



October 9, 2009

**RECEIVED**

OCT 09 2009

**PUBLIC SERVICE  
COMMISSION**

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
PO Box 615  
Frankfort, KY 40602

Re: Commission Staff's First Information Request to Green-Taylor Water District  
Case No. 2009-00032

Dear Mr. Derouen:

Please find attached the original and 10 copies of the Commission staff's first information request. Should you need additional information please advise.

Sincerely,  
**CANN-TECH, LLC**

Monty Rhody, P.E.  
Project Manager

Attachment

CC: Roger Moss, Green-Taylor Water District (Letter Only)

**RECEIVED**

CASE NO. 2009-00032

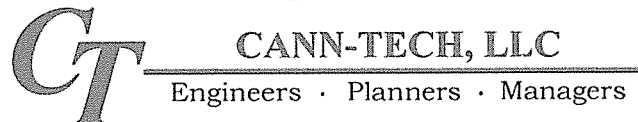
OCT 09 2009

**PUBLIC SERVICE  
COMMISSION**

**COMMISSION STAFF'S FIRST INFORMATION REQUEST TO  
GREEN-TAYLOR WATER DISTRICT**

**FOR THE  
GREEN-TAYLOR WATER DISTRICT  
GREEN COUNTY, KENTUCKY**

Prepared By:



1100 Glensboro Road  
Park View Center, Suite 9  
Lawrenceburg, Kentucky 40342  
Phone (502) 859-0907  
Fax (502) 859-0668  
Email: waterboy@kih.net

OCTOBER 2009



I affirm that the information provided regarding question number 1, general ledger for the years 2007 and 2008, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09

Print Name Connie Smith



I affirm that the information provided regarding question number 2, depreciation lapse schedule for the years 2007 and 2008, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09

Print Name Connie Smith

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	LAND														
1	LAND	01/01/80	L			HY	3,301.				3,301.			0.	
24	TANK SITE	06/01/87	L			HY	10,400.				10,400.			0.	
25	LAND	01/01/88	L			HY	9,000.				9,000.			0.	
63	LAND	05/01/92	L			HY	4,500.				4,500.			0.	
80	LAND	01/01/94	L			HY	500.				500.			0.	
125	LAND - BLACK GNAT - TANK SITE	09/19/06	L			HY	21,519.				21,519.			0.	
	* OTHER TOTAL LAND						49,220.				49,220.	0.		0.	0.
29	OFFICE BUILDING	07/01/88	SL	50.00		MM16	99,397.				99,397.	37,678.	1,988.	1,988.	39,666.
36	BLACKTOP	05/01/89	SL	15.00		HY16	2,370.				2,370.	2,370.		0.	2,370.
37	OFFICE BUILDING	07/01/89	SL	50.00		MM16	19,502.				19,502.	6,825.	390.	390.	7,215.
43	LANDSCAPING	04/01/90	SL	15.00		HY16	886.				886.	886.		0.	886.
45	MEETING ROOM	06/01/90	SL	50.00		MM16	5,450.				5,450.	1,808.	109.	109.	1,917.
49	IMPROVEMENTS- OFFICE BLDG	01/01/91	SL	50.00		MM16	1,092.				1,092.	351.	22.	22.	373.
116	STOR MORE BUILDINGS	01/03/03	SL	20.00		HY16	2,000.				2,000.	400.	100.	100.	500.
118	HEATING & AIR SYSTEM	10/14/04	SL	10.00		HY16	9,100.				9,100.	2,048.	910.	910.	2,958.
	* OTHER TOTAL OTHER						139,797.				139,797.	52,366.	3,519.	3,519.	55,885.
	* OTHER TOTAL -						189,017.				189,017.	52,366.	3,519.	3,519.	55,885.

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

(D) - Asset disposed

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION OTHER

Asset No.	Description	Date Acquired	Method	Life	Conv No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
2	UTILITY PLANT AND INSTALLATIONS	01/01/80	SL	66.00	HY16	438,883.				438,883.	279,274.		6,650.	285,924.
6	UTILITY PLANT REPLACEMENT OF CREEK	01/01/80	SL	66.00	HY16	1,711,374.				1,711,374.	674,178.		25,930.	700,108.
14	CROSSING	01/01/84	SL	66.00	HY16	7,901.				7,901.	2,756.		120.	2,876.
22	UTILITY PLANT	06/01/87	SL	66.00	HY16	1,951,311.				1,951,311.	576,580.		29,565.	606,145.
27	UTILITY PLANT	07/01/88	SL	66.00	HY16	177,983.				177,983.	49,651.		2,697.	52,348.
30	UTILITY PLANT	07/01/89	SL	66.00	HY16	548,440.				548,440.	146,744.		8,310.	155,054.
38	UTILITY PLANT	07/01/90	SL	66.00	HY16	958,460.				958,460.	239,614.		14,522.	254,136.
39	TANK	03/01/90	SL	10.00	HY16	2,500.				2,500.	2,500.		0.	2,500.
40	FENCE	06/01/90	SL	15.00	HY16	3,398.				3,398.	3,398.		0.	3,398.
44	TELEMETRY BLDGS	05/01/90	SL	50.00	MM16	24,034.				24,034.	8,015.		481.	8,496.
52	UTILITY PLANT	07/01/91	SL	66.00	HY16	374,287.				374,287.	87,789.		5,671.	93,460.
53	TELEMETRY BLDG	02/01/91	SL	50.00	MM16	3,428.				3,428.	1,096.		69.	1,165.
55	CHLORINATION BLDG	02/01/91	SL	50.00	MM16	4,010.				4,010.	1,274.		80.	1,354.
56	Z TANKS	05/01/91	SL	10.00	HY16	1,532.				1,532.	1,532.		0.	1,532.
64	UTILITY PLANT	07/01/92	SL	66.00	HY16	67,014.				67,014.	14,719.		1,015.	15,734.
72	(D)AIR CONDITIONERS	05/01/93	SL	10.00	HY16	5,280.				5,280.	5,280.		0.	5,280.
74	UTILITY PLANT	12/01/93	SL	66.00	HY16	342,546.				342,546.	67,903.		5,190.	73,093.
75	UTILITY PLANT	12/01/93	SL	66.00	HY16	9,637.				9,637.	1,910.		146.	2,056.



2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
76	UTILITY PLANT	12/01/93	SL	66.00		HY16	264,550.				264,550.	52,439.	4,008.	56,447.	
78	UTILITY PLANT	08/01/94	SL	66.00		HY16	791,501.				791,501.	148,902.	11,992.	160,894.	
85	UTILITY PLANT	10/31/95	SL	66.00		HY16	441,273.				441,273.	74,660.	6,686.	81,346.	
86	UTILITY PLANT	07/01/95	SL	66.00		HY16	1,259,413.				1,259,413.	208,375.	19,082.	227,457.	
87	UTILITY PLANT	01/01/80	SL	66.00		HY16	29,882.				29,882.	11,774.	453.	12,227.	
88	UTILITY PLANT	07/03/97	SL	66.00		HY16	22,802.				22,802.	3,278.	345.	3,623.	
94	PUMP STATION IN C-VILLE	10/12/00	SL	66.00		HY16	171,150.				171,150.	16,206.	2,593.	18,799.	
95	HWY 210 PROJECT 40,288 FT WATER LINES	04/01/00	SL	66.00		HY16	579,080.				579,080.	59,224.	8,774.	67,998.	
98	METERS, YOKES, BOXES	07/01/01	SL	20.00		HY16	17,353.				17,353.	4,774.	868.	5,642.	
99	C-VILLE PUMP STATION	08/02/01	SL	66.00		HY16	47,665.				47,665.	3,911.	722.	4,633.	
100	PUMP STATION UPGRADES	08/02/01	SL	66.00		HY16	10,984.				10,984.	899.	166.	1,065.	
117	UTILITY PLANT	12/01/03	SL	66.00		HY16	437,664.				437,664.	19,893.	6,631.	26,524.	
120	PHASE 4 - MAC PITTMAN PUMP STATION, WATER LINES	12/01/05	SL	40.00		MM16	600,175.				600,175.	16,254.	15,004.	31,258.	
121	PHASE 3	08/05/05	SL	40.00		MM16	2,041,611.				2,041,611.	72,307.	51,040.	123,347.	
129	TELEMETRY SYSTEM	08/28/07	SL	10.00		HY16	76,058.				76,058.		2,535.	2,535.	
130	COMPUTERS - TELEMETRY SYSTEM	08/30/07	SL	5.00		HY16	8,298.				8,298.		553.	553.	
131	CREEK CROSSING - TODD PERKINS	06/15/07	SL	40.00		HY16	22,389.				22,389.		327.	327.	
	* OTHER TOTAL OTHER						13453866.				13453866.	2,857,109.	232,225.	3,084,054.	

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION OTHER

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bys % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* OTHER TOTAL -						13453866.				13453866.	2,857,109.		232,225.	3,084,054.
5	OFFICE FF&E	01/01/80	SL	10.00		HY16	396.				396.	396.	0.	0.	396.
8	OFFICE EQUIPMENT	01/01/82	SL	10.00		HY16	575.				575.	575.	0.	0.	575.
9	(D)AIR CONDITIONER	01/01/83	SL	10.00		HY16	515.				515.	515.	0.	0.	515.
10	(D)CALCULATOR	01/01/83	SL	10.00		HY16	140.				140.	140.	0.	0.	140.
15	TYPEWRITER	01/01/86	SL	10.00		HY16	250.				250.	250.	0.	0.	250.
18	(D)COMPUTER	11/01/87	SL	10.00		HY16	10,495.				10,495.	10,495.	0.	0.	10,495.
19	(D)COMPUTER TABLES	12/01/87	SL	10.00		HY16	340.				340.	340.	0.	0.	340.
20	(D)REFRIGERATOR	11/01/87	SL	10.00		HY16	139.				139.	139.	0.	0.	139.
21	OFFICE COUNTER	02/01/87	SL	10.00		HY16	360.				360.	360.	0.	0.	360.
28	OFFICE FURNITURE	12/01/88	SL	10.00		HY16	731.				731.	731.	0.	0.	731.
32	(D)BLINDS FOR OFFICE	01/01/89	SL	10.00		HY16	682.				682.	682.	0.	0.	682.
33	TABLE & CHAIRS	01/01/89	SL	10.00		HY16	2,619.				2,619.	2,619.	0.	0.	2,619.
34	FILE CABINET	06/01/89	SL	10.00		HY16	200.				200.	200.	0.	0.	200.
41	COMPUTER CABINET	11/01/90	SL	10.00		HY16	450.				450.	450.	0.	0.	450.
50	(D)COMPUTER	06/01/91	SL	10.00		HY16	800.				800.	800.	0.	0.	800.
51	(D)FAX MACHINE	06/01/91	SL	10.00		HY16	694.				694.	694.	0.	0.	694.
54	CAMCORDER, T.V. & RECORDER	01/01/91	SL	10.00		HY16	2,184.				2,184.	2,182.	0.	0.	2,182.

728111 06-23-07 (D) - Asset disposed \* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction in Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
60	(D)VACUUM CLEANER & BUFFER	06/01/92	SL	10.00		HY16	1,194.				1,194.	1,194.		0.	0.
61	(D)REFRIGERATOR	12/01/92	SL	10.00		HY16	457.				457.	457.		0.	0.
79	(D)COMPUTER	02/02/94	SL	10.00		HY16	14,960.				14,960.	14,960.		0.	0.
82	BOOKCASE	03/31/94	SL	10.00		HY16	360.				360.	360.		0.	360.
90	COMPUTER	11/17/98	SL	5.00		HY16	9,972.				9,972.	9,972.		0.	9,972.
96	PRINTER & BAR CODE SOFTWARE	12/28/01	SL	5.00		HY16	2,464.				2,464.	2,464.		0.	2,464.
107	SOFTWARE	01/08/02	SL	3.00		HY16	648.				648.	648.		0.	648.
108	OKI PRINTER	01/08/02	SL	5.00		HY16	1,498.				1,498.	1,498.		0.	1,498.
109	COMPUTER	05/10/02	SL	5.00		HY16	668.				668.	625.		43.	668.
112	COMPUTER SYSTEM	04/18/03	SL	5.00		HY16	12,079.				12,079.	8,859.		2,416.	11,275.
113	DESKTOP FOLDER	07/31/03	SL	10.00		HY16	250.				250.	85.		25.	110.
114	PHONE AT&T 2.4GHZ 2 LINE	08/25/03	SL	5.00		HY16	200.				200.	133.		40.	173.
115	XEROX	08/25/03	SL	10.00		HY16	3,890.				3,890.	1,297.		389.	1,686.
124	REFRIGERATOR	02/25/05	SL	7.00		HY16	550.				550.	144.		79.	223.
126	COMPUTER UPGRADE	11/17/06	SL	5.00		HY16	3,993.				3,993.	67.		799.	866.
127	LAPTOP	09/17/06	SL	5.00		HY16	2,197.				2,197.	110.		439.	549.
	* OTHER TOTAL OTHER						76,950.				76,950.	64,441.		4,230.	38,255.
	* OTHER TOTAL -						76,950.				76,950.	64,441.		4,230.	38,255.

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION OTHER

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction in Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
16	TRANSPORTATION EQUIPMENT	01/01/86	SL	10.00		HY16	1,309.				1,309.	1,309.		0.	1,309.
97	2001 DODGE 1/2 TON	02/08/01	SL	5.00		HY16	15,449.				15,449.	15,449.		0.	15,449.
101	BORING MACHINE	09/24/01	SL	10.00		HY16	6,947.				6,947.	3,649.	695.	695.	4,344.
102	DUMP TRUCK	09/18/01	SL	5.00		HY16	33,333.				33,333.	33,333.		0.	33,333.
103	TRAILER	09/24/01	SL	10.00		HY16	7,300.				7,300.	3,833.	730.	730.	4,563.
104	BACKHOE	10/05/01	SL	10.00		HY16	51,500.				51,500.	27,038.	5,150.	5,150.	32,188.
105	2002 CHEVY 2500	05/31/02	SL	5.00		HY16	19,880.				19,880.	18,223.	1,657.	1,657.	19,880.
106	2002 CHEVY 2500	05/31/02	SL	5.00		HY16	18,632.				18,632.	17,078.	1,554.	1,554.	18,632.
111	2003 HD 3/4 4WD TRUCK 14126+1392	09/17/03	SL	5.00		HY16	15,468.				15,468.	9,988.	3,094.	3,094.	13,082.
122	2004 CHEVY TRUCK	01/04/05	SL	5.00		HY16	19,336.				19,336.	7,734.	3,867.	3,867.	11,601.
123	2004 CHEVY TRUCK	10/26/05	SL	5.00		HY16	14,836.				14,836.	3,462.	2,967.	2,967.	6,429.
	* OTHER TOTAL OTHER						203,990.				203,990.	141,096.	19,714.	19,714.	160,810.
	* OTHER TOTAL -						203,990.				203,990.	141,096.	19,714.	19,714.	160,810.
3	EQUIPMENT	01/01/80	SL	10.00		HY16	7,142.				7,142.	7,142.		0.	7,142.
4	TOOLS	01/01/80	SL	10.00		HY16	1,061.				1,061.	1,061.		0.	1,061.
7	(D)LAWN MOWER	04/01/81	SL	10.00		HY16	155.				155.	155.		0.	155.
11	(D)LAWN MOWER	01/01/83	SL	10.00		HY16	200.				200.	200.		0.	200.
12	(D)WEEDEATER	01/01/83	SL	10.00		HY16	176.				176.	176.		0.	176.

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
17	EQUIPMENT-MACHINERY	01/01/86	SL	10.00		HY16	2,102.				2,102.	2,102.		0.	2,102.
23	TOOL BOXES & RACKS	06/01/87	SL	5.00		HY16	572.				572.	572.		0.	572.
26	RADIOS	03/01/88	SL	10.00		HY16	10,398.				10,398.	10,398.		0.	10,398.
35	TRAILOR	05/01/89	SL	10.00		HY16	808.				808.	808.		0.	808.
42	PIPE RACKS	03/01/90	SL	10.00		HY16	750.				750.	750.		0.	750.
46	RADIOS	06/01/90	SL	10.00		HY16	4,208.				4,208.	4,208.		0.	4,208.
57	RADIO & SPEAKERS	12/01/92	SL	10.00		HY16	738.				738.	738.		0.	738.
59	PORTABLE HT90	06/01/92	SL	10.00		HY16	1,097.				1,097.	1,097.		0.	1,097.
65	5 X 10 TRAILER	02/01/93	SL	5.00		HY16	626.				626.	626.		0.	626.
66	PORTABLE RADIO	02/01/93	SL	10.00		HY16	1,200.				1,200.	1,200.		0.	1,200.
67	RADIO & MICROPHONES	09/01/93	SL	10.00		HY16	861.				861.	861.		0.	861.
68	PORTABLE RADIO	10/01/93	SL	10.00		HY16	582.				582.	582.		0.	582.
69	RADIO & SPEAKER	12/01/93	SL	10.00		HY16	671.				671.	671.		0.	671.
70	TOOLS	07/01/93	SL	5.00		HY16	567.				567.	567.		0.	567.
71	FIRE-KING CAB & SURV.BOX	04/01/93	SL	10.00		HY16	3,400.				3,400.	3,400.		0.	3,400.
77	TRAILER	09/13/94	SL	10.00		HY16	665.				665.	665.		0.	665.
81	PORTABLE RADIO	08/05/94	SL	10.00		HY16	541.				541.	541.		0.	541.
83	RACKS & HITCH	08/04/95	SL	5.00		HY16	726.				726.	726.		0.	726.

2007 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
89	MOWER	09/09/98	SL	10.00		HY16	1,799.				1,799.	1,500.		180.	1,680.
110	JOHN DEERE TRACTOR	10/08/03	SL	10.00		HY16	16,476.				16,476.	5,356.		1,648.	7,004.
128	EXMARK 46" MOWER	03/07/07	SL	5.00		HY16	5,389.				5,389.			898.	898.
	* OTHER TOTAL OTHER						62,910.				62,910.	46,102.		2,726.	48,297.
	* OTHER TOTAL -						62,910.				62,910.	46,102.		2,726.	48,297.
	* GRAND TOTAL OTHER DEPRECIATION						13986733.				13986733.	8,161,114.		262,414.	3,387,301.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						13874599.		0.	0.	13874599.	8,161,114.			3,382,988.
	ACQUISITIONS						112,134.		0.	0.	112,134.	0.			4,313.
	DISPOSITIONS						36,227.		0.	0.	36,227.	36,227.			0.
	ENDING BALANCE						13950506.		0.	0.	13950506.	8,124,887.			3,387,301.

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

(D) - Asset disposed



I affirm that the information provided regarding question number 3, is Green-Taylor proposing any pro forma adjustments, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature *Roger Moss* Date 10-7-09  
Print Name Roger Moss



# GREEN-TAYLOR WATER DISTRICT

P.O. Box 168  
250 Industrial Park Road  
Greensburg, KY 42743-0168  
TTY 1-800-648-6956 or 711

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Phone (270)932-4947 (270)932-7995 1-800-972-9347  
Fax (270)932-7036

October 1, 2009

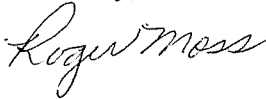
Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
PO Box 615  
Frankfort, KY 40602

Re: Green-Taylor Water District  
Application for Rate Increase  
Case No. 2009-00032

Dear Mr. Derouen:

Please be advised that the Green-Taylor Water District is not proposing any pro forma adjustments.

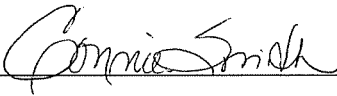
Sincerely,



Roger Moss  
Manager



I affirm that the information provided regarding question number 4, reconciled differences in amounts on the Income Statement Summary Current YTD and Comparative YTD for 12/01/08-12/31/08 as filed with the Comparative Operating Statement in the 2008 Annual Report, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature  Date 10/7/09  
Print Name Connie Smith

**Book Asset Detail 1/01/08 - 12/31/08**

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: BUILDING</b>											
28	OFFICE BUILDING	7/01/88	99,397.00	0.00	0.00	39,666.00	1,987.94	41,653.94	57,743.06	S/L	50.0
34	BLACKTOP	5/01/89	2,370.00	0.00	0.00	2,370.00	0.00	2,370.00	0.00	S/L	15.0
35	OFFICE BUILDING	7/01/89	19,502.00	0.00	0.00	7,215.00	390.04	7,605.04	11,896.96	S/L	50.0
41	LANDSCAPING	4/01/90	886.00	0.00	0.00	886.00	0.00	886.00	0.00	S/L	15.0
43	MEETING ROOM	6/01/90	5,450.00	0.00	0.00	1,917.00	109.00	2,026.00	3,424.00	S/L	50.0
45	IMPROVEMENTS- OFFICE BLDG	1/01/91	1,092.00	0.00	0.00	373.00	21.84	394.84	697.16	S/L	50.0
105	STOR MORE BUILDINGS	1/03/03	2,000.00	0.00	0.00	500.00	100.00	600.00	1,400.00	S/L	20.0
107	HEATING & AIR SYSTEM	10/14/04	9,100.00	0.00	0.00	2,958.00	910.00	3,868.00	5,232.00	S/L	10.0
	<b>BUILDING</b>		<b>139,797.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>55,885.00</b>	<b>3,518.82</b>	<b>59,403.82</b>	<b>80,393.18</b>		

<b>Group: EQUIPMENT</b>											
3	EQUIPMENT	1/01/80	7,142.00	0.00	0.00	7,142.00	0.00	7,142.00	0.00	S/L	10.0
4	TOOLS	1/01/80	1,061.00	0.00	0.00	1,061.00	0.00	1,061.00	0.00	S/L	10.0
16	EQUIPMENT-MACHINERY	1/01/86	2,102.00	0.00	0.00	2,102.00	0.00	2,102.00	0.00	S/L	10.0
22	TOOL BOXES & RACKS	6/01/87	572.00	0.00	0.00	572.00	0.00	572.00	0.00	S/L	5.0
33	TRAILOR	5/01/89	808.00	0.00	0.00	808.00	0.00	808.00	0.00	S/L	10.0
40	PIPE RACKS	3/01/90	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	10.0
44	RADIOS	6/01/90	4,208.00	0.00	0.00	4,208.00	0.00	4,208.00	0.00	S/L	10.0
53	RADIO & SPEAKERS	12/01/92	738.00	0.00	0.00	738.00	0.00	738.00	0.00	S/L	10.0
54	PORTABLE HT90	6/01/92	1,097.00	0.00	0.00	1,097.00	0.00	1,097.00	0.00	S/L	10.0
59	5 X 10 TRAILER	2/01/93	626.00	0.00	0.00	626.00	0.00	626.00	0.00	S/L	5.0
60	PORTABLE RADIO	2/01/93	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00	S/L	10.0
61	RADIO & MICROPHONES	9/01/93	861.00	0.00	0.00	861.00	0.00	861.00	0.00	S/L	10.0
62	PORTABLE RADIO	10/01/93	582.00	0.00	0.00	582.00	0.00	582.00	0.00	S/L	10.0
63	RADIO & SPEAKER	12/01/93	671.00	0.00	0.00	671.00	0.00	671.00	0.00	S/L	5.0
64	TOOLS	7/01/93	567.00	0.00	0.00	567.00	0.00	567.00	0.00	S/L	10.0
65	FIRE-KING CAB & SURV.BOX	4/01/93	3,400.00	0.00	0.00	3,400.00	0.00	3,400.00	0.00	S/L	10.0
70	TRAILER	9/13/94	665.00	0.00	0.00	665.00	0.00	665.00	0.00	S/L	10.0
74	PORTABLE RADIO	8/05/94	541.00	0.00	0.00	541.00	0.00	541.00	0.00	S/L	10.0
76	RACKS & HITCH	8/04/95	726.00	0.00	0.00	726.00	0.00	726.00	0.00	S/L	5.0
81	MOWER	9/09/98	1,799.00	0.00	0.00	1,680.00	119.00	1,799.00	0.00	S/L	10.0
99	JOHN DEERE TRACTOR	10/08/03	16,476.00	0.00	0.00	7,004.00	1,647.60	8,651.60	7,824.40	S/L	10.0
116	EXMARK 46 MOWER	3/07/07	5,389.00	0.00	0.00	898.00	1,077.80	1,975.80	3,413.20	S/L	5.0
	<b>EQUIPMENT</b>		<b>51,981.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>37,899.00</b>	<b>2,844.40</b>	<b>40,743.40</b>	<b>11,237.60</b>		

<b>Group: LAND</b>											
1	LAND	1/01/80	3,301.00	0.00	0.00	0.00	0.00	0.00	3,301.00	Land	0.0
24	LAND	1/01/88	9,000.00	0.00	0.00	0.00	0.00	0.00	9,000.00	Land	0.0
25	RADIOS	3/01/88	10,398.00	0.00	0.00	10,398.00	0.00	10,398.00	0.00	S/L	10.0
57	LAND	5/01/92	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	Land	0.0
73	LAND	1/01/94	500.00	0.00	0.00	0.00	0.00	0.00	500.00	Land	0.0
113	LAND - BLACK GNAT - TANK SI	9/19/06	21,519.00	0.00	0.00	0.00	0.00	0.00	21,519.00	Land	0.0
	<b>LAND</b>		<b>49,218.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>10,398.00</b>	<b>0.00</b>	<b>10,398.00</b>	<b>38,820.00</b>		

**Book Asset Detail 1/01/08 - 12/31/08**

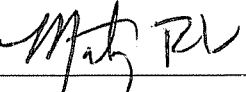
Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: OFFICE EQUIPMENT</b>											
5	OFFICE FF&E	1/01/80	396.00	0.00	0.00	396.00	0.00	396.00	0.00	S/L	10.0
8	OFFICE EQUIPMENT	1/01/82	575.00	0.00	0.00	575.00	0.00	575.00	0.00	S/L	10.0
14	TYPEWRITER	1/01/86	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	10.0
20	OFFICE COUNTER	2/01/87	360.00	0.00	0.00	360.00	0.00	360.00	0.00	S/L	10.0
27	OFFICE FURNITURE	12/01/88	731.00	0.00	0.00	731.00	0.00	731.00	0.00	S/L	10.0
31	TABLE & CHAIRS	1/01/89	2,619.00	0.00	0.00	2,619.00	0.00	2,619.00	0.00	S/L	10.0
32	FILE CABINET	6/01/89	200.00	0.00	0.00	200.00	0.00	200.00	0.00	S/L	10.0
39	COMPUTER CABINET	11/01/90	450.00	0.00	0.00	450.00	0.00	450.00	0.00	S/L	10.0
50	CAMCORDER, T.V. & RECORDER	1/01/91	2,184.00	0.00	0.00	2,184.00	2.00	2,184.00	0.00	S/L	10.0
75	BOOKCASE	3/31/94	360.00	0.00	0.00	360.00	0.00	360.00	0.00	S/L	10.0
82	COMPUTER	11/17/98	9,972.00	0.00	0.00	9,972.00	0.00	9,972.00	0.00	S/L	5.0
85	Printer & bar code software	12/28/01	2,464.00	0.00	0.00	2,464.00	0.00	2,464.00	0.00	S/L	5.0
96	software	1/08/02	648.00	0.00	0.00	648.00	0.00	648.00	0.00	S/L	3.0
97	oki printer	1/08/02	1,498.00	0.00	0.00	1,498.00	0.00	1,498.00	0.00	S/L	5.0
98	computer	5/10/02	668.00	0.00	0.00	668.00	0.00	668.00	0.00	S/L	5.0
101	COMPUTER SYSTEM	4/18/03	12,079.00	0.00	0.00	11,275.00	804.00	12,079.00	0.00	S/L	5.0
102	DESKTOP FOLDER	7/31/03	250.00	0.00	0.00	110.00	25.00	135.00	115.00	S/L	10.0
103	PHONE AT&T 2.4GHZ 2 LINE	8/25/03	200.00	0.00	0.00	173.00	27.00	200.00	0.00	S/L	5.0
104	XEROX	8/25/03	3,890.00	0.00	0.00	1,686.00	389.00	2,075.00	1,815.00	S/L	10.0
112	REFRIGERATOR	2/25/05	550.00	0.00	0.00	223.00	78.57	301.57	248.43	S/L	7.0
114	COMPUTER UPGRADE	11/17/06	3,993.00	0.00	0.00	866.00	798.60	1,664.60	2,328.40	S/L	5.0
115	LAPTOP	9/17/06	2,197.00	0.00	0.00	549.00	439.40	988.40	1,208.60	S/L	5.0
	<b>OFFICE EQUIPMENT</b>		<b>46,534.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>38,255.00</b>	<b>2,563.57</b>	<b>40,818.57</b>	<b>5,715.43</b>		
<b>Group: TRANSPORTATION EQUIPMENT</b>											
15	TRANSPORTATION EQUIPMENT	1/01/86	1,309.00	0.00	0.00	1,309.00	0.00	1,309.00	0.00	S/L	10.0
86	2001 dodge 1/2 ton	2/08/01	15,449.00	0.00	0.00	15,449.00	0.00	15,449.00	0.00	S/L	5.0
90	BORING MACHINE	9/24/01	6,947.00	0.00	0.00	4,344.00	694.70	5,038.70	1,908.30	S/L	10.0
91	DUMP TRUCK	9/18/01	33,333.00	0.00	0.00	33,333.00	0.00	33,333.00	0.00	S/L	5.0
92	TRAILER	9/24/01	7,300.00	0.00	0.00	4,563.00	730.00	5,293.00	2,007.00	S/L	10.0
93	BACKHOE	10/05/01	51,500.00	0.00	0.00	32,188.00	5,150.00	37,338.00	14,162.00	S/L	10.0
94	2002 Chevy 2500	5/31/02	19,880.00	0.00	0.00	19,880.00	0.00	19,880.00	0.00	S/L	5.0
95	2002 Chevy 2500	5/31/02	18,632.00	0.00	0.00	18,632.00	0.00	18,632.00	0.00	S/L	5.0
100	2003 HD 3/4 AWD TRUCK 14126+	9/17/03	15,468.00	0.00	0.00	13,082.00	2,386.00	15,468.00	0.00	S/L	5.0
110	2004 CHEVY TRUCK	1/04/05	19,336.00	0.00	0.00	11,601.00	3,867.20	15,468.20	3,867.80	S/L	5.0
111	2004 CHEVY TRUCK	10/26/05	14,836.00	0.00	0.00	6,429.00	2,967.20	9,396.20	5,439.80	S/L	5.0
	<b>TRANSPORTATION EQUIPMENT</b>		<b>203,990.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>160,810.00</b>	<b>15,795.10</b>	<b>176,605.10</b>	<b>27,384.90</b>		
<b>Group: UTILITY PLANT</b>											
2	UTILITY PLANT AND INSTALLA	1/01/80	438,883.00	0.00	0.00	285,924.00	6,649.74	292,573.74	146,309.26	S/L	66.0
6	UTILITY PLANT	1/01/80	1,711,374.00	0.00	0.00	700,108.00	25,929.91	726,037.91	985,336.09	S/L	66.0
13	REPLACEMENT OF CREEK CRO	1/01/84	7,901.00	0.00	0.00	2,876.00	119.71	2,995.71	4,905.29	S/L	66.0
21	UTILITY PLANT	6/01/87	1,951,311.00	0.00	0.00	606,145.00	29,565.32	635,710.32	1,315,600.68	S/L	66.0
23	TANK SITE	6/01/87	10,400.00	0.00	0.00	0.00	0.00	0.00	10,400.00	Land	0.0
26	UTILITY PLANT	7/01/88	177,983.00	0.00	0.00	52,348.00	2,696.71	55,044.71	122,938.29	S/L	66.0
29	UTILITY PLANT	7/01/89	548,440.00	0.00	0.00	155,054.00	8,309.70	163,363.70	385,076.30	S/L	66.0

**Book Asset Detail 1/01/08 - 12/31/08**

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
<b>Group: UTILITY PLANT (continued)</b>											
36	UTILITY PLANT	7/01/90	958,460.00	0.00	0.00	254,136.00	14,522.12	268,658.12	689,801.88	S/L	66.0
37	TANK	3/01/90	2,500.00	0.00	0.00	3,500.00	0.00	2,500.00	0.00	S/L	10.0
38	FENCE	6/01/90	3,398.00	0.00	0.00	3,996.00	0.00	3,398.00	0.00	S/L	15.0
42	TELEMETRY BLDGS	5/01/90	24,034.00	0.00	0.00	8,496.00	480.68	8,976.68	15,057.32	S/L	50.0
48	UTILITY PLANT	7/01/91	374,287.00	0.00	0.00	93,460.00	5,671.02	99,131.02	275,155.98	S/L	66.0
49	TELEMETRY BLDG	2/01/91	3,428.00	0.00	0.00	1,165.00	68.56	1,233.56	2,194.44	S/L	50.0
51	CHLORINATION BLDG	2/01/91	4,010.00	0.00	0.00	1,354.00	80.20	1,434.20	2,575.80	S/L	50.0
52	Z TANKS	5/01/91	1,532.00	0.00	0.00	1,532.00	0.00	1,532.00	0.00	S/L	10.0
58	UTILITY PLANT	7/01/92	67,014.00	0.00	0.00	15,734.00	1,015.36	16,749.36	50,264.64	S/L	66.0
67	UTILITY PLANT	12/01/93	342,546.00	0.00	0.00	73,093.00	5,190.09	78,283.09	264,262.91	S/L	66.0
68	UTILITY PLANT	12/01/93	9,637.00	0.00	0.00	2,056.00	146.02	2,202.02	7,434.98	S/L	66.0
69	UTILITY PLANT	12/01/93	264,550.00	0.00	0.00	56,447.00	4,008.33	60,455.33	204,094.67	S/L	66.0
71	UTILITY PLANT	8/01/94	791,501.00	0.00	0.00	160,894.00	11,992.44	172,886.44	618,614.56	S/L	66.0
77	UTILITY PLANT	10/31/95	441,273.00	0.00	0.00	81,346.00	6,685.95	88,031.95	353,241.05	S/L	66.0
78	UTILITY PLANT	7/01/95	1,259,413.00	0.00	0.00	227,457.00	19,082.02	246,539.02	1,012,873.98	S/L	66.0
79	UTILITY PLANT	1/01/80	29,882.00	0.00	0.00	12,227.00	452.76	12,679.76	17,202.24	S/L	66.0
80	UTILITY PLANT	7/03/97	22,802.00	0.00	0.00	3,623.00	345.48	3,968.48	18,833.52	S/L	66.0
83	PUMP STATION IN C-VILLE	10/12/00	171,150.00	0.00	0.00	18,799.00	2,593.18	21,392.18	149,757.82	S/L	66.0
84	HWY 210 PROJECT 40,288 FT W/	4/01/00	579,080.00	0.00	0.00	67,998.00	8,773.94	76,771.94	502,308.06	S/L	66.0
87	METERS, YOKES, BOXES	7/01/01	17,353.00	0.00	0.00	5,642.00	867.65	6,509.65	10,843.35	S/L	20.0
88	C-VILLE PUMP STATION	8/02/01	47,665.00	0.00	0.00	4,633.00	722.20	5,355.20	42,309.80	S/L	66.0
89	PUMP STATION UPGRADES	8/02/01	10,984.00	0.00	0.00	1,065.00	166.42	1,231.42	9,752.58	S/L	66.0
106	UTILITY PLANT	12/01/03	437,664.00	0.00	0.00	26,524.00	6,631.27	33,155.27	404,508.73	S/L	66.0
109	PHASE 4 - MAC PITTMAN PUMF	12/01/05	600,175.00	0.00	0.00	31,258.00	15,004.38	46,262.38	553,912.62	S/L	40.0
108	PHASE 3	8/05/05	2,041,611.00	0.00	0.00	123,347.00	51,040.28	174,387.28	1,867,223.72	S/L	40.0
117	TELEMETRY SYSTEM	8/28/07	76,058.00	0.00	0.00	2,535.00	7,605.80	10,140.80	65,917.20	S/L	10.0
118	COMPUTERS - TELEMETRY SY;	8/30/07	8,298.00	0.00	0.00	553.00	1,659.60	2,212.60	6,085.40	S/L	5.0
119	CREEK CROSSING - TODD PERK	6/15/07	22,389.00	0.00	0.00	327.00	559.73	886.73	21,502.27	S/L	40.0
<b>UTILITY PLANT</b>			<b>13,458,986.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>3,084,054.00</b>	<b>238,636.57</b>	<b>3,322,690.57</b>	<b>10,136,295.43</b>		
<b>Grand Total</b>			<b>13,950,506.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>3,387,301.00</b>	<b>263,358.46</b>	<b>3,650,659.46</b>	<b>10,299,846.54</b>		



I affirm that the information provided regarding question number 5, calculation of Green-Taylor's proposed revenue requirement, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature  Date 10-7-09  
Print Name Monty Rhody





October 1, 2009

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
PO Box 615  
Frankfort, KY 40602

Re: Green-Taylor Water District  
Application for Rate Increase  
Case No. 2009-00032

Dear Mr. Derouen:

The proposed revenue requirement was calculated by subtracting the amount of the desired end of year Income (Loss) Before Capital Contributions by the 2008 Income (Loss) Before Capital Contributions. The formula is as follows:

$\$150,000.00$  (approximate desired amount) –  $\$168,604.00$  (existing amount) =  $\$318,604$   
(proposed increase in revenue)

The actual estimated increase in revenue is approximately \$300,000.

Sincerely,  
**CANN-TECH, LLC**

Monty Rhody, P.E.  
Project Manager



I affirm that the information provided regarding question number 6, breakdown of the expenses included in the line titled Operational on Green-Taylor's Statement of Revenues, expenses and Changes in Net Assets, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09  
Print Name Connie Smith

Client: **GTWD - Green-Taylor Water District**  
 Engagemet: **2008 - Green-Taylor Water District**  
 Period Ending: **12/31/2008**  
 Trial Balance: **TB. - GTWD**  
 Workpaper: **Detail of Operational Expenses**

Account	Description	FINAL
		<b>12/31/2008</b>
<b>Group : [7350]</b>	<b>Operational</b>	
<b>Subgroup : None</b>		
00802-0000	TRANSMISSION & DISTRIBUTION	66.00
00802-3455	PLANT & MISC. - POWER OPER. EQUIP - GEN. PLANT	405.99
00802-3465	OTHER PLANT & MISC EQUIP - COMMUNI. - OPERATING	0.00
00803-6105	PURCHASED WATER	705,139.50
00804-6155	PURCHASED POWER - T & D EXPENSE - OPERATION	72,908.31
00804-6518	PURCHASED POWER - ADMIN & GEN EXPENSES	3,276.47
00804-6755	MISC. EXPENSE - T & D EXP - GEN OPERATION	0.00
00804-6756	MISC. EXPENSE - T & D EXP. - MAINTENANCE	75.00
00804-6758	MISC. EXPENSE - ADMIN & GEN EXPENSE	12,800.95
00805-0000	Accounting Labor	0.00
00806-3110	PUMPING EXPENSE - PUMPING EQUIPMENT	0.00
00806-3304	PUMPING EXPENSE - TANKS - T & D PLANT	0.00
00811-6505	TRANSPORTATION EXP - T & D EXP - OPERATION	39,711.05
00811-6508	TRANSPORTATION EXP-ADMIN & GEN EXP	0.00
00813-6565	VEHICLE INSURANCE - T & D EXP. - OPERATION	2,059.23
00813-6566	VEHICLE INSURANCE - T & D EXP. - MAINTENANCE	2,059.23
00813-6567	VEHICLE INSURANCE - T & D EXP. - CUST. ACCTS	2,059.23
00813-6575	INSURANCE - GEN. LIAB - T & D EXP. - OERATION	5,574.98
00813-6578	INSURANCE - GEN LIAB. - ADMIN & GEN EXP	4,568.13
00813-6585	INSURANCE - WORK. COMP. - T & D EXP. - OPERATION	2,574.49
00813-6586	INSURANCE - WORK. COMP. - T & D EXP. - MAINTENANCE	2,574.49
00813-6587	INSURANCE - WORK. COMP. - CUST. ACCTS. EXP	2,839.39
00813-6588	INSURACNE - WORK. COMP. - ADMIN & GEN EXP.	362.81
00813-6590	INSURANCE - OTHER	6,207.41
00817-4084	OTHER TAXES & LICENSES	0.00
00818-6205	POSTAGE - T&D EXP.-OPERATIONS	189.00
00818-6206	POSTAGE - T&D EXP.-MAINTENANCE	30.22
00818-6208	POSTAGE - ADMIN & GEN EXPENSE	15,734.47
00819-0000	Water Analysis	0.00
00820	Uniforms	0.00
00820-6750	MISCELLANEOUS EXPENSE	4,584.22
00822-6205	UNIFORMS - T & D EXP. - OPERATIONS	1,330.43
00822-6206	UNIFORMS - T & D EXP - MAINTENANCE	1,400.17
00822-6207	UNIFORMS - CUSTOMER ACCTS. EXPENSE	1,134.50
00822-6208	UNIFORMS - ADMIN & GEN EXPENSE	3,586.24
00823-4081	UTILITY REGULATORY ASSESSMENT FEES - PSC	3,146.16
00824-4268	MISC. EXPENSES - MISC. NONUTILITY - PENALTIES	195.71
00824-6758	MISC. EXPENSE - ADMIN & GEN EXP - BANK S/C	484.00
00827-6707	BAD DEBT EXPENSE	25,733.65
00830-6608	ADVERTISING EXPENSE - ADMIN & GEN. EXP	110.39
00831-6750	MISC. EXPENSE - CONTINUING EDUCATION	1,355.83

Client: **GTWD - Green-Taylor Water District**  
Engagement: **2008 - Green-Taylor Water District**  
Period Ending: **12/31/2008**  
Trial Balance: **TB. - GTWD**  
Workpaper: **Detail of Operational Expenses**

<b>Account</b>	<b>Description</b>	<b>FINAL</b>
		<b>12/31/2008</b>
<b>Subtotal : None</b>		<b>924,277.65</b>
<b>Total [7350] Operational</b>		<b>924,277.65</b>
	<b>Sum of Account Groups</b>	<b>924,277.65</b>
	<b>Net (Income) Loss</b>	<b>(514,755.47)</b>



I affirm that the information provided regarding question number 7, each employees current position, salary, length of service, regular weekly hours worked, test-period pay rates and current pay rates, expenses and Changes in Net Assets, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signiture Connie Smith Date 10/7/09  
Print Name Connie Smith

## Employee List 2009

<u>Employee Name</u>	<u>Current Position</u>	<u>Salary</u>	<u>Length of Service</u>	<u>Regular Weekly Hours Worked</u>	<u>2007 Pay Rate</u>	<u>2008 Pay Rate</u>	<u>Current Pay Rate</u>
Coffey, Jeremy B.	Operator		6 years	40 hours	\$12.60	\$13.20	\$13.70
Glasscoe, Connie Jo	Bookkeeper		5 years	40 hours	\$10.10	\$10.70	\$11.20
Harmon, Dewayne	Operator		19 years	40 hours	\$14.17	\$14.77	\$15.27
Houk, Larry E.	Operator		14 years	40 hours	\$14.17	\$14.77	\$15.27
Hudgins, Mitchell	Commissioner	\$300.00	9 years				
Hughes, Jeff B.	Operator		18 years	40 hours	\$14.17	\$14.77	\$15.27
Kessler, Harry	Commissioner	\$300.00	7 years				
Larimore, Mary Ann Clark-	Bookkeeper		16 years	40 hours	\$11.89	\$12.49	\$12.99
Lowe, Robin J.	Bookkeeper		4 years	40 hours	\$9.60	\$10.20	\$10.70
Mardis, Terry	Commissioner	\$300.00	24 years				
Moss, Roger D.	General Manager	\$2,193.85	7 years	40 hours	\$25.96	\$26.92	\$27.42
Netherland, William M.	Commissioner	\$300.00	27 years				
Smith, Connie A.	Office Manager	\$1,184.12	23 years	40 hours	\$13.70	\$14.30	\$14.80
Ward, Joyce W.	Commissioner	\$300.00	7 years				
Wright, Marcus W.	Operator		16 years	40 hours	\$14.17	\$14.77	\$15.27





I affirm that the information provided regarding question number 8, each employee's benefits, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09

Print Name Connie Smith

### **Employee Benefits**

<u>Employee Name</u>	<u>Retirement</u>	<u>Insurance</u>	<u>Uniforms &amp; Boots</u>	<u>Transportation</u>
Coffey, Jeremy B.	yes	single plan	yes	yes
Glasscoe, Connie Jo	yes	family plan	no	no
Harmon, Dewayne	yes	family plan	yes	yes
Houk, Larry E.	yes	family plan	yes	yes
Hudgins, Mitchell	no	no	no	no
Hughes, Jeff B.	yes	family plan	yes	yes
Kessler, Harry	no	no	no	no
Larimore, Mary Ann Clark-	yes	family plan	no	no
Lowe, Robin J.	yes	family plan	no	no
Mardis, Terry	no	no	no	no
Moss, Roger D.	yes	family plan	yes	yes
Netherland, William M.	no	no	no	no
Smith, Connie A.	yes	family plan	no	no
Ward, Joyce W.	no	no	no	no
Wright, Marcus W.	yes	family plan	yes	yes

**See excerpts from Personnel Policies and Procedures, adopted April 2007.**

# GREEN-TAYLOR WATER DISTRICT

P.O. BOX 168/250 INDUSTRIAL RD.

GREENSBURG, KY 42743

## EMPLOYEE BENEFITS

### INSURANCE

Health Insurance Benefits will be furnished through Green-Taylor Water District.

G.T.W.D. will pay 100% for Single Plan  
80% for Family Plan

### SICK DAYS

Each full-time employee is entitled to 6 paid sick days per year. These can be carried over to the next year, but must be taken by the end of the second year.

Over 6 sick days per year must be accompanied by a Doctor's statement. No pay over six unless accumulated from previous year.

Any employee not having any personal days left but vacation time left may convert one week of vacation time into personal days (5 days/ one week).

### VACATION

First year = 1 week paid vacation  
Second year = 2 weeks paid vacation  
Fifth year = 3 weeks paid vacation  
Fifteen years = 4 weeks paid vacation

Vacation must be taken at least one week at a time with the exception of one week which was defined earlier and cannot be carried over to the next year, but can be paid for any left over vacation at the end of the year. If holiday falls during the week of your vacation you are entitled to the number of days being observed as a holiday by the Green-Taylor Water District.

### DEATH

Grandparents of Employee or Spouse 2 days leave

Parents or Brothers or Sisters of Employee or Spouse 3 days leave

Employee Spouse, or child 5 days leave

E. Periodic Review:

1. Periodically, the General Manager may:
  - a. Compare the salary rates, compensation policies, and the personnel developments of the GTWD with those of other employers in the labor market area (which may vary, depending upon the position); and
  - b. Analyze fluctuations in the cost of living.
2. Upon the basis of the comparison, analysis and examination, the General Manager may recommend any necessary changes for approval by the Board.

**PART V: BENEFITS**

A. Holidays:

1. The GTWD observes the following holidays:
  - a. New Year's Day
  - b. Martin Luther King, Jr. Birthday
  - c. Good Friday
  - d. Memorial Day
  - e. Independence Day
  - f. Labor Day
  - g. Thanksgiving Day
  - h. Christmas Eve
  - i. Christmas Day
  - j. Days may be added or deleted as designated by the Board.
2. All employees occupying full-time established positions shall receive time off at the regular rate of pay for each holiday.
3. Employees who work on a holiday shall be compensated for actual hours worked at the regular rate of pay in addition to holiday pay.
4. This Holiday schedule is subject to change in accordance with any further guidelines which may be established by the Board.

B. Vacation (Annual Leave):

1. All employees occupying full-time established positions shall be granted annual leave at full pay at the current salary rate as follows:

First year	= One week paid vacation
Second year	= Two weeks paid vacation
Fifth year	= Three weeks paid vacation
Fifteenth year	= Four weeks paid vacation

2. Vacation leave shall be awarded at the beginning of each calendar year and shall be taken in intervals of no less than one week.

3. Requests for vacation leave must be submitted to the General Manager no later than \_\_\_\_ days before the vacation time is proposed. Conflict of days shall be settled within each department according to seniority with the GTWD, and the needs of the department.

4. Requests for changes in vacation leave, or the reporting of an illness or event that would prevent the employee from working, should be directed to the General Manager; the General Manager may approve or disapprove the request, depending upon the needs of the department.

5. Compensation for vacation leave in lieu of time off shall not be granted.

6. Employees shall not be compensated for vacation leave at any time the employee is receiving payment for a holiday.

7. The General Manager shall insure that accurate records are kept for vacation leave allowance, vacation leave taken, and the current accrued leave for each employee; vacation leave taken shall be limited to the current amount earned.

8. Additional vacation hours earned, as written above, shall be awarded during the year after the employee's date of hire.

C. Sick Leave:

1. All employees occupying full-time established positions shall accrue six (6) days per calendar year sick leave. These days may be carried over to the next year but must be taken by the end of the second year. In no event shall an employee have more than twelve (12) sick days accrued.

2. Over six (6) sick days per year must be accompanied by a Doctor's statement.

3. Any employee not having any personal days left but having vacation time left may convert one week of vacation time into sick days (5 days = one week).

4. When an employee takes sick leave, the General Manager shall be informed of the fact and the reasons thereof as soon as possible. Failure to notify the General Manager by the scheduled time to report to work on the first day absent may be cause to disallow the

use of sick leave credit during the period of absence; in addition, failure to notify the General Manager may be cause for disciplinary action.

5. Unless approved by the General Manager, absence for a part of a day that is chargeable to sick leave shall be charged proportionately in an amount not smaller than two hours.

6. Any employee fraudulently taking sick leave may be subject to the GTWD's disciplinary policy.

7. The General Manager shall insure that accurate records are kept for sick leave allowance, sick leave taken, and accrued sick leave for each employee.

E. Family and Medical Leave:

1. GTWD employees who have completed one year of service and who worked a minimum of 1250 hours during the preceding twelve months shall be allowed up to twelve weeks of leave time during a twelve month period for the following reasons:

a. For the employee to deal with personal serious medical condition that prevents performance of assigned duties.

b. For birth or adoption.

c. In order to care for a spouse, child or parent with a serious condition.

2. The following conditions shall apply:

a. While on family and medical leave due to personal illness, an employee shall use accrued sick leave, and the remaining time shall be leave without pay; while on leave for other qualifying events (see 1.b. and c. above), an employee shall use accrued annual leave, and the remaining time shall be leave without pay.

b. The employee shall be allowed to return to the same position or an equivalent position with equivalent benefits and pay, provided the employee is capable of performing required duties of the position upon returning from family and medical leave.

c. Accrued benefits shall not be forfeited; however, the employee shall not accrue benefits or longevity during the time on leave without pay status.

d. GTWD will pay the costs for health insurance costs during the leave period; in the event the employee does not return to work following family and medical leave, GTWD shall be reimbursed for all insurance costs incurred during leave without pay status.

3. For continuing medical conditions, the employee is entitled to the twelve work week leave in each year of employment (the employee's first day of absence shall be considered the beginning of the year of employment for family and medical leave purposes); for birth or adoption, the leave option expires one year after the event.

4. A serious medical condition is defined as an illness, injury or impairment, physical or mental condition that involves inpatient care in a hospital, hospice or residential medical care facility or requires continuing medical treatment.

F. Bereavement (Funeral) Leave:

1. The GTWD will grant time off without loss of pay on the occasion of death of the employees immediate family, step-family, or the death of another employee as below:

a. Not in excess of five days off at the time of death of husband, wife, or child of a permanent full-time employee.

b. Not in excess of three days off at the time of death of a mother, father, brother, sister, of a permanent full-time employee or spouse.

c. Not in excess of two days off at the time of death of a grandparent of a permanent full-time employee or spouse.

2. The employee shall receive time off with pay only if he actually attends the funeral.

G. Special Leave:

1. The General Manager may authorize special leave with or without pay until the Board reviews the leave requirements by either the employer or the employee.

2. The Board may authorize special leave with or without pay for employees in established positions for any period or periods for purposes that are deemed beneficial to the GTWD.

H. Leave Without Pay:

1. Employees desiring leave without pay must forward a written request to the General Manager. In order for the employee to be on leave without pay status, the General Manager must approve the request in writing. Leave without pay may be granted by the General Manager only when it will not adversely affect the interests of the GTWD.



2. Failure of an employee to return to work at the expiration of approved leave shall be considered as absent without leave and grounds for disciplinary action.

3. An employee granted leave without pay who wishes to return to work before the leave period has expired shall provide written notification to the General Manager two weeks in advance of the date desired to return to work. The employee may be permitted to return to work at the discretion of the General Manager.

4. While on leave without pay, sick leave and vacation leave shall not be earned. In addition, the employee shall be responsible for all insurance costs, payable to the GTWD on or before the 10th of each month, during the period of absence.

5. While on authorized leave without pay, any employee who obtains employment elsewhere, either full-time or part-time, shall notify the General Manager in writing within three days of accepting such employment.

6. Upon returning to work following leave without pay, an employee shall be assigned to the same class or equivalent class occupied at the time the period of absence was approved; however, the employee may be assigned to another Department at the discretion of the General Manager.

I. Absence Without Leave:

1. The absence of an employee from duty, regardless of length of time, that is not authorized by the General Manager shall be deemed as absent without pay and shall be cause for disciplinary action.

2. The General Manager shall be notified of an employee's absence without leave during the first day absent, and shall note the absence on the employee's time card.

3. When an employee is absent from work due to circumstances beyond the employee's control, the General Manager may grant emergency leave. Such leave may be charged to vacation leave or, may be granted on a basis of leave without pay if approved by the General Manager.

J. Military Leave:

1. Any employee occupying a full-time established position with the GTWD who is a member of the National Guard or any reserve component of the Armed Forces of the United States, or of the Reserve Corps of the United States Public Health Service, shall be entitled to military leave for intervals not exceeding fifteen calendar days in any one calendar year for the purpose of attending annual mandatory training, provided a request in

writing for military leave is presented to the General Manager not less than two weeks prior to the beginning of the leave period. Failure to give such notice shall be cause for refusal to pay for such leave.

2. Any eligible employee whose military leave is duly approved shall, if the employee so desires, be compensated the amount equal to the difference between the amount paid to the employee by the United States, exclusive of travel pay and other allowances not considered base pay, providing the regular salary paid by the GTWD is greater than the amount paid by the United States.

3. Any employee may take earned vacation leave during the period of absence and receive compensation for vacation leave. Employees who take vacation leave shall receive no other pay from the GTWD.

4. In the event that an employee occupying a full-time established position leaves the GTWD service for active military duty, the GTWD shall comply with the provisions of federal law upon the employee's application to return to work.

K. Jury Duty:

1. When an employee is required to serve on a jury, the employee shall be compensated by the GTWD at the normal rate of pay.

2. Employees serving on jury duty shall be absent from work only during the times required by the courts.

3. Employees summoned as a plaintiff or a defendant in a proceeding involving or arising from outside employment or personal business shall not be entitled to leave with pay, but may use earned vacation leave while absent.

L. Insurance:

1. Health and Dental Insurance: Effective with the first day of the next month after the date of employment, the GTWD pays:
- a. 100% for single plan; and
  - b. 80% for family plan

of the full health and dental insurance costs for employees occupying full-time established positions who participate in the plan selected by the GTWD. Employees who do not participate in the plan shall not receive compensation or additional benefits in lieu of the insurance.

2. Life and Disability Insurance: GTWD pays the full costs for limited life and disability insurance for employees and their dependents for all employees occupying full-time established positions who participate in the plan selected by GTWD. Employees may purchase additional insurance at their expense.

3. Worker's Compensation Insurance: GTWD pays total costs.

4. Unemployment Insurance: GTWD pays total costs.

M. Retirement:

1. County Employees Retirement System: All qualifying employees (reference CERS guidelines) are required to join the CERS retirement plan. GTWD and participating employees contribute amounts determined by CERS.

2. Social Security: The GTWD and its employees contribute amounts at the rate determined by law.

N. Deferred Compensation Program:

Employees may elect to participate in the GTWD's self-contributing 401(K) Plan (the GTWD does not contribute to this program.)

O. Uniforms:

1. Employees who receive uniforms shall wear the complete uniform at all hours while at work.

2. Employees shall wear neat and clean uniforms; torn or tarnished uniforms shall be replaced.

3. The type and number of uniforms provided shall be determined annually during the budget process.

Uniforms shall be worn only to and from work, and while working on behalf of the GTWD.

## **PART VI: EXPENSE REIMBURSEMENT**

1. No GTWD officer or employee shall receive or be allowed any lump-sum expense allowance or contingency fund for personal or official expenses.

Statutory reference:

See KRS 64.710

2. Travel on behalf of the GTWD for employees or any other person (attorney, accountant, consultant, etc.) shall be authorized by the General Manager. Authorization shall be granted in advance and only for travel on behalf of the GTWD.

a. Travel shall be limited to destinations identified in the request for authorization.

b. Periods of travel shall not exceed the dates/times identified in the



I affirm that the information provided regarding question number 9, each employee's last wage increase and date of increase and the date and percentage of the next anticipated increase, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09  
Print Name Connie Smith

Employee wage increases normally occur in April of each year. In 2007, the General Manager received \$2500, two employees received increases of \$1.00/hour, and everyone else received \$.60/hour increases. In 2008, the General Manager received \$2000 per year, and everyone else received \$.60/hour increases. In 2009, everyone received an increase of \$.50/hour. In view of the past few years, an accurate estimate of future wage increases is not possible. For budgetary purposes, 5% is added. (See attached Minutes of Board Meetings)

MINUTES OF A REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF THE GREEN-TAYLOR WATER DISTRICT, HELD ON APRIL 3, 2007.

A regular meeting of the Board of Commissioners of the Green-Taylor Water District was held at 6:00 P.M. C.S.T., on April 3, 2007, at the District office in Greensburg, Kentucky.

The following people were present:

Commissioners:	Bill Netherland Terry Mardis Mitchell Hudgins Joyce Ward
General Manager:	Roger Moss
Office Manager:	Connie Smith
Recording Secretary:	Mary Ann Clark Larimore
Attorney:	John Henderson

William M. Netherland, Chairman of the Board of Commissioners, presided over the meeting and Mary Ann Clark Larimore, Recording Secretary, recorded the minutes of the meeting.

Bill Netherland called the meeting to order.

Minutes of the previous meeting: Terry made a motion to approve the minutes of the previous meeting. Mitchell seconded the motion.

Audit: Everything is almost complete. Wise Lee and Buckner asked for an extension of 15 days, this was granted by the PSC.

The PSC Inspection will be Tuesday, April 10, 2007.

John Henderson (Returned Checks) John has a letter for the board (enclosed) regarding the returned checks from Jeff Eastham's office. John has tried numerous times to get those checks back from Jeff's office, but has never gotten a satisfactory answer.

Bill will contact Mike Hall about being our attorney for the Returned Checks.

Annual Raises:



Mitchell made a motion to go into executive session pursuant to KRS 61.815. Terry seconded the motion.


Mitchell made a motion to come out of executive session. Terry seconded the motion.

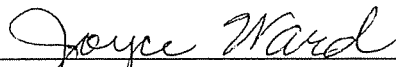
Robin and Mary Ann will receive \$1.00 per hour raise. Roger will receive \$2500.00 per year. Everyone else will receive .60 per hour raise. GTWD will cover the insurance increase. Mitchell made a motion to approve above mentioned raises. Joyce seconded the motion. All in favor.

Terry made a motion to pay bills, Mitchell seconded the motion.

Meeting adjourned.

GREEN-TAYLOR WATER DISTRICT

By:   
Chairman

  
Attested by Sec-Treas.

MINUTES OF A REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF  
THE GREEN-TAYLOR WATER DISTRICT, HELD ON APRIL 1, 2008.

A regular meeting of the Board of Commissioners of the Green-Taylor Water District was held at 6:00 P.M. C.S.T., on April 1, 2008, at the District office in Greensburg, Kentucky.

The following people were present:

Commissioners:	Bill Netherland Terry Mardis Mitchell Hudgins Joyce Ward
General Manager:	Roger Moss
Office Manager:	Connie Smith
Recording Secretary:	Mary Ann Clark Larimore
Attorney:	John Henderson

William M. Netherland, Chairman of the Board of Commissioners, presided over the meeting and Mary Ann Clark Larimore, Recording Secretary, recorded the minutes of the meeting.

Bill Netherland called the meeting to order.

Mitchell made a motion to approve the minutes of the previous meeting. Joyce 2<sup>nd</sup> the motion. All in favor.

New water line extensions in Metcalfe County: Dyre Rd and Jack Sparks Rd

New water line extensions that individuals are putting in: Dude Moran Rd, Oscar Milby Rd, and Josie Pierce Rd

Roger informed the board that due to high gas prices, we will be reading old folks and estimated meters every three months.

Inventory Program: The program will cost \$995.00 and \$95.00 per hour for training. This program will keep track of what is coming in and what is going out. We will be able to have a running total at any time.

Green County Fire Dept. wants to put a radio antennae on the Pierce and Mell Tanks. Terry made a motion to allow them to put the tower up, Mitchell seconded the motion. John Henderson will write up the contract for them to sign.

Cash in the money drawers: Currently each drawer has \$100.00 to operate, we would like to have \$200.00 in each drawer to operate on. Mitchell made a motion to have \$200.00 in each drawer. Terry seconded the motion.

Yearly Raises and Insurance: Mitchell made a motion pursuant to KRS 61.815 to go into executive session. Terry made a motion to come out of executive session.

Mitchell made a motion to give a \$.60 per hour across the board raise. Roger will receive a \$2000. raise, and the insurance will remain the same. Terry seconded the motion. All in favor.

Terry made a motion to adjourn the meeting. Joyce seconded the motion.

Meeting adjourned.

GREEN-TAYLOR WATER DIST.

  
By: Chairman

  
Attested by Sec/Treas

MINUTES OF A REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF  
THE GREEN-TAYLOR WATER DISTRICT, HELD ON APRIL 7, 2009.

A regular meeting of the Board of Commissioners of the Green-Taylor Water District was held at 6:00 P.M. C.S.T., on April 7, 2009, at the District office in Greensburg, Kentucky.

The following people were present:

Commissioners:	Bill Netherland Terry Mardis Mitchell Hudgins Joyce Ward
General Manager:	Roger Moss
Office Manager:	Connie Smith
Recording Secretary:	Mary Ann Clark Larimore
Visitors:	Larry Cann, Cann Tech Jeff Hughes

William M. Netherland, Chairman of the Board of Commissioners, presided over the meeting and Mary Ann Clark Larimore, Recording Secretary, recorded the minutes of the meeting.

Bill Netherland called the meeting to order.

Minutes of the previous meeting: Terry made a motion to approve the minutes of the previous meeting. Mitchell seconded the motion.

Larry Cann: Engineering Agreement needs to be signed. We are still waiting to find out if we are going to get any money. RD has a lot of money available now.

Budget for 2009: (see attached) Terry made a motion to approve the budget. Mitchell seconded the motion. All in favor.

Annual Raises: Mitchell made a motion to go into executive session pursuant to KRS 61.810 for the purpose of discussing annual raises. Mitchell made a motion to come out of executive session.

Mitchell made a motion that every employee receive a 50 cent per hour raise. Terry seconded the motion. All in favor.



I affirm that the information provided regarding question number 10, list of all indebtedness, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09

Print Name Connie Smith

**BONDS PAYABLE**

Governmental Unit  
Prepared by  
Fund or activity

Green-Taylor Water District  
Jarrod Johnson

Balance sheet date 12/31/2008  
Date prepared 3/19/2009

Select basis of accounting  
 Accrual  Modified Accrual

Select source of data  
 Manual Input  Use Amortization Tables

Terms and Principal Balances		Original Principal	Origination Date	Maturity Date	Interest Rate	Balance at 12/31/2007	Proceeds from Borrowings	Principal Payments	Balance at 12/31/2008	Principal Payments Y/E 12/31/2009	Long-term Balance
1979		663,000	11/8/1979	11/7/2019	5%	352,000		(20,000)	332,000	(22,000)	310,000
1994		466,000	3/9/1995	3/8/2034	5%	404,000		(7,000)	397,000	(8,000)	389,000
1995		675,000	6/28/1996	6/27/2036	5%	599,000		(10,000)	589,000	(10,000)	579,000
2001		252,000	12/11/2001	12/1/2041	5%	241,500		(3,000)	238,500	(3,000)	235,500
Refinance 1987-1993		2,610,000	4/27/2004	7/27/2028	2%	2,402,000		(72,000)	2,330,000	(79,000)	2,251,000
2004 - Series B		297,000	12/16/2004	12/15/2044	2.28-4.405%	290,500		(3,500)	287,000	(3,500)	283,500
2004 - Series A		673,000	12/16/2004	12/15/2044	5%	659,000		(7,000)	652,000	(7,000)	645,000
						-			-		
						-			-		
						4,948,000	-	(122,500)	4,825,500	(132,500)	4,693,000

Interest Accrual and Expense		Accrued Interest at 12/31/2007	Interest Expense	Interest Payments	Accrued Interest at 12/31/2008
1979		8,480	16,536	(17,100)	7,916
1994		8,937	17,807	(18,022)	8,722
1995		14,360	28,639	(28,958)	14,041
2001		5,618	11,228	(11,329)	5,517
Refinance 1987-1993		48,563	95,045	(96,215)	47,393
2004 - Series B		6,355	19,184	(12,898)	12,641
2004 - Series A		14,746	48,022	(31,635)	31,133
		-	-	-	-
		-	-	-	-
		107,059	236,461	(216,157)	127,363







Green-Taylor Water District  
 Amortization Schedule  
 Balance Sheet Date - 12/31/2008

Workpaper Index 50.1  
 Prepared by Jarrod Johnson

Year-end	1979			Interest		Total Interest Payments	Estimated Accrual
	Principal Payments	Interest 1 Due	Interest 2 Due	1st Payment	2nd Payment		
12/31/1982	4,000	1/1/82	7/1/82	16,439	16,711	33,150	16,190
12/31/1983	5,000	1/1/83	7/1/83	16,278	16,547	32,825	16,053
12/31/1984	6,000	1/1/84	7/1/84	16,141	16,409	32,550	15,881
12/31/1985	8,000	1/1/85	7/1/85	15,968	16,232	32,200	15,683
12/31/1986	8,000	1/1/86	7/1/86	15,769	16,031	31,800	15,486
12/31/1987	8,000	1/1/87	7/1/87	15,571	15,829	31,400	15,277
12/31/1988	9,000	1/1/88	7/1/88	15,360	15,615	30,975	15,055
12/31/1989	9,000	1/1/89	7/1/89	15,137	15,388	30,525	14,821
12/31/1990	10,000	1/1/90	7/1/90	14,902	15,148	30,050	14,574
12/31/1991	10,000	1/1/91	7/1/91	14,654	14,896	29,550	14,328
12/31/1992	10,000	1/1/92	7/1/92	14,406	14,644	29,050	14,081
12/31/1993	10,000	1/1/93	7/1/93	14,158	14,392	28,550	13,810
12/31/1994	12,000	1/1/94	7/1/94	13,885	14,115	28,000	13,513
12/31/1995	12,000	1/1/95	7/1/95	13,587	13,813	27,400	13,218
12/31/1996	12,000	1/1/96	7/1/96	13,290	13,510	26,800	12,898
12/31/1997	14,000	1/1/97	7/1/97	12,968	13,182	26,150	12,551
12/31/1998	14,000	1/1/98	7/1/98	12,620	12,830	25,450	12,206
12/31/1999	14,000	1/1/99	7/1/99	12,273	12,477	24,750	11,836
12/31/2000	16,000	1/1/00	7/1/00	11,901	12,099	24,000	11,442
12/31/2001	16,000	1/1/01	7/1/01	11,505	11,695	23,200	11,048
12/31/2002	16,000	1/1/02	7/1/02	11,108	11,292	22,400	10,653
12/31/2003	16,000	1/1/03	7/1/03	10,711	10,889	21,600	10,234
12/31/2004	18,000	1/1/04	7/1/04	10,290	10,460	20,750	9,790
12/31/2005	18,000	1/1/05	7/1/05	9,843	10,007	19,850	9,346
12/31/2006	18,000	1/1/06	7/1/06	9,397	9,553	18,950	8,902
12/31/2007	18,000	1/1/07	7/1/07	8,951	9,099	18,050	8,434
12/31/2008	20,000	1/1/08	7/1/08	8,480	8,620	17,100	7,916
12/31/2009	22,000	1/1/09	7/1/09	7,959	8,091	16,050	7,349
12/31/2010	24,000	1/1/10	7/1/10	7,389	7,511	14,900	6,744
12/31/2011	25,000	1/1/11	7/1/11	6,781	6,894	13,675	6,116
12/31/2012	26,000	1/1/12	7/1/12	6,149	6,251	12,400	5,450
12/31/2013	28,000	1/1/13	7/1/13	5,480	5,570	11,050	4,735
12/31/2014	30,000	1/1/14	7/1/14	4,761	4,839	9,600	3,970
12/31/2015	32,000	1/1/15	7/1/15	3,992	4,058	8,050	3,157
12/31/2016	34,000	1/1/16	7/1/16	3,174	3,226	6,400	2,293
12/31/2017	36,000	1/1/17	7/1/17	2,306	2,344	4,650	1,393
12/31/2018	37,000	1/1/18	7/1/18	1,401	1,424	2,825	468
12/31/2019	38,000	1/1/19	7/1/19	471	479	950	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
						-	-
	<b>663,000</b>			<b>405,455</b>	<b>412,170</b>	<b>817,625</b>	<b>386,901</b>

Year-end	Principal Payments	Interest				Total Interest Payments	Estimated Accrual
		Interest 1 Due	Interest 2 Due	1st Payment	2nd Payment		
12/31/2004		1/1/04	7/1/04	605		605	-
12/31/2005		1/1/05	7/1/05	-	6,461	6,461	6,462
12/31/2006	3,000	1/1/06	7/1/06	6,497	6,431	12,928	6,396
12/31/2007	3,500	1/1/07	7/1/07	6,431	6,355	12,786	6,320
12/31/2008	3,500	1/1/08	7/1/08	6,355	6,543	12,898	12,641
12/31/2009	3,500	1/1/09	7/1/09	12,710		12,710	12,489
12/31/2010	4,000	1/1/10	7/1/10	12,557		12,557	12,337
12/31/2011	4,000	1/1/11	7/1/11	12,404		12,404	12,163
12/31/2012	4,000	1/1/12	7/1/12	12,229		12,229	11,988
12/31/2013	4,500	1/1/13	7/1/13	12,054		12,054	11,814
12/31/2014	4,500	1/1/14	7/1/14	11,879		11,879	11,619
12/31/2015	4,500	1/1/15	7/1/15	11,682		11,682	11,423
12/31/2016	5,000	1/1/16	7/1/16	11,485		11,485	11,227
12/31/2017	5,000	1/1/17	7/1/17	11,288		11,288	11,009
12/31/2018	5,500	1/1/18	7/1/18	11,069		11,069	10,791
12/31/2019	5,500	1/1/19	7/1/19	10,850		10,850	10,552
12/31/2020	6,000	1/1/20	7/1/20	10,610		10,610	10,313
12/31/2021	6,000	1/1/21	7/1/21	10,369		10,369	10,052
12/31/2022	6,500	1/1/22	7/1/22	10,107		10,107	9,791
12/31/2023	6,500	1/1/23	7/1/23	9,844		9,844	9,508
12/31/2024	7,000	1/1/24	7/1/24	9,560		9,560	9,225
12/31/2025	7,000	1/1/25	7/1/25	9,275		9,275	8,920
12/31/2026	7,500	1/1/26	7/1/26	8,969		8,969	8,616
12/31/2027	8,000	1/1/27	7/1/27	8,663		8,663	8,290
12/31/2028	8,000	1/1/28	7/1/28	8,335		8,335	7,942
12/31/2029	8,500	1/1/29	7/1/29	7,985		7,985	7,594
12/31/2030	9,000	1/1/30	7/1/30	7,635		7,635	7,224
12/31/2031	9,500	1/1/31	7/1/31	7,263		7,263	6,832
12/31/2032	9,500	1/1/32	7/1/32	6,869		6,869	6,419
12/31/2033	10,000	1/1/33	7/1/33	6,454		6,454	6,005
12/31/2034	10,500	1/1/34	7/1/34	6,038		6,038	5,570
12/31/2035	11,000	1/1/35	7/1/35	5,600		5,600	5,113
12/31/2036	11,500	1/1/36	7/1/36	5,141		5,141	4,635
12/31/2037	12,000	1/1/37	7/1/37	4,660		4,660	4,134
12/31/2038	12,500	1/1/38	7/1/38	4,157		4,157	3,612
12/31/2039	13,000	1/1/39	7/1/39	3,632		3,632	3,068
12/31/2040	13,500	1/1/40	7/1/40	3,085		3,085	2,502
12/31/2041	14,000	1/1/41	7/1/41	2,516		2,516	1,915
12/31/2042	15,000	1/1/42	7/1/42	1,925		1,925	1,306
12/31/2043	15,000	1/1/43	7/1/43	1,313		1,313	653
12/31/2044		1/1/44	7/1/44	657		657	-
	<u>297,000</u>			<u>310,757</u>	<u>25,790</u>	<u>336,547</u>	<u>308,470</u>

Green-Taylor Water District  
 Amortization Schedule  
 Balance Sheet Date - 12/31/2008

Workpaper Index 50.1  
 Prepared by Jarrod Johnson

Year-end	1994		Interest		Total Interest Payments	Estimated Accrual	
	Principal Payments	Interest 1 Due	Interest 2 Due	1st Payment			2nd Payment
12/31/1994		1/1/94	7/1/94	8,447	8,587	17,034	10,342
12/31/1995		1/1/95	7/1/95	10,399	10,571	20,970	10,342
12/31/1996		1/1/96	7/1/96	10,399	10,571	20,970	10,298
12/31/1997	4,000	1/1/97	7/1/97	10,354	10,526	20,880	10,198
12/31/1998	5,000	1/1/98	7/1/98	10,254	10,424	20,678	10,087
12/31/1999	5,000	1/1/99	7/1/99	10,142	10,310	20,452	9,976
12/31/2000	5,000	1/1/00	7/1/00	10,031	10,197	20,228	9,865
12/31/2001	5,000	1/1/01	7/1/01	9,919	10,083	20,002	9,743
12/31/2002	6,000	1/1/02	7/1/02	9,796	9,959	19,755	9,609
12/31/2003	6,000	1/1/03	7/1/03	9,662	9,823	19,485	9,477
12/31/2004	6,000	1/1/04	7/1/04	9,529	9,686	19,215	9,344
12/31/2005	6,000	1/1/05	7/1/05	9,395	9,550	18,945	9,200
12/31/2006	7,000	1/1/06	7/1/06	9,250	9,403	18,653	9,044
12/31/2007	7,000	1/1/07	7/1/07	9,093	9,244	18,337	8,888
12/31/2008	7,000	1/1/08	7/1/08	8,937	9,085	18,022	8,722
12/31/2009	8,000	1/1/09	7/1/09	8,770	8,915	17,685	8,544
12/31/2010	8,000	1/1/10	7/1/10	8,591	8,734	17,325	8,356
12/31/2011	9,000	1/1/11	7/1/11	8,402	8,541	16,943	8,156
12/31/2012	9,000	1/1/12	7/1/12	8,201	8,337	16,538	7,957
12/31/2013	9,000	1/1/13	7/1/13	8,000	8,133	16,133	7,746
12/31/2014	10,000	1/1/14	7/1/14	7,788	7,917	15,705	7,524
12/31/2015	10,000	1/1/15	7/1/15	7,565	7,690	15,255	7,291
12/31/2016	11,000	1/1/16	7/1/16	7,331	7,452	14,783	7,046
12/31/2017	11,000	1/1/17	7/1/17	7,085	7,202	14,287	6,791
12/31/2018	12,000	1/1/18	7/1/18	6,828	6,942	13,770	6,513
12/31/2019	13,000	1/1/19	7/1/19	6,549	6,658	13,207	6,225
12/31/2020	13,000	1/1/20	7/1/20	6,259	6,363	12,622	5,926
12/31/2021	14,000	1/1/21	7/1/21	5,958	6,057	12,015	5,604
12/31/2022	15,000	1/1/22	7/1/22	5,635	5,728	11,363	5,271
12/31/2023	15,000	1/1/23	7/1/23	5,300	5,388	10,688	4,927
12/31/2024	16,000	1/1/24	7/1/24	4,954	5,036	9,990	4,561
12/31/2025	17,000	1/1/25	7/1/25	4,586	4,662	9,248	4,172
12/31/2026	18,000	1/1/26	7/1/26	4,195	4,265	8,460	3,761
12/31/2027	19,000	1/1/27	7/1/27	3,782	3,845	7,627	3,340
12/31/2028	19,000	1/1/28	7/1/28	3,358	3,414	6,772	2,896
12/31/2029	21,000	1/1/29	7/1/29	2,912	2,960	5,872	2,419
12/31/2030	22,000	1/1/30	7/1/30	2,432	2,473	4,905	1,920
12/31/2031	23,000	1/1/31	7/1/31	1,930	1,962	3,892	1,398
12/31/2032	24,000	1/1/32	7/1/32	1,406	1,429	2,835	854
12/31/2033	25,000	1/1/33	7/1/33	859	873	1,732	288
12/31/2034	26,000	1/1/34	7/1/34	290	295	585	-
						-	-
						-	-
						-	-
						-	-
	<u>466,000</u>			<u>284,573</u>	<u>289,290</u>	<u>573,863</u>	<u>274,621</u>

Green-Taylor Water District  
 Amortization Schedule  
 Balance Sheet Date - 12/31/2008

Workpaper index 50.1  
 Prepared by Jarrod Johnson

2004 - Series A		Interest				Total Interest Payments	Estimated Accrual
Year-end	Principal Payments	Interest 1 Due	Interest 2 Due	1st Payment	2nd Payment		
12/31/2004		1/1/04	7/1/04	1488.9		1,489	-
12/31/2005		1/1/05	7/1/05	-	14,981	14,981	15,897
12/31/2006		1/1/06	7/1/06	15,984	15,984	31,968	14,904
12/31/2007	7,000	1/1/07	7/1/07	14,985	14,828	29,813	14,666
12/31/2008	7,000	1/1/08	7/1/08	14,746	16,889	31,635	31,133
12/31/2009	7,000	1/1/09	7/1/09	31,303		31,303	30,802
12/31/2010	8,000	1/1/10	7/1/10	30,970		30,970	30,424
12/31/2011	8,000	1/1/11	7/1/11	30,590		30,590	30,046
12/31/2012	8,000	1/1/12	7/1/12	30,210		30,210	29,668
12/31/2013	9,000	1/1/13	7/1/13	29,830		29,830	29,243
12/31/2014	9,000	1/1/14	7/1/14	29,403		29,403	28,818
12/31/2015	10,000	1/1/15	7/1/15	28,975		28,975	28,345
12/31/2016	10,000	1/1/16	7/1/16	28,500		28,500	27,873
12/31/2017	11,000	1/1/17	7/1/17	28,025		28,025	27,354
12/31/2018	11,000	1/1/18	7/1/18	27,503		27,503	26,833
12/31/2019	12,000	1/1/19	7/1/19	26,980		26,980	26,266
12/31/2020	12,000	1/1/20	7/1/20	26,410		26,410	25,700
12/31/2021	13,000	1/1/21	7/1/21	25,840		25,840	25,086
12/31/2022	13,000	1/1/22	7/1/22	25,223		25,223	24,471
12/31/2023	14,000	1/1/23	7/1/23	24,605		24,605	23,810
12/31/2024	15,000	1/1/24	7/1/24	23,940		23,940	23,102
12/31/2025	15,000	1/1/25	7/1/25	23,228		23,228	22,393
12/31/2026	16,000	1/1/26	7/1/26	22,515		22,515	21,637
12/31/2027	17,000	1/1/27	7/1/27	21,755		21,755	20,834
12/31/2028	18,000	1/1/28	7/1/28	20,948		20,948	19,984
12/31/2029	18,000	1/1/29	7/1/29	20,093		20,093	19,133
12/31/2030	19,000	1/1/30	7/1/30	19,238		19,238	18,235
12/31/2031	20,000	1/1/31	7/1/31	18,335		18,335	17,291
12/31/2032	21,000	1/1/32	7/1/32	17,385		17,385	16,299
12/31/2033	22,000	1/1/33	7/1/33	16,388		16,388	15,260
12/31/2034	23,000	1/1/34	7/1/34	15,343		15,343	14,173
12/31/2035	24,000	1/1/35	7/1/35	14,250		14,250	13,039
12/31/2036	25,000	1/1/36	7/1/36	13,110		13,110	11,858
12/31/2037	27,000	1/1/37	7/1/37	11,923		11,923	10,582
12/31/2038	28,000	1/1/38	7/1/38	10,640		10,640	9,259
12/31/2039	29,000	1/1/39	7/1/39	9,310		9,310	7,890
12/31/2040	31,000	1/1/40	7/1/40	7,933		7,933	6,425
12/31/2041	32,000	1/1/41	7/1/41	6,460		6,460	4,913
12/31/2042	34,000	1/1/42	7/1/42	4,940		4,940	3,307
12/31/2043	35,000	1/1/43	7/1/43	3,325		3,325	1,654
12/31/2044	35,000	1/1/44	7/1/44	1,663		1,663	-
						-	-
	<u>673,000</u>			<u>774,293</u>	<u>62,682</u>	<u>836,975</u>	<u>768,607</u>















I affirm that the information provided regarding question number 11, type of taxes assessed against the utility and the amounts of each tax for the year 2007 and 2008, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09

Print Name Connie Smith

**Taxes**

<b><u>Withheld from Employees</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
Federal	\$23,126.79	\$24,235.61
Social Security	\$20,795.34	\$21,777.86
Medicare	\$4,883.59	\$5,093.26
State	\$14,812.28	\$15,885.48
Occupational Tax	\$2,582.32	\$2,712.39
<b><u>Employer's Share</u></b>		
Medicare	\$4,863.59	\$5,093.26
Social Security	\$20,795.34	\$21,777.86
<b><u>Sales Tax Collected / Payable</u></b>	\$1,975.63	\$1,898.33



I affirm that the information provided regarding question number 12, explanation of the discrepancies and provide billing information for the correct meter size, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Monty Rhody Date 10-7-09  
Print Name Monty Rhody



October 1, 2009

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
PO Box 615  
Frankfort, KY 40602

Re: Green-Taylor Water District  
Application for Rate Increase  
Case No. 2009-00032

Dear Mr. Derouen:

Please be advised that the meter size in the billing analysis Green-Taylor included in its application that shows rates for existing 3/4" meter should be 5/8" x 3/4" meter. Green-Taylor Water District does not have any 3/4" meters at this time. Any meters that are referenced as 3/4" are actually 5/8" x 3/4" meters.

Sincerely,  
**CANN-TECH, LLC**

Monty Rhody, P.E.  
Project Manager





I affirm that the information provided regarding question number 13, nonrecurring charge cost justification, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature Connie Smith Date 10/7/09

Print Name Connie Smith

These are based on current pay scale. Breakdown of costs are on the back.

### NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: Meter Test

#### 1. Field Expense:

##### A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

##### B. Labor (Time and Wage)

_____	<u>14.96</u>
-------	--------------

<b>Total Field Expense</b>	<b>\$ <u>14.96</u></b>
----------------------------	------------------------

#### 2. Clerical and Office Expense

A. Supplies	\$ <u>.26</u>
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B. Labor	<u>6.95</u>
----------	-------------

<b>Total Clerical and Office Expense</b>	<b>\$ <u>7.21</u></b>
--	-----------------------

#### 3. Miscellaneous Expense

A. Transportation	\$ _____
-------------------	----------

##### B. Other (Itemize)

<u>Postage</u>	<u>15.00</u>
<u>Test</u>	<u>12.00</u>
_____	_____

<b>Total Miscellaneous Expense</b>	<b>\$ <u>39.00</u></b>
------------------------------------	------------------------

<b>Total Nonrecurring Charge Expense</b>	<b>\$ <u>66.17</u></b>
--	------------------------

1. Field Expense.

B. Labor Average of 5 Operators for 1 hr. @ \$14.96/hr. = \$14.96

2. Clerical + Office Expense

A. Supplies (mailing labels)

B. Labor 1 Bookkeeper for 15 min. @ \$12.99/hr. = \$3.25

Office Manager for 15 min. @ \$14.80/hr. = \$3.70

(posting charges, preparing meter to mail, deliver to P.O.)

These are based on current pay scale. Breakdown of costs are on the back

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: Re-connection Charge

1. Field Expense:

A. Materials (Itemize)

_____	\$ _____
_____	_____
_____	_____

B. Labor (Time and Wage)

_____	<u>14.96</u>
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<b>Total Field Expense</b>	\$ <u>14.96</u>
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2. Clerical and Office Expense

A. Supplies

\$ <u>.71</u>
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B. Labor

<u>5.99</u>
-------------

<b>Total Clerical and Office Expense</b>	\$ <u>6.70</u>
--	----------------

3. Miscellaneous Expense

A. Transportation

\$ <u>12.00</u>
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B. Other (Itemize)

_____	_____
_____	_____
_____	_____

<b>Total Miscellaneous Expense</b>	\$ <u>12.00</u>
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<b>Total Nonrecurring Charge Expense</b>	\$ <u>33.66</u>
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## 1. Field Expense

B. Labor Average of 5 Operators for 1 hr. @ \$14.96/hr. = \$14.96

## 2. Clerical + Office Expense

A. Supplies - Disconnect Notice + Stamp

B. Labor Average of 2 Bookkeepers for 15 min. @ \$10.95/hr. = \$2.74  
 1 Bookkeeper for 15 min. @ \$12.99/hr. = \$3.25

(Printing, sorting, + mailing Disconnect Notices, Preparing Cut-off list + work orders)

## 3. Misc. Expense

A. Transportation

15 miles is  $\frac{1}{2}$  of farthest distance to edge of system.  
 30 miles for round trip x \$.40/mile = \$12.00

These are based on current pay scale. Breakdown of costs are on the back.

**NONRECURRING CHARGE COST JUSTIFICATION**

Type of Charge: Returned Check Charge

1. Field Expense:

A. Materials (Itemize)		\$	_____
	_____		_____
	_____		_____
B. Labor (Time and Wage)			_____
	_____		_____
<b>Total Field Expense</b>		\$	_____

2. Clerical and Office Expense

A. Supplies		\$	<u>1.50</u>
B. Labor			<u>19.38</u>
<b>Total Clerical and Office Expense</b>		\$	<u>20.88</u>

3. Miscellaneous Expense

A. Transportation		\$	_____
B. Other (Itemize)			_____
	<u>Bank Charge</u>		<u>5.00</u>
	_____		_____
	_____		_____
<b>Total Miscellaneous Expense</b>		\$	_____

**Total Nonrecurring Charge Expense** \$ 25.88

## 2. Clerical + Office Expense

Supplies: (includes paper, envelope, stamps, disconnect notice)

### Labor

Average of 2 Bookkeepers for 30 min. @ \$10.95/m. = \$5.48  
(posting to report, preparing letter to mail, take payment + return check when paid)

1 Bookkeeper for 30 min. @ \$12.99/hr. = \$6.50  
(adjusting account, printing + mailing disconnect notice, reposting payment, printing + filing reports)

Office Manager for 30 min. @ \$14.80/hr. = \$7.40  
(posting + printing Gen. Ledger entries, reconciling, take letters + disconnect notice to P.O.)

## 3. Misc. Exp.

B. Our bank now charges \$5.00 for every returned item.





I affirm that the information provided regarding question number 14, explanation of increase of minimum bill only instead of a percent increase of an across-the-board increase, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature *Roger Moss* Date 10-7-09  
Print Name Roger Moss

# GREEN-TAYLOR WATER DISTRICT

P.O. Box 168  
250 Industrial Park Road  
Greensburg, KY 42743-0168  
TTY 1-800-648-6956 or 711

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Phone (270)932-4947 (270)932-7995 1-800-972-9347  
Fax (270)932-7036

October 1, 2009

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
PO Box 615  
Frankfort, KY 40602

Re: Green-Taylor Water District  
Application for Rate Increase  
Case No. 2009-00032

Dear Mr. Derouen:

The Green-Taylor Water District believes it is reasonable to increase the minimum bill only. The reason is because their larger users consist of 4 chicken houses, approximately 100 dairy farms and approximately 300 live stock farms and each of these entities have the opportunity to switch to an alternate water source if they choose. The alternate water sources include springs, wells, creeks and ponds. It is estimated that the Green-Taylor Water District could lose approximately \$175,000 per year in revenue from these farms alone. This estimate was determined from the feedback from these farms due to the rate increase in 2004. Green-Taylor Water District believes it is reasonable to impact the smaller customers more at this time, because an across the board increase would result in a loss of revenues and would trigger another rate increase. Therefore, an across the board percentage increase to the current rates would not be more appropriate than the proposed increase to the minimum bill.

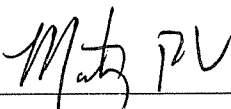
Sincerely,



Roger Moss  
Manager



I affirm that the information provided regarding question number 15, test-year billing in excel format, of the "COMMISSION STAFF'S FIRST INFORMATION REQUEST TO GREEN-TAYLOR WATER DISTRICT" is true and accurate to the best of my knowledge.

Signature  Date 10-7-09  
Print Name Monty Rhody

The excel file is on a CD which is located in the tab #1.

