

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

THE APPLICATION OF P B CORPORATION)
(FOXBORO MANOR) FOR AN ADJUSTMENT) CASE NO. 8682
OF RATES PURSUANT TO THE ALTERNATIVE)
PROCEDURE FOR SMALL UTILITIES)

O R D E R

IT IS ORDERED that P B Corporation - Foxboro Manor ("Foxboro") shall file an original and seven copies of the following information with the Commission, with a copy to the Attorney General's Division of Consumer Protection by November 24, 1982. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case will be dismissed.

1. Provide a depreciation schedule for calendar year 1981. The schedule should include original cost, in service date, rate or life, and accumulated depreciation for each asset classification and each sub-account within the utility plant in service account. The schedule should also reflect the amount charged to depreciation expense for calendar year 1981.

2. Provide a detailed breakdown of maintenance for general plant account no. 932 for calendar year 1981 as shown in attached Format No. 1. Items under \$100 may be grouped within a common classification. The total for the breakdown should reconcile with the total listed in the 1981 Annual Report.

3. For each employee or officer employed by Foxboro during calendar year 1981 provide the following information;

- a. Name of employee or officer,
- b. Job title and a brief description of the duties and responsibilities concerning the individual.
- c. Total amount of compensation paid to the individual during 1981.
- d. Total amount of regular and overtime hours worked during 1981.
- e. Indicate how often compensation is received, the rate of compensation and the method used to compute compensation (such as hourly rate, overtime rate, periodic salary, or units of production).

4. Provide a copy of all electric bills for each month of calendar year 1981. Include a description of the utility facilities at each location receiving a bill and the account charged.

5. Provide a copy of the loan agreement between Foxboro and Cralle Children Trust.

6. Provide an analysis which explains the decrease in the Contributions in Aid of Construction Account for calendar year 1981. Include the journal entries made in connection with this accounting transaction.

7. Provide an analysis which reflects total sludge hauling expense on a monthly basis for calendar year 1981. Include copies of invoices or other documentation to support the analysis.

8. Provide a schedule which shows the total number of bills sent out for each billing period in calendar year 1981,

9. Provide the journal entries connected with the initial recording of the Other Utility Plant Adjustments Account No. 109. Also, provide a description of the circumstances which dictated the establishment of this account.

10. Provide a schedule which reflects chemical expense for each month of calendar year 1981. Also, provide copies of invoices or other documentation to support the amounts charged to this account.

11. Provide a detailed analysis of the allocation of revenues and expenses between Foxboro and Cross Creek Sewer System for calendar years 1979, 1980, and 1981. The analysis should include a list of the items allocated between the two utilities, the amount allocated to each utility, and the basis for the allocation.

12. Provide a list of the stockholders of P B Corporation and indicate the number of shares held by each stockholder for calendar year 1981. Also, provide the total amount of dividends paid by P B Corporation during calendar year 1981.

13. Provide an explanation for the increase or decrease in the following accounts for calendar year 1981 as compared to calendar year 1980:

- a. Sludge hauling increased by \$1,658.
- b. Chemicals increased by \$701.
- c. Maintenance of structures and improvements increased by \$484.

- d. Miscellaneous expenses decreased by \$614.
- e. Maintenance of General Plant increased by \$4,887.
- f. Taxes other than income taxes decreased by \$7,031.
- g. Interest on long-term debt decreased by \$1,230.

14. Provide the amount of Sewer Utility Plant in Service that was recovered through the sale of lots as of December 31, 1981.

15. Provide a copy of the tariff reflecting the present rates as approved by the Commission.

16. Provide a copy of the rules and regulations for P B Corporation - Foxboro Manor Sewer Operations.

17. Provide a description of any special charges (e.g., late fees, reconnection fees, etc.), the amount of revenue generated from any special charges in the test year, and cost support for any special charges.

Done at Frankfort, Kentucky, this 5th day of November, 1982.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:

Secretary

Format 1

P B CORPORATION - FOXBORO MANOR

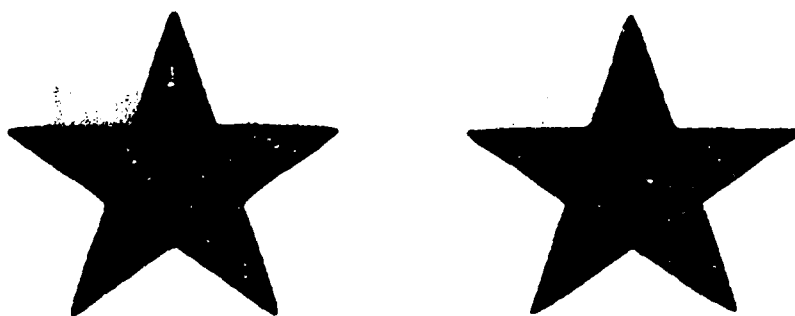
CASE NO. 8682

MAINTENANCE FOR GENERAL PLANT

CALENDAR YEAR 1981

<u>Date of Invoice</u>	<u>Vendor</u>	<u>Reference (Check No., etc.)</u>	<u>Total Invoice</u>	<u>Materials</u>	<u>Labor</u>	<u>Other</u>	<u>Description</u>
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CORRECTION



***PRECEDING IMAGE HAS BEEN
REFILMED
TO ASSURE LEGIBILITY OR TO
CORRECT A POSSIBLE ERROR***

P B CORPORATION - FOXBORO MANOR

CASE NO. 8682

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CALENDAR YEAR 1981

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