

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

* * * * *

In the Matter of:

THE ADJUSTMENT OF RATES OF)
OKOLONA SEWER CONSTRUCTION)
DISTRICT OF JEFFERSON COUNTY,) CASE NO. 8751
KENTUCKY)

O R D E R

IT IS ORDERED that Okolona Sewer Construction District ("Okolona") shall file an original and seven copies of the following information with the Commission with a copy to the Attorney General's Consumer Protection Division by January 20, 1984. If neither the information nor a motion for an extension of time is filed by the stated date the case may be dismissed.

1. On page 2 of the request for rehearing the amount of \$1,362,524 is identified as "the amount of assessment bonds that have been paid off by assessment revenue plus incidental costs." Please elaborate on this statement and provide a breakdown of the amount in this sum which can be identified as retired assessment bonds and the amount of incidental costs. Also identify any additional amounts included in this figure not specifically mentioned.

2. Provide the complete series of journal entries typically used to record the repayment of the assessment bonds, including the entry to charge Account 271, Contributions in Aid of Construction, with the amount repaid.

3. Provide a complete analysis of all revenues recorded on the books, since the inception of Okolona, which were charged to applicants for service, such as Brown Noltemeyer Company and St. Athanasius Catholic Church, for service subsequent to the issuance of the Assessment Bonds. This analysis should include the date of each charge, the entity billed, the amount charged, amount paid, and the account charged.

4. Provide a detailed analysis of any revenues received from governmental agencies, developers, contractors, commercial or residential customers, in the form of tap-on fees or to pay for other specific components of capitalized assets. This analysis should contain any form of income to the utility not previously recorded as contributions in aid of construction. Include for each item of income the date of the charge, the entity billed, the amount, and the account charged.

5. With regard to the assessment charges to Brown Noltemeyer Company and St. Athanasius Catholic Church, provide complete details describing the basis for the charge and the calculation used to derive the amount of the charge. Also, identify any provision contained in Okolona's tariff for these charges.

Done at Frankfort, Kentucky, this 10th day of January, 1984.

PUBLIC SERVICE COMMISSION

ATTEST:



For the Commission

Secretary