

## COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

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## In the Matter of:

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NOTICE OF ELAM UTILITY COMPANY, ) INC., TO INCREASE ITS RATES FOR ) CASE NO. 8929 GAS SERVICE )

## ORDER

IT IS ORDERED that Elam Utility Company, Inc., shall file an original and eight copies of the following information within 3 weeks of the date of this Order, or by January 3, 1984, whichever comes later. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case may be dismissed.

1. Provide a schedule listing the job titles of the utility's employees, a description of each employee's duties and each employee's annual salary at the beginning of the test period.

2. Provide an analysis of the test year expense of \$3,226 for Office Supplies and Expenses. At minimum the analysis should show the date, vendor, dollar amount, and a brief description of each expenditure of \$50 or more.

3. Provide a detailed analysis of the test year expense of \$5,198 for Outside Services Employed. At minimum the analysis should show the payee, dollar amount, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided.



4. Provide an analysis of the test year expense of \$2,170 for Miscellaneous General Expenses. At minimum the analysis should show the date, vendor, dollar amount, and a brief description of each expenditure of \$50 or more.

5. Provide a detailed analysis of all benefits provided to employees of Elam Utility Company including the itemized cost of each benefit and the average annual cost of benefits per employee. Provide this data by expense account classification as shown on Exhibit 1, Schedule 3 of the application.

6. Provide a detailed analysis of the test year property tax expense of \$3,432. This should include a complete description of the property assessed, its taxable value, the test year assessment rate(s), and the reason for, apparently, two payments, one in September and one in December.

7. Provide a detailed analysis of contributions for charitable or political purposes. The analysis should indicate the amount of the expenditure, the recipient of the contribution, and the specific account charged.

8. Provide an analysis of advertising expenditures during the test year. This should show the dollar amount as well as the purpose and expected benefit of each expenditure.

9. Provide an itemized listing of the costs incurred to date for the preparation of this case and an itemized estimate of the total cost to be incurred for this case.

10. Provide a reconciliation of the billing units for the residential and commercial class shown on Exhibit 1, Schedule 4, of the application and the totals shown in the monthly billing

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analysis provided in Item 2 of the response to the Commission's first information request. Also provide any revised schedules resulting from the reconciliation.

11. Provide, in the same format as Exhibit 1, Schedule 4, of the application, the annual billing units per customer class for the 12-month periods ended on July 31, for the years 1980, 1981, and 1982.

Provide for the time periods shown in Item 11 the 12. volumes of gas purchased from both Columbia Gas and Capitol Oil and Gas.

Done at Frankfort, Kentucky, this 12th day of December, 1983. PUBLIC SERVICE COMMISSION

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ATTEST:

Secretary