

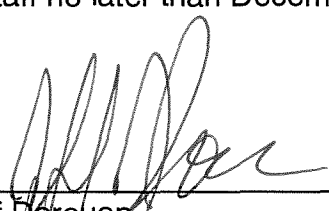
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ALTERNATIVE RATE ADJUSTMENT FILING OF)	CASE NO.
PAR-TEE LLC DBA PERRY PARK RESORT)	2013-00314
SEWER UTILITY)	

NOTICE OF FILING OF COMMISSION STAFF REPORT

Notice is hereby given that, in accordance with the Commission's Order of October 8, 2013, the attached report containing the findings of Commission Staff regarding the Applicant's proposed rate adjustment has been filed in the record of the above-styled proceeding. Pursuant to paragraphs 2, 3, and 4 of the Commission's October 8, 2013, Order, Par-Tee LLC dba Perry Park Resort is required to file written comments regarding the findings of Commission Staff no later than December 20, 2013.



Jeff Derouen
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATE DEC 06 2013

cc: Parties of Record

STAFF REPORT
ON
PAR-TEE LLC DBA PERRY PARK RESORT
CASE NO. 2013-00314

Par-Tee LLC dba Perry Park Resort ("Par-Tee") owns and operates a resort in Owen County, Kentucky, that includes a golf course, clubhouse, hotel, dining room, and three wastewater collection and treatment facilities.¹ The wastewater plants provide sewer service to all resort facilities, as well as to privately owned residential dwellings located within the resort.

Par-Tee's wastewater operations are regulated by the Kentucky Public Service Commission. On August 19, 2013, Par-Tee tendered an application to the Commission pursuant to 807 KAR 5:076 to increase its monthly service rate from \$18.23 to \$27.50, an increase of \$9.27, or 50.85 percent.

Par-Tee based its application on the test year ended December 31, 2012. Using operations reported for the test year, Par-Tee determined that a revenue increase of \$29,653, or 60.78 percent, is warranted.² To lessen consumer rate shock, Par-Tee proposed rates that would increase revenue by \$24,807, or 50.85 percent.

To determine the reasonableness of the requested rates, Staff performed a limited financial review of the test-year operations of Par-Tee's wastewater division. The scope of the review was limited to determining whether operations reported for the test year were representative of normal operations. Known and measurable changes to

¹ *Annual Report of Par-Tee LLC dba Perry Park Resort to the Public Service Commission for the Calendar Year Ended December 31, 2012* at 1.

² Application at 1.

test-year operations were identified and adjustments were made when their effects were deemed to be material. Insignificant and immaterial discrepancies were not pursued or addressed.

Staff's findings are summarized in this report. Ariel Turnbull reviewed the calculation of Par-Tee's Overall Revenue Requirements. Sam Reid reviewed Par-Tee's reported revenues and rate design.

Summary of Findings

Based on its review, Staff determined that Par-Tee's adjusted test-year operations support a monthly flat rate of \$26.63, an increase of \$8.40, or 46.06 percent, from its current rate of \$18.23. Staff's calculations are shown and discussed in the remaining sections of this report.

Pro Forma Operating Statement

The Pro Forma Operating Statement for the test year ended December 31, 2012, as determined by Staff, appears below.

	Test Year	Adjustment	Ref.	Pro Forma
Operating Revenues				
Sewer Sales Revenue	\$ 49,221	\$ 219	(A)	\$ 49,440
Operating Expenses				
Operation and Maintenance Expenses				
Owner/Manager Fee		3,600	(B)	3,600
Collection System	12,848		(C)	12,848
Certified Operator Fee		3,375	(C)	3,375
Collection Fee		2,400	(C)	2,400
Sludge Hauling		1,436	(D)	1,436
Utility Service - Water Cost	1,026			1,026
Other - Labor, Materials, and Expense	4,020	(2,940)	(E)	1,080
Fuel and Purchased Power	9,285	368	(F)	9,653
Chemicals	8,000			8,000
Collection System Supplies	489			489
Maintenance of Treatment and Disposal Plant	8,965	(1,541)	(G)	7,424
Uncollectible Accounts	664	45	(H)	709
Office Supplies and Other Expenses	166	1,242	(I)	1,408
Insurance Expenses	188	434	(J)	622
Miscellaneous General Expenses	164			164
Rents		2,400	(I)	2,400
Regulatory Commission Expenses		600	(M)	600
Total Operation and Maintenance Expenses	45,815	11,419		57,234
Taxes Other Than Income	6,480	(2,960)	(K)	3,520
Depreciation	4,789	(1,996)	(L)	2,793
Total Operating Expenses	57,084	6,463		63,547
Net Operating Income	\$ (7,863)	\$ (6,244)		\$ (14,107)

(A) Sewer Service Revenue. Par-Tee reported \$49,221³ for test-year revenues. It proposed to reduce this amount by \$437 to state pro forma present rate revenues at \$48,784. Par-Tee determined the pro forma amount by annualizing its monthly billings at present rates for 207 customers. Staff agrees with Par-Tee's method of adjustment but does not agree with the amount.

³ Annual Report of Par-Tee LLC dba Perry Park Resort to the Public Service Commission for the Calendar Year Ended December 31, 2012 at 27.

At the time of Staff's field visit, on September 25, 2013, Par-Tee had 210 residential customers and one commercial customer, Perry Park Resort, which is charged 16 residential equivalents. By annualizing the monthly billings for 226 residential equivalents, Staff determined that test-year revenues should be increased by \$219 to \$49,440.⁴

(B) Owner/Manager Fee. Par-Tee is owned and operated by the Berling family, of Kenton County, Kentucky. They are the executive officers that manage and supervise the operations of the resort, including the wastewater facilities. No wages for these officers was reported by the wastewater division. Par-Tee proposed to increase test-year expenses by \$3,600 to provide rate recovery of an owner/manager fee at the level historically authorized by the Commission for small wastewater systems.

The Commission has historically allowed small, investor-owned sewer utilities, such as Par-Tee, recovery of a \$3,600 owner/manager fee to be paid to the utility's owner for serving as its chief executive officer. In the cases of very small utilities, the fee is also considered compensation for providing additional services.⁵ It is Staff's

⁴ $(226 \times 12) \times \$18.23 = \$49,440$

⁵ In Case No. 2007-00397, *Application of Woodland Estates Sewage System for an Adjustment of Rates Pursuant to the Alternative Rate Filing Procedure for Small Utilities* (Ky. PSC Dec. 27, 2007), the Commission found that the \$3,600 owner/manager fee awarded to Woodland Estates Sewage System, which served 24 customers at the time its rate application was filed, was appropriate compensation for the owner serving as the utility's executive officer and for the owners contribution to the utility of office space, office supplies, telephone service, billing and collection services, and bookkeeping services. In Case No. 2005-00036, *Application of Lewis Sanitation Company, Inc. d/b/a Garden Heights Sewer Division for an Adjustment of Rates Pursuant to the Alternative Rate Filing Procedure for Small Utilities* (Ky. PSC Apr. 14, 2005), the Commission found that the \$3,600 owner/manager fee was appropriate compensation for only the owner's executive oversight of the utilities' operations. In addition to the owner/ manager fee, the Commission allowed rate recovery for expenses that were incurred by the utility for bookkeeping services, office rent, office supplies, office utilities, and reimbursement to the owner for transportation expenses. Lewis Sanitation Company, Inc. served 108 customers at the time its rate application was filed.

opinion that Par-Tee's request is consistent with prior Commission rulings and has increased test-year expenses by \$3,600.

(C) Labor Costs. Perry Park Resort generally employs approximately 11 full-time employees and 80 seasonal employees. Four permanent employees, including Perry Park's general manager, an office employee, and two general field laborers, dedicate a portion of their workday to wastewater operations.

The two field employees use direct time reporting on their daily time sheets to account for actual time worked for each of Par-Tee's divisions. Using this information, their wages and payroll taxes are directly assigned to the proper division. During the test year, the two field employees performed most of the routine and non-routine duties necessary to operate and maintain the three wastewater facilities under the direction and supervision of Perry Park's general manager, who serves as the certified operator for the wastewater systems. The wages for these two field employees that were reported by the wastewater division was \$12,848.

No wage expenses for the certified operator and the office employee were assigned or allocated to the wastewater division in the test year. Par-Tee proposed to increase test-year expenses by \$5,775 to include a \$3,375 allocation for the certified operator and a \$2,400 allocation for the office employee.

The certified operator oversees the daily operation and maintenance of the facilities in accordance with all applicable statutes and regulations, including the preparation and submission of the discharge monitoring reports to the Division of Water. The office employee performs all general accounting and bookkeeping duties for the wastewater division, including the monthly billing and collection of all customer

accounts. Based on the duties performed by the certified operator and the office employee, Staff believes that the \$5,775 allocation proposed by Par-Tee is a conservative estimate of the actual wages that should have been reported by the wastewater division during the test year. Staff accepted the adjustment.

(D) Sludge Hauling. Par-Tee reported no sludge-hauling expenses during the test year.⁶ To provide rate recovery of the average sludge-hauling expenses reported for the previous five years, it requested to increase test-year operations by \$1,436, as calculated below. Staff agrees with the proposed adjustment.

	Expense
2012, Test Year	\$ -
2011	1,320
2010	3,300
2009	660
2008	<u>1,899</u>
Total	7,179
Divide by:	<u>5</u>
Five-Year Average	<u><u>\$ 1,436</u></u>

(E) Other – Labor, Materials, and Expense. During the test year, Par-Tee performed monthly testing as required by the Kentucky Pollutant Discharge Elimination System (“KPDES”) permit. Par-Tee reported \$4,020 for test-year testing fees. Par-Tee

⁶ Staff did not review the statistical information provided in Par-Tee’s Annual Financial and Statistical Reports for completeness or accuracy; however, it noted that the sewer plant statistics shown on page 11 of those reports have remained relatively unchanged for the previous five years. This information states that two loads of sludge were hauled annually. The financial information reviewed by staff demonstrates that the statistics are incorrect. Par-Tee should ensure that accurate information is included in all future annual reports filed with the Commission.

renewed its KPDES permit in 2013. The new permit requires quarterly testing. Staff determined that the test-year fee should be reduced by \$2,940.⁷

(F) Treatment System – Purchased Power. Par-Tee proposed to increase test-year purchased power expense by \$368 to account for the rate increase awarded to Kentucky Utilities Company by the Commission in Case No. 2012-00221.⁸ Staff agrees that Par-Tee’s proposed adjustment properly reflects, in all material respects, the impact of the rate increase on Par-Tee’s purchased power expenditure and has increased the test-year expense by \$368.

(G) Maintenance of Treatment and Disposal Plant. Par-Tee reported \$8,965 for Maintenance of Treatment and Disposal Plant expense during the test year. Staff made two adjustments that decrease this amount by \$1,541.

Decrease to Amortize Test-Period Smoke Test	\$ (3,434)
Increase to Amortize Post-Test-Period Root Clearing Costs	<u>1,893</u>
Net Decrease	<u>\$ (1,541)</u>

Smoke Test. Pursuant to 807 KAR 5.076 Section 7(4), Par-Tee is required to adopt inspection procedures of its sewage treatment facilities. As part of these

7

Cost of One Quarter of Testing	\$ 270
Times: Four Quarters	<u>4</u>
Total Cost of Testing	1,080
Less: Costs Incurred in Test Year	<u>(4,020)</u>
Total Adjustment for Testing	<u>\$ (2,940)</u>

⁸ Case No. 2012-00221, *Application of Kentucky Utilities Company for an Adjustment of Its Rates* (Ky. PSC Dec. 20, 2012).

procedures, Par-Tee generally performs a smoke test of its collection system every 10 years to identify points of entry of inflow and infiltration (“I and I”).

A smoke test was performed on the collection lines located on Swan Court, Inverness Road, and Springport Road during the test year at a cost of \$3,815. The operator estimates this represents 65 percent of the total collection system. The entire cost of the smoke test was included in test-year expenses. Because this expense will not recur annually, it is not appropriate to charge the entire amount against income in a single reporting period. Proper accounting requires that its cost be reported as a regulatory asset and amortized on a straight-line basis over all periods benefited (in this case, ten years).⁹ Accordingly, Staff decreased test-year expenses by \$3,434, as calculated below.

Test Year	\$ 3,815
Divide by: 10-Year Amortization Period	<u>10</u>
Annual Recovery	382
Less: Test Year	<u>(3,815)</u>
Decrease	<u><u>\$ (3,434)</u></u>

Root-Clearing. Par-Tee incurred a post-test-period expenditure after submitting its rate application that is material to its financial condition. As part of Staff’s review, Par-Tee presented an invoice dated October 25, 2013, from Tele-Vac Environmental in the amount of \$8,520 for videoing and clearing tree roots from the wastewater collection mains located on Swan Court, Heather Hill Road, and Inverness Road. Par-Tee stated that major root clearing is generally required every four to five years. It requested that Staff address this expenditure in its report.

⁹ USoA for Class C and D Sewer Utilities, at 49.

While this cost was incurred nearly 10 months after the test period, because of its magnitude and infrequent nature, Staff is of the opinion that recovery is appropriate. There are situations in which adjustments for post-test period events are limited to the first few months after the end of the test period. However, if that type of limitation were applied in this situation Par-Tee would only be allowed recovery of root clearing costs if it synchronized its root clearing activity with the timing of a rate application. Staff does not believe ratemaking treatment should potentially incent a utility to either accelerate or delay a necessary maintenance activity.

It is Staff's opinion that this expenditure is a non-recurring item that should be recorded as a regulatory asset using account 183, Other Deferred Debits. This amount should be amortized over the regulatory asset's estimated life using the straight-line method. Amortization should be reported using account 425, Miscellaneous Amortization. Recognition of this amortization in pro forma operations requires a \$1,893¹⁰ increase to test-year expenses.

(H) Uncollectible Accounts Expense. During the test year, Par-Tee reported uncollectibles of \$828.¹¹ This amount did not include \$45 of uncollectibles erroneously

10

Total Cost	\$ 8,520
Divide by:	<u>4.5</u>
Annual Amortization	<u>\$ 1,893</u>

¹¹ The test-year amount was reported in the following accounts:

Uncollectible Expense	\$ 664
Miscellaneous Expense	<u>164</u>
Total Uncollectibles	<u>\$ 828</u>

reported by the golf course division. To correct this accounting error, Staff increased uncollectibles by \$45.

(l) Office Supplies, Other Expenses, and Rents. Par-Tee's office employee performs all general accounting and bookkeeping duties for the wastewater division at the general office facilities located at Par-Tee's headquarters using Par-Tee's office equipment and supplies. During the test year, Par-Tee did not directly assign or allocate supply, equipment, or building costs to its wastewater division, except for \$166 paid for certified mail. It requested to allocate \$1,242¹² for supplies and \$2,400¹³ for rent in pro forma operations.

12

Number of Customers	207
Times: 12 Months	<u>12</u>
Number of Customer Bills	2,484
Times: Cost of Supplies	<u>0.50</u>
Total Cost of Supplies	<u><u>1,242</u></u>

13

Rent Per Month	200
Times: 12 Months	<u>12</u>
Total Allocated Rent	<u><u>2,400</u></u>

These proposed allocations, plus the \$2,400 for the office employee's wages, results in a total administrative cost of \$6,042, or \$2.40 per customer bill.¹⁴ When compared to the billing and collection expenses allowed by the Commission, or recommended by Staff as shown in the table below,¹⁵ the allocations requested by Par-Tee are well below the amounts awarded to comparable utilities by the Commission. Based on this analysis, Staff agrees that test-year expenses should be increased as requested by Par-Tee.

	Coolbrook Utilities Case No. 2010- 00314	Coolbrook Utilities Case No. 2011- 00433	Classic Construction Case No. 2013-00258	Joann Estates Case No. 2013-00307
Billing and Collection Expense	\$ 17,605	\$ 17,534	\$ 5,398	\$ 10,192
Office Supplies	1,269	208	534	89
Rent	1,200	1,200		
Total Administrative Costs	20,074	18,942	5,932	10,281
Divide by: Number of Annual Bills	5,220	5,220	1,284	3,324
Cost Per Bill	\$ 3.85	\$ 3.63	\$ 4.62	\$ 3.09

(J) Insurance Expense. For the test year, Perry Park incurred expenses of \$69,995 for general liability insurance. No portion of this premium was reported by the

¹⁴

Allocation to Office Manager	\$ 2,400
Postage and Supplies	1,242
Office Rent	2,400
Total Administrative Costs	6,042
Divide by: Total Customer Bills	2,520
Cost Per Bill	\$ 2.40

¹⁵ In Case Number 2013-00307, *Application of Joann Estates Utilities, Inc. for Rate Adjustment for Small Utilities Pursuant to 807 KAR 5:076* (Ky. PSC filed Aug. 22, 2013), Commission Staff recommended recovery of \$10,192. This case is still pending the Commission's final decision.

wastewater division. Perry Park's insurance agent determined that \$434 of the test-year expense was attributable to Par-Tee's wastewater operations. Par-Tee increased the wastewater division's expenses by this amount.

As shown below, the amount allocated by Par-Tee to its wastewater division is significantly less than the general liability insurance premiums allowed by the Commission in previous rate cases. It is Staff's opinion that the wastewater division realizes a material savings as a member of the parent company's general liability insurance policy and agrees with the proposed allocation.

	Par-Tee	Symsonia Water District Wastewater Division Case No. 2012-00517	Southern Water and Sewer Wastewater Division Case No. 2012-00309	Joann Estates Case No. 2013-00307	Coolbrook Utilities Case No. 2011-00433	Middletown Waste Case No. 2012-00375
General Liability Insurance	\$ 434	\$ 5,229	\$ 13,073	\$ 4,251	\$ 5,778	\$ 8,412
Annual Revenue	49,440	73,528	210,373	101,916	155,000	188,356
Percentage of Revenue	0.8778%	7.1116%	6.2142%	4.1711%	3.7277%	4.4660%

(K) Taxes Other Than Income. During the test year, Par-Tee paid \$3,700 to renew its five-year KPDES permit. Because this fee is not paid annually, it should be recorded as a regulatory asset and amortized over its effective life. Accordingly, test-year expenses have been reduced by \$2,960 as calculated below.

Test Year	\$ 3,700
Divide by: 5-Year Amortization Period	<u>5</u>
Annual Recovery	740
Less: Test Year	<u>(3,700)</u>
Decrease	<u>\$ (2,960)</u>

(L) Depreciation. Par-Tee calculated depreciation expense for the test year by dividing the plants' original cost by its estimated useful life. A summary of Staff's review of Par-Tee's plants' lives is found at Attachment B of this report. Following

Staff's changes to the lives assigned to sewer lines and the automatic sampling machine discussed in Attachment B, test-year depreciation has been reduced by \$1,996 as calculated below.

Asset	In Service Date	Original Cost	Useful Life		Pro Forma Staff
			Par-Tee	Staff	
Sewer Lines	9/6/2001	\$ 98,902	25	52.5	\$ 1,884
Sewer Lines	11/3/2003	18,950	25	52.5	361
Sampling Machine	3/14/2013	3,562	3	6.5	548
Total Depreciation					2,793
Less: Test Year					<u>(4,789)</u>
Total Adjustment to Depreciation					<u>\$ (1,996)</u>

(M) Regulatory Commission Expenses – Amortization of Rate Case Expense.

Par-Tee estimates that it will incur \$3,000 for consulting fees to prepare and adjudicate the application filed in this instance, due to the complex and significant amount of rate-making adjustments required by the utility with regards to its affiliated operations. Par-Tee requests to amortize this amount over three years. Staff agrees that the amount of the expense is reasonable, but disagrees with the proposed amortization period.

Generally, when there is no evidence to support an alternative amortization period, the Commission amortizes an intangible regulatory asset or liability identified in a rate proceeding over the anticipated life of the utility rates approved in that proceeding. The life is generally based on the frequency of the utility's historic rate filings. Par-Tee's last rate case was filed in 2004, making the frequency of filing nine years. This evidence suggests that a nine-year amortization period may be appropriate; however, it is Staff's opinion that the rates approved in this proceeding will become obsolete after five years due to changes that will likely occur to Par-Tee's cost of service

during this time. Accordingly, absent a more reasonable amortization period, Staff amortized rate case expense over a five-year period. This requires a \$600 increase to test-year expenses.

Determination of Allowable Net Operating Income (“NOI”)

Par-Tee calculated its allowable NOI using the operating ratio method as historically accepted by the Commission.¹⁶ Pursuant to this method, the allowable NOI is calculated by dividing pro forma operating expenses by 88 percent and subtracting operating expenses from the result. Using this method, Staff calculated Par-Tee’s allowable NOI to be \$8,666 as shown below.

Operating Expenses	\$ 63,547
Divide by: Operating Ratio	<u>88%</u>
Operating Revenues	72,213
Less: Operating Expenses	<u>(63,547)</u>
Allowable NOI	<u><u>\$ 8,666</u></u>

¹⁶ An operating ratio measures the difference between operating revenues and operating expenses. It is defined by the following equation.

$$\text{Operating Ratio} = \frac{\text{Operation \& Maintenance Exp. + Depreciation + Taxes}}{\text{Gross Revenues}}$$

The Commission has found that the operating ratio is a reasonable and necessary alternative to the rate-of-return method for calculating the allowable NOI for small sewer investor-owned utilities. Specifically, it has found that the rate-of-return method cannot be used because there is “no basis” upon which to determine a rate of return for these utilities, Case No. 95-236, *Application of Thelma Waste Control, Inc. for a Rate Adjustment Pursuant to the Alternative Rate Filing Procedure for Small Utilities* (Ky. PSC Apr. 15, 1996) at 6. Further, it has found that the operating ratio method is appropriate when plant investment is low and operating expenses are high, Case No. 7982, *Notice of Application of Fern Lake Company* (Ky. PSC Aug. 27, 1981) at 3.

Calculation of Overall Revenue Requirement
and Required Revenue Increase

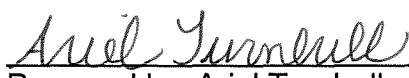
To recover all pro forma operating expenses and to generate the allowable NOI, Par-Tee requires overall revenue of \$72,213. As shown below, a \$22,773 revenue increase, or 46.06 percent, is necessary to produce the overall revenue requirement.

Operating Expenses	\$ 63,547
Allowable NOI	<u>8,666</u>
Revenue Requirement	72,213
Less: Pro Forma Present Rate Revenues	<u>(49,440)</u>
Required Revenue Increase	<u>\$ 22,773</u>
Percentage	<u>46.06%</u>


Rate Calculated by Staff

Par-Tee's current rate design is a flat monthly rate. The current level is \$18.23, per residential equivalent. Par-Tee in the application proposes to continue the current rate design and to recover the requested revenue requirement by increasing the amount of the flat monthly rate. Staff agrees with Par-Tee's rate design. Using staff's revenue requirement of \$72,213, staff determines the flat monthly rate to be \$26.63.¹⁷

Signatures:



Prepared by: Ariel Turnbull
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Prepared by: Sam Reid
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¹⁷ (\$72,213 / 12 months) / 226 = \$26.63

ATTACHMENT A
STAFF REPORT, CASE NO. 2013-00314
RATE CALCULATED BY STAFF

Monthly Sewer Rate

\$26.63 per residential equivalent

ATTACHMENT B
 STAFF REPORT, CASE NO. 2013-00314
 ENGINEERING DIVISION'S
 RECOMMENDED AVERAGE SERVICE LIVES

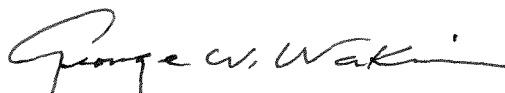
Historically, the Commission has relied on Table 44, Average Service Lifetimes, Major Systems Components, Wastewater Systems, of the O&M Guide for the Support of Rural Water-Wastewater Systems by Commission on Rural Water, Chicago, Illinois, 1974, p. 246-247, to evaluate the reasonableness of a utility's wastewater depreciation practices. This study outlines expected service-life ranges for various asset groups designed, installed, and maintained in accordance with good water works practices. Typically, an adjustment is made when the Commission finds that a utility is proposing to use a service life that falls outside of this range while service lives falling within these ranges are generally accepted.

In the following table, Engineering staff has identified the account classifications for which the utility's current service lives are not consistent with the service lives contained in the O&M Guide. The table shows the utility's current and Engineering Staff's recommendation for the estimated service lives based on a review of information contained in the record of this case.

Asset Classification	Current	Staff's Recommendation	O&M Guide
Asset 19, Various Sewerline costs "Section 12 Development"	25	52.5	30-75
Asset 56, Sewer line costs along Holiday Court	25	52.5	30-75
Automatic sampling machine	3	6.5	3-10

The utility appears to be utilizing service lives outside the range recommended by the O&M Guide. Absent any specific and verifiable evidence supporting alternative service lives, Engineering Staff finds the service lives identified above which are within the O&M Guide as reasonable and appropriate.

Prepared November 8, 2013:



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