	50,698.81	34,205.09	(16,493.72)
620-4000-020 Materials & Supplies - Instrumentation	31,056.54	71,879.59	40,823.05
620-4000-029 Materials & Supplies - Maint. MPTP	34,066.25	39,240.38	5,174.13
620-4001-001 Materials & Supplies Building Maint.	7,312.38	3,526.22	(3,786.16)
620-4001-002 Materials & Supplies Building Maint TMTP	1,304.30	1,071.36	(232.94)
620-4001-029 Materials & Supplies - Building MPTP	8,075.54	7,479.21	(596.33)
620-4003-001 Safety Supplies- Maint-FTTP	5,717.00	15,077.86	9,360.86
620-4003-029 Safety Supplies-Maint- MPTP	200.00	253.45	53.45
620-5001-025 Safety Supplies- Pumping	3,068.73	5,257.95	2,189.22
620-5001-030 Materials & Supplies - Engineering	9,534.75	8,436.91	(1,097.84)
620-5001-031 Office Supplies-Distribution	10,683.00	7,815.09	(2,867.91)
620-5002-030 Materials & Supplies - Shop & Tools, Eng.	4,884.45	5,493.74	609.29
620-5002-031 Materials & Supplies - Shop & Tools, Dist.	38,606.41	33,009.81	(5,596.60)
620-5003-030 Materials & Supplies - Safety, Engineering	2,253.72	2,855.85	602.13
620-5003-031 Safety Supplies- Distribution	23,367.46	51,496.77	28,129.31
620-6000-025 Materials & Supplies Pumping - Maint.	65,632.43	84,537.46	18,905.03
620-6000-027 Materials & Supplies - Water Storage Facilities	0.00	91.20	91.20
620-6001-025 Materials & Supplies Oil & Lubrication	20,307.51	19,083.89	(1,223.62)
620-6001-031 Materials & Supplies - Dist., Structure & Imprv.	0.00	40.03	40.03
620-6002-031 Materials & Supplies - Dist. Maint of Mains	375,910.95	720,059.64	344,148.69
620-6003-025 Generator maintenance and fuel	19,056.55	60,007.24	40,950.69
620-6003-031 Materials & Supplies - Dist. Services	333,930.85	381,689.58	47,758.73
620-6005-031 Materials & Supplies - Dist. Hydrants	138,062.77	126,345.70	(11,717.07)
620-6006-031 Materials & Supplies - Dist. Misc. Plant	2,015.85	1,191.69	(824.16)
620-7001-051 Materials & Supplies - Field Service	1,161.50	124.99	(1,036.51)
620-7001-052 Office Supplies- Account Service	19,013.57	13,406.52	(5,607.05)
620-7001-056 Material & Supplies - Office	279.40	0.00	(279.40)
620-7002-051 Materials & Supplies-Shop &Tools Field Service	6,376.83	10,320.48	3,943.65
620-7002-052 Postage- Account Service	181,204.55	177,172.67	(4,031.88)
620-7002-056 Materials & Supplies - Shops & Tools	39,661.01	31,050.21	(8,610.80)
620-7003-051 Safety Supplies- Field Service	2,634.29	7,028.65	4,394.36
620-7003-056 Safety - Meter Shop	1,951.05	2,467.42	516.37
620-7004-050 Safety Supplies- Meter Reading	422.84	199.99	(222.85)
620-7004-056 Water Haul Facilities Maint.	260.10	3,923.23	3,663.13
620-8000-072 Office Supplies- Executive Mgt	2,074.57	1,925.91	(148.66)
620-8000-074 Materials/Supplies - BK/Acct.	5,262.66	4,080.59	(1,182.07)
620-8000-078 Materials & Supplies - HR/Info Systems	11,545.20	15,485.72	3,940.52
620-8000-079 Materials & Supplies Adm.	2,553.17	4,897.10	2,343.93
620-8000-085 Materials & Supplies - Central facility	21,266.31	56,918.62	35,652.31
620-8001-078 Computer Supplies	12,785.15	15,849.27	3,064.12
620-8001-079 Dues & subscriptions-District	30,190.72	14,285.16	(15,905.56)
620-8002-078 Materials & Supplies Safety	15,902.02	8,583.71	(7,318.31)
620-8003-078 Materials and Supplies for Grounds	0.00	14.85	14.85
(59340) Materials & Supplies	1,804,913.92	2,453,643.19	648,729.27
631-5000-030 Contractual Eng. - Engineering	4,092.29	23,412.55	19,320.26

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	2013	2014	Difference	
631-6000-031	Contractual Eng. - Distribution	8,660.40	4,912.00	(3,748.40)
632-8000-074	Contract Service Accounting/Audit - Accting/BK	28,214.00	30,800.00	2,586.00
633-3000-001	Legal Contractual Services - FTTP	5,433.00	616.50	(4,816.50)
633-5000-030	Contractual Legal - Engineering	18,352.50	15,538.33	(2,814.17)
633-7000-050	Contractual Legal - Customer Service	1,499.00	2,073.75	574.75
633-8000-078	Legal Fees- Ops	1,471.25	9,273.50	7,802.25
633-8000-079	Contractual Services - Legal	79,188.27	72,594.04	(6,594.23)
634-8000-078	Contract Mgt. Fees - Surveys	323.90	891.06	567.16
635-1000-025	Contractual Service - SOS	1,460.83	1,451.37	(9.46)
635-1000-026	Contractual Services - Ohio River Station	1,097.78	1,139.48	41.70
635-2000-101	Contractual Services - Maint. SOS Newport	7,625.75	0.00	(7,625.75)
635-3000-020	Other Contractual Serv. - Instrumentation	5,342.67	4,285.21	(1,057.46)
635-3000-022	Other Contractual Serv. - Sludge FTTP	63,228.87	59,212.08	(4,016.79)
635-3001-001	Other Contractual Serv. - FTTP	23,657.46	26,668.85	3,011.39
635-3001-002	Other Contractual Serv. - TMTP	15,610.91	16,770.56	1,159.65
635-3001-003	Other Contractual Serv. - Laboratory	52,962.75	74,681.09	21,718.34
635-3001-022	Other Contractual Service-Sludge TMTP	16,731.90	18,394.29	1,662.39
635-3001-029	Contractual Services Other- Ops MPTP	3,409.89	6,158.17	2,748.28
635-3002-001	Snow Removal-FTTP	8,216.67	13,584.99	5,368.32
635-3002-002	Snow Removal- TMTP	6,501.66	11,854.99	5,353.33
635-3002-029	Contractual Services-Snow Removal MPTP	375.00	0.00	(375.00)
635-3003-001	Grounds Keeping-FTTP	42,897.72	24,505.77	(18,391.95)
635-3003-002	Grounds Keeping- TMTP	15,055.11	16,727.89	1,672.78
635-3004-029	Contract Services - Phone Lines MPTP	18,044.62	17,930.39	(114.23)
635-3005-029	Contractual Services - MPTP	15,055.10	16,727.90	1,672.80
635-3006-029	Snow Removal MPTP	6,816.66	12,025.02	5,208.36
635-4000-001	Other Contractual Serv. - FTTP	75,587.66	93,863.82	18,276.16
635-4000-002	Other Contractual Serv. - TMTP	46,362.23	34,487.99	(11,874.24)
635-4000-003	Other Contractual Serv. - Laboratory	13,795.07	4,984.06	(8,811.01)
635-4000-020	Contract Serv. Other - Instrumentation	16,848.60	11,355.84	(5,492.76)
635-4000-027	Contractual Services-Reservoir Cleaning	68,816.16	69,497.34	681.18
635-4000-029	Contractual Services Other- Maint. MPTP	35,351.63	29,089.75	(6,261.88)
635-4001-029	Contractual Services-Safety - Maint MPTP	0.00	469.00	469.00
635-5000-025	Contractual Other - Pumping Other	25,839.94	17,442.54	(8,397.40)
635-5001-030	Contractual Other - Eng. Operations	5,235.51	3,072.54	(2,162.97)
635-5002-030	Contractual Other - Eng. Communications	20,030.61	19,169.64	(860.97)
635-5002-031	Contractual Other - Dist. Communications	3,325.72	4,288.28	962.56
635-5003-025	Grounds Keeping- Pumping	23,475.03	21,503.36	(1,971.67)
635-5003-030	Contractual Expense - Utilities	2,048.89	2,094.05	45.16
635-5003-031	Contractual Other - Dist. Utilities	1,367.60	2,446.68	1,079.08
635-6000-006	Contractual Other - Bromley Station	3,583.82	4,520.02	936.20
635-6000-008	Contractual Other - Dudley Pike Station	1,574.89	1,603.19	28.30
635-6000-009	Contractual Other - Hands Pike Station	830.73	866.84	36.11
635-6000-011	Contractual Other - Latonia Station	671.87	706.15	34.28
635-6000-012	Contractual Other - W. Covington Station	671.87	706.15	34.28
635-6000-016	Contractual Other - WaterWorks PS	709.56	765.87	56.31
635-6000-017	Contractual Other - Richardson Road Station	803.02	783.46	(19.56)
635-6000-024	Contractual Other - US27 Station	1,216.83	1,194.72	(22.11)
635-6000-025	Contractual Other - Pumping Other	230,706.37	120,683.07	(110,023.30)
635-6000-027	Contractual Other - Water Towers	864.00	19,403.66	18,539.66
635-6001-027	Water Tower Painting Write Off	252,376.08	247,834.50	(4,541.58)
635-6001-031	Contractual Other - Distr., Maint. Of Misc. Plant	499.71	0.00	(499.71)
635-6002-031	Contractual Other - Distr., Ground Maint.	3,720.01	4,155.00	434.99
635-6004-031	Contractual Other - Distr., Maint of Mains	330,161.13	375,263.84	45,102.71
635-6004-032	Contract Other - Milling & Paving Asphalt Supply	140,187.52	165,640.00	25,452.48
635-6005-031	Contractual Other - Maint. of Services	104,578.02	147,507.10	42,929.08
635-6007-031	Contractual Other - Distr., Hydrants	7,700.00	0.00	(7,700.00)
635-6008-031	Contractual Other - Distr., Maint. Of Misc. Plant	1,436.69	780.48	(656.21)
635-6009-031	Contractual Other - Blow-Off Charges	74,435.55	50,550.70	(23,884.85)
635-7001-050	Contract Service Other - Meter Reading	14,046.86	3,265.68	(10,781.18)
635-7001-051	Contractual Other - Communication Field Serv	5,263.65	6,957.00	1,693.35
635-7001-052	Contract Serv- Bill Printing/Mailing	37,948.04	37,883.06	(64.98)
635-7001-056	Contract Services - Other	6,748.15	5,637.03	(1,111.12)
635-7002-052	Contractual Other - Communications Account Serv.	92.80	66.70	(26.10)
635-7002-054	Contractual Other - Collections	23,875.35	29,444.26	5,568.91
635-7003-052	Contract Expense - Sanitation Billing	0.00	20.30	20.30
635-7003-054	Contractual Other - Utilities	1,926.49	2,023.93	97.44
635-7005-052	Contractual Service-Temps	42,019.07	2,082.92	(39,936.15)
635-7007-052	Contractual services-CIS programming	700.00	2,100.00	1,400.00
635-7008-052	Contractual services- Lockbox processing	42,284.25	36,881.82	(5,402.43)
635-7009-052	Contractual Services - Credit Card Processing Fee	217,674.63	238,911.78	21,237.15
635-7010-054	Communications - Customer Service	7,511.60	7,904.64	393.04
635-7011-052	Contractual Services - E Pay	26,880.51	26,181.59	(698.92)
635-8000-074	Contractual Other - BK/Accting	8,172.45	9,063.52	891.07
635-8000-078	Contract Expenses - HR/Info Systems	215,889.67	215,650.72	(238.95)

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	2013	2014	Difference
635-8000-085	66,348.17	73,829.26	7,481.09
635-8001-078	297,341.50	369,702.62	72,361.12
635-8002-078	405.00	8,312.00	7,907.00
635-8002-079	66,144.80	127,934.90	61,790.10
635-8003-079	17,260.41	22,337.86	5,077.45
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(59320) Contractual & Prof. Service	3,044,671.68	3,165,151.01	120,479.33
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650-3000-001	24,069.03	23,564.62	(504.41)
650-3000-003	4,382.60	3,884.45	(498.15)
650-3000-020	12,935.24	12,808.15	(127.09)
650-3000-029	1,206.94	616.22	(590.72)
650-4000-001	6,818.54	12,365.62	5,547.08
650-4000-020	116.29	0.00	(116.29)
650-5000-025	13,288.63	20,487.50	7,198.87
650-5001-030	23,275.48	30,541.71	7,266.23
650-5002-030	5,890.23	7,407.76	1,517.53
650-5003-030	6,071.61	2,366.87	(3,704.74)
650-6000-025	11,429.55	15,006.18	3,576.63
650-6001-031	174,955.34	196,656.43	21,701.09
650-6002-031	118,587.01	157,679.87	39,092.86
650-6003-031	38,221.61	40,783.93	2,562.32
650-6004-031	18,347.46	26,806.57	8,459.11
650-6005-031	43.60	80.49	36.89
650-6006-031	136.58	130.50	(6.08)
650-7001-050	3,354.86	0.00	(3,354.86)
650-7001-051	59,651.26	66,412.14	6,760.88
650-7001-055	340.29	0.00	(340.29)
650-7001-056	16,743.70	22,377.91	5,634.21
650-7002-050	60.00	3,614.77	3,554.77
650-7002-051	3,414.90	5,111.23	1,696.33
650-7003-050	8,349.06	1,343.29	(7,005.77)
650-7003-051	21,215.08	11,622.97	(9,592.11)
650-8000-072	215.18	(631.66)	(846.84)
650-8000-074	93.67	328.12	234.45
650-8000-078	10,325.30	7,474.82	(2,850.48)
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(59334) Trans. Expense	583,539.04	668,840.46	85,301.42
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656-3000-001	3,520.32	5,425.08	1,904.76
656-3000-002	320.04	493.17	173.13
656-3000-003	640.08	986.34	346.26
656-3000-029	960.12	1,479.62	519.50
656-5000-025	1,920.24	2,959.12	1,038.88
656-5000-030	3,840.36	5,918.24	2,077.88
656-5000-031	12,481.32	19,234.46	6,753.14
656-7000-050	2,240.28	3,572.60	1,332.32
656-7000-051	3,840.36	5,918.24	2,077.88
656-7000-055	293.37	0.00	(293.37)
656-7000-056	1,306.83	2,305.15	998.32
656-8000-078	640.08	825.94	185.86
656-8000-079	960.12	1,479.68	519.56
657-3000-001	55,468.25	110,844.84	55,376.59
657-3000-002	38,401.01	23,940.06	(14,460.95)
657-3000-029	42,667.79	34,670.27	(7,997.52)
657-5000-025	55,468.25	54,093.42	(1,374.83)
657-5000-030	85,335.71	52,846.99	(32,488.72)
657-5000-031	85,757.71	103,359.02	17,601.31
657-7000-054	42,667.79	64,299.37	21,631.58
657-8000-079	38,239.90	52,683.99	14,444.09
658-3000-001	4,525.53	4,809.22	283.69
658-3000-002	1,197.36	1,296.38	99.02
658-3000-003	2,077.33	2,435.26	357.93
658-3000-020	1,340.57	1,753.34	412.77
658-3000-029	1,780.55	1,967.35	186.80
658-5000-025	3,366.24	4,156.81	790.57
658-5001-030	5,484.87	6,294.38	809.51
658-5001-031	11,330.32	12,615.75	1,285.43
658-7000-050	1,218.04	1,179.86	(38.18)
658-7000-051	2,857.69	3,180.52	322.83
658-7000-052	4,472.00	5,028.24	556.24

Northern Kentucky Water District
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	2013	2014	Difference
658-7000-055	153.54	0.00	(153.54)
658-7000-056	1,463.14	1,885.21	422.07
658-8000-072	736.78	811.16	74.38
658-8000-074	1,187.04	1,483.85	296.81
658-8000-078	2,813.99	3,213.07	399.08
659-3000-001	47,676.80	47,676.98	0.18
659-8000-076	114.00	765.00	651.00
659-8000-079	6,993.00	6,231.50	(761.50)
(59360) Insurance Claims Exp.	577,758.72	654,119.48	76,360.76
503-0000-000	10,900,506.22	11,006,545.04	106,038.82
506-0001-000	201,120.00	201,120.00	0.00
(59410) Depreciation Exp.	11,101,626.22	11,207,665.04	106,038.82
670-7000-054	511,394.57	417,319.63	(94,074.94)
(59420) Bad Debt expense	511,394.57	417,319.63	(94,074.94)
601-8100-072	446,438.27	457,432.69	10,994.42
601-8100-076	36,428.57	36,428.58	0.01
601-8101-078	20,625.00	10,560.00	(10,065.00)
Salaries & Wages Officers	503,491.84	504,421.27	929.43
667-8000-080	57,277.97	17,604.84	(39,673.13)
667-8000-081	82,742.23	91,172.82	8,430.59
(59335) Regulatory Comm. Exp.	140,020.20	108,777.66	(31,242.54)
699-3000-001	44,577.75	36,825.05	(7,752.70)
699-3000-002	8,620.87	8,685.08	64.21
699-3000-003	31,190.91	32,133.70	942.79
699-3000-029	15,531.83	16,459.61	927.78
699-4000-001	21,610.31	32,923.92	11,313.61
699-4000-002	3,938.58	2,202.52	(1,736.06)
699-4000-020	15,271.70	16,569.33	1,297.63
699-4000-029	3,295.18	1,741.55	(1,553.63)
699-5000-030	70,127.29	73,216.95	3,089.66
699-5000-033	3,743.47	5,700.03	1,956.56
699-6000-025	32,683.57	27,143.41	(5,540.16)
699-6000-031	134,154.48	138,352.24	4,197.76
699-7000-050	4,642.30	3,346.07	(1,296.23)
699-7000-051	38,099.64	37,441.00	(658.64)
699-7000-052	38,417.21	37,549.06	(868.15)
699-7000-056	17,725.74	15,874.09	(1,851.65)
699-8000-072	22,624.53	23,465.03	840.50
699-8000-074	9,437.51	17,778.66	8,341.15
699-8000-076	2,671.91	2,781.38	109.47
699-8000-078	34,631.93	35,936.07	1,304.14
(59330) Taxes Other Than Income	552,996.71	566,124.75	13,128.04
Operating Expense	33,967,943.99	36,259,607.57	2,291,663.58

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

		2013	2014	Difference
527-0001-000	Interest Expense	8,413,896.18	8,979,518.99	565,622.81
527-0002-000	Deposit Interest Expense	378.19	528.37	150.18
	(59100) interest Expense	8,414,274.37	8,980,047.36	565,772.99
660-8000-079	Advertising Expense	13,871.95	14,860.56	988.61
635-8000-079	Contractual Other - Misc.	103,769.78	154,552.72	50,782.94
675-3002-001	Uniforms-FTTP	1,716.71	3,190.73	1,474.02
675-3002-002	Uniforms- TMTP	1,061.19	762.32	(298.87)
675-3002-003	Uniforms-Laboratory	941.12	1,207.28	266.16
675-3002-020	Uniforms-Instrumentation	1,452.82	1,703.28	250.46
675-3002-029	Uniforms MPTP	617.61	808.55	190.94
675-5001-030	Uniforms- Engineering	3,446.62	2,863.18	(583.44)
675-5002-027	Uniforms - Pumping	3,683.77	4,995.28	1,311.51
675-6000-031	Miscellaneous Exp. - Distribution	0.00	1,834.75	1,834.75
675-6001-031	Uniforms - Distribution	10,116.51	11,429.75	1,313.24
675-7002-050	Uniforms - Meter Readers	247.79	370.91	123.12
675-7002-051	Uniforms - Field Service	2,375.31	5,150.61	2,775.30
675-7002-055	Uniforms - Courier	616.74	0.00	(616.74)
675-7002-056	Uniforms - Meter Shop	1,038.70	1,848.38	809.68
675-7003-052	Uniforms - Account Service	1,360.63	1,313.45	(47.18)
675-8000-072	Misc. Exp -Executive Mgt.	9,204.48	9,204.50	0.02
675-8000-074	Misc. Exp - Bookkeeping/Accounting	507.54	491.08	(16.46)
675-8000-076	Misc Exp - BOC	1,712.46	1,854.49	142.03
675-8000-078	Misc Exp - HR/Info Systems	0.00	30.85	30.85
675-8000-079	Miscellaneous Expense - Other	110,599.77	77,155.35	(33,444.42)
675-8000-085	Miscellaneous - Central Facility	102.89	0.00	(102.89)
675-8001-078	Supplies Detainees	3,030.27	0.00	(3,030.27)
675-8080-079	Arbitrage Rebate Penalty / Interest	59,930.30	0.00	(59,930.30)
675-8101-078	Detainee Supplies & Misc	2,891.29	3,631.68	740.39
426-0001-072	Misc. Non Utility Expense Administration	3,370.73	(5,522.23)	(8,892.96)
642-6000-031	Rental Exp., Distribution	23,326.05	22,398.08	(927.97)
642-8000-074	Rental Expense-Accounting	0.00	1,500.00	1,500.00
	(59500) Miscellaneous Expense	360,993.03	317,635.55	(43,357.48)
528-0001-000	Amort. of Bond Discount/Premium	(626,084.36)	(708,098.48)	(82,014.12)
528-0002-000	Amort. of Bond Issue Costs	83,807.40	56,801.25	(27,006.15)
529-0003-000	Gain/Loss on Early Ext. of Debt	310,476.29	290,118.74	(20,357.55)
	(59415) Amortization	(231,800.67)	(361,178.49)	(129,377.82)
	Other Expenses	8,543,466.73	8,936,504.42	393,037.69
	Total Expenses	42,511,410.72	45,196,111.99	2,684,701.27
	Net (Income) Loss	(9,056,201.05)	(8,109,567.66)	946,633.39
	Sum of All Accounts Check			

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

	<u>2013</u>	<u>2014</u>	<u>Difference</u>
Total Assets	416,798,389.87	413,536,541.27	(3,261,848.60)
Total Liabilities	(246,307,374.66)	(234,935,958.40)	11,371,416.26
Equity (Before Income)	(161,434,814.16)	(170,491,015.21)	(9,056,201.05)
Net Income	(9,056,201.05)	(8,109,567.66)	946,633.39

Top 25 Customers Jan 1 to Dec 31 2014

Rank	Customer #	Customer Name	HCF	Total Bill
1	1000020321	BULLOCK PEN WATER	239,999	\$592,289.63
2	1000020322	CITY OF WALTON	232,341	\$567,699.68
3	0999991387	CLUB CHEF LLC	203,834	\$569,662.59
4	0974536829	LAFARGE GYPSUM	185,770	\$521,184.67
5	1000020052	SARA LEE	168,882	\$495,201.40
6	1000020059	KENTON CO AIRPORT	148,738	\$422,401.69
7	0304819525	ST ELIZABETH HOSPITAL	124,344	\$367,183.77
8	1000020061	PENDLETON CO WATER	114,545	\$284,436.91
9	0051713976	NEWPORT STEEL	110,275	\$316,625.68
10	0442324184	SCHWAN'S GLOBAL SUPPLY CHAIN	106,985	\$307,719.52
11	1000020057	NKU	87,294	\$293,256.19
12	0449554386	L'OREAL USA-FLORENCE	75,948	\$250,233.11
13	0742194931	US HOUSING	67,028	\$216,116.57
14	1000015755	ITW SIGNODE	65,815	\$196,058.44
15	0224364997	WILD FLAVORS	57,879	\$177,286.24
16	0421793620	TICONA	48,355	\$148,649.91
17	0326198379	MUBEA INC	44,974	\$159,392.00
18	0124709382	KENTON CTY GOLF COURSE	42,476	\$143,547.33
19	0008670018	COULTER DIAGNOSTIC	37,970	\$119,808.82
20	0289343792	FIDELITY INVESTMENTS	35,688	\$131,733.93
21	0012396050	ST LUKE HOSPITAL	34,715	\$111,450.14
22	0868176107	A O SMITH	31,347	\$102,024.71
23	0154682676	KENTON CTY BD OF EDUCATION	26,120	\$106,132.76
24	0676561919	NEWPORT ON THE LEVEE	26,072	\$93,780.12
25	0250492342	BENTWOOD HILLS CONDOS	23,457	\$90,900.29

Northern Kentucky Water District

Analysis of CWIP Rate Case 2015

Account	Description	Balance 12/31/14	Classification						
			Mains 10" or greater	Mains Less than 10"	Pumping	Water Treatment/SOS	Meters	General	Reservoirs Standpipes
184-0146-000	KY 547 Wash. Trace to Nelson Rd.	\$1,606,065.24	\$1,606,065.24						
184-0224-000	KDOT 12th Street WMR	\$59,849.98	\$59,849.98						
184-0230-000	KY 9 Newport	\$581.00	\$581.00						
184-0231-000	CR 1316 Bridge Duck Creek WMR	\$71.44		\$71.44					
184-0234-000	KDOT KY 16 TMR Phase 1	\$256,531.87	\$256,531.87						
184-0235-000	KY 16 TMR Section2 WMR	\$253,799.03	\$253,799.03						
184-0237-000	KDOT US27 Kahns/Grants Lick WMR	\$104,846.86	\$104,846.86						
184-0242-000	Johns Hill & Univ. Dr. NKU WMR	\$33,026.15	\$33,026.15						
184-0243-000	KY 8 Turn Lane @ KY 1998	\$14,620.79	\$14,620.79						
184-0244-000	Industr. Rd. Phase II WMR	\$6,819.58	\$6,819.58						
184-0245-000	Turkeyfoot @ Thomas More	\$265.24	\$265.24						
184-0246-000	California Crossroads WMR	\$321.48		\$321.48					
184-0247-000	Johns Hill- Three Mile WMR	\$7,807.07	\$7,807.07						
184-0248-000	KY 16 w/ KDOT WMR	(\$4,190.34)	(\$4,190.34)						
184-0249-000	W. 4th Street Cov. WMR	\$4,391.45		\$4,391.45					
184-0250-000	Carothers Rd. Profile Improvement	\$2,689.85	\$2,689.85						
184-0251-000	Flagg Springs Bridge Repl.	\$142.88	\$142.88						
184-0252-000	Hands Pike Relocation	\$357.20	\$357.20						
184-0253-000	Senour Rd Fowler Crk.	\$285.76	\$285.76						
184-0255-000	Washington Trace Bridge	\$142.88	\$142.88						
184-0254-000	Dixie Highway @ Kyles	\$214.32	\$214.32						
184-0459-000	Dudley 1040 Pump Replacement	\$168,516.74			\$168,516.74				
184-0470-000	FTTP Raw Water Line Part 1/2	\$1,151,219.60				\$1,151,219.60			
184-0473-000	Ind. Tank Mixing System	\$48,791.01							\$48,791.01
184-0475-000	MPTP Raw Water Line	\$110,734.94				\$110,734.94			
184-0476-000	TMTPElectric/Basin Improvement	\$1,250,140.26				\$1,250,140.26			
184-0477-000	FTTP Floc/Sed Basins 2-3	\$126,369.31				\$126,369.31			
184-0478-000	FTTP Lab Generator	\$24,579.80						\$24,579.80	
184-0479-000	MPTP Building Improv.	\$79,742.70						\$79,742.70	
184-0484-000	S. Newport Tank Rehab.	\$665.48							\$665.48
184-0485-000	Annual Facility Pumps/Tanks	\$64,895.22			\$64,895.22				
184-0486-000	ORPS 2 Rehabilitation	\$91,321.23			\$91,321.23				
184-0487-000	Lumley Tank Rehab	\$786.90							\$786.90
184-0500-000	Misc. Services/Blow Off	\$3,469.61						\$3,469.61	

Northern Kentucky Water District

Analysis of CWIP Rate Case 2015

			Classification						
Account	Description	Balance 12/31/14	Mains 10" or greater	Mains Less than 10"	Pumping	Water Treatment/SOS	Meters	General	Reservoirs Standpipes
184-0516-000	Children's Home Meter Pit Ft. Mitch.	\$18,324.83					\$18,324.83		
184-0519-000	Airport Emergency Pit Bypass	\$3,053.44					\$3,053.44		
184-0520-000	Ft. thomas Ampitheatre	\$1,344.23						\$1,344.23	
184-0521-000	Bromley Tank Landslide	\$178.60							\$178.60
184-0522-000	E. 10th Street Relocate	\$285.76						\$285.76	
184-0523-000	Caroline Avenue Wall Failure	\$1,964.60						\$1,964.60	
184-0524-000	Meter Pit Heritage Hgts.	\$33,005.73					\$33,005.73		
184-0525-000	Amsterdam Meter Pit Upgrade	\$24,681.89					\$24,681.89		
184-0526-000	Montrose & West Dr. Interconnect	\$18,507.50		\$18,507.50					
184-0527-000	Richardson Rd. Pump Pipe Reloc.	\$428.64				\$428.64			
184-0528-000	Piner Water Haul Stat. Drain	\$2,266.25						\$2,266.25	
184-0613-000	McCullum Dr./Cox Rd. WMR	\$366,140.26		\$366,140.26					
184-0614-000	Dixie Highway/Lytle Boone Co. Line	\$21,553.93	\$21,553.93						
184-0654-000	Sub District H Campbell	\$4,391,608.96		\$4,391,608.96					
184-0655-000	Sub District I Kenton	\$967,279.55		\$967,279.55					
184-0656-000	Pike Street WMR	\$590.07	\$590.07						
184-0663-000	Stonehouse Rd. Flagg/Oneonta	\$42,433.49		\$42,433.49					
184-0680-000	Craft Rd. 16" WMR	\$327,237.20	\$327,237.20						
184-0702-000	Dudley Rd. Reconstr. Phase 1	\$28,510.51	\$28,510.51						
184-0703-000	Silver Grove KY 8 WMR	\$560,921.04		\$560,921.04					
184-0714-000	Alexandria 2011 WMR	\$612,252.00		\$612,252.00					
184-0717-000	Highway Ave WMR	\$256,060.62		\$256,060.62					
184-0721-000	St. Joseph Lane WMR Park Hills	\$7,675.95		\$7,675.95					
184-0723-000	Donaldson Rd. 24" Corrosion	\$24,067.47	\$24,067.47						
184-0731-000	Madison Pike/Mary Laidly Hydr.	\$43,051.74	\$43,051.74						
184-0732-000	Creek Trace 12" Hydraulic	\$443,107.67	\$443,107.67						
184-0733-000	Senour Rd. KY 16 to Clover Ridge	\$42,252.98	\$42,252.98						
184-0742-000	Church & Faye WMR	\$6,364.88		\$6,364.88					
184-0744-000	Crestview 2013 WMR	\$27,932.09		\$27,932.09					
184-0747-000	Kenridge Dr. WMR Villa Hills	\$315,392.43		\$315,392.43					
184-0749-000	36" Licking River Crossing	\$318,938.30	\$318,938.30						
184-0750-000	Sub District M Kenton	\$2,132,008.13		\$2,132,008.13					
184-0754-000	16" Cross Country WM Campbell	\$35.72	\$35.72						
184-0755-000	Scott Street WMR Covington	\$13,387.12		\$13,387.12					
184-0756-000	Robinson Rd, Regency Ct., Hope LN	\$353,119.48		\$353,119.48					

Q11. In Direct Testimony of Constance E. Heppenstall (“Heppenstall Testimony”) in response to Question 27, it states: “The Step 1 rates were designed to be approximately half-way between the present rates and the proposed Step 2 rates.” Explain why the step 1 rates designed to be way between the present rates and the proposed step 2 rates.

AQ11. Since the rate increase is proposed in a two-step process, it was logical to recover half of the total increase in the first step and the other half in the second step. See response to question No. 2 which shows that approximately half of the total increase is recovered with the first step increase.

Q12. In Heppenstall Testimony in response to Question 23, it states: "The guidelines established were: (1) maintain the existing rate structure applicable to all classifications excluding wholesale, which includes a service charge by meter size and a three-block volumetric charge; (2) increase customer charges and volumetric charges to produce revenues among the classes in conformity with or toward the indicated cost of service and to generate sufficient revenues to recover the total cost of service; and (3) design the proposed rate structure to be implemented over a 2 step phase-in plan which reflects the District's effort toward a gradual adjustment of its rates." Describe how these guidelines were established. Identify and discuss the theory or policy rationale for the guidelines.

AQ12. The guidelines were established in discussions with NKWD management. The rationale for maintaining the basic existing rate structure considers that the existing structure has been approved by the PSC and that changing the basic structure could cause adverse impacts on certain customers. The existing structure also conforms with accepted industry guidelines. The rationale for moving revenues toward the indicated cost of service results considers that the cost of service study provides the primary guidance of how the cost of service should be recovered. The proposed Step 2 Rates which move revenues to the cost of service by customer classification are appropriate. The rationale for a two-step phase-in of the rates considers gradualism and mitigates the effect of the increase in a single-step proposal.

Q13. Refer to Heppenstall Testimony Response to Question 16.

- a. State whether the estimated demands used in the current cost-of-service study are the same as those used in the cost-of-service study submitted in Case No. 2012-00072.
- b. If the estimated demands are not the same, explain why. Describe all changes in the methodology used to determine estimated demands in the current study from those used in the previous study and why these changes were implemented.

AQ13a. Yes. The estimated demand factors are the same as those used in the District's cost of service study submitted in Case No. 2012-00072.

AQ13b. Not applicable.

Q14. Describe how Northern District establishes the level of compensation for its president and senior management. This description should address the role of Northern District's Board of Commissioners in the process. Compensation includes salary and all fringe benefits.

AQ14: Annually Human Resources will review various utility industry data and compares this information to compensation ranges for all employees. Further, executive compensation data for the industry, region, and similar size utilities and businesses is reviewed. This information is used in the preparation of the annual salary and fringe benefits portion of the budget that is presented to the Board of Commissioners for review and approval.

Concurrent with this effort, a merit based pay for performance evaluation system is in place for all employees, senior management and the President. The budget is reviewed by the Board and, once approved, sets the budget amount that can be spent on salary and fringe benefits for all. Based upon the pay for performance evaluation results, the budgeted amount for compensation is allocated to employees based upon how they performed the previous year.

This final allocation of budget dollars is reported to the Board and then reviewed monthly with the Board as part of the Financial Reports presented by the Vice President of Finance.

Q15. Pursuant to the Governmental Accounting Standards Board Statement No. 68, Northern District will be required to record on the financial statements published after July 1, 2015, its portion of the County Employee Retirement System's (CERS).

Q15a. State Northern District's share of the net pension liability.

Q15b. State the journal entry, or entries, that have been made, or will be made to record Northern District's share of the net pension liability.

Q15c. Explain whether Northern District believes that it could ever be held financially liable for its portion of CERS's net pension liability, either in full or in part.

A15a. According to a report issued by the Kentucky Retirement Systems for fiscal year ended 06/30/14 and audited by Dean, Dorton, Allen and Ford, NKWD's share of the unfunded liability based on actuarial calculations and an employer allocation based on 2014 actual contributions is \$10,823,000. This information can be viewed on page 55 (CERS Non-hazardous) listed under Northern Kentucky Water Service District.

A15b. By 12/31/15 the District will establish a liability in account 253-0010-000 Net Unfunded Pension Liability (CERS) of \$10,823,000 through journal entries that will involve a \$11,165,000 prior period adjustment to 215-0000-000 Unappropriated Fund Balance. We are working out the mechanics of these entries with our auditors including deferred inflows and outflows to arrive at the \$10,823,000 liability at 12/31/15.

A15c. It appears that recognizing a liability on our balance sheet would indicate that potentially could be liable in full or in part if the system should become defunct or insolvent, but that would involve legal actions and the resulting rulings. At a minimum, the District could be required to pay future annual pension contributions sufficient to cover its share of the annual pension obligations.

Q16. Refer to Northern District's application in Case No. 2012-00072, Exhibit A.

Q16a. The following reports are included in the exhibit: Gross Debt Structure Report and Gross Debt Structure Report Senior Debt Only. Provide updates to these reports to reflect Northern District's current outstanding debt.

Q16b. Using these reports show how Northern District calculated its debt service used in the cost-of-service study.

Q16c. Provide the schedules requested in Item 16(a) in Microsoft Excel format.

A16a. See attached schedules.

A16b. Refer to question 4 of this data request for a detailed schedule of the calculation.

A16c. File attached.

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2012					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$0	\$0	\$0	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C Def 2014	\$0	\$0	\$0	
	2004 Def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
Total Senior Debt		\$0	\$0	\$0	\$0
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$0
Year	Series	Principal	Interest	Total	Total Debt Service
2013					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$0	\$0	\$0	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C	\$0	\$0	\$0	
	2004	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2012	\$0	\$0	\$0	
Total Senior Debt		\$0	\$0	\$0	\$0
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$0

**Northern Kentucky Water District
Summary of Debt Service After August 1, 2015**

Year	Series	Principal	Interest	Total	Total Debt Service
2014					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$0	\$0	\$0	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C	\$0	\$0	\$0	
	2004	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2012	\$0	\$0	\$0	
	2013A	\$0	\$0	\$0	
	2013B	\$0	\$0	\$0	
	Total Senior Debt	\$0	\$0	\$0	\$0
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
	Total Subordinate Debt	\$0	\$0	\$0	\$0
	Total Debt Service Senior & Subordinate				\$0
Year	Series	Principal	Interest	Total	Total Debt Service
2015					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$0	\$46,825	\$46,825	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2012	\$0	\$0	\$0	
	2013A	\$0	\$0	\$0	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
	Total Senior Debt	\$0	\$46,825	\$46,825	\$46,825
	KIA F-06	\$91,042	\$46,622	\$137,664	
	KIA C-08	\$148,882	\$26,589	\$175,471	
	KIA F-08	\$92,869	\$22,141	\$115,010	
	KIA F-09	\$510,868	\$247,574	\$758,442	
	Total Subordinate Debt	\$843,661	\$342,926	\$1,186,587	\$1,186,587
	Total Debt Service Senior & Subordinate				\$1,233,412

**Northern Kentucky Water District
Summary of Debt Service After August 1, 2015**

Year	Series	Principal	Interest	Total	Total Debt Service
2016					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$42,000	\$92,600	\$134,600	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$980,000	\$904,488	\$1,884,488	
	2009	\$815,000	\$1,362,169	\$2,177,169	
	2011	\$930,000	\$1,146,512	\$2,076,512	
	2012	\$1,960,000	\$2,413,200	\$4,373,200	
	2013A	\$645,000	\$1,083,051	\$1,728,051	
	2013B	\$2,020,000	\$910,450	\$2,930,450	
	2014B	\$1,850,000	\$580,388	\$2,430,388	
Total Senior Debt		\$9,242,000	\$8,492,858	\$17,734,858	\$17,734,858
	KIA F-06	\$186,201	\$88,786	\$274,987	
	KIA C-08	\$606,807	\$94,325	\$701,132	
	KIA F-08	\$187,134	\$42,537	\$229,671	
	KIA F-09	\$1,037,114	\$477,849	\$1,514,963	
Total Subordinate Debt		\$2,017,256	\$703,497	\$2,720,753	\$2,720,753
Total Debt Service Senior & Subordinate					\$20,455,611
Year	Series	Principal	Interest	Total	Total Debt Service
2017					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$44,000	\$90,450	\$134,450	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,020,000	\$864,488	\$1,884,488	
	2009	\$850,000	\$1,324,663	\$2,174,663	
	2011	\$960,000	\$1,118,162	\$2,078,162	
	2012	\$2,530,000	\$2,310,750	\$4,840,750	
	2013A	\$665,000	\$1,063,401	\$1,728,401	
	2013B	\$1,645,000	\$818,825	\$2,463,825	
	2014B	\$1,940,000	\$485,638	\$2,425,638	
Total Senior Debt		\$9,654,000	\$8,076,377	\$17,730,377	\$17,730,377
	KIA F-06	\$191,828	\$82,689	\$274,517	
	KIA C-08	\$625,264	\$74,639	\$699,903	
	KIA F-08	\$189,010	\$40,192	\$229,202	
	KIA F-09	\$1,057,960	\$454,398	\$1,512,358	
Total Subordinate Debt		\$2,064,062	\$651,918	\$2,715,980	\$2,715,980
Total Debt Service Senior & Subordinate					\$20,446,357

**Northern Kentucky Water District
Summary of Debt Service After August 1, 2015**

Year	Series	Principal	Interest	Total	Total Debt Service
2018					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$46,000	\$88,200	\$134,200	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$970,000	\$824,688	\$1,794,688	
	2009	\$895,000	\$1,282,101	\$2,177,101	
	2011	\$985,000	\$1,088,987	\$2,073,987	
	2012	\$3,475,000	\$2,160,625	\$5,635,625	
	2013A	\$685,000	\$1,039,726	\$1,724,726	
	2013B	\$1,170,000	\$748,450	\$1,918,450	
	2014B	\$1,880,000	\$390,138	\$2,270,138	
Total Senior Debt		\$10,106,000	\$7,622,915	\$17,728,915	\$17,728,915
	KIA F-06	\$197,627	\$76,406	\$274,033	
	KIA C-08	\$644,281	\$54,323	\$698,604	
	KIA F-08	\$190,905	\$37,825	\$228,730	
	KIA F-09	\$1,079,225	\$430,475	\$1,509,700	
Total Subordinate Debt		\$2,112,038	\$599,029	\$2,711,067	\$2,711,067
Total Debt Service Senior & Subordinate					\$20,439,982
Year	Series	Principal	Interest	Total	Total Debt Service
2019					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$49,000	\$85,825	\$134,825	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C	\$0	\$0	\$0	
	2004	\$0	\$0	\$0	
	2006	\$1,010,000	\$785,088	\$1,795,088	
	2009	\$940,000	\$1,236,226	\$2,176,226	
	2011	\$1,015,000	\$1,058,987	\$2,073,987	
	2012	\$3,650,000	\$1,982,500	\$5,632,500	
	2013A	\$720,000	\$1,008,026	\$1,728,026	
	2013B	\$1,230,000	\$688,450	\$1,918,450	
	2014B	\$1,980,000	\$293,638	\$2,273,638	
Total Senior Debt		\$10,594,000	\$7,138,740	\$17,732,740	\$17,732,740
	KIA F-06	\$203,600	\$69,956	\$273,556	
	KIA C-08	\$663,879	\$33,450	\$697,329	
	KIA F-08	\$192,819	\$35,431	\$228,250	
	KIA F-09	\$1,100,917	\$406,071	\$1,506,988	
Total Subordinate Debt		\$2,161,215	\$544,908	\$2,706,123	\$2,706,123
Total Debt Service Senior & Subordinate					\$20,438,863

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2020					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$51,000	\$83,325	\$134,325	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,320,000	\$737,663	\$2,057,663	
	2009	\$990,000	\$1,187,357	\$2,177,357	
	2011	\$1,055,000	\$1,022,662	\$2,077,662	
	2012	\$4,150,000	\$1,787,500	\$5,937,500	
	2013A	\$755,000	\$971,151	\$1,726,151	
	2013B	\$1,295,000	\$625,325	\$1,920,325	
	2014B	\$1,505,000	\$206,513	\$1,711,513	
Total Senior Debt		\$11,121,000	\$6,621,496	\$17,742,496	\$17,742,496
	KIA F-06	\$209,754	\$63,268	\$273,022	
	KIA C-08	\$684,072	\$11,912	\$695,984	
	KIA F-08	\$194,752	\$33,015	\$227,767	
	KIA F-09	\$1,123,045	\$381,176	\$1,504,221	
Total Subordinate Debt		\$2,211,623	\$489,371	\$2,700,994	\$2,700,994
Total Debt Service Senior & Subordinate					\$20,443,490
Year	Series	Principal	Interest	Total	Total Debt Service
2021					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$54,000	\$80,700	\$134,700	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,205,000	\$685,585	\$1,890,585	
	2009	\$1,040,000	\$1,134,688	\$2,174,688	
	2011	\$1,095,000	\$979,662	\$2,074,662	
	2012	\$4,365,000	\$1,574,625	\$5,939,625	
	2013A	\$795,000	\$932,401	\$1,727,401	
	2013B	\$1,355,000	\$559,075	\$1,914,075	
	2014B	\$440,000	\$157,888	\$597,888	
Total Senior Debt		\$10,349,000	\$6,104,624	\$16,453,624	\$16,453,624
	KIA F-06	\$216,094	\$56,401	\$272,495	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$196,704	\$30,575	\$227,279	
	KIA F-09	\$1,145,619	\$355,782	\$1,501,401	
Total Subordinate Debt		\$1,558,417	\$442,758	\$2,001,175	\$2,001,175
Total Debt Service Senior & Subordinate					\$18,454,799

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2022					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$56,000	\$77,950	\$133,950	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,255,000	\$634,847	\$1,889,847	
	2009	\$1,100,000	\$1,077,725	\$2,177,725	
	2011	\$1,140,000	\$934,962	\$2,074,962	
	2012	\$4,590,000	\$1,350,750	\$5,940,750	
	2013A	\$835,000	\$891,651	\$1,726,651	
	2013B	\$1,430,000	\$489,450	\$1,919,450	
	2014B	\$465,000	\$135,263	\$600,263	
Total Senior Debt		\$10,871,000	\$5,592,598	\$16,463,598	\$16,463,598
	KIA F-06	\$222,625	\$49,325	\$271,950	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$198,676	\$28,110	\$226,786	
	KIA F-09	\$1,168,646	\$329,876	\$1,498,522	
Total Subordinate Debt		\$1,589,947	\$407,311	\$1,997,258	\$1,997,258
Total Debt Service Senior & Subordinate					\$18,460,856
Year	Series	Principal	Interest	Total	Total Debt Service
2023					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$59,000	\$75,075	\$134,075	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,420,000	\$579,675	\$1,999,675	
	2009	\$1,160,000	\$1,016,362	\$2,176,362	
	2011	\$1,185,000	\$888,462	\$2,073,462	
	2012	\$4,720,000	\$1,118,000	\$5,838,000	
	2013A	\$880,000	\$848,776	\$1,728,776	
	2013B	\$1,500,000	\$416,200	\$1,916,200	
	2014B	\$485,000	\$116,363	\$601,363	
Total Senior Debt		\$11,409,000	\$5,058,913	\$16,467,913	\$16,467,913
	KIA F-06	\$229,354	\$42,036	\$271,390	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$200,668	\$25,620	\$226,288	
	KIA F-09	\$1,192,135	\$303,450	\$1,495,585	
Total Subordinate Debt		\$1,622,157	\$371,106	\$1,993,263	\$1,993,263
Total Debt Service Senior & Subordinate					\$18,461,176

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2024					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$62,000	\$72,050	\$134,050	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,375,000	\$522,028	\$1,897,028	
	2009	\$1,225,000	\$949,550	\$2,174,550	
	2011	\$1,235,000	\$840,062	\$2,075,062	
	2012	\$4,970,000	\$875,750	\$5,845,750	
	2013A	\$925,000	\$803,651	\$1,728,651	
	2013B	\$1,570,000	\$347,300	\$1,917,300	
	2014B	\$495,000	\$101,663	\$596,663	
Total Senior Debt		\$11,857,000	\$4,512,054	\$16,369,054	\$16,369,054
	KIA F-06	\$236,287	\$34,525	\$270,812	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$202,680	\$23,106	\$225,786	
	KIA F-09	\$1,216,098	\$276,493	\$1,492,591	
Total Subordinate Debt		\$1,655,065	\$334,124	\$1,989,189	\$1,989,189
Total Debt Service Senior & Subordinate					\$18,358,243
Year	Series	Principal	Interest	Total	Total Debt Service
2025					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$65,000	\$68,875	\$133,875	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,440,000	\$463,968	\$1,903,968	
	2009	\$1,300,000	\$877,263	\$2,177,263	
	2011	\$1,285,000	\$789,662	\$2,074,662	
	2012	\$5,220,000	\$621,000	\$5,841,000	
	2013A	\$970,000	\$756,276	\$1,726,276	
	2013B	\$1,635,000	\$283,200	\$1,918,200	
	2014B	\$515,000	\$83,938	\$598,938	
Total Senior Debt		\$12,430,000	\$3,944,182	\$16,374,182	\$16,374,182
	KIA F-06	\$243,428	\$26,789	\$270,217	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$204,711	\$20,566	\$225,277	
	KIA F-09	\$1,240,541	\$248,994	\$1,489,535	
Total Subordinate Debt		\$1,688,680	\$296,349	\$1,985,029	\$1,985,029
Total Debt Service Senior & Subordinate					\$18,359,211

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2026					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$68,000	\$65,550	\$133,550	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,505,000	\$402,287	\$1,907,287	
	2009	\$1,375,000	\$800,357	\$2,175,357	
	2011	\$1,340,000	\$736,325	\$2,076,325	
	2012	\$5,495,000	\$353,125	\$5,848,125	
	2013A	\$1,020,000	\$706,526	\$1,726,526	
	2013B	\$1,700,000	\$216,500	\$1,916,500	
	2014B	\$540,000	\$62,838	\$602,838	
	Total Senior Debt	\$13,043,000	\$3,343,508	\$16,386,508	\$16,386,508
	KIA F-06	\$250,785	\$18,819	\$269,604	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$206,764	\$18,001	\$224,765	
	KIA F-09	\$1,265,476	\$220,942	\$1,486,418	
	Total Subordinate Debt	\$1,723,025	\$257,762	\$1,980,787	\$1,980,787
	Total Debt Service Senior & Subordinate				\$18,367,295
Year	Series	Principal	Interest	Total	Total Debt Service
2027					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$72,000	\$62,050	\$134,050	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,570,000	\$336,944	\$1,906,944	
	2009	\$1,460,000	\$717,026	\$2,177,026	
	2011	\$1,395,000	\$679,044	\$2,074,044	
	2012	\$4,315,000	\$107,875	\$4,422,875	
	2013A	\$1,070,000	\$659,626	\$1,729,626	
	2013B	\$1,780,000	\$138,000	\$1,918,000	
	2014B	\$550,000	\$43,788	\$593,788	
	Total Senior Debt	\$12,212,000	\$2,744,353	\$14,956,353	\$14,956,353
	KIA F-06	\$258,365	\$10,607	\$268,972	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$208,837	\$15,409	\$224,246	
	KIA F-09	\$1,290,912	\$192,327	\$1,483,239	
	Total Subordinate Debt	\$1,758,114	\$218,343	\$1,976,457	\$1,976,457
	Total Debt Service Senior & Subordinate				\$16,932,810

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2028					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$75,000	\$58,375	\$133,375	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,640,000	\$268,732	\$1,908,732	
	2009	\$1,550,000	\$626,726	\$2,176,726	
	2011	\$1,460,000	\$618,375	\$2,078,375	
	2012	\$0	\$0	\$0	
	2013A	\$1,110,000	\$616,026	\$1,726,026	
	2013B	\$1,870,000	\$46,750	\$1,916,750	
	2014B	\$590,000	\$9,219	\$599,219	
	Total Senior Debt	\$8,295,000	\$2,244,203	\$10,539,203	\$10,539,203
	KIA F-06	\$132,097	\$2,146	\$134,243	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$210,930	\$12,793	\$223,723	
	KIA F-09	\$1,316,859	\$163,136	\$1,479,995	
	Total Subordinate Debt	\$1,659,886	\$178,075	\$1,837,961	\$1,837,961
	Total Debt Service Senior & Subordinate				\$12,377,164
Year	Series	Principal	Interest	Total	Total Debt Service
2029					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$79,000	\$54,525	\$133,525	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,720,000	\$197,332	\$1,917,332	
	2009	\$1,645,000	\$530,876	\$2,175,876	
	2011	\$1,520,000	\$555,050	\$2,075,050	
	2012	\$0	\$0	\$0	
	2013A	\$1,155,000	\$570,726	\$1,725,726	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
	Total Senior Debt	\$6,119,000	\$1,908,509	\$8,027,509	\$8,027,509
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$213,045	\$10,149	\$223,194	
	KIA F-09	\$1,343,328	\$133,358	\$1,476,686	
	Total Subordinate Debt	\$1,556,373	\$143,507	\$1,699,880	\$1,699,880
	Total Debt Service Senior & Subordinate				\$9,727,389

**Northern Kentucky Water District
Summary of Debt Service After August 1, 2015**

Year	Series	Principal	Interest	Total	Total Debt Service
2030					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$83,000	\$50,475	\$133,475	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,795,000	\$121,516	\$1,916,516	
	2009	\$1,745,000	\$429,176	\$2,174,176	
	2011	\$1,590,000	\$486,975	\$2,076,975	
	2012	\$0	\$0	\$0	
	2013A	\$1,205,000	\$523,526	\$1,728,526	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
	Total Senior Debt	\$6,418,000	\$1,611,668	\$8,029,668	\$8,029,668
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$215,181	\$7,480	\$222,661	
	KIA F-09	\$1,370,329	\$102,982	\$1,473,311	
	Total Subordinate Debt	\$1,585,510	\$110,462	\$1,695,972	\$1,695,972
	Total Debt Service Senior & Subordinate				\$9,725,640
Year	Series	Principal	Interest	Total	Total Debt Service
2031					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$87,000	\$46,225	\$133,225	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$1,880,000	\$41,125	\$1,921,125	
	2009	\$1,855,000	\$321,176	\$2,176,176	
	2011	\$1,660,000	\$413,850	\$2,073,850	
	2012	\$0	\$0	\$0	
	2013A	\$1,255,000	\$473,541	\$1,728,541	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
	Total Senior Debt	\$6,737,000	\$1,295,917	\$8,032,917	\$8,032,917
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$217,338	\$4,783	\$222,121	
	KIA F-09	\$1,397,873	\$71,996	\$1,469,869	
	Total Subordinate Debt	\$1,615,211	\$76,779	\$1,691,990	\$1,691,990
	Total Debt Service Senior & Subordinate				\$9,724,907

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2032					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$92,000	\$41,750	\$133,750	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$1,975,000	\$201,338	\$2,176,338	
	2011	\$1,745,000	\$332,875	\$2,077,875	
	2012	\$0	\$0	\$0	
	2013A	\$1,310,000	\$418,181	\$1,728,181	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$5,122,000	\$994,144	\$6,116,144	\$6,116,144
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$219,516	\$2,060	\$221,576	
	KIA F-09	\$1,425,970	\$40,387	\$1,466,357	
Total Subordinate Debt		\$1,645,486	\$42,447	\$1,687,933	\$1,687,933
Total Debt Service Senior & Subordinate					\$7,804,077
Year	Series	Principal	Interest	Total	Total Debt Service
2033					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$96,000	\$37,050	\$133,050	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$2,110,000	\$68,575	\$2,178,575	
	2011	\$1,835,000	\$243,375	\$2,078,375	
	2012	\$0	\$0	\$0	
	2013A	\$1,370,000	\$357,881	\$1,727,881	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$5,411,000	\$706,881	\$6,117,881	\$6,117,881
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$723,695	\$8,141	\$731,836	
Total Subordinate Debt		\$723,695	\$8,141	\$731,836	\$731,836
Total Debt Service Senior & Subordinate					\$6,849,717

**Northern Kentucky Water District
Summary of Debt Service After August 1, 2015**

Year	Series	Principal	Interest	Total	Total Debt Service
2034					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$102,000	\$32,100	\$134,100	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$1,925,000	\$149,375	\$2,074,375	
	2012	\$0	\$0	\$0	
	2013A	\$1,430,000	\$296,669	\$1,726,669	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$3,457,000	\$478,144	\$3,935,144	\$3,935,144
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$3,935,144
Year	Series	Principal	Interest	Total	Total Debt Service
2035					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$107,000	\$26,875	\$133,875	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C	\$0	\$0	\$0	
	2004	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$2,025,000	\$50,625	\$2,075,625	
	2012	\$0	\$0	\$0	
	2013A	\$1,490,000	\$235,550	\$1,725,550	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$3,622,000	\$313,050	\$3,935,050	\$3,935,050
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$3,935,050

Northern Kentucky Water District
Summary of Debt Service After August 1, 2015

Year	Series	Principal	Interest	Total	Total Debt Service
2036					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$112,000	\$21,400	\$133,400	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2013A	\$1,555,000	\$172,747	\$1,727,747	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$1,667,000	\$194,147	\$1,861,147	\$1,861,147
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$1,861,147
Year	Series	Principal	Interest	Total	Total Debt Service
2037					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$118,000	\$15,650	\$133,650	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2013A	\$1,620,000	\$106,251	\$1,726,251	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$1,738,000	\$121,901	\$1,859,901	\$1,859,901
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$1,859,901

**Northern Kentucky Water District
Summary of Debt Service After August 1, 2015**

Year	Series	Principal	Interest	Total	Total Debt Service
2038					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$124,000	\$9,600	\$133,600	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2004	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2013A	\$1,690,000	\$35,913	\$1,725,913	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$1,814,000	\$45,513	\$1,859,513	\$1,859,513
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$1,859,513
Year	Series	Principal	Interest	Total	Total Debt Service
2039					
	1997 Def. 2012	\$0	\$0	\$0	
	1998 Def. 2012	\$0	\$0	\$0	
	USDA 2000	\$130,000	\$3,250	\$133,250	
	2001 Def. 2012	\$0	\$0	\$0	
	2002A Def. 2012	\$0	\$0	\$0	
	2002B Def. 2013	\$0	\$0	\$0	
	2003A def. 2013	\$0	\$0	\$0	
	2003B def. 2013	\$0	\$0	\$0	
	2003C def 2014	\$0	\$0	\$0	
	2004 def 2014	\$0	\$0	\$0	
	2006	\$0	\$0	\$0	
	2009	\$0	\$0	\$0	
	2011	\$0	\$0	\$0	
	2013A	\$0	\$0	\$0	
	2013B	\$0	\$0	\$0	
	2014B	\$0	\$0	\$0	
Total Senior Debt		\$130,000	\$3,250	\$133,250	\$133,250
	KIA F-06	\$0	\$0	\$0	
	KIA C-08	\$0	\$0	\$0	
	KIA F-08	\$0	\$0	\$0	
	KIA F-09	\$0	\$0	\$0	
Total Subordinate Debt		\$0	\$0	\$0	\$0
Total Debt Service Senior & Subordinate					\$133,250
Maximum Debt Service					\$20,455,611

USDA 2000 after August 1, 2015			
Date	Principal	Interest	Total
5/1/2012	\$0	\$0	\$0
11/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
5/1/2013	\$0	\$0	\$0
11/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
5/1/2014	\$0	\$0	\$0
11/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
5/1/2015	\$0	\$0	\$0
11/1/2015	\$0	\$46,825	\$46,825
Total 2015	\$0	\$46,825	\$46,825
5/1/2016	\$42,000	\$46,825	\$88,825
11/1/2016	\$0	\$45,775	\$45,775
Total 2016	\$42,000	\$92,600	\$134,600
5/1/2017	\$44,000	\$45,775	\$89,775
11/1/2017	\$0	\$44,675	\$44,675
Total 2017	\$44,000	\$90,450	\$134,450
5/1/2018	\$46,000	\$44,675	\$90,675
11/1/2018	\$0	\$43,525	\$43,525
Total 2018	\$46,000	\$88,200	\$134,200
5/1/2019	\$49,000	\$43,525	\$92,525
8/1/2019	\$0	\$42,300	\$42,300
Total 2019	\$49,000	\$85,825	\$134,825
5/1/2020	\$51,000	\$42,300	\$93,300
11/1/2020	\$0	\$41,025	\$41,025
Total 2020	\$51,000	\$83,325	\$134,325

USDA 2000 after August 1, 2015			
Date	Principal	Interest	Total
5/1/2021	\$54,000	\$41,025	\$95,025
11/1/2021	\$0	\$39,675	\$39,675
Total 2021	\$54,000	\$80,700	\$134,700
5/1/2022	\$56,000	\$39,675	\$95,675
11/1/2022	\$0	\$38,275	\$38,275
Total 2022	\$56,000	\$77,950	\$133,950
5/1/2023	\$59,000	\$38,275	\$97,275
11/1/2023	\$0	\$36,800	\$36,800
Total 2023	\$59,000	\$75,075	\$134,075
5/1/2024	\$62,000	\$36,800	\$98,800
11/1/2024	\$0	\$35,250	\$35,250
Total 2024	\$62,000	\$72,050	\$134,050
5/1/2025	\$65,000	\$35,250	\$100,250
11/1/2025	\$0	\$33,625	\$33,625
Total 2025	\$65,000	\$68,875	\$133,875
5/1/2026	\$68,000	\$33,625	\$101,625
11/1/2026	\$0	\$31,925	\$31,925
Total 2026	\$68,000	\$65,550	\$133,550
5/1/2027	\$72,000	\$31,925	\$103,925
11/1/2027	\$0	\$30,125	\$30,125
Total 2027	\$72,000	\$62,050	\$134,050
5/1/2028	\$75,000	\$30,125	\$105,125
11/1/2028	\$0	\$28,250	\$28,250
Total 2028	\$75,000	\$58,375	\$133,375
5/1/2029	\$79,000	\$28,250	\$107,250
11/1/2029	\$0	\$26,275	\$26,275
Total 2029	\$79,000	\$54,525	\$133,525

USDA 2000			
Date	Principal	Interest	Total
5/1/2030	\$83,000	\$26,275	\$109,275
11/1/2030	\$0	\$24,200	\$24,200
Total 2030	\$83,000	\$50,475	\$133,475
5/1/2031	\$87,000	\$24,200	\$111,200
11/1/2031	\$0	\$22,025	\$22,025
Total 2031	\$87,000	\$46,225	\$133,225
5/1/2032	\$92,000	\$22,025	\$114,025
11/1/2032	\$0	\$19,725	\$19,725
Total 2032	\$92,000	\$41,750	\$133,750
5/1/2033	\$96,000	\$19,725	\$115,725
11/1/2033	\$0	\$17,325	\$17,325
Total 2033	\$96,000	\$37,050	\$133,050
5/1/2034	\$102,000	\$17,325	\$119,325
11/1/2034	\$0	\$14,775	\$14,775
Total 2034	\$102,000	\$32,100	\$134,100
5/1/2035	\$107,000	\$14,775	\$121,775
11/1/2035	\$0	\$12,100	\$12,100
Total 2035	\$107,000	\$26,875	\$133,875
5/1/2036	\$112,000	\$12,100	\$124,100
11/1/2036	\$0	\$9,300	\$9,300
Total 2036	\$112,000	\$21,400	\$133,400
5/1/2037	\$118,000	\$9,300	\$127,300
11/1/2037	\$0	\$6,350	\$6,350
Total 2037	\$118,000	\$15,650	\$133,650
5/1/2038	\$124,000	\$6,350	\$130,350
11/1/2038	\$0	\$3,250	\$3,250
Total 2038	\$124,000	\$9,600	\$133,600
5/1/2039	\$130,000	\$3,250	\$133,250
Total 2039	\$130,000	\$3,250	\$133,250
Grand Total	\$1,873,000	\$1,386,750	\$3,259,750

Series 2006A After August 1, 2015			
Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$980,000	\$462,044	\$1,442,044
8/1/2016	\$0	\$442,444	\$442,444
Total 2016	\$980,000	\$904,488	\$1,884,488
2/1/2017	\$1,020,000	\$442,444	\$1,462,444
8/1/2017	\$0	\$422,044	\$422,044
Total 2017	\$1,020,000	\$864,488	\$1,884,488
2/1/2018	\$970,000	\$422,044	\$1,392,044
8/1/2018	\$0	\$402,644	\$402,644
Total 2018	\$970,000	\$824,688	\$1,794,688
2/1/2019	\$1,010,000	\$402,644	\$1,412,644
8/1/2019	\$0	\$382,444	\$382,444
Total 2019	\$1,010,000	\$785,088	\$1,795,088
2/1/2020	\$1,320,000	\$382,444	\$1,702,444
8/1/2020	\$0	\$355,219	\$355,219
Total 2020	\$1,320,000	\$737,663	\$2,057,663

Series 2006A After August 1, 2015			
Date	Principal	Interest	Total
2/1/2021	\$1,205,000	\$355,219	\$1,560,219
8/1/2021	\$0	\$330,366	\$330,366
Total 2021	\$1,205,000	\$685,585	\$1,890,585
2/1/2022	\$1,255,000	\$330,366	\$1,585,366
8/1/2022	\$0	\$304,481	\$304,481
Total 2022	\$1,255,000	\$634,847	\$1,889,847
2/1/2023	\$1,420,000	\$304,481	\$1,724,481
8/1/2023	\$0	\$275,194	\$275,194
Total 2023	\$1,420,000	\$579,675	\$1,999,675
2/1/2024	\$1,375,000	\$275,194	\$1,650,194
8/1/2024	\$0	\$246,834	\$246,834
Total 2024	\$1,375,000	\$522,028	\$1,897,028
2/1/2025	\$1,440,000	\$246,834	\$1,686,834
8/1/2025	\$0	\$217,134	\$217,134
Total 2025	\$1,440,000	\$463,968	\$1,903,968
2/1/2026	\$1,505,000	\$217,134	\$1,722,134
8/1/2026	\$0	\$185,153	\$185,153
Total 2026	\$1,505,000	\$402,287	\$1,907,287
2/1/2027	\$1,570,000	\$185,153	\$1,755,153
8/1/2027	\$0	\$151,791	\$151,791
Total 2027	\$1,570,000	\$336,944	\$1,906,944
2/1/2028	\$1,640,000	\$151,791	\$1,791,791
8/1/2028	\$0	\$116,941	\$116,941
Total 2028	\$1,640,000	\$268,732	\$1,908,732
2/1/2029	\$1,720,000	\$116,941	\$1,836,941
8/1/2029	\$0	\$80,391	\$80,391
Total 2029	\$1,720,000	\$197,332	\$1,917,332

Series 2006A After August 1, 2015			
Date	Principal	Interest	Total
2/1/2030	\$1,795,000	\$80,391	\$1,875,391
8/1/2030	\$0	\$41,125	\$41,125
Total 2030	\$1,795,000	\$121,516	\$1,916,516
2/1/2031	\$1,880,000	\$41,125	\$1,921,125
8/1/2031	\$0	\$0	\$0
Total 2031	\$1,880,000	\$41,125	\$1,921,125
2/1/2032	\$0	\$0	\$0
8/1/2032	\$0	\$0	\$0
Total 2031	\$0	\$0	\$0
Grand Total	\$22,105,000	\$8,370,454	\$30,475,454

Series 2009 After August 1, 2015			
Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$815,000	\$689,744	\$1,504,744
8/1/2016	\$0	\$672,425	\$672,425
Total 2016	\$815,000	\$1,362,169	\$2,177,169
2/1/2017	\$850,000	\$672,425	\$1,522,425
8/1/2017	\$0	\$652,238	\$652,238
Total 2017	\$850,000	\$1,324,663	\$2,174,663
2/1/2018	\$895,000	\$652,238	\$1,547,238
8/1/2018	\$0	\$629,863	\$629,863
Total 2018	\$895,000	\$1,282,101	\$2,177,101
2/1/2019	\$940,000	\$629,863	\$1,569,863
8/1/2019	\$0	\$606,363	\$606,363
Total 2019	\$940,000	\$1,236,226	\$2,176,226
2/1/2020	\$990,000	\$606,363	\$1,596,363
8/1/2020	\$0	\$580,994	\$580,994
Total 2020	\$990,000	\$1,187,357	\$2,177,357

Series 2009 After August 1, 2015			
Date	Principal	Interest	Total
2/1/2021	\$1,040,000	\$580,994	\$1,620,994
8/1/2021	\$0	\$553,694	\$553,694
Total 2021	\$1,040,000	\$1,134,688	\$2,174,688
2/1/2022	\$1,100,000	\$553,594	\$1,653,594
8/1/2022	\$0	\$524,131	\$524,131
Total 2022	\$1,100,000	\$1,077,725	\$2,177,725
2/1/2023	\$1,160,000	\$524,131	\$1,684,131
8/1/2023	\$0	\$492,231	\$492,231
Total 2023	\$1,160,000	\$1,016,362	\$2,176,362
2/1/2024	\$1,225,000	\$492,231	\$1,717,231
8/1/2024	\$0	\$457,319	\$457,319
Total 2024	\$1,225,000	\$949,550	\$2,174,550
2/1/2025	\$1,300,000	\$457,319	\$1,757,319
8/1/2025	\$0	\$419,944	\$419,944
Total 2025	\$1,300,000	\$877,263	\$2,177,263
2/1/2026	\$1,375,000	\$419,944	\$1,794,944
8/1/2026	\$0	\$380,413	\$380,413
Total 2026	\$1,375,000	\$800,357	\$2,175,357
2/1/2027	\$1,460,000	\$380,413	\$1,840,413
8/1/2027	\$0	\$336,613	\$336,613
Total 2027	\$1,460,000	\$717,026	\$2,177,026
2/1/2028	\$1,550,000	\$336,613	\$1,886,613
8/1/2028	\$0	\$290,113	\$290,113
Total 2028	\$1,550,000	\$626,726	\$2,176,726
2/1/2029	\$1,645,000	\$290,113	\$1,935,113
8/1/2029	\$0	\$240,763	\$240,763
Total 2029	\$1,645,000	\$530,876	\$2,175,876

Series 2009 After August 1, 2015			
Date	Principal	Interest	Total
2/1/2030	\$1,745,000	\$240,763	\$1,985,763
8/1/2030	\$0	\$188,413	\$188,413
Total 2030	\$1,745,000	\$429,176	\$2,174,176
2/1/2031	\$1,855,000	\$188,413	\$2,043,413
8/1/2031	\$0	\$132,763	\$132,763
Total 2031	\$1,855,000	\$321,176	\$2,176,176
2/1/2032	\$1,975,000	\$132,763	\$2,107,763
8/1/2032	\$0	\$68,575	\$68,575
Total 2032	\$1,975,000	\$201,338	\$2,176,338
2/1/2033	\$2,110,000	\$68,575	\$2,178,575
8/1/2033	\$0	\$0	\$0
Total 2033	\$2,110,000	\$68,575	\$2,178,575
Grand Total	\$24,030,000	\$15,143,354	\$39,173,354

Series 2011 After August 1, 2015			
Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$930,000	\$580,231	\$1,510,231
8/1/2016	\$0	\$566,281	\$566,281
Total 2016	\$930,000	\$1,146,512	\$2,076,512
2/1/2017	\$960,000	\$566,281	\$1,526,281
8/1/2017	\$0	\$551,881	\$551,881
Total 2017	\$960,000	\$1,118,162	\$2,078,162
2/1/2018	\$985,000	\$551,881	\$1,536,881
8/1/2018	\$0	\$537,106	\$537,106
Total 2018	\$985,000	\$1,088,987	\$2,073,987
2/1/2019	\$1,015,000	\$537,106	\$1,552,106
8/1/2019	\$0	\$521,881	\$521,881
Total 2019	\$1,015,000	\$1,058,987	\$2,073,987
2/1/2020	\$1,055,000	\$521,881	\$1,576,881
8/1/2020	\$0	\$500,781	\$500,781
Total 2020	\$1,055,000	\$1,022,662	\$2,077,662

Series 2011 After August 1, 2015			
Date	Principal	Interest	Total
2/1/2021	\$1,095,000	\$500,781	\$1,595,781
8/1/2021	\$0	\$478,881	\$478,881
Total 2021	\$1,095,000	\$979,662	\$2,074,662
2/1/2022	\$1,140,000	\$478,881	\$1,618,881
8/1/2022	\$0	\$456,081	\$456,081
Total 2022	\$1,140,000	\$934,962	\$2,074,962
2/1/2023	\$1,185,000	\$456,081	\$1,641,081
8/1/2023	\$0	\$432,381	\$432,381
Total 2023	\$1,185,000	\$888,462	\$2,073,462
2/1/2024	\$1,235,000	\$432,381	\$1,667,381
8/1/2024	\$0	\$407,681	\$407,681
Total 2024	\$1,235,000	\$840,062	\$2,075,062
2/1/2025	\$1,285,000	\$407,681	\$1,692,681
8/1/2025	\$0	\$381,981	\$381,981
Total 2025	\$1,285,000	\$789,662	\$2,074,662
2/1/2026	\$1,340,000	\$381,981	\$1,721,981
8/1/2026	\$0	\$354,344	\$354,344
Total 2026	\$1,340,000	\$736,325	\$2,076,325
2/1/2027	\$1,395,000	\$354,344	\$1,749,344
8/1/2027	\$0	\$324,700	\$324,700
Total 2027	\$1,395,000	\$679,044	\$2,074,044
2/1/2028	\$1,460,000	\$324,700	\$1,784,700
8/1/2028	\$0	\$293,675	\$293,675
Total 2028	\$1,460,000	\$618,375	\$2,078,375
2/1/2029	\$1,520,000	\$293,675	\$1,813,675
8/1/2029	\$0	\$261,375	\$261,375
Total 2029	\$1,520,000	\$555,050	\$2,075,050

Series 2011 After August 1, 2015			
Date	Principal	Interest	Total
2/1/2030	\$1,590,000	\$261,375	\$1,851,375
8/1/2030	\$0	\$225,600	\$225,600
Total 2030	\$1,590,000	\$486,975	\$2,076,975
2/1/2031	\$1,660,000	\$225,600	\$1,885,600
8/1/2031	\$0	\$188,250	\$188,250
Total 2031	\$1,660,000	\$413,850	\$2,073,850
2/1/2032	\$1,745,000	\$188,250	\$1,933,250
8/1/2032	\$0	\$144,625	\$144,625
Total 2032	\$1,745,000	\$332,875	\$2,077,875
2/1/2033	\$1,835,000	\$144,625	\$1,979,625
8/1/2033	\$0	\$98,750	\$98,750
Total 2033	\$1,835,000	\$243,375	\$2,078,375
2/1/2034	\$1,925,000	\$98,750	\$2,023,750
8/1/2034	\$0	\$50,625	\$50,625
Total 2034	\$1,925,000	\$149,375	\$2,074,375
2/1/2035	\$2,025,000	\$50,625	\$2,075,625
8/1/2035	\$0	\$0	\$0
Total 2035	\$2,025,000	\$50,625	\$2,075,625
Grand Total	\$27,380,000	\$14,133,989	\$41,513,989

Series 2012 Refunding After August 1, 2015			
Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$1,960,000	\$1,226,200	\$3,186,200
8/1/2016	\$0	\$1,187,000	\$1,187,000
Total 2016	\$1,960,000	\$2,413,200	\$4,373,200
2/1/2017	\$2,530,000	\$1,187,000	\$3,717,000
8/1/2017	\$0	\$1,123,750	\$1,123,750
Total 2017	\$2,530,000	\$2,310,750	\$4,840,750
2/1/2018	\$3,475,000	\$1,123,750	\$4,598,750
8/1/2018	\$0	\$1,036,875	\$1,036,875
Total 2018	\$3,475,000	\$2,160,625	\$5,635,625
2/1/2019	\$3,650,000	\$1,036,875	\$4,686,875
8/1/2019	\$0	\$945,625	\$945,625
Total 2019	\$3,650,000	\$1,982,500	\$5,632,500
2/1/2020	\$4,150,000	\$945,625	\$5,095,625
8/1/2020	\$0	\$841,875	\$841,875
Total 2020	\$4,150,000	\$1,787,500	\$5,937,500

Series 2012 Refunding After August 1, 2015

Date	Principal	Interest	Total
2/1/2021	\$4,365,000	\$841,875	\$5,206,875
8/1/2021	\$0	\$732,750	\$732,750
Total 2021	\$4,365,000	\$1,574,625	\$5,939,625
2/1/2022	\$4,590,000	\$732,750	\$5,322,750
8/1/2022	\$0	\$618,000	\$618,000
Total 2022	\$4,590,000	\$1,350,750	\$5,940,750
2/1/2023	\$4,720,000	\$618,000	\$5,338,000
8/1/2023	\$0	\$500,000	\$500,000
Total 2023	\$4,720,000	\$1,118,000	\$5,838,000
2/1/2024	\$4,970,000	\$500,000	\$5,470,000
8/1/2024	\$0	\$375,750	\$375,750
Total 2024	\$4,970,000	\$875,750	\$5,845,750
2/1/2025	\$5,220,000	\$375,750	\$5,595,750
8/1/2025	\$0	\$245,250	\$245,250
Total 2025	\$5,220,000	\$621,000	\$5,841,000
2/1/2026	\$5,495,000	\$245,250	\$5,740,250
8/1/2026	\$0	\$107,875	\$107,875
Total 2026	\$5,495,000	\$353,125	\$5,848,125
2/1/2027	\$4,315,000	\$107,875	\$4,422,875
8/1/2027	\$0	\$0	\$0
Total 2027	\$4,315,000	\$107,875	\$4,422,875
2/1/2028	\$0	\$0	\$0
8/1/2028	\$0	\$0	\$0
Total 2028	\$0	\$0	\$0
2/1/2029	\$0	\$0	\$0
8/1/2029	\$0	\$0	\$0
Total 2029	\$0	\$0	\$0

Series 2012 Refunding After August 1, 2015

Date	Principal	Interest	Total
2/1/2030	\$0	\$0	\$0
8/1/2030	\$0	\$0	\$0
Total 2030	\$0	\$0	\$0
2/1/2031	\$0	\$0	\$0
8/1/2031	\$0	\$0	\$0
Total 2031	\$0	\$0	\$0
2/1/2032	\$0	\$0	\$0
8/1/2032	\$0	\$0	\$0
Total 2032	\$0	\$0	\$0
2/1/2033	\$0	\$0	\$0
8/1/2033	\$0	\$0	\$0
Total 2033	\$0	\$0	\$0
2/1/2034	\$0	\$0	\$0
8/1/2034	\$0	\$0	\$0
Total 2034	\$0	\$0	\$0
2/1/2035	\$0	\$0	\$0
8/1/2035	\$0	\$0	\$0
Total 2035	\$0	\$0	\$0
Grand Total	\$49,440,000	\$16,655,700	\$66,095,700

Series 2013A After August 1, 2015

Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$645,000	\$546,363	\$1,191,363
8/1/2016	\$0	\$536,688	\$536,688
Total 2016	\$645,000	\$1,083,051	\$1,728,051
2/1/2017	\$665,000	\$536,688	\$1,201,688
8/1/2017	\$0	\$526,713	\$526,713
Total 2017	\$665,000	\$1,063,401	\$1,728,401
2/1/2018	\$685,000	\$526,713	\$1,211,713
8/1/2018	\$0	\$513,013	\$513,013
Total 2018	\$685,000	\$1,039,726	\$1,724,726
2/1/2019	\$720,000	\$513,013	\$1,233,013
8/1/2019	\$0	\$495,013	\$495,013
Total 2019	\$720,000	\$1,008,026	\$1,728,026
2/1/2020	\$755,000	\$495,013	\$1,250,013
8/1/2020	\$0	\$476,138	\$476,138
Total 2020	\$755,000	\$971,151	\$1,726,151

Series 2013A After August 1, 2015			
Date	Principal	Interest	Total
2/1/2021	\$795,000	\$476,138	\$1,271,138
8/1/2021	\$0	\$456,263	\$456,263
Total 2021	\$795,000	\$932,401	\$1,727,401
2/1/2022	\$835,000	\$456,263	\$1,291,263
8/1/2022	\$0	\$435,388	\$435,388
Total 2022	\$835,000	\$891,651	\$1,726,651
2/1/2023	\$880,000	\$435,388	\$1,315,388
8/1/2023	\$0	\$413,388	\$413,388
Total 2023	\$880,000	\$848,776	\$1,728,776
2/1/2024	\$925,000	\$413,388	\$1,338,388
8/1/2024	\$0	\$390,263	\$390,263
Total 2024	\$925,000	\$803,651	\$1,728,651
2/1/2025	\$970,000	\$390,263	\$1,360,263
8/1/2025	\$0	\$366,013	\$366,013
Total 2025	\$970,000	\$756,276	\$1,726,276
2/1/2026	\$1,020,000	\$366,013	\$1,386,013
8/1/2026	\$0	\$340,513	\$340,513
Total 2026	\$1,020,000	\$706,526	\$1,726,526
2/1/2027	\$1,070,000	\$340,513	\$1,410,513
8/1/2027	\$0	\$319,113	\$319,113
Total 2027	\$1,070,000	\$659,626	\$1,729,626
2/1/2028	\$1,110,000	\$319,113	\$1,429,113
8/1/2028	\$0	\$296,913	\$296,913
Total 2028	\$1,110,000	\$616,026	\$1,726,026
2/1/2029	\$1,155,000	\$296,913	\$1,451,913
8/1/2029	\$0	\$273,813	\$273,813
Total 2029	\$1,155,000	\$570,726	\$1,725,726

Series 2013A After August 1, 2015			
Date	Principal	Interest	Total
2/1/2030	\$1,205,000	\$273,813	\$1,478,813
8/1/2030	\$0	\$249,713	\$249,713
Total 2030	\$1,205,000	\$523,526	\$1,728,526
2/1/2031	\$1,255,000	\$249,713	\$1,504,713
8/1/2031	\$0	\$223,828	\$223,828
Total 2031	\$1,255,000	\$473,541	\$1,728,541
2/1/2032	\$1,310,000	\$223,828	\$1,533,828
8/1/2032	\$0	\$194,353	\$194,353
Total 2032	\$1,310,000	\$418,181	\$1,728,181
2/1/2033	\$1,370,000	\$194,353	\$1,564,353
8/1/2033	\$0	\$163,528	\$163,528
Total 2033	\$1,370,000	\$357,881	\$1,727,881
2/1/2034	\$1,430,000	\$163,528	\$1,593,528
8/1/2034	\$0	\$133,141	\$133,141
Total 2034	\$1,430,000	\$296,669	\$1,726,669
2/1/2035	\$1,490,000	\$133,141	\$1,623,141
8/1/2035	\$0	\$102,409	\$102,409
Total 2035	\$1,490,000	\$235,550	\$1,725,550
2/1/2036	\$1,555,000	\$102,409	\$1,657,409
8/1/2036	\$0	\$70,338	\$70,338
Total 2036	\$1,555,000	\$172,747	\$1,727,747
2/1/2037	\$1,620,000	\$70,338	\$1,690,338
8/1/2037	\$0	\$35,913	\$35,913
Total 2037	\$1,620,000	\$106,251	\$1,726,251
2/1/2038	\$1,690,000	\$35,913	\$1,725,913
8/1/2038	\$0	\$0	\$0
Total 2038	\$1,690,000	\$35,913	\$1,725,913
Grand Total	\$25,155,000	\$14,571,273	\$39,726,273

Series 2013B Refunding After August 1, 2015			
Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$2,020,000	\$480,475	\$2,500,475
8/1/2016	\$0	\$429,975	\$429,975
Total 2016	\$2,020,000	\$910,450	\$2,930,450
2/1/2017	\$1,645,000	\$429,975	\$2,074,975
8/1/2017	\$0	\$388,850	\$388,850
Total 2017	\$1,645,000	\$818,825	\$2,463,825
2/1/2018	\$1,170,000	\$388,850	\$1,558,850
8/1/2018	\$0	\$359,600	\$359,600
Total 2018	\$1,170,000	\$748,450	\$1,918,450
2/1/2019	\$1,230,000	\$359,600	\$1,589,600
8/1/2019	\$0	\$328,850	\$328,850
Total 2019	\$1,230,000	\$688,450	\$1,918,450
2/1/2020	\$1,295,000	\$328,850	\$1,623,850
8/1/2020	\$0	\$296,475	\$296,475
Total 2020	\$1,295,000	\$625,325	\$1,920,325

Series 2013B Refunding After August 1, 2015			
Date	Principal	Interest	Total
2/1/2021	\$1,355,000	\$296,475	\$1,651,475
8/1/2021	\$0	\$262,600	\$262,600
Total 2021	\$1,355,000	\$559,075	\$1,914,075
2/1/2022	\$1,430,000	\$262,600	\$1,692,600
8/1/2022	\$0	\$226,850	\$226,850
Total 2022	\$1,430,000	\$489,450	\$1,919,450
2/1/2023	\$1,500,000	\$226,850	\$1,726,850
8/1/2023	\$0	\$189,350	\$189,350
Total 2023	\$1,500,000	\$416,200	\$1,916,200
2/1/2024	\$1,570,000	\$189,350	\$1,759,350
8/1/2024	\$0	\$157,950	\$157,950
Total 2024	\$1,570,000	\$347,300	\$1,917,300
2/1/2025	\$1,635,000	\$157,950	\$1,792,950
8/1/2025	\$0	\$125,250	\$125,250
Total 2025	\$1,635,000	\$283,200	\$1,918,200
2/1/2026	\$1,700,000	\$125,250	\$1,825,250
8/1/2026	\$0	\$91,250	\$91,250
Total 2026	\$1,700,000	\$216,500	\$1,916,500
2/1/2027	\$1,780,000	\$91,250	\$1,871,250
8/1/2027	\$0	\$46,750	\$46,750
Total 2027	\$1,780,000	\$138,000	\$1,918,000
2/1/2028	\$1,870,000	\$46,750	\$1,916,750
8/1/2028	\$0	\$0	\$0
Total 2028	\$1,870,000	\$46,750	\$1,916,750
Grand Total	\$20,200,000	\$6,287,975	\$26,487,975

Series 2014B Refunding After August 1, 2015

Date	Principal	Interest	Total
2/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
Total 2015	\$0	\$0	\$0
2/1/2016	\$1,850,000	\$313,319	\$2,163,319
8/1/2016	\$0	\$267,069	\$267,069
Total 2016	\$1,850,000	\$580,388	\$2,430,388
2/1/2017	\$1,940,000	\$267,069	\$2,207,069
8/1/2017	\$0	\$218,569	\$218,569
Total 2017	\$1,940,000	\$485,638	\$2,425,638
2/1/2018	\$1,880,000	\$218,569	\$2,098,569
8/1/2018	\$0	\$171,569	\$171,569
Total 2018	\$1,880,000	\$390,138	\$2,270,138
2/1/2019	\$1,980,000	\$171,569	\$2,151,569
8/1/2019	\$0	\$122,069	\$122,069
Total 2019	\$1,980,000	\$293,638	\$2,273,638
2/1/2020	\$1,505,000	\$122,069	\$1,627,069
8/1/2020	\$0	\$84,444	\$84,444
Total 2020	\$1,505,000	\$206,513	\$1,711,513

Series 2014B Refunding After August 1, 2015			
Date	Principal	Interest	Total
2/1/2021	\$440,000	\$84,444	\$524,444
8/1/2021	\$0	\$73,444	\$73,444
Total 2021	\$440,000	\$157,888	\$597,888
2/1/2022	\$465,000	\$73,444	\$538,444
8/1/2022	\$0	\$61,819	\$61,819
Total 2022	\$465,000	\$135,263	\$600,263
2/1/2023	\$485,000	\$61,819	\$546,819
8/1/2023	\$0	\$54,544	\$54,544
Total 2023	\$485,000	\$116,363	\$601,363
2/1/2024	\$495,000	\$54,544	\$549,544
8/1/2024	\$0	\$47,119	\$47,119
Total 2024	\$495,000	\$101,663	\$596,663
2/1/2025	\$515,000	\$47,119	\$562,119
8/1/2025	\$0	\$36,819	\$36,819
Total 2025	\$515,000	\$83,938	\$598,938
2/1/2026	\$540,000	\$36,819	\$576,819
8/1/2026	\$0	\$26,019	\$26,019
Total 2026	\$540,000	\$62,838	\$602,838
2/1/2027	\$550,000	\$26,019	\$576,019
8/1/2027	\$0	\$17,769	\$17,769
Total 2027	\$550,000	\$43,788	\$593,788
2/1/2028	\$570,000	\$17,769	\$587,769
8/1/2028	\$0	\$9,219	\$9,219
Total 2028	\$570,000	\$26,988	\$596,988
2/1/2029	\$590,000	\$9,219	\$599,219
8/1/2029	\$0	\$0	\$0
Total 2029	\$590,000	\$9,219	\$599,219
Grand Total	\$13,805,000	\$2,694,263	\$16,499,263

KIA F-06 Memorial Chemical After August 1, 2015			
Date	Principal	Interest	Total
6/1/2012	\$0	\$0	\$0
12/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
6/1/2013	\$0	\$0	\$0
12/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
6/1/2014	\$0	\$0	\$0
12/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
6/1/2015	\$0	\$0	\$0
12/1/2015	\$91,042	\$46,622	\$137,664
Total 2015	\$91,042	\$46,622	\$137,664
6/1/2016	\$92,407	\$45,144	\$137,551
12/1/2016	\$93,794	\$43,642	\$137,436
Total 2016	\$186,201	\$88,786	\$274,987
6/1/2017	\$95,200	\$42,118	\$137,318
12/1/2017	\$96,628	\$40,571	\$137,199
Total 2017	\$191,828	\$82,689	\$274,517
6/1/2018	\$98,078	\$39,000	\$137,078
12/1/2018	\$99,549	\$37,406	\$136,955
Total 2018	\$197,627	\$76,406	\$274,033
6/1/2019	\$101,042	\$35,809	\$136,851
12/1/2019	\$102,558	\$34,147	\$136,705
Total 2019	\$203,600	\$69,956	\$273,556
6/1/2020	\$104,096	\$32,480	\$136,576
12/1/2020	\$105,658	\$30,788	\$136,446
Total 2020	\$209,754	\$63,268	\$273,022

KIA F-06 Memorial Chemical After August 1, 2015			
Date	Principal	Interest	Total
6/1/2021	\$107,243	\$29,072	\$136,315
12/1/2021	\$108,851	\$27,329	\$136,180
Total 2021	\$216,094	\$56,401	\$272,495
6/1/2022	\$110,484	\$25,560	\$136,044
12/1/2022	\$112,141	\$23,765	\$135,906
Total 2022	\$222,625	\$49,325	\$271,950
6/1/2023	\$113,823	\$21,943	\$135,766
12/1/2023	\$115,531	\$20,093	\$135,624
Total 2023	\$229,354	\$42,036	\$271,390
6/1/2024	\$117,264	\$18,215	\$135,479
12/1/2024	\$119,023	\$16,310	\$135,333
Total 2024	\$236,287	\$34,525	\$270,812
6/1/2025	\$120,808	\$14,376	\$135,184
12/1/2025	\$122,620	\$12,413	\$135,033
Total 2025	\$243,428	\$26,789	\$270,217
6/1/2026	\$124,459	\$10,421	\$134,880
12/1/2026	\$126,326	\$8,398	\$134,724
Total 2026	\$250,785	\$18,819	\$269,604
6/1/2027	\$128,221	\$6,345	\$134,566
12/1/2027	\$130,144	\$4,262	\$134,406
Total 2027	\$258,365	\$10,607	\$268,972
6/1/2028	\$132,097	\$2,146	\$134,243
8/1/2028	\$0	\$0	\$0
Total 2028	\$132,097	\$2,146	\$134,243
2/1/2029	\$0	\$0	\$0
8/1/2029	\$0	\$0	\$0
Total 2029	\$0	\$0	\$0

KIA F-06 Memorial Chemical After August 1, 2015			
Date	Principal	Interest	Total
2/1/2030	\$0	\$0	\$0
8/1/2030	\$0	\$0	\$0
Total 2030	\$0	\$0	\$0
2/1/2031	\$0	\$0	\$0
8/1/2031	\$0	\$0	\$0
Total 2031	\$0	\$0	\$0
2/1/2032	\$0	\$0	\$0
8/1/2032	\$0	\$0	\$0
Total 2032	\$0	\$0	\$0
2/1/2033	\$0	\$0	\$0
8/1/2033	\$0	\$0	\$0
Total 2033	\$0	\$0	\$0
2/1/2034	\$0	\$0	\$0
8/1/2034	\$0	\$0	\$0
Total 2034	\$0	\$0	\$0
2/1/2035	\$0	\$0	\$0
8/1/2035	\$0	\$0	\$0
Total 2035	\$0	\$0	\$0
Grand Total	\$2,869,087	\$668,375	\$3,537,462

KIA F-08-07 Various After August 1, 2015

Date	Principal	Interest	Total
6/1/2012	\$0	\$0	\$0
12/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
6/1/2013	\$0	\$0	\$0
12/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
6/1/2014	\$0	\$0	\$0
12/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
6/1/2015	\$0	\$0	\$0
12/1/2015	\$92,869	\$22,141	\$115,010
Total 2015	\$92,869	\$22,141	\$115,010
6/1/2016	\$93,334	\$21,560	\$114,894
12/1/2016	\$93,800	\$20,977	\$114,777
Total 2016	\$187,134	\$42,537	\$229,671
6/1/2017	\$94,269	\$20,391	\$114,660
12/1/2017	\$94,741	\$19,801	\$114,542
Total 2017	\$189,010	\$40,192	\$229,202
6/1/2018	\$95,214	\$19,210	\$114,424
12/1/2018	\$95,691	\$18,615	\$114,306
Total 2018	\$190,905	\$37,825	\$228,730
6/1/2019	\$96,169	\$18,016	\$114,185
12/1/2019	\$96,650	\$17,415	\$114,065
Total 2019	\$192,819	\$35,431	\$228,250
6/1/2020	\$97,133	\$16,811	\$113,944
12/1/2020	\$97,619	\$16,204	\$113,823
Total 2020	\$194,752	\$33,015	\$227,767

KIA F-08-07 Various After August 1, 2015

Date	Principal	Interest	Total
6/1/2021	\$98,107	\$15,594	\$113,701
12/1/2021	\$98,597	\$14,981	\$113,578
Total 2021	\$196,704	\$30,575	\$227,279
6/1/2022	\$99,090	\$14,365	\$113,455
12/1/2022	\$99,586	\$13,745	\$113,331
Total 2022	\$198,676	\$28,110	\$226,786
6/1/2023	\$100,084	\$13,123	\$113,207
12/1/2023	\$100,584	\$12,497	\$113,081
Total 2023	\$200,668	\$25,620	\$226,288
6/1/2024	\$101,087	\$11,869	\$112,956
12/1/2024	\$101,593	\$11,237	\$112,830
Total 2024	\$202,680	\$23,106	\$225,786
6/1/2025	\$102,100	\$10,602	\$112,702
12/1/2025	\$102,611	\$9,964	\$112,575
Total 2025	\$204,711	\$20,566	\$225,277
6/1/2026	\$103,124	\$9,323	\$112,447
12/1/2026	\$103,640	\$8,678	\$112,318
Total 2026	\$206,764	\$18,001	\$224,765
6/1/2027	\$104,158	\$8,030	\$112,188
12/1/2027	\$104,679	\$7,379	\$112,058
Total 2027	\$208,837	\$15,409	\$224,246
6/1/2028	\$105,202	\$6,725	\$111,927
12/1/2028	\$105,728	\$6,068	\$111,796
Total 2028	\$210,930	\$12,793	\$223,723
6/1/2029	\$106,257	\$5,406	\$111,663
12/1/2029	\$106,788	\$4,743	\$111,531
Total 2029	\$213,045	\$10,149	\$223,194

KIA F-08-07 Various After August 1, 2015			
Date	Principal	Interest	Total
6/1/2030	\$107,322	\$4,075	\$111,397
12/1/2030	\$107,859	\$3,405	\$111,264
Total 2030	\$215,181	\$7,480	\$222,661
6/1/2031	\$108,398	\$2,730	\$111,128
12/1/2031	\$108,940	\$2,053	\$110,993
Total 2031	\$217,338	\$4,783	\$222,121
6/1/2032	\$109,484	\$1,372	\$110,856
12/1/2032	\$110,032	\$688	\$110,720
Total 2032	\$219,516	\$2,060	\$221,576
6/1/2033	\$0	\$0	\$0
12/1/2033	\$0	\$0	\$0
Total 2033	\$0	\$0	\$0
6/1/2034	\$0	\$0	\$0
12/1/2034	\$0	\$0	\$0
Total 2034	\$0	\$0	\$0
6/1/2035	\$0	\$0	\$0
12/1/2035	\$0	\$0	\$0
Total 2035	\$0	\$0	\$0
Grand Total	\$3,542,539	\$409,793	\$3,952,332

KIA F-09-02 GAC After August 1, 2015			
Date	Principal	Interest	Total
6/1/2013	\$0	\$0	\$0
12/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
6/1/2014	\$0	\$0	\$0
12/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0
6/1/2015	\$0	\$0	\$0
12/1/2015	\$510,868	\$247,574	\$758,442
Total 2015	\$510,868	\$247,574	\$758,442
6/1/2016	\$515,977	\$241,827	\$757,804
12/1/2016	\$521,137	\$236,022	\$757,159
Total 2016	\$1,037,114	\$477,849	\$1,514,963
6/1/2017	\$526,348	\$230,160	\$756,508
12/1/2017	\$531,612	\$224,238	\$755,850
Total 2017	\$1,057,960	\$454,398	\$1,512,358
6/1/2018	\$536,928	\$218,258	\$755,186
12/1/2018	\$542,297	\$212,217	\$754,514
Total 2018	\$1,079,225	\$430,475	\$1,509,700
6/1/2019	\$547,720	\$206,116	\$753,836
12/1/2019	\$553,197	\$199,954	\$753,151
Total 2019	\$1,100,917	\$406,071	\$1,506,988
6/1/2020	\$558,729	\$193,731	\$752,460
12/1/2020	\$564,316	\$187,445	\$751,761
Total 2020	\$1,123,045	\$381,176	\$1,504,221

KIA F-09-02 GAC After August 1, 2015

Date	Principal	Interest	Total
6/1/2021	\$569,960	\$181,097	\$751,057
12/1/2021	\$575,659	\$174,685	\$750,344
Total 2021	\$1,145,619	\$355,782	\$1,501,401
6/1/2022	\$581,416	\$168,208	\$749,624
12/1/2022	\$587,230	\$161,668	\$748,898
Total 2022	\$1,168,646	\$329,876	\$1,498,522
6/1/2023	\$593,102	\$155,061	\$748,163
12/1/2023	\$599,033	\$148,389	\$747,422
Total 2023	\$1,192,135	\$303,450	\$1,495,585
6/1/2024	\$605,024	\$141,650	\$746,674
12/1/2024	\$611,074	\$134,843	\$745,917
Total 2024	\$1,216,098	\$276,493	\$1,492,591
6/1/2025	\$617,185	\$127,969	\$745,154
12/1/2025	\$623,356	\$121,025	\$744,381
Total 2025	\$1,240,541	\$248,994	\$1,489,535
6/1/2026	\$629,590	\$114,012	\$743,602
12/1/2026	\$635,886	\$106,930	\$742,816
Total 2026	\$1,265,476	\$220,942	\$1,486,418
6/1/2027	\$642,245	\$99,776	\$742,021
12/1/2027	\$648,667	\$92,551	\$741,218
Total 2027	\$1,290,912	\$192,327	\$1,483,239
6/1/2028	\$655,154	\$85,253	\$740,407
12/1/2028	\$661,705	\$77,883	\$739,588
Total 2028	\$1,316,859	\$163,136	\$1,479,995
6/1/2029	\$668,322	\$70,438	\$738,760
12/1/2029	\$675,006	\$62,920	\$737,926
Total 2029	\$1,343,328	\$133,358	\$1,476,686

KIA F-09-02 GAC After August 1, 2015

Date	Principal	Interest	Total
6/1/2030	\$681,756	\$55,326	\$737,082
12/1/2030	\$688,573	\$47,656	\$736,229
Total 2030	\$1,370,329	\$102,982	\$1,473,311
6/1/2031	\$695,459	\$39,910	\$735,369
12/1/2031	\$702,414	\$32,086	\$734,500
Total 2031	\$1,397,873	\$71,996	\$1,469,869
6/1/2032	\$709,438	\$24,184	\$733,622
12/1/2032	\$716,532	\$16,203	\$732,735
Total 2032	\$1,425,970	\$40,387	\$1,466,357
6/1/2033	\$723,695	\$8,141	\$731,836
12/1/2033	\$0	\$0	\$0
Total 2033	\$723,695	\$8,141	\$731,836
6/1/2034	\$0	\$0	\$0
12/1/2034	\$0	\$0	\$0
Total 2034	\$0	\$0	\$0
6/1/2035	\$0	\$0	\$0
12/1/2035	\$0	\$0	\$0
Total 2035	\$0	\$0	\$0
Grand Total	\$22,006,610	\$4,845,407	\$26,852,017

KIA C-08-01 AMR After August 1, 2015

Date	Principal	Interest	Total
1/1/2012	\$0	\$0	\$0
2/1/2012	\$0	\$0	\$0
3/1/2012	\$0	\$0	\$0
4/1/2012	\$0	\$0	\$0
5/1/2012	\$0	\$0	\$0
6/1/2012	\$0	\$0	\$0
7/1/2012	\$0	\$0	\$0
8/1/2012	\$0	\$0	\$0
9/1/2012	\$0	\$0	\$0
10/1/2012	\$0	\$0	\$0
11/1/2012	\$0	\$0	\$0
12/1/2012	\$0	\$0	\$0
Total 2012	\$0	\$0	\$0
1/1/2013	\$0	\$0	\$0
2/1/2013	\$0	\$0	\$0
3/1/2013	\$0	\$0	\$0
4/1/2013	\$0	\$0	\$0
5/1/2013	\$0	\$0	\$0
6/1/2013	\$0	\$0	\$0
7/1/2013	\$0	\$0	\$0
8/1/2013	\$0	\$0	\$0
9/1/2013	\$0	\$0	\$0
10/1/2013	\$0	\$0	\$0
11/1/2013	\$0	\$0	\$0
12/1/2013	\$0	\$0	\$0
Total 2013	\$0	\$0	\$0
1/1/2014	\$0	\$0	\$0
2/1/2014	\$0	\$0	\$0
3/1/2014	\$0	\$0	\$0
4/1/2014	\$0	\$0	\$0
5/1/2014	\$0	\$0	\$0
6/1/2014	\$0	\$0	\$0
7/1/2014	\$0	\$0	\$0
8/1/2014	\$0	\$0	\$0
9/1/2014	\$0	\$0	\$0
10/1/2014	\$0	\$0	\$0
11/1/2014	\$0	\$0	\$0
12/1/2014	\$0	\$0	\$0
Total 2014	\$0	\$0	\$0

KIA C-08-01 AMR After August 1, 2015			
Date	Principal	Interest	Total
1/1/2015	\$0	\$0	\$0
2/1/2015	\$0	\$0	\$0
3/1/2015	\$0	\$0	\$0
4/1/2015	\$0	\$0	\$0
5/1/2015	\$0	\$0	\$0
6/1/2015	\$0	\$0	\$0
7/1/2015	\$0	\$0	\$0
8/1/2015	\$0	\$0	\$0
9/1/2015	\$0	\$0	\$0
10/1/2015	\$49,504	\$8,995	\$58,499
11/1/2015	\$49,627	\$8,863	\$58,490
12/1/2015	\$49,751	\$8,731	\$58,482
Total 2015	\$148,882	\$26,589	\$175,471
1/1/2016	\$49,876	\$8,598	\$58,474
2/1/2016	\$50,000	\$8,465	\$58,465
3/1/2016	\$50,125	\$8,332	\$58,457
4/1/2016	\$50,251	\$8,198	\$58,449
5/1/2016	\$50,376	\$8,064	\$58,440
6/1/2016	\$50,502	\$7,930	\$58,432
7/1/2016	\$50,629	\$7,795	\$58,424
8/1/2016	\$50,755	\$7,660	\$58,415
9/1/2016	\$50,882	\$7,524	\$58,406
10/1/2016	\$51,009	\$7,389	\$58,398
11/1/2016	\$51,137	\$7,253	\$58,390
12/1/2016	\$51,265	\$7,117	\$58,382
Total 2016	\$606,807	\$94,325	\$701,132
1/1/2017	\$51,393	\$6,980	\$58,373
2/1/2017	\$51,521	\$6,843	\$58,364
3/1/2017	\$51,650	\$6,705	\$58,355
4/1/2017	\$51,779	\$6,567	\$58,346
5/1/2017	\$51,909	\$6,430	\$58,339
6/1/2017	\$52,038	\$6,291	\$58,329
7/1/2017	\$52,168	\$6,153	\$58,321
8/1/2017	\$52,299	\$6,014	\$58,313
9/1/2017	\$52,430	\$5,874	\$58,304
10/1/2017	\$52,561	\$5,734	\$58,295
11/1/2017	\$52,692	\$5,594	\$58,286
12/1/2017	\$52,824	\$5,454	\$58,278
Total 2017	\$625,264	\$74,639	\$699,903

KIA C-08-01 AMR After August 1, 2015			
Date	Principal	Interest	Total
1/1/2018	\$52,956	\$5,313	\$58,269
2/1/2018	\$53,088	\$5,171	\$58,259
3/1/2018	\$53,221	\$5,029	\$58,250
4/1/2018	\$53,354	\$4,887	\$58,241
5/1/2018	\$53,487	\$4,716	\$58,203
6/1/2018	\$53,621	\$4,603	\$58,224
7/1/2018	\$53,755	\$4,460	\$58,215
8/1/2018	\$53,890	\$4,317	\$58,207
9/1/2018	\$54,024	\$4,173	\$58,197
10/1/2018	\$54,159	\$4,029	\$58,188
11/1/2018	\$54,295	\$3,885	\$58,180
12/1/2018	\$54,431	\$3,740	\$58,171
Total 2018	\$644,281	\$54,323	\$698,604
1/1/2019	\$54,567	\$3,595	\$58,162
2/1/2019	\$54,703	\$3,449	\$58,152
3/1/2019	\$54,840	\$3,303	\$58,143
4/1/2019	\$54,977	\$3,157	\$58,134
5/1/2019	\$55,114	\$3,010	\$58,124
6/1/2019	\$55,252	\$2,863	\$58,115
7/1/2019	\$55,390	\$2,716	\$58,106
8/1/2019	\$55,529	\$2,569	\$58,098
9/1/2019	\$55,668	\$2,420	\$58,088
10/1/2019	\$55,807	\$2,272	\$58,079
11/1/2019	\$55,946	\$2,123	\$58,069
12/1/2019	\$56,086	\$1,973	\$58,059
Total 2019	\$663,879	\$33,450	\$697,329
1/1/2020	\$56,226	\$1,824	\$58,050
2/1/2020	\$56,367	\$1,675	\$58,042
3/1/2020	\$56,508	\$1,524	\$58,032
4/1/2020	\$56,649	\$1,373	\$58,022
5/1/2020	\$56,791	\$1,222	\$58,013
6/1/2020	\$56,933	\$1,071	\$58,004
7/1/2020	\$57,075	\$919	\$57,994
8/1/2020	\$57,218	\$767	\$57,985
9/1/2020	\$57,361	\$614	\$57,975
10/1/2020	\$57,504	\$461	\$57,965
11/1/2020	\$57,648	\$308	\$57,956
12/1/2020	\$57,792	\$154	\$57,946
Total 2020	\$684,072	\$11,912	\$695,984
Grand Total	\$3,373,185	\$295,238	\$3,668,423

Q17. Refer to Northern District's application, Exhibit I, and the Final Order in Case No. 2006-00398. Provide a schedule comparing the depreciation lives being used in this case to those lives authorized by the Commission in Case No. 2006-00398. Include a detailed explanation for any depreciation lives currently being used that differ from those depreciation lives that the Commission authorized.

A17. In Case No. 2006-00398, the Order states, "Considering that the current lives assigned to certain asset groups fall outside of the NARUC Study's recommendations, the Commission finds that Northern's current depreciation rates warrant adjustment. To maintain consistent application of depreciation practices for water utilities where traditional depreciation studies are not performed, the Commission finds that Northern shall be allowed to adjust its current depreciation rates based on the average life range for each asset group found appropriate in the NARUC Study." Since this Order was effective November 21, 2007, all assets prior to, and including, that date will not be specifically addressed in this response. All assets placed in service after November 21, 2007 will be addressed.

When an asset is placed in service, the NARUC useful life is considered in the context of the actual useful life for that asset. The assets that are placed in service at Northern District are technical in nature, and while an asset is appropriately coded to a certain account number, the asset that is being capitalized realistically may not be in line with the NARUC specified useful life. For example, asset 9509 Spectra Camera PTZ is in group 311 because it is a part of Northern District's pumping asset group. Asset 9509 realistically has a 3 year life and was recorded in the fixed asset software as such, even though generally most pumping equipment coded to 311 does have a 20 year life, which is in accordance with the NARUC range. Northern District had 5,378 assets in service at December 31, 2014. The useful life of each asset placed in service post Case No. 2006-00398 was determined appropriate in the context of both the NARUC range and the actual life range.

Q18. Refer to Northern District's application, Exhibit B, page 6 of Schedule H, page 2 of Schedule I, and page 30 of Exhibit A.

Q18a. Total Water Sales of 7,814,808,000 gallons in Exhibit A, page 30, converts to 10,447,604 CCF. This differs from the amounts reported for water sales on the Consumption Analysis of 10,440,187 CCF, by 7,417 CCF. Reconcile the amounts for water sales on these two schedules.

Q18b. Exhibit B, Schedule I, details Consumption Adjustments made to the Consumption Analysis made on the previous pages. Explain what assumptions were made in the consumption adjustments and provide any calculations that were made to reach figures in detail.

A18a. The report that Northern District uses to arrive at Gallons of Water Sold that is presented on page 30 of Exhibit A, Lines 7 – 13, is a billing report that considers only water that is sold based on consumption. There are some meters that track consumption, but Northern District does not bill based on consumption for those meters, but rather bills the customer a fixed rate for the meter. The report that Gannet Fleming uses to arrive at Total CCF Consumption that is presented on pages 1 – 6 of Schedule H in Exhibit B, is a consumption report that considers all water that was consumed by all customers. This report presents all water consumed, as opposed to all water consumed and billed. Both Exhibits therefore are correct in their presentation. The difference of 7,417 CCF is de minimis for further investigation.

A18b. See Heppenstall Testimony Question 19 for and the attached average usage by class for the years 2011 through 2014.

Q19. Refer to Northern District's application, Exhibit A, page 30. Describe how each item in this report was derived. Provide all documents and work papers used to derive each item, state all assumptions used and show all calculations.

A19.

Refer to Northern District's application, Exhibit A, page 30, Sales for Resale (446), lines 1 – 3. Wholesale Cost of Service data is tracked in Northern District's Customer Information and Billing Software (CIS). Wholesale usage is captured by company, by meter size, by month. Northern District's billing department provides a report at the end of the year that details the monthly usage by wholesale company, and this report is used to detail the gallons sold, and the dollar amount of gallons sold, to all wholesale companies. Northern District has three wholesale companies, Bullock Pen Water District, City of Walton, and Pendleton County Water District, as shown in the section being referenced. The average rate per 1,000 gallons is Northern District's advertised wholesale rate. See attached Exhibit A19a for the report that was generated out of CIS and used to complete the Sales for Resale section of page 30.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Line 2. Northern District tracks water produced through the SCADA system at the Fort Thomas Treatment Plant. The data is recorded in the Monthly Operations Report (MOR) as required by the Division of Water. At Northern District's Taylor Mill Treatment Plant and Memorial Parkway Treatment Plant, production is tracked using average flow, and recorded in MOR reports. The MOR reports are used to populate a summarized monthly production report that is shown at Exhibit A19b.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Line 7. Residential water sales are tracked by residence, by month. The total cubic feet sold by month are converted into gallons. Total gallons sold for the year for residential, public, and multiple are combined and reported on Line 7. See Exhibit A19c.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Line 8. Commercial water sales are tracked by company, by month. The total cubic feet sold by month are converted into gallons. Total gallons sold for the year for Commercial customers are reported on Line 8. See Exhibit A19d.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Line 9. Industrial water sales are tracked by company, by month. The total cubic feet sold by month are converted into gallons. Total gallons sold for the year for Commercial customers are reported on Line 9. See Exhibit A19e.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Line 11. Resale water sales are tracked by company, by month. See paragraph one of this response for a more detailed explanation. The total cubic feet sold by month are converted into gallons. Total gallons sold for the year for Resale (Wholesale) customers are reported on Line 11. See Exhibit A19f. This amount also agrees to Exhibit A19a.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Line 12. Other Sales include water sales from water haulers, miscellaneous fire hydrants, and multiple mobile home parks, and are tracked by location, by month. The total cubic feet sold by month are converted into gallons. Total gallons sold for the year for Other Sales are reported on Line 12. See Exhibit A19g.

Refer to Northern District's application, Exhibit A, page 30, Water Statistics, Lines 16 – 33. Other water used is tracked and reported by various employees at Northern District. A monthly Lost Water Report is maintained and reviewed monthly by Northern District to ensure that the percentage of water not accounted for is under a certain threshold at any 12 month time span. Since Northern District bills quarterly, a 12 month production and sales report more accurately depicts water lost as opposed to a month-by-month report. This report is maintained to ensure compliance with the required PSC lost water format.

Exhibit A19a

Date	Name	ACCT #	Mtr Size	Gallons	Hcft	Dollar	RIC Code
1/14/2014	Pendleton County	843225	4"	4,312,220	5,765	\$ 13,932.45	Re-sale
2/10/2014	Pendleton County	843225	4"	5,034,040	6,730	\$ 16,490.00	Re-sale
3/10/2014	Pendleton County	843225	4"	5,053,488	6,756	\$ 16,553.44	Re-sale
4/11/2014	Pendleton County	843225	4"	4,755,784	6,358	\$ 15,582.32	Re-sale
5/12/2014	Pendleton County	843225	4"	3,433,320	4,590	\$ 11,268.40	Re-sale
6/11/2014	Pendleton County	843225	4"	3,550,756	4,747	\$ 11,651.48	Re-sale
7/10/2014	Pendleton County	843225	4"	3,571,700	4,775	\$ 11,719.80	Re-sale
8/11/2014	Pendleton County	843225	4"	3,559,732	4,759	\$ 11,680.76	Re-sale
9/11/2014	Pendleton County	843225	4"	3,643,508	4,871	\$ 11,954.04	Re-sale
10/13/2014	Pendleton County	843225	4"	3,607,604	4,823	\$ 11,836.92	Re-sale
11/10/2014	Pendleton County	843225	4"	3,083,256	4,122	\$ 10,126.48	Re-sale
12/10/2014	Pendleton County	843225	4"	4,976,444	6,653	\$ 16,302.12	Re-sale
Total				48,581,852	64,949	\$ 159,098.21	

1/14/2014	Pendleton County	849585	4"	1,672,528	2,236	\$ 5,443.38	Re-sale
2/10/2014	Pendleton County	849585	4"	1,843,820	2,465	\$ 6,083.40	Re-sale
3/10/2014	Pendleton County	849585	4"	1,558,084	2,083	\$ 5,151.32	Re-sale
4/11/2014	Pendleton County	849585	4"	1,687,488	2,256	\$ 5,573.44	Re-sale
5/12/2014	Pendleton County	849585	4"	1,673,276	2,237	\$ 5,527.08	Re-sale
6/11/2014	Pendleton County	849585	4"	1,911,140	2,555	\$ 6,303.00	Re-sale
7/10/2014	Pendleton County	849585	4"	1,988,184	2,658	\$ 6,554.32	Re-sale
8/11/2014	Pendleton County	849585	4"	2,079,440	2,780	\$ 6,852.00	Re-sale
9/11/2014	Pendleton County	849585	4"	1,735,360	2,320	\$ 5,729.60	Re-sale
10/13/2014	Pendleton County	849585	4"	1,859,528	2,486	\$ 6,134.64	Re-sale
11/10/2014	Pendleton County	849585	4"	1,424,192	1,904	\$ 4,714.56	Re-sale
12/10/2014	Pendleton County	849585	4"	1,530,408	2,046	\$ 5,061.04	Re-sale
Total				20,963,448	28,026	\$ 69,127.78	

1/14/2014	Pendleton County	849710	6"	1,618,672	2,164	\$ 5,301.24	Re-sale
2/10/2014	Pendleton County	849710	6"	1,443,640	1,930	\$ 4,811.10	Re-sale
3/10/2014	Pendleton County	849710	6"	1,344,156	1,797	\$ 4,486.58	Re-sale
4/11/2014	Pendleton County	849710	6"	1,257,388	1,681	\$ 4,203.54	Re-sale
5/12/2014	Pendleton County	849710	6"	1,325,456	1,772	\$ 4,425.58	Re-sale
6/11/2014	Pendleton County	849710	6"	1,433,916	1,917	\$ 4,779.38	Re-sale
7/10/2014	Pendleton County	849710	6"	1,390,532	1,859	\$ 4,637.86	Re-sale
8/11/2014	Pendleton County	849710	6"	1,380,060	1,845	\$ 4,603.70	Re-sale
9/11/2014	Pendleton County	849710	6"	1,315,732	1,759	\$ 4,393.86	Re-sale
10/13/2014	Pendleton County	849710	6"	1,357,620	1,815	\$ 4,530.50	Re-sale
11/10/2014	Pendleton County	849710	6"	1,086,844	1,453	\$ 3,647.22	Re-sale
12/10/2014	Pendleton County	849710	6"	1,180,344	1,578	\$ 3,952.22	Re-sale
Total				16,134,360	21,570	\$ 63,772.78	

Sub-Total Pendleton County **65,079,660** **\$ 281,998.77**

1/31/2014	CITY OF WALTON	843315	4"	18,625,200	24,900	\$ 60,786.84	Re-sale
2/28/2014	CITY OF WALTON	843315	4"	15,835,908	21,171	\$ 51,726.04	Re-sale
3/31/2014	CITY OF WALTON	843315	4"	18,302,064	24,468	\$ 59,770.72	Re-sale
4/30/2014	CITY OF WALTON	843315	4"	13,529,076	18,087	\$ 44,201.08	Re-sale
5/30/2014	CITY OF WALTON	843315	4"	15,961,572	21,339	\$ 52,135.96	Re-sale
6/30/2014	CITY OF WALTON	843315	4"	16,406,632	21,934	\$ 53,587.76	Re-sale
7/31/2014	CITY OF WALTON	843315	4"	14,618,912	19,544	\$ 47,756.16	Re-sale
8/29/2014	CITY OF WALTON	843315	4"	12,662,144	16,928	\$ 41,373.12	Re-sale
9/30/2014	CITY OF WALTON	843315	4"	13,072,048	17,476	\$ 42,710.24	Re-sale
10/31/2014	CITY OF WALTON	843315	4"	12,016,620	16,065	\$ 39,267.40	Re-sale
11/26/2014	CITY OF WALTON	843315	4"	10,005,248	13,376	\$ 32,706.24	Re-sale
12/31/2014 12/29/2006	CITY OF WALTON	843315	4"	12,755,644	17,053	\$ 41,678.12	Re-sale
Total				173,791,068	232,341	\$ 587,699.68	

Sub-Total City of Walton **173,791,068** **\$ 587,699.68**

1/31/2014	BULLOCK PEN WATER	843310	6"	7,940,768	10,616	\$ 25,991.08	Re-sale
2/28/2014	BULLOCK PEN WATER	843310	6"	5,928,648	7,926	\$ 19,441.34	Re-sale
3/31/2014	BULLOCK PEN WATER	843310	6"	7,011,004	9,373	\$ 22,972.02	Re-sale
4/30/2014	BULLOCK PEN WATER	843310	6"	5,624,212	7,519	\$ 18,448.26	Re-sale
5/30/2014	BULLOCK PEN WATER	843310	6"	5,325,012	7,119	\$ 17,472.26	Re-sale
6/30/2014	BULLOCK PEN WATER	843310	6"	5,695,272	7,614	\$ 18,680.06	Re-sale
7/31/2014	BULLOCK PEN WATER	843310	6"	6,084,232	8,134	\$ 19,948.86	Re-sale
8/29/2014	BULLOCK PEN WATER	843310	6"	6,061,792	8,104	\$ 19,875.66	Re-sale
9/30/2014	BULLOCK PEN WATER	843310	6"	6,853,176	9,162	\$ 22,457.14	Re-sale
10/31/2014	BULLOCK PEN WATER	843310	6"	7,111,984	9,508	\$ 23,301.42	Re-sale
11/26/2014	BULLOCK PEN WATER	843310	6"	5,992,228	8,011	\$ 19,648.74	Re-sale
12/31/2014	BULLOCK PEN WATER	843310	6"	8,212,292	10,979	\$ 26,890.66	Re-sale
Total				77,840,620	104,065	\$ 255,127.50	

1/31/2014	BULLOCK PEN WATER	850195	6"	8,314,020	11,115	\$ 27,207.83	Re-sale
2/28/2014	BULLOCK PEN WATER	850195	6"	6,760,424	9,038	\$ 22,154.62	Re-sale
3/31/2014	BULLOCK PEN WATER	850195	6"	7,908,604	10,573	\$ 25,900.02	Re-sale
4/30/2014	BULLOCK PEN WATER	850195	6"	9,165,992	12,254	\$ 30,001.66	Re-sale
5/30/2014	BULLOCK PEN WATER	850195	6"	8,982,732	12,009	\$ 29,403.86	Re-sale
6/30/2014	BULLOCK PEN WATER	850195	6"	9,248,028	12,361	\$ 30,262.74	Re-sale
7/31/2014	BULLOCK PEN WATER	850195	6"	9,160,008	12,246	\$ 29,982.14	Re-sale
8/29/2014	BULLOCK PEN WATER	850195	6"	8,451,652	11,299	\$ 27,671.46	Re-sale
9/30/2014	BULLOCK PEN WATER	850195	6"	9,188,432	12,284	\$ 30,074.86	Re-sale
10/31/2014	BULLOCK PEN WATER	850195	6"	8,529,444	11,403	\$ 27,925.22	Re-sale
11/26/2014	BULLOCK PEN WATER	850195	6"	6,715,544	8,978	\$ 22,008.22	Re-sale
12/31/2014	BULLOCK PEN WATER	850195	6"	9,255,752	12,374	\$ 30,294.46	Re-sale
Total				101,678,632	135,934	\$ 332,887.09	

Sub-Total Bullock Pen **179,519,252** **\$ 588,014.50**

1/31/2014	Resale			42,483,408	56,796	\$ 138,662.82	
2/28/2014	Resale			36,846,480	49,260	\$ 120,706.50	
3/31/2014	Resale			41,177,400	55,050	\$ 134,834.10	
4/30/2014	Resale			36,019,940	48,155	\$ 118,010.30	
5/30/2014	Resale			36,701,368	49,066	\$ 120,233.14	

Wholesale Cost of Service

Date	Name	ACCT #	Mtr Size	Gallons	Hcft	Dollar	RIC Code
6/30/2014	Resale			38,243,744	51,128	\$125,264.42	
7/31/2014	Resale			36,813,568	49,216	\$120,599.14	
8/29/2014	Resale			34,194,820	45,715	\$112,056.70	
9/30/2014	Resale			35,808,256	47,872	\$117,319.74	
10/31/2014	Resale			34,482,800	46,100	\$112,996.10	
11/26/2014	Resale			28,307,312	37,844	\$92,851.46	
12/31/2014	Resale			37,910,884	50,683	\$124,178.62	
Grand Total				438,989,980	586,885	\$1,437,713.04	

2014 Monthly Production Report

Exhibit A19b

PRODUCTION SUMMARY

	FTTP Total Treated	TMTF Total Treated	MPTF Total Treated
Jan 2014	608,809,000	74,191,666	136,931,436
Feb 2014	569,265,000	68,866,666	123,865,448
Mar 2014	578,589,000	64,941,667	128,418,817
Apr 2014	563,866,000	64,950,001	112,665,000
May 2014	681,936,000	51,375,000	132,399,591
Jun 2014	684,191,000	53,817,000	132,279,830
July 2014	710,809,000	51,712,500	140,154,522
Aug 2014	698,616,000	65,816,667	145,220,879
Sep 2014	674,684,000	0	134,020,634
Oct 2014	642,564,000	0	125,807,542
Nov 2014	580,289,000	0	121,207,380
Dec 2014	589,997,000	0	121,036,599
TOTAL	7,583,615,000	495,671,167	1,554,007,678

Total Production
2014

Jan 2014	819,932,102
Feb 2014	761,997,114
Mar 2014	771,949,484
Apr 2014	741,481,001
May 2014	865,710,591
Jun 2014	870,287,830
July 2014	902,676,022
Aug 2014	909,653,546
Sep 2014	808,704,634
Oct 2014	768,371,542
Nov 2014	701,496,380
Dec 2014	711,033,599

TOTAL 9,633,293,845

Exhibit A19c

Exhibit A19c

Northern Kentucky Water District

RESIDENTIAL

Northern Kentucky Water District									
Billing Recap									
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half
Quarterly Bills	22,936	19,575	28,393	70,904	22,872	19,547	28,311	70,730	141,634
Sub-Districts	2,812	2,806	2,810	8,428	2,814	2,841	2,835	8,490	16,918
Monthly Bills	-			-				-	-
Finals	542	571	695	1,808	885	840	1,029	2,754	4,562
Cubic Feet	39,816,300	34,062,000	50,332,100	124,210,400	37,989,900	32,569,300	49,636,000	120,195,200	244,405,600
Gallons	297,825,924	254,783,760	376,484,108	929,093,792	284,164,452	243,618,364	371,277,280	899,060,096	1,828,153,888
\$ Amount	\$ 2,320,325.53	\$ 1,986,070.64	\$ 2,947,719.16	\$ 7,254,115.33	\$ 2,312,053.89	\$ 1,977,114.33	\$ 2,957,714.87	\$ 7,246,883.09	\$ 14,500,998.42
				\$ -				\$ -	\$ -

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills	22,830	19,515	28,397	70,742	22,952	19,557	28,479	70,988	141,730	283,364
Sub-Districts	2,861	2,867	2,878	8,606	2,885	2,886	2,923	8,694	17,300	34,218
Monthly Bills				0				0	0	-
Finals	961	1,047	936	2,944	938	766	798	2,502	5,446	10,008
Cubic Feet	39,696,600	35,808,300	61,398,700	136,903,600	43,971,400	34,202,300	50,800,300	128,974,000	265,877,600	510,283,200
Gallons	296,930,568	267,846,084	459,262,276	1,024,038,928	328,906,072	255,833,204	379,986,244	964,725,520	1,988,764,448	3,816,918,336
\$ Amount	\$ 2,340,550.11	\$ 2,118,070.52	\$ 3,424,504.03	\$ 7,883,124.66	\$ 2,553,355.00	\$ 2,046,494.89	\$ 3,000,638.42	\$ 7,600,488.31	\$ 15,483,612.97	\$ 29,984,611.39
				\$ -				\$ -	\$ -	\$ -

Σ 5,075,328,852

Exhibit A19c

Northern Kentucky Water District

PUBLIC

Northern Kentucky Water District										
Billing Recap										
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half	
Quarterly Bills	169	124	178	471	174	131	186	491	962	
Sub-Districts	14	14	14	42	14	14	14	42	84	
Monthly Bills								-	-	
Finals	16	-		16		-		-	16	
Cubic Feet	5,139,700	3,206,400	3,659,700	12,005,800	5,294,700	3,463,600	4,818,000	13,576,300	25,582,100	
Gallons	38,444,956	23,983,872	27,374,556	89,803,384	39,604,356	25,907,728	36,038,640	101,550,724	191,354,108	
\$ Amount	\$ 177,869.16	\$ 107,443.64	\$ 135,401.87	\$ 420,714.67	\$ 168,594.70	\$ 117,953.22	\$ 175,361.42	\$ 461,909.34	\$ 882,624.01	
				-				-	-	

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills	187	139	186	512	188	125	180	493	1005	1,967
Sub-Districts	14	14	14	42	14	14	14	42	84	168
Monthly Bills								-	-	-
Finals	0	0	2	2	4	26	4	34	36	52
Cubic Feet	7,338,000	4,641,300	8,895,600	20,874,900	8,452,100	5,199,100	5,009,000	18,660,200	39,535,100	65,117,200
Gallons	54,888,240	34,716,924	66,539,088	156,144,252	63,221,708	38,889,268	37,467,320	139,578,296	295,722,548	487,076,656
\$ Amount	\$ 246,942.47	\$ 154,799.12	\$ 307,037.83	\$ 708,779.42	\$ 285,229.61	\$ 180,758.00	\$ 182,867.81	\$ 648,855.42	\$ 1,357,634.84	\$ 2,240,258.85
Bad Debt Expense				-				-	-	-

Northern Kentucky Water District

MULTIPLE

Northern Kentucky Water District										
Billing Recap										
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half	
Quarterly Bills	554	550	514	1,618	555	546	511	1,612	3,230	
Sub-Districts	46	46	45	137	47	45	45	137	274	
Monthly Bills				-				-	-	
Finals	6	3	8	17	4	13	4	21	38	
Cubic Feet	7,748,200	7,749,000	9,669,900	25,167,100	7,415,600	7,858,300	9,333,400	24,607,300	49,774,400	
Gallons	57,956,536	57,962,520	72,330,852	188,249,908	55,468,688	58,780,084	69,813,832	184,062,604	372,312,512	
\$ Amount	\$ 303,823.09	\$ 305,886.14	\$ 378,602.13	\$ 988,311.36	\$ 300,925.10	\$ 317,201.43	\$ 371,457.37	\$ 989,583.90	\$ 1,977,895.26	
				-				-	-	

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills	552	549	515	1,616	570	540	504	1,614	3230	6,460
Sub-Districts	45	45	45	135	74	45	45	164	299	573
Monthly Bills								-	-	-
Finals	4	4	5	13	7	15	5	27	40	78
Cubic Feet	7,407,700	8,190,900	10,367,100	25,965,700	8,751,800	8,372,000	10,255,600	27,379,400	53,345,100	103,119,500
Gallons	55,409,596	61,267,932	77,545,908	194,223,436	65,463,464	62,622,560	76,711,888	204,797,912	399,021,348	771,333,860
\$ Amount	\$ 300,302.04	\$ 329,842.63	\$ 408,893.41	\$ 1,039,038.08	\$ 350,422.00	\$ 336,656.17	\$ 404,700.58	\$ 1,091,778.75	\$ 2,130,816.83	\$ 4,108,712.09
Bad Debt Expense				-				-	-	-

Northern Kentucky Water District

COMMERCIAL

Northern Kentucky Water District									
Billing Recap									
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half
Quarterly Bills	1,298	1,134	1,625	4,057	1,274	1,138	1,634		4,057
Sub-Districts	72	72	73	217	73	74	74		217
Monthly Bills									0
Finals	34	17	29	80	28	29	25		80
Cubic Feet	10,634,100	8,010,000	21,787,100	40,431,200	10,309,700	8,353,500	23,510,900		40,431,200
Gallons	79,543,068	59,914,800	162,967,508	302,425,376	77,116,556	62,484,180	175,861,532	315,462,268	617,887,644
\$ Amount	\$ 433,592.42	\$ 335,037.27	\$ 800,551.08	\$ 1,569,180.77	\$ 433,962.46	\$ 355,899.94	\$ 871,259.51		\$ 1,569,180.77
				-				-	-

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills	1,288	1,144	1,634	4,066	1,268	1,128	1,574	3,970	8,036	12,093
Sub-Districts	74	74	73	221	77	73	71	221	442	659
Monthly Bills				0				-	-	-
Finals	27	29	26	82	36	58	36	130	212	292
Cubic Feet	12,009,700	10,024,800	30,287,400	52,321,900	13,383,200	10,058,100	26,292,800	49,734,100	102,056,000	142,487,200
Gallons	89,832,556	74,985,504	226,549,752	391,367,812	100,106,336	75,234,588	196,670,144	372,011,068	763,378,880	1,381,266,524
\$ Amount	\$ 486,983.85	\$ 416,458.06	\$ 1,098,854.76	\$ 2,002,296.67	\$ 542,002.89	\$ 416,971.55	\$ 963,225.25	\$ 1,922,199.69	\$ 3,924,496.36	\$ 5,493,677.13
Bad Debt Expense				-				-	-	-

Exhibit A19e



INDUSTRIAL

Northern Kentucky Water District										
Billing Recap										
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half	
Quarterly Bills	16	12	78	106	17	12	80	109	215	
Sub-Districts	3	3	3	9	3	3	3	9	18	
Monthly Bills				0				0	0	
Finals	1	1	1	3	3	0	1	4	7	
Cubic Feet	2,843,700	5,808,600	20,287,900	28,940,200	3,059,900	5,370,400	18,325,400	26,755,700	55,695,900	
Gallons	21,270,876	43,448,328	151,753,492	216,472,696	22,888,052	40,170,592	137,073,992	200,132,636	416,605,332	
\$ Amount	\$ 87,339.32	\$ 165,504.88	\$ 641,062.40	\$ 893,906.60	\$ 94,371.07	\$ 155,587.73	\$ 603,546.23	\$ 853,505.03	\$ 1,747,411.63	
				-				-	-	

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills	17	12	79	108	17	13	78	108	216	431
Sub-Districts	3	3	3	9	4	3	3	10	19	37
Monthly Bills				-				-	-	-
Finals	1	0	1	2	0	1	0	1	3	10
Cubic Feet	2,955,100	6,418,700	21,526,100	30,899,900	4,133,300	7,176,400	21,378,000	32,687,700	63,587,600	119,283,500
Gallons	22,104,148	48,011,876	161,015,228	231,131,252	30,917,084	53,679,472	159,907,440	244,503,996	475,635,248	892,240,580
\$ Amount	\$ 88,955.24	\$ 184,989.16	\$ 704,818.29	\$ 978,762.69	\$ 127,745.70	\$ 205,941.60	\$ 690,601.73	\$ 1,024,289.03	\$ 2,003,051.72	\$ 3,750,463.35
Bad Debt Expense				-				-	-	-

Exhibit A19e

Exhibit A19 F



RESALE

Northern Kentucky Water District									
Billing Recap									
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half
Quarterly Bills		-	-	-	-	-	-	-	-
Sub-Districts	6	6	6	18	3	6	6	15	33
Monthly Bills								-	-
Finals								-	-
Cubic Feet	5,679,600	4,926,000	5,505,000	16,110,600	4,815,500	4,906,600	5,112,800	14,834,900	30,945,500
Gallons	42,483,408	36,846,480	41,177,400	120,507,288	36,019,940	36,701,368	38,243,744	110,965,052	231,472,340
\$ Amount	\$ 138,662.82	\$ 120,706.50	\$ 134,834.10	\$ 394,203.42	\$ 118,010.30	\$ 120,233.14	\$ 125,264.42	\$ 363,507.86	\$ 757,711.28
				-				-	-

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills	0	0	0		0	0	0	-	-	-
Sub-Districts	6	6	6	18	6	6	6	18	36	69
Monthly Bills								-	-	-
Finals	0	0	0		0	0	0	-	-	-
Cubic Feet	4,921,600	4,571,500	4,787,200	14,280,300	4,610,000	3,784,400	5,068,300	13,462,700	27,743,000	58,688,500
Gallons	36,813,568	34,194,820	35,808,256	106,816,644	34,482,800	28,307,312	37,910,884	100,700,996	207,517,640	438,989,980
\$ Amount	\$ 120,599.14	\$ 112,056.70	\$ 117,319.78	\$ 349,975.62	\$ 112,996.10	\$ 92,851.46	\$ 124,178.62	\$ 330,026.18	\$ 680,001.80	\$ 1,437,713.08
Bad Debt Expense				-				-	-	-

EXHIBIT A19

Exhibit A19g



WATER HAULER

Northern Kentucky Water District									
Billing Recap									
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half
Quarterly Bills	-	-	-	-	-	-	-	-	-
Sub-Districts	-	-	-	-	-	-	-	-	-
Monthly Bills	5	5	5	15	5	5	5	15	30.00
Finals								-	-
Cubic Feet	126,727	148,481	237,167	512,375	118,782	156,911	245,626	521,319	1,033,695
Gallons	947,918	1,110,640	1,774,010	3,832,568	888,486	1,173,695	1,837,286	3,899,467	7,732,035
\$ Amount	\$ 5,325.75	\$ 6,031.75	\$ 7,003.50	\$ 18,361.00	\$ 4,262.25	\$ 5,643.25	\$ 8,563.75	\$ 18,469.25	\$ 36,830.25
				-				-	-

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills				-				-		-
Sub-Districts				-				-		-
Monthly Bills	5	5	5	15	5	5	5	15	30.00	60
Finals								-	-	-
Cubic Feet	269,901	196,023	168,886	634,809	167,128	176,520	143,467	487,114	1,121,924	2,155,618
Gallons	2,018,856	1,466,249	1,263,270	4,748,375	1,250,118	1,320,366	1,073,130	3,643,614	8,391,989	16,124,024
\$ Amount	\$ 11,126.50	\$ 7,545.00	\$ 6,793.00	\$ 25,464.50	\$ 6,564.50	\$ 6,929.50	\$ 5,814.75	\$ 19,308.75	\$ 44,773.25	\$ 81,603.50
Bad Debt Expense				-				-	-	-

Σ ② 26,981,880

Exhibit A19g



MISC FIRE HYDRANT

Northern Kentucky Water District									
Billing Recap									
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half
Quarterly Bills	-	-	-	-	-	-	-	-	-
Sub-Districts	-	-	-	-	-	-	-	-	-
Monthly Bills	-	-	-	-	-	-	-	-	-
Finals	-	-	-	-	-	-	-	-	-
Cubic Feet	1,000	12,400	6,900	20,300	63,900	310,500	130,500	504,900	525,200
Gallons	7,480	92,752	51,612	151,844	477,972	2,322,540	976,140	3,776,652	3,928,496
\$ Amount	\$ 42.50	\$ 488.12	\$ 285.33	\$ 815.95	\$ 2,424.15	\$ 11,207.61	\$ 4,842.81	\$ 18,474.57	\$ 19,290.52
				-				-	-

2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills				-				-	-	-
Sub-Districts				-				-	-	-
Monthly Bills				-				-	-	-
Finals				-				-	-	-
Cubic Feet	173,600	404,285	47,900	625,785	86,300	56,500	49,100	191,900	817,685	1,342,885
Gallons	1,298,528	3,024,052	358,292	4,680,872	645,524	422,620	367,268	1,435,412	6,116,284	10,044,780
\$ Amount	\$ 6,305.92	\$ 14,090.30	\$ 1,799.59	\$ 22,195.81	\$ 3,184.63	\$ 2,108.21	\$ 1,787.23	\$ 7,080.07	\$ 29,275.88	\$ 48,566.40
Bad Debt Expense				-				-	-	-

2



Multiple-Mobile Home Park

Northern Kentucky Water District										
Billing Recap										
2014	Jan	Feb	Mar	1st Quarter	Apr	May	Jun	2nd Quarter	1st Half	
Quarterly Bills		1	1	2	-	1	-	1	3	
Sub-Districts	-	-	-	-	-	-	-	-	-	
Monthly Bills										
Finals										
Cubic Feet	-	14,800	800	15,600	-	20,700	1,600	22,300	37,900	
Gallons	-	110,704	5,984	116,688	-	154,836	11,968	166,804	283,492	
\$ Amount	\$ -	\$ 759.83	\$ 90.90	\$ 850.73	\$ -	\$ 984.91	\$ 124.90	\$ 1,109.81	\$ 1,960.54	
				-				-	-	
2014	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	2nd Half	Full Year
Quarterly Bills								-	-	3
Sub-Districts				0				-	-	-
Monthly Bills								-	-	-
Finals								-	-	-
Cubic Feet		56,300	8,300	64,600		2,800	3,400	6,200	70,800	108,700
Gallons	-	421,124	62,084	483,208	-	20,944	25,432	46,376	529,584	813,076
\$ Amount		\$ 2,241.59	\$ 382.29	\$ 2,623.88		\$ 340.80	\$ 201.40	\$ 542.20	\$ 3,166.08	\$ 5,126.62
Bad Debt Expense				-				-	-	-

Northern Kentucky Water District
12 Month Lost Water Report
January 2014 - December 2014

Exhibit A19h

DESCRIPTION - PSC New Format 01-01-2014 to 12-31-2014	Staff	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
		RUNNING 12 TOTALS gallons	January gallons	February gallons	March gallons	April gallons	May gallons	June gallons	July gallons	August gallons	September gallons	October gallons	November gallons	December gallons
FTTP WATER PRODUCED	Lindsey	7,583,815,000	608,809,000	569,265,000	578,589,000	563,866,000	681,936,000	684,191,000	710,809,000	698,616,000	674,684,000	642,564,000	580,289,000	589,997,000
TMTP WATER PRODUCED	Lindsey	495,671,167	74,191,666	68,866,666	64,941,667	64,950,001	51,375,000	53,817,000	51,712,500	65,816,667	0	0	0	0
MPTP WATER PRODUCED	Lindsey	1,554,007,678	136,931,436	123,865,448	128,418,817	112,665,000	132,399,591	132,279,830	140,154,522	145,220,879	134,020,634	125,807,542	121,207,380	121,036,599
TOTAL WATER PRODUCED/PURCHASED	Lindsey	9,633,293,845	819,932,102	761,997,114	771,949,484	741,481,001	865,710,591	870,287,830	902,676,022	909,653,546	808,704,634	768,371,542	701,496,380	711,033,599
WATER SOLD	Lindsey	7,814,807,816	538,480,166	478,253,856	833,919,522	516,628,502	471,313,387	831,134,414	559,296,060	525,934,565	1,028,404,154	624,993,106	516,330,334	890,119,750
WATER USED IN PLANT OPERATIONS	Lindsey	③ 156,951,138	13,321,665	13,666,273	11,805,542	13,963,979	14,351,341	14,455,906	12,952,409	15,994,710	12,703,423	11,775,356	10,107,249	11,853,285
WATER USED IN DISTRIBUTION PUMPING/ANALYZERS	Jeff	③ 23,126,400	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200	1,927,200
WATER LOSS DUE TO MOVE-IN & MOVE-OUT	Cathy	④ 19,512,128	857,956	740,520	1,852,048	502,656	1,415,964	383,524	881,144	436,084	1,385,296	495,924	10,360,548	200,464
ADJUSTMENTS TO CUSTOMER BILLS	Cathy	④ 31,272,224	1,837,836	1,264,120	3,612,092	4,069,120	922,284	917,636	5,807,472	2,398,088	1,979,956	3,523,828	2,959,088	1,980,704
FLUSHING TO CLEAR WATER AND CONTINUOUS FLOW BLOW-OFFS	Rusty	④ 192,998,038	1,294,788	762,808	547,536	10,227,404	37,735,560	35,311,410	26,148,279	18,485,623	18,166,474	17,527,536	19,860,400	6,930,220
DRAINING OF WATER TANKS	Dave E/Bill S	④ 8,650,000	2,000,000	0	0	100,000	150,000	300,000	500,000	2,000,000	350,000	0	0	3,250,000
LEAK DETECTION LOSS	Rusty	④ 2,800,000	0	2,800,000	0	0	0	0	0	0	0	0	0	0
FLUSHING OF NEW MAINS	Bob H.	④ 5,417,413	36,550	437,890	276,190	193,050	406,585	206,100	1,134,603	899,239	756,621	261,300	583,085	226,200
FLOW TESTS	Greg/Denise	④ 71,750	0	24,050	0	9,800	3,000	9,000	3,500	2,200	4,700	3,500	5,900	6,100
WATER USED FOR FIRE PROTECTION	Greg/Denise	④ 8,269,800	107,100	66,050	254,600	1,612,150	1,275,650	349,400	562,500	1,476,250	1,619,050	785,550	116,750	44,550
WATER LOSS AT WATER HAUL STATIONS	Lindsey	④ 1,452,600	0	0	477,000	92,900	128,700	251,400	60,000	137,800	109,200	69,900	89,800	35,900
WATER LOSS FOR WATER MAIN SHUTDOWNS/ FAILURES	Rusty	④ 92,477,253	11,207,853	9,204,671	3,282,170	2,572,758	6,050,634	8,111,596	7,185,847	7,254,158	15,239,311	4,636,233	5,298,304	12,433,718
GALLONS WATER LOST (NOT SOLD), BUT ACCOUNTED FOR		542,998,544	32,590,948	30,893,582	24,034,378	35,271,017	64,366,918	62,223,172	57,162,954	51,011,352	54,241,231	41,006,327	51,308,324	38,888,341
GALLONS OF WATER NOT ACCOUNTED FOR		④ 1,275,487,485	248,860,988	252,849,676	-86,004,416	189,581,482	330,030,286	-23,069,756	286,217,008	332,707,629	-273,940,751	102,372,109	133,857,722	-217,974,492
PERCENTAGE OF WATER NOT ACCOUNTED FOR		13.24%	30.35%	33.18%	-11.14%	25.67%	38.12%	-2.65%	31.71%	36.58%	-33.87%	13.32%	19.08%	-30.66%
Less: WATER LOSS FOR WATER MAIN SHUTDOWNS/ FAILURES (considered not accounted for by PSC)	Auto Filled In	-92,477,253	-11,207,853	-9,204,671	-3,282,170	-2,572,758	-6,050,634	-8,111,596	-7,185,847	-7,254,158	-15,239,311	-4,636,233	-5,298,304	-12,433,718
GALLONS WATER LOST (NOT SOLD), BUT ACCOUNTED FOR EXCLUDING WATER LOSS FOR WATER MAIN SHUTDOWNS/FAILURES - PSC Method		450,521,291	21,383,095	21,688,911	20,752,208	32,698,259	58,316,284	54,111,576	49,977,107	43,757,194	39,001,920	36,370,094	46,010,020	26,454,623
GALLONS OF WATER NOT ACCOUNTED FOR INCLUDING WATER LOSS FOR WATER MAIN SHUTDOWNS/FAILURES - PSC Method		④ 1,367,964,738	260,068,841	262,054,347	-82,722,246	192,154,240	336,080,920	-14,958,160	293,402,855	339,961,787	-258,701,440	107,008,342	139,156,026	-205,540,774
PERCENTAGE OF WATER NOT ACCOUNTED FOR - PSC Method		④ 14.20%	31.72%	34.39%	-10.72%	25.91%	38.82%	-1.72%	32.50%	37.37%	-31.99%	13.93%	19.84%	-28.91%

Line 16 Σ ③ 180,077,538

Line 20 Σ ④ 69,176,115

Exhibit A19h

Q20. Refer to Northern District's application, Exhibit H, 2014 Financial Statements and Independent Auditor's Report, page 28. The 1985 General Bond Resolution (as amended November 17, 1987) requires Northern District's "net annual income and revenues, as adjusted, be equal to at least one and twenty hundredths (1.20) times the maximum debt service."

Q20a. Provide a detailed calculation showing that, in Year One of Northern District's phase-in approach, its requested revenue requirement is in compliance with the 1985 General Bond Resolution as amended. Include all work papers and state all assumptions used in the calculation.

Q20b. Provide a detailed calculation showing that, in Year Two of Northern District's phase-in approach, its requested revenue requirement is in compliance with the 1985 General Bond Resolution as amended. Include all work papers and state all assumptions used in the calculation.

Q20c. Provide the calculations and assumptions used by Northern District in formulating its responses to parts a. and b. of this question.

A20a. See attached schedule

A20b. See attached schedule

A20c. See attached schedule

Support Q20a	Year One
Revenue As Adjusted	\$52,925,028.00
Less:	
Operating Expenses	\$25,453,649.00
Net Operating Income before debt service	\$27,471,379.00
Maximum Principal & Interest	\$20,661,038.00
Coverage Ratio	1.33
Assumptions:	
O&M expenses escalate by 3% annually	
Revenues increased by \$2,437,393 Year One	

Support Q20b	
	Year Two
Revenue As Adjusted	\$55,327,667.00
Less:	
Operating Expenses	\$26,217,259.00
Net Operating Income before debt service	\$29,110,408.00
Maximum Principal & Interest	\$20,446,357.00
Coverage Ratio	1.42
Assumptions:	
O&M expenses escalate by 3% annually	
Fully Implemented Revenue Increase	
(Increase Revenue \$2,402,639 Second Step)	

Support Q20c.	
Assumptions	
Revenue Estimated 2015	\$50,487,635
Revenue Increase Year One	\$2,437,393
Revenues Year One	\$52,925,028
Revenue Increase Year Two	\$2,402,639
Revenues Year Two	\$55,327,667
Test Year Operating & Maintenance Expense	\$24,712,281
Annual Estimated Increase 3%	1.03
Estimated Operating & Maintenance Expense Year One	\$25,453,649
Annual Estimated Increase 3%	1.03
Estimated Operating & Maintenance Expense Year Two	\$26,217,259

Support Q20		
(If No Increase Granted)		
	Year One	Year Two
Revenue As Adjusted Est 2015 Actual	\$50,487,635.00	\$50,487,635.00
Less:		
Operating Expenses	\$25,453,649.43	\$26,217,258.91
Net Operating Income before debt service	\$25,033,985.57	\$24,270,376.09
Maximum Principal & Interest	\$20,455,611.00	\$20,446,357.00
Coverage Ratio	1.22	1.19
Assumptions:		
O&M expenses escalate by 3% annually		

Q21. In Case No. 2005-0148, the Commission reduced payroll taxes and employee pensions to remove the portion that should be capitalized as payroll overhead.

- a. Using the methodology employed by the Commission, provide a detailed calculation showing the test year payroll taxes and employee pension benefits that should be capitalized as payroll overhead.
- b. Has Northern District excluded the capitalized portion of payroll taxes and employee benefits from its test year operating expenses?
- c. If Northern District's response to part b. of this question is no, explain why it did not propose to eliminate these costs.

A22a. The outsourced payroll system we utilize does not provide for a separation of benefit expenses based on the expense or asset account debited as part of the recording of the payroll transactions.

A22b. No.

A22c. The District followed the same methodology as we did in Case No. 2012-00072. The District believes these costs are incurred regardless of the capitalization of the labor component to projects, thus we have recognized it as a current period expense. Capitalizing these costs would delay the recognition in the income statement for more than likely a period greater than 50 years thus placing the burden on future rate payers as opposed to the current customer base who receive the benefit of these employees being on board.

Q22. In Case No. 2003-0224, the Commission denied the recovery of the cost of employee benefits that Northern District provided to members of its Board of Commissioners.

- a. Provide the costs of employee benefits Northern District provided to members of its Board of Commissioners in the test year.
- b. Did Northern District remove the costs of the employee benefits provided to members of its Board of Commissioners test-year operating expenses?
- c. If Northern District's response to part b. of this question is no, explain why it did not propose to eliminate these costs.

A22a. The total cost of the dental and life coverage provided to Board of Commissioners for 2015 totaled \$2,302.66.

A22b. The total of these costs was not removed from the operating expenses.

A22c. It was an unintentional oversight as we prepared the application.

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

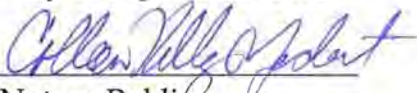
COUNTY OF KENTON

Affiant, Jack Bragg, appearing personally before me a notary public for and of the Commonwealth of Kentucky and after being first sworn, deposes, states, acknowledges, affirms and declares that he is 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 accurate to the best of his knowledge, information and belief, after a reasonable inquiry, and as to those matters that are based on information provided to him, he believes to be true and correct.



Jack Bragg

This instrument was produced, signed, acknowledged and declared by Jack Bragg to be his act and deed the 14th day of September, 2015.



Notary Public
Registration Number: 486788

My Commission expires: May 6, 2017

