#### COMMONWEALTH OF KENTUCKY

# BEFORE THE PUBLIC SERVICE COMMISSION

### In the Matter of:

Electronic Investigation of B & H Gas Company and Bud Rife, Individually and as an Officer of B & H Gas Company Alleged Violation of KRS 278.300	) Case No. 2019-00055
AND	
Electronic Investigation of Johnson County Gas	)
Company, Inc. and Bud Rife, Individually and as	)
an Officer of Johnson County Gas Company, Inc.	) Case No. 2019-00056
Alleged Violation of KRS 278.300 and its Tariff	)
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RESPONSES TO ATTORNEY GENER	AL'S
POST HEARING DATA REQUEST	S

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Comes B&H Gas Company and Bud Rife, Individually and as an Officer of B&H Gas Company, and Johnson County Gas Company, Inc. and Bud Rife, Individually and as an Officer of Johnson County Gas Company, Inc. ("Respondents"), by counsel, and for their Response to the Attorney General's Post Hearing Data Requests respectfully state as follows:

#### 1 and 2

- a. All the maintenance and service work including parts, tires, and any supplies necessary to maintain, are included in the rental price of the vehicles.
- b. The rental price includes all costs except fuel.
- c. Invoices are derived by comparing the price of new vehicle leases for same type of vehicle, and they are considerably cheaper than new ones. See Exhibit 1.
- d. New vehicle lease prices continue to increase yearly and expenses to maintain these older vehicles increase yearly as well. See Exhibit 1.

- 3. Bud Rife, \$0
- 4. a. See Exhibit J to the Responses to Staff's initial data requests. The accounts payable total was carried over from 2016 and in the month of December, 2017, the sum of \$86,556.18 was added as additional invoice due to B&S Oil and Gas. Being a liability, accounts payable will have a normal credit balance. Credit balances show up in the ledger as a negative. A negative in the general ledger just indicates a credit balance.
  - b. See Exhibit J to the Responses to Staff's initial data requests. This is a figure derived by the CPA and used in preparing the firm's tax return. Being an owner's equity account, retained earnings will normally have a credit balance (meaning that it will normally show up as a negative in the ledger). However, in this case it has a debit balance indicating losses. The account having a positive balance indicates it has a debit balance.
- 5. a. Confirmed
  - b. \$908,500.34 is the balance owed at the end of 2015 for previous years. See Exhibit 2.
- 6. a-e. See Exhibit 3 attached hereto.
- 7. See Exhibit 4.

## **VERIFICATION**

I hereby verify that each answer and response given to the Attorney General's First Data Requests is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

#### BOD KIFE

### **CERTIFICATE OF SERVICE**

This is to certify that the foregoing copy of the foregoing responses to the Attorney General's first data requests is a true and accurate copy of the document being filed in paper medium; the electronic filing was transmitted to the Commission on May 23, 2019; there are

currently no parties that the Commission has excused from participation by electronic means in this proceeding; and the filing in paper medium is being delivered to the Commission via U.S. mail.

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JOE F. CHILDERS