

RECEIVED

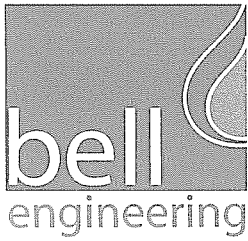
APR 21 2010

**PUBLIC SERVICE
COMMISSION**

RESPONSE BY THE CITY OF GREENSBURG
TO SECOND DATA REQUEST
OF PUBLIC SERVICE COMMISSION STAFF

PSC CASE NO. 2009-00428

PROPOSED RATE ADJUSTMENT OF WHOLESALE
WATER SERVICE RATES OF THE CITY OF GREENSBURG



April 21, 2010

RE: PSC Case No. 2009-00428
Proposed Rate Adjustment of Wholesale
Water Service Rates of the City of Greensburg

To Whom It May Concern:

The underlying information represents the City of Greensburg's response to the Public Service Commission's second data request. A copy of the data request is enclosed. The response is tabbed in accordance with numbering for the questions. In addition, a correction of flow data is provided immediately following this cover letter.

Sincerely,
Bell Engineering

A handwritten signature in cursive script that reads "Willis D. Jackson".

Willis D. Jackson
Utility Finance Specialist.

c: Public Service Commission, 1 original plus 6 copies
George C. Cheatham, Mayor, City of Greensburg
Nancy Stearman, CPA
John D. Henderson, Atty
Carryn Lee
Green Taylor Water District

ADJUSTMENTS/CORRECTIONS OF ORIGINAL REPORT DATA

Corrected data provided by Nancy Stearman
New computations provided by Willis Jackson

CASE NO 2009-00428

PROPOSED ADJUSTMENT OF WHOLESALE
WATER SERVICE RATES OF THE CITY OF
GREENSBURG

The following are discovered corrections for flow data.

	<u>Provided By Report</u>	<u>Corrected</u>
Sales to Retail	80,277,615	86,040,453
Sales to Wholesale	221,957,038	216,194,200
Other Water Use	31,413,501	37,657,734
Less Water Purchased	-301,200	-6,545,433

Based on this corrected information, Table 4, Table 6 and the Computed Wholesale Rate (Table 7) were revised and are attached. The corrected numbers were offsetting and the revised Computed Wholesale Rate remained at \$2.43 per 1,000. This is prior to any adjustments which may result from inquiries from the PSC or representatives of Green-Taylor Water District.

TABLE 4**ANNUAL WATER PRODUCTION, SALES AND LOSS****GREENSBURG WATER UTILITY****Fiscal Year Ended 6/30/2009**

Sales to Retail	86,040,453	22.06%
Sales to Wholesale	216,194,200	55.43%
Plant Use	19,733,040	5.06%
Water Loss	36,966,577	9.48%
Other	37,657,734	9.65%
Less: Water Purchased	(6,545,433)	-1.68%
Total Produced	390,046,571	100.00%

Table 6
Wholesale Allocation Factors
Greensburg Water Utility
Fiscal Year Ended 6/30/2009

Plant Use Percentage			5.06%	0.0506
Line Loss and Other Use Percentage			9.48%	0.0948
Plant Use and Line Loss			14.54%	0.1454
Greensburg Production Multiplier			$1/(1-.1454)$	1.1701
Wholesale Inch Mile Ratio				0.8334
Wholesale Share of Line Loss			$.0948 \times .8334$	0.0790
Joint Share of Plant Use and Line Loss			$.0790 + .0506$	0.1296
Wholesale Production Multiplier			$1/(1-.1296)$	1.1489
Production Allocation Factor	216,194,200	X	<u>1.1489</u>	0.7024
	302,234,653		1.1701	
Transmission Factor	216,194,200	X	0.8334	0.5961
	302,234,653			

Table 7
Computed Wholesale Water Rate
Greensburg Water Utility
Fiscal Year Ended 6/30/2009

<u>Revenue Requirements</u>	<u>Total</u>	<u>Intake/ Plant</u>	<u>Transmission/ Distribution</u>	<u>Customer Costs</u>
Operating Expenses	\$ 652,888	\$ 401,423	\$ 192,654	\$ 58,811
Water Sludge Treatment @ WWTP	\$ 57,610	\$ 57,610		
Depreciation	\$ 75,130	\$ 4,716	\$ 68,253	\$ 2,161
Debt Service	\$ 76,119	\$ 3,380	\$ 71,195	\$ 1,544
Totals	\$ 861,747	\$ 467,129	\$ 332,102	\$ 62,516
 <u>Wholesale Rate</u>				
Wholesale Allocation Factors		0.7024	0.5961	
Revenue Requirements Wholesale Customers		\$ 328,111.58	\$ 197,966.12	
Wholesale Consumption (1000 Gallons)		216,194	216,194	
Rate to Wholesale Customers	\$2.43	\$1.52	\$0.92	

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PROPOSED ADJUSTMENT OF WHOLESALE)	CASE NO.
WATER SERVICE RATES OF THE CITY OF)	2009-00428
GREENSBURG)	

SECOND DATA REQUEST OF COMMISSION STAFF
TO THE CITY OF GREENSBURG

The City of Greensburg ("Greensburg"), pursuant to 807 KAR 5:001, is to file with the Commission the original and six copies of the following information, with a copy to all parties of record. The information requested herein is due on or before April 21, 2010. Responses to requests for information shall be appropriately bound, tabbed, and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Greensburg shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Greensburg fails or refuses to furnish all or part of the requested information, it shall

provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Several of the operating expenses have Revolving Fund entries. What is this fund for and what types of expenses are included in it?

2. Provide an explanation as to what is included in the following expenses and why they are being allocated to the wholesale customer:

a.	Advertising	\$990.47
b.	Bank Service	\$1,131.36
c.	Dues and Subscriptions	\$115.83
d.	Extinguishment Loss	\$4,094.00
e.	Fees	\$4,508.93
f.	Other – Various	\$2,668.14
	(1) Including \$462.50 for NSF	
g.	Rent	\$9,000.00
h.	Training and Travel	\$4,982.72
i.	Website Hosting Fee	\$77.39

3. Provide invoices and the calculations for determining the Known Adjustments of \$43,706.00 shown on Table 1 of the Cost of Service Study.

4. What services are provided by the following companies:

- a. Bertram, Cox, & Miller;
- b. Mattingly Mediation, Inc.;
- c. H & R Jetting & Camera;
- d. Hunt Tractor;
- e. KLCIS;
- f. Central Farmers Supply; and
- g. Tommie Mills.

5. Refer to the breakdown of 2008/2009 wages and salaries table in Appendix A of the rate study. Provide the job duties of the Laborers and what duties are allocated to the wholesale customer.

6. Refer to the breakdown of 2008/2009 wages and salaries table in Appendix A of the rate study. Provide the job duties of the City Clerk, Deputy City Clerk and Water and Sewer Clerk, and provide what job duties each performs that are allocated to the wholesale customer, specifically for the Intake/Raw Water and Treatment, Transmission and Distribution, and Meter Reading/Repair Billing categories.

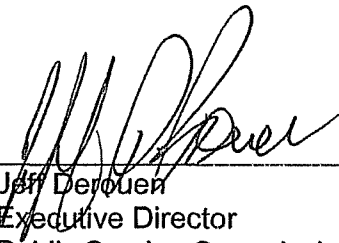
7. Refer to the allocation of vehicles and equipment table in Appendix A of the rate study. Explain how many of these vehicles and pieces of equipment have been allocated to the wholesale customer. Provide all workpapers or schedules used to determine this allocation.

8. In Table 5 of the rate study, which is the Tabulation of Lines in System and Used Jointly, you state on page 8 that the tabulations of line lengths and sizes were

based upon mapping provided by Kentucky Infrastructure Authority and the Council of Area Development Districts. Was a hydraulic study completed to determine what mains were utilized in relation to the wholesale customer? If a study was performed, provide the study and all workpapers or schedules used to determine this information.

9. The Commission has previously disallowed small mains to be classified as transmission mains in wholesale rate cases. Explain why the Commission should consider allowing the smaller mains listed in Table 5 to be included in your calculation of the wholesale rate.

10. What is the smallest line size used to serve the wholesale customer?



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

DATED APR - 6 2010

cc: Parties of Record

Case No. 2009-00428

Item 1

Respondent: Nancy Stearman, CPA

Question:

Several of the operating expenses have Revolving Fund entries. What is this fund for and what type of expenses are included in it?

Response:

The "Revolving Fund" is a disbursement account used to pay vendors. Expenses were accounted for before funds were transferred into the "Revolving Fund" checking account and vendors were paid. This method was used so that the City could write one check to the same vendor rather than writing several checks to the same vendor.

Item 2

Respondent: Nancy Stearman, CPA

Question:

Provide an explanation as to what is included in the following expenses and why they are being allocated to the wholesale customer:

Response:

a.	Advertising	\$ 990.47	See Attachment A for description and allocation
b.	Bank Service	\$ 1,131.36	See Attachment A for description and allocation
c.	Dues and Subscriptions	\$ 115.83	See Attachment A for description and allocation
d.	Extinguishment Loss	\$ 4,094.00	Bond discount on water bond; NOT ALLOCATED
e.	Fees	\$ 4,508.93	See Attachment A for description and allocation
f.	Other- Various	\$ 2,668.14	See Attachment A for description and allocation
g.	Rent	\$ 9,000.00	See Attachment A for description and allocation
h.	Training and Travel	\$ 4,982.72	See Attachment A for description and allocation
i.	Website Hosting Fee	\$ 77.39	See Attachment A for description and allocation

The City has analyzed the source documents (ie: invoices, bank statements, etc.) for the disbursements expensed in the above referenced accounts and prepared Attachment A.

Attachment A briefly describes each disbursement, discloses the vendor who was paid and shows how the expense was allocated in Table 1 of the Wholesale Rate Study.

Please note that the extinguishment loss shown above as (d.) has not been included in Table 1 of the Wholesale Rate Study.

ATTACHMENT A

**O&M Fund
Transaction Detail By Account**

July 2008 through June 2009

Customer

Date	Vendor Name	Description	Amount	Allocation Schedule	Treatment	Distribution	Care
10/15/2008	Greensburg Record Herald	Water Project ads	500.59				
02/13/2009	Greensburg Record Herald	Water Project ads	489.88				
Total Advertising			990.47	Identified		990.47	
Bank Service Charges							
08/04/2008	Forcht Bank	Bank Service Charges for Checking Accounts	11.00				
08/05/2008	Forcht Bank	Bank Service Charges for Checking Accounts	11.00				
08/07/2008	Forcht Bank	Bank Service Charges for Checking Accounts	11.00				
09/30/2008	Forcht Bank	Ck # 18240,26,28,27,36,39	66.00				
10/31/2008	Forcht Bank	Returned Check Fees	88.00				
12/12/2008	Forcht Bank	Returned Check Fees	13.25				
01/14/2009	Forcht Bank	Returned Check Fees	42.96				
01/31/2009	Forcht Bank	Returned Check Fees	3.75				
02/13/2009	Forcht Bank	Returned Check Fees	44.20				
02/28/2009	Forcht Bank	Bank Service Charges for Checking Accounts	3.75				
03/04/2009	Forcht Bank	Returned Check Fees	138.95				
03/31/2009	Forcht Bank	Bank Service Charges for Checking Accounts	3.75				
03/31/2009	Forcht Bank	Returned Check Fees	125.00				
04/30/2009	Forcht Bank	Returned Check Fees	25.00				
04/30/2009	Forcht Bank	Bank Service Charges for Checking Accounts	3.75				
05/04/2009	Forcht Bank	Returned Check Fees	75.00				
05/31/2009	Forcht Bank	Bank Service Charges for Checking Accounts	7.50				
05/31/2009	Forcht Bank	Returned Check Fees	212.50				
06/30/2009	Forcht Bank	Bank Service Charges for Checking Accounts	3.75				
06/30/2009	Forcht Bank	Returned Check Fees	237.50				
06/30/2009	Forcht Bank	Bank Service Charges for Checking Accounts	3.75				
Total Bank Service Charges			1,131.36	Overall Ratio	695.90	334.66	100.69
Dues & Subs							
01/29/2009	Ky League of Cities	membership KLC	115.83				
Total Dues & Subs			115.83	Identified	115.83		
Fees							
10/15/2008	Firstbank Card Services	Service fees on account	36.16				
02/03/2009	Ky. State Treasurer	Feb 09 HEA fees	60.00				
04/06/2009	Ky. State Treasurer	Mar/Apr 09 HEA fees	118.00				
05/14/2009	Ky. State Treasurer	May 09 HEA fees	114.00				
06/30/2009	KLC	Waterline Debt Service Fees	1,401.29				
06/30/2009		Water Debt Service Fees	779.17				
06/30/2009		Fees related to Downtown Water Project	2,000.31				
Total Fees			4,508.93	Number of Employees	2,236.01	1,582.08	690.84
per Table 1 of Wholesale Rate Study							

O&M Fund
Transaction Detail By Account
 July 2008 through June 2009

Date	Vendor Name	Description	Amount	Allocation Schedule	Treatment	Distribution	Customer Care
02/28/2009	Forcht Bank	Returned Check Fees	12.50				
Total Other - Various			2,688.14	Overall Ratio	1,641.17	789.24	237.46
				per Table 1 of Wholesale Rate Study			

O&M Fund
Transaction Detail By Account
July 2008 through June 2009

Customer

Date	Vendor Name	Description	Amount	Allocation Schedule	Treatment	Distribution	Care
Rent							
06/30/2009	City of Greensburg CEF	Annual rent for Water Dept Business Office (located in Ci	9,000.00		5,535.90	2,662.20	801.00
Total Rent			9,000.00		Operating Expenses Overall Ratio per Table 1 of Wholesale Rate Study		
Training and Travel							
07/22/2008	Ky. State Treasurer	Bill Bonta recertification license class II	125.00				
08/27/2008	Fisctcard bank services	Travel for Governors Local Issues Conference	235.14				
09/25/2008	Janie Casey	Travel for Governors Local Issues Conference	6.00				
10/09/2008	Bill Bonta	Certified water operator training and travel expenses	220.84				
10/15/2008	Galt House	Travel for Governors Local Issues Conference	698.70				
10/28/2008	Janie Casey	Travel for Ky League of Cities Convention	26.93				
11/18/2008	George C. Cheatham, II	Mileage reimbursement	83.14				
11/24/2008	Fisctcard bank services	Travel for Ky League of Cities Convention	1,423.92				
12/15/2008	United Systems & Software	Training for Hand helds	204.38				
12/23/2008	Brenda Patterson	Travel/mileage to meetings	43.40				
01/29/2009	Galt House	Travel for Ky League of Cities Convention	1,429.92				
02/13/2009	Joe Creason	Certified water operator training	20.64				
02/18/2009	Janie Casey	Travel/mileage to meetings	142.25				
02/19/2009	Gordon Price	Certified water operator training and travel expenses	10.32				
03/17/2009	Kim Henderson	Mileage for picking up supplies	74.36				
03/25/2009	George C. Cheatham, II	Travel for KLC City Night	140.98				
04/30/2009	George C. Cheatham, II	Travel reimbursement	215.80				
Total Training and Travel			5,107.72	Number of Employees per Table 1 of Wholesale Rate Study	2,470.96	1,748.32	763.43
Website monthly hosting fee							
12/23/2008	The WebGuys	website hosting fee	3.32				
02/18/2009	The WebGuys	website hosting fees	6.64				
03/17/2009	The WebGuys	website hosting fees plus ord ad online	67.43				
Total Website monthly hosting fee			77.39	Identified			77.39

Item 3

Respondent: Nancy Stearman, CPA

Question:

Provide invoices and the calculations for determining the "Known Adjustments" for \$43,706 shown on Table 1 of the Cost Service Study:

Response:

- The City Clerk, Mayor assisted Nancy Stearman in reviewing the actual water expenses for the test period to develop a list of costs that had increased since that time. The rate of increase was conservatively estimated to arrive at the adjustment amounts shown in Table 1 of the Wholesale Rate Study . The tables below will provide a detail of these calculations.
- Please note that the tables below contain a column of "Further Notes". In preparing this response, we have analyzed source documents (ie: invoices, regulations, minutes, etc.) for the disbursements in question. Our notes will direct the reader to documentation regarding the apparent actual future increases for the costs in question.
- Attachment B briefly describes each disbursement, discloses the vendor who was paid and shows how the expense was allocated in Table 1 of the Wholesale Rate Study.
- Attachment C contains detail showing the personnel wage increases for the current fiscal year.
- Exhibits 1 and 4 are copies of actual invoices and other pertinent documentation in support of the "Adjustments".

<u>Cost</u>	<u>YTD Expenses</u>	<u>Estimated Rate of Increase</u>	<u>Table 1 "Known Adjustments"</u>	<u>Further Notes</u>
Electric	\$52531.54	12%	\$6434.00	See Attachment B for description and allocation
Chemicals	\$66297.56	18%	\$11934.00	See Attachment B for description and allocation
Personnel Wages	\$246362.72	3%	\$7391.00	See Attachment C for description.
Personnel Benefits	\$83624.13	10%	\$8362.00	See Attachment B for description and allocation.

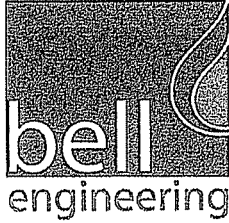


EXHIBIT 1

OPINION OF PROBABLE CONSTRUCTION COST RECOAT/REPAIR 100,000 & 200,000 GALLON GROUND STORAGE TANK TOWN HILL TANK GREENSBURG, KENTUCKY				
DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL
<i>Interior:</i>				
Preparation/Paint	10,200	SF	\$ 5.50	\$ 56,100.00
Misc. Repairs/Waste Disposal	1	LS	\$ 10,000.00	\$ 12,000.00
Subtotal				\$ 68,100.00
<i>Exterior:</i>				
Preparation/Paint	9,000	SF	\$ 6.50	\$ 58,500.00
Misc. Repairs/Waste Disposal	1	LS	\$ 10,000.00	\$ 12,000.00
Containment Curtain	1	LS	\$ 30,000.00	\$ 45,000.00
Subtotal				\$ 115,500.00
TOTAL OPINION OF PROBABLE CONSTRUCTION COST (Interior & Exterior)				\$ 183,600.00

Date: March 11, 2010

By: Tom Jones, Bell Engineering

EXHIBIT 2

THE C.I. THORNBURG CO.,INC.
PO BOX 2163
4034 ALTIZER AVENUE
HUNTINGTON, WV 25705
304-523-3484 Fax 304-523-0510

*** Invoice ***

INVOICE DATE	INVOICE NUMBER
09/28/09	S1450610.1
REMIT TO: THE C.I. THORNBURG CO., INC. P.O. BOX 2163 HUNTINGTON, WV 25722-2163	PAGE NO.
	1

BILL TO:

CITY OF GREENSBURG
 105 W HODGENVILLE AVENUE
 GREENSBURG, KY 42743

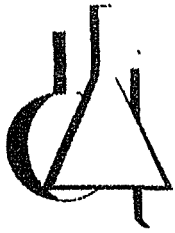
SHIP TO:

CITY OF GREENSBURG
 102 E. COLUMBIA AVENUE
 GREENSBURG, KY 42743

CUSTOMER NUMBER	CUSTOMER ORDER NUMBER	CUSTOMER JOB NUMBER	WISE	SALESPERSON	TERMS: DUE DATE AND CASH DISCOUNT IF APPLICABLE ARE LISTED BELOW.		
1555	2376		4	BLADEN			
SALES TICKET NUMBER	SHIP VIA		DATE SHIPPED		ORDER DATE		
S1450610.1	68/80 EAST		09/28/09		09/21/09		
DESCRIPTION			ORDER QTY	SHIP QTY	UH	NET UNIT PRICE	NET AMOUNT
150lb CYLINDER, RQ, CHLORINE, 2.3, (8), UN1017, POISON- INHALATION HAZARD, HAZARD ZONE B (CHLORINE NSF)			4	4	ea	75.000	300.00
DEPOSIT, 150lb CYLINDER, RQ, CHLORINE, 2.3, (8), UN1017, POISON-INHALATION HAZARD, HAZARD ZONE B (CHLORINE NSF)			4	4		100.000	400.00
150lb RD HYDROFLUROSILICIC ACID, FLUROSILICIC ACID SOLUTION, 8, UN 1778, PG II (15 GALLONS)			5	5	ea	75.610	378.05
DEPOSIT ON 15 GALLON DRUM			5	5		25.000	125.00
40lb BAG ACTIVATED CARBON HYDRODARCO B			2	2	ea	41.500	83.00
55lb PAIL POTASSIUM PERMANGANATE 5.1, UN 1490 PG II			1	1	ea	212.200	212.20
						SUBTOTAL	1498.25
						FREIGHT	0.00
						SALES TAX	0.00
						AMT DUE	1498.25

PAYMENT TERMS: NET 30 DAYS. PAST DUE ACCOUNTS SUBJECT TO 1 1/2% FINANCE CHARGE
 PER MONTH. ANNUAL PERCENTAGE RATE 10%.
 NO RETURNS ALLOWED WITHOUT PROPER WRITTEN AUTHORIZATION. RETURN MATERIAL SUBJECT TO RESTOCKING,
 HANDLING AND FREIGHT CHARGES.
 WARRANTIES: LIMITED TO THOSE PROVIDED BY MANUFACTURER.

P 109



Chemical INVOICE

Resources, Inc.

INVOICE NUMBER: 208753
 INVOICE DATE: 09/16/08
 CUSTOMER NUMBER: G087
 SALESMAN NUMBER: 006
 PO# 2054
 REL#

4569 Knopp Ave. Louisville, KY 40213-3405 502/367-2228 Fax: 502/367-6661
 REMIT TO: 1121 SOLUTIONS CENTER, CHICAGO, IL 60677-1001

SOLD TO:

CITY OF GREENSBURG
 GREENSBURG WATER WORKS
 105 W HODGENSVILLE AVE
 GREENSBURG KY 42743

SHIP TO:

GREENSBURG WATER TREATMENT
 102 E COLUMBIA AVENUE
 270-932-4406 RECVG 8-3 cst
 GREENSBURG KY 42743

ORDER NO.	SHIP VIA	TERMS	COMMENTS			
16857	CRI TRUCK	Net Due - 30 Days				
ITEM/WH	SHIP QUANTITY	ITEM DESCRIPTION	EXTENDED QUANTITY	U M	UNIT PRICE	EXTENDED PRICE
C655	5	CHLORINE CYL W/CEODEUX VL150#	750	LB	0.71	532.50
H601	5	HYDROFLUOROSILICIC ACID-150#	750	LB	0.26	195.00
P824	2	POTAS PERMANGANATE 55.125# DEA	110.25	LB	2.76	304.29
C178	2	CARBON ACTIVATED POWDER-50LB	100	LB	1.21	121.00
F710	1	FUEL SURCHARGE	1	EA	60.00	60.00
\6	5	150# CYLINDER DEPOSIT \$100	5	EA	100.00	500.00
\B	5	15 GALLON POLY DEL DEPOSIT \$25	5	EA	25.00	125.00
TOTAL SALES						1837.79

P 2079



Kentucky Employees Retirement System
County Employees Retirement System
State Police Retirement System

KENTUCKY RETIREMENT SYSTEMS
Perimeter Park West
1260 Louisville Road
Frankfort, Kentucky 40601



Robert M. Burnside
Executive Director
Phone 502-696-8800
FAX # 502-696-8822
www.kyret.com

MEMORANDUM

TO: Agencies participating in the County Employees Retirement System

FROM: Robert M. Burnside, Executive Director
Kentucky Retirement Systems

DATE: November 20, 2008

SUBJECT: Contribution Rates for Fiscal Year 2009-2010

The Kentucky Retirement Systems Board of Trustees adopted the following employer contribution rates at their November 20, 2008 meeting in accordance with KRS 61.565 and the recommendation of the System's independent actuary:

CERS nonhazardous	17.37%
CERS hazardous	35.61%

These employer contribution rates will become effective July 1, 2009.

Please distribute copies of this memorandum to the individuals responsible for your budget. Employer contribution rates for all systems may be changed if legislation affecting the rates is enacted in upcoming sessions of the Kentucky General Assembly.



(PRB03.V1)

COUNTY EMPLOYEES RETIREMENT SYSTEM
1260 LOUISVILLE ROAD
PERIMETER PARK WEST
FRANKFORT, KENTUCKY 40601

PAGE 1

PHONE NO. 502-696-8800

AGENCY NUMBER:
K044

FORM 3

SUMMARY OF WAGES EARNED FOR 01/2009

Please return top copy of this report by 10th of February. Failure to remit contributions by the 10th will result in a penalty of no less than \$1000.

PERIOD January, 2009

TOTAL WAGES REPORTED ON ALL PAGES	<u>70,565.10</u>
TOTAL WAGES - SECTION 1	<u>70,565.10</u>
EMPLOYEES INSTALLMENT PAYMENTS	_____
EMPLOYEES CONTRIBUTIONS @ 5.00%	<u>3528.26</u>
EMPLOYERS CONTRIBUTIONS @ 13.50%	<u>9,526.29</u>
TOTAL WAGES - SECTION 2	<u>0.00</u>
EMPLOYEES INSTALLMENT PAYMENTS	_____
EMPLOYEES CONTRIBUTIONS @ 5.00%	<u>0.00</u>
EMPLOYEE HEALTH INSURANCE CONT 1.00%	<u>0.00</u>
EMPLOYER CONTRIBUTIONS @ 13.50%	<u>0.00</u>
TOTAL WAGES - SECTION 3	<u>0.00</u>
EMPLOYER CONTRIBUTIONS @ 13.50%	<u>0.00</u>
PAYMENT FOR PENALTY/ADDITIONAL DUE	_____
TOTAL REMITTANCE	<u>\$13,054.54</u>

KRS USE ONLY _____

AGENCY NUMBER K044

KIMBERLY HENDERSON
CITY OF GREENSBURG

110 W COURT STREET
GREENSBURG, KY 42743-1411
(270) 932-4298

I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE PERSONS INCLUDED IN THIS REPORT ARE REGULAR FULL-TIME EMPLOYEES AS DEFINED BY THE STATUTES AND THE REGULATIONS OF THE BOARD OF TRUSTEES OF THE RETIREMENT SYSTEM.

2/1/09
DATE REPORT FILED

Kimberly Henderson
SIGNATURE OF REPORTING OFFICIAL

Treasurer
TITLE

(PRB03.V1)

COUNTY EMPLOYEES RETIREMENT SYSTEM
1260 LOUISVILLE ROAD
PERIMETER PARK WEST
FRANKFORT, KENTUCKY 40601

PAGE 1

PHONE NO. 502-696-8800

AGENCY NUMBER:
K044

FORM 3

SUMMARY OF WAGES EARNED FOR 01/2010

Please return top copy of this report by 10th of February. Failure to remit contributions by the 10th will result in a penalty of no less than \$1000.

PERIOD January-10

TOTAL WAGES REPORTED ON ALL PAGES	<u>72,383.63</u>
TOTAL WAGES - SECTION 1	<u>72,383.63</u>
EMPLOYEES INSTALLMENT PAYMENTS	_____
EMPLOYEES CONTRIBUTIONS @ 5.00%	<u>3619.18</u>
EMPLOYERS CONTRIBUTIONS @ 16.16%	<u>11,697.19</u>
TOTAL WAGES - SECTION 2	<u>0.00</u>
EMPLOYEES INSTALLMENT PAYMENTS	_____
EMPLOYEES CONTRIBUTIONS @ 5.00%	<u>0.00</u>
EMPLOYEE HEALTH INSURANCE CONT 1.00%	<u>0.00</u>
EMPLOYER CONTRIBUTIONS @ 16.16%	<u>0.00</u>
TOTAL WAGES - SECTION 3	<u>0.00</u>
EMPLOYER CONTRIBUTIONS @ 16.16%	<u>0.00</u>
PAYMENT FOR PENALTY/ADDITIONAL DUE	_____
TOTAL REMITTANCE	<u>\$15,316.38</u>

KRS USE ONLY _____

AGENCY NUMBER K044

KIMBERLY HENDERSON
CITY OF GREENSBURG

110 W COURT STREET
GREENSBURG, KY 42743-1411
(270) 932-4298

I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE THE PERSONS INCLUDED IN THIS REPORT ARE REGULAR FULL-TIME EMPLOYEES AS DEFINED BY THE STATUTES AND THE REGULATIONS OF THE BOARD OF TRUSTEES OF THE RETIREMENT SYSTEM.

DATE REPORT FILED

SIGNATURE OF REPORTING OFFICIAL

TITLE

Bill: 96596 CITY OF GREENSBURG
 Bill Period: Dec-08
 Company: 96596 CITY OF GREENSBURG

BILL PD.	COMPANY	NAME	HEALTH	ER ADMIN	FE	STATUS
Dec-08	96596	HENDERSON, KIMBERLY	\$484.24	\$4.00		Original
Dec-08	96596	MATNEY, BRENT	\$484.24	\$4.00		Original
Dec-08	96596	BRADSHAW, DANIEL	\$633.70	\$4.00		Original
Dec-08	96596	MARCUM, SHIRLEY	\$484.24	\$4.00		Original
Dec-08	96596	BRADY, JOHN	\$0.00	\$4.00		Original
Dec-08	96596	PRICE, GORDON	\$484.24	\$4.00		Original
Dec-08	96596	CREASON, JOSEPH	\$484.24	\$4.00		Original
Dec-08	96596	JUDD, BENJAMIN	\$484.24	\$4.00		Original
Dec-08	96596	LOWE, RUSSELL	\$484.24	\$4.00		Original
Dec-08	96596	JONES, RONALD	\$484.24	\$4.00		Original
Dec-08	96596	COFFEY, BRADFORD	\$484.24	\$4.00		Original
Dec-08	96596	KARNES, CHRIS	\$484.24	\$4.00		Original
Dec-08	96596	MITCHELL, RUDY	\$484.24	\$4.00		Original
Dec-08	96596	JUDD, JOEY	\$484.24	\$4.00		Original
Dec-08	96596	DAVIS, ADAM	\$484.24	\$4.00		Original
Dec-08	96596	WRIGHT, EDDIE	\$484.24	\$4.00		Original
Dec-08	96596	FORD, ROBERT	\$484.24	\$4.00		Original
Dec-08	96596	WEATHERHOLT, JUDITH	\$484.24	\$4.00		Original
Dec-08	96596	CASEY, JANIE	\$742.74	\$4.00		Original
Dec-08	96596	SKAGGS, ROGER	\$484.24	\$4.00		Original
Dec-08	96596	BUSH, DANNY	\$742.74	\$4.00		Original
Dec-08	96596	FIELDS, LISA	\$484.24	\$4.00		Original
Dec-08	96596	JOHNSON, WILLIAM	\$0.00	\$4.00		Original
Dec-08	96596	JUDD, DANNIE	\$484.24	\$4.00		Original
Dec-08	96596	MOON, TRACY	\$484.24	\$4.00		Original
Dec-08	96596	PRICE, EDWARD	\$484.24	\$4.00		Original
Dec-08	96596	BONTA, WILLIAM	\$484.24	\$4.00		Original
Dec-08	96596	THOMPSON, KENNETH	\$484.24	\$4.00		Original
Dec-08	96596	PERIAN, SCOTTY	\$484.24	\$4.00		Original
Dec-08	96596	PETRIK, TERRY	\$484.24	\$4.00		Original
			\$14,225.18	\$120.00		

Bill:	96596 CITY OF GREENSBURG				
Bill Period:	Mar-10				
Company:	96596 CITY OF GREENSBURG				
BILL PD.	COMPANY	NAME	HEALTH ER	ADMIN FEE	STATUS
Feb-10	96596	BONTA, WILLIAM	\$616.28	\$4.00	Original
Feb-10	96596	BRADSHAW, DANIEL	\$757.68	\$4.00	Original
Feb-10	96596	BUSH, DANNY	\$889.54	\$4.00	Original
Feb-10	96596	CASEY, JANIE	\$616.28	\$4.00	Original
Feb-10	96596	COFFEY, BRADFORD	\$616.28	\$4.00	Original
Feb-10	96596	CREASON, JOSEPH	\$616.28	\$4.00	Original
Feb-10	96596	DAVIS, ADAM	\$616.28	\$4.00	Original
Feb-10	96596	FIELDS, LISA	\$616.28	\$4.00	Original
Feb-10	96596	HENDERSON, KIMBERLY	\$616.28	\$4.00	Original
Feb-10	96596	JOHNSON, WILLIAM	\$0.00	\$4.00	Original
Feb-10	96596	JONES, RONALD	\$616.28	\$4.00	Original
Feb-10	96596	JUDD, BENJAMIN	\$616.28	\$4.00	Original
Feb-10	96596	JUDD, DANNIE	\$616.28	\$4.00	Original
Feb-10	96596	JUDD, JOEY	\$616.28	\$4.00	Original
Feb-10	96596	KARNES, CHRIS	\$616.28	\$4.00	Original
Feb-10	96596	LOWE, RUSSELL	\$616.28	\$4.00	Original
Feb-10	96596	MARCUM, SHIRLEY	\$616.28	\$4.00	Original
Feb-10	96596	MATNEY, BRENT	\$616.28	\$4.00	Original
Feb-10	96596	MITCHELL, RUDY	\$616.28	\$4.00	Original
Feb-10	96596	MOON, TRACY	\$616.28	\$4.00	Original
Feb-10	96596	PETRIK, TERRY	\$616.28	\$4.00	Original
Feb-10	96596	PRICE, EDWARD	\$616.28	\$4.00	Original
Feb-10	96596	PRICE, GORDON	\$616.28	\$4.00	Original
Feb-10	96596	SKAGGS, ROGER	\$616.28	\$4.00	Original
Feb-10	96596	THOMPSON, KENNETH	\$616.28	\$4.00	Original
Feb-10	96596	WEATHERHOLT, JUDITH	\$616.28	\$4.00	Original
Feb-10	96596	WRIGHT, EDDIE	\$616.28	\$4.00	Original
			\$16,437.94	\$108.00	

Customer Service: 1-800-383-5582 Mon-Fri 7AM-6PM(EST)
 Walk-In Center Hours: Mon-Fri 8AM-5PM(EST)
 Telephone Payments: (800) 807-3596
 Power Outage Reporting: (502) 589-3500
 www.eon-us.com

DUE DATE **AMOUNT DUE**
 12/18/08 \$4,537.61

This year, give a gift everyone can use: a HUG – Home Utility Gift – certificate from KU. Visit us online at or call us at 1-800-383-5582 to learn more.

ACCOUNT INFORMATION	
Account Number:	251309-0206
Account Name:	Water Works Co
Service Address:	102 E Columbia Ave Greensburg, Ky

BILLING SUMMARY	
Previous Balance	4,081.22
Summary Transfer	(4,081.22)
Balance as of 12/08	0.00
Electric Charges	4,312.50
Taxes and Fees	225.11
Utility Charges as of 12/08	4,537.61
Total Amount Due	4,537.61

Averages for Billing Period	This Year	Last Year
Average Temperature	40°	44°
Number of Days Billed	30	32
Electric/kwh per day	2503.0	1909.7

ELECTRIC CHARGES	
Rate Type: GS-GENERAL SERVICE	
Customer Charge	10.00
Energy Charge	57.06
Rate Type: LP-SECONDARY	
Customer Charge	75.00
Total Energy	2,436.69
Demand Charge (\$7.65 x 173.70 kw)	1,328.81
Other Charges For Above Rates	
Fuel Adjustment (\$.00163 x 75090 kwh)	122.40
GS DSM (\$.00089 x 846 kwh)	0.75
LP DSM (\$.00042 x 74244 kwh)	31.18
Program Cost Recovery (\$.00006 x 74244 kwh)	4.45
Environmental Surcharge (6.980% x \$4,066.34)	283.83
Merger Surcredit (0.866% CR x \$4,350.17)	-37.67
Total Electric Charges	\$4,312.50

WATER WORKS CO
 CITY OF GREENSBURG
 105 W HODGENVILLE AVE
 GREENSBURG KY 42743-1411

Customer Service: 1-800-383-5582 Mon-Fri
 7AM-6PM(EST)
 Walk-In Center Hours: Mon-Fri 8AM-5PM(EST)
 Telephone Payments: (800) 807-3596
 Power Outage Reporting: (502) 589-3500

DUE DATE **AMOUNT DUE**
 12/29/09 \$4,423.81

This year, give a gift everyone can use: a HUG – Home Utility
 Gift – certificate from KU. Visit us online at www.eon-us.com
 or call us at 1-800-383-5582 to learn more.

ACCOUNT INFORMATION

Account Number: 3000-0026-8486
Account Name: WATER WORKS CO
Service Address: 102 E Columbia Ave
Next Read Will Occur: 01/06/10 - //

Averages for Billing Period	This Year	Last Year
Average Temperature	47°	40°
Number of Days Billed	30	30
Electric/kwh per day	2188.8	3275.4

BILLING SUMMARY

Previous Balance	4,189.22
Summary Transfer	(4,189.22)
Balance as of 12/08	0.00
Electric Charges	4,202.75
Taxes and Fees	221.06
Utility Charges as of 12/08	4,423.81
Total Amount Due	4,423.81

ELECTRIC CHARGES

Rate Type: General Services	
Customer Charge	10.00
Energy Charge	84.25
Rate Type: Power Service - Secondary	
Customer Charge	75.00
Energy Charge	2,181.74
Demand Charge (\$7.65 x 179.10 kw)	1,370.12
Other Charges For Above Rates	
Fuel Adjustment (\$0.00016 x 65665 kwh)	10.51
Electric DSM (\$0.00041 x 1231.00 kwh)	0.50
Electric DSM (\$0.00030 x 64434.00 kwh)	19.33
Environmental Surcharge (12.030% x \$3751.45)	451.30
Total Electric Charges	\$4,202.75

WATER WORKS CO
 CITY OF GREENSBURG
 105 W HODGENVILLE AVE
 GREENSBURG KY 42743-1411

7089

EXHIBIT 3

Log In Mobile Translate A A⁺ Help

Search

Q

Kentucky gov > News Center > Public Service Commission > Press Release

Public Service Commission

PSC Sets Public Meetings in KU and LG&E Rate Cases - Comments taken in Harlan, Louisville, Madisonville and Lexington

Press Release Date: Friday, April 16, 2010
Contact Information: Andrew Melnykovich
502-564-3940, ext. 208
502-330-5981 (cell)

The Kentucky Public Service Commission (PSC) will hold public meetings in Harlan, Louisville, Madisonville and Lexington to receive comments on the request for a rate increase by the Kentucky Utilities Co. (KU) and the Louisville Gas & Electric Co. (LG&E).

"These meetings will allow the PSC to hear directly from the public as it prepares to consider whether the proposed new rates are fair, just and reasonable," PSC Chairman David Armstrong said.

The meetings are scheduled for:

Harlan
Tuesday, April 27, 2010, 5:00 p.m. EDT
Auditorium, Southeast Kentucky Community and Technical College
164 Ball Park Road

Louisville
Monday, May 3, 2010, 5:00 p.m. EDT
Durrett Auditorium, Louisville Male High School
4409 Preston Highway

Madisonville
Tuesday, May 4, 2010, 5:00 p.m. CDT
Burns Auditorium, Madisonville Community College
750 North Laffoon Street

Lexington
Thursday, May 6, 2010, 5:00 p.m. EDT
Cooper Campus Auditorium, Bluegrass Community and Technical College
470 Cooper Drive

The Louisville meeting is being held primarily to take public comments regarding the LG&E case, but comments also will be taken from KU customers. The other three meetings are intended primarily for KU customers.

Both LG&E and KU are subsidiaries of E.ON US LLC. Kentucky Utilities has about 506,000 electric customers in 77 counties across Kentucky. Louisville Gas & Electric has about 401,000 electric customers in nine counties in the Louisville area and 312,000 natural gas customers in 17 counties.

The PSC is holding the public meetings in response to requests from the company's customers and elected officials.

Kentucky Utilities has proposed to increase its electric rates across all classes of customers in order to generate an additional \$135 million in revenue per year - an increase of about 11.5 percent. The company estimates that the average monthly bill for residential customers would rise to \$98.11, an increase of about 13.5 percent from the current average of about \$86.41.

LG&E has proposed to increase its electric rates across all classes of customers in order to generate an additional \$94.6 million in revenue per year - an increase of about 12 percent. The company estimates that the average monthly bill for residential customers would rise to \$82.09, an increase of about 12.2 percent from the current average of about \$73.17.

See Also...

[KU case file](#)
[Browse the Kentucky Utilities case file](#)

[LG&E case file](#)
[Browse the LG&E case file](#)

[Meeting locations, dates, times](#)

Harlan
Tuesday, April 27, 2010, 5:00 p.m. EDT
Auditorium, Southeast Kentucky Community and Technical College
164 Ball Park Road

Louisville
Monday, May 3, 2010, 5:00 p.m. EDT
Durrett Auditorium, Louisville Male High School
4409 Preston Highway

Madisonville
Tuesday, May 4, 2010, 5:00 p.m. CDT
Burns Auditorium, Madisonville Community College
750 North Laffoon Street

Lexington
Thursday, May 6, 2010, 5:00 p.m. EDT
Cooper Campus Auditorium, Bluegrass Community and Technical College
470 Cooper Drive

[Related Content](#)

The natural gas rate increase for LG&E residential customers would rise by \$4.65. The company is proposing to increase the monthly fee per meter from \$9.50 to \$26.53, and to discontinue the current delivery charge of \$2.13 per 1,000 cubic feet of gas. Neither fee structure includes the cost of the gas itself.

LG&E estimates that the rate change would increase its annual revenue from natural gas operations by \$22.6 million, or about 7.7 percent.

The KU and LG&E applications and related documents are available on the PSC Web site, psc.ky.gov. The case numbers are 2009-00548 (KU) and 2009-00549 (LG&E).

Persons wishing to comment on the proposed rate increase may do so at the meeting. Depending on the number of people wishing to speak, the length of oral comments may be limited.

Written comments will be accepted at the meeting. Written comments also may be mailed to the PSC at P.O. Box 615, Frankfort, KY 40602, faxed to 502-564-9625 or e-mailed from the PSC Web site.

The evidentiary hearing in the cases will be combined into a single proceeding, to be held at the PSC offices at 211 Sower Boulevard in Frankfort. KU and LG&E will appear before the PSC on Tuesday, June 8, beginning at 10 a.m. EDT. The hearing, which may last several days, will be open to the public, but there will be only limited opportunity for public comments. Written comments will be accepted through the conclusion of the hearing.

The evidentiary hearing may be viewed live on the PSC Web site.

The PSC is an independent agency attached for administrative purposes to the Energy and Environment Cabinet. It regulates more than 1,500 gas, water, sewer, electric and telecommunication utilities operating in Kentucky and has approximately 100 employees.

EXHIBIT 4

NANCY J. STEARMAN, CPA
CERTIFIED PUBLIC ACCOUNTANT

PO Box 198
Greensburg, KY 42743

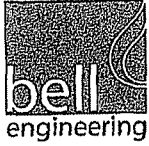
Telephone (270) 932-3284
Fax (270) 932-4249

March 2, 2010

City of Greensburg
110 West Court Street
Greensburg, KY 42743

Invoice

01/18/10 –	Preparation of water rate study for submission to Public		
02/24/10	Service Commission, in consultation with Bell Engineering	\$	<u>9,100.</u>
	Balance due on receipt of invoice	\$	<u>9,100</u>



354 Waller Avenue (40504)
P.O. Box 546
Lexington, KY 40588

INVOICE
Phone (859) 278-5412
Fax (859) 278-2911

In Account With

Date: 02/28/10

CITY OF GREENSBURG
110 WEST COURT ST
GREENSBURG KY 42743

Invoice No. 100108

Account No. 537-086

For Engineering Services In Connection With:

Wholesale Water Rate Study

Lump Sum Fee	\$6,000.00
Percent Complete	<u>100%</u>
Fee Earned	\$6,000.00
Less: Amount Previously Invoiced	<u>0.00</u>
TOTAL AMOUNT DUE THIS INVOICE:	\$6,000.00

<u>Employee</u>	<u>Reg Hourly Wage Rate</u>	<u>HSA \$ Increase</u>	<u>HSA Increase as a % of Annualized Wages</u>	<u>Pay Rate Increase</u>	<u>Total % Increase</u>
City Clerk	\$16.21	\$300.00	1%	1%	2%
Asst. Utility Clerk	\$7.00	\$300.00	2%	1%	3%
Water & Sewer Clerk	\$10.12	\$300.00	1%	1%	2%
Deputy Clerk	\$11.19	\$300.00	1%	1%	2%
Distribution Supervisor	\$17.17	\$300.00	1%	1%	2%
Class II Distribution	\$12.44	\$300.00	1%	1%	2%
Laborer	\$10.91	\$300.00	1%	1%	2%
Laborer	\$11.67	\$300.00	1%	1%	2%
Laborer	\$9.33	\$300.00	2%	1%	3%
Laborer	\$9.08	\$300.00	2%	1%	3%
Laborer	\$10.91	\$300.00	1%	1%	2%
Laborer	\$9.08	\$300.00	2%	1%	3%
Water Treatment Plant Chief Operator	\$16.82	\$300.00	1%	1%	2%
Water Plant Operator Class IV	\$15.51	\$300.00	1%	1%	2%
Water Plant Operator Class IV	\$15.26	\$300.00	1%	1%	2%
Part Time Water Pumper	\$9.00	\$300.00	2%	1%	3%
Please note:					
<i>For the current fiscal year, compensation increase for City employees ranged from 2% - 3% and consisted of two components.</i>					
<i>Part one was a 1% cost of living increase that increased the employee's regular hourly wage rate.</i>					
<i>Part two was a \$300 increase in the amount contributed to each employee's Health Savings Account (HSA).</i>					
<i>To calculate the \$300 HSA increase as a percentage, the wage rate was multiplied by 2080 hours to determine the annualized wages and the percentage was developed.</i>					

Item 4

Respondent: Nancy Stearman, CPA

Question:

What services are provided by the following companies:

- **Bertram, Cox & Miller**
- **Mattingly Mediation**
- **H&R Jetting & Camera**
- **Hunt Tractor**
- **KLCIS**
- **Central Farmers Supply**
- **Tommie Mills**

Response:

- The City Clerk has analyzed source documents (ie: invoices, regulations, minutes, etc.) for the disbursements made to the above referenced vendors.
- Attachment D briefly describes each disbursement, discloses the vendor who was paid and identifies the nature of the expense.
- Attachment A includes information on the disbursement to Tommie Mills.
- Please note that expenses for the sewer dept. were not allocated in Table 1 of the Wholesale Rate Study.

Attachment D

**O&M Fund
Custom Transaction Detail Report**
July 2008 through June 2009

2:27 PM
04/16/10
Accrual Basis

Date	Num	Name	Memo	Account	Debit
09/05/2008	18246	Bertram, Cox, & Miller, LLP	Monarch Engineering Lawsuit	Contractual Services	710 Water L 487.50
11/11/2008	18298	Bertram, Cox, & Miller, LLP	Monarch Engineering Lawsuit	Contractual Services	710 Water L 237.50
03/02/2009	18385	Bertram, Cox, & Miller, LLP	Monarch Engineering Lawsuit	Contractual Services	710 Water L 175.00
04/30/2009	18445	Bertram, Cox, & Miller, LLP	Monarch Engineering Lawsuit	Contractual Services	710 Water L 508.00
05/08/2009	18467	Bertram, Cox, & Miller, LLP	Monarch Engineering Lawsuit	Contractual Services	710 Water L 100.00
05/08/2009	18467	Bertram, Cox, & Miller, LLP	Griffiths property	Downtown Water Project	710 Water L 1,997.07
					<u>3,505.07</u>
12/22/2008	18341	Central Farmers Supply	Shipping fee for O&M return item	Other - Various	710 Water L 28.44
					<u>28.44</u>
02/27/2009	18377	H&R Jetting & Camera Service, LLC	PO 2201 Pump 8 loads of Sewage out of lift station	Contractual Services	720 Sewer L 1,200.00
04/16/2009	18438	H&R Jetting & Camera Service, LLC	PO 2207 jett drain line locate sewer line 306 Depot (VA Judd) because of construction	Contractual Services	720 Sewer L 600.00
04/16/2009	18438	H&R Jetting & Camera Service, LLC	PO # 2237 Camera drain (Valley St) jett drain line	Contractual Services	720 Sewer L 225.00
04/09/2009	18422	H&R Jetting & Camera Service, LLC	Jett and Drain line for Blakemans to determine cause & liability for r&m	Contractual Services	710 Water L 225.00
					<u>2,250.00</u>
12/10/2008	18289	Hunt Tractor	Rental Equipment Inv # HD 1556(equipment for cleaning out water line)	Equipment Rental	710 Water L 5,831.10
					<u>5,831.10</u>
12/15/2008	18318	KLCIS	Bond for Lisa O&M/O&MS	Insurance	710 Water L 220.26
12/15/2008	18318	KLCIS	Bond for Lisa O&M/O&MS	Insurance	720 Sewer L 220.25
04/10/2009	18436	KLCIS	All lines of Insurance (P&C, Liability, WC & Inland Marine)	Insurance	720 Sewer L 1,485.90
04/10/2009	18436	KLCIS	All lines of Insurance (P&C, Liability, WC & Inland Marine)	Insurance	710 Water L 1,477.09
					<u>3,403.50</u>
03/02/2009	18380	Mattingly Mediation, Inc.	mediation requirements per Judge for Monarch case	Contractual Services	710 Water L 284.00
					<u>15,742.62</u>

Item 5

Respondent: Nancy Stearman, CPA

Question:

Provide the job duties of the Laborers (referred to in Appendix A of the rate study) and what duties are allocated to the wholesale customer.

Response:

- The City has position descriptions that document the duties of employees performing these jobs.
- During interviews with the Mayor, Maintenance supervisor and City Clerk, position descriptions have been expanded to include job duties. Additionally, the job duties have been allocated to the appropriate function (ie: Treatment, Distribution , Customer Care) based upon the normal amount of time spent by the employee performing the duty.
- Attachment E contains the position descriptions for the laborers referred to in Appendix A of the Wholesale Rate Study.
- Please note the following:
 1. There are two types of Laborers, each having it's own job description and duties.
 2. All Laborers perform work for the Water Dept. , the Sewer Dept., and the Maintenance Dept.
 3. The amount of time each position spends doing work for the Water Dept. is shown below as "Water PR %" and **only that amount** has been allocated in the Wholesale Rate Study.
 4. See the Mayor's Note at the end of each position description for a detailed analysis of how the job duties are allocated to the appropriate functions (ie: Treatment, Distribution , Customer Care).

Title	Total Payroll \$	Water PR %	Water Payroll \$	Treatmt. %	Treatmt. \$	Dist. %	Dist. \$	Cust. %	Cust. \$
Laborer II	39000.20	60%	23400.12	0	0	90%	21060.	10%	2340
Laborer I	32389.65	60%	19433.79	0	0	90%	17490.	10%	1943
Laborer II	35595.62	40%	14238.25	0	0	50%	7119.	50%	7119
Laborer I	31189.09	40%	12475.64	0	0	50%	6238	50%	6238
Laborer I	30782.41	40%	12312.96	0	0	50%	6156	50%	6156

Item 6

Respondent: Nancy Stearman

Question:

Provide the job duties of the City Clerk, Deputy City Clerk, and Water & Sewer Clerk (referred to in Appendix A of the rate study) and what duties are allocated to the wholesale customer.

Response:

- The City has position descriptions that document the duties of employees performing these jobs.
- During interviews with the Mayor, City Clerk, Deputy City Clerk, and Water & Sewer Clerk position descriptions have been expanded to include job duties. Additionally, the job duties have been allocated to the appropriate function (ie: Treatment, Distribution , Customer Care) based upon the normal amount of time spent by the employee performing the duty.
- Attachment E contains the position descriptions for the City Clerk, Deputy City Clerk, and Water & Sewer Clerk referred to in Appendix A of the Wholesale Rate Study.
- Please note the following:
 1. The amount of time each position spends doing work for the Water Dept. is shown in Appendix A as “% of cost to Water System” and **only that amount** has been allocated in the Wholesale Rate Study.
 2. Appendix A does not include Utility Clerk Asssistant. This position was omitted and should have been included. The position description is included herein.
 3. See the Mayor’s Note at the end of each position description for a detailed analysis of how the job duties are allocated to the appropriate functions (ie: Treatment, Distribution , Customer Care).

CITY OF GREENSBURG
POSITION DESCRIPTION

Class Title: City Clerk/Treasurer

Department: Administration

Supervisor: Mayor

Supervises: Assistant City Clerk, Office Assistant

Class Characteristics: Under general administrative direction, assists the executive authority in administering all phases of the government operation; serves as clerk for the city; serves as treasurer for the city; serves as Human Resources Director; performs related work as required for all Departments of City Government.

General Duties and Responsibilities:

Assists in planning, organizing, directing, coordinating and evaluating all activities and programs of the City government. Assists in formulating and implementing programs and projects, policies and procedures, and rules and regulations. Implements and executes directives of the Mayor. Assists the Mayor in preparing the annual budget and its presentation to the City Council; assists in administering the budget. Applies for and coordinates federal and state grants-in-aid. Prepares the agenda for and attends regular and special Council meetings. Prepares and maintains complete and accurate minutes of Council proceedings; records minutes in appropriate books. Files and maintains all records of the city not specifically assigned to another department or office. Serves as custodian of the seal of the city. Insures that all ordinances meet publication requirements. Supervises and/or assists in the preparation, proofing and mailing of notices for taxes, licenses, fees, and other city deposits. Supervises accurate accounts receivable and accounts payable records for all Departments of City government. Prepares all checks for city expenditures after checking invoices for accuracy; insures that all expenditures are charged to correct fund and/or department. Administers purchase order system. Balances and reconciles bank statements. Supervises administers employee benefits program, including payroll. Maintains files for all city employees. Insures that required monthly, quarterly, and/or annual reports are prepared for the Council. Receives inquires and/or complaints from the public and attends to their disposition. Any and/or all other duties as assigned by supervisor.

Duties performed on behalf of the Water Department and their break down:

Treatment

- Human Resource issues
- Employee issues
- Recertification's for employees
- Administrative support

Distribution

- Human Resource issues
- Employee issues
- Receivables from utility work
- Workers comp issues
- Allocating employee time
- Ordinances, resolutions
- Handles material request

Other

- Grant processing
- Processing/approving of requisitions
- Allocates requisitions between departments
- Schedules training and continuing education
- Payroll

Note from Mayor:

Our City Clerk is in charge of performing and overseeing all of the City's Human Resource issues - including payroll – as well as our accounts payable and receivables. The majority of which are related to our utility departments. She also processes payroll on a bi-weekly basis. As noted in the "Cost of Water" study we have conservatively estimated 30% of her time is spent directly related to issues and tasks attributable to the Water Department.

CITY OF GREENSBURG
POSITION DESCRIPTION

Class Title: Assistant City Clerk and Treasurer/Tax Clerk

Department: Administration

Supervisor: City Clerk/Treasurer

Supervises: May Supervise Office Assistant/Utility Clerk in absence of City Clerk/Treasurer

Class Characteristics: Under general administrative direction, collection and recording of taxes, insurance premiums, and other receipts; performs secretarial work for executive and administrative personnel; performs related work as required including coordination of payroll, employee benefits, utility bond compliance and processing of requisition requests from all departments of City government.

General Duties and Responsibilities:

Assists in agenda preparation; may attend Council meetings and take minutes of the meeting; may assist in preparing and recoding minutes of the meeting. Preparation, proofing and mailing of notices for taxes, licenses, fees, permits and other city revenues; collects payments and records in appropriate accounts; makes bank deposits daily; balance cash drawer. Monitors delinquent accounts; adds late fees and forwards for collection. Maintains accurate records of accounts receivable. Prepares checks for city expenditures after checking invoices for accuracy; insures that all expenditures are charged to correct fund or department. Balances and reconciles bank statements. Prepares payroll; assist in administering employee benefits program; forwards required withholdings and/or necessary forms to state and federal agencies. Provides secretarial support for executive and administrative personnel. Purchases supplies for all departments. Attends monthly PSAP (Public Safety Answering Point) meeting, prepares and monitors 911 (PSAP) reimbursements. Answers telephone. Prepares and forwards required reports. Receives inquires and/or complaints from the public and attends to their disposition or forwards to appropriate department. Answers questionnaires and surveys.

Duties performed on behalf of the Water Department and their break down:

Treatment

- Secretarial support
- Write, format & change Water Quality Reports
- Order and/or purchases supplies
- Prepare and distributes boil water advisories to news media
- Payroll processing, benefits payments and federal tax reports

Distribution

- Work Orders
- Payroll processing, benefits payments and federal tax reports
- Waterline repair, hydrant flushing notices to media
- Order supplies, clothes

Customer Service

- Meter reading work orders
- Takes Customer Payments
- Prepares work orders
- Answer telephone calls

Other

- Assists with preparing and mailing of utility bills, as needed
- Assists with mailing of delinquent notices, as needed
- Prepares bank deposits
- Balance cash drawer
- Data entry (posting of customer payments)

Note from Mayor:

Our Deputy City Clerk/Treasurer and Tax Clerk routinely handles the requisition process for all Departments of City government – including the ordering of supplies. She also provides the check and balance for all accounts payable and payroll checks written. She also provides the first line of administrative / clerical duties for the Water Department when it comes to boil water advisories, water quality reports as well as insuring financial compliance with the City’s various bond ordinances which are primarily associated with the Utility System. Again, our “Cost of Water” study conservatively estimates her time spent dealing with Water Department issues at 25%.

CITY OF GREENSBURG
POSITION DESCRIPTION

Class Title: Office Assistant/Utility Clerk

Department: Administration

Supervisor: City Clerk/Treasurer or Assistant City Clerk

Supervises: None

Class Characteristics: Under general supervision, assists in compiling, proofing, mailing out, collection and recording of utility billing for the city; provides secretarial support for executive and administrative personnel; performs related work as required.

General Duties and Responsibilities:

Preparation and mailing of monthly utility bills. Collects payments; makes proper entries; balance cash drawers daily; Monitors; meter readings, delinquent utility accounts, adds late charges and forwards reminders of non-payment. Assist with preparing and maintaining records for the office. Provides secretarial support; for executive and administrative personnel. Assist in processing payroll. Accepts inquiries and/or complaints from the general public and forwards to appropriate personnel. Answers telephone. Preparation of reports as requested. Assist with any and/or other office duties as necessary.

Duties performed on behalf of the Water Department and their break down:

Treatment

- Prepares water loss reports
- Tracks water usage for analysis
- Works with other utility company regarding water billing
- Prepares water usage reports (number of gallons sold to other utility company)
- Prepares annual water quality report

Distribution

- Assists with hydrant flushing
- Loads and downloads handhelds (monthly meter readings)
- Prepares checklist
- Prepares irregular water usage reports and skipped meter report
- Prepares and sends boil water advisories to media

Customer Service

- Takes Customer Payments
- Prepares work orders
- Answer telephone calls

Other

- Prepares and mails utility bills
- Prepares delinquent notices
- Prepares bank deposits
- Balance cash drawer
- Data entry (posting of customer payments)
- Monthly settlement
- Assists with Payroll

Note from Mayor:

Our Office Clerk / Utility Clerk spends almost her entire time dealing with utility related items – primarily from a customer related position. She handles all processing of the uploading of meter reading data for both wholesale and retail customers. This includes the processing of work orders, connections and cut offs and any utility related work orders. She also handles the monthly settlement process and assists with both payroll and the requisition process. Since the City doesn't operate a gas system, we estimated her time spent dealing with the water system to be about equal to that spent dealing with the wastewater system at 40%.

CITY OF GREENSBURG
POSITION DESCRIPTION

Class Title: Utility Clerk Assistant

Department: Administration

Supervisor: City Clerk/Treasurer or Assistant City Clerk

Supervises: None

Class Characteristics: Under general supervision; assists in mailing out and collection utility billing for the city; provides secretarial support for executive and administrative personnel; performs related work as required.

General Duties and Responsibilities:

Preparation and mailing of monthly utility bills. Collects payments; makes daily deposits, balance cash drawer, prepares work orders, assists with filing and customer service. Provides secretarial support; for executive and administrative personnel. Accepts inquiries and/or complaints from the general public and forwards to appropriate personnel. Answers telephone. Assist with any and/or other office duties as necessary.

Duties performed on behalf of the Water Department and their break down:

Treatment

- Answers phone/delivers messages

Distribution

- Answers phone/delivers messages

Customer Service

- Waits on customer
- Takes payments
- Prepares work orders

Other

- Makes deposits
- Balances cash drawer
- Assists with monthly billing
- Filing

Note from Mayor:

Our Assistant Utility Clerk is a part-time position who works approximately 20 hours per week. She primarily deals with taking utility payments, filing and stuffing envelopes during the billing cycle. Again, we estimated her time spent working on Water

Department items to be evenly split between the Water and Waste Water Departments – 47% of the time each.

CITY OF GREENSBURG
POSITION DESCRIPTION

Class Title: Maintenance/Utility Laborer II

Department: Public Works

Supervisor: Public Works Director/Mayor

Supervises: Maintenance/Utility Laborer I

Class Characteristics: Under general supervision, performs skilled and unskilled labor duties within the departments; may supervise other employees assigned to crew; performs related work as required.

General Duties and Responsibilities:

Performs skilled and unskilled labor duties (including preventive maintenance); including waterline repair, water taps, meter reading, truck operator, backup plant operator, meter repair, general work orders; disconnects and reconnects, repairs; pump and equipment at plant, raw water intake and pump stations, cleaning and repair duties in departments. Assists in cleaning and maintaining; city streets, buildings, vehicle, storm sewer, culverts, drainage ditches, alleys, street signs. Operates motorized equipment, as needed. Pours concrete; makes forms, cuts grass, trees and/or limbs on city property as necessary. May supervise other employees assigned to crew.

Duties performed on behalf of the Water Department and their break down:

Treatment:

- Pump and Plant Maintenance
- Intake Repair and up keep
- Back up Plant Operator

Distribution:

- Backhoe Operation
- Waterline repair and installation
- Water Taps
- Meter Reading
- Meter repair and replacement
- Truck and light equipment operation
- Service cut offs and turn ons

Other:

- General work orders
- Minor electrical work

Note from Mayor:

We have two individuals classified as Maintenance/Utility Laborer II – one in each of our two crews. One crew spends the majority of their time working on utility related issues and the other splits their time as needed based on issues or projects going on at any given time. However, all laborers along with Distribution personnel are used each month for two to three days just to read meters. The City of Greensburg has no electronic read meters, they all have to be read manually. Given the age of our water plant (40 years plus) and the condition of our lines – the majority being cast iron, one four person crew spends the majority of their time dealing with utility related issues and the majority of that time is working within the Water system to keep it up and running. They also handle all the city's minor line replacements and upgrades such as the two extensions made over the past few years to simply provide additional water to Green-Taylor Water District – at their request.

As for the two Maintenance/Utility Laborer II, one spends easily 60% of his time working on Water Department related activities and the second spends approximately 40% of his time on Water Department related issues. However, they do also pull hours as needed working in the Water Plant in order to keep overtime down during peak demand or when we have operators off for sick time, vacation or training.

CITY OF GREENSBURG
POSITION DESCRIPTION

Class Title: Maintenance/Utility Laborer I

Department: Public Works

Supervisor: Mayor or Maintenance/Utility Laborer II

Supervises: None

Class Characteristics: Under general supervision, performs skilled and unskilled labor duties within the departments; performs related work as required.

General Duties and Responsibilities:

Performs skilled and unskilled labor duties (including preventive maintenance); including waterline repair, water taps, meter reading, truck operator, backup plant operator, meter repair, general work orders; disconnects and reconnects, repairs; pump and equipment at plant, raw water intake and pump stations, cleaning and repair duties in departments. Backhoe operator and operates motorized equipment as needed. Assists in cleaning and maintaining; city streets, buildings, vehicle, storm sewer, culverts, drainage ditches, alleys, street signs. Pours concrete; makes forms, cuts grass, trees and/or limbs on city property as necessary. May supervise other employees assigned to crew.

Duties performed on behalf of the Water Department and their break down:

Treatment:

- Pump and Plant Maintenance
- Intake Repair and up keep
- Back up Plant Operator

Distribution:

- Waterline repair and installation
- Water Taps
- Meter Reading
- Meter repair and replacement
- Truck and light equipment operation
- Service cut offs and turn ons

Other:

- General work orders
- Minor electrical work

Note from Mayor:

The City has three Maintenance/Utility Laborer I positions. Based on the two crew format the City operates under, one works within the crew that spends the majority of their time on utility related projects and repairs – of which approximately 60% is the Water Department. The other two work in the second crew that spends only 40% of their time working on Water Department related issues such as meter reading, meter repair and replacement and processing daily work orders. However, they do also pull hours as needed working in the Water Plant in order to keep overtime down during peak demand or when we have operators off for sick time, vacation or training.

Item 7

Respondent: Nancy Stearman

Question:

Refer to the allocation of vehicles and equipment table in Appendix A of the rate study. Explain how many of these vehicles and pieces of equipment have been allocated to the wholesale customer.

Response:

- Interviews were conducted with the Water Supervisor and the Distribution Supervisor to determine how the existing vehicles and equipment were actually used. See Appendix - A Allocation of Vehicles and Equipment in the wholesale rate study.
- Vehicle costs were segregated into two expense accounts, "equipment parts" and "Repairs and Maintenance – gas/oil". These expenses were allocated based on the percentages shown in Appendix A.
- Insurance costs for the vehicles were included in the "Insurance" expense and are allocated based upon Depreciation from Table 2 because vehicles are a component of depreciation.
- Fuel costs for the water dept. vehicles during the test period totaling \$8889.57 were omitted from the expenses shown in Table 1 of the Wholesale Rate Study. These costs are included as a proposed adjustment in this response. These costs may be allocated to treatment, distribution and customer care according to the percentages in Appendix A – Allocation of Vehicles and Equipment (ie 14.29%, 71.43% 14.29% respectively).

Item 8

Respondent: Willis Jackson

Question:

In Table 5 of the rate study, which the Tabulation of Lines in System and Used Jointly, you state on page 8 that the tabulation of line lengths and sizes were base upon mapping provided by Kentucky Infrastructure Authority and the Council of Area Development Districts. Was a hydraulic study completed to determine what mains were utilized in relation to the wholesale customer? If a study was performed, provide the study and all workpapers or schedules used to determine this information.

Response:

A hydraulic study was not undertaken for the rate study. A map was generated from the above mentioned source and displayed with line sizes color coded. A copy of the map was included with the rate study. A tabulation of line lengths for each size was made from the map. Lines which provided a potential route to District master meters were included as serving both the general customers and wholesale customer. Lines which served only general customers were excluded from consideration as serving the wholesale customer.

Item 9

Respondent: Willis Jackson

Question:

The Commission has previously disallowed small mains to be classified as transmission mains in wholesale rate cases. Explain why the Commission should consider allowing the smaller mains listed in Table 5 to be included in your calculation of the wholesale rate?

Response:

We will defer to PSC procedure. However, based on consultation with a water system engineer at Bell Engineering, hydraulic mechanics dictate that water will move through all connected lines to a point of lower pressure; ie water running through a meter. The 2" and 4" lines which are connected to the larger lines will provide some contribution to service of the Wholesale customer.

Item 10

Respondent: Willis Jackson

Question:

What is the smallest line size used to serve the wholesale customer?

Response:

Wholesale master meters are served by 6" and 8" lines, however there are a few 2" and 4" lines that connect with larger lines, forming a loop, and thereby providing potential routes for water to travel.