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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

March 27, 2023

Ms. Mindy Keen
Keen Sales, Rentals and Utilities, Inc.
685 Dyson Road
Haines City, FL 33844
mindykeen1964@yahoo.com

STAFF'S THIRD DATA REQUEST VIA EMAIL

Re: Docket No. 20220157-WU - Application for staff-assisted rate case in Polk County by Keen Sales, Rentals and Utilities, Inc.

Dear Ms. Keen:

Staff is requesting the following information to ensure accurate treatment of the above-referenced rate case for the test year ended December 31, 2021.

1. **Long-Term Debt:** Staff calculated a total of \$28,339 in long-term debt for Keen Subdivision. This amount includes \$20,089 for the 2018 tank replacement, and \$8,250 for Keen Subdivision's portion of a \$15,000 loan from the utility Owner. Staff also calculated \$6,750 for Paradise Island's portion of a \$15,000 loan from the utility Owner. Staff's calculations are shown in the table below.

System	Description	Amount
Keen Subdivision	Long-Term Debt per Utility	\$64,408
Keen Subdivision	Less 2018 Tank Replacement Cost	\$20,089
Keen Subdivision	Less Allocated Portion of \$15,000 Loan From Owner	\$8,250
Keen Subdivision	Remaining Balance Need Verification	\$36,069
Paradise Island	Long-Term Debt per Utility	\$20,089
Paradise Island	Less Allocated Portion of \$15,000 Loan From Owner	\$6,750
Paradise Island	Remaining Balance Need Verification	\$13,339

Please provide the following information for the remaining \$36,069 in long-term debt for Keen Subdivision, and the remaining \$13,339 in long-term debt for Paradise Island:

- a. Holder of the loan(s)
- b. Relationship to utility of loan holder(s)
- c. Interest rate on loan(s)
- d. What payments, if any, the Utility is currently making on the loan(s).

2. **Short-Term Debt**: Please reference Staff's Second Data Request question 4,
 - a. Is the \$1,386 the total amount of short-term debt used by both Keen Subdivision and Paradise Island? Is this amount specifically attributable to one system? If only one system, please identify which.
 - b. What is the interest rate on this loan held by Wells Fargo?
3. **Accumulated Deferred Income Taxes (ADITS)**: Please provide details on the ADIT balance of \$1,982 for Paradise Island. Please also explain why an ADIT balance is recorded for Paradise Island and not Keen Subdivision.
4. **Audit Findings**: Please reference Audit Finding 5, and provide either an explanation or invoices for the missing supporting documentation.
 - a. Keen Subdivision:
 - i. Purchased Power: Missing documentation for \$152.
 - ii. Contractual Services – Engineering: Missing documentation for \$1,767.
 - iii. Contractual Services – Testing: Missing documentation for \$498.
 - iv. Transportation Expense: Missing documentation for \$24.
 - b. Paradise Island:
 - i. Contractual Services – Professional: Missing documentation for \$25.
 - ii. Contractual Services – Testing: Missing documentation for \$612.
 - iii. Miscellaneous Expense: Missing documentation for \$805.

Please file the response to Staff's Third Data Request with the Office of the Commission Clerk no later than **April 17, 2023**. Please include the docket number (20220157-WU) on all filings with the Commission Clerk.

If you have any questions please contact Christopher Richards at 850-413-6742, or email crichard@psc.state.fl.us.

Sincerely,

/s/ Christopher R. Richards
Christopher R. Richards
Public Utility Analyst III

cc: Office of the Commission Clerk (Docket No. 20220157-WU)