

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF MONROE)
COUNTY WATER DISTRICT FOR) CASE NO. 2017-00173
APPROVAL OF CERTAIN ACCOUNTING)
PRACTICES AND ADJUSTMENTS)

MONROE COUNTY WATER DISTRICT'S MOTION FOR
LEAVE TO AMEND APPLICATION

Monroe County Water District ("Monroe District") moves for leave to amend its Application. In support of its Motion, Monroe District states:

1. On May 24, 2017, Monroe District submitted its Application to the Commission for an Order authorizing Monroe District to record accrued revenues for water service rendered, but not billed at the end of a fiscal year as revenue in Account 461, Metered Water Revenue, and as an asset in Account 173, Accrued Utility Revenues, and to record an adjustment to Account 439, Adjustments to Retain Earnings, to reflect the effect of these actions on Monroe District's Financial Statements for the Fiscal Years Ending December 31, 2016 and 2015 and on the financial and statistical report that 807 KAR 5:006, Section 4(2) requires.

2. On August 4, 2017, Commission Staff issued a request for information to Monroe District regarding its application.

3. As a result of the Commission Staff's request, Monroe District reviewed its records and discovered certain unpaid expenses for electric and water purchases in the Fiscal Years ending December 31, 2014, 2015, and 2016 that were not recognized. To the extent that Monroe District proposes to recognized unbilled revenue in Account 173, the Uniform System of Accounts permits such recognition only if accruals are likewise made for unbilled expenses.

4. Monroe District proposes to amend its Application to reflect the recognition of these unpaid expenses for electric and water purchases in the Fiscal Years ending December 31, 2014, 2015, and 2016 and to modify the adjustment to Account 439, Adjustments to Retain Earnings proposed in that Application.

5. The Amended Application is attached to this Motion.

WHEREFORE, Monroe District requests that the Commission grant it leave to amend its Application and accept for filing the attached Amended Application.

| Dated: September 1, 2017

Respectfully submitted,



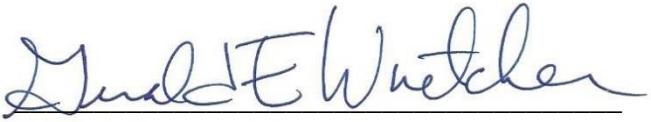
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CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, I certify that Monroe District's September 1, 2017 electronic filing of this Motion is a true and accurate copy of the same document being filed in paper medium; that the electronic filing has been transmitted to the Commission on September 1, 2017; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original and six copies in paper medium of the Application will be delivered to the Commission on or before September 6, 2017.



Gerald E. Wuetcher