

Q1. Refer to Northern Kentucky District's application, Exhibit G and the Final Order in Case No. 2006-00398. Provide a schedule comparing the depreciation lives being used in this current case to those lives authorized by the Commission in Case No. 2006-00398.¹ Include a detailed explanation for any depreciation lives currently being used that differ from those depreciation lives that the Commission authorized.

A1. 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 Kentucky 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 9855 Laptop for Scada-HP is in group 320 because it is a part of Northern District's water treatment equipment asset group. Asset 9855 realistically has a 5 year life and was recorded in the fixed asset software as such, even though generally most water treatment equipment coded to 320 does have a 30 year life, which is in accordance with the NARUC range. 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.

- Q2. Refer to the application, Exhibit K, Revenue Requirement Comparison.
- a. Provide the calculation Northern Kentucky District used to generate the Average Debt Service of \$20,291,603.
 - b. Provide additional information about the amortization of sludge removal as stated in the Revenue Requirement Comparison, including when sludge removal last occurred, the amortization period utilized in the revenue requirement calculation, and the original cost of the sludge removal.

A2a. See attached file NKWD_PSCDR2_2a_112818_AveDebtSvc.

A2b. The Fort Thomas Treatment Plant has 2 storage reservoirs that were built around 1888. To the best of our knowledge, the reservoirs were last completely cleaned in 1965. Sediment has built up in the bottom of both reservoirs, taking up available storage space. The bulk of the solids are contained in the north reservoir, and it creates challenges with water quality coming into the plant. Staff estimates the north reservoir's capacity has been reduced from 33 million gallons to 14 million gallons, meaning 19 million gallons of its capacity has been filled by solids. The depth of the solids in many areas is 30 feet. The estimated weight of the material to be removed is 106,650 wet tons or about 100,000 cubic yards.

In 2006, the District hired a contractor to dredge and dispose of 11,700 wet tons from the north reservoir at a cost of \$1,027,146. In the last 4 years, District staff have removed approximately 3,245 wet tons from the north reservoir using a boat-operated dredging process and divers. While these activities have been necessary to keep the reservoir operational, it has not reduced the volume of solids in the reservoir. A survey of the north reservoir was conducted in 2007 that showed a solids volume of 74,243 cubic yards. A recent survey in 2017 showed that the volume has increased over the last 10 years by more than 20% to 91,286 cubic yards. It is recommended to remove the reservoir from service for approximately 10 months to conduct a thorough cleaning.

The District received bids on August 22, 2018 for complete removal of the solids from the north reservoir. The District received three (3) bids as shown below:

| <u>CONTRACTOR</u> | <u>BID AMOUNT</u> |
|--|--------------------------|
| Environmental Management Specialists, Inc. | \$2,769,405.00 |
| Veit & Company, Inc. | \$7,289,300.00 |
| Metropolitan Environmental Services, Inc. | \$9,579,410.00 |

The accumulated costs as of 6/30/18 were \$36,626.54 with a known bid of \$2,782,978.71. The total estimated amortizable base at 6/30/18 was \$2,819,605.25. The amortization period for the project is 10 years. In discussions with the Greater Cincinnati Water Works, who also have reservoirs ahead of the treatment process for the plant using Ohio River water, they drain and clean their reservoirs every 10 to 12 years.

**Northern Kentucky Water District
3-Year Average Debt
7/1/2018, 2019, 2020, 6/30/2021
Updated 9/10/2018**

NKWD_PSCDR2_2a_11-28-18
Rate Case 2018-00291
Response to Q2
Witness: Rehtin

| Year | Total Debt Service - Senior & Subordinate Debt |
|--|---|
| 7/1/2018 - 12/31/2018 | 4,597,238 |
| 1/1/2019 - 12/31/2019 | 19,737,568 |
| 1/1/2020 - 12/31/2020 | 21,031,690 |
| 1/1/2021 - 6/30/2021 | 15,508,312 |
| Total Senior Debt - 2018 - 2021 | 60,874,809 |
| Divided by 3 Years (36 months) | 3 |
| Average Debt Service - Senior & Subord. Debt | 20,291,603 |

Assumptions:

BAN 2017 converted to Bond 2019 with first interest payment due February 1, 2020. See DRAFT plan of financing.

Close out of F14-015, F15-011, and B15-003 with amortization estimates provided by KIA. Note F16-027 isn't projected to have payments begin until 12/1/2021, therefore that loan is a non-issue for this case.

Note: F13-012 principal is excluded in this scenario. Interest only payments are still calculated because interest payments are due whether the loan is closed out or not.

| Note Payable | Amount | Interest Rate | Term | Payable at 12/31/2017 |
|--------------|-----------|---------------|----------|--------------------------|
| KIA F13-012 | 8,000,000 | 2.00% | 20 years | 4,523,000 |

Assumes payoff of C08-01 and F06-03 with BAN 2017 converted to Bond 2019 with first interest payment due February 1, 2020 of \$19,600,000 (bond) which includes capitalized interest but payback of \$8.675M.

Total payoff of C08-01 = \$1,742,471; F06-03 = \$2,577,036; total cash = \$4,319,507; total interest saved = \$453,915

Detailed Listing of Debt Service July 1, 2018 - June 30, 2021

| Year | Series | Principal | Interest | Total | Total Debt Service |
|-------------------|--|----------------|------------------|------------------|-----------------------|
| 2018 Total | | | | | |
| | 1997 Def. 2012 | - | - | - | |
| | 1998 Def. 2012 | - | - | - | |
| | USDA 2000 | - | 43,525 | 43,525 | |
| | 2001 Def. 2012 | - | - | - | |
| | 2002A Def. 2012 | - | - | - | |
| | 2002B Def. 2013 | - | - | - | |
| | 2003A def. 2013 | - | - | - | |
| | 2003B def. 2013 | - | - | - | |
| | 2003C def 2014 | - | - | - | |
| | 2004 def 2014 | - | - | - | |
| | 2006 | - | - | - | |
| | 2009 | - | - | - | |
| | 2011 | - | 537,106 | 537,106 | |
| | 2012 | - | 1,036,875 | 1,036,875 | |
| | 2013A | - | 513,013 | 513,013 | |
| | 2013B | - | 359,600 | 359,600 | |
| | 2014A | - | 23,829 | 23,829 | |
| | 2014B | - | 171,569 | 171,569 | |
| | 2016A | - | 816,325 | 816,325 | |
| | 2018 | - | - | - | |
| | Total Senior Debt | - | 3,501,842 | 3,501,842 | 3,501,842 |
| | KIA F-06-03 | - | - | - | |
| | KIA C-08-01 | - | - | - | |
| | KIA F-08-07 | 95,691 | 18,615 | 114,306 | |
| | KIA F-09-02 | 542,297 | 212,217 | 754,514 | |
| | KIA F-13-012 | - | 45,230 | 45,230 | |
| | KIA F-14-015 | - | 32,871 | 32,871 | |
| | KIA F-15-011 | 74,194 | 35,351 | 109,545 | |
| | KIA F-16-027 | - | - | - | |
| | KIA B-15-003 | 32,482 | 6,448 | 38,930 | |
| | Total Subordinate Debt | 744,664 | 350,732 | 1,095,396 | 1,095,396 |
| | Total Debt Service Senior & Subordinate | | | | 4,597,238 |

**Northern Kentucky Water District
3-Year Average Debt
7/1/2018, 2019, 2020, 6/30/2021
Updated 9/10/2018**

NKWD_PSCDR2_2a_11-28-18
Rate Case 2018-00291
Response to Q2
Witness: Rehtin

| | | | | |
|-------------------|--|-------------------|------------------|--------------------------|
| 2019 Total | | | | |
| | 1997 Def. 2012 | - | - | - |
| | 1998 Def. 2012 | - | - | - |
| | USDA 2000 | 49,000 | 85,825 | 134,825 |
| | 2001 Def. 2012 | - | - | - |
| | 2002A Def. 2012 | - | - | - |
| | 2002B Def. 2013 | - | - | - |
| | 2003A def. 2013 | - | - | - |
| | 2003B def. 2013 | - | - | - |
| | 2003C def 2014 | - | - | - |
| | 2004 def 2014 | - | - | - |
| | 2006 | - | - | - |
| | 2009 | - | - | - |
| | 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 |
| | 2014A | - | 47,658 | 47,658 |
| | 2014B | 1,980,000 | 293,638 | 2,273,638 |
| | 2016A | 2,005,000 | 1,582,525 | 3,587,525 |
| | 2018 | - | - | - |
| | Total Senior Debt | 10,649,000 | 6,747,609 | 17,396,609 |
| | KIA F-06-03 | - | - | - |
| | KIA C-08-01 | - | - | - |
| | KIA F-08-07 | 192,819 | 35,431 | 228,250 |
| | KIA F-09-02 | 1,100,917 | 406,071 | 1,506,988 |
| | KIA F-13-012 | - | 90,460 | 90,460 |
| | KIA F-14-015 | 138,583 | 65,053 | 203,636 |
| | KIA F-15-011 | 160,707 | 73,119 | 233,825 |
| | KIA F-16-027 | - | - | - |
| | KIA B-15-003 | 65,330 | 12,469 | 77,799 |
| | Total Subordinate Debt | 1,658,356 | 682,602 | 2,340,959 |
| | Total Debt Service Senior & Subordinate | | | <u>19,737,568</u> |
| 2020 Total | | | | |
| | 1997 Def. 2012 | - | - | - |
| | 1998 Def. 2012 | - | - | - |
| | USDA 2000 | 51,000.00 | 83,325.00 | 134,325 |
| | 2001 Def. 2012 | - | - | - |
| | 2002A Def. 2012 | - | - | - |
| | 2002B Def. 2013 | - | - | - |
| | 2003A def. 2013 | - | - | - |
| | 2003B def. 2013 | - | - | - |
| | 2003C def 2014 | - | - | - |
| | 2004 def 2014 | - | - | - |
| | 2006 | - | - | - |
| | 2009 | - | - | - |
| | 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 |
| | 2014A | 26,500 | 47,293 | 73,793 |
| | 2014B | 1,505,000 | 206,513 | 1,711,513 |
| | 2016A | 2,380,000 | 1,472,900 | 3,852,900 |
| | 2018 | 545,000 | 700,692 | 1,245,692 |
| | Total Senior Debt | 11,762,500 | 6,917,361 | 18,679,861 |
| | KIA F-06-03 | - | - | - |
| | KIA C-08-01 | - | - | - |
| | KIA F-08-07 | 194,752 | 33,015 | 227,767 |
| | KIA F-09-02 | 1,123,045 | 381,176 | 1,504,221 |
| | KIA F-13-012 | - | 90,460 | 90,460 |
| | KIA F-14-015 | 141,019 | 62,269 | 203,288 |
| | KIA F-15-011 | 173,988 | 74,436 | 248,424 |
| | KIA F-16-027 | - | - | - |
| | KIA B-15-003 | 65,821 | 11,848 | 77,669 |
| | Total Subordinate Debt | 1,698,625 | 653,204 | 2,351,829 |
| | Total Debt Service Senior & Subordinate | | | <u>21,031,690</u> |

Northern Kentucky Water District
3-Year Average Debt
7/1/2018, 2019, 2020, 6/30/2021
Updated 9/10/2018

NKWD_PSCDR2_2a_11-28-18
Rate Case 2018-00291
Response to Q2
Witness: Rehtin

2021 Total

| | | | |
|-----------------|-------------|-----------|-----------|
| 1997 Def. 2012 | \$0 | \$0 | - |
| 1998 Def. 2012 | \$0 | \$0 | - |
| USDA 2000 | \$54,000 | \$41,025 | 95,025 |
| 2001 Def. 2012 | \$0 | \$0 | - |
| 2002A Def. 2012 | \$0 | \$0 | - |
| 2002B Def. 2013 | \$0 | \$0 | - |
| 2003A def. 2013 | \$0 | \$0 | - |
| 2003B def. 2013 | \$0 | \$0 | - |
| 2003C def 2014 | \$0 | \$0 | - |
| 2004 def 2014 | \$0 | \$0 | - |
| 2006 | \$0 | \$0 | - |
| 2009 | \$0 | \$0 | - |
| 2011 | \$1,095,000 | \$500,781 | 1,595,781 |
| 2012 | \$4,365,000 | \$841,875 | 5,206,875 |
| 2013A | \$795,000 | \$476,138 | 1,271,138 |
| 2013B | \$1,355,000 | \$296,475 | 1,651,475 |
| 2014A | \$27,000 | \$23,464 | 50,464 |
| 2014B | \$440,000 | \$84,444 | 524,444 |
| 2016A | \$2,325,000 | \$706,700 | 3,031,700 |
| 2018 | \$560,000 | \$347,076 | 907,076 |

Total Senior Debt \$11,016,000 \$3,317,978 \$14,333,978 \$14,333,978

| | | | |
|--------------|-----------|-----------|---------|
| KIA F-06-03 | \$0 | \$0 | - |
| KIA C-08-01 | \$0 | \$0 | - |
| KIA F-08-07 | \$98,107 | \$15,594 | 113,701 |
| KIA F-09-02 | \$569,960 | \$181,097 | 751,057 |
| KIA F-13-012 | \$0 | 45,230 | 45,230 |
| KIA F-14-015 | \$71,436 | \$30,075 | 101,512 |
| KIA F-15-011 | \$88,137 | \$35,911 | 124,049 |
| KIA F-16-027 | \$0 | \$0 | - |
| KIA B-15-003 | \$33,096 | \$5,690 | 38,786 |

Total Subordinate Debt \$860,737 \$313,598 \$1,174,334 \$1,174,334

Total Debt Service Senior & Subordinate \$15,508,312

- Q3. Refer to the application, Exhibit K, Pro Forma Statement of Revenues, Expenses, and Changes in Net Position (Pro Forma Statement). Also, refer to the application, Exhibit K, Revenue Requirement Comparison.
- a. Operating and Maintenance Expense is stated at \$27,399,326 in the Pro Forma Statement, whereas Pro Forma Operating Expenses are stated as \$26,307,371 in the Revenue Requirement Comparison. Reconcile the difference between these amounts.
 - b. Depreciation Expense on the Pro Forma Statement is stated at \$11,747,133, whereas on the Revenue Requirement Comparison, Depreciation Expenses is stated at \$11,546,013. Reconcile the difference between these amounts.
- A3a. Refer to the application, Exhibit K, Pro Forma Financial Statement and Independent Accountants' Compilation Report, page 8, Reconciliation of Income Statement Summary per Cost of Service Study to Pro Forma Statements. This file has also been included in this data request for ease of reference.
- A3b. Refer to the application, Exhibit K, Pro Forma Financial Statement and Independent Accountants' Compilation Report, page 8, Reconciliation of Income Statement Summary per Cost of Service Study to Pro Forma Statements. This file has also been included in this data request for ease of reference.

NORTHERN KENTUCKY WATER DISTRICT
RECONCILIATION OF INCOME STATEMENT SUMMARY PER
COST OF SERVICE STUDY TO PRO FORMA STATEMENTS
YEAR ENDED JUNE 30, 2018

| | |
|---|----------------------------|
| Reconciliation of Revenues | |
| Revenues Water Sales - Cost of Service | \$ 59,889,611 |
| Fire Protection Revenue | 47,162 |
| Revenues Water Sales - Pro Forma | <u>(59,936,773)</u> |
| Difference | <u>\$ -</u> |
| | |
| Other Operating/Non-Operating Revenue - Cost of Service | \$ 3,609,595 |
| Forfeited Discounts - Pro Forma | (840,036) |
| Rents From Property - Pro Forma | (414,392) |
| Other Water Revenues - Pro Forma | (387,875) |
| Surcharge Revenue | (558,094) |
| Dividend & Interest Income | \$ (1,245,942) (1,245,942) |
| Unrealized Gain/Loss | 20,471 |
| Sub-Total: Interest Earnings - Pro Forma | <u>\$ (1,225,471)</u> |
| Miscellaneous | <u>(163,256)</u> |
| Difference | <u>\$ -</u> |
| | |
| Reconciliation of Operating Expenses | |
| Operation and Maintenance - Cost of Service | \$ 26,307,371 |
| Taxes Other Than Income - Cost of Service | 810,001 |
| Amortization of Sludge Removal - Cost of Service | 281,961 |
| Operating and Maintenance Expenses - Pro Forma | (27,399,326) |
| Rounding | <u>(7)</u> |
| Difference | <u>\$ -</u> |
| | |
| Depreciation - Cost of Service | \$ 11,546,013 |
| Utility Plant Acquisition Adjustment - Cost of Service | 201,120 |
| Depreciation - Pro Forma | <u>(11,747,133)</u> |
| Difference | <u>\$ -</u> |

- Q4. Refer to the application, Schedule K, and Northern Kentucky District's Response to Staff's First Request for Information (Staff's First Request), Item 1 a.
- a. Northern Kentucky District filed an Excel spreadsheet that provided pro forma wage information for a prospective period ending June 30, 2019, but did not provide support, calculations, or assumptions for all pro forma adjustments to Northern Kentucky District's test period information. Provide the requested information for all of Northern Kentucky District's pro forma adjustments listed in Schedule K.
 - b. For any calculations provided in the response to item 4.a. above, provide the information in Microsoft Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.
 - c. For the pro forma wage amounts stated in the Excel spreadsheet discussed in Item 4.a. above, provide the minutes of each meeting of Northern Kentucky District's Board of Commissioners in which the salary increases reflected in this period were discussed and approved.

A4a. Northern Kentucky District filed a spreadsheet in response to Staff's First Request for Information titled "NKWD_PSCDR1_1_ProformaExcel_101218.xlsx." This file has been included with this data request also for ease of reference, and has maintained its original name. Please refer to tab 1, titled "JEs and Explanation" and reference columns A through E for all pro forma journal entries (JEs).

JEs 1 through 5 are the adjustments made to adjust to the pro forma wage information as referenced in Q4a. All payroll related items (wages, capitalized labor, health, pension, FICA) are anticipated to go into effect 1/1/2019.

JE 6 is the adjustment made to adjust to the three year average (7/1/15 – 6/30/18) of chemical expense. See file "NKWD_PSCDR2_4a_Chemical_112818" for additional support.

JE 7 is the adjustment made to record the reservoir cleaning regulatory asset based on known and measurable costs at the time of the application filing. Also at the time of filing, Northern Kentucky District expected the project to be fully completed and in service no later than June 30, 2019. As a result, one year of the reservoir cleaning expense was recorded as a pro forma adjustment. See JE 8. For both JE 7 & JE 8, see file "NKWD_PSCDR2_4a_ResCleaning_112818" for additional support.

JE 9 is the adjustment made to record the pro forma impact of the pay back of \$8.675M of bond anticipation note (BAN) 2017 funds. In April 2017, Northern Kentucky District issued a BAN for \$26M in anticipation of funding requirements needed for projects that would be completed within the next 2 years. After further review of the cash flow needs based on the timing of projects, management determined that projects related to \$8.675M of BAN 2017 funds would not be able to be started and completed prior to the issuance of the proposed 2019 bond that is

requested in this rate case 2018-00291. Northern Kentucky District management decided to redeem \$8.675M of bond holders' funds so that additional interest would not be incurred on those funds while the projects that required that funding were not meeting anticipated project start times, and so that long term funding would not be issued for projects that had not been started which in turn moderated our rate requirements. Once the District is able to determine more definitive project start times, then additional funding will be taken out at that time. The \$8.675M was redeemed on November 6, 2018.

JE 10 was recorded to record the impact of the 2017 BAN payoff in April 1, 2019 with another short term BAN 2019 since long term financing is not anticipated to be secured prior to the April 1, 2019 due date of BAN 2017.

JE 11 is the anticipated journal entry for the issuance of long term financing to pay off the anticipated BAN 2019 issuance.

JEs 12 through 14 were recorded in anticipation of the payoff of two KIA loans, C08-01 and C06-03. Northern Kentucky District expects to pay off those loans in December 2018.

JEs 15 and 16 were recorded to adjust to revenues based on the Cost of Service Study provided by Gannett Fleming. Please reference the second tab, "revenue detail," for support for these entries. See also Gannett Fleming Schedule A, Revenues, Step 2.

JE 17 was recorded to adjust the restricted debt service to the 3 year average payment. Please reference Northern Kentucky District's response to Staff's Second Request for Information (Staff's Second Request), Item 2a.

- A4b. Please reference Northern Kentucky District's spreadsheet filed in response to Staff's First Request for Information (Staff's First Request) titled "NKWD_PSCDR1_1_ProformaExcel_101218.xlsx," and all files referenced in A4a in this data request. The spreadsheet filed with Staff's First Request has also been included in this data request for ease of reference, and has maintained its original name.
- A4c. The pro forma budgeted wage amounts were discussed during the 2019 budget presentation at Northern Kentucky District's November 15, 2018 board meeting. The 2019 budget was unanimously approved. The minutes of the meeting are still in DRAFT form, and are not anticipated to be signed until the January 2019 board meeting. The DRAFT minutes have been attached.

Northern Kentucky Water District
Proforma Journal Entries
Test Year June 30, 2018

NKWD_DR2_4a_11-28-18
Rate Case 2018-00291
Response to 4a
Witness: Rehtin

| JE # | Account Description | Account Number | Dr. | Cr. | Agrees to VL | | Agrees to VL |
|------|--|--|---|---|--------------|--|---------------------|
| 1 | Dr. Wage Expense Cr. Cash to record proforma wages | 601-3100-001 131-0020-000 | 1,556,280 | 1,556,280 | x | <u>Operating & Maintenance Expense Adjustments</u> | Increase (Decrease) |
| | | | | | | Salaries | 1,556,280 |
| 2 | Dr. Capitalized Labor Cr. Wage Expense to record proforma capitalized wages | 184-4005-000 601-3100-001 | 329,229 | 329,229 | x | Less: Capitalized | (329,229) x |
| | | | | | | Employee Insurance | 128,884 |
| | | | | | | Pension | 498,495 |
| | | | | | | Chemical | 149,888 |
| 3 | Dr. Health Insurance Expense Cr. Cash to record proforma health, dental, life and AD&D expense | 604-3400-001 131-0020-000 | 128,884 | 128,884 | x | Contractual Svcs - Reservoir Cleaning | 281,961 |
| | | | | | | Total O&M Adj | 2,286,279 x |
| | | | | | | <u>Taxes Other Than Income Adjustments</u> | |
| 4 | Dr. Pension Expense Cr. Cash to record proforma pension expense | 604-4300-001 131-0020-000 | 498,495 | 498,495 | x | FICA | 122,049 |
| | | | | | | Total Taxes Other Than Income Adj | 122,049 x |
| 5 | Dr. FICA Expense Cr. Cash to record proforma FICA expense | 699-3000-001 131-0020-000 | 122,049 | 122,049 | x | <u>Balance Sheet Adjustments</u> | |
| | | | | | | Cash - O&M | (11,924,147) x |
| 6 | Dr. Chemical Expense Cr. Cash to record proforma chemical expense | 618-3000-001 131-0020-000 | 149,888 | 149,888 | x | Cash - Bond Proceeds Fund | (8,404,945) x |
| | | | | | | Cash - Debt Service Account NC | 9,711,713 x |
| | | | | | | Cash - Debt Service Account Current | (502,935) x |
| 7 | Dr. Prepaid Reservoir Cleaning Cr. Cash to record proforma FTTP solids (sludge) removal | 162-0006-000 131-0020-000 | 2,782,979 | 2,782,979 | x | Regulatory Asset | 2,782,979 |
| | | | | | | Less: Amortization | (281,961) |
| | | | | | | Net Regulatory Adjustments | 2,501,018 x |
| 8 | Dr. Contractual Svcs - Reservoir Cleaning Cr. Prepaid Reservoir Cleaning to record one year exp. of proforma FTTP solids (sludge) removal | 635-4000-027 162-0006-000 | 281,961 | 281,961 | x | Bond Anticipation Notes Payable | (26,223,167) x |
| | | | | | | Other Accrued Liabilities | (502,935) x |
| | | | | | | Current Portion of LTD | (1,278,701) x |
| | | | | | | Long-term debt - bonds | 19,600,000 x |
| | | | | | | Long-term debt - notes | (2,695,739) x |
| | | | | | | Debt Service Reserve | 1,248,090 x |
| 9 | Dr. CP of BAN 2017 Dr. Accrued Interest Payable Cr. Cash - Bond Proceeds Fund to record payback of unspent BAN funds (November 2018) | 220-0036-000 237-0000-000 132-0029-001 | 8,675,000 21,688 | 8,696,688 | x | <u>Revenue Adjustments</u> | |
| 10 | Dr. 2017 BAN payable - CP Notes Dr. Cash - Bond Proceeds Fund Cr. 2019 BAN payable - LT Notes to record proforma payoff of BAN 2017 and issuance of BAN 2019 | 220-0036-000 132-0029-001 232-0012-000 | 17,548,167 291,743 | 17,839,910 | x | Total Water Sales | 6,978,893 x |
| | | | | | | <u>Nonoperating Adjustments</u> | |
| 11 | Dr. Underwriter's discount Dr. Cost of Issuance Dr. 2019 BAN payable - CP Notes Dr. Debt Service Reserve Fund Cr. Long Term Debt - Bond 2019 to record proforma payoff of BAN 2019 and issuance of bond 2019 | 528-0002-000 528-0002-000 232-0012-000 133-0181-000 221-0036-000 | 392,000 120,000 17,839,910 1,248,090 | 19,600,000 | x | Amortization | 512,000 x |
| | | | | | | <u>Explanations/Assumptions:</u> | |
| | | | | | | All payroll related items (wages, cap labor, health, pension, FICA) should go into effect 1/1/2019. | |
| 12 | Dr. Cash Bond P&I Cr. Cash - O&M to move cash from unrestricted to restricted | 132-0001-000 131-0020-000 | 4,455,687 | 4,455,687 | x | The proforma chemical expense is an adjustment to the three year average (7/1/15 - 6/30/18) of chemical expenses. | |
| | | | | | | The reservoir cleaning expense is expected to be fully paid for and in service no later than 6/30/2019. One year of the expense will be amortized. | |
| 13 | Dr. CP of AMR C08-01 Dr. LTD AMR C08-01 Dr. Accrued Interest Payable Cr. Cash - Bond P&I to record payoff of LTD KIA C08-01 | 220-0022-000 221-0022-000 237-0000-000 132-0001-000 | 978,561 693,941 69,969 | 1,742,471 | x | The 2017 BAN will come due April 1, 2019 for \$26M. A new BAN will be issued (2019 BAN) at the same time (4/1/19) in the amount of \$17.6M and the difference in the amount due and issued will be paid off in cash (\$8.675M) | |
| 14 | Dr. CP of Memorial Chemical Dr. LTD Memorial Chemical Dr. Accrued Interest Payable Cr. Cash - Bond P&I to record payoff of LTD KIA C06-03 | 220-0018-000 221-0018-000 237-0000-000 132-0001-000 | 300,140 2,001,798 411,278 | 2,713,216 | x | Two KIA loans are anticipated to be paid off in November 2018 (C08-01 & Memorial Chemical) | |
| | | | | | | A bond is expected to be issued 8/1/19 for \$19.6M to pay off the \$17.6 2019 BAN. | |
| 15 | Dr. Cash Cr. Revenue - Residential Cr. Revenue - Commercial Cr. Revenue - Industrial Cr. Revenue - Public Authority Cr. Revenue - Multi-family Cr. Revenue - Bulk loading Cr. Revenue - Income - Resale Water Sales to record proforma revenue - adjust to revenues, present rates | 131-0020-000 461-0100-000 461-0101-000 461-0102-000 461-0103-000 461-0104-000 461-0011-000 466-0001-000 | 761,714 | 709,270 56,498 1,318 25,738 19,733 - 633 | x | The proforma revenues have been adjusted using a three year normalization, and also adjusted to agree to phase 2 proforma revenues | |
| 16 | Dr. Cash Cr. Revenue - Residential Cr. Revenue - Commercial Cr. Revenue - Industrial Cr. Revenue - Public Authority Cr. Revenue - Multi-family Cr. Revenue - Bulk loading Cr. Revenue - Income - Resale Water Sales to record proforma revenue - adjust to revenues, step 2 rates | 131-0020-000 461-0100-000 461-0101-000 461-0102-000 461-0103-000 461-0104-000 461-0011-000 466-0001-000 | 6,217,178 | 3,722,648 925,903 512,901 301,362 570,378 3,339 180,647 | x | | |
| 17 | Dr. Cash - Bond P&I Cr. Cash - O&M to adjust restricted debt service to 3 year average payment | 132-0001-000 131-0020-000 | 9,208,778 | 9,208,778 | x | | |

Northern Kentucky Water District
 Proforma Revenue Detail
 Test Year June 30, 2018

NKWD_DR2_4a_11-28-18
 Rate Case 2018-00291
 Response to 4a
 Witness: Rehtin

| Operating Revenues | Current as of 6/30/18 | Adjustments | Proforma PV of Rates | Adjustments | Proforma Step 2 Rates |
|-------------------------------------|--------------------------|----------------|-------------------------|------------------|--------------------------|
| Metered Sales | | | | | |
| Sales to Residential Customers | 32,561,698 | 709,270 | 33,270,968 | 3,722,648 | 36,993,616 |
| Sales to Commercial Customers | 7,474,014 | 56,498 | 7,530,512 | 925,903 | 8,456,415 |
| Sales to Industrial Customers | 4,011,525 | 1,318 | 4,012,843 | 512,901 | 4,525,744 |
| Sales to Public Authorities | 2,382,790 | (25,738) | 2,357,052 | 301,362 | 2,658,414 |
| Sales to Multiple Family Dwellings | 4,862,938 | 19,733 | 4,882,671 | 570,378 | 5,453,049 |
| Sales Through Bulk Loading Stations | 63,224 | - | 63,224 | 3,339 | 66,563 |
| Total Metered Sales | 51,356,189 | 761,081 | 52,117,270 | 6,036,531 | 58,153,802 |
| Fire Protection Revenue | 47,162 | - | 47,162 | - | 47,162 |
| Sales for Resale | 1,554,530 | 633 | 1,555,163 | 180,647 | 1,735,810 |
| Total Water Sales | 52,957,881 | 761,714 | 53,719,595 | 6,217,178 | 59,936,774 |
| Forfeited Discounts | 840,036 | - | 840,036 | - | 840,036 |
| Rents from Water Property | 414,392 | - | 414,392 | - | 414,392 |
| Other Water Revenues | 387,875 | - | 387,875 | - | 387,875 |
| Total Operating Revenues | 54,600,184 | 761,714 | 55,361,898 | 6,217,178 | 61,579,077 |
| | | | 53,719,595 | | 59,936,774 |
| | | | (47,162) | | (47,162) |
| | | | 53,672,433 | | 59,889,612 |

agrees to Gannett Fleming Sch A, Revenues, Step 2

Northern Kentucky Water District
 3-Year Average for Chemical Expense
 2018 Rate Case

NKWD_PSCDR2_4a_11-28-18
 Rate Case 2018-00291
 Response/Attachment to Q4a
 Witness: Rehtin

| | Time Period | | | 3-Year Average |
|---------------------------------|----------------------|----------------------|----------------------|-------------------------|
| | 7/1/2015 - 6/30/2016 | 7/1/2016 - 6/30/2017 | 7/1/2017 - 6/30/2018 | |
| 618-3000-001 Chemicals - FTTP | 877,168 | 739,426 | 877,446 | |
| 618-3000-002 Chemicals - TMTP | 89,558 | 56,164 | 34,077 | |
| 618-3000-029 Chemicals MPTP | 220,275 | 171,120 | 129,255 | |
| 618-3001-001 Chemicals GAC FTTP | 1,182,620 | 1,064,537 | 967,600 | |
| 618-3001-029 Chemicals GAC MPTP | 247,732 | 225,361 | 203,771 | |
| | <u>2,617,353</u> | <u>2,256,608</u> | <u>2,212,149</u> | <u>2,362,037</u> |

| | |
|-------------------------------------|------------------|
| Unadjusted Chemical Expense 6/30/18 | 2,212,149 |
| 3-Year Average (above) | <u>2,362,037</u> |
| Pro forma Adjustment (JE #6) | <u>149,888</u> |

Northern Kentucky Water District
Ft. Thomas Treatment Plant Solids Removal Proforma Calculation
2018 Rate Case

NKWD_PSCDR2_4a_11-28-18
Rate Case 2018-00291
Response to Q4a
Witness: Rehtin

| | |
|--|--------------------------|
| Accumulated Cost as of 6/30/18 | 36,626.54 |
| Known & Measurable Costs Prior to Filing Including Bid (JE #7) | <u>2,782,978.71</u> |
| Total Estimated Amortizable Base | 2,819,605.25 |
| Divided by 10 years/120 Months | <u>120</u> |
| Monthly Amortization of Regulatory Asset | 23,496.71 |
| Multiplied by 12 months | <u>12</u> |
| Total Est. Annual Amort. of Regulatory Asset (JE #8) | <u><u>281,960.53</u></u> |

**Northern Kentucky Water District
Board of Commissioners
Regular Meeting
November 15, 2018**

A regular meeting of the Board of Commissioners of the Northern Kentucky Water District was held on November 15, 2018 at the District's facility located at 2835 Crescent Springs Road in Erlanger, Kentucky. All Commissioners were present, except for Commissioner David Spaulding. Also present were Ron Lovan, Lindsey Rehtin, Amy Kramer, Alex Mattingly, Kim Clemons, Steve Broering, Mary Carol Wagner, David Peat, Megan Scholten, Stacey Kampsen, Jason Miller, and Jeff Schuchter.

Commissioner Clyde Cunningham, Board Chair, called the meeting to order at 12:08 p.m., and Stacey Kampsen led the pledge of allegiance.

The Commissioners reviewed correspondence received and articles published since the last regular Board meeting on September 20, 2018.

On motion of Commissioner Douglas Wagner, seconded by Commissioner Joseph Koester, the Commissioners unanimously approved the minutes for the regular Board meeting held on September 20, 2018.

The Board was provided a copy of the District's check registers, which included the check number, check date, payee, check amount and description of the reason for each payment, detailing the District's expenditures for the period September 1, 2018 through October 31, 2018. On motion of Commissioner Patricia Sommerkamp, seconded by Commissioner Koester, and after discussion, the Commissioners unanimously approved the expenditures of the District for the months of September and October.

On motion of Commissioner Wagner, seconded by Commissioner Sommerkamp, the Board unanimously accepted the bid of \$940,926.60 from and awarded a contract to Tribute Contracting & Consultants, LLC, for the Cox Road and Oliver Road 12-inch Water Main Replacement with a total project budget of \$1,300,000 and authorized staff to execute the appropriate contract documents.

On motion of Commissioner Fred Macke, seconded by Commissioner Sommerkamp, the Board unanimously accepted the bid of \$76,949.81 from and awarded a contract to Agilent Technologies to purchase and deliver the Atomic Absorption Spectrophotometer because the system is necessary for reliable analytical testing in the District's laboratory.

On motion of Commissioner Sommerkamp, seconded by Commissioner Koester, the Board unanimously approved the bid of \$90,531.87 from and awarded a contract to Thermo Electron North America, LLC to purchase and deliver an Ion Chromatograph System.

On motion of Commissioner Wagner, seconded by Commissioner Macke, the Board unanimously approved and authorized staff to execute the engineering services agreement with Johnson, Mirmiran, & Thompson, Inc. to design the MPTP Clearwell Rehabilitation and Painting Project.

On motion of Commissioner Wagner, seconded by Commissioner Koester, the Board unanimously approved the 2019 Operating and Maintenance (O&M), 2019 Operating Capital, and the Five-Year Capital Projects Budgets (2019-2023). Prior to approval by the Board, Vice President of Finance and Support Services Lindsey Rehtin provided an overview of the proposed budgets. And, on November 14, 2018, Rehtin and President/CEO Ron Lovan met with Board Chair Cunningham and Treasurer Koester and provided a detailed overview of the proposed budgets to them as well.

On motion of Commissioner Wagner, seconded by Commissioner Koester, the Commissioners unanimously approved the date, time and location of each regular monthly Board meeting in calendar year 2019 as the third Thursday of each month, with the exception of the June 2019 date, which shall be the fourth Thursday of the month or June 27, 2019. All regular monthly meetings will commence at 12:00 pm, at the District's facility located at 2835 Crescent Springs Road in Erlanger, Kentucky.

The Commissioners reviewed the District's financial reports and Department reports. Lindsey Rehtin updated the Board on revenues and expenses and on the District's rate case filed with the Kentucky Public Service Commission. As part of her report, Vice President of Engineering, Distribution, and Production Amy Kramer reviewed with the Board the status of on-going projects within the 2018 5-Year Capital Budget, including highlighting three change orders and expenses incurred to date.

Other matters of a general nature were discussed.

On a motion of Commissioner Macke, seconded by Commissioner Wagner, the Board unanimously agreed to go into executive/closed session under the provisions of KRS 61.810(1)(c) to discuss pending or proposed litigation against or on behalf of the District and to protect the District's legal interests and strategy in connection with such litigation. The executive/closed session commenced at 1:53 p.m. and ended at 2:15 p.m. No action was taken by the Board.

The meeting was adjourned at 2:16 p.m.

CHAIRMAN

SECRETARY

Q5. Refer to the application, Exhibit M, Proposed Tariff Original Sheet No. 5, paragraph 11, in regards to the cost of total gallons billed used when actual water usage cannot be determined.

- a. Explain why Northern Kentucky District decreased the total gallons used from 18,000 to 12,000 gallons and from 6,000 to 4,000 gallons.
- b. Provide the number of occurrences in the past three years when a customer's actual water usage could not be determined.

A5a. Northern Kentucky District decreased the total gallons used from 18,000 to 12,000 gallons and from 6,000 to 4,000 gallons based on an analysis of actual consumption of its customers. Actual consumption data reflects the average customer consumption is approximately 12,000 gallons per quarterly customer and approximately 4,000 gallons per monthly customer.

A5b. Northern Kentucky District estimates the number of occurrences in the past three years when a customer's actual water usage could not be determined as follows:

2016 – 68
2017 – 42
2018 – 23

- Q6. Refer to the application, Exhibit M, Proposed Tariff Original Sheet No. 12, paragraph 8, which states that customers will be informed of the amount of the fee charged for credit or debit card payments "prior to processing the transaction." Provide specific details and time periods for notifying customers of the actual fee amount and explain whether customers will have the option to cancel or continue with credit or debit card payment after receiving notice of the fee amount.
- A6. If a Northern Kentucky District customer selects a "pay by credit/debit card" method at the time the customer is actively paying their one-time bill, the customer will be notified that a credit or debit card processing fee will be incurred to process that transaction, and will be made aware of the actual fee that will be imposed for that transaction. The customer will have the option to cancel or continue with credit or debit card payment after receiving notice of the fee amount. If a customer elects to sign up for automatic payment to pay their bill on a recurring basis with a credit or debit card, the customer will be notified that a processing fee will be incurred at the time the customer signs up for automatic payment, and will be made aware of the recurring processing fee that will be imposed for each transaction processed. The customer may elect out of automatic payment at any time prior to their next payment date and elect a different payment option to avoid the processing fee for that transaction.

- Q7. Refer to the application, Exhibit M, Proposed Tariff Original Sheet No. 14, paragraph 2.
- a. State the number of times that Northern Kentucky District has been unable to read a customer's meter due to a car, truck, trailer, or boat blocking access to the meter.
 - b. Explain the process that Northern Kentucky District currently follows when access to a customer's meter is blocked due to a car, truck, trailer, or boat.
- A7a. Northern Kentucky District utilizes an automated meter reading (AMR) system, therefore the number of times that a Customer Service Field Representative has been unable to be read a meter due to car, truck, trailer, or boat blocking access to the meter is zero. Northern Kentucky District currently has, and historically has had, an issue with blocked meters mainly when a Customer Service Field Representative arrives on site to terminate service in accordance with 807 KAR 5:006, Section 15(1)(f). In 2018, Northern Kentucky District noted 15 times when a Customer Service Field Representative arrived at a location to terminate service for nonpayment of bills, and the meter was blocked.
- A7b. The process currently followed when access to a customer's meter is blocked is to attempt to contact the customer by knocking on the customer's door. If unable to contact, a door hanger is left requesting the customer to call the office when they return home.

- Q8. Refer to the application, Exhibit M, Proposed Tariff Original Sheet Nos. 44- 45, 48-50, and 58-59. The forms on these pages are marked with the (N) margin notation indicating they are new; however, there are versions of these forms in Northern Kentucky District's current tariff. Provide these forms reflecting margin notations for only the portions that are actually changing.
- A8. Please see updated Proposed Tariff Original Sheet Nos. 44-45, 48-50, and 58-59 to reflect margin notations for only the portions that are actually changing.

Application for Water Service (Commercial)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A".)

Please mail this Application, along with a copy of a form of picture identification of each Applicant/Co-Applicant to: NKWD, 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax this application to (859) 578-3668, or email to custserv@nkywater.org.
SUBMIT A COPY OF A FORM OF PICTURE IDENTIFICATION FOR EACH OF THE SIGNING PARTY/PARTIES WITH THIS APPLICATION.

A. Applicant Information

Today's Date: ____/____/____ Start Date: ____/____/____ (N)

Federal ID#: Account Number Applicant's Name: _____ (T)

(Provide the name of the person or entity who that is contracting for water service. DO NOT list the name of the agent, property management group, or officer/employee of applicant who is acting on Applicant's behalf. If Applicant operates under an assumed name, provide Applicant's name.) (T)

Property Address: _____ City: _____ State: _____ Zip: _____ (T)

Applicant's Mailing Address (if different than property address): _____

City: _____ State: _____ Zip: _____ (T)

Local Contact Person: _____ Title: _____

Relationship to or Position with Applicant: _____

Mailing Address (if different from Applicant's address): _____ (T)

City: _____ State: _____ Zip: _____ (T)

Primary Phone: (____)____-____ Alternate Phone: (____)____-____
(Primary number should be a number at which Applicant can be normally be contacted, including in the event of an emergency.) (T)

Email Address: _____ (T)

Does Applicant consent to receive all notices by email in lieu of notice by mail or newspaper publication? Yes No

Type of Entity: Corporation Partnership LLC Sole Proprietorship Trust Estate
(Check applicable type) Other (State type): _____ (T)

Tax Exempt? Yes No State of Organization/Incorporation: _____
(If Applicant has tax exempt status, provide a certificate of exemption.) (T)

Does or has the Applicant operated under an assumed name? Yes No If "Yes", list each assumed name that Applicant has operated under in the past two years: _____

State name, address, telephone number and any applicable email address for the controlling owner(s) (e.g., general partners, controlling manager/member/shareholder, or trustee) if Applicant is an entity: _____ (T)

Is Applicant's equity traded publicly on the NYSE or NASDAQ stock exchanges? Yes No If "No", see Section C.
(If Applicant's equity is traded on NYSE or NASDAQ stock exchanges, see Section C.) (N)
(D)

Applicant's Address before Property Subject to this Service Request: _____

City: _____ State: _____ Zip: _____ Does Applicant own property? Yes No (T)

If Applicant does not own property, provide the Property Owner's:

Name: _____ Telephone Number: (____)____-____ (T)

Mailing Address: _____ City: _____ State: _____ Zip: _____ (T)

Email Address (if available): _____

(If Applicant does not own the property, include a copy of the signed, notarized rental agreement or a written acknowledgement of the property owner that Applicant is authorized to obtain water service at the service location address designated.) (T)



Does Applicant currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes No

Has Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years?
 Yes No

Has Applicant had two or more checks returned by its bank for insufficient funds on any prior account with the District? Yes No

Has Applicant filed for bankruptcy within the last 7 years? Yes No

Has the Applicant made a general assignment for the benefit of creditors? Yes No

Has a receiver been appointed to take possession of all, or substantially all of Applicant's assets? Yes No

Has Applicant's assets been attached or subject to judicial seizure? Yes No

Has Applicant admitted in writing that it is unable to pay its debts as they come due? Yes No

Is the service location the residence of the individual signing on behalf of Applicant? Yes No

B. Agreements

The undersigned Applicant ("Applicant") hereby applies for water service and agrees to purchase water from Northern Kentucky Water District ("the District"), subject to the following terms and conditions: (T)

- a) Applicant represents and warrants to the District, that the information provided on this Application is true, correct, and complete in all material respects. Applicant acknowledges that any false or deliberately misleading information provided on this Application will be considered as an attempt to obtain water service through fraudulent means and may constitute grounds for discontinuance of Applicant's service at the service location address designated above.
- b) No application for water service will be approved and no water shall be supplied to any applicant or customer if the applicant or the customer is delinquent or indebted to the District. This applies whether the delinquency or indebtedness is incurred at the property address for which this application is made or at any other premises or property. In addition, the District will not furnish or continue to furnish water service at the premises where the Applicant is a partnership, corporation, limited liability company, or trust whose general partner controlling stockholder, controlling manager/member, or trustee (as applicable) is a present or former customer who is indebted to the District for service previously supplied at the same premises until payment of such indebtedness has been made. If Applicant fails to disclose to the District Applicant's prior indebtedness and the District provides water service, the District may discontinue water service after providing the Applicant with notice of the discovery of the indebtedness and providing Applicant a reasonable period of time to pay the outstanding debt.
- c) Applicant will purchase water from the District to be supplied to the service location address designated above, subject to all terms and conditions set out in the District's rules, regulations, and tariffs now in force or hereafter supplemented or amended. Applicant shall make timely payment of all amounts and charges due on or before their due dates. Applicant understands and agrees that if Applicant's water account becomes delinquent for failure to make timely payment of all amounts and charges due on or before their due dates, the District may discontinue water service.
- d) Applicant agrees to reimburse the District for all reasonable attorney's fees, collection agency fees, and court costs incurred by the District to enforce the terms and conditions of this agreement and to recover any delinquent amounts or other indebtedness if (i) Applicant fails to comply with the terms and conditions of this agreement and (ii) the District commences legal action to enforce the terms and conditions of this agreement and obtains a judgment against Applicant. The court rendering the judgment shall determine the amount of the attorney's fees, collection fees, and court costs to which the District is entitled.
- e) Applicant agrees to maintain all water pipes and plumbing in or on the property in compliance with all plumbing specifications as required by the Commonwealth of Kentucky and/or any state, local, or municipal building or plumbing codes.
- f) Applicant agrees to comply with and be bound by all of the provisions of this agreement, and such rules, regulations, and tariff now in force or hereafter supplemented or amended.
- g) By signing this agreement, the Applicant acknowledges that the terms of this agreement constitute a binding contract between the District and the Applicant, and the terms and provisions of this agreement are legally enforceable against the Applicant in accordance with its terms.
- h) Applicant acknowledges that, if Applicant has checked "Yes" to receiving all notices by email in lieu of notice by mail or newspaper publication, Applicant consents to the District providing notice of rate adjustments and other matters that require public notice by email to the stated address in lieu of notice by mail or publication and further agrees that, should applicant's email address change, it is his or her responsibility to inform the District of the change in email address.
- i) Applicant has full right, power and authority and is duly authorized to enter into this agreement, to perform each of the covenants on its part to be performed hereunder and to execute and deliver, and to perform its obligations under all documents required to be executed and delivered by it pursuant to this Agreement. The person signing this agreement on behalf of the Applicant represents and warrants in his/her individual capacity that he/she is duly authorized to do so, and has all due power and authority to legally bind the Company to this agreement.
- j) Applicant acknowledges that as a utility customer in the Commonwealth of Kentucky, Applicant has certain rights and obligations. Applicant further acknowledges that a copy of the District's tariff setting forth such rights and obligations, including the Customer Bill of Rights, can be obtained from the District's website at www.nkywater.org or from the Kentucky Public Service Commission's website at <https://psc.ky.gov/>.
- k) Any applicant affirming that he/she/it is exempt from the Kentucky state sales tax hereby agrees to indemnify and hold the District harmless from any subsequent claims for sales taxes due or resulting penalties if the person or entity is deemed to owe sales tax for water service or any other service provided by the District. Further, if the District is required to remit tax payments on behalf of the applicant/account holder, he/she/it agrees to reimburse the District for any sales tax, penalties, attorney's fees, or any related cost, which may deducted from any deposit or refund applicable to the account holder held by the District. (N)
(N)
(N)
(N)
(N)



Northern Kentucky Water District Water Turn-On Release Form

I represent and warrant to the Northern Kentucky Water District (the "District") that I am the owner or lawful tenant of the premises located at _____ (hereinafter the "Premises"). I acknowledge that the District's normal policy is to not turn on water service unless I am at the Premises at the time of turn-on. I acknowledge that this policy can avoid such damages as those caused when faucets, valves, or other uses of water in a premises are left on or faulty and the water runs while not properly supervised. Notwithstanding the foregoing, for my convenience I hereby request and authorize the District to turn on water service, both for initial service and turn-ons following a disconnection, even if there is no one at the Premises. I understand that I should turn off all faucets and valves, and confirm the proper operating condition of same, or turn off the main shut-off valve, and take other precautions necessary to avoid water damage when the water is turned on when no one is at the Premises.

For and in consideration of having the District turning on the water service to the Premises when I am not present at the Premises, which is for my convenience, I hereby provide the following release and indemnity:

1. For myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity release and forever discharge the District and the District's commissioners, officers, employees and agents from any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

2. Further, for myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity agree to defend, protect, hold harmless and indemnify the District and the District's commissioners, officers, employees and agents from and against any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

I provide the above release and indemnity on the date written below.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668



Consent for Northern Kentucky Water District and Sanitation District No. 1 to Contact Concerning Water, Sanitary Sewer and Stormwater Service

Check Preferred Option:
(Check One Only)

_____ I authorize Northern Kentucky Water District (on its own behalf and on behalf of Sanitation District No. 1) and Sanitation District No. 1, as well as their respective successors and assigns (collectively, the "Districts"), to contact me at the phone number indicated below for any issues pertaining to water, sanitary sewer, and/or stormwater service provided by either of the Districts (collectively, the "Services") at:

Service Location Address:

_____ City: _____ State: _____ Zip: _____

I authorize the Districts to contact me, including, without limitation, via auto dialer, recorded message and text, regarding any of the services at the following number, which is my primary point of phone contact:

Phone Number: (____)____-____ Check one: _____ Cell _____ Land Line

Specifically, I understand that this number may be utilized at each District's discretion to notify me of emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services, although the Districts do not guarantee that I will be notified in this manner.

_____ I choose not to be contacted by the Districts for issues pertaining to my Services via telephone communication.

I understand that this may delay notification for emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668



July 25, 20XX

BILLING DEPARTMENT
2835 CRESCENT SPRINGS RD
ERLANGER, KY 41018-1324

Re: Account #: 0000000000
Customer #: 0000000000

Dear BILLING DEPARTMENT,

Thank you for contacting our office to make payment arrangements on your account. The arrangement is to be paid in *1* installment(s). Your payment schedule is as follows:

08/24/20XX \$123.40

Any balance due after the due date on the bill will be assessed a one-time late penalty charge of 10%. All future bills must be kept current and paid on time.

If the scheduled payment is not kept current, the water service will be discontinued without further notice. *In addition, a deposit may be required in order to restore service.*

In addition, all future bills must be kept current and paid on time or the water service will be disconnected on the scheduled shut-off date.

If you have any questions or feel this notice is not accurate, please feel free to contact one of our Customer Account Representatives at (859) 578-9898.

Sincerely,

Customer Service Department
Northern Kentucky Water District

Northern Kentucky Water District • 2835 Crescent Springs Road, P.O. Box 18640 • Erlanger, Kentucky 41018
859-578-9898 • 859-578-5456 Fax

(T)

(T)

(T)

(T)

(T)

(T)

(T)

(T)

(T)

(T)

(N)

(D)

(T)

Application for Water Service (Residential)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A".)

Please mail this Application, along with a copy of a form of picture identification of each Applicant/Co-Applicant to: NKWD, 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax this application to (859) 578-3668, or email to custserv@nkywater.org.
SUBMIT A COPY OF A FORM OF PICTURE IDENTIFICATION FOR EACH OF THE SIGNING PARTY/PARTIES WITH THIS APPLICATION.

A. Applicant Information

Today's Date: ____/____/____ Start Date: ____/____/____ (N)

Account Number: _____ Applicant's Name: _____

(For District use only)

Applicant's DOB: ____/____/____ Applicant's Photo ID # _____ Driver's License #: _____ SS# (optional): ____-____-____ (T)

Service Location Address: _____ City: _____ State: ____ Zip: _____ (T)

Mailing Address (if different than service address): _____ City: _____ (N)

State: ____ Zip: _____ Primary Phone: (____)____-____ Alternate Phone: (____)____-____ (N)

(Primary number should be a number at which Applicant can be normally be contacted, including in the event of an emergency.) (D)

Email Address (optional): _____ If Email address is provided, does Applicant consent to receive all notices by email in lieu of notice by mail or newspaper publication? Yes No

Applicant's Employer (if applicable): _____

Names of Adults residing at Service Location: _____

Address of Applicant's Last Residence: _____ City: _____ State: ____ (T)

Zip: _____ Do you want to discontinue service at this address? Yes No Length of time Applicant resided at last residence? (N, D)

Applicant's Marital Status: Married Single If married, Name of Spouse: _____

Spouse's Phone (if different from Applicant's): (____)____-____ Spouse's Employer (if applicable): _____

Does Applicant reside on the premise? Yes No Does Applicant own property? Yes No (N)

If Applicant does not own property, provide the Property Owner's:

Name: _____ Phone Number: (____)____-____

Mailing Address: _____ City: _____ State: ____ Zip: _____ (T)

Email Address (if available): _____

(If Applicant does not own the property, include a copy of the signed, notarized rental agreement or a written acknowledgement of the property owner that Applicant is authorized to obtain water service at the service location address designated.) (N)

Do any adult members of Applicant's Household wish to be a co-applicant on this application? Yes No

(If "Yes" is checked, Co-Applicants should complete information in Section C.)

Does Applicant or any Adult member of Applicant's household currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes No

Has Applicant/Co-Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years? Yes No

Have Applicant/Co-Applicant had two or more checks returned by his/her bank for insufficient funds on any prior account with the District? Yes No

Has Applicant/Co-Applicant filed for bankruptcy within the last 7 years? Yes No

Is the service location your residence? Yes No (D)



B. Agreements

The undersigned Applicant/Co-Applicants (“Applicant”) hereby applies for water service and agrees to purchase water from Northern Kentucky Water District (“the District”), subject to the following terms and conditions:

- a) Applicant represents and warrants to the District, that the information provided on this Application is true, correct, and complete in all material respects. Applicant acknowledges that any false or deliberately misleading information provided on this Application will be considered as an attempt to obtain water service through fraudulent means and may constitute grounds for discontinuance of Applicant’s service at the service location address designated above.
- b) No application for water service will be approved and no water shall be supplied to any applicant or customer if the applicant or the customer is delinquent or indebted to the District or if any member of an applicant’s household is indebted to the District and such indebtedness was incurred while that person and the Applicant were members of the same household. This applies whether the delinquency or indebtedness is incurred at the property address for which this application is made or at any other premises or property. If Applicant fails to disclose to the District Applicant’s prior indebtedness or the indebtedness of a member of Applicant’s household and the District provides water service, the District may discontinue water service after providing the Applicant with notice of the discovery of the indebtedness and providing Applicant a reasonable period of time to pay the outstanding debt.
- c) Applicant will purchase water from the District to be supplied to the service location address designated above, subject to all terms and conditions set out in the District’s rules, regulations, and tariffs now in force or hereafter supplemented or amended. Applicant shall make timely payment of all amounts and charges due on or before their due dates. Applicant understands and agrees that if Applicant’s water account becomes delinquent for failure to make timely payment of all amounts and charges due on or before their due dates, the District may discontinue water service.
- d) Applicant agrees to reimburse the District for all reasonable attorney’s fees, collection agency fees, and court costs incurred by the District to enforce the terms and conditions of this agreement and to recover any delinquent amounts or other indebtedness if (i) Applicant fails to comply with the terms and conditions of this agreement and (ii) the District commences legal action to enforce the terms and conditions of this agreement and obtains a judgment against Applicant. The court rendering the judgment shall determine the amount of the attorney’s fees, collection fees, and court costs to which the District is entitled.
- e) The District is providing water service to Applicant’s household. Applicant and all adult members of Applicant’s household who benefit from the provision of water service to the service location address designated above are jointly and severally liable for payment of services rendered to that service location. Should a delinquency in payment for service to the service location occur, each adult member of the household at the time of the delinquency is responsible for the delinquency and indebted to the District for the delinquent amount and the District may deny any future application or request for water service to any service location by any of those persons until the indebtedness is paid.
- f) Any Co-Applicant who vacates the service location and desires to avoid liability for future amounts under this Agreement, shall notify the District in his or her action. The Co-Applicant shall not be liable for charges for service rendered to the service location after the District’s receipt of the Co-Applicant’s notice. If notice is provided by telephone, the burden of proof shall be on the Co-Applicant to prove that notice was given if a dispute arises.
- g) Applicant agrees to maintain all water pipes and plumbing in or on the property in compliance with all plumbing specifications as required by the Commonwealth of Kentucky and/or any state, local, or municipal building or plumbing codes.
- h) Applicant agrees to comply with and be bound by all of the provisions of this agreement, and such rules, regulations, and tariff now in force or hereafter supplemented or amended.
- i) By signing this agreement, the Applicant acknowledges that the terms of this agreement constitute a binding contract between the District and the Applicant, and the terms and provisions of this agreement are legally enforceable against the Applicant in accordance with its terms.
- j) Applicant acknowledges that, if Applicant has checked “Yes” to receiving all notices by email in lieu of notice by mail or newspaper publication, Applicant consents to the District providing notice of rate adjustments and other matters that require public notice by email to the stated address in lieu of notice by mail or publication and further agrees that, should applicant’s email address change, it is his or her responsibility to inform the District of the change in email address.
- k) Applicant acknowledges that as a utility customer in the Commonwealth of Kentucky, Applicant has certain rights and obligations. Applicant further acknowledges that a copy of the District’s tariff setting forth such rights and obligations, including the Customer Bill of Rights, can be obtained from the District’s website at www.nkywater.org or from the Kentucky PublicService Commission’s website at <https://psc.ky.gov/>.
- l) Any applicant affirming that he/she/it is exempt from the Kentucky state sales tax hereby agrees to indemnify and hold the District harmless from any subsequent claims for sales taxes due or resulting penalties if the person or entity is deemed to owe sales tax for water service or any other service provided by the District. Further, if the District is required to remit tax payments on behalf of the applicant/account holder, he/she/it agrees to reimburse the District for any sales tax, penalties, attorney’s fees, or any related cost, which may deducted from any deposit or refund applicable to the account holder held by the District. (N)
(N)
(N)
(N)
(N)
(N)

SIGN HERE:

| | | |
|---------------------|-----------------|------------------------|
| Applicant Signature | Print Name Here | ____/____/____ Date |
|---------------------|-----------------|------------------------|

C. Co-Applicants

The undersigned hereby agrees to be deemed a Co-Applicant and customer and bound by all of the terms and conditions contained in this Agreement.

| | |
|--|--|
| Co-Applicant Signature | Co-Applicant Signature |
| Print Name Here | Print Name Here |
| Phone Number | Phone Number |
| Email <i>(optional)</i> | Email <i>(optional)</i> (N) |
| Mailing Address <i>(if different from service address)</i> | Mailing Address <i>(if different from service address)</i> |

Q9. Refer to the application, Exhibit M, Tariff Sheet No. 57. Provide a legible copy of the second page of the customer bill.

A9. See attached for a legible copy of the second page of the customer bill.

**WATER BILL PAYMENT OPTIONS:
 Make checks payable to: NKWD**

- BY MAIL DROP BOX** When mailing your payment, please allow sufficient time for the payment to reach our office by the due date to avoid late charges. Contact our office or visit our web page for drop box locations. Bills must be dropped off two (2) days prior to the due date.
- AUTO PAY** Pay your water bill automatically from your checking or savings account or apply it to your Visa, MasterCard or Discover. Please visit our web page for more information at www.nkywater.org.
- VIA THE WEB** View your account, receive eBills, and pay your bill 24/7 using our online customer portal. Visit our web site at www.nkywater.org and click on "VIEW/PAY YOUR BILL". Then follow the easy steps to set up your account.
- OVER PHONE/
WALK-IN/DRIVE UP WINDOW/
ONLINE PAYMENTS THROUGH
YOUR BANK
MOBILE APP** We accept Visa, MasterCard, or Discover credit cards and echeck payments via our automated system. Please note: if making an automated phone payment you will need your customer and account numbers. When paying in person, at 2835 Crescent Springs Road or at one of the drop boxes, make check payable to NKWD. If paying by automatic withdrawal from your bank, allow 7-10 working days before the due date to avoid late charges. Available for Apple and Android devices. Search the Northern Kentucky Water District through your mobile devices app store.

| | | |
|-------------|---|--|
| Mail | Mail Payments to: PO Box 188190 Erlanger, Kentucky 41018 | Mail Correspondence to: PO Box 18640 Erlanger, Kentucky 41018 |
|-------------|---|--|

BILLING INFORMATION

- | | | | |
|---------------------------|---|--------------------------------|--|
| Penalty | A penalty is added to all accounts not paid on or before the due date. Failure to receive a bill does not excuse payment of penalty. | Fixed Service Charge | The fixed amount required based on the size of the meter to all active accounts. This charge helps to recover the costs associated with meter reading, testing and maintenance. |
| Payment Plans | Payment arrangements can be made by contacting our customer service department PRIOR to the disconnection date. | Returned Check | A returned check fee will be charged on any returned checks. |
| Moving | All requests for disconnection of service must be made one business day in advance. You will be held responsible for all charges until such notice is received and a final reading is obtained by the District. | Service Charge | Delinquent accounts that have had a service order issued for disconnect will require a service charge. |
| Bill Abbreviations | HCF = Hundreds of Cubic Feet CR = Credit | Deposit | Accounts may be subject to a deposit. |
| Rate Schedule | Available upon request. | New Service Application | All new and transferred services must complete an application before water will be connected. The form can be downloaded at www.nkywater.org , click on the customer service tab and locate Download a Form, or the form can be filled out in person at our office listed below. |
| | | Conversion Factor | 1 Cubic foot x 7.48 = gallons |

GENERAL INFORMATION

The District encourages its customers to be observant and to assist us in reporting any damage that has occurred to meter pits, valve box lids, or other Water District structures or property. The Public Service Commission of Kentucky regulates this utility. Visit us on the web at: www.nkywater.org

| | |
|---|--|
| NORTHERN KENTUCKY WATER DISTRICT 2835 Crescent Springs Road Erlanger, Kentucky 41018 | OFFICE HOURS: 8:00 am - 5:00 pm Monday - Friday |
|---|--|

USEFUL NUMBERS:

| | | | |
|--------------------------------|--------------|---|----------------|
| General Customer Service | 859-578-9898 | Public Service Commission | 1-800-772-4636 |
| After hours emergency shut-off | 513-244-9016 | Water Quality questions/concern | 859-441-0482 |
| Billing inquiries | 859-578-9898 | Questions on your sewer or storm water bill | |
| Tour and Speaker Requests | 859-426-2751 | contact Sanitation District #1 | 859-578-7450 |

Print new address or telephone number here:

Please circle one: Mailing Address or Service Address

Address

City

State

Zip Code

Home Phone

Q10. Refer to the application, Exhibit M, Appendix A. Provide legible copies of all proposed applications and forms filed in Appendix A.

A10. See attached for legible copies of the Application for Water Service – Residential and Application for Water Service – Commercial.

Application for Water Service (Residential)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A".)

Please mail this Application, along with a copy of a form of picture identification of each Applicant/Co-Applicant to: NKWD, 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax to (859) 578-3668, or email to custserv@nkywater.org.

A. Applicant Information

Today's Date: ____/____/____ Start Date: ____/____/____

Account Number: _____ Applicant's Name: _____

(For District use only)

Applicant's DOB: ____/____/____ Driver's License #: _____ SS# (optional): ____ - ____ - ____

Service Location Address: _____ City: _____ State: ____ Zip: _____

Mailing Address (if different than service address): _____ City: _____

State: ____ Zip: _____ Primary Phone: (____)____ - _____ Alternate Phone: (____)____ - _____

(Primary number should be a number at which Applicant can be normally contacted, including in the event of an emergency.)

Email Address (optional): _____ If Email address is provided, does Applicant consent to receive all notices by email in lieu of notice by mail or newspaper publication? Yes No

Applicant's Employer (if applicable): _____

Names of Adults residing at Service Location: _____

Address of Applicant's Last Residence: _____ City: _____ State: _____

Zip: _____ Do you want to discontinue service at this address? Yes No

Applicant's Marital Status: Married Single If married, Name of Spouse: _____

Spouse's Phone (if different from Applicant's): (____)____ - _____ Spouse's Employer: _____

Does Applicant reside on the premise? Yes No Does Applicant own property? Yes No

If Applicant does not own property, provide the Property Owner's:

Name: _____ Phone Number: (____)____ - _____

Mailing Address: _____ City: _____ State: ____ Zip: _____

Email Address (if available): _____

(If Applicant does not own the property, include a copy of the signed, notarized rental agreement or a written acknowledgement of the property owner that Applicant is authorized to obtain water service at the service location address designated.)

Do any adult members of Applicant's Household wish to be a co-applicant on this application? Yes No

(If "Yes" is checked, Co-Applicants should complete information in Section C.)

Does Applicant or any Adult member of Applicant's household currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes No

Has Applicant/Co-Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years? Yes No

Have Applicant/Co-Applicant had two or more checks returned by his/her bank for insufficient funds on any prior account with the District? Yes No

Has Applicant/Co-Applicant filed for bankruptcy within the last 7 years? Yes No



Northern Kentucky Water District Water Turn-On Release Form

I represent and warrant to the Northern Kentucky Water District (the “District”) that I am the owner or lawful tenant of the premises located at _____ (hereinafter the “Premises”). I acknowledge that the District’s normal policy is to not turn on water service unless I am at the Premises at the time of turn-on. I acknowledge that this policy can avoid such damages as those caused when faucets, valves, or other uses of water in a premises are left on or faulty and the water runs while not properly supervised. Notwithstanding the foregoing, for my convenience I hereby request and authorize the District to turn on water service, both for initial service and turn-ons following a disconnection, even if there is no one at the Premises. I understand that I should turn off all faucets and valves, and confirm the proper operating condition of same, or turn off the main shut-off valve, and take other precautions necessary to avoid water damage when the water is turned on when no one is at the Premises.

For and in consideration of having the District turning on the water service to the Premises when I am not present at the Premises, which is for my convenience, I hereby provide the following release and indemnity:

1. For myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity release and forever discharge the District and the District’s commissioners, officers, employees and agents from any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.
2. Further, for myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity agree to defend, protect, hold harmless and indemnify the District and the District’s commissioners, officers, employees and agents from and against any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

I provide the above release and indemnity on the date written below.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668



Consent for Northern Kentucky Water District and Sanitation District No. 1 to Contact Concerning Water, Sanitary Sewer and Stormwater Service

Check Preferred Option:
(Check One Only)

_____ I authorize Northern Kentucky Water District (on its own behalf and on behalf of Sanitation District No. 1) and Sanitation District No. 1, as well as their respective successors and assigns (collectively, the "Districts"), to contact me at the phone number indicated below for any issues pertaining to water, sanitary sewer, and/or stormwater service provided by either of the Districts (collectively, the "Services") at:

Service Location Address:

_____ City: _____ State: _____ Zip: _____

I authorize the Districts to contact me, including, without limitation, via auto dialer, recorded message and text, regarding any of the services at the following number, which is my primary point of phone contact:

Phone Number: (____)____-____ Check one: _____ Cell _____ Land Line

Specifically, I understand that this number may be utilized at each District's discretion to notify me of emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services, although the Districts do not guarantee that I will be notified in this manner.

_____ I choose not to be contacted by the Districts for issues pertaining to my Services via telephone communication.

I understand that this may delay notification for emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668



Application for Water Service (Commercial)

(Please complete each section. If a question is not applicable to Applicant, then write "N/A".)

Please mail this Application, along with a copy of a form of picture identification of each Applicant/Co-Applicant to: NKWD, 2835 Crescent Springs Road, Erlanger, KY 41018, Attn: Customer Service, or fax to (859) 578-3668, or email to custserv@nkywater.org.

A. Applicant Information

Today's Date: ____/____/____ Start Date: ____/____/____

Federal ID#: _____ Applicant's Name: _____

(Provide the name of the person or entity who is contracting for water service. DO NOT list the name of the agent, property management group, or officer/employee of applicant who is acting on Applicant's behalf. If Applicant operates under an assumed name, provide Applicant's name.)

Property Address: _____ City: _____ State: ____ Zip: _____

Applicant's Mailing Address (if different than property address): _____

City: _____ State: ____ Zip: _____

Local Contact Person: _____ Title: _____

Relationship to or Position with Applicant: _____

Mailing Address (if different from Applicant's address): _____

City: _____ State: ____ Zip: _____

Primary Phone: (____)____-____ Alternate Phone: (____)____-____

(Primary number should be a number at which Applicant can be normally contacted, including in the event of an emergency.)

Email Address: _____

Does Applicant consent to receive all notices by email in lieu of notice by mail or newspaper publication? Yes No

Type of Entity: Corporation Partnership LLC Sole Proprietorship Trust Estate
(Check applicable type) Other (State type): _____

Tax Exempt? Yes No State of Organization/Incorporation: _____

(If Applicant has tax exempt status, provide a certificate of exemption.)

Does or has the Applicant operated under an assumed name? Yes No If "Yes", list each assumed name that Applicant has operated under in the past two years: _____

State name, address, phone number and any applicable email address for the controlling owner(s) (e.g., general partners, controlling manager/member/shareholder, or trustee) if Applicant is an entity: _____

Is Applicant's equity traded publicly on the NYSE or NASDAQ stock exchanges? Yes No If "No", see Section C.

Applicant's Address Before Property Subject to this Service Request: _____

City: _____ State: ____ Zip: _____ Does Applicant own property? Yes No

If Applicant does not own property, provide the Property Owner's:

Name: _____ Phone Number: (____)____-____

Mailing Address: _____ City: _____ State: ____ Zip: _____

Email Address (if available): _____

(If Applicant does not own the property, include a copy of the signed, notarized rental agreement or a written acknowledgement of the property owner that Applicant is authorized to obtain water service at the service location address designated.)



- Does Applicant currently owe any delinquent amounts or unpaid balances from any prior water account with the District? Yes No
- Has Applicant's water service ever been disconnected by the District for non-payment of water charges within the past two years?
 Yes No
- Has Applicant had two or more checks returned by its bank for insufficient funds on any prior account with the District? Yes No
- Has Applicant filed for bankruptcy within the last 7 years? Yes No
- Has the Applicant made a general assignment for the benefit of creditors? Yes No
- Has a receiver been appointed to take possession of all, or substantially all of Applicant's assets? Yes No
- Has Applicant's assets been attached or subject to judicial seizure? Yes No
- Has Applicant admitted in writing that it is unable to pay its debts as they come due? Yes No
- Is the service location the residence of the individual signing on behalf of Applicant? Yes No

B. Agreements

The undersigned Applicant ("Applicant") hereby applies for water service and agrees to purchase water from Northern Kentucky Water District ("the District"), subject to the following terms and conditions:

- a) Applicant represents and warrants to the District, that the information provided on this Application is true, correct, and complete in all material respects. Applicant acknowledges that any false or deliberately misleading information provided on this Application will be considered as an attempt to obtain water service through fraudulent means and may constitute grounds for discontinuance of Applicant's service at the service location address designated above.
- b) No application for water service will be approved and no water shall be supplied to any applicant or customer if the applicant or the customer is delinquent or indebted to the District or if any member of an applicant's household is indebted to the District and such indebtedness was incurred while that person and the Applicant were members of the same household. This applies whether the delinquency or indebtedness is incurred at the property address for which this application is made or at any other premises or property. If Applicant fails to disclose to the District Applicant's prior indebtedness or the indebtedness of a member of Applicant's household and the District provides water service, the District may discontinue water service after providing the Applicant with notice of the discovery of the indebtedness and providing Applicant a reasonable period of time to pay the outstanding debt.
- c) Applicant will purchase water from the District to be supplied to the service location address designated above, subject to all terms and conditions set out in the District's rules, regulations, and tariffs now in force or hereafter supplemented or amended. Applicant shall make timely payment of all amounts and charges due on or before their due dates. Applicant understands and agrees that if Applicant's water account becomes delinquent for failure to make timely payment of all amounts and charges due on or before their due dates, the District may discontinue water service.
- d) Applicant agrees to reimburse the District for all reasonable attorney's fees, collection agency fees, and court costs incurred by the District to enforce the terms and conditions of this agreement and to recover any delinquent amounts or other indebtedness if (i) Applicant fails to comply with the terms and conditions of this agreement and (ii) the District commences legal action to enforce the terms and conditions of this agreement and obtains a judgment against Applicant. The court rendering the judgment shall determine the amount of the attorney's fees, collection fees, and court costs to which the District is entitled.
- e) Applicant agrees to maintain all water pipes and plumbing in or on the property in compliance with all plumbing specifications as required by the Commonwealth of Kentucky and/or any state, local, or municipal building or plumbing codes.
- f) Applicant agrees to comply with and be bound by all of the provisions of this agreement, and such rules, regulations, and tariff now in force or hereafter supplemented or amended.
- g) By signing this agreement, the Applicant acknowledges that the terms of this agreement constitute a binding contract between the District and the Applicant, and the terms and provisions of this agreement are legally enforceable against the Applicant in accordance with its terms.
- h) Applicant acknowledges that, if Applicant has checked "Yes" to receiving all notices by email in lieu of notice by mail or newspaper publication, Applicant consents to the District providing notice of rate adjustments and other matters that require public notice by email to the stated address in lieu of notice by mail or publication and further agrees that, should applicant's email address change, it is his or her responsibility to inform the District of the change in email address.
- i) Applicant has full right, power and authority and is duly authorized to enter into this agreement, to perform each of the covenants on its part to be performed hereunder and to execute and deliver, and to perform its obligations under all documents required to be executed and delivered by it pursuant to this Agreement. The person signing this agreement on behalf of the Applicant represents and warrants in his/her individual capacity that he/she is duly authorized to do so, and has all due power and authority to legally bind the Company to this agreement.
- j) Applicant acknowledges that as a utility customer in the Commonwealth of Kentucky, Applicant has certain rights and obligations. Applicant further acknowledges that a copy of the District's tariff setting forth such rights and obligations, including the Customer Bill of Rights, can be obtained from the District's website at www.nkywater.org or from the Kentucky Public Service Commission's website at <https://psc.ky.gov/>.
- k) Any applicant affirming that he/she/it is exempt from the Kentucky state sales tax hereby agrees to indemnify and hold the District harmless from any subsequent claims for sales taxes due or resulting penalties if the person or entity is deemed to owe sales tax for water service or any other service provided by the District. Further, if the District is required to remit tax payments on behalf of the applicant/account holder, he/she/it agrees to reimburse the District for any sales tax, penalties, attorney's fees, or any related cost, which may deducted from any deposit or refund applicable to the account holder held by the District.



Northern Kentucky Water District Water Turn-On Release Form

I represent and warrant to the Northern Kentucky Water District (the "District") that I am the owner or lawful tenant of the premises located at _____ (hereinafter the "Premises"). I acknowledge that the District's normal policy is to not turn on water service unless I am at the Premises at the time of turn-on. I acknowledge that this policy can avoid such damages as those caused when faucets, valves, or other uses of water in a premises are left on or faulty and the water runs while not properly supervised. Notwithstanding the foregoing, for my convenience I hereby request and authorize the District to turn on water service, both for initial service and turn-ons following a disconnection, even if there is no one at the Premises. I understand that I should turn off all faucets and valves, and confirm the proper operating condition of same, or turn off the main shut-off valve, and take other precautions necessary to avoid water damage when the water is turned on when no one is at the Premises.

For and in consideration of having the District turning on the water service to the Premises when I am not present at the Premises, which is for my convenience, I hereby provide the following release and indemnity:

1. For myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity release and forever discharge the District and the District's commissioners, officers, employees and agents from any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

2. Further, for myself and for my heirs, executors, successor and assigns, I hereby to the fullest extent permitted at law and equity agree to defend, protect, hold harmless and indemnify the District and the District's commissioners, officers, employees and agents from and against any and all claims, demands, damages and causes of action relating to any property damage or personal injury, including death, arising from or related to the turning on of water service to the Premises when I am not at the Premises or when no one is at the Premises.

I provide the above release and indemnity on the date written below.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668



Consent for Northern Kentucky Water District and Sanitation District No. 1 to Contact Concerning Water, Sanitary Sewer and Stormwater Service

Check Preferred Option:
(Check One Only)

_____ I authorize Northern Kentucky Water District (on its own behalf and on behalf of Sanitation District No. 1) and Sanitation District No. 1, as well as their respective successors and assigns (collectively, the "Districts"), to contact me at the phone number indicated below for any issues pertaining to water, sanitary sewer, and/or stormwater service provided by either of the Districts (collectively, the "Services") at:

Service Location Address:

_____ City: _____ State: _____ Zip: _____

I authorize the Districts to contact me, including, without limitation, via auto dialer, recorded message and text, regarding any of the services at the following number, which is my primary point of phone contact:

Phone Number: (____)____-____ Check one: _____ Cell _____ Land Line

Specifically, I understand that this number may be utilized at each District's discretion to notify me of emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services, although the Districts do not guarantee that I will be notified in this manner.

_____ I choose not to be contacted by the Districts for issues pertaining to my Services via telephone communication.

I understand that this may delay notification for emergencies, planned maintenance outages, billing issues (including pending disconnections), and any other issues pertaining to my Services.

Signature: _____

Printed Name: _____

Date: ____/____/____

Northern Kentucky Water District
2835 Crescent Springs Road
Erlanger, Kentucky 41018
Phone 859-578-9898 | Fax 859-578-3668

Q11. Refer to the application, Exhibit M, Appendix A, New Service Residential Application.

- a. In Northern Kentucky District's current residential application, applicants must provide a photo ID. Explain why applicants must now provide a driver's license and what documentation applicants without a driver's license must provide.
- b. Also, Refer to Case No. 2013-00309, *Donald B. and Kimberly A. Niergarth v. Northern Kentucky Water District* (Ky. PSC Jan. 31, 2014). Explain why Northern Kentucky District included an optional provision for applicants to provide their social security number.
- c. Explain why Northern Kentucky District now requires applicants to sign a water turn on a release form.

A11a. Northern Kentucky District requests applicants to provide a driver's license because the driver's license number is used to uniquely identify the customer if they move from one property to another property and have left a debt on an account pertaining to a previous property. The driver's license number is also used as an identifier in the event multiple customers with the same name apply for water service. Additionally, it is used to protect customers from another person attempting to falsely apply for water service in their name. In the event that a customer does not have a driver's license, Northern Kentucky District will accept a KY State issued ID, or any other form of photo identification such as a passport or military ID.

A11b. Similar to the response provided above in A11a, Northern Kentucky District requests that applicants provide their Social Security number in order to aid in the identification of a customer. Using unique identifiers can serve as additional protection to the customer in the event that another person attempts to apply for water in a name that is not their own, and can also be used to determine if a customer has left a bad debt on an account pertaining to a previous property. Customers are asked if they are willing to provide their Social Security number, but, referencing case no. 2013-00309, customers are not denied service because of their refusal to provide a Social Security number.

A11c. When a customer requests water to be turned on at their premises, Northern Kentucky District first offers a date and time for a Customer Service Field Representative to meet the customer at the premises, so the owner or lawful tenant is on-site at the time the water is turned on. Requesting the physical presence of the owner or tenant is ideal so that, if any issues arise after the water is turned on, the owner or lawful tenant can address such an issue immediately and limit the amount of any potential water damage that may arise from unforeseen issues after the water is turned on (such as an unknown broken interior water pipe, etc.). Frequently, customers request that District personnel turn on water in their absence. Northern Kentucky District clearly sets forth the risks associated with turning on water service without the owner or lawful tenant present and requests a written release from the customer as evidence that the customer was apprised of those risks and approved

the action by Northern Kentucky District related to starting/resuming water service. Legal counsel to Northern Kentucky District has advised that this document is necessary as evidence of customer consent if a claim or complaint is later filed.

Q12. Refer to the application, Exhibit M, Appendix A, New Service Commercial Application. Also refer to the January 31, 2014 Order in Case No. 2013-00309. Explain why Northern Kentucky District requires commercial applicants to provide their Federal Employer Identification Number.

A12. The Federal Employer Identification Number (FEIN) of commercial applicants is used as a unique identifier to assist Northern Kentucky District in distinguishing between multiple companies with similar or identical company names. Additionally, the FEIN can be used to alert Northern Kentucky District of companies that no longer exist or that are fictitious, and assist in the collection of bad debt.

Q13. Refer to the Direct Testimony of Lindsey Rehtin, lines 90-93. Provide a detailed explanation of Northern Kentucky District's efforts to keep its operating costs low.

A13. Northern Kentucky District's efforts to keep its operating costs low were detailed in response to PSC DR1, Q23. Additionally, the District:

- Completed a bond refinancing in 2016 saving our rate payers approximately \$10.1 million in debt service costs due to more favorable interest rates. In addition, the new bonds will be retired two years earlier in 2031 instead of 2033.
- Improved alignment of the cash flow needs of the District by analyzing the timing of projects originally anticipated to be funded by BAN 2017, and deciding to partially redeem \$8.675M in an effort to reduce the amount of interest incurred on borrowed funds not yet spent on projects, and to reduce the revenue requirement needed to support long term debt.
- Monitors electric rates and tariffs to assure the lowest possible rate.

Q14. Refer to the application, Testimony of Constance E. Heppenstall (Heppenstall Testimony), page 6, line 21 to page 7, line 2, regarding how capacity demands were estimated based on judgment.

- a. Explain in detail how judgment was used when considering customer class demands.
- b. Explain how Northern Kentucky District compares to the other water district systems that conducted the field studies considered.

A14a. The factors used in the cost of service study were the same factors that have been used in the Northern Kentucky Water District's prior rate cases including cases in 2005, 2009, 2012, and 2015. Customer class demand factors are derived in consideration of the system wide peaking factors and vary by type of customer. For example, a residential customer who irrigates a lawn and uses water mainly in the morning and evening hours tends to have a higher peak demand factor than the other customer classes. The table below shows the demand factors of other systems that have had field studies. These studies are included when considering the demand factors for the Water District.

A14b. The table below shows the demand factors for Northern Kentucky Water District as compared to other water district systems that conducted field studies.

| | Northern Kentucky District | United Water Pennsylvania* | Pennsylvania American Water | West Virginia American Water | Illinois American Water |
|-----------------------------------|----------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|
| <u>Maximum Day Demand Ratios</u> | | | | | |
| Residential | 1.80 | 1.60 | 2.00 | 1.40 | 2.20 |
| Commercial/Multi-Family | 1.65 | 1.60 | 2.10 | 1.50 | 1.50 |
| Industrial | 1.60 | 1.70 | 1.50 | 1.20 | 1.70 |
| Other Public Authority | 1.60 | | 1.40 | | 1.40 |
| Wholesale Customers | 1.60 | 1.60 | 1.40 | 1.30 | 1.30 |
| <u>Maximum Hour Demand Ratios</u> | | | | | |
| Residential | 3.00 | 2.70 | 5.00 | 3.40 | 6.00 |
| Commercial/Multi-Family | 2.50 | 5.00 | 4.60 | 3.60 | 4.30 |
| Industrial | 2.00 | 4.80 | 1.70 | 3.60 | 3.00 |
| Other Public Authority | 2.00 | | 2.40 | | 2.80 |
| Wholesale Customers | 2.00 | 4.00 | 3.20 | 1.60 | 2.00 |

* Currently SUEZ Water Pennsylvania.

Q15. Refer to the Heppenstall Testimony, page 8, lines 13-19. Provide all correspondence, electronic mail messages, memorandum and all other documents exchanged between Northern Kentucky District and Gannett Fleming, Inc., that discuss the guidelines, performance and preparation of the cost-of-service study that Northern Kentucky District submitted in this proceeding.

A15. Please refer to the attached emails for any substantive correspondence involving the guidelines, performance and preparation of the cost-of-service study. The majority of the emails exchanged between Northern Kentucky District and Gannett Fleming were to provide financial data and did not discuss the substance of the cost-of-service study. Most discussions regarding the substance of the study were conducted via telephone. There are no notes or meeting minutes from these telephone conversations.

Lindsey Rehtin

From: Heppenstall, Constance E. <cheppenstall@GFNET.com>
Sent: Friday, August 17, 2018 9:39 AM
To: Lindsey Rehtin; Stacey Kampsen
Cc: John Hughes
Subject: RE: Rate Case
Attachments: Revenue and Rate Summary 06-30-18 v2.pdf; Case Summary v2.xlsx

Attached is the revised Rate case numbers and rate design based on the updated information I received last night.

Thanks,

**Connie Heppenstall, Senior 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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From: Lindsey Rehtin <LRehtin@nkywater.org>
Sent: Thursday, August 16, 2018 5:41 PM
To: Heppenstall, Constance E. <cheppenstall@GFNET.com>; Stacey Kampsen <SKampsen@nkywater.org>
Cc: John Hughes <jnhughes@johnnhughespsc.com>
Subject: RE: Rate Case

Thanks Connie. Yes, if we're within 1% of present revenues, I'm fine with that. I'll take a look at this more tomorrow, but this is a good starting point.

Thanks!

Lindsey

From: Heppenstall, Constance E. [<mailto:cheppenstall@GFNET.com>]
Sent: Thursday, August 16, 2018 12:16 PM
To: Lindsey Rehtin; Stacey Kampsen
Cc: John Hughes
Subject: Rate Case

Attached is the revised rate case and proposed rates for the test year 6/30/2018. I am still fine tuning a bit – still waiting on the actual depreciation expense by account (the correct total is in the study) and the CWIP information that I asked Stacey for today.

I am still a bit off from present revenues – but within 0.75% which I am OK with if you are. And if we assume a higher present revenue, the increase appears smaller.

I have included the case summary as compared to the prior case as well as a calculation of O&M with adjustments.

The increase is looking to be 15.4% which is more than we historically ask for.

Let me know your thoughts!

**Connie Heppenstall, Senior 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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Lindsey Rehtin

From: Lindsey Rehtin
Sent: Thursday, August 30, 2018 5:33 PM
To: Heppenstall, Constance E.; Stacey Kampsen
Subject: RE: Revised Rate Case
Attachments: Debt Projections updated 8.30.18 scenario #7.xls

Connie,

Instead of eliminating the adjustment to chemicals and the sludge projection since we know both of those things are going to happen whether we include them in the rate case or not, I'm going to propose to Ron that we pay off two old loans to decrease our debt service requirement. Paying off these loans would benefit us now from a rate recovery standpoint, and would benefit us later by reducing the amount of interest expense we will pay by about \$453,915.

Can you put chemicals and sludge back in and then adjust debt service to the amount shown here?

Thanks,

Lindsey

From: Heppenstall, Constance E. [<mailto:cheppenstall@GFNET.com>]
Sent: Thursday, August 30, 2018 9:49 AM
To: Lindsey Rehtin; Stacey Kampsen
Subject: RE: Revised Rate Case

See attached revised Case Summary that includes eliminating the adjustment to chemicals and the sludge projection.

Thanks,

Connie Heppenstall, Senior 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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From: Lindsey Rehtin <LRehtin@nkywater.org>
Sent: Tuesday, August 28, 2018 2:59 PM
To: Heppenstall, Constance E. <cheppenstall@GFNET.com>; Stacey Kampsen <SKampsen@nkywater.org>
Subject: RE: Revised Rate Case

Connie,

Stacey & I just met with Ron. He wants it to stay under 13%. Can you show me something that is 12.9%? I think if we take out the sludge projection we get to 13.05%. Can you find the rest somewhere? We're also talking internally about tweaking our debt, but I need to do some more work on my end before I can tell you any projections on that.

Thanks,

Lindsey

From: Heppenstall, Constance E. [<mailto:cheppenstall@GFNET.com>]
Sent: Monday, August 27, 2018 9:27 AM
To: Lindsey Rehtin; Stacey Kampsen
Subject: Revised Rate Case

Attached is what I have currently for the rate case. This file includes the case summary, cost of service by class and proposed rates.

Let me know if you have any questions!

Connie

**Connie Heppenstall, Senior Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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Lindsey Rehtin

From: Heppenstall, Constance E. <cheppenstall@GFNET.com>
Sent: Tuesday, September 11, 2018 5:42 PM
To: Lindsey Rehtin
Subject: RE: Last Change

Yes, those accounts were excluded. I will make this change.

**Connie Heppenstall, Senior Project Manager, Rate Studies,
Gannett Fleming Valuation and Rate Consultants, LLC**
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t 610.650.8101x7109 | cell 717.329.0691 | cheppenstall@gfnet.com

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From: Lindsey Rehtin <LRehtin@nkywater.org>
Sent: Tuesday, September 11, 2018 4:53 PM
To: Heppenstall, Constance E. <cheppenstall@GFNET.com>
Subject: Last Change

Connie,

We have one last change.

I had to make a journal entry as of 6/30/18 to adjust the accounts on the attached journal entry. Also, can you please confirm that you've excluded 426-0001-072 and 426-0001-076 from rate recovery?

Ron has approved the 11.8% increase so we are ready to compile our ad for the paper and prepare our board presentation with step 1 rates and step 2 rates broken out in detail. Jack H. said that the ad in the paper has to match our application EXACTLY, so I want to make sure and get the step 1 and step 2 rates straight from you so I'm not off from your calculation simply because we divided something differently.

Thanks,
Lindsey

Lindsey Rehtin, CPA
VP of Finance and Support Services
Northern Kentucky Water District
2835 Crescent Springs Rd.
P.O. Box 18640
Erlanger, KY 41018
P: 859-426-2758 | F: 859-442-0665

Lindsey Rehtin

From: Heppenstall, Constance E. <cheppenstall@GFNET.com>
Sent: Thursday, September 20, 2018 7:11 AM
To: Lindsey Rehtin; John Hughes
Cc: Stacey Kampsen
Subject: RE: COS Rec to Proforma
Attachments: Case Summary 9-20-018.xlsx

You are right – I checked the wrong part of my spreadsheet before – here is where we are if we take those costs out. The rates produce \$2,817 over the revenue requirement – is this a problem? Usually we try to be slightly below.

Jack, what are your thoughts?

**Connie Heppenstall, Senior 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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www.gannettfleming.com | Stay connected: [Twitter](#) | [Facebook](#) | [LinkedIn](#) | [YouTube](#)

From: Lindsey Rehtin <LRehtin@nkywater.org>
Sent: Wednesday, September 19, 2018 6:29 PM
To: Heppenstall, Constance E. <cheppenstall@GFNET.com>
Cc: Stacey Kampsen <SKampsen@nkywater.org>
Subject: COS Rec to Proforma

Hi Connie,

I have to reconcile the proforma financial statements to your COS. The way the numbers are shaking out, I'm curious if 426-0001-072 and 426-0001-076 are still in the COS O&M amount.

The difference I'm off is the balance in those two accounts at 6/30/18 \$5,133 less \$399 = \$4,734 which is really close to my outage below.

| | |
|---------------------------------|--------------|
| Operation and Maintenance - COS | 26,312,105 |
| Taxes Other Than Income - COS | 810,001 |
| Amort. Of Sludge Removal - COS | 281,961 |
| O&M Expenses - Proforma | (27,399,328) |
| | 4,739 |

Can you take a look and see? If that's not it, then I'm not sure why I can't balance.

Thanks,

Lindsey Rehtin, CPA
VP of Finance and Support Services
Northern Kentucky Water District

2835 Crescent Springs Rd.
P.O. Box 18640
Erlanger, KY 41018
P: 859-426-2758 | F: 859-442-0665

Q16. Refer to the Heppenstall Testimony, page 10, lines 5-7.

- a. Explain the rationale that was used to determine that Phase 1 rates would be "approximately half-way between the present rates and the proposed Step 2 rates."
- b. Provide calculations and support that show Northern Kentucky District will have adequate cash flows from Phase 1 rates to continue its current operations.

A16a. 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.

A16b. Please refer to NKWD_PSCDR2_16b_ProformaExcelStep1_112818. Tab 1 "JEs and Explanation" JE 16 was adjusted to reflect the Step 1 rates only. Tab 2 "revenue detail" provides support for the adjustment. Please also refer to NKWD_PSCDR2_16b_CashFlowStep1_112818, tabs 1, 2, and 3 that reflect the impact to cash flows using Step 1 rates only.

| JE # | Account Description | Account Number | Dr. | Cr. | | | | | |
|------------|--|--|--|------------|---|---|-------------|--|---|
| 1 | Dr. Wage Expense Cr. Cash to record proforma wages | 601-3100-001 131-0020-000 | 1,556,280 | 1,556,280 | <u>Operating & Maintenance Expense Adjustments</u> | Increase (Decrease) | | | |
| 2 | Dr. Capitalized Labor Cr. Wage Expense to record proforma capitalized wages | 184-4005-000 601-3100-001 | 329,229 | 329,229 | Salaries Less: Capitalized Employee Insurance Pension Chemical | 1,556,280 (329,229) 128,884 498,495 149,888 | | | |
| 3 | Dr. Health Insurance Expense Cr. Cash to record proforma health, dental, life and AD&D expense | 604-3400-001 131-0020-000 | 128,884 | 128,884 | Contractual Svcs - Reservoir Cleaning Total O&M Adj | 281,961 <u>2,286,279</u> | | | |
| 4 | Dr. Pension Expense Cr. Cash to record proforma pension expense | 604-4300-001 131-0020-000 | 498,495 | 498,495 | <u>Taxes Other Than Income Adjustments</u> | | | | |
| 5 | Dr. FICA Expense Cr. Cash to record proforma FICA expense | 699-3000-001 131-0020-000 | 122,049 | 122,049 | FICA Total Taxes Other Than Income Adj | 122,049 <u>122,049</u> | | | |
| 6 | Dr. Chemical Expense Cr. Cash to record proforma chemical expense | 618-3000-001 131-0020-000 | 149,888 | 149,888 | <u>Balance Sheet Adjustments</u> | | | | |
| 7 | Dr. Prepaid Reservoir Cleaning Cr. Cash to record proforma FTPP solids (sludge) removal | 162-0006-000 131-0020-000 | 2,782,979 | 2,782,979 | Cash - O&M Cash - Bond Proceeds Fund Cash - Debt Service Account NC Cash - Debt Service Account Current | (11,924,147) (8,404,945) 9,711,713 (502,935) | | | |
| 8 | Dr. Contractual Svcs - Reservoir Cleaning Cr. Prepaid Reservoir Cleaning to record one year exp. of proforma FTPP solids (sludge) removal | 635-4000-027 162-0006-000 | 281,961 | 281,961 | Regulatory Asset Less: Amortization Net Regulatory Adjustments | 2,782,979 (281,961) <u>2,501,018</u> | | | |
| 9 | Dr. CP of BAN 2017 Dr. Accrued Interest Payable Cr. Cash - Bond Proceeds Fund to record payback of unpaid BAN funds (November 2018) | 220-0036-000 237-0000-000 132-0029-001 | 8,675,000 21,688 | 8,696,688 | Bond Anticipation Notes Payable Other Accrued Liabilities Current Portion of LTD Long-term debt - bonds Long-term debt - notes Debt Service Reserve | (26,223,167) (502,935) (1,278,701) 19,600,000 (2,695,739) 1,248,090 | | | |
| 10 | Dr. 2017 BAN payable - CP Notes Dr. Cash - Bond Proceeds Fund Cr. 2019 BAN payable - LT Notes to record proforma payoff of BAN 2017 and issuance of BAN 2019 | 220-0036-000 132-0029-001 232-0012-000 | 17,548,167 291,743 | 17,839,910 | <u>Revenue Adjustments</u> | | | | |
| 11 | Dr. Underwriter's discount Dr. Cost of Issuance Dr. 2019 BAN payable - CP Notes Dr. Debt Service Reserve Fund Cr. Long Term Debt - Bond 2019 to record proforma payoff of BAN 2019 and issuance of bond 2019 | 528-0002-000 528-0002-000 232-0012-000 133-0181-000 221-0036-000 | 392,000 120,000 17,839,910 1,248,090 | 19,600,000 | <u>Nonoperating Adjustments</u> | | | | |
| 12 | Dr. Cash Bond P&I Cr. Cash - O&M to move cash from unrestricted to restricted | 132-0001-000 131-0020-000 | 4,455,687 | 4,455,687 | Amortization | 512,000 | | | |
| 13 | Dr. CP of AMR C08-01 Dr. LTD AMR C08-01 Dr. Accrued Interest Payable Cr. Cash - Bond P&I to record payoff of LTD KIA C08-01 | 220-0022-000 221-0022-000 237-0000-000 132-0001-000 | 978,561 693,941 69,969 | 1,742,471 | Total Water Sales | 6,978,893 | | | |
| 14 | Dr. CP of Memorial Chemical Dr. LTD Memorial Chemical Dr. Accrued Interest Payable Cr. Cash - Bond P&I to record payoff of LTD KIA C06-03 | 220-0018-000 221-0018-000 237-0000-000 132-0001-000 | 300,140 2,001,798 411,278 | 2,713,216 | <u>Explanations/Assumptions:</u> All payroll related items (wages, cap labor, health, pension, FICA) should go into effect 1/1/2019. The proforma chemical expense is an adjustment to the three year average (7/1/15 - 6/30/18) of chemical expenses. The reservoir cleaning expense is expected to be fully paid for an in service no later than 6/30/2019. One year of the expense will be amortized. The 2017 BAN will come due April 1, 2019 for \$26M. A new BAN will be issued (2019 BAN) at the same time (4/1/19) in the amount of \$17.6M and the difference in the amount due and issued will be paid off in cash (\$8.675M) | | | | |
| 15 | Dr. Cash Cr. Revenue - Residential Cr. Revenue - Commercial Cr. Revenue - Industrial Cr. Revenue - Public Authority Cr. Revenue - Multi-Family Cr. Revenue - Bulk loading Cr. Revenue - Income - Resale Water Sales to record proforma revenue - adjust to revenues, present rates | 131-0020-000 461-0100-000 461-0101-000 461-0102-000 461-0103-000 461-0104-000 461-0011-000 466-0001-000 | 761,714 709,270 56,498 1,318 25,738 19,733 - | 633 | <u>Explanations/Assumptions:</u> A bond is expected to be issued 8/1/19 for \$19.6M to pay off the \$17.6 2019 BAN. The proforma revenues have been adjusted to include Step 1 rates only | | | | |
| 16 - Orig. | Dr. Cash Cr. Revenue - Residential Cr. Revenue - Commercial Cr. Revenue - Industrial Cr. Revenue - Public Authority Cr. Revenue - Multi-Family Cr. Revenue - Bulk loading Cr. Revenue - Income - Resale Water Sales to record proforma revenue - adjust to revenues, step 2 rates | 131-0020-000 461-0100-000 461-0101-000 461-0102-000 461-0103-000 461-0104-000 461-0011-000 466-0001-000 | 6,217,178 3,722,648 925,903 512,901 301,362 570,378 3,339 180,647 | 16 - Alt. | Dr. Cash Cr. Revenue - Residential Cr. Revenue - Commercial Cr. Revenue - Industrial Cr. Revenue - Public Authority Cr. Revenue - Multi-Family Cr. Revenue - Bulk loading Cr. Revenue - Income - Resale Water Sales to record proforma revenue - adjust to revenues, step 1 rates | 3,118,991 1,863,208 464,028 259,784 151,872 285,208 1,669 93,222 | 16 - Adjust | Dr. Cash Cr. Revenue - Residential Cr. Revenue - Commercial Cr. Revenue - Industrial Cr. Revenue - Public Authority Cr. Revenue - Multi-Family Cr. Revenue - Bulk loading Cr. Revenue - Income - Resale Water Sales to reduce proforma revenue from Step 2 rates originally recorded to Step 1 rates | 3,098,187 1,850,440 461,875 253,117 149,490 285,170 1,670 87,425 |
| 17 | Dr. Cash - Bond P&I Cr. Cash - O&M to adjust restricted debt service to 3 year average payment | 132-0001-000 131-0020-000 | 9,208,778 | 9,208,778 | | | | | |

Northern Kentucky Water District
Revenue Detail - Adjusted for Step 1 Rates Only in Response to PSC Data Request 16b
Test Year June 30, 2018

NKWD_PSCDR1_16b_11-28-18
Rate Case 2018-00291
Response to Q16b
Witness: Rehtin

| Operating Revenues | Current as of 6/30/18 | Adjustments | Proforma PV of Rates | Adjustments | Proforma Step 1 Rates |
|-------------------------------------|----------------------------------|--------------------|---------------------------------|--------------------|----------------------------------|
| Metered Sales | | | | | |
| Sales to Residential Customers | 32,561,698 | 709,270 | 33,270,968 | 1,863,208 | 35,134,176 |
| Sales to Commercial Customers | 7,474,014 | 56,498 | 7,530,512 | 464,028 | 7,994,540 |
| Sales to Industrial Customers | 4,011,525 | 1,318 | 4,012,843 | 259,784 | 4,272,627 |
| Sales to Public Authorities | 2,382,790 | (25,738) | 2,357,052 | 151,872 | 2,508,924 |
| Sales to Multiple Family Dwellings | 4,862,938 | 19,733 | 4,882,671 | 285,208 | 5,167,879 |
| Sales Through Bulk Loading Stations | 63,224 | - | 63,224 | 1,669 | 64,893 |
| Total Metered Sales | 51,356,189 | 761,081 | 52,117,270 | 3,025,769 | 55,143,039 |
| Fire Protection Revenue | 47,162 | - | 47,162 | - | 47,162 |
| Sales for Resale | 1,554,530 | 633 | 1,555,163 | 93,222 | 1,648,385 |
| Total Water Sales | 52,957,881 | 761,714 | 53,719,595 | 3,118,991 | 56,838,586 |
| Forfeited Discounts | 840,036 | - | 840,036 | - | 840,036 |
| Rents from Water Property | 414,392 | - | 414,392 | - | 414,392 |
| Other Water Revenues | 387,875 | - | 387,875 | - | 387,875 |
| Total Operating Revenues | 54,600,184 | 761,714 | 55,361,898 | 3,118,991 | 58,480,889 |
| | | | 53,719,595 | | 56,838,586 |
| | | | (47,162) | | (47,162) |
| | | | 53,672,433 | | 56,791,424 |

agrees to Gannett Fleming Sch A, Revenues, Step 1

| Operating Revenues | Current as of 6/30/18 | Adjustments | Proforma PV of Rates | Adjustments | Proforma Step 2 Rates |
|-------------------------------------|----------------------------------|--------------------|---------------------------------|--------------------|----------------------------------|
| Metered Sales | | | | | |
| Sales to Residential Customers | 32,561,698 | 709,270 | 33,270,968 | 3,722,648 | 36,993,616 |
| Sales to Commercial Customers | 7,474,014 | 56,498 | 7,530,512 | 925,903 | 8,456,415 |
| Sales to Industrial Customers | 4,011,525 | 1,318 | 4,012,843 | 512,901 | 4,525,744 |
| Sales to Public Authorities | 2,382,790 | (25,738) | 2,357,052 | 301,362 | 2,658,414 |
| Sales to Multiple Family Dwellings | 4,862,938 | 19,733 | 4,882,671 | 570,378 | 5,453,049 |
| Sales Through Bulk Loading Stations | 63,224 | - | 63,224 | 3,339 | 66,563 |
| Total Metered Sales | 51,356,189 | 761,081 | 52,117,270 | 6,036,531 | 58,153,802 |
| Fire Protection Revenue | 47,162 | - | 47,162 | - | 47,162 |
| Sales for Resale | 1,554,530 | 633 | 1,555,163 | 180,647 | 1,735,810 |
| Total Water Sales | 52,957,881 | 761,714 | 53,719,595 | 6,217,178 | 59,936,774 |
| Forfeited Discounts | 840,036 | - | 840,036 | - | 840,036 |
| Rents from Water Property | 414,392 | - | 414,392 | - | 414,392 |
| Other Water Revenues | 387,875 | - | 387,875 | - | 387,875 |
| Total Operating Revenues | 54,600,184 | 761,714 | 55,361,898 | 6,217,178 | 61,579,077 |
| | | | 53,719,595 | | 59,936,774 |
| | | | (47,162) | | (47,162) |
| | | | 53,672,433 | | 59,889,612 |

agrees to Gannett Fleming Sch A, Revenues, Step 2

NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF NET POSITION - STEP 1

NKWD_PSCDR1_16b_11-28-18

Rate Case 2018-00291

Response to Q16b

Witness: Rechtin

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

| | Actual June 30, 2018 | Application of Adjustments | Pro Forma June 30, 2018 |
|---|----------------------------|----------------------------------|-------------------------------|
| Current Assets | | | |
| Cash and Cash Equivalents | \$ 28,963,750 | \$ (15,022,335) | \$ 13,941,415 |
| Investments | 896,197 | - | 896,197 |
| Accounts Receivable | | | |
| Customers, Net | 4,845,767 | - | 4,845,767 |
| Unbilled Customers | 6,100,000 | - | 6,100,000 |
| Others | 253,630 | - | 253,630 |
| Assessments Receivable | 142,896 | - | 142,896 |
| Inventory Supplies for New Installation and Maintenance, at Cost | 1,631,339 | - | 1,631,339 |
| Prepaid Items | 509,505 | - | 509,505 |
| Restricted Assets - Cash and Cash Equivalents | | | |
| Debt Service Account | 3,156,156 | (502,935) | 2,653,221 |
| Total Current Assets | <u>46,499,240</u> | <u>(15,525,270)</u> | <u>30,973,970</u> |
| Noncurrent Assets | | | |
| Restricted Assets - Cash and Cash Equivalents | | | |
| Bond Proceeds Fund | 16,822,313 | (8,404,945) | 8,417,368 |
| Debt Service Account | 10,579,890 | 9,711,713 | 20,291,603 |
| Improvement, Repair and Replacement | 5,274,498 | - | 5,274,498 |
| Customer Deposits Fund | 1,019,308 | - | 1,019,308 |
| Restricted Assets - Investments | | | |
| Debt Service Reserve Account | 18,746,722 | 1,248,090 | 19,994,812 |
| Miscellaneous Deferred Charges | 3,862,892 | 2,501,018 | 6,363,910 |
| Capital Assets | | | |
| Land, System, Buildings and Equipment | 482,569,856 | - | 482,569,856 |
| Construction in Progress | 20,470,452 | 329,229 | 20,799,681 |
| Total Capital Assets | 503,040,308 | 329,229 | 503,369,537 |
| Less Accumulated Depreciation | 156,979,996 | - | 156,979,996 |
| Total Capital Assets, Net of Accumulated Depreciation | <u>346,060,312</u> | <u>329,229</u> | <u>346,389,541</u> |
| Total Noncurrent Assets | <u>402,365,935</u> | <u>5,385,105</u> | <u>407,751,040</u> |
| Total Assets | <u>448,865,175</u> | <u>(10,140,165)</u> | <u>438,725,010</u> |
| Deferred Outflows of Resources | | | |
| Deferred Outflows Related to Pension | 5,586,334 | - | 5,586,334 |
| Deferred Loss on Refundings | 4,588,218 | - | 4,588,218 |
| Total Deferred Outflows of Resources | <u>10,174,552</u> | <u>-</u> | <u>10,174,552</u> |
| Total Assets and Deferred Outflows of Resources | <u>\$ 459,039,727</u> | <u>\$ (10,140,165)</u> | <u>\$ 448,899,562</u> |

NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF NET POSITION - STEP 1

NKWD_PSCDR1_16b_11-28-18

Rate Case 2018-00291

Response to Q16b

Witness: Rehtin

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

| | Actual June 30, 2018 | Application of Adjustments | Pro Forma June 30, 2018 |
|---|----------------------------|----------------------------------|-------------------------------|
| Liabilities and Deferred Inflows of Resources | | | |
| Current Liabilities | | | |
| Bonded Indebtedness | \$ 11,813,757 | \$ - | \$ 11,813,757 |
| Bond Anticipation Note | 26,223,167 | (26,223,167) | - |
| Notes Payable | 3,260,548 | (1,278,701) | 1,981,847 |
| Accounts Payable | 909,987 | - | 909,987 |
| Accrued Payroll and Taxes | 158,336 | - | 158,336 |
| Other Accrued Liabilities | 262,394 | - | 262,394 |
| Liabilities Payable-Restricted Assets | | | - |
| Accrued Interest Payable | 3,156,156 | (502,935) | 2,653,221 |
| Accounts Payable | - | - | - |
| | 45,784,345 | (28,004,803) | 17,779,542 |
| Total Current Liabilities | | | |
| Long-Term Liabilities (Net of Current Portion) | | | |
| Liabilities Payable-Restricted Assets | | | |
| Accounts Payable | 229,542 | - | 229,542 |
| Customer Deposits | 1,019,308 | - | 1,019,308 |
| Compensated Absences | 708,261 | - | 708,261 |
| Arbitrage Liability | 536,447 | - | 536,447 |
| Bond Indebtedness | 155,454,255 | 19,600,000 | 175,054,255 |
| Notes Payable | 35,362,558 | (2,695,739) | 32,666,819 |
| Net Pension Liability | 18,765,118 | - | 18,765,118 |
| | 212,075,489 | 16,904,261 | 228,979,750 |
| Total Long-Term Liabilities | | | |
| | 257,859,834 | (11,100,542) | 246,759,292 |
| Total Liabilities | | | |
| | 257,859,834 | (11,100,542) | 246,759,292 |
| Deferred Inflows of Resources | | | |
| Deferred Inflows Related to Pension | 2,292,472 | - | 2,292,472 |
| | 2,292,472 | - | 2,292,472 |
| Total Liabilities and Deferred Inflows of Resources | 260,152,306 | (11,100,542) | 249,051,764 |
| Net Position | | | |
| Net Investment in Capital Assets | 118,534,245 | 10,926,836 | 129,461,081 |
| Restricted For | | | |
| Debt Service Funds | 29,326,612 | 10,959,803 | 40,286,415 |
| Capital Improvement Projects | 21,867,269 | (8,404,945) | 13,462,324 |
| Unrestricted | 29,159,295 | (12,521,317) | 16,637,978 |
| | 198,887,421 | 960,377 | 199,847,798 |
| Total Net Position | | | |
| | 198,887,421 | 960,377 | 199,847,798 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | \$ 459,039,727 | \$ (10,140,165) | \$ 448,899,562 |

NORTHERN KENTUCKY WATER DISTRICT
PRO FORMA STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - STEP 1
YEAR ENDED JUNE 30, 2018

NKWD_PSCDR1_16b_11-28-18
Rate Case 2018-00291
Response to Q16b
Witness: Rehtin

| | Actual | Application of Adjustments | Pro Forma |
|--|-----------------------|----------------------------------|-----------------------|
| Operating Revenues | | | |
| Water Sales | \$ 52,957,881 | \$ 3,880,705 | \$ 56,838,586 |
| Forfeited Discounts | 840,036 | - | 840,036 |
| Rents From Property | 414,392 | - | 414,392 |
| Other Water Revenues | 387,875 | - | 387,875 |
| | 54,600,184 | 3,880,705 | 58,480,889 |
| Operating Expenses | | | |
| Operating and Maintenance Expense | 24,990,998 | 2,408,328 | 27,399,326 |
| Depreciation Expense | 11,747,133 | - | 11,747,133 |
| | 36,738,131 | 2,408,328 | 39,146,459 |
| Net Operating Income | 17,862,053 | 1,472,377 | 19,334,430 |
| Non-Operating Income (Expense) | | | |
| Investment Income | 1,225,471 | - | 1,225,471 |
| Miscellaneous Non-Operating Income | 544,381 | - | 544,381 |
| Loss on Abandonment of Mains | (697,743) | - | (697,743) |
| Interest on Long-Term Debt | (8,281,802) | - | (8,281,802) |
| Amortization of Debt Premiums and Bond Issuance Cost | 1,041,456 | (512,000) | 529,456 |
| Pension Expense | (1,948,542) | - | (1,948,542) |
| Arbitrage Expense | (163,252) | - | (163,252) |
| Gain on Sale of Capital Assets | 24,224 | - | 24,224 |
| | (8,255,807) | (512,000) | (8,767,807) |
| Change in Net Position Before Capital Contributions | 9,606,246 | 960,377 | 10,566,623 |
| Capital Contributions | 1,450,546 | - | 1,450,546 |
| Change in Net Position | 11,056,792 | 960,377 | 12,017,169 |
| Net Position - Beginning of Year | 187,830,629 | - | 187,830,629 |
| Net Position - End of Year | \$ 198,887,421 | \$ 960,377 | \$ 199,847,798 |

Q17. Refer to the application, Exhibit N, Schedules F through K. Provide an electronic version of schedules F through K in Microsoft Excel spreadsheet format with all formulas intact and unprotected, and with all columns and rows accessible.

A17. Refer to Responses to Staff Initial Data Request, Question 20, Attachment 2:
NKWD_PSCDR1_20_RevExcel_101218.

Q18. Refer to the application Exhibit Q1.1 and Exhibit Q1.2 Average Meter Connection Expense Cost Justification form for 5/8-inch meter and 1-inch meter, Section D.

- a. Provide supporting documentation and explanation for how the Average Contractor Cost was determined.
- b. Provide Northern Kentucky District's process for determining the contractor chosen for meter installations.

A18a. The "Average Contractor Cost" was determined by looking at services installed over a one-year period between July 1, 2017 and June 30, 2018. Services with pipe lengths less than or equal to 20 feet were categorized as short side services. Services with pipe lengths greater than 20 feet were categorized as long side services. The total cost includes both service installation and restoration labor. Dividing the corresponding total labor costs by the total number of short or long side services installed over the selected time frame produced the average contractor cost.

Below is supporting documentation for the Average Contractor Cost for both 5/8-Inch and 1-Inch meter installations:

| 5/8-Inch Meter Installation Labor Expense | | | | | |
|--|-------------------------|--------------------------------------|-------------------------------------|---|--------------------------------|
| | Number Installed | Total Installation Labor Cost | Total Restoration Labor Cost | Total Contractor Cost | Average Contractor Cost |
| Short Side Service | 281 | \$106,149.58 | \$574.61 | \$106,724.19 | \$379.80 |
| Long Side Service | 195 | \$193,277.83 | \$7,213.99 | \$200,491.82 | \$1,028.16 |
| <i>Work Orders from July 1, 2017 - June 30, 2018</i> | | | | Average Installation Labor Expense = | \$703.98 |

| 1-Inch Meter Installation Labor Expense | | | | | |
|--|-------------------------|--------------------------------------|-------------------------------------|---|--------------------------------|
| | Number Installed | Total Installation Labor Cost | Total Restoration Labor Cost | Total Contractor Cost | Average Contractor Cost |
| Short Side Service | 16 | \$7,457.50 | \$212.60 | \$7,670.10 | \$479.38 |
| Long Side Service | 14 | \$17,317.50 | \$570.80 | \$17,888.30 | \$1,277.74 |
| <i>Work Orders from July 1, 2017 - June 30, 2018</i> | | | | Average Installation Labor Expense = | \$878.56 |

A18b. The Northern Kentucky Water District has publicly bid 5/8", 1", 1.5" and 2" water service installations since 1997. This work includes tapping the distribution water main, installing service line from the main to the meter, and installing a water meter setting on the customer's side of the street. The estimated quantity of service installation work contained in the bid is based on an average of the previous three years. These estimated quantities of work are provided only for the comparison of bids and are not guaranteed. The successful

bidder is only compensated on the basis of the quantities of each item of work actually requested by the District and successfully completed.

There are some service installations that are paid based on time and equipment rates included with the bid that cover special conditions beyond the scope of the standard unit price bids, such as when the main is more than 6 feet deep, the main cannot be found within 2 hours of digging, or the main is beneath pavement. This approach prevents the contractor from having to inflate the unit price bid for the standard installation to cover possible unforeseen conditions which typically cost more than a standard installation. These service installations are included in the calculations for the average contractor cost.

Bids received for new water service installations are presented to the Northern Kentucky Water District's Board of Commissioners for review and approval. Once approved, an agreement is executed between the District and the selected contractor. The agreement is applicable to new service installations for a one-year period with an option to extend the contract for an additional one-year term upon mutual agreement between the District and the contractor.

Q19. Refer to the Response to Staff's First Request, Item 5. Provide the journal entries, and any descriptions or explanations, for Account: 699-8000-078, Pension Expense.

A19. Northern Kentucky District assumes Staff is referring to Account 699-9000-000, Pension Expense. Account 699-8000-078 is FICA Taxes - HR/Info Systems. See below for journal entries, and descriptions, for Account 699-9000-000, Pension Expense.

Journal Entry: 357027
Transaction
Date: 12/31/2017
Reference: To reverse beginning Pension Balances - FY16 GASB 68 activity.

| <u>Account</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|---|-----------------|-----------------|
| 253-0010-000 | Net Unfunded Pension Liability (CERS) | \$16,504,154.00 | \$0.00 |
| 190-0001-000 | Contributions Subseq. to the Measurement Date | \$0.00 | \$559,252.00 |
| 190-0002-000 | Difference Between Expected and Actual Earnings | \$0.00 | \$72,053.00 |
| 190-0003-000 | Net Difference Between Projected and Actual Earni | \$0.00 | \$1,551,559.00 |
| 190-0004-000 | Changes of Assumptions | \$0.00 | \$874,302.00 |
| 190-0005-000 | Changes in Proportion and Differences Between Con | \$0.00 | \$163,318.00 |
| 290-0005-000 | Changes in Proportion and Differences Before | \$239,044.00 | \$0.00 |
| 699-9000-000 | Pension Expense | \$0.00 | \$13,522,714.00 |

Journal Entry: 357028
Transaction
Date: 12/31/2017
Reference: To record current year FY17 GASB 68 activity - net penion liability, deferred inflows, and deferred outflows related to pension.

| <u>Account</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|---|-----------------|-----------------|
| 253-0010-000 | Net Unfunded Pension Liability (CERS) | \$0.00 | \$18,765,118.00 |
| 190-0002-000 | Difference Between Expected and Actual Earnings | \$23,275.00 | \$0.00 |
| 190-0003-000 | Net Difference Between Projected and Actual Earni | \$1,486,175.00 | \$0.00 |
| 190-0004-000 | Changes of Assumptions | \$3,462,673.00 | \$0.00 |
| 190-0005-000 | Changes in Proportion and Differences Between Con | \$55,160.00 | \$0.00 |
| 290-0005-000 | Changes in Proportion and Differences Before | \$0.00 | \$562,061.00 |
| 699-9000-000 | Pension Expense | \$16,030,307.00 | \$0.00 |
| 290-0002-000 | Difference Between Expected and Actual Experience | \$0.00 | \$476,339.00 |
| 290-0003-000 | Net Difference Projected and Actual Invest Earnin | \$0.00 | \$1,254,072.00 |

Journal Entry: 357029
Transaction
Date: 12/31/2017
Reference: Record GASB 68 activity - contributions after measurement date.

| <u>Account</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|---|--------------|---------------|
| 190-0001-000 | Contributions Subseq. to the Measurement Date | \$559,051.00 | \$0.00 |
| 699-9000-000 | Pension Expense | \$0.00 | \$559,051.00 |

Q20. Refer to the Response to Staff's First Request, Item 8.a. Provide the requested information for the test period ending June 30, 2018.

A20. Refer to file: NKWD_PSCDR2_20_Test_Period_Salary_and_Benefits_112818.

| Employee Number | Title | Regular | Overtime | Excess Vacation Payout | Standby/ On Call | Bonus | Other* | Sub-Total | Health Benefits Cost | | Dental Benefits | | Vision | | Life Insurance | | AD&D | | 401k | Defined Benefit Retirement | | Any Other Wage, Salary, Compensation or Benefit Not Listed | Totals | | |
|-----------------|---|------------|-----------|------------------------|------------------|-------|----------|------------|----------------------|----------|-----------------|----------|----------|----------|----------------|----------|----------|----------|------|----------------------------|-----------|--|----------|------------|-----------|
| | | | | | | | | | Northern | Employee | Northern | Employee | Northern | Employee | Northern | Employee | Northern | Employee | | Northern | Employee | | Northern | Employee | Northern |
| 60591 | Customer Service Field Representative | 7,702.69 | - | - | - | - | - | 7,702.69 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,702.69 | - | |
| 6595 | Legal Regulatory & Compliance Manager | 23,085.60 | - | - | - | - | - | 23,085.60 | 6,453.80 | 649.12 | 158.10 | - | - | - | 52.44 | - | 122.34 | - | - | - | 4,426.24 | 1,153.92 | - | 34,298.52 | 1,803.04 |
| 60598 | Plant Operator U (1st) | 1,906.80 | 23.84 | - | - | - | - | 1,930.64 | 896.82 | - | 7.35 | - | - | - | - | - | - | - | - | - | 370.30 | 115.85 | - | 3,205.11 | 115.85 |
| 30635 | Inventory Specialist | 52,523.09 | 3,709.18 | 993.20 | - | - | - | 57,225.47 | 18,830.20 | 2,068.82 | 1,669.20 | - | - | 167.96 | 69.42 | - | 332.78 | - | - | - | 10,784.06 | 2,811.24 | - | 88,911.13 | 5,048.02 |
| 60582 | Plant Operator | 26,892.28 | 1,192.59 | - | - | - | - | 28,084.87 | 7,071.09 | - | 1,848.40 | - | - | 129.29 | 73.60 | 87.84 | 173.58 | - | - | - | 5,305.51 | 1,659.67 | - | 42,557.05 | 1,876.80 |
| 60558 | Part time Lab Analyst (Seasonal Position) | 12,418.00 | - | - | - | - | - | 12,418.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,418.00 | - |
| 60471 | Administrative Assistant | 44,739.75 | 2,036.64 | - | - | - | - | 46,776.39 | 17,442.86 | 1,556.26 | 231.20 | - | - | 163.20 | 139.38 | 116.85 | 326.22 | - | - | - | 8,971.22 | 2,338.68 | - | 73,887.27 | 4,174.99 |
| 60486 | Customer Service Supervisor | 37,230.00 | 347.69 | 696.40 | - | - | - | 38,274.09 | 18,830.20 | 2,068.82 | 438.20 | - | - | 167.96 | 103.50 | - | 242.10 | - | - | - | 7,207.40 | - | - | 65,095.49 | 2,236.78 |
| 30715 | Distribution Supervisor | 67,687.38 | - | - | - | - | - | 67,687.38 | 29,131.14 | 4,644.12 | 85.20 | - | - | 130.00 | 187.68 | - | 442.86 | - | - | - | 12,976.16 | 3,382.81 | - | 110,510.42 | 8,156.93 |
| 60459 | Distribution Crew Leader | 47,633.01 | 1,121.27 | - | 21.50 | - | - | 48,775.78 | 29,731.14 | 4,044.12 | 621.20 | - | - | 132.94 | 390.52 | 312.85 | - | - | - | - | 9,355.15 | 2,438.78 | - | 88,929.06 | 6,873.42 |
| 60580 | Plant Operator U (3rd) | 10,768.72 | 905.91 | - | - | - | - | 11,674.63 | 6,166.76 | 663.00 | 41.10 | - | - | 54.91 | 31.28 | 109.83 | 89.90 | - | - | - | 2,239.20 | 700.53 | - | 20,242.87 | 1,528.27 |
| 60559 | Acting Engineering Manager-Operations | 59,634.21 | - | - | - | - | - | 59,634.21 | 29,131.14 | 4,644.12 | 464.10 | - | - | 83.98 | 164.91 | - | 388.65 | - | - | - | 11,435.91 | 3,577.43 | - | 101,218.92 | 8,305.53 |
| 40750 | Customer Service Field Representative | 52,539.82 | 7,962.65 | 1,112.07 | 1,461.75 | - | - | 63,076.29 | 10,554.90 | - | 2,059.80 | - | - | 44.20 | 146.28 | - | 344.46 | - | - | - | 11,880.28 | 3,097.04 | - | 88,062.01 | 3,141.24 |
| 20875 | Safety Coordinator | 79,626.78 | - | 1,510.38 | - | - | - | 81,137.16 | 29,131.14 | 4,644.12 | 2,834.50 | - | - | 220.80 | 87.88 | - | 520.26 | - | - | - | 15,262.13 | 3,978.79 | - | 129,105.99 | 8,710.79 |
| 30825 | Engineering Technician | 49,447.26 | 142.71 | 562.32 | - | - | - | 50,152.29 | 29,131.14 | 4,644.12 | 757.81 | - | - | 138.00 | - | - | 325.20 | - | - | - | 9,510.87 | 2,479.37 | - | 90,015.31 | 7,123.49 |
| 40850 | Account Services Team Lead - Billing | 60,440.52 | 11,272.99 | 1,142.00 | - | - | - | 72,855.51 | 18,830.20 | 2,068.82 | 2,536.50 | - | - | 167.96 | 168.36 | 177.32 | 395.82 | - | - | - | 13,743.80 | 3,582.86 | - | 108,530.19 | 5,996.96 |
| 60537 | Customer Service Field Representative | 35,582.02 | 5,237.17 | - | 1,289.75 | - | - | 42,108.94 | 10,554.90 | - | 353.20 | - | - | 88.40 | 100.74 | - | 235.50 | - | - | - | 8,076.54 | 2,526.49 | - | 61,429.82 | 2,614.89 |
| 60560 | Customer Service Foreman | 46,753.60 | 2,662.86 | - | 260.25 | - | - | 49,676.71 | 29,131.14 | 4,644.12 | 414.20 | - | - | 129.26 | 133.63 | - | 305.04 | - | - | - | 9,527.98 | 2,980.58 | - | 89,184.33 | 7,758.33 |
| 60542 | Account Services Representative | 30,509.23 | 225.73 | - | - | - | - | 30,734.96 | 10,554.90 | - | 215.20 | - | - | 88.40 | 85.56 | - | 199.62 | - | - | - | 5,895.05 | 1,844.10 | - | 47,685.29 | 1,932.50 |
| 20900 | Maintenance Manager | 35,948.01 | - | - | - | - | - | 35,948.01 | 1,473.44 | 234.00 | 6.85 | - | - | 19.38 | 20.24 | - | 47.62 | - | - | - | 1,680.79 | 438.15 | - | 39,176.95 | 691.53 |
| 40900 | Customer Service Field Representative | 52,441.65 | 10,356.43 | 1,221.81 | 1,390.50 | - | - | 65,410.39 | 10,554.90 | - | 85.20 | - | - | 146.28 | - | - | 344.46 | - | - | - | 12,302.74 | 3,207.17 | - | 88,843.97 | 3,207.17 |
| 20910 | Chemistry Supervisor | 79,761.09 | - | 1,507.45 | - | - | - | 81,268.54 | 17,310.42 | 1,688.70 | 5,177.86 | - | - | 44.20 | 222.18 | 577.72 | 523.08 | - | - | - | 15,287.76 | 3,985.24 | - | 119,789.84 | 6,295.86 |
| 30835 | Distribution Foreman | 64,466.06 | 2,732.33 | - | 6.25 | - | 310.25 | 67,514.89 | 17,310.42 | 1,688.70 | 2,510.70 | - | - | 88.40 | 175.26 | 393.44 | 413.58 | - | - | - | 12,946.34 | 3,374.95 | - | 100,871.19 | 5,545.49 |
| 60516 | Distribution Fieldman | 33,824.31 | 5,006.35 | - | 402.00 | - | 175.11 | 39,407.77 | 9,658.08 | - | 77.85 | - | - | 100.74 | - | - | 237.90 | - | - | - | 7,203.36 | 2,253.42 | - | 56,685.70 | 2,253.42 |
| 60519 | Building & Grounds Lead | 7,731.61 | - | - | - | - | - | 7,731.61 | 3,141.88 | 273.00 | 96.85 | - | - | 22.61 | 18.86 | 21.84 | 43.76 | - | - | - | 1,038.10 | 324.73 | - | 12,071.06 | 642.18 |
| 20925 | Plant Supervisor | 67,888.70 | - | 1,286.37 | - | - | - | 69,175.07 | 18,830.20 | 2,068.82 | 449.70 | - | - | 187.68 | - | - | 443.04 | - | - | - | 13,014.96 | 3,392.89 | - | 102,100.65 | 5,461.71 |
| 20930 | Chemist | 68,930.66 | - | - | - | - | 5,065.71 | 73,996.37 | 17,119.38 | 1,879.74 | 2,264.10 | - | - | 197.20 | 193.20 | - | 454.32 | - | - | - | 13,210.52 | 3,443.75 | - | 107,237.89 | 5,520.69 |
| 60517 | VP Finance & Support Services | 105,124.16 | - | 2,149.72 | - | - | 4,238.57 | 111,512.45 | 29,131.14 | 4,644.12 | 363.30 | - | - | 167.96 | 314.64 | 41.07 | 742.62 | - | - | - | 20,152.11 | 6,304.04 | - | 162,216.26 | 11,157.19 |
| 41010 | Account Services Lead | 1,659.70 | - | - | - | - | - | 1,659.70 | 1,668.44 | 39.00 | 806.35 | - | - | 3.23 | - | - | - | - | - | - | 208.22 | 54.28 | - | 4,342.71 | 96.51 |
| 60538 | Equipment Serviceman | 35,828.40 | 2,062.39 | - | 1,538.00 | - | - | 39,428.79 | 29,131.14 | 4,644.12 | 85.20 | - | - | 260.00 | 100.74 | - | 236.04 | - | - | - | 7,562.41 | 2,365.74 | - | 76,544.32 | 7,269.86 |
| 41125 | CAD Tech | 46,232.85 | - | 876.40 | - | - | - | 47,109.25 | 10,554.90 | - | 141.00 | - | - | 88.40 | 128.34 | - | 301.92 | - | - | - | 8,867.45 | 2,311.64 | - | 67,102.86 | 2,400.04 |
| 60526 | Distribution Fieldman | 35,375.26 | 7,683.69 | - | 510.25 | - | 567.22 | 44,136.42 | 10,554.90 | - | 509.10 | - | - | 100.74 | - | - | 236.34 | - | - | - | 8,465.31 | 2,648.19 | - | 64,002.81 | 2,648.19 |
| 60581 | Building & Grounds Tech II | 23,323.20 | 599.29 | - | - | - | - | 23,922.49 | 13,035.84 | 1,306.62 | 819.50 | - | - | 136.00 | 64.17 | - | 150.36 | - | - | - | 4,588.25 | 1,196.13 | - | 42,580.61 | 2,638.75 |
| 60584 | Distribution Fieldman | 23,914.58 | 3,992.34 | - | 444.50 | - | 199.15 | 28,550.57 | 7,967.91 | - | 1,187.25 | - | - | 64.60 | 62.56 | - | 146.72 | - | - | - | 5,476.02 | 1,713.07 | - | 43,391.03 | 1,777.67 |
| 40975 | Account Services Representative | 26,599.29 | 95.41 | - | - | - | - | 26,694.70 | 14,152.13 | 1,419.70 | 710.30 | - | - | 116.28 | 85.56 | - | 200.07 | - | - | - | 5,119.98 | 1,334.74 | - | 46,962.74 | 2,870.72 |
| 60493 | Distribution Fieldman | 36,477.19 | 6,337.80 | - | 267.75 | - | 962.01 | 44,047.75 | 10,554.90 | - | 578.40 | - | - | 44.20 | 104.88 | - | 247.62 | - | - | - | 8,447.71 | 2,202.28 | - | 63,978.26 | 2,246.48 |
| 60500 | Engineering Manager | 86,470.53 | - | 1,634.62 | - | - | - | 88,105.15 | 29,131.14 | 4,644.12 | 666.20 | - | - | 44.20 | 240.12 | 27.82 | 564.12 | - | - | - | 16,577.29 | 5,185.91 | - | 135,284.02 | 9,902.05 |
| 41160 | Inspector I | 27,998.13 | 845.94 | - | - | - | - | 28,844.07 | 6,088.76 | 741.00 | 27.40 | - | - | 47.84 | - | - | 110.96 | - | - | - | 3,623.64 | 944.66 | - | 38,742.67 | 1,685.66 |
| 41225 | Distribution Crew Leader | 53,023.50 | 12,463.19 | - | 458.50 | - | 822.21 | 66,767.40 | 29,131.14 | 4,644.12 | 172.30 | - | - | 260.00 | 149.73 | - | 351.30 | - | - | - | 12,804.44 | 3,338.00 | - | 109,376.31 | 8,242.12 |
| 41250 | Distribution/Special Project Manager | 90,315.68 | - | 1,708.19 | - | - | - | 92,023.87 | 29,131.14 | 4,644.12 | 6,179.90 | - | - | 130.00 | 249.78 | 201.24 | 589.62 | - | - | - | 17,282.51 | 4,505.32 | - | 145,456.82 | 9,480.68 |
| 60554 | Customer Service Field Representative | 34,210.01 | 6,603.35 | 650.00 | 2,039.50 | - | - | 43,502.86 | 29,131.14 | 4,644.12 | 1,324.20 | - | - | 167.96 | 95.22 | - | 224.16 | - | - | - | 8,219.21 | 2,571.12 | - | 82,496.79 | 7,383.20 |
| 60592 | Distribution Fieldman | 10,654.25 | 3,438.25 | - | 517.50 | - | 317.80 | 14,927.80 | 5,861.22 | 595.98 | 36.75 | - | - | 61.20 | 31.28 | 6.14 | 71.92 | - | - | - | 2,863.15 | 746.40 | - | 23,792.12 | 1,409.72 |
| 21200 | Crewleader Equipment Service | 58,834.33 | 6,883.43 | 1,380.88 | 1,875.50 | - | - | 68,974.14 | 17,310.42 | 1,688.70 | 812.20 | - | - | 176.80 | 162.84 | - | 384.60 | - | - | - | 12,959.66 | 3,378.47 | - | 100,603.86 | 5,243.97 |
| 60503 | Chemist | 48,774.60 | - | 922.45 | - | - | - | 49,697.05 | 10,554.90 | - | 923.20 | - | - | 88.40 | 135.24 | 34.84 | 319.32 | - | - | - | 9,355.11 | 2,926.45 | - | 70,984.82 | 3,049.69 |
| 60455 | Engineering Manager-Infrastructure | 85,702.79 | - | - | - | - | - | 85,702.79 | 29,131.14 | 4,644.12 | 997.50 | - | - | 213.98 | 238.74 | - | 561.60 | - | - | - | 16,430.23 | 4,283.27 | - | 133,062.00 | 9,141.37 |
| 60453 | Distribution Crew Leader | 50,721.23 | 7,543.24 | - | 316.75 | - | 612.41 | 59,193.63 | 29,131.14 | 4,644.12 | 726.20 | - | - | 143.00 | 143.00 | 241.80 | 336.76 | - | - | - | 11,352.91 | 2,959.59 | - | 100,883.70 | 7,845.51 |
| 20760 | Administrative Assistant | 52,400.00 | 1,010.07 | - | - | - | - | 53,410.07 | 17,910.42 | 1,088.70 | 946.10 | - | - | 88.40 | 146.28 | 80.08 | 344.46 | - | - | - | 10,243.48 | 2,670.33 | - | 83,000.81 | 3,927.51 |
| 60550 | Distribution Fieldman | 33,857.09 | 11,276.09 | - | 874.00 | - | 1,191.77 | 47,198.95 | 24,833.29 | 2,630.09 | 701.40 | - | - | 208.67 | 97.98 | - | 230.10 | - | - | - | 9,052.72 | 2,831.86 | - | 82,114.44 | 5,670.62 |
| 60461 | Inspector | 40,636.01 | 1,707.93 | - | - | - | - | 42,343.94 | 29,131.14 | 4,644.12 | 2,211.60 | - | - | 260.00 | 114.54 | 380.64 | 267.60 | - | - | - | 8,121.57 | 2,117.21 | - | 82,190.39 | 7 |

Q21. Refer to the Response to Staff's First Request, Item 8.b. Provide the time/labor records that show the number of hours worked, pay rates, and project description to support the capitalized labor costs for the test period ending June 30, 2018.

A21. Refer to files:

NKWD_PSCDR2_21_Hourly_Capitalized_Labor_112818

NKWD_PSCDR2_21_Salary_Capitalized_Labor_112818

**Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support**

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

| Month | Hourly Amount Capitalized* |
|----------------|---|
| July 2017 | 10,439.67 |
| August 2017 | 12,887.69 |
| September 2017 | 17,481.09 |
| October 2017 | 15,340.30 |
| November 2017 | 12,989.30 |
| December 2017 | 13,296.63 |
| January 2018 | 3,934.15 |
| February 2018 | 7,027.58 |
| March 2018 | 11,183.51 |
| April 2018 | 9,953.24 |
| May 2018 | 10,025.51 |
| June 2018 | 11,210.97 |
| Totals | <u>135,769.64</u> |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

July 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-0247 | 184-795 | 184-826 | 184-849 | 184-0839 | 184-850 | 184-856 | 184-842 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-------------------|
| 2 | \$28.25 | | \$42.38 | \$56.50 | | | | | | | | | \$ 56.50 | \$56.50 |
| 3 | \$17.41 | | \$26.12 | \$52.23 | | | | | | | | \$ 52.23 | | \$52.23 |
| 5 | \$24.52 | | \$36.78 | \$122.60 | | | | | | | | | \$ 122.60 | \$122.60 |
| 15 | \$17.41 | | \$26.12 | \$261.15 | | | | | | \$ 261.15 | | | | \$261.15 |
| 19.5 | \$24.52 | 2.5 | \$36.78 | \$570.09 | | | | | \$ 570.09 | | | | | \$570.09 |
| 24 | \$25.65 | | \$38.48 | \$615.60 | | | \$ 615.60 | | | | | | | \$615.60 |
| 25 | \$23.81 | | \$35.72 | \$595.25 | | | | \$ 595.25 | | | | | | \$595.25 |
| 32 | \$24.83 | | \$37.25 | \$794.56 | | | | | | | | | \$ 794.56 | \$794.56 |
| 40 | \$18.76 | | \$28.14 | \$750.40 | | | | | | | \$ 750.40 | | | \$750.40 |
| \$3,818.38 | | | | | \$0.00 | \$0.00 | \$615.60 | \$595.25 | \$570.09 | \$261.15 | \$750.40 | \$52.23 | \$973.66 | \$3,818.38 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

July 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-0247 | 184-795 | 184-826 | 184-849 | 184-0839 | 184-850 | 184-856 | 184-842 | 184-0999 |
|--------|----------|-------|---------|----------|---------|----------|---------|-----------|-----------|-----------|---------|-----------|-----------|----------|
| 1.5 | \$24.52 | | \$36.78 | \$36.78 | | | | | | \$ 36.78 | | | | \$36.78 |
| 4 | \$17.41 | | \$26.12 | \$69.64 | | | | | | \$ 69.64 | | | | \$69.64 |
| 5.5 | \$24.52 | | \$36.78 | \$134.86 | | | | | \$ 134.86 | | | | | \$134.86 |
| 8 | \$17.41 | | \$26.12 | \$139.28 | | | | | | | | \$ 139.28 | | \$139.28 |
| 16 | \$18.76 | | \$28.14 | \$300.16 | | | | | | \$ 300.16 | | | | \$300.16 |
| 16 | \$24.83 | | \$37.25 | \$397.28 | | | | | | | | | \$ 397.28 | \$397.28 |
| 19 | \$23.81 | | \$35.72 | \$452.39 | | | | \$ 452.39 | | | | | | \$452.39 |

\$1,530.39 \$0.00 \$0.00 \$0.00 \$452.39 \$134.86 \$106.42 \$300.16 \$139.28 \$397.28 \$1,530.39

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

July 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-0247 | 184-795 | 184-826 | 184-849 | 184-0839 | 184-850 | 184-856 | 184-842 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|----------|-----------|-----------|----------|----------|-----------|-----------|-----------|----------|
| 1 | \$23.81 | | \$35.72 | \$23.81 | \$ 23.81 | | | | | | | | | \$23.81 |
| 1 | \$24.52 | | \$36.78 | \$24.52 | | | | | \$ 24.52 | | | | | \$24.52 |
| 8 | \$23.81 | | \$35.72 | \$190.48 | | | | \$ 190.48 | | | | | | \$190.48 |
| 10 | \$24.52 | | \$36.78 | \$245.20 | | | | | | | \$ 245.20 | | | \$245.20 |
| 13 | \$25.65 | | \$38.48 | \$333.45 | | | \$ 333.45 | | | | | | | \$333.45 |
| 24 | \$18.76 | | \$28.14 | \$450.24 | | | | | | | \$ 450.24 | | | \$450.24 |
| 35 | \$24.83 | | \$37.25 | \$869.05 | | | | | | | | | \$ 869.05 | \$869.05 |
| 39 | \$17.41 | | \$26.12 | \$678.99 | | | | | | | | \$ 678.99 | | \$678.99 |

\$2,815.74 \$23.81 \$0.00 \$333.45 \$190.48 \$24.52 \$0.00 \$695.44 \$678.99 \$869.05 \$2,815.74

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

July 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-487 | 184-807 | 184-826 | 184-849 | 184-0855 | 184-850 | 184-856 | 184-842 | 184-0999 |
|-----------|-------------|----------|------------|----------|-----------|----------|-----------|----------|----------|-----------|-----------|-----------|-----------|----------|
| 1 | \$25.65 | | \$38.48 | \$25.65 | | \$ 25.65 | | | | | | | | \$25.65 |
| 2 | \$23.81 | 1 | \$35.72 | \$83.34 | | | | | | | | \$ 83.34 | | \$83.34 |
| 2 | \$24.52 | | \$36.78 | \$49.04 | | | | | \$ 49.04 | | | | | \$49.04 |
| 4 | \$25.65 | | \$38.48 | \$102.60 | | | | | | \$ 102.60 | | | | \$102.60 |
| 4 | \$23.81 | | \$35.72 | \$95.24 | | | | \$ 95.24 | | | | | | \$95.24 |
| 4 | \$23.81 | 1 | \$35.72 | \$130.96 | \$ 130.96 | | | | | | | | | \$130.96 |
| 8 | \$18.76 | | \$28.14 | \$150.08 | | | \$ 150.08 | | | | | | | \$150.08 |
| 20.5 | \$24.83 | | \$37.25 | \$509.02 | | | | | | | | | \$ 509.02 | \$509.02 |
| 24 | \$18.76 | | \$28.14 | \$450.24 | | | | | | | \$ 450.24 | | | \$450.24 |
| 39 | \$17.41 | | \$26.12 | \$678.99 | | | | | | | | \$ 678.99 | | \$678.99 |

\$2,275.15 \$130.96 \$25.65 \$150.08 \$95.24 \$49.04 \$102.60 \$450.24 \$762.33 \$509.02 \$2,275.16

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

August 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-487 | 184-807 | 184-826 | 184-838 | 184-0824 | 184-850 | 184-856 | 184-842 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|-------------------|
| 2 | \$24.52 | | \$36.78 | \$49.04 | | | | | | | | \$ 49.04 | | \$49.04 |
| 8 | \$23.81 | | \$35.72 | \$190.48 | | | | \$ 190.48 | | | | | | \$190.48 |
| 10 | \$28.25 | | \$42.38 | \$282.50 | | | | | | \$ 282.50 | | | | \$282.50 |
| 12 | \$25.65 | | \$38.48 | \$307.80 | | | | \$ 307.80 | | | | | | \$307.80 |
| 12 | \$17.41 | | \$26.12 | \$208.92 | | | | | | | | \$ 208.92 | | \$208.92 |
| 16 | \$18.76 | 2.5 | \$28.14 | \$370.51 | | | | | | | \$ 370.51 | | | \$370.51 |
| 16 | \$18.76 | 0.75 | \$28.14 | \$321.27 | | | \$ 321.27 | | | | | | | \$321.27 |
| 16 | \$24.83 | | \$37.25 | \$397.28 | | | \$ 397.28 | | | | | | | \$397.28 |
| | \$24.83 | 1.25 | \$37.25 | \$46.56 | | | | | | | \$ 46.56 | | | \$46.56 |
| \$2,174.35 | | | | | \$0.00 | \$0.00 | \$718.55 | \$190.48 | \$307.80 | \$282.50 | \$417.07 | \$257.96 | \$0.00 | \$2,174.36 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechten

August 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-807 | 184-826 | 184-0824 | 184-850 | 184-855 | 184-856 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|------------|
| 2 | \$24.52 | | \$36.78 | \$49.04 | | \$ 49.04 | | | | | | | \$49.04 |
| 5 | \$23.81 | | \$35.72 | \$119.05 | | | \$ 119.05 | | | | | | \$119.05 |
| 6 | \$28.25 | | \$42.38 | \$169.50 | | | | \$ 169.50 | | | | | \$169.50 |
| 6 | \$23.81 | | \$35.72 | \$142.86 | | | | | | | \$ 142.86 | | \$142.86 |
| 8 | \$18.76 | | \$28.14 | \$150.08 | | | | | \$ 150.08 | | | | \$150.08 |
| 8 | \$23.81 | 4 | \$35.72 | \$333.34 | \$ 333.34 | | | | | | | | \$333.34 |
| 13 | \$25.65 | | \$38.48 | \$333.45 | | | | | | \$ 333.45 | | | \$333.45 |
| 24 | \$17.41 | | \$26.12 | \$417.84 | | | | | | | \$ 417.84 | | \$417.84 |
| 32 | \$28.25 | 6 | \$42.38 | \$1,158.25 | | | | | | | | \$ 1,158.25 | \$1,158.25 |
| 32 | \$18.76 | 2 | \$28.14 | \$656.60 | | \$ 656.60 | | | | | | | \$656.60 |

\$3,530.01 \$333.34 \$705.64 \$119.05 \$169.50 \$150.08 \$333.45 \$560.70 \$1,158.25 \$3,530.01

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechten

August 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-838 | 184-807 | 184-826 | 184-0836 | 184-854 | 184-824 | 184-856 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|-----------|-----------|----------|----------|-----------|----------|-----------|-------------|------------|
| 1 | \$23.81 | | \$35.72 | \$23.81 | | | \$ 23.81 | | | | | | \$23.81 |
| 2 | \$28.25 | | \$42.38 | \$56.50 | | | | | | \$ 56.50 | | | \$56.50 |
| 2 | \$24.52 | | \$36.78 | \$49.04 | | \$ 49.04 | | | | | | | \$49.04 |
| 4 | \$24.52 | | \$36.78 | \$98.08 | | | | \$ 98.08 | | | | | \$98.08 |
| 4 | \$23.43 | | \$35.15 | \$93.72 | | | | | \$ 93.72 | | | | \$93.72 |
| 10 | \$25.65 | | \$38.48 | \$256.50 | \$ 256.50 | | | | | | | | \$256.50 |
| 22 | \$23.81 | 6.75 | \$35.72 | \$764.90 | | | | | \$ 764.90 | | | | \$764.90 |
| 26 | \$17.41 | 0.25 | \$26.12 | \$459.19 | | | | | | | \$ 459.19 | | \$459.19 |
| 37 | \$28.25 | 5.5 | \$42.38 | \$1,278.31 | | | | | | | | \$ 1,278.31 | \$1,278.31 |
| 40 | \$18.76 | | \$28.14 | \$750.40 | | \$ 750.40 | | | | | | | \$750.40 |

\$3,830.45 \$256.50 \$799.44 \$23.81 \$98.08 \$858.62 \$56.50 \$459.19 \$1,278.31 \$3,830.45

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechten

August 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-838 | 184-807 | 184-826 | 184-0836 | 184-854 | 184-824 | 184-856 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|---------|-----------|----------|-----------|----------|----------|-----------|-------------|------------|
| 1 | \$28.25 | | \$42.38 | \$28.25 | | | | | | \$ 28.25 | | | \$28.25 |
| 1 | \$23.81 | | \$35.72 | \$23.81 | | | | | \$ 23.81 | | | | \$23.81 |
| 1 | \$23.81 | | \$35.72 | \$23.81 | | | \$ 23.81 | | | | | | \$23.81 |
| 4 | \$23.81 | | \$35.72 | \$95.24 | | | | | | | \$ 95.24 | | \$95.24 |
| 7 | \$24.83 | | \$37.25 | \$173.81 | | \$ 173.81 | | | | | | | \$173.81 |
| 21 | \$23.81 | | \$35.72 | \$500.01 | | | | \$ 500.01 | | | | | \$500.01 |
| 31 | \$28.25 | 5 | \$42.38 | \$1,087.63 | | | | | | | | \$ 1,087.63 | \$1,087.63 |
| 32 | \$18.76 | 3 | \$28.14 | \$684.74 | | \$ 684.74 | | | | | | | \$684.74 |
| 40 | \$17.41 | 1.5 | \$26.12 | \$735.57 | | | | | | | \$ 735.57 | | \$735.57 |

\$3,352.87 \$0.00 \$858.55 \$23.81 \$500.01 \$23.81 \$28.25 \$830.81 \$1,087.63 \$3,352.87

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

September 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-830 | 184-807 | 184-826 | 184-0836 | 184-854 | 184-824 | 184-856 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|-----------|-----------|---------|-----------|-------------|---------|-----------|-----------|------------|
| 9 | \$17.41 | | \$26.12 | \$156.69 | | | | | | | \$ 156.69 | | \$156.69 |
| 14 | \$17.41 | | \$26.12 | \$243.74 | \$ 243.74 | | | | | | | | \$243.74 |
| 16 | \$18.76 | 2 | \$28.14 | \$356.44 | | \$ 356.44 | | | | | | | \$356.44 |
| 18 | \$24.52 | 2 | \$36.78 | \$514.92 | | | | \$ 514.92 | | | | | \$514.92 |
| 28 | \$28.25 | 1 | \$42.38 | \$833.38 | | | | | | | | \$ 833.38 | \$833.38 |
| 40 | \$24.83 | 4 | \$37.25 | \$1,142.18 | | | | | \$ 1,142.18 | | | | \$1,142.18 |

\$3,247.35 \$243.74 \$356.44 \$0.00 \$514.92 \$1,142.18 \$0.00 \$156.69 \$833.38 \$3,247.35

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

September 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-830 | 184-807 | 184-486 | 184-0836 | 184-854 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-------------|------------|
| 3 | \$23.43 | | \$35.15 | \$70.29 | | | | | \$ 70.29 | | \$70.29 |
| 17.5 | \$24.52 | 2 | \$36.78 | \$502.66 | | | | \$ 502.66 | | | \$502.66 |
| 18 | \$25.65 | 1 | \$38.48 | \$500.18 | | | \$ 500.18 | | | | \$500.18 |
| 20 | \$17.41 | | \$26.12 | \$348.20 | \$ 348.20 | | | | | | \$348.20 |
| 27 | \$24.83 | 0.75 | \$37.25 | \$698.34 | | | | | \$ 698.34 | | \$698.34 |
| 32 | \$18.76 | 3.75 | \$28.14 | \$705.85 | | \$ 705.85 | | | | | \$705.85 |
| 34 | \$28.25 | 6 | \$42.38 | \$1,214.75 | | | | | | \$ 1,214.75 | \$1,214.75 |

\$4,040.26 \$348.20 \$705.85 \$500.18 \$502.66 \$768.63 \$1,214.75 \$4,040.27

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

September 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-830 | 184-807 | 184-486 | 184-0836 | 184-854 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|-----------|---------|---------|-----------|---------|-------------|------------|
| 8 | \$18.76 | | \$28.14 | \$150.08 | | \$ 150.08 | | | | | | \$150.08 |
| 9 | \$25.65 | | \$38.48 | \$230.85 | \$230.85 | | | | | | | \$230.85 |
| 16 | \$18.76 | | \$28.14 | \$300.16 | | | | | \$ 300.16 | | | \$300.16 |
| 20 | \$24.52 | 4.5 | \$36.78 | \$655.91 | | | | | \$ 655.91 | | | \$655.91 |
| 24 | \$17.41 | | \$26.12 | \$417.84 | | \$ 417.84 | | | | | | \$417.84 |
| 31 | \$28.25 | 3.5 | \$42.38 | \$1,024.06 | | | | | | | \$ 1,024.06 | \$1,024.06 |

\$2,778.90 \$230.85 \$567.92 \$0.00 \$0.00 \$956.07 \$0.00 \$1,024.06 \$2,778.90

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

September 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-489 | 184-830 | 184-807 | 184-486 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|---------|---------|-----------|-----------|-----------|----------|-----------|-------------|------------|
| 3 | \$25.65 | | \$38.48 | \$76.95 | | \$76.95 | | | | | | | \$76.95 |
| 3 | \$25.65 | | \$38.48 | \$76.95 | \$76.95 | | | | | | | | \$76.95 |
| 7 | \$23.81 | | \$35.72 | \$166.67 | | | \$ 166.67 | | | | | | \$166.67 |
| 8 | \$25.65 | | \$38.48 | \$205.20 | | | | | | | \$ 205.20 | | \$205.20 |
| 8 | \$24.83 | | \$37.25 | \$198.64 | | | | | \$ 198.64 | | | | \$198.64 |
| 15 | \$17.41 | | \$26.12 | \$261.15 | | | \$ 261.15 | | | | | | \$261.15 |
| 17 | \$24.52 | 1.5 | \$36.78 | \$472.01 | | | | | \$ 472.01 | | | | \$472.01 |
| 31 | \$28.25 | 3.5 | \$42.38 | \$1,024.06 | | | | | | | | \$ 1,024.06 | \$1,024.06 |
| 32 | \$18.76 | 2.75 | \$28.14 | \$677.71 | | | | \$ 677.71 | | | | | \$677.71 |

\$3,159.34 \$0.00 \$76.95 \$427.82 \$677.71 \$0.00 \$670.65 \$205.20 \$1,024.06 \$3,159.34

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

September 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-861 | 184-830 | 184-807 | 184-486 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|-----------|-----------|---------|-----------|-----------|-----------|----------|
| 2 | \$25.65 | | \$38.48 | \$51.30 | | \$51.30 | | | | | | | \$51.30 |
| 8 | \$25.65 | 2 | \$38.48 | \$282.15 | | | | | | | \$ 282.15 | | \$282.15 |
| 9.5 | \$23.81 | 1 | \$35.72 | \$261.91 | | | | | | | | \$ 261.91 | \$261.91 |
| 14 | \$25.65 | | \$38.48 | \$359.10 | \$359.10 | | | | | | | | \$359.10 |
| 23 | \$24.52 | 0.5 | \$36.78 | \$582.35 | | | | | | \$ 582.35 | | | \$582.35 |
| 24 | \$24.83 | | \$37.25 | \$595.92 | | | | | | \$ 595.92 | | | \$595.92 |
| 26 | \$28.25 | 2 | \$42.38 | \$819.25 | | | | | | | | \$ 819.25 | \$819.25 |
| 32 | \$18.76 | | \$28.14 | \$600.32 | | | | \$ 600.32 | | | | | \$600.32 |
| 40 | \$17.41 | 0.25 | \$26.12 | \$702.93 | | | \$ 702.93 | | | | | | \$702.93 |

\$4,255.23 \$359.10 \$51.30 \$702.93 \$600.32 \$0.00 \$1,178.27 \$282.15 \$1,081.16 \$4,255.23

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

October 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-860 | 184-830 | 184-807 | 184-486 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|---------|-----------|-----------|---------|-----------|-----------|-------------|------------|
| 1 | \$25.65 | | \$38.48 | \$25.65 | | \$25.65 | | | | | | | \$25.65 |
| 4 | \$25.65 | | \$38.48 | \$102.60 | | | | | | | \$ 102.60 | | \$102.60 |
| 11 | \$25.65 | | \$38.48 | \$282.15 | \$282.15 | | | | | | | | \$282.15 |
| 14 | \$24.83 | | \$37.25 | \$347.62 | | | | | | \$ 347.62 | | | \$347.62 |
| 21 | \$24.52 | | \$36.78 | \$514.92 | | | | | | \$ 514.92 | | | \$514.92 |
| 28 | \$17.41 | 0.5 | \$26.12 | \$500.54 | | | \$ 500.54 | | | | | | \$500.54 |
| 31 | \$28.25 | 3 | \$42.38 | \$1,002.88 | | | | | | | | \$ 1,002.88 | \$1,002.88 |
| 40 | \$18.76 | 5.5 | \$28.14 | \$905.17 | | | | \$ 905.17 | | | | | \$905.17 |

\$3,681.52 \$282.15 \$25.65 \$500.54 \$905.17 \$0.00 \$862.54 \$102.60 \$1,002.88 \$3,681.53

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

October 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-854 | 184-830 | 184-807 | 184-855 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|-----------|-----------|----------|-----------|-----------|-----------|----------|
| 2 | \$25.65 | | \$38.48 | \$51.30 | | | | | \$ 51.30 | | | | \$51.30 |
| 3 | \$23.43 | | \$35.15 | \$70.29 | | \$70.29 | | | | | | | \$70.29 |
| 6 | \$25.65 | 1 | \$38.48 | \$192.38 | | | | | | | \$ 192.38 | | \$192.38 |
| 11 | \$25.65 | 1.5 | \$38.48 | \$339.86 | \$339.86 | | | | | | | | \$339.86 |
| 19 | \$24.83 | | \$37.25 | \$471.77 | | | | | | \$ 471.77 | | | \$471.77 |
| 21 | \$23.81 | 1 | \$35.72 | \$535.73 | | | | | | | | \$ 535.73 | \$535.73 |
| 24 | \$24.52 | 3 | \$36.78 | \$698.82 | | | | | | \$ 698.82 | | | \$698.82 |
| 24 | \$17.41 | | \$26.12 | \$417.84 | | | \$ 417.84 | | | | | | \$417.84 |
| 40 | \$18.76 | | \$28.14 | \$750.40 | | | | \$ 750.40 | | | | | \$750.40 |

\$3,528.38 \$339.86 \$70.29 \$417.84 \$750.40 \$51.30 \$1,170.59 \$192.38 \$535.73 \$3,528.39

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

October 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-854 | 184-834 | 184-830 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|---------|-----------|-----------|-----------|-----------|-----------|-------------|------------|
| 4 | \$28.25 | | \$42.38 | \$113.00 | | | \$ 113.00 | | | | | | \$113.00 |
| 8 | \$18.76 | | \$28.14 | \$150.08 | | | | \$ 150.08 | | | | | \$150.08 |
| 10 | \$25.65 | | \$38.48 | \$256.50 | | | | | | | \$ 256.50 | | \$256.50 |
| 15 | \$25.65 | 1 | \$38.48 | \$423.23 | \$423.23 | | | | | | | | \$423.23 |
| 22 | \$18.76 | 1.25 | \$28.14 | \$447.90 | | | | | \$ 447.90 | | | | \$447.90 |
| 24 | \$17.41 | | \$26.12 | \$417.84 | | | | \$ 417.84 | | | | | \$417.84 |
| 25 | \$24.52 | | \$36.78 | \$613.00 | | | | | | \$ 613.00 | | | \$613.00 |
| 34 | \$24.83 | | \$37.25 | \$844.22 | | | | | | \$ 844.22 | | | \$844.22 |
| 36 | \$28.25 | 3.5 | \$42.38 | \$1,165.31 | | | | | | | | \$ 1,165.31 | \$1,165.31 |

\$4,431.07 \$423.23 \$0.00 \$113.00 \$567.92 \$447.90 \$1,457.22 \$256.50 \$1,165.31 \$4,431.08

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

October 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-486 | 184-850 | 184-836 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-855 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|---------|-----------|-----------|-----------|-----------|-----------|----------|-------------|------------|
| 1 | \$25.65 | | \$38.48 | \$25.65 | | | | | | | | \$ 25.65 | | \$25.65 |
| 5 | \$18.76 | | \$28.14 | \$93.80 | | \$93.80 | | | | | | | | \$93.80 |
| 8 | \$18.76 | 1.25 | \$28.14 | \$185.26 | | | | \$ 185.26 | | | | | | \$185.26 |
| 8 | \$18.76 | 0.5 | \$28.14 | \$164.15 | | | | | | \$ 164.15 | | | | \$164.15 |
| 12 | \$24.83 | | \$37.25 | \$297.96 | | | \$ 297.96 | | | | | | | \$297.96 |
| 15 | \$24.52 | | \$36.78 | \$367.80 | | | | | | | \$ 367.80 | | | \$367.80 |
| 17 | \$25.65 | 1 | \$38.48 | \$474.53 | \$474.53 | | | | | | | | | \$474.53 |
| 19 | \$23.81 | 1 | \$35.72 | \$488.11 | | | | | \$ 488.11 | | | | | \$488.11 |
| 19 | \$17.41 | | \$26.12 | \$330.79 | | | | \$ 330.79 | | | | | | \$330.79 |
| 36 | \$28.25 | 6 | \$42.38 | \$1,271.25 | | | | | | | | | \$ 1,271.25 | \$1,271.25 |

\$3,699.29 \$474.53 \$93.80 \$297.96 \$516.05 \$488.11 \$164.15 \$367.80 \$25.65 \$1,271.25 \$3,699.30

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechten

November 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-486 | 184-855 | 184-836 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|----------|---------|-----------|-----------|-----------|----------|-----------|----------|-------------|------------|
| 2 | \$25.65 | | \$38.48 | \$51.30 | | | | | | | | | \$ 51.30 | | \$51.30 |
| 2 | \$25.65 | | \$38.48 | \$51.30 | | | \$51.30 | | | | | | | | \$51.30 |
| 2 | \$18.76 | | \$28.14 | \$37.52 | | | | | | | \$ 37.52 | | | | \$37.52 |
| 5 | \$23.81 | 0.75 | \$35.72 | \$145.84 | \$145.84 | | | | | | | | | | \$145.84 |
| 6 | \$18.76 | | \$28.14 | \$112.56 | | | | | \$ 112.56 | | | | | | \$112.56 |
| 10 | \$25.65 | | \$38.48 | \$256.50 | | \$256.50 | | | | | | | | | \$256.50 |
| 16 | \$23.81 | 2.5 | \$35.72 | \$470.25 | | | | | | \$ 470.25 | | | | | \$470.25 |
| 16 | \$24.83 | 4 | \$37.25 | \$546.26 | | | | | | | | \$ 546.26 | | | \$546.26 |
| 18 | \$24.52 | 4 | \$36.78 | \$588.48 | | | | \$ 588.48 | | | | | | | \$588.48 |
| 24 | \$17.41 | 0.5 | \$26.12 | \$430.90 | | | | | \$ 430.90 | | | | | | \$430.90 |
| 34 | \$28.25 | 8 | \$42.38 | \$1,299.50 | | | | | | | | | | \$ 1,299.50 | \$1,299.50 |

\$3,990.40 \$145.84 \$256.50 \$51.30 \$588.48 \$543.46 \$470.25 \$37.52 \$546.26 \$51.30 \$1,299.50 \$3,990.41

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

November 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-486 | 184-843 | 184-836 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 | |
|-----------|-------------|----------|------------|------------|------------|----------|----------|-----------|-----------|---------|-----------|----------|----------|-------------|------------|------------|
| 2 | \$25.65 | | \$38.48 | \$51.30 | | | | | | | | | \$ 51.30 | | \$51.30 | |
| 4 | \$17.41 | | \$26.12 | \$69.64 | | | \$69.64 | | | | | | | | \$69.64 | |
| 7 | \$23.81 | | \$35.72 | \$166.67 | \$166.67 | | | | | | | | | | \$166.67 | |
| 13 | \$25.65 | 1 | \$38.48 | \$371.93 | | \$371.93 | | | | | | | | | \$371.93 | |
| 18 | \$24.83 | 0.5 | \$37.25 | \$465.56 | | | | \$ 465.56 | | | | | | | \$465.56 | |
| 19 | \$23.81 | | \$35.72 | \$452.39 | | | | | \$ 452.39 | | | | | | \$452.39 | |
| 24 | \$18.76 | | \$28.14 | \$450.24 | | | | | | | \$ 450.24 | | | | \$450.24 | |
| 34 | \$28.25 | 6 | \$42.38 | \$1,214.75 | | | | | | | | | | \$ 1,214.75 | \$1,214.75 | |
| | | | | | \$3,242.48 | \$166.67 | \$371.93 | \$69.64 | \$465.56 | \$0.00 | \$452.39 | \$450.24 | \$0.00 | \$51.30 | \$1,214.75 | \$3,242.48 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

November 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-486 | 184-843 | 184-836 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|-------------------|-----------------|-----------------|-----------------|---------------|---------------|-----------------|-----------------|---------------|---------------|-----------------|-------------------|
| 2 | \$23.81 | | \$35.72 | \$47.62 | | | \$47.62 | | | | | | | | \$47.62 |
| 4 | \$25.65 | 0.5 | \$38.48 | \$121.84 | | \$121.84 | | | | | | | | | \$121.84 |
| 6 | \$17.41 | | \$26.12 | \$104.46 | | | \$104.46 | | | | | | | | \$104.46 |
| 8 | \$23.81 | 1 | \$35.72 | \$226.20 | \$226.20 | | | | | | | | | | \$226.20 |
| 15 | \$24.83 | 1.5 | \$37.25 | \$428.32 | | | | | | | \$ 428.32 | | | | \$428.32 |
| 19 | \$23.81 | | \$35.72 | \$452.39 | | | | | | \$ 452.39 | | | | | \$452.39 |
| 28 | \$28.25 | 4.5 | \$42.38 | \$981.69 | | | | | | | | | | \$ 981.69 | \$981.69 |
| | | | | \$2,362.51 | \$226.20 | \$121.84 | \$152.08 | \$0.00 | \$0.00 | \$452.39 | \$428.32 | \$0.00 | \$0.00 | \$981.69 | \$2,362.52 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

November 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-486 | 184-843 | 184-836 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|------------|---------------|-----------------|-----------------|---------------|-----------------|-------------------|---------------|---------------|---------------|-------------------|-------------------|
| 5 | \$24.83 | 3.5 | \$37.25 | \$254.51 | | | | | \$ 254.51 | | | | | | \$254.51 |
| 6 | \$25.65 | | \$38.48 | \$153.90 | | \$153.90 | | | | | | | | | \$153.90 |
| 7 | \$24.83 | | \$37.25 | \$173.81 | | | | | | \$ 173.81 | | | | | \$173.81 |
| 12 | \$17.41 | | \$26.12 | \$208.92 | | | | | \$ 208.92 | | | | | | \$208.92 |
| 17 | \$17.41 | | \$26.12 | \$295.97 | | | \$295.97 | | | | | | | | \$295.97 |
| 20 | \$23.81 | 21 | \$35.72 | \$1,226.22 | | | | | | \$ 1,226.22 | | | | | \$1,226.22 |
| 30 | \$28.25 | 5.5 | \$42.38 | \$1,080.56 | | | | | | | | | | \$ 1,080.56 | \$1,080.56 |
| \$3,393.89 | | | | | \$0.00 | \$153.90 | \$295.97 | \$0.00 | \$463.43 | \$1,400.03 | \$0.00 | \$0.00 | \$0.00 | \$1,080.56 | \$3,393.89 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechten

December 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-486 | 184-843 | 184-860 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|---------------|---------------|-----------------|-------------------|
| 1 | \$25.65 | | \$38.48 | \$25.65 | | | | \$ 25.65 | | | | | | | \$25.65 |
| 4 | \$25.65 | | \$38.48 | \$102.60 | | \$102.60 | | | | | | | | | \$102.60 |
| 4 | \$24.83 | | \$37.25 | \$99.32 | | | | | | \$ 99.32 | | | | | \$99.32 |
| 8 | \$18.76 | | \$28.14 | \$150.08 | | | | | | | \$ 150.08 | | | | \$150.08 |
| 11 | \$17.41 | | \$26.12 | \$191.51 | | | \$191.51 | | | | | | | | \$191.51 |
| 12 | \$23.81 | | \$35.72 | \$285.72 | | | | | | \$ 285.72 | | | | | \$285.72 |
| 13 | \$17.41 | | \$26.12 | \$226.33 | | | | | \$ 226.33 | | | | | | \$226.33 |
| 24 | \$28.25 | | \$42.38 | \$678.00 | | | | | | | | | | \$678.00 | \$678.00 |
| | \$28.25 | 6 | \$42.38 | \$254.25 | | | | | | | | | | \$254.25 | \$254.25 |
| \$2,013.46 | | | | | \$0.00 | \$102.60 | \$191.51 | \$25.65 | \$226.33 | \$385.04 | \$150.08 | \$0.00 | \$0.00 | \$932.25 | \$2,013.46 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rechten

December 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-486 | 184-843 | 184-860 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|---------|----------|----------|---------|----------|-----------|-----------|----------|---------|-------------|------------|
| 2 | \$17.41 | | \$26.12 | \$34.82 | | | | | \$ 34.82 | | | | | | \$34.82 |
| 4 | \$25.65 | | \$38.48 | \$102.60 | | \$102.60 | | | | | | | | | \$102.60 |
| 8 | \$18.76 | | \$28.14 | \$150.08 | | | | | | | \$ 150.08 | | | | \$150.08 |
| 16 | \$17.41 | | \$26.12 | \$278.56 | | | \$278.56 | | | | | | | | \$278.56 |
| 20 | \$23.81 | 0.5 | \$35.72 | \$494.06 | | | | | | \$ 494.06 | | | | | \$494.06 |
| 37 | \$28.25 | 7 | \$42.38 | \$1,341.88 | | | | | | | | | | \$ 1,341.88 | \$1,341.88 |

\$2,401.99 \$0.00 \$102.60 \$278.56 \$0.00 \$34.82 \$494.06 \$150.08 \$0.00 \$0.00 \$1,341.88 \$2,402.00

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rechten

December 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-613 | 184-486 | 184-843 | 184-860 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|---------|----------|---------|---------|-----------|---------|----------|-----------|-------------|------------|
| 4 | \$25.65 | | \$38.48 | \$102.60 | \$102.60 | | | | | | | | | | \$102.60 |
| 6 | \$25.65 | | \$38.48 | \$153.90 | | | | | | | | | \$ 153.90 | | \$153.90 |
| 28 | \$23.81 | 5.5 | \$35.72 | \$863.11 | | | | | | \$ 863.11 | | | | | \$863.11 |
| 33 | \$17.41 | | \$26.12 | \$574.53 | | | \$574.53 | | | | | | | | \$574.53 |
| 36 | \$28.25 | 7 | \$42.38 | \$1,313.63 | | | | | | | | | | \$ 1,313.63 | \$1,313.63 |

\$3,007.77 \$102.60 \$0.00 \$574.53 \$0.00 \$0.00 \$863.11 \$0.00 \$0.00 \$153.90 \$1,313.63 \$3,007.77

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechten

December 2017

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-613 | 184-486 | 184-843 | 184-860 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|------------|---------------|---------------|-----------------|---------------|---------------|-----------------|---------------|-----------------|-----------------|-------------------|-------------------|
| 5 | \$25.65 | | \$38.48 | \$128.25 | | | | | | | | | \$ 128.25 | | \$128.25 |
| 6 | \$24.83 | | \$37.25 | \$148.98 | | | | | \$ 148.98 | | | | | | \$148.98 |
| 12 | \$24.83 | | \$37.25 | \$297.96 | | | | | | | | \$ 297.96 | | | \$297.96 |
| 17 | \$17.41 | | \$26.12 | \$295.97 | | | \$295.97 | | | | | | | | \$295.97 |
| 27 | \$25.00 | 4 | \$37.50 | \$825.00 | | | | | | \$ 825.00 | | | | | \$825.00 |
| 32 | \$19.70 | | \$29.55 | \$630.40 | | | | | | | | | | \$ 630.40 | \$630.40 |
| 34 | \$28.25 | 3.5 | \$42.38 | \$1,108.81 | | | | | | | | | | \$ 1,108.81 | \$1,108.81 |
| \$3,435.37 | | | | | \$0.00 | \$0.00 | \$295.97 | \$0.00 | \$0.00 | \$973.98 | \$0.00 | \$297.96 | \$128.25 | \$1,739.21 | \$3,435.37 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

January 2018

| Reg | Reg | OT | OT | Total | 184-613 | 184-486 | 184-843 | 184-860 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----|---------|----|---------|----------|---------|---------|---------|---------|---------|-----------|---------|----------|---------|---------|----------|
| Hr | Rate | OT | Rate | | | | | | | | | | | | |
| 6 | \$24.83 | | \$37.25 | \$148.98 | | | | | | \$ 148.98 | | | | | \$148.98 |

\$148.98 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$148.98 \$0.00 \$0.00 \$0.00 \$0.00 \$148.98

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

January 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-613 | 184-486 | 184-843 | 184-860 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|-----------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|---------------|---------------|-----------------|
| 2 | \$25.45 | | \$38.18 | \$50.90 | | | | | | \$ 50.90 | | | | | \$50.90 |
| 3 | \$25.45 | 1.5 | \$38.18 | \$133.61 | | | | | | | | \$ 133.61 | | | \$133.61 |
| 6 | \$25.75 | | \$38.63 | \$154.50 | | | | | | \$ 154.50 | | | | | \$154.50 |
| 8 | \$20.30 | 9.5 | \$30.45 | \$451.68 | | | | | | | \$ 451.68 | | | | \$451.68 |
| | | | | \$790.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$205.40 | \$451.68 | \$133.61 | \$0.00 | \$0.00 | \$790.69 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

January 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-613 | 184-486 | 184-843 | 184-858 | 184-830 | 184-795 | 184-807 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|---------------|----------------|-----------------|---------------|-----------------|---------------|---------------|-----------------|-----------------|-------------------|
| 3 | \$20.30 | | \$30.45 | \$60.90 | | | | | | \$ 60.90 | | | | | \$60.90 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | | | | | \$ 105.68 | | \$105.68 |
| 4 | \$17.85 | | \$26.78 | \$71.40 | | | \$71.40 | | | | | | | | \$71.40 |
| 12 | \$26.42 | | \$39.63 | \$317.04 | | | | \$ 317.04 | | | | | | | \$317.04 |
| 16 | \$20.30 | 0.75 | \$30.45 | \$347.64 | | | | | | | | | | \$ 347.64 | \$347.64 |
| 21 | \$25.75 | 0.75 | \$38.63 | \$569.72 | | | | | | \$ 569.72 | | | | | \$569.72 |
| \$1,472.38 | | | | | \$0.00 | \$0.00 | \$71.40 | \$317.04 | \$0.00 | \$630.62 | \$0.00 | \$0.00 | \$105.68 | \$347.64 | \$1,472.38 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

January 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-613 | 184-486 | 184-843 | 184-858 | 184-855 | 184-795 | 184-860 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|---------|---------|----------|-----------|----------|-----------|----------|----------|-----------|-----------|----------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | \$ 26.42 | | | | | | \$26.42 |
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | \$ 26.42 | | | | \$26.42 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | \$ 105.68 | | | | | | | \$105.68 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | | | | | \$ 105.68 | | \$105.68 |
| 6 | \$25.45 | | \$38.18 | \$152.70 | | | \$152.70 | | | | | | | | \$152.70 |
| 21 | \$25.75 | 2 | \$38.63 | \$618.00 | | | | | | \$ 618.00 | | | | | \$618.00 |
| 24 | \$20.30 | | \$30.45 | \$487.20 | | | | | | | | | | \$ 487.20 | \$487.20 |

\$1,522.10 \$0.00 \$0.00 \$152.70 \$105.68 \$26.42 \$618.00 \$26.42 \$0.00 \$105.68 \$487.20 \$1,522.10

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

February 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-613 | 184-486 | 184-843 | 184-858 | 184-855 | 184-795 | 184-860 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|---------------|-----------------|---------------|-----------------|-------------------|-----------------|---------------|----------------|-----------------|-------------------|
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | | | | | | \$ 79.26 | | \$79.26 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | \$ 105.68 | | | | | | \$105.68 |
| 4 | \$25.45 | | \$38.18 | \$101.80 | | | \$101.80 | | | | | | | | \$101.80 |
| 6 | \$17.85 | | \$26.78 | \$107.10 | | | \$107.10 | | | | | | | | \$107.10 |
| 8 | \$25.45 | 4 | \$38.18 | \$356.30 | | | | | | \$ 356.34 | | | | | \$356.34 |
| 9 | \$26.42 | | \$39.63 | \$237.78 | | | | | | | \$ 237.78 | | | | \$237.78 |
| 28 | \$25.75 | 5.5 | \$38.63 | \$933.44 | | | | | | \$ 933.40 | | | | | \$933.40 |
| 31 | \$20.30 | | \$30.45 | \$629.30 | | | | | | | | | | \$ 629.30 | \$629.30 |
| \$2,550.66 | | | | | \$0.00 | \$0.00 | \$208.90 | \$0.00 | \$105.68 | \$1,289.74 | \$237.78 | \$0.00 | \$79.26 | \$629.30 | \$2,550.66 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rechlin

February 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-855 | 184-613 | 184-848 | 184-843 | 184-858 | 184-855 | 184-795 | 184-860 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|----------|----------|----------|---------|----------|---------|-----------|----------|----------|-----------|------------|
| 2 | \$26.42 | | \$39.63 | \$52.84 | | | | | | | | | | \$ 52.84 | | \$52.84 |
| 3 | \$26.42 | | \$39.63 | \$79.26 | \$79.26 | | | | | | | | | | | \$79.26 |
| 3 | \$25.75 | | \$38.63 | \$77.25 | | | | | | \$ 77.25 | | | | | | \$77.25 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | | | | \$ 105.68 | | | | \$105.68 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | \$105.68 | | | | | | | | | \$105.68 |
| 5 | \$25.75 | | \$38.63 | \$128.75 | | | \$128.75 | | | | | | | | | \$128.75 |
| 6 | \$26.42 | | \$39.63 | \$158.52 | | \$158.52 | | | | | | | | | | \$158.52 |
| 12 | \$25.45 | | \$38.18 | \$305.40 | \$305.40 | | | | | | | | | | | \$305.40 |
| 27 | \$17.85 | | \$26.78 | \$481.95 | | | | \$481.95 | | | | | | | | \$481.95 |
| 32 | \$20.30 | | \$30.45 | \$649.60 | | | | | | | | | | | \$ 649.60 | \$649.60 |
| | | | | \$2,144.93 | \$384.66 | | \$234.43 | \$481.95 | \$0.00 | \$0.00 | \$77.25 | \$105.68 | \$0.00 | \$52.84 | \$649.60 | \$2,144.93 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

February 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-848 | 184-852 | 184-843 | 184-858 | 184-855 | 184-795 | 184-860 | 184-0836 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|---------|----------|---------|---------|---------|---------|----------|----------|----------|---------|------------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | \$26.42 | | | | | | | | | | \$26.42 |
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | | | | \$ 26.42 | | \$26.42 |
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | | | | | \$ 79.26 | | | | \$79.26 |
| 3 | \$17.85 | | \$26.78 | \$53.55 | | | | \$53.56 | | | | | | | | \$53.56 |
| 4 | \$20.30 | | \$30.45 | \$81.20 | | | \$81.20 | | | | | | | | | \$81.20 |
| 16 | \$25.75 | 1 | \$38.63 | \$450.63 | \$450.63 | | | | | | | | | | | \$450.63 |
| 21.5 | \$25.45 | 1.75 | \$38.18 | \$613.98 | | | \$613.98 | | | | | | | | | \$613.98 |
| | | | | \$1,331.46 | \$450.63 | | \$695.18 | \$53.56 | \$0.00 | \$0.00 | \$0.00 | \$79.26 | \$0.00 | \$26.42 | \$0.00 | \$1,331.47 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

February 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-230 | 184-848 | 184-852 | 184-843 | 184-858 | 184-862 | 184-795 | 184-860 | 184-613 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|----------|---------|---------|----------|----------|----------|----------|---------|-----------|----------|
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | | | \$ 25.75 | | | | | \$25.75 |
| 1 | \$17.85 | | \$26.78 | \$17.85 | | | | \$17.85 | | | | | | | | \$17.85 |
| 2 | \$25.75 | | \$38.63 | \$51.50 | | | | | | \$ 51.50 | | | | | | \$51.50 |
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | | | | | | \$ 79.26 | | | \$79.26 |
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | | | | | \$ 79.26 | | | | \$79.26 |
| 7 | \$25.75 | | \$38.63 | \$180.25 | \$180.25 | | | | | | | | | | | \$180.25 |
| 9 | \$17.85 | | \$26.78 | \$160.65 | | | \$160.65 | | | | | | | | | \$160.65 |
| 20 | \$20.30 | | \$30.45 | \$406.00 | | | | | | | | | | | \$ 406.00 | \$406.00 |

\$1,000.52 \$180.25 \$160.65 \$17.85 \$0.00 \$51.50 \$25.75 \$79.26 \$79.26 \$0.00 \$406.00 \$1,000.52

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

March 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-767 | 184-824 | 184-852 | 184-843 | 184-858 | 184-862 | 184-795 | 184-860 | 184-613 | 184-838 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|------------|----------|----------|----------|---------|---------|-----------|---------|-----------|---------|---------|---------|------------|
| 2 | \$17.85 | | \$26.78 | \$35.70 | | | | \$35.70 | | | | | | | | \$35.70 |
| 3 | \$25.75 | 0.75 | \$38.63 | \$106.22 | | | | | | \$ 106.22 | | | | | | \$106.22 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | | | | \$ 105.68 | | | | \$105.68 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | \$105.68 | | | | | | | | | | | \$105.68 |
| 11 | \$25.45 | | \$38.18 | \$279.95 | | | \$279.95 | | | | | | | | | \$279.95 |
| 40 | \$20.30 | | \$30.45 | \$812.00 | | \$812.00 | | | | | | | | | | \$812.00 |
| | | | | \$1,445.23 | \$105.68 | \$812.00 | \$279.95 | \$35.70 | \$0.00 | \$106.22 | \$0.00 | \$105.68 | \$0.00 | \$0.00 | \$0.00 | \$1,445.23 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

March 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-861 | 184-613 | 184-855 | 184-838 | 184-858 | 184-257 | 184-230 | 184-860 | 184-852 | 184-257 | 184-750 | 184-0999 | |
|-----------|-------------|----------|------------|----------|------------|----------|---------|---------|-----------|----------|----------|----------|-----------|-----------|----------|----------|------------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | \$26.42 | | | | | | | | | | \$26.42 | |
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | \$26.42 | | | | | | | | | \$26.42 | |
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | | \$ 26.42 | | | | \$26.42 | |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | | \$ 25.75 | | | | | | \$25.75 | |
| 2 | \$25.08 | 2.75 | \$37.62 | \$153.62 | | | | | | | | | | \$ 153.62 | | \$153.62 | |
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | \$79.26 | | | | | | | | \$79.26 | |
| 3 | \$25.75 | | \$38.63 | \$77.25 | | | | | \$ 77.25 | | | | | | | \$77.25 | |
| 4 | \$26.42 | | \$39.63 | \$105.68 | \$105.68 | | | | | | | | | | | \$105.68 | |
| 4 | \$25.08 | | \$37.62 | \$100.32 | | | | | | | | | \$ 100.32 | | | \$100.32 | |
| 11 | \$25.45 | | \$38.18 | \$279.95 | | | | | \$ 279.95 | | | | | | | \$279.95 | |
| 14 | \$25.45 | 4 | \$38.18 | \$509.00 | | | | | | | | | \$ 509.00 | | | \$509.00 | |
| 16 | \$26.42 | | \$39.63 | \$422.72 | | | | | \$ 422.72 | | | | | | | \$422.72 | |
| | | | | | \$1,832.81 | \$105.68 | \$26.42 | \$26.42 | \$79.26 | \$422.72 | \$357.20 | \$25.75 | \$26.42 | \$609.32 | \$153.62 | \$0.00 | \$1,832.81 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

March 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-861 | 184-862 | 184-863 | 184-838 | 184-858 | 184-257 | 184-230 | 184-864 | 184-852 | 184-257 | 184-750 | 184-0999 | |
|-----------|-------------|----------|------------|----------|------------|----------|----------|----------|-----------|-----------|-----------|----------|-----------|----------|---------|----------|------------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | | \$ 26.42 | | | | \$26.42 | |
| 2 | \$17.85 | | \$26.78 | \$35.70 | | | \$35.70 | | | | | | | | | \$35.70 | |
| 2 | \$25.08 | | \$37.62 | \$50.16 | | | | | | \$ 50.16 | | | | | | \$50.16 | |
| 3 | \$25.45 | | \$38.18 | \$76.35 | | | | | | | | | \$ 76.35 | | | \$76.35 | |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | \$ 105.68 | | | | | | | \$105.68 | |
| 8 | \$20.30 | | \$30.45 | \$162.40 | | | | | | | | | \$ 162.40 | | | \$162.40 | |
| 12.5 | \$25.08 | | \$37.62 | \$313.50 | | \$313.50 | | | | | | | | | | \$313.50 | |
| 15.5 | \$25.75 | | \$38.63 | \$399.13 | | | | | | | \$ 399.13 | | | | | \$399.13 | |
| 16 | \$25.45 | 3.75 | \$38.18 | \$550.36 | | | | | | \$ 550.36 | | | | | | \$550.36 | |
| 17 | \$26.42 | | \$39.63 | \$449.14 | | | | \$449.14 | | | | | | | | \$449.14 | |
| 17 | \$25.08 | | \$37.62 | \$426.36 | | | | | | | \$ 426.36 | | | | | \$426.36 | |
| 17.5 | \$25.75 | 1 | \$38.63 | \$489.25 | | \$489.25 | | | | | | | | | | \$489.25 | |
| | | | | | \$3,084.44 | \$0.00 | \$802.75 | \$35.70 | \$449.14 | \$105.68 | \$600.52 | \$825.49 | \$26.42 | \$238.75 | \$0.00 | \$0.00 | \$3,084.45 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

March 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-861 | 184-862 | 184-863 | 184-838 | 184-858 | 184-795 | 184-230 | 184-864 | 184-852 | 184-257 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|-----------------|-----------------|-----------------|---------------|----------------|----------------|---------------|-----------------|-----------------|---------------|-------------------|
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | | \$ 25.75 | | | | | | \$25.75 |
| 3 | \$25.75 | | \$38.63 | \$77.25 | | | | | | | \$ 77.25 | | | | | \$77.25 |
| 6 | \$20.30 | | \$30.45 | \$121.80 | | | | | | | | | \$ 121.80 | | | \$121.80 |
| 8 | \$25.08 | | \$37.62 | \$200.64 | | \$200.64 | | | | | | | | | | \$200.64 |
| 14 | \$26.42 | | \$39.63 | \$369.88 | | | | \$369.88 | | | | | | | | \$369.88 |
| 16 | \$25.45 | 3 | \$38.18 | \$521.73 | | | | | | | | | | \$ 521.73 | | \$521.73 |
| 16 | \$25.45 | | \$38.18 | \$407.20 | | | | | | | | | \$ 407.20 | | | \$407.20 |
| 18 | \$17.85 | | \$26.78 | \$321.30 | | | \$321.30 | | | | | | | | | \$321.30 |
| 23.5 | \$25.75 | 3.5 | \$38.63 | \$740.31 | | \$740.31 | | | | | | | | | | \$740.31 |
| \$2,785.86 | | | | | \$0.00 | \$940.95 | \$321.30 | \$369.88 | \$0.00 | \$25.75 | \$77.25 | \$0.00 | \$529.00 | \$521.73 | \$0.00 | \$2,785.86 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

March 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-861 | 184-855 | 184-862 | 184-230 | 184-858 | 184-863 | 184-868 | 184-864 | 184-852 | 184-257 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|----------|---------|----------|-----------|----------|---------|-----------|-----------|---------|----------|
| 2 | \$26.42 | | \$39.63 | \$52.84 | | \$52.84 | | | | | | | | | | \$52.84 |
| 2 | \$25.75 | | \$38.63 | \$51.50 | | | | \$51.50 | | | | | | | | \$51.50 |
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | | \$ 79.26 | | | | | | | \$79.26 |
| 5 | \$17.85 | | \$26.78 | \$89.25 | | | | | | | \$ 89.25 | | | | | \$89.25 |
| 8 | \$26.42 | | \$39.63 | \$211.36 | \$211.36 | | | | | | | | | | | \$211.36 |
| 8 | \$20.30 | | \$30.45 | \$162.40 | | | | | | | | | | \$ 162.40 | | \$162.40 |
| 8 | \$25.08 | | \$37.62 | \$200.64 | | | \$200.64 | | | | | | | | | \$200.64 |
| 15 | \$25.45 | | \$38.18 | \$381.75 | | | | | | | | | \$ 381.75 | | | \$381.75 |
| 16 | \$25.75 | 0.5 | \$38.63 | \$431.31 | | | \$431.31 | | | | | | | | | \$431.31 |
| 21 | \$17.85 | | \$26.78 | \$374.85 | | | | | | \$ 374.85 | | | | | | \$374.85 |

\$2,035.16 \$211.36 \$52.84 \$631.95 \$51.50 \$79.26 \$374.85 \$89.25 \$0.00 \$381.75 \$0.00 \$162.40 \$2,035.16

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechlin

April 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-838 | 184-855 | 184-862 | 184-861 | 184-230 | 184-863 | 184-868 | 184-864 | 184-852 | 184-257 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|----------|----------|----------|-----------|---------|-----------|---------|-----------|---------|-----------|----------|
| 2 | \$25.75 | | \$38.63 | \$51.50 | | | | | \$ 51.50 | | | | | | | \$51.50 |
| 2 | \$25.45 | | \$38.18 | \$50.90 | | | | | | | | | | | \$50.90 | \$50.90 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | \$105.68 | | | | | | | | | | \$105.68 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | \$105.68 | | | | | | | | \$105.68 |
| 5 | \$26.42 | | \$39.63 | \$132.10 | \$132.10 | | | | | | | | | | | \$132.10 |
| 7 | \$17.85 | | \$26.78 | \$124.95 | | | | | | | \$ 124.95 | | | | | \$124.95 |
| 12 | \$25.75 | 4.5 | \$38.63 | \$482.81 | | | \$482.81 | | | | | | | | | \$482.81 |
| 13 | \$25.45 | 0.75 | \$38.18 | \$359.48 | | | | | | | | | \$ 359.48 | | | \$359.48 |
| 13 | \$17.85 | | \$26.78 | \$232.05 | | | | | \$ 232.05 | | | | | | | \$232.05 |
| 24 | \$20.30 | | \$30.45 | \$487.20 | | | | | | | | | | | \$ 487.20 | \$487.20 |

\$2,132.35 \$132.10 \$105.68 \$482.81 \$105.68 \$51.50 \$232.05 \$124.95 \$0.00 \$359.48 \$0.00 \$538.10 \$2,132.35

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

April 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-838 | 184-855 | 184-862 | 184-861 | 184-230 | 184-863 | 184-868 | 184-864 | 184-852 | 184-257 | 184-750 | 184-0999 |
|-------------------|-------------|----------|------------|----------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|---------------|-----------------|---------------|-----------------|-------------------|
| 6 | \$26.42 | | \$39.63 | \$158.52 | | \$158.52 | | | | | | | | | | \$ 158.52 |
| 7 | \$25.75 | 1.5 | \$38.63 | \$238.19 | | | | | \$ 238.19 | | | | | | | \$ 238.19 |
| 10 | \$17.85 | | \$26.78 | \$178.50 | | | | | | \$ 178.50 | | | | | | \$ 178.50 |
| 13 | \$17.85 | | \$26.78 | \$232.05 | | | | | \$ 232.05 | | | | | | | \$ 232.05 |
| 17 | \$25.75 | 0.5 | \$38.63 | \$457.06 | | | \$457.06 | | | | | | | | | \$ 457.06 |
| 20 | \$25.45 | 0.5 | \$38.18 | \$528.09 | | | | | | | | | \$ 528.09 | | | \$ 528.09 |
| 32 | \$20.30 | | \$30.45 | \$649.60 | | | | | | | | | | | \$ 649.60 | \$ 649.60 |
| \$2,442.01 | | | | | \$0.00 | \$158.52 | \$457.06 | \$0.00 | \$238.19 | \$232.05 | \$178.50 | \$0.00 | \$528.09 | \$0.00 | \$649.60 | \$2,442.01 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

April 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-860 | 184-855 | 184-862 | 184-861 | 184-230 | 184-863 | 184-868 | 184-864 | 184-852 | 184-857 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 | \$17.85 | | \$26.78 | \$17.85 | | | | | | | | | | \$ 17.85 | | \$ 17.85 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | | \$52.84 | | | | | | | | | | \$ 52.84 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | \$52.84 | | | | | | | | | | | \$ 52.84 |
| 3 | \$26.42 | | \$39.63 | \$79.26 | | | | \$79.26 | | | | | | | | \$ 79.26 |
| 3.5 | \$25.75 | | \$38.63 | \$90.13 | | | \$90.13 | | | | | | | | | \$ 90.13 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | | | | | \$ 105.68 | | | | \$ 105.68 |
| 9 | \$20.30 | | \$30.45 | \$182.70 | | | | | | | | | | \$ 182.70 | | \$ 182.70 |
| 10 | \$20.30 | | \$30.45 | \$203.00 | | | | | | | | | | | \$ 203.00 | \$ 203.00 |
| 12 | \$17.85 | | \$26.78 | \$214.20 | | | | | | | \$ 214.20 | | | | | \$ 214.20 |
| 16 | \$17.85 | 0.5 | \$26.78 | \$298.99 | | | | | | \$ 298.99 | | | | | | \$ 298.99 |
| 16.75 | \$25.08 | 1 | \$37.62 | \$457.71 | | | | | | | | | \$ 457.71 | | | \$ 457.71 |
| 9 | \$25.45 | | \$38.18 | \$229.05 | | | | | | | | | \$ 229.05 | | | \$ 229.05 |

\$1,984.24 \$52.84 \$52.84 \$90.13 \$79.26 \$0.00 \$298.99 \$214.20 \$105.68 \$686.76 \$200.55 \$203.00 \$1,984.25

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

April 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-863 | 184-860 | 184-862 | 184-528 | 184-859 | 184-795 | 184-868 | 184-838 | 184-852 | 184-857 | 184-858 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|----------|----------|-----------|----------|-----------|----------|-----------|-----------|-----------|---------|-----------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | | | | | \$ 26.42 | | \$ 26.42 |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | | \$ 25.75 | | | | | | | \$ 25.75 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | | \$52.84 | | | | | | | | | | | \$ 52.84 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | | | | | | | | \$ 52.84 | | | | | \$ 52.84 |
| 2 | \$25.75 | | \$38.63 | \$51.50 | | | | | \$ 51.50 | | | | | | | | \$ 51.50 |
| 3 | \$25.75 | | \$38.63 | \$77.25 | | | | | | | \$ 77.25 | | | | | | \$ 77.25 |
| 4 | \$20.30 | | \$30.45 | \$81.20 | | | | | | | \$ 81.20 | | | | | | \$ 81.20 |
| 4 | \$25.75 | | \$38.63 | \$103.00 | | | \$103.00 | | | | | | | | | | \$ 103.00 |
| 4 | \$25.08 | | \$37.62 | \$100.32 | | | | | | | | | \$ 100.32 | | | | \$ 100.32 |
| 5 | \$26.42 | | \$39.63 | \$132.10 | | | | \$132.10 | | | | | | | | | \$ 132.10 |
| 5 | \$25.75 | | \$38.63 | \$128.75 | | | | | | | | | \$ 128.75 | | | | \$ 128.75 |
| 7 | \$17.85 | | \$26.78 | \$124.95 | | | | | | | \$ 124.95 | | | | | | \$ 124.95 |
| 8 | \$20.30 | | \$30.45 | \$162.40 | | | | | | | | | | | \$ 162.40 | | \$ 162.40 |
| 16 | \$20.30 | | \$30.45 | \$324.80 | | | | | | | | | | \$ 324.80 | | | \$ 324.80 |
| 22 | \$17.85 | | \$26.78 | \$392.70 | \$392.70 | | | | | | | | | | | | \$ 392.70 |
| 28.5 | \$25.08 | | \$37.62 | \$714.78 | | | | | \$ 714.78 | | | | | | | | \$ 714.78 |
| 29 | \$25.45 | 2.75 | \$38.18 | \$843.03 | | | | | | | | | \$ 843.03 | | | | \$ 843.03 |

\$3,394.63 \$392.70 \$52.84 \$103.00 \$132.10 \$766.28 \$25.75 \$283.40 \$52.84 \$1,072.10 \$324.80 \$26.42 \$162.40 \$3,394.63

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechtin

May 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-875 | 184-863 | 184-860 | 184-862 | 184-864 | 184-859 | 184-861 | 184-868 | 184-838 | 184-852 | 184-857 | 184-855 | 184-750 | 184-0999 | |
|-----------|-------------|----------|------------|----------|----------|----------|----------|---------|---------|-----------|-----------|-----------|-----------|---------|----------|----------|-----------|----------|-----------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | | | | | | \$ 26.42 | | \$ 26.42 | |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | \$25.75 | | | | | | | | | | | \$ 25.75 |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | | | | | \$ 25.75 | | | | | | \$ 25.75 |
| 2 | \$25.45 | | \$38.18 | \$50.90 | | | | | \$50.90 | | | | | | | | | | \$ 50.90 |
| 2.5 | \$25.08 | | \$37.62 | \$62.70 | | | | | | | | | | | \$ 62.70 | | | | \$ 62.70 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | \$105.68 | | | | | | | | | | | | \$ 105.68 |
| 4 | \$20.30 | | \$30.45 | \$81.20 | | | | | | | | | | | \$ 81.20 | | | | \$ 81.20 |
| 5 | \$26.42 | | \$39.63 | \$132.10 | | | | | | | | \$ 132.10 | | | | | | | \$ 132.10 |
| 6 | \$17.85 | | \$26.78 | \$107.10 | | \$107.10 | | | | | | | | | | | | | \$ 107.10 |
| 8 | \$20.30 | 1 | \$30.45 | \$192.85 | \$192.85 | | | | | | | | | | | | | | \$ 192.85 |
| 9 | \$26.42 | | \$39.63 | \$237.78 | | | | | | | \$ 237.78 | | | | | | | | \$ 237.78 |
| 10 | \$17.85 | | \$26.78 | \$178.50 | | | | | | | | \$ 178.50 | | | | | | | \$ 178.50 |
| 14 | \$25.45 | | \$38.18 | \$356.30 | | | | | | | | | \$ 356.30 | | | | | | \$ 356.30 |
| 14.5 | \$25.08 | | \$37.62 | \$363.66 | | | | | | \$ 363.66 | | | | | | | | | \$ 363.66 |
| 16 | \$20.30 | | \$30.45 | \$324.80 | | | | | | | | | | | | | \$ 324.80 | | \$ 324.80 |

\$2,271.49 \$192.85 \$107.10 \$105.68 \$25.75 \$50.90 \$363.66 \$237.78 \$178.50 \$157.85 \$356.30 \$143.90 \$26.42 \$324.80 \$2,271.49

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

May 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-0858 | 184-795 | 184-865 | 184-863 | 184-860 | 184-864 | 184-859 | 184-861 | 184-868 | 184-852 | 184-857 | 184-855 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|----------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | \$26.42 | | | | | | | | | | | | \$ 26.42 |
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | \$26.42 | | | | | | | | \$ 26.42 |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | | | \$ 25.75 | | | | | | \$ 25.75 |
| 1 | \$17.85 | | \$26.78 | \$17.85 | | | | \$17.85 | | | | | | | | | \$ 17.85 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | | | | | | | | | | | \$ 52.84 | | \$ 52.84 |
| 2 | \$25.45 | | \$38.18 | \$50.90 | | | \$50.90 | | | | | | | | | | \$ 50.90 |
| 4 | \$25.75 | | \$38.63 | \$103.00 | | \$103.00 | | | | | | | | | | | \$ 103.00 |
| 5 | \$25.75 | | \$38.63 | \$128.75 | | | | | | | | | \$ 128.75 | | | | \$ 128.75 |
| 5 | \$25.45 | | \$38.18 | \$127.25 | | | | | | \$127.25 | | | | | | | \$ 127.25 |
| 5 | \$25.08 | | \$37.62 | \$125.40 | | | | | | | | | | \$ 125.40 | | | \$ 125.40 |
| 7 | \$26.42 | | \$39.63 | \$184.94 | | | | | | | | \$ 184.94 | | | | | \$ 184.94 |
| 15 | \$17.85 | | \$26.78 | \$267.75 | | | | | | | | | \$ 267.75 | | | | \$ 267.75 |
| 20 | \$25.45 | | \$38.18 | \$509.00 | | | | | | | | | | \$ 509.00 | | | \$ 509.00 |
| 25.5 | \$25.08 | | \$37.62 | \$639.54 | | | | | | | \$ 639.54 | | | | | | \$ 639.54 |
| 32 | \$20.30 | | \$30.45 | \$649.60 | | | | | | | | | | | \$ 649.60 | | \$ 649.60 |

\$2,935.41 \$26.42 \$103.00 \$0.00 \$17.85 \$26.42 \$127.25 \$665.29 \$184.94 \$396.50 \$634.40 \$649.60 \$52.84 \$2,935.41

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

May 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-0858 | 184-795 | 184-848 | 184-863 | 184-860 | 184-864 | 184-859 | 184-861 | 184-868 | 184-852 | 184-857 | 184-750 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|----------|---------|---------|----------|-----------|---------|---------|-----------|-----------|----------|-----------|
| 2 | \$25.75 | | \$38.63 | \$51.50 | | | | | | | | | | \$ 51.50 | | | \$ 51.50 |
| 3 | \$20.30 | | \$30.45 | \$60.90 | | | | | | | | | | | | \$ 60.90 | \$ 60.90 |
| 3 | \$25.75 | | \$38.63 | \$77.25 | | \$77.25 | | | | | | | | | | | \$ 77.25 |
| 4 | \$25.08 | | \$37.62 | \$100.32 | | | | | | | | | | \$ 100.32 | | | \$ 100.32 |
| 5 | \$25.75 | | \$38.63 | \$128.75 | | | | | | \$128.75 | | | | | | | \$ 128.75 |
| 8 | \$20.30 | | \$30.45 | \$162.40 | | | | | | | | | | | \$ 162.40 | | \$ 162.40 |
| 8 | \$17.85 | | \$26.78 | \$142.80 | | | | | | \$142.80 | | | | | | | \$ 142.80 |
| 10 | \$26.42 | | \$39.63 | \$264.20 | \$264.20 | | | | | | | | | | | | \$ 264.20 |
| 13 | \$25.45 | | \$38.18 | \$330.85 | | | | | | | | | | \$ 330.85 | | | \$ 330.85 |
| 14 | \$25.45 | | \$38.18 | \$356.30 | | | | | | \$356.30 | | | | | | | \$ 356.30 |
| 21 | \$20.30 | | \$30.45 | \$426.30 | | | \$426.30 | | | | | | | | | | \$ 426.30 |
| 27.5 | \$25.08 | | \$37.62 | \$689.70 | | | | | | | \$ 689.70 | | | | | | \$ 689.70 |

\$2,791.27 \$264.20 \$77.25 \$426.30 \$0.00 \$0.00 \$627.85 \$689.70 \$0.00 \$0.00 \$482.67 \$162.40 \$60.90 \$2,791.27

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

May 2018

| Reg | Reg | OT | OT | Total | 184-0838 | 184-795 | 184-848 | 184-855 | 184-864 | 184-859 | 184-861 | 184-868 | 184-852 | 184-857 | 184-750 | 184-0999 |
|-----|---------|----|---------|-------------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------|---------------|----------------|---------------|-------------------|
| Hr | Rate | OT | Rate | | | | | | | | | | | | | |
| 1 | \$26.42 | | \$39.63 | \$26.42 | | | | | | | \$ 26.42 | | | | | \$ 26.42 |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | \$25.75 | | | | | | | \$ 25.75 |
| 2 | \$20.30 | | \$30.45 | \$40.60 | | | | | | | | | | \$ 40.60 | | \$ 40.60 |
| 2 | \$25.75 | | \$38.63 | \$51.50 | | \$51.50 | | | | | | | | | | \$ 51.50 |
| 2 | \$25.75 | | \$38.63 | \$51.50 | \$51.50 | | | | | | | | | | | \$ 51.50 |
| 4 | \$26.42 | | \$39.63 | \$105.68 | | | | \$105.68 | | | | | | | | \$ 105.68 |
| 20 | \$20.30 | 1 | \$30.45 | \$436.45 | | | \$436.45 | | | | | | | | | \$ 436.45 |
| 23 | \$25.08 | | \$37.62 | \$576.84 | | | | | | \$ 576.84 | | | | | | \$ 576.84 |
| 28 | \$25.45 | | \$38.18 | \$712.60 | | | | | \$712.60 | | | | | | | \$ 712.60 |
| | | | | \$2,027.34 | \$51.50 | \$51.50 | \$436.45 | \$105.68 | \$738.35 | \$576.84 | \$26.42 | \$0.00 | \$0.00 | \$40.60 | \$0.00 | \$2,027.34 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

June 2018

| Reg | Reg | OT | OT | Total | 184-0838 | 184-795 | 184-848 | 184-860 | 184-864 | 184-865 | 184-861 | 184-868 | 184-852 | 184-857 | 184-750 | 184-0999 |
|-----|---------|------|---------|----------|----------|---------|----------|---------|----------|-----------|---------|---------|---------|---------|---------|-----------|
| Hr | Rate | OT | Rate | | | | | | | | | | | | | |
| 2.5 | \$25.08 | | \$37.62 | \$62.70 | | | | | | \$ 62.70 | | | | | | \$ 62.70 |
| 8 | \$25.45 | | \$38.18 | \$203.60 | | | | | \$203.60 | | | | | | | \$ 203.60 |
| 9 | \$25.45 | 1.5 | \$38.18 | \$286.31 | | | | | | \$ 286.31 | | | | | | \$ 286.31 |
| 22 | \$25.75 | 2 | \$38.63 | \$643.75 | \$643.75 | | | | | | | | | | | \$ 643.75 |
| 24 | \$20.30 | 2.75 | \$30.45 | \$570.94 | | | \$570.94 | | | | | | | | | \$ 570.94 |

\$1,767.30 \$643.75 \$0.00 \$570.94 \$0.00 \$203.60 \$349.01 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,767.30

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

June 2018

| Reg | Reg | OT | OT | Total | 184-0838 | 184-859 | 184-848 | 184-864 | 184-858 | 184-865 | 184-861 | 184-868 | 184-852 | 184-857 | 184-750 | 184-0999 |
|------|---------|------|---------|-------------------|-----------------|----------------|---------------|-----------------|----------------|-----------------|---------------|---------------|---------------|---------------|-----------------|-------------------|
| Hr | Rate | OT | Rate | | | | | | | | | | | | | |
| 1 | \$25.08 | | \$37.62 | \$25.08 | | \$25.08 | | | | | | | | | | \$ 25.08 |
| 10 | \$20.30 | | \$30.45 | \$203.00 | | | | | | | | | | | \$ 203.00 | \$ 203.00 |
| 12 | \$25.45 | 2.25 | \$38.18 | \$391.29 | | | | | | \$ 391.29 | | | | | | \$ 391.29 |
| 14 | \$20.30 | 1.25 | \$30.45 | \$322.26 | | | \$322.26 | | | | | | | | | \$ 322.26 |
| 17 | \$25.45 | 0.75 | \$38.18 | \$461.28 | | | | \$461.28 | | | | | | | | \$ 461.28 |
| 25.5 | \$25.75 | 5.5 | \$38.63 | \$869.06 | \$869.06 | | | | | | | | | | | \$ 869.06 |
| | \$20.30 | 0.75 | \$30.45 | \$22.84 | | | | | \$22.84 | | | | | | | \$ 22.84 |
| | | | | \$2,294.82 | \$869.06 | \$25.08 | \$0.00 | \$461.28 | \$22.84 | \$391.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$203.00 | \$2,294.81 |

Northern Kentucky Water District
 Case No. 2018-00291
 Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
 Rate Case 2018-00291
 Response to Q21
 Witness: Rehtin

June 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-0838 | 184-812 | 184-848 | 184-864 | 184-861 | 184-865 | 184-795 | 184-868 | 184-852 | 184-858 | 184-750 | 184-0999 | |
|-----------|-------------|----------|------------|----------|------------|----------|----------|----------|----------|-----------|----------|---------|---------|-----------|-----------|-----------|------------|
| 2 | \$25.75 | | \$38.63 | \$51.50 | | | | | | | \$ 51.50 | | | | | \$ 51.50 | |
| 2 | \$25.08 | | \$37.62 | \$50.16 | | | | \$50.16 | | | | | | | | \$ 50.16 | |
| 4 | \$25.08 | | \$37.62 | \$100.32 | | | \$100.32 | | | | | | | | | \$ 100.32 | |
| 8 | \$26.42 | | \$39.63 | \$211.36 | | | | | \$211.36 | | | | | | | \$ 211.36 | |
| 8 | \$26.42 | | \$39.63 | \$211.36 | | \$211.36 | | | | | | | | | | \$ 211.36 | |
| 8 | \$25.45 | | \$38.18 | \$203.60 | | | | | | \$ 203.60 | | | | | | \$ 203.60 | |
| 9 | \$20.30 | | \$30.45 | \$182.70 | | | \$182.70 | | | | | | | | | \$ 182.70 | |
| 11 | \$20.30 | | \$30.45 | \$223.30 | | | | | | | | | | \$ 223.30 | | \$ 223.30 | |
| 16 | \$20.30 | | \$30.45 | \$324.80 | | | | | | | | | | | \$ 324.80 | \$ 324.80 | |
| 19 | \$25.45 | 2.5 | \$38.18 | \$578.99 | | | | \$578.99 | | | | | | | | \$ 578.99 | |
| 22 | \$25.75 | 2 | \$38.63 | \$643.75 | \$643.75 | | | | | | | | | | | \$ 643.75 | |
| | | | | | \$2,781.84 | \$643.75 | \$211.36 | \$283.02 | \$629.15 | \$211.36 | \$203.60 | \$51.50 | \$0.00 | \$0.00 | \$223.30 | \$324.80 | \$2,781.84 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

June 2018

| Reg Hr | Reg Rate | OT OT | OT Rate | Total | 184-0838 | 184-776 | 184-742 | 184-848 | 184-864 | 184-861 | 184-865 | 184-855 | 184-868 | 184-860 | 184-858 | 184-870 | 184-0999 |
|-----------|-------------|----------|------------|----------|----------|---------|----------|----------|----------|----------|-----------|---------|----------|-----------|---------|----------|-----------|
| 1 | \$26.42 | | \$39.63 | \$26.42 | | \$26.42 | | | | | | | | | | | \$ 26.42 |
| 1 | \$25.75 | | \$38.63 | \$25.75 | | | | | \$25.75 | | | | | | | | \$ 25.75 |
| 1.5 | \$25.75 | | \$38.63 | \$38.63 | | | | | | | \$ 38.63 | | | | | | \$ 38.63 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | | | | | | | | | \$ 52.84 | | | | \$ 52.84 |
| 2 | \$26.42 | | \$39.63 | \$52.84 | | | | | | | | | | | | \$ 52.84 | \$ 52.84 |
| 6 | \$26.42 | | \$39.63 | \$158.52 | | | | | | \$158.52 | | | | | | | \$ 158.52 |
| 6 | \$26.42 | | \$39.63 | \$158.52 | | | | | | | \$ 158.52 | | | | | | \$ 158.52 |
| 9 | \$25.08 | | \$37.62 | \$225.72 | | | \$225.72 | | | | | | | | | | \$ 225.72 |
| 11 | \$25.45 | | \$38.18 | \$279.95 | | | | | \$279.95 | | | | | | | | \$ 279.95 |
| 12 | \$25.45 | 1.5 | \$38.18 | \$362.66 | | | | | | | \$ 362.66 | | | | | | \$ 362.66 |
| 13 | \$20.30 | 0.75 | \$30.45 | \$286.74 | | | | | | | | | | \$ 286.74 | | | \$ 286.74 |
| 15 | \$20.30 | 2 | \$30.45 | \$365.40 | | | | \$365.40 | | | | | | | | | \$ 365.40 |
| 20.5 | \$25.75 | 3 | \$38.63 | \$643.75 | \$643.75 | | | | | | | | | | | | \$ 643.75 |

\$2,677.74 \$643.75 \$26.42 \$225.72 \$365.40 \$305.70 \$158.52 \$401.29 \$158.52 \$0.00 \$52.84 \$286.74 \$52.84 \$2,677.74

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rehtin

Salary Amount Capitalized at 12/31/17

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|---------------------------------------|-------------|-------|------------------|
| 184-0750 | 184-0750 Subdistrict M (Phase 2) | 53 | 37.65 | 1,995.45 |
| 184-0808 | Madison Pike Phase 3 | 10 | 37.65 | 376.50 |
| 184-0795 | Madison Pike Phase 2 | 42 | 37.65 | 1,581.30 |
| 184-0807 | Edgewood WMR - | 40 | 37.65 | 1,506.00 |
| 184-0824 | Latonia Lakes WMR | 28 | 37.65 | 1,054.20 |
| 184-0826 | Lincoln Road WMR - Bellevue | 29 | 37.65 | 1,091.85 |
| 184-0830 | Riggs Ave Phase 2 WMR | 12 | 37.65 | 451.80 |
| 184-0836 | Blossom Lane | 37 | 37.65 | 1,393.05 |
| 184-0839 | Latonia Ave WRM - Covington | 18 | 37.65 | 658.88 |
| 184-0842 | Perimeter Drive, Phase 1 | 12 | 37.65 | 451.80 |
| 184-0843 | Perimeter Drive, Phase 2 | 8 | 37.65 | 301.20 |
| 184-0845 | Dudley Rd WM Abandonment | 21 | 37.65 | 790.65 |
| 184-0849 | Clubhouse and Wedgewood Drive WMR | 27 | 37.65 | 1,016.55 |
| 184-0850 | Brookwood Drive (Edgewood) WMR | 16 | 37.65 | 602.40 |
| 184-0851 | Hudson Ave WMR. Lakeside Park | 7 | 37.65 | 263.55 |
| 184-0853 | McHenrySt & Cliton Ave. (Newport) WMR | 12 | 37.65 | 451.80 |
| 184-0854 | McKinney & 9th Ave | 7 | 37.65 | 263.55 |
| 184-0856 | Lorup Ave WMR | 16 | 37.65 | 602.40 |
| | Total | 395 | | 14,852.93 |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|---|-------------|-------|-----------------|
| 184-0749 | 36" Licking River Crossing | 20 | 42.70 | 854.00 |
| 184-0824 | Latonia Lakes - Kenton County | 24 | 42.70 | 1,024.80 |
| 184-0795 | Madison Pike from Dudley Pike to Rolling Hills Drive (Phase 2) | 36 | 42.70 | 1,537.20 |
| 184-0808 | Madison Pike from Rolling Hills Drive to Mary Laidey (Phase 3) WMR | 12 | 42.70 | 512.40 |
| 184-0776 | 36" Concrete Water Main Replacement = SRF Loan 2016 | 36 | 42.70 | 1,537.20 |
| 184-0750 | Mains into Unserved Areas 2012 - Sub-District M - Kenton County RD Loan | 80 | 42.70 | 3,416.00 |
| | | | 42.70 | - |
| | | | 42.70 | - |
| | | 208 | | 8,881.60 |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|-----------------------------|-------------|-------|------------------|
| 184-4007 | FTTP North Reservoir Solids | 60 | 40.50 | 2,430.00 |
| 184-4005 | TMTP Flow Meter Pit | 16 | 40.50 | 648.00 |
| 184-4004 | Rice Neshap | 8 | 40.50 | 324.00 |
| 184-4003 | SCADA Upgrades | 96 | 40.50 | 3,888.00 |
| 184-0498 | ORPS1 Motor Starter #44 | 24 | 40.50 | 972.00 |
| 184-0494 | Licking River Screen | 16 | 40.50 | 648.00 |
| 184-0493 | Ripple/Richardson Pumps | 40 | 40.50 | 1,620.00 |
| 184-0486 | ORPS2 Rehab | 56 | 40.50 | 2,268.00 |
| 184-0485 | Dudley Hypo | 24 | 40.50 | 972.00 |
| 184-0478 | Lab Generator | 16 | 40.50 | 648.00 |
| | Total | 356 | | 14,418.00 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechtin

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|---------------------------------------|-------------|-------|------------------|
| 184-0486 | ORPS 2 Rehabilitation | 50 | 40.87 | 2,043.50 |
| 184-0487 | Lumley Tank SRF 2015 | 5 | 40.87 | 204.35 |
| 184-0488 | TMTP Sludge Press Replacement | 5 | 40.87 | 204.35 |
| 184-0776 | 24 in Cross Country Water Main | 10 | 40.87 | 408.70 |
| 184-0807 | Beech, Buckner, Wildrose, Elmwood WMR | 40 | 40.87 | 1,634.80 |
| 184-0826 | Lincoln Avenue WMR | 15 | 40.87 | 613.05 |
| 184-0830 | Riggs Avenue Phase II | 5 | 40.87 | 204.35 |
| 184-0836 | Blossom Lane | 75 | 40.87 | 3,065.25 |
| 184-0838 | Echo Hills and Licking Pike | 10 | 40.87 | 408.70 |
| 184-0839 | Latonia Avenue WMR | 40 | 40.87 | 1,634.80 |
| 184-0842 | Perimeter Drive Phase I | 5 | 40.87 | 204.35 |
| 184-0843 | Perimeter Drive Phase II | 5 | 40.87 | 204.35 |
| 184-0845 | Dudley Road WM Abandonment | 15 | 40.87 | 613.05 |
| 184-0849 | Clubhouse and Wedgewood Drive WMR | 20 | 40.87 | 817.40 |
| 184-0850 | Brookwood Drive WMR | 45 | 40.87 | 1,839.15 |
| 184-0851 | Hudson Avenue WMR | 30 | 40.87 | 1,226.10 |
| 184-0852 | Buttermilk Pike WMR | 75 | 40.87 | 3,065.25 |
| 184-0853 | McHenry & Clifton | 30 | 40.87 | 1,226.10 |
| 184-0854 | McKinney & 9th | 40 | 40.87 | 1,634.80 |
| 184-0855 | Arlington Road | 20 | 40.87 | 817.40 |
| 184-0856 | Lorup Avenue | 40 | 40.87 | 1,634.80 |
| 184-0857 | Caldwell Drive | 5 | 40.87 | 204.35 |
| 184-0858 | Erlanger Phase II | 5 | 40.87 | 204.35 |
| 184-0859 | Birch Drive | 5 | 40.87 | 204.35 |
| 184-0860 | Amsterdam Road | 15 | 40.87 | 613.05 |
| 184-0861 | Stonehouse | 10 | 40.87 | 408.70 |
| 184-0862 | Highland Avenue | 35 | 40.87 | 1,430.45 |
| 184-0863 | Amsterdam Road Morris to Redwood | 45 | 40.87 | 1,839.15 |
| 184-0864 | Winters Lane | 5 | 40.87 | 204.35 |
| 184-4004 | RICE NESHAP Generator | 10 | 40.87 | 408.70 |
| 184-4005 | TMTP Concrete Flow Meter Pit | 30 | 40.87 | 1,226.10 |
| | Total | <u>745</u> | | <u>30,448.15</u> |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|---|-------------|-------|------------------|
| 184-0836 | Blossom Lane WMR | 48 | 25.13 | 1,206.24 |
| 184-0837 | Ervin Terrace and 10th Ave WMR | 4 | 25.13 | 100.52 |
| 184-0842 | Perimeter Drive Phase 1 WMR | 24 | 25.13 | 603.12 |
| 184-0843 | Perimeter Drive Phase 2 WMR | 24 | 25.13 | 603.12 |
| 184-0776 | Concrete WMR | 16 | 25.13 | 402.08 |
| 184-0485 | Dudley Hypo | 16 | 25.13 | 402.08 |
| 184-0486 | ORPS 2 Rehabilitation | 374 | 25.13 | 9,398.62 |
| 184-0487 | Lumley Tank | 80 | 25.13 | 2,010.40 |
| 184-0488 | Taylor Mill Treatment Plant Belt Filter Press Replacement | 48 | 25.13 | 1,206.24 |
| 184-0493 | Ripple Creek and Richardson Road Pump Replacement | 16 | 25.13 | 402.08 |
| 184-4004 | RICE/NESHAP Generator | 20 | 25.13 | 502.60 |
| 184-0521 | Bromley Tank Gravity Wall | 80 | 25.13 | 2,010.40 |
| | Total | <u>750</u> | | <u>18,847.50</u> |

Misc. Adjustment 528.00

TOTAL SALARY AMOUNT CAPITALIZED AT 12/31/17 87,976.18

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechtin

Salary Amount Capitalized at 6/30/18

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|-------------------------------------|---------------|-------|-----------------|
| 184-0742 | Church & Faye Drive WMR | 6 | 38.78 | 232.68 |
| 184-0750 | 184-0750 Subdistrict M (Phase 2) | 22 | 38.78 | 853.16 |
| 184-0795 | Madison Pike Phase 2 | 25 | 38.78 | 969.50 |
| 184-0807 | Edgewood WMR - | 8 | 38.78 | 310.24 |
| 184-0824 | Latonia Lakes WMR | 10 | 38.78 | 387.80 |
| 184-0834 | Brookwood Drive Phase II | 11 | 38.78 | 426.58 |
| 184-0836 | Blossom Lane | 8 | 38.78 | 310.24 |
| 184-0838 | Echo Hills & Licking Pike WMR | 6 | 38.78 | 232.68 |
| 184-0843 | Perimeter Drive, Phase 2 | 14 | 38.78 | 542.92 |
| 184-0848 | Dudley Rd WMR (Dixie to Turkeyfoot) | 7 | 38.78 | 271.46 |
| 184-0852 | Buttermilk Pike WMR Villa Hills | 59 | 38.78 | 2,288.02 |
| 184-0855 | Arlington Road, Park Hills WMR | 1 | 38.78 | 38.78 |
| 184-0857 | Caldwell, Elsemere WMR | 3 | 38.78 | 116.34 |
| 184-0858 | Erlanger Road Phase II WMR | 3 | 38.78 | 116.34 |
| 184-0859 | Birch Drive, Erlanger WMR | 4 | 38.78 | 155.12 |
| 184-0862 | Highland Ave WMR Ft. Mitchell | 13 | 38.78 | 504.14 |
| 184-0864 | Winters Lane WMR | 6 | 38.78 | 232.68 |
| 184-0865 | Ripple Creek WMR | 6 | 38.78 | 232.68 |
| 184-0866 | Pentland Place WMR | 2 | 38.78 | 77.56 |
| 184-0869 | Highland Avenue Oak to Floral WMR | 1 | 38.78 | 38.78 |
| | Total | 215.00 | | 8,337.70 |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|---|-------------|-------|-----------------|
| 184-0749 | 36" Licking River Crossing | 10 | 43.99 | 439.90 |
| 184-0824 | Latonia Lakes - Kenton County | 5 | 43.99 | 219.95 |
| 184-0767 | Wesley Drive to Three Mill Road CC WM Interconnect | 20 | 43.99 | 879.80 |
| 184-0776 | 36" Concrete Water Main Replacement - SRF Loan 2016 | 20 | 43.99 | 879.80 |
| 184-0750 | Mains to Unserved Areas 2012 - Sub-District M - Kenton County RD Loan | 40 | 43.99 | 1,759.60 |
| | | 95 | | 4,179.05 |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|-------------------------------------|-------------|-------|------------------|
| 184-0475 | MPTP Reservoir and Raw Water Main | 32 | 41.92 | 1,341.44 |
| 184-0478 | FFTP Lab Generator | 32 | 41.92 | 1,341.44 |
| 184-0488 | TMTP Sludge Press | 12 | 41.92 | 503.04 |
| 184-0498 | ORPS1 Motor Starter | 12 | 41.92 | 503.04 |
| 184-4002 | Plant Metering | 16 | 41.92 | 670.72 |
| 184-4003 | SCADA Upgrades | 80 | 41.92 | 3,353.60 |
| 184-4005 | TMTP Flow Meter Pit | 8 | 41.92 | 335.36 |
| 184-4006 | FFTP Basins 1 and 4 | 8 | 41.92 | 335.36 |
| 184-4007 | FFTP North Reservoir Solids Removal | 80 | 41.92 | 3,353.60 |
| 184-4008 | FFTP Solids Building | 80 | 41.92 | 3,353.60 |
| | Total | 360 | | 15,091.20 |

Northern Kentucky Water District
Case No. 2018-00291
Test Period Capitalized Labor Support

NKWD_PSCDR2_21_11-28-18
Rate Case 2018-00291
Response to Q21
Witness: Rechtin

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|-----------------------------------|-------------|-------|------------------|
| 184-0742 | Church & Faye | 50 | 42.30 | 2,115.00 |
| 184-0838 | Echo Hills and Licking Pike | 8 | 42.30 | 338.40 |
| 184-0848 | Dudley Road (Turkeyfoot to Dixie) | 70 | 42.30 | 2,961.00 |
| 184-0855 | Arlington Road WMR | 8 | 42.30 | 338.40 |
| 184-0857 | Caldwell Drive | 4 | 42.30 | 169.20 |
| 184-0858 | Erlanger Phase II | 4 | 42.30 | 169.20 |
| 184-0859 | Birch Drive | 4 | 42.30 | 169.20 |
| 184-0860 | Amsterdam Road | 4 | 42.30 | 169.20 |
| 184-0862 | Highland Avenue | 8 | 42.30 | 338.40 |
| 184-0863 | Amsterdam Road Morris to Redwood | 8 | 42.30 | 338.40 |
| 184-0864 | Winters Lane | 90 | 42.30 | 3,807.00 |
| 184-0865 | Ripple Creek | 50 | 42.30 | 2,115.00 |
| 184-0866 | Pentland Place | 50 | 42.30 | 2,115.00 |
| 184-0867 | Alexander Circle | 16 | 42.30 | 676.80 |
| 184-0868 | Brookwood North Phase | 40 | 42.30 | 1,692.00 |
| 184-0869 | Highland Avenue (Oak to Floral) | 45 | 42.30 | 1,903.50 |
| 184-0870 | Sunset Drive | 4 | 42.30 | 169.20 |
| | Total | <u>463</u> | | <u>19,584.90</u> |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|---|-------------|-------|------------------|
| 184-0837 | Ervin Terrace and 10th Ave WMR | 4 | 25.88 | 103.52 |
| 184-0857 | Caldwell Drive WMR | 32 | 25.88 | 828.16 |
| 184-0859 | Birch Drive WMR | 32 | 25.88 | 828.16 |
| 184-0870 | Sunset Drive WMR | 44 | 25.88 | 1,138.72 |
| 184-0776 | Concrete WMR | 12 | 25.88 | 310.56 |
| 184-0486 | ORPS 2 Rehabilitation | 20 | 25.88 | 517.60 |
| 184-0488 | Taylor Mill Treatment Plant Belt Filter Press Replacement | 240 | 25.88 | 6,211.20 |
| 184-4004 | RICE/NESHAP Generator | 4 | 25.88 | 103.52 |
| | Total | <u>388</u> | | <u>10,041.44</u> |

| Project No | Project Name | Total Hours | Rate | Total Cost |
|------------|--------------------|-------------|-------|-----------------|
| 184-4007 | FTTP N Reservoir | 59 | 30.21 | 1,782.39 |
| 184-4008 | FTTP Residuals Bld | 18 | 30.21 | 543.78 |
| 184-4003 | SCADA Upgrade | 12 | 30.21 | 362.52 |
| 184-4002 | Plant Flow Meters | 2 | 30.21 | 60.42 |
| 184-4012 | MPTP Clearwell | 4 | 30.21 | 120.84 |
| 184-0488 | TMTP Sludge Press | 20 | 30.21 | 604.20 |
| 184-4010 | TMTP PAC & UV | 3 | 30.21 | 90.63 |
| | Total | <u>118</u> | | <u>3,564.78</u> |

TOTAL SALARY AMOUNT CAPITALIZED AT 6/30/18

60,799.07

AFFIDAVIT


COMMONWEALTH OF PENNSYLVANIA

COUNTY OF CUMBERLAND

Affiant, Constance E. Heppenstall, after being first sworn, deposes and says that she is Senior Project Manager, Rate Studies, Gannett Fleming Valuation and Rate Consultants, LLC, and that the information contained in the Response is true and accurate to the best of her knowledge, information and belief after a reasonable inquiry and as to those matters that are based on information provided to her, she believes to be true and correct.


Constance E. Heppenstall

This instrument was produced, signed, acknowledged and declared by Constance E. Heppenstall to be her act and deed the 27th day of November, 2018.


Notary Public
Registration Number: 1143028

My Commission expires: February 20, 2019

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2019
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

AFFIDAVIT

COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

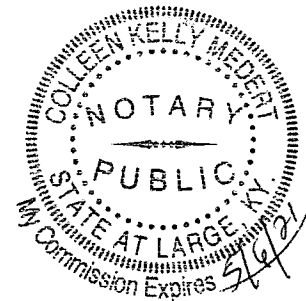
Affiant, Amy Kramer, after being first sworn, deposes and says that she is the Vice President - Engineering/Production/Distribution, that she is authorized to submit this Petition on behalf of Northern Kentucky Water District, and that the information contained in the Response is true and correct to the best of her knowledge and belief except as to those matters that are based on information provided to her and as to those she believes to be true and correct.

Amy Kramer
Amy Kramer, P.E.

This instrument was produced, signed and declared by Amy Kramer to be her act and deed the 28th day of NOV, 2018.

Colleen Kelly Medert
Notary Public
Registration Number 577360

My Commission expires: May 6, 2021

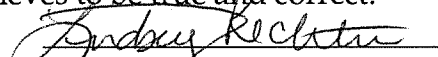


AFFIDAVIT


COMMONWEALTH OF KENTUCKY

COUNTY OF KENTON

Affiant, Lindsey Rechten, after being first sworn, deposes and says that she is the Vice President - Finance and Support Services, that she is authorized to submit this Petition on behalf of Northern Kentucky Water District, and that the information contained in the Response is true and correct to the best of her knowledge and belief except as to those matters that are based on information provided to her and as to those she believes to be true and correct.


Lindsey Rechten

This instrument was produced, signed and declared by Lindsey Rechten to be her act and deed the 28th day of NOV, 2018.


Notary Public
Registration Number 597360

My Commission expires: May 6, 2021

