

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC INVESTIGATION INTO)	
THE FINACIAL AND OPERATING)	
CAPACITY OF BLACK MOUNTAIN)	CASE NO.
UTILITY DISTRICT AS WELL AS)	2023-00235
POSSIBLE VACANCIES ON THE)	
BOARD OF COMMISSIONERS OF)	
BLACK MOUNTAIN UTILITY DISTRICT)	

MOTION FOR EXTENSION TO FILE AUDIT REPORTS

Comes now, Black Mountain Utility District (“Black Mountain”), by counsel, and respectfully requests the Commission grant an extension of time for the filing of its audit reports.

In support of this motion, Black Mountain states as follows:

1. On October 9, 2023, the Commission opened this proceeding to investigate the financial and operating capacity of Black Mountain. After multiple requests for information and a formal hearing, the Commission issued an Order on August 20, 2024, finding several violations.
2. As part of the August 20, 2024 Order the Commission required Black Mountain to file all remaining outstanding audit reports and annual reports within three (3) months of issuance of the Order. This requires the audit reports and annual reports to be filed by November 20, 2024.
3. Since the August 20, 2024 Order, Black Mountain has worked diligently to comply with all requirements that have been imposed as well as continuing to locate and repair leaks to reduce water loss.

4. Black Mountain has been in contact with the auditor that is performing the 2022 and 2023 audits. The auditor has provided a draft copy of the 2022 audit but will not have a completed 2022 audit or the 2023 audit by November 20, 2024. The auditor has indicated a draft of the 2023 audit will not be complete until the first quarter of 2025.

5. Black Mountain has filed, and the Commission has accepted, all of Black Mountain's Annual Reports.

6. Black Mountain is requesting the Commission grant an extension of the requirement to file all of the audit reports within three months of the August 20, 2024 Order. Black Mountain has attempted compliance, but the auditor has not completed the 2022 or 2023 audits. The delay in the completion and filing of the audits was not intentional or willful. Black Mountain will file the each audit as soon as the reports are completed.

WHEREFORE, respectfully requests the Commission grant Black Mountain an extension of time to file the 2022 and 2023 Audit Reports.

This 20th day of November, 2024.

Respectfully submitted,

Heather S. Temple

L. Allyson Honaker
Heather S. Temple
HONAKER LAW OFFICE, PLLC
1795 Alysheba Way, Suite 6202
Lexington, KY 40509
(859) 368-8803
allyson@hloky.com
heather@hloky.com

Counsel for Black Mountain Utility District

CERTIFICATE OF SERVICE

This is to certify that the electronic filing was transmitted to the Commission on November 20, 2024, and that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085 no paper copies of this filing will be made.

Heather S. Temple

Counsel for Black Mountain Utility District