

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC INVESTIGATION INTO)
LATE PENALTY OF OHIO COUNTY) CASE NO. 2021-00017
WATER DISTRICT)

NOTICE OF COMPLIANCE

Pursuant to the Commission’s Order of December 27, 2021, Ohio County Water District (“Ohio District”) gives notice of its compliance with the provisions of that Order and further states:

1. Pursuant to the terms of the Order of December 27, 2021, Ohio District on January 10, 2022, made a voluntary payment of \$2,500 to Help Office of Ohio County, Inc. (“the Help Office”) with the expressed condition that the amount shall be used solely to provide bill payment assistance for the water service bills of Ohio District customers. Copies of the transmittal letter to the Help Office, the donation payment, and a receipt of this payment from the Help Office are attached to this Notice as Exhibits A through C.

2. Help Office of Ohio County, Inc., is an active Kentucky non-profit corporation organized pursuant to KRS Chapter 273 and is in good standing with the Commonwealth of Kentucky. A copy of its Certificate of Existence is attached to this Notice as Exhibit D. The mailing address for the Help Office is: Post Office

Box 327, Hartford, Kentucky. Help Office is exempted from federal income tax under Section 501(c)(3) of the Internal Revenue Code. A copy of the Internal Revenue Service ruling exempting the Help Office from federal income taxation is attached to this Notice as Exhibit E. A copy of the Help Office's corporate bylaws is attached as Exhibit F.

3. Ohio District acknowledges and accepts the following obligations imposed by the Commission's Order of December 27, 2021:

a. It will file no later than March 31 of each year, beginning in 2023, notice of completion of an annual review of its tariff performed by its general manager and the members of its board of commissioners.

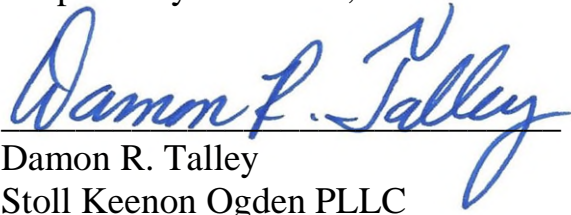
b. Ohio District's commissioners and general manager will attend six hours of certified water management instruction no later than December 31, 2022.

c. No later than January 31, 2023, Ohio District will certify in writing to the Commission the attendance of its commissioners and general manager of at least six hours of certified water management instruction in 2022.

4. Based upon its compliance with the Order of December 27, 2021, Ohio District will resume assessing late payment fees as authorized by the Commission's Order of February 26, 2001 in Case No. 2001-010 for bills that become delinquent on or after January 1, 2022.

Dated: January 13, 2022

Respectfully submitted,



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damon.talley@skofirm.com

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Counsel for Ohio County Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8 and the Public Service Commission's Order of July 22, 2021 In Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on January 13, 2022 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



Counsel for Ohio County Water District

EXHIBIT LIST

Exhibit	Description/Title
A	Transmittal Letter for Donation to Help Office of Ohio County, Inc. (January 10, 2022)
B	Evidence of Payment (Check made payable to Help Office of Ohio County, Inc. in the amount of \$2,500)
C	Letter from Help Office of Ohio County, Inc. dated January 12, 2022 acknowledging receipt of \$2,500
D	Certificate of Existence for Help Office of Ohio County, Inc.
E	IRS Ruling regarding the federal income tax exemption status of Help Office of Ohio County, Inc. (December 2, 2016)
F	Current By-laws of Help Office of Ohio County, Inc.

EXHIBIT A



OHIO COUNTY WATER DISTRICT

Eric Hickman, P.E.
General Manager
ehickman@ocwdky.org

124 East Washington Street
P.O. Box 207
Hartford, Kentucky 42347

Phone: 270-298-7704
Fax: 270-274-3676
www.ocwdky.org

Help Office of Ohio County, Inc.
P.O. Box 327
Hartford, KY 42320

January 10, 2022

RE: Ohio County Water District Donation
Pastor Cashion,

The Ohio County Water District is making a donation of \$2,500.00 to the Help Office of Ohio County, Inc. These funds are to be earmarked and used in their entirety to provide bill payment assistance towards water bills for Ohio County Water District customers only. The Help Office can contact my office to confirm a person requesting assistance is in fact a customer of the Ohio County Water District.

Please let me know if you have any questions or concerns. I appreciate your service to our community.

Sincerely,

Eric Hickman, P.E.
General Manager

cc: Renetta Bratcher-Romero, Finance & Administrative Manager

EXHIBIT B

OHIO COUNTY WATER DISTRICT

OPERATING ACCOUNT
124 EAST WASHINGTON STREET
HARTFORD, KENTUCKY 42347



73-766/839

1/10/2022

PAY TO THE ORDER OF Help Office of Ohio County, Inc

\$ **2,500.00

Two Thousand Five Hundred and 00/100***** DOLLARS

Help Office of Ohio County, Inc
PO Box 327
Hartford, KY 42347

OHIO COUNTY WATER DISTRICT • OPERATING ACCOUNT

Kenetta B. Romero
Erin J. Hines

MEMO

Payment made pursuant to PSC Order dated 12/28/

THIS DOCUMENT CONTAINS HEAT SENSITIVE INK. TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT.



OHIO COUNTY WATER DISTRICT • OPERATING ACCOUNT

17671

Help Office of Ohio County, Inc

Date	Type	Reference	Original Amt.	Balance Due	1/10/2022 Discount	Payment
1/10/2022	Bill	PSC Order Payment	2,500.00	2,500.00		2,500.00
					Check Amount	2,500.00

OPERATING ACCOU Payment made pursuant to PSC Order dated 12/

2,500.00

OHIO COUNTY WATER DISTRICT • OPERATING ACCOUNT

17671

Help Office of Ohio County, Inc

Date	Type	Reference	Original Amt.	Balance Due	1/10/2022 Discount	Payment
1/10/2022	Bill	PSC Order Payment	2,500.00	2,500.00		2,500.00
					Check Amount	2,500.00

OPERATING ACCOU Payment made pursuant to PSC Order dated 12/

2,500.00

EXHIBIT C

Help Office of Ohio County



P.O. Box 327
Hartford, KY 42347

January 12, 2022

Eric Hickman
Ohio County Water District
124 E. Washington St.
Hartford, KY 42347

This is to acknowledge receipt from the Ohio County Water District of \$2,500.00 which is to be used to assist customers of their utility who may need assistance in paying their water bills.

A handwritten signature in cursive script that reads "John Cashion".

John Cashion
President, Help Office Board

EXHIBIT D

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

Michael G. Adams
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Existence

Authentication number: 262378

Visit <https://web.sos.ky.gov/ftshow/certvalidate.aspx> to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

HELP OFFICE OF OHIO COUNTY, INC.

is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 273, whose date of incorporation is October 22, 1979 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 13th day of January, 2022, in the 230th year of the Commonwealth.



Michael G. Adams

Michael G. Adams
Secretary of State
Commonwealth of Kentucky
262378/0141866

EXHIBIT E

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: *December 2016*

HELP OFFICE OF OHIO COUNTY INC
C/O JOHN CASHION
PO BOX 327
HARTFORD, KY 42347-0327

Employer Identification Number:
31-1113907
DLN:
17053230323046
Contact Person:
CHARLES A MALONE ID# 31796
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 15, 2013
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.


For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar

Letter 947

HELP OFFICE OF OHIO COUNTY INC

to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

EXHIBIT F

HELP OFFICE OF OHIO COUNTY, INC

BY-LAWS

Approved 5 February 2008; Amended 3 March 2016

ARTICLE I: NAME OF ORGANIZATION

The organization shall be known as the Help Office of Ohio County, Inc. It shall be under the direction of the Board of Directors.

ARTICLE II: PURPOSE OF THE ORGANIZATION

The purpose of this organization shall be to:

1. Identify specific needs of individuals seeking assistance through the application and interview process with the Coordinator or his designee and/or the Board of Directors, if needed.
2. Inform the applicants of existing programs and services that are available when the Office is unable to meet the needs of the individuals seeking help.
3. The Help Office is organized exclusively for charitable, religious, educational, or scientific purposes under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE III: THE AUTHORITY OF THE BOARD OF DIRECTORS

The Board shall have the authority to set the general direction for and evaluate the decisions of the Executive Committee by:

1. Reviewing and commenting on actions of the Executive Committee.
2. Evaluating services provided to the public annually.
3. Receiving financial reports at regular meetings.
4. Having the authority to implement change when necessary, with a two-third majority vote of the membership required.

ARTICLE IV: MEMBERSHIP OF THE BOARD OF DIRECTORS

SECTION A: Representation

1. The membership of the Board shall consist of representatives of various helping organizations of Ohio County who represent the community at large or contribute financial or volunteer assistance.
2. Membership of the Executive Committee shall consist of the current officers.

SECTION B: Involvement

1. It is presumed that members of the Help Office of Ohio County shall attend its meetings and support its activities.
2. Members who move out of Ohio County, or for any reason who are unable to fulfill their obligation to the Help Office, are to submit their resignation to the Board.

HELP OFFICE OF OHIO COUNTY, INC

BY-LAWS

Approved 5 February 2008; Amended 3 March 2016

SECTION C: Nominations

When terms of office are completed, nominations for election to the Executive Committee shall be received from the floor and voted upon at the January Board meeting, or as vacancies occur.

SECTION D: Voting Privileges

Each member shall have one vote as a member of the Board.

SECTION E: Term of Membership

1. Members will be appointed to a three year term, expiring at the conclusion of the January meeting, and may be appointed for additional terms.
2. If a member resigns, their replacement will serve the remainder of their term.

ARTICLE V: OFFICERS AND DUTIES

The officers of the Board shall be a Chairperson, Vice Chairperson, Secretary and Treasure.

SECTION A: The Chairperson shall:

1. Preside at all meetings of the Board and the Executive Committee.
2. Appoint all committees and committee chairpersons, subject to the approval of the Board.
3. Be responsible for disbursing funds.
4. Perform such other duties as prescribed by the Board.

SECTION B: The Vice Chairperson shall:

1. Perform all duties of the Chairperson in the event of his/her absence.
2. Have all powers and duties of the Chairperson and other duties prescribed by the Chair or assigned by the Board.

SECTION C: The Secretary shall:

1. Keep the minutes of the regular and special meetings.
2. Keep an accurate record of all members their attendance.
3. Handle all correspondence.
4. Call upon a member of the Board to assist in the internal financial audit.

SECTION D: The Treasurer shall:

1. Be responsible for all financial dealings of the Help Office of Ohio County, Inc.
2. Deposit all funds in accordance with Board policy.
3. Reconcile monthly all deposits and disbursements, carefully auditing all financial transactions, and reporting to the Board any discrepancies found.
- 4.. Give financial report at the regular Board meeting.

HELP OFFICE OF OHIO COUNTY, INC

BY-LAWS

Approved 5 February 2008; Amended 3 March 2016

SECTION E: Term of Office

1. Any member is eligible for election as an officer.
2. Duly elected officers shall formally assume office after the meeting at which they are elected.
3. Term of office shall be two years. Members of the Executive Committee may be re-elected by the Board.
4. No member shall hold more than one office.

ARTICLE VI: MEETINGS

1. The Executive Committee shall meet no less three times a year, subject to call by the Chairperson or the majority of Officers.
2. The Board of Directors shall meet no less than three times a year, the first meeting in January; this meeting may be in conjunction with the Executive meetings, or subject to a called Board meeting by the Chairperson or the majority of the Board.

ARTICLE VII: GENERAL PROVISIONS

SECTION A: Parliamentary Procedure

The rules contained in *Roberts Rules of Order* shall govern the Board in all cases to which they are applicable, and in which they are not inconsistent with the by-laws or the special rules of the Board.

SECTION B: Quorum

Fifty-one percent of the membership will constitute a quorum at any meeting.

SECTION C: Amendments

Any members may propose a specific amendment of the By-laws to the Board. A proposal to amend the By-laws shall be distributed to the members with notice of the meeting. The Board shall approve the proposed amendment by a two-thirds majority vote of the members present.

SECTION D: Dissolution

Upon dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE VIII: OPERATIONAL PROCEDURE

1. Assistance shall be given to those persons requesting aid who meet the requirements of criteria as established by the Board.
2. An internal financial audit shall be conducted at the end of the calendar year by the Secretary and a member of the Board.