

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of: ELECTRONIC APPLICATION OF THE BRACKEN COUNTY WATER DISTRICT (“BCWD”) REQUEST FOR A CERTIFICATE OF PUBLIC NEED AND CONVENIENCE OR ALTERNATIVELY A DECLARATORY ORDER ESTABLISHING THAT A CERTIFICATE OF PUBLIC NEED AND CONVENIENCE IS NOT NECESSARY; AS TO TRANSFER OF A DEVELOPER’S WATER ASSETS; PURSUANT TO KRS 278.020, 501 KAR 5:001 (15) &/OR 501 KAR 5:001 (19).

CASE NUMBER 2024-00222

**NOTICE OF FILING OF PROOF OF ACCOUNTING FOR
CONTRIBUTED/DONATED ASSET BY THE CPA FOR
BCWD**

Comes now the Bracken County Water District (“BCWD”), pursuant to Order herein, dated November 5, 2024, establishes as follows:

- A. See Attached affidavit of Marsha Jones, CPA, Anderson Jones, Maysville, Kentucky; accountant for BCWD, as to compliance with number 4 (page 7) of the KY PSC Order entered herein on November 5, 2024 as to establishing the account and how the asset is booked. The attached affidavit is fully incorporated herein.

Respectfully submitted,

s/ MR. JESSE P. MELCHER, ESQ.
HARRISON COUNTY WATER ASSOCIATION, INC.
ATTORNEY
JESSE MELCHER LAW OFFICE, PLLC
MR. JESSE P. MELCHER, ESQ.
P.O. BOX 345
MOUNT OLIVET, KY 41064
606-724-5322 (phone)
jpmecher@yahoo.com

AFFIDAVIT

I, Marsha Jones, of Anderson Jones CPAs, and as the CPA for the Bracken County Water District, hereby state for an affidavit, in KY PSC case as to bookkeeping entry of the approved water transfer asset, as follows:

1. The 5400 of linear water line distribution feet and connections that was developed by ABBIA, and presented to the KY Public Service Commission by request for transfer of water assets herein, (Case No. 2024-00222), has been completed and the contract between itself and Bracken County Water District ("BCWD") has been fully implemented.
2. The water asset will be booked as a contribution in the amount of \$327,419.20 to GL asset account 331.4 Transmission & Distribution Mains.

FURTHER, AFFIANT SAYETH NAUGHT,

CERTIFICATION

I Marsha Jones, CPA, of Anderson Jones, CPAs, hereby certify that as a CPA on behalf of the Bracken County Water District, that I have read over the foregoing affidavit to be submitted to the Kentucky Public Service Commission, and that all averments and statements herein are true and accurate to the best of my knowledge and belief.



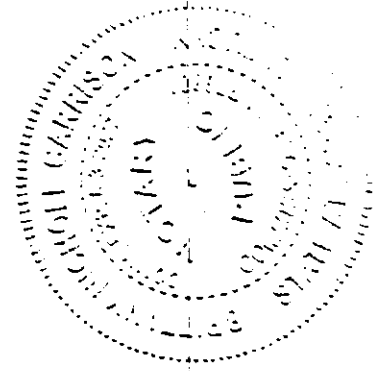
MARSHA JONES, CPA, ANDERSON JONES, CPAs

COMMONWEALTH OF KENTUCKY
COUNTY OF Mason

I, Brittany Garrison being a Notary Public in the State of Kentucky at Large,
do hereby state that Marsha Jones, CPA, as a representative of Anderson Jones CPAs, who is
personally known to me, have signed, sworn, and acknowledged before me this the
30th day of December, 2024.

Brittany Garrison
NOTARY PUBLIC STATE OF KY AT LARGE

MY COMMISSION EXPIRES: 8-3-27
NOTARY ID: KyNP76861



Bracken County Water District

Journal
All Dates

DATE	TRANSACTION TYPE	NUM	ADJ NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/10/2024	Journal Entry	DonatedCapital2024	No	Contribution of water mains from Augusta Brooksville Bracken Co Industrial Auth. (ABBIA)	331.4	331.4 TRANSMISSION & DIST MAINS:TRANS & DIST. MAINS-PLANT	\$327,419.20	
			No	Contribution of water mains from Augusta Brooksville Bracken Co Industrial Auth. (ABBIA)	2733	2733 DONATED CAPITAL:Donated - ABBIA Distribution System	\$327,419.20	\$327,419.20
TOTAL							\$327,419.20	\$327,419.20