

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF:**

ELECTRONIC INVESTIGATION INTO THE	)	
FINANCIAL AND OPERATING CAPACITY OF	)	CASE NO.
MORGAN COUNTY WATER DISTRICT	)	2024-00325

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**RESPONSES TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO MORGAN COUNTY WATER DISTRICT DATED MARCH 19, 2025**

**Filed: April 4, 2025**

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF:**

<b>INVESTIGATION INTO THE FINANCIAL</b>	)	
<b>AND OPERATING CAPACITY OF</b>	)	<b>CASE NO.</b>
<b>MORGAN COUNTY WATER DISTRICT</b>	)	<b>2024-00325</b>

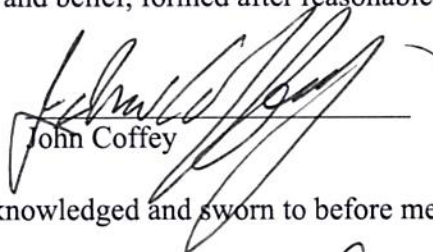
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**VERIFICATION OF JOHN COFFEY**

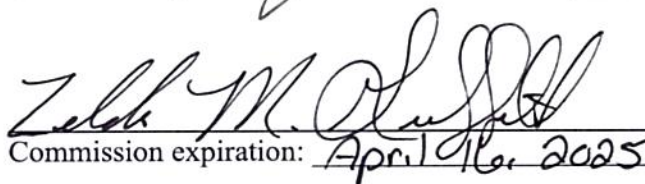
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COMMONWEALTH OF KENTUCKY    )  
  )  
COUNTY OF MORGAN                    )

John Coffey, on behalf of Morgan County Water District, being duly sworn, states that he has supervised the preparation of the responses to Commission's Staff's Second Request for Information in the above-styled case, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

  
\_\_\_\_\_  
John Coffey

The foregoing Verification was signed, acknowledged and sworn to before me this \_\_\_\_ day of April, 2025, by John Coffey.

  
Commission expiration: April 16, 2025



**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 1**

**RESPONSIBLE PARTY:**                **John Coffey**

**Request 1.**                Refer to Morgan District's response to Commission Staff's First Request for Information (Staff's First Request), Item 7b.

- a. Explain whether Morgan District has contacted any of the unpaid vendors to work out a specific payment plan.
- b. Explain what services each vendor originally provided to Morgan District.
- c. Provide when Morgan District expects to receive an update regarding the status of its water grant application.
- d. Identify and explain the categories of customers, revenues or expenses that Morgan District classifies as a "customer acct."

**Response 1.**

- a. Morgan District has been in contact with all vendors and is currently making payments.
- b.
  - Consolidated Pipe – provides Morgan District with setters, compression fittings and repair bands and corporation stops.
  - Metron – provides radio frequency readable meter

- Utility Solutions – provides Morgan District with pressure reducing valves, service lines, Hymax fittings and other parts.
  - Keetech – provided a creek bore water line replacement.
  - Cave Run – provides Morgan District with most of their water supply for the County.
  - Bear Trax – provided a creek bore for Highway 437 due to flooding.
- c. Morgan District has been informed that the grant application was passed by the legislature in this most recent legislative session. Please see attached for the additional requested information.
- d. The only customer account Morgan District has that is listed as a customer acct. is the customer deposit account, which is the basis for the \$30,253.38 that was listed in response to Commission Staff's First Request for Information Item 7b. This account is used for holding customer deposits until such time as they are credited to the customer's account or refunded to the customer if they leave Morgan District's service area.

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25 RS HJR 30/EN

1 A JOINT RESOLUTION authorizing the release of funds.

2 WHEREAS, it is the responsibility of the General Assembly to monitor the  
3 spending of state funds for the good of the Commonwealth; and

4 WHEREAS, with that responsibility in mind, certain appropriations were  
5 contingent upon specific duties being fulfilled by the receiving agency; and

6 WHEREAS, 2024 Ky. Acts ch. 185, sec. 1(7)(g) requires a report from the  
7 Kentucky Infrastructure Authority board no later than December 1, 2024; and

8 WHEREAS, the required report has been received and reviewed;

9 NOW, THEREFORE,

10 *Be it resolved by the General Assembly of the Commonwealth of Kentucky:*

11 ➔Section 1. The General Assembly of the Commonwealth of Kentucky hereby  
12 approves and authorizes the Office of State Budget Director to release General Fund  
13 moneys from the Budget Reserve Trust Fund Account established by KRS 48.705 in  
14 fiscal year 2024-2025 for only a portion of the total \$75,000,000 in accordance with 2024  
15 Ky. Acts ch. 173, sec. 1(4). The authorization and release are limited to \$65,673,500 for  
16 the following projects:

17 (1) \$300,000 to the City of Martin for City of Martin debt service;

18 (2) \$202,000 to the City of Martin for rehabilitation of the wastewater plant;

19 (3) \$622,800 to the City of Martin for the City of Martin water loss reduction  
20 project;

21 (4) \$1,283,800 to the City of Elkhorn City for the Elkhorn City water loss  
22 reduction project;

23 (5) \$370,000 to the City of Brodhead for the Bowling Ridge tank rehabilitation,  
24 radio-read meters, and WWTP influent flow meters;

25 (6) \$1,320,000 to the Trimble County Fiscal Court for the Bedford septage  
26 receiving station;

27 (7) \$213,800 to the City of Brodhead for the City of Brodhead pump

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25 RS HJR 30/EN

1 replacement;

2 (8) \$235,400 to the City of Sturgis for the City of Sturgis waterline replacement

3 water loss project;

4 (9) \$1,804,500 to the City of Sturgis for the City of Sturgis water line

5 improvements project;

6 (10) \$82,300 to the City of Crab Orchard for the water tank rehab phase II;

7 (11) \$3,022,100 to the Black Mountain Utility District for the Black Mountain

8 Utility District water distribution system improvements and extensions;

9 (12) \$934,300 to the City of Arlington for repair and rehabilitation of the City of  
10 Arlington existing sewer system;

11 (13) \$1,670,600 to the City of Crab Orchard for the main lift station and sanitary  
12 sewer rehabilitation;

13 (14) \$917,100 to the City of Mount Vernon for the Hunter Street pump station  
14 replacement;

15 (15) \$12,600,000 to the City of Mount Vernon for the wastewater treatment plant  
16 and pump station improvements;

17 (16) \$500,000 to the Morgan County Water District for the Morgan County Water  
18 District waters funds project;

19 (17) \$1,702,100 to the City of McKee for phase I of the wastewater system  
20 rehabilitation;

21 (18) \$220,200 to the City of Livingston for the City of Livingston debt elimination  
22 grant;

23 (19) \$478,000 to the City of Cloverport for the Cloverport wastewater plant;

24 (20) \$747,500 to the City of Bradfordsville for the Bradfordsville I & I  
25 rehabilitation phase 2;

26 (21) \$769,100 to the Mercer County Sanitation District for the Mercer County  
27 Sanitation District Herrington Lake sanitary sewer force main project;

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25 RS HJR 30/EN

- 1           (22) \$478,000 to the City of Gamaliel for the Gamaliel wastewater overhaul;
- 2           (23) \$1,155,500 to the Mountain Water District for the Mountain Water District
- 3           debt service;
- 4           (24) \$2,454,000 to the Mountain Water District for the Mountain Water District
- 5           water treatment plant improvements;
- 6           (25) \$3,290,000 to the Whitley County Water District No. 1 for the Whitley
- 7           County Water District system improvements;
- 8           (26) \$1,646,900 to the City of Burkesville for the Burkesville drinking water
- 9           distribution upgrade;
- 10          (27) \$1,500,000 to the City of Evarts for the new raw water source project;
- 11          (28) \$9,044,000 to the City of Liberty for the City of Liberty new dam for water
- 12          supply;
- 13          (29) \$1,800,000 to the City of Columbus for the Columbus water treatment plant
- 14          rehabilitation;
- 15          (30) \$3,650,000 to the City of Whitesburg for the Whitesburg I & I phase I;
- 16          (31) \$808,500 to the City of Hindman for the Hindman radio read meter project;
- 17          (32) \$274,000 to the City of Booneville for the Booneville sewer force main
- 18          redirection project;
- 19          (33) \$2,465,000 to the Cumberland County Water District for Marrowbone Area
- 20          replacement of water lines; and
- 21          (34) \$7,112,000 to the Caveland Environmental Authority for the Brownsville
- 22          force main and pumping stations.

23          ➡Section 2. The General Assembly of the Commonwealth of Kentucky hereby

24          approves and authorizes the Office of State Budget Director to release General Fund

25          moneys from the Budget Reserve Trust Fund Account established by KRS 48.705 in

26          fiscal year 2025-2026 for only a portion of the total \$75,000,000 in accordance with 2024

27          Ky. Acts ch. 173, sec. 1(4). The authorization and release are limited to \$21,609,500 for

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25 RS HJR 30/EN

1 the following projects:

2 (1) \$6,693,000 to the City of Cloverport for the Cloverport wastewater plant;

3 (2) \$10,384,900 to the Mercer County Sanitation District for the Mercer County

4 Sanitation District Herrington Lake sanitary sewer force main project; and

5 (3) \$4,531,600 to the City of Gamaliel for the Gamaliel wastewater overhaul.



**MORGAN COUNTY WATER DISTRICT**  
**PSC CASE NO. 2024-00325**  
**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 2**

**RESPONSIBLE PARTY:**           **John Coffey**

**Request 2.**           Refer to Case No. 2024-00010, Morgan District's response to Staff's Second Request for information, Item 4.<sup>1</sup>

- a. Explain how Morgan District increased its unpaid supplier invoices by \$200,000 from April 30, 2024, to January 28, 2025.
- b. Provide an updated list of vendors Morgan District currently utilizes. Consider this an ongoing monthly request.

**Response 2.**

- a. After the former general manager resigned, Morgan District made contact with all of their vendors to find out what they truly owed. Amounts were found that were not included in the April 30, 2024 amounts.
- b. Please see the attached list of vendors utilized by Morgan District in March 2025.  
  
Morgan District will update this list monthly as requested.

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<sup>1</sup> Case No. 2024-00010, *Electronic Application of Morgan County Water district for a Rate Adjustment Pursuant to 807 KAR 5:076* (filed May 24, 2024), Morgan District Response to Staff's Second Request, Item 4.



Consolidated pipe

Utility solutions

Cave run

Champion industries

City of West Liberty

Citco water

Unifirst

USA Bluebook

Wex

Advance auto parts

Carquest

Murphy's quick lube

811

Morgan tire

Thompson tractor and equipment

Stationers

J A Oldfields

**MORGAN COUNTY WATER DISTRICT**  
**PSC CASE NO. 2024-00325**  
**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 3**

**RESPONSIBLE PARTY:           John Coffey**

**Request 3.**           Refer to Morgan District's response to Staff's First Request, Item 9. State when Morgan District anticipates this review process to be complete.

**Response 3.**           Morgan District anticipates that this review process to be completed by the end of May or early June.

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 4**

**RESPONSIBLE PARTY:               John Coffey**

**Request 4.**     Refer to Morgan District's response to Staff's First Request, Item 13. Explain the advantages the AmpStun Utility Billing system provides Morgan District as compared to the previous United Systems and how this will improve efficiency for Morgan District.

**Response 4.**   The new billing software is more up to date, keeping everything in real time. The new billing software also gives Morgan District the ability to run more reports such as water loss reports. In addition, the new software vendor has developed a plan to assist Morgan District in actually getting customers to use the platform Morgan District has in place. Furthermore, with the new software, when a customer makes an online payment, the billing software is able to reflect that payment on the same day instead of the following day. The new software vendor also offers a live call enter and IVR phone for telephone payments so it assists the entire customer base for the customers that may not have a smartphone.

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 5**

**RESPONSIBLE PARTY:**                **John Coffey**

**Request 5.**     Refer to Morgan District's response to Staff's First Request, Item 14, Attachment pages 2-3.

- a. Provide what amount, if any, Morgan District still owes to the Internal Revenue Service (IRS) and the associated period the amount was incurred.
- b. Identify the number of notices received and provide copies of any notice Morgan District has received regarding overdue taxes following March 31, 2024.
- c. Explain whether Morgan District has a plan to timely file its 2024 taxes and make any necessary payments to the IRS.

**Response 5.**

- a. At this time, Morgan District does not owe anything to the IRS. See the attachment for subpart (b).
- b. Please see the attachment to this response.
- c. Yes, Morgan District has a plan to timely file its 2024 taxes and is using Morgan and Associates to take care of all of Morgan District, taxes.

*Morgan and Associates, LLC* #5 B

*Brenda K. Morgan, CPA*

PSC's Request 5  
Page 2 of 13

749 Broadway Street  
P.O. Box 428  
West Liberty, KY 41472

Phone: (606) 743-1884  
Fax: (606) 743-1895  
www.bkmorgancpa.com

COPY

April 1, 2025

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0038

Re: Morgan County Water District  
1009 Highway 172  
West Liberty, KY 41472  
Form: 941  
Tax Period: 06/30/2024

Dear Sir or Madame,

We disagree with the assessment of the additional taxes, interest, and penalties assessed in your notice dated March 24, 2025 for the tax period June 30, 2024 (copy attached). I have also enclosed a copy of a notice dated December 16, 2024.

The notice dated December 16, 2024 stated that there was an overpayment of \$5,107.51 for the period ended September 30, 2024. This was the amount of the payment due for the payroll of June 28, 2024, as shown on the copy of the 941 for the period ended June 30, 2024 enclosed.

This IRS was contacted on January 7, 2025 and asked to apply the overpayment on the 3<sup>rd</sup> Quarter 941 to the 2<sup>nd</sup> Quarter 941. It was our understanding that this was done.

We respectfully request the abatement of the interest and penalties assessed along with the additional taxes for the period ended June 30, 2024.

We appreciate your consideration of our request.

Sincerely,



Brenda K. Morgan  
Certified Public Accountant

COPY

*Morgan and Associates, LLC*

*Brenda K. Morgan, CPA*

749 Broadway Street  
P.O. Box 428  
West Liberty, KY 41472

Phone: (606) 743-1884  
Fax: (606) 743-1895  
[www.bkmorgancpa.com](http://www.bkmorgancpa.com)

COPY

March 18, 2025

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0038

Re: Morgan County Water District  
1009 Highway 172  
West Liberty, KY 41472  
Form: 941  
Tax Period: 12/31/2024

Dear Sir or Madame,

We disagree with the assessment of the additional taxes, interest, and penalties assessed in your notice dated February 24, 2025 for the tax period December 31, 2024 (copy attached). I have also included a copy of a notice received for the tax period ended December 31, 2023.

It appears that when the copy of the form 941 for the quarter ended December 31, 2023 was sent in as requested in the notice provided, it was erroneously used to replace the December 31, 2024 form 941.

We have enclosed copies of both the December 31, 2023 and 2024 forms 941.

We respectfully request the abatement of the interest and penalties assessed along with the additional taxes erroneously applied to the Water District for the period ended December 31, 2024.

We appreciate your consideration of our request.

Sincerely,

  
Brenda K. Morgan

COPY

*Morgan and Associates, LLC #5 B*

*Brenda K. Morgan, CPA*

749 Broadway Street  
P.O. Box 428  
West Liberty, KY 41472

COPY

Phone: (606) 743-1884  
Fax: (606) 743-1895  
[www.bkmorgancpa.com](http://www.bkmorgancpa.com)

February 14, 2025

Dear Sir/Madam:

Please find enclosed copies of the 941's you requested. We mailed these to you originally on the 25<sup>th</sup> of October, 2024. If you have further questions, please let us know.

Thank you,

*Brenda K. Morgan, CPA*  
Brenda Morgan, CPA

Morgan and Associates, LLC

COPY





Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0038

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MORGAN COUNTY WATER DISTRICT  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035



Notice	CP134B
Tax period	June 30, 2024
Notice date	March 24, 2025
Employer ID number	61-1222066
To contact us	Phone 800-829-0115

Page 1 of 6

Changes to your June 30, 2024 Form 941  
**Adjusted amount due: \$7,532.41**

We found the amount reported as total Federal Tax Deposits for the tax period shown above differs from the amount we have credited to your account.  
As a result, your tax is underpaid by \$5,089.77. We have added penalty and interest.

Billing Summary	
Tax you owed	\$36,079.10
Total Federal Tax Deposits	-30,989.33
Failure-to-file penalty	1,145.20
Failure-to-pay penalty	203.59
Failure to make a proper tax deposit penalty	778.40
Interest charges	315.45
<b>Amount due by April 3, 2025</b>	<b>\$7,532.41</b>

Continued on back...



Payment

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0038

MORGAN COUNTY WATER DISTRICT  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035

Notice	CP134B
Notice date	March 24, 2025
Employer ID number	61-1222066

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (61-1222066), the tax period (June 30, 2024), and the form number (941) on your payment and any correspondence.

Amount due by  
April 3, 2025

**\$7,532.41**





Notice	CP134B
Tax period	June 30, 2024
Notice date	March 24, 2025
Employer ID number	61-1222066
Page 3 of 6	

Payments credited to your account  
for tax period ending June 30, 2024

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Payment description	Amount
April 10, 2024	Federal tax deposit	\$5,263.63
April 24, 2024	Federal tax deposit	4,984.24
May 8, 2024	Federal tax deposit	5,246.95
May 28, 2024	Federal tax deposit	5,388.48
June 5, 2024	Federal tax deposit	5,059.78
June 20, 2024	Federal tax deposit	5,046.25
Total		\$30,989.33

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Date to Which Penalty Accrued	Number of Months (Full or Partial) to Which Penalty Applies	Unpaid Tax Amount	Penalty rate	Penalty Amount
12/31/2024	05	5,089.77	5.00%	1,272.44
Failure to pay reduced amount				-127.24
Total failure-to-file				\$1,145.20

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months.

When a penalty for paying late applies for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month. The penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

(Internal Revenue Code Section 6651)

Failure to make a proper federal tax deposit

Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
05/22/2024	05/28/2024	6	EFT	5%	5,388.48	269.42
07/03/2024	Not Paid			10%	5,089.77	508.98



Notice	CP134B
Tax period	June 30, 2024
Notice date	March 24, 2025
Employer ID number	61-1222066
Page 5 of 6	

Penalties—continued

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member’s death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner. We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request. We’ll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
07/31/2024 - 12/31/2024	153	8.0%	0.034004335	6234.97	212.02
12/31/2024 - 03/24/2025	83	7.0%	0.016043621	6446.99	103.43
Total interest					\$315.45



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0038

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MORGAN COUNTY WATER DISTRICT  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035

236258

Notice	CP134B
Tax period	December 31, 2024
Notice date	February 24, 2025
Employer ID number	61-1222066
To contact us	Phone 800-829-0115

Page 1 of 6

Changes to your December 31, 2024 Form 941

**Adjusted amount due: \$13,998.79**

We found the amount reported as total Federal Tax Deposits for the tax period shown above differs from the amount we have credited to your account.

As a result, your tax is underpaid by \$12,166.53. We have added penalty and interest.

#### Billing Summary

Tax you owed	\$29,566.05
Total Federal Tax Deposits	-17,399.52
Failure-to-pay penalty	60.83
Failure to make a proper tax deposit penalty	1,715.31
Interest charges	56.12
<b>Amount due by March 6, 2025</b>	<b>\$13,998.79</b>

Continued on back...



MORGAN COUNTY WATER DISTRICT  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035

Notice	CP134B
Notice date	February 24, 2025
Employer ID number	61-1222066



#### Payment

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0038

**Amount due by  
March 6, 2025**

**\$13,998.79**



611222066 NV MORG 01 2 202412 670 00001399879





Notice	CP134B
Tax period	December 31, 2024
Notice date	February 24, 2025
Employer ID number	61-1222066

Page 3 of 6

**Payments credited to your account  
for tax period ending  
December 31, 2024**

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Payment description	Amount
October 4, 2024	Federal tax deposit	\$2,829.40
October 21, 2024	Federal tax deposit	2,638.15
November 6, 2024	Federal tax deposit	2,311.51
November 15, 2024	Federal tax deposit	2,274.27
November 27, 2024	Federal tax deposit	2,306.16
December 13, 2024	Federal tax deposit	2,532.86
December 27, 2024	Federal tax deposit	2,507.17
<b>Total</b>		<b>\$17,399.52</b>

**Penalties**

We are required by law to charge any applicable penalties.

**Failure to make a proper federal tax deposit**

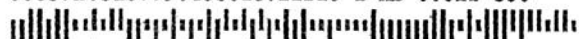
Due date	Payment date	Days late	Payment type	Rate	Amount due	Penalty
10/11/2024	10/21/2024	10	EFT	5%	1,303.19	65.16
10/25/2024	Not Paid			10%	2,310.72	231.07
10/25/2024	11/15/2024	21	EFT	10%	433.45	43.35
11/08/2024	11/15/2024	7	EFT	5%	1,840.82	92.04
11/22/2024	Not Paid			10%	2,044.53	204.45
11/22/2024	11/27/2024	5	EFT	2%	2,306.16	46.12
12/06/2024	Not Paid			10%	1,845.40	184.54
12/06/2024	12/13/2024	7	EFT	5%	2,532.86	126.64
12/20/2024	Not Paid			10%	1,679.02	167.90
12/20/2024	12/27/2024	7	EFT	5%	2,507.17	125.36
01/06/2025	Not Paid			10%	4,286.83	428.68

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Department of the Treasury  
Internal Revenue Service  
ACS Support - STOP 4-Q26.144  
PO Box 8247  
Philadelphia, PA 19101-8247

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MORGAN COUNTY WATER DISTRICT  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035099



For your reference

Notice name LT18  
Notice date 02/04/2025  
Case reference 0706522993  
number  
Taxpayer ID XX-XXX2066  
number

New quick, easy, and secure online information.

Visit [IRS.gov/lt18](https://www.irs.gov/lt18) to learn more and avoid lost time on the phone.

Page 1 of 2

## Please file your missing returns.

We're trying to collect unfiled returns from you for the tax periods shown below. We sent previous notices asking for your tax returns, however we still haven't received your response.

### What you need to do immediately if you aren't currently working with us:

- **File your missing returns by February 14, 2025:**  
Mail in your tax returns and supporting documents to the address below. If you can't file by February 14, 2025, see "IRS Help" section for more information.
- **If you don't believe you have to file or already filed a return:**  
Call to speak with an IRS representative and explain your situation.
- **For more information about filing:**  
Visit [IRS.gov/businesses](https://www.irs.gov/businesses) or scan the code to find more information about filing your business returns.



Scan here for business filing information

Learn more and avoid waiting on the phone by visiting [IRS.gov/lt18](https://www.irs.gov/lt18). If you can't find what you need online, see "IRS Help" section for more information.

### Summary of missing tax returns

Tax period ending	Form number	Name of return
09/30/2023	941	EMPLRS QTRLY FEDERAL TAX RETURN
12/31/2023	941	EMPLRS QTRLY FEDERAL TAX RETURN
06/30/2024	941	EMPLRS QTRLY FEDERAL TAX RETURN

### If we don't hear from you

If we don't receive your return by February 14, 2025, interest will increase, and additional penalties may apply. You may also be charged with fines and criminal penalties for refusing to comply with the law.

We may also determine your tax for you. This means you may not receive certain deductions or credits that you would otherwise receive if you filed your own return.



Your Copy



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0058

019500.634900.347009.22700 1 MB 0.622 372



MORGAN COUNTY WATER DISTRICT  
1009 HIGHWAY 172  
WEST LIBERTY KY 41472-6035

Notice	CP267
Tax period	September 30, 2024
Notice date	December 16, 2024
Employer ID number	61-1222066
To contact us	Phone 800-829-0115

Page 1 of 2

019500

*2nd Qtr payment*

Overpayment on your September 30, 2024 Form 941

## Where do you want us to apply your credits?

You have a credit of \$5,107.51 that you didn't claim on your Form 941 for September 30, 2024.

### Summary

Payments you made	\$29,775.14
Tax you owed	24,667.63
<b>Remaining credit</b>	<b>\$5,107.51</b>

### What you need to do

Review this notice and compare our records to the information on your tax return and to your payment records.

If you would like the credit transferred to another tax form, tax period, or tax identification number:

Call us at 800-829-0115 to give us the details of the account to which the credit should be transferred.

#### If you would like a refund of the overpayment sent to you:

Call us at 800-829-0115. You should receive the refund within 4 weeks as long as you don't owe other tax or debts we're required to collect.

**You must respond within 30 days from the date of this notice.**

### If we don't hear from you

If you don't reply or if you reply and there's still a credit on the account after we make any requested changes, you should receive a refund of the overpayment within 8-12 weeks as long as you don't owe other tax or debts we're required to collect.

*Called the IRS on 1/7/25.  
S/B applied to 2nd Qtr 2024*

*BEW 1/7/25*

Continued on back...

Notice	CP267
Tax period	September 30, 2024
Notice date	December 16, 2024
Employer ID number	61-1222066
Page 2 of 2	

**Payments credited to your account  
for tax period ending  
September 30, 2024**

The total amount of your payments, including deposits and credits, shown below, were applied to any change in taxes owed. Please call 800-829-0115 if any information is incorrect or missing.

Date received	Payment description	Amount
July 3, 2024	Federal tax deposit	\$5,107.51
July 18, 2024	Federal tax deposit	4,750.44
July 31, 2024	Federal tax deposit	4,554.25
August 14, 2024	Federal tax deposit	5,888.69
August 28, 2024	Federal tax deposit	3,082.71
September 11, 2024	Federal tax deposit	3,352.30
September 23, 2024	Federal tax deposit	3,039.24
<b>Total</b>		<b>\$29,775.14</b>

**Additional information**

- Visit [www.irs.gov/cp267](http://www.irs.gov/cp267).
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.







## Notice 1462 (en-sp)

### Important! You Have More Time to File and Pay Your Taxes Due to a Disaster

The Federal Emergency Management Agency (FEMA) issued a disaster declaration for your area. This means the IRS has automatically granted you disaster relief which includes a **postponement of the deadline for you to file your return and make your payment**. This means you have additional time to pay beyond the due date listed on any other notice in this mailing.

**Please note: You do not need to contact us to get this extra time to pay; it is automatic.**

To determine your filing and payment due date, scan the code below or visit [IRS.gov/DisasterTaxRelief](https://www.irs.gov/DisasterTaxRelief) to locate your specific state and county by disaster area. Remember to **pay the amount you owe by the extended due date, to avoid paying additional penalties and interest.**



Scan here to find your extended payment due date based on your disaster area.

For disaster questions, please call the IRS Disaster Hotline at 866-562-5227.

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 6**

**RESPONSIBLE PARTY:           John Coffey**

**Request 6.**     Refer to Morgan District's response to Staff's First Request, Item 14, Attachment at 12. Explain whether payment of this invoice means that Morgan District is now current with Champion Industries, Inc.

**Response 6.**   As of the referenced invoice, Morgan District was current with Champion Industries, Inc. Morgan District continues to use Champion Industries, Inc. for its bills and other office supplies and pays the current invoices as received from Champion Industries, Inc.

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 7**

**RESPONSIBLE PARTY:           John Coffey**

**Request 7.**     Refer to Morgan District's response to Staff's First Request, Item 14, Attachment 2 at 79.

- a. Explain whether Morgan District maintains this information via electronic means. If so, provide the electronic version. If not, explain why not.
- b. Explain what the check payment and deposit register sheets are tracking and what the purpose is.

**Response 7.**

- a. Morgan District does maintain this information electronically. The electronic version is attached to this response.
- b. The check payment and deposit register sheets serve as the office manager's secondary way of tracking all check payments in case of computer failures.

Reconciled through 02/28/2025

Go to: 5 of 325  
16243

201-

▼ All

DATE ▼	REF NO. TYPE	PAYEE ACCOUNT	PAYMENT	DEPOSIT
Add check ▼				
12/02/2024				\$39,681.15
	Deposit	KIA Loan F21-002		
11/27/2024				\$1,734.32
	Transfer	9490531 Water Revenue Account		
11/27/2024	13732	U.S Postal Service	\$1,734.32	
	Check	620.2.1 Materials and Supplies:Posta...		
11/26/2024				\$1,104.06
	Transfer	9490531 Water Revenue Account		
11/26/2024	13731	Utility Solutions, LLC	\$1,104.06	
	Check	620.3.2 Materials and Supplies:Wate...		
11/25/2024				\$541.51
	Transfer	9490531 Water Revenue Account		
11/25/2024	13730	Utility Solutions, LLC	\$541.51	
	Check	620.3.2 Materials and Supplies:Wate...		
11/22/2024				\$21,303.11
	Transfer	9490531 Water Revenue Account		
11/22/2024	13729	Morgan & Associates, LLC	\$10,000.00	
	Check	632 Contractual Services:Accounting		
11/22/2024	13728	Morgan Tire Center	\$886.63	
	Check	650.2.3 Transportation Expense:Auto...		
11/22/2024	13727	Ghosh Engineers	\$2,118.72	

12/03/2024	13741	United States Treasury	\$655.81
	Check	680.1 Taxes:941 Federal Payroll Tax	
12/03/2024	13740	Courier Publishing Company	\$52.50
	Check	660 Miscellaneous Expenses:Adverti...	
12/03/2024	13739	Kentucky 811	\$36.00
	Check	636 Contractual Services:Field	
12/03/2024	13738	Stericycle, Inc.	\$289.97
	Check	367 Contractual Services:Other	
12/03/2024	13737	Uni First Corp.	\$201.96
	Check	604.4.1 Employee Pensions and Ben...	
12/03/2024	13736	Globe Life	\$271.30
	Check	604.1.4 Employee Pensions and Ben...	
12/03/2024	13735	Enterprise FM Trust	\$3,414.96
	Check	650.1 Transportation Expense:Enterp...	
12/03/2024	13734	Anthem Blue Cross	\$4,607.55
	Check	604.1.3 Employee Pensions and Ben...	
12/03/2024	13733	WM Corporate Services, Inc.	\$292.44
	Check	615.4 Utilities:Trash Disposal	
12/02/2024		Google Suite	\$160.27
	Expense	620.6.5 Materials and Supplies:Subs...	
12/02/2024		Intuit.com	\$246.45
	Expense	620.6.2 Materials and Supplies:Subs...	
12/02/2024			\$39,681.15
	Expense	KIA Loan F21-002	

	Expense	620.6.1 Materials and Supplies:Subs...	
12/03/2024	13743	Morgan & Associates, LLC	\$1,000.00
	Check	632 Contractual Services:Accounting	
12/03/2024	13742	United States Treasury	\$35.60
	Check	680.1 Taxes:941 Federal Payroll Tax	
12/03/2024	13741	United States Treasury	\$655.81
	Check	680.1 Taxes:941 Federal Payroll Tax	
12/03/2024	13740	Courier Publishing Company	\$52.50
	Check	660 Miscellaneous Expenses:Adverti...	
12/03/2024	13739	Kentucky 811	\$36.00
	Check	636 Contractual Services:Field	
12/03/2024	13738	Stericycle, Inc.	\$289.97
	Check	367 Contractual Services:Other	
12/03/2024	13737	Uni First Corp.	\$201.96
	Check	604.4.1 Employee Pensions and Ben...	
12/03/2024	13736	Globe Life	\$271.30
	Check	604.1.4 Employee Pensions and Ben...	
12/03/2024	13735	Enterprise FM Trust	\$3,414.96
	Check	650.1 Transportation Expense:Enterp...	
12/03/2024	13734	Anthem Blue Cross	\$4,607.55
	Check	604.1.3 Employee Pensions and Ben...	
12/03/2024	13733	WM Corporate Services, Inc.	\$292.44
	Check	615.4 Utilities:Trash Disposal	
12/02/2024		Google Suite	\$160.27
	Expense	620.6.5 Materials and Supplies:Subs...	
12/02/2024		Intuit.com	\$246.45
	Expense	620.6.2 Materials and Supplies:Subs...	
12/02/2024			\$39,681.15

12/05/2024	13749	Mountain Telephone	\$585.43
	Check	615.3.1 Utilities:Telephone:Mountain...	
12/05/2024	13748	Appalachian Wireless	\$915.25
	Check	615.2.1 Utilities:Cellular:Appalachian...	
12/05/2024	13747	West Liberty Utilities	\$37,172.52
	Check	610.2 610-Purchased Water:West Lib...	
12/05/2024	13746	Kentucky Power Company	\$1,251.35
	Check	615.1.1 Utilities:Purchased Power:Ke...	
12/05/2024	13745	Licking Valley R.E.C.C	\$1,649.40
	Check	615.1.2 Utilities:Purchased Power:Lic...	
12/05/2024	13744	Utility Solutions, LLC	\$551.10
	Check	620.3.2 Materials and Supplies:Wate...	
12/04/2024		Gateway Area Development District	\$1,092.75
	Expense	699.4 Debt Service (Bonds & Notes):...	
12/03/2024			\$10,858.09
	Transfer	9490531 Water Revenue Account	
12/03/2024		Authnet Gateway Billing	\$41.90
	Expense	620.6.1 Materials and Supplies:Subs...	
12/03/2024	13743	Morgan & Associates, LLC	\$1,000.00
	Check	632 Contractual Services:Accounting	
12/03/2024	13742	United States Treasury	\$35.60
	Check	680.1 Taxes:941 Federal Payroll Tax	
12/03/2024	13741	United States Treasury	\$655.81
	Check	680.1 Taxes:941 Federal Payroll Tax	
12/03/2024	13740	Courier Publishing Company	\$52.50
	Check	660 Miscellaneous Expenses:Adverti...	
12/03/2024	13739	Kentucky 811	\$36.00
	Check	636 Contractual Services:Field	

12/12/2024		U.S Postal Service	\$365.00
	Expense	620.2.1 Materials and Supplies:Posta...	
12/11/2024	13755	Kaco All Lines Fund	\$24,826.00
	Check	659.2 Insurance:Insurance Other:KA...	
12/11/2024	13754	Kaco Workers Compensation Fund	\$4,087.66
	Check	658.1 Insurance:Workers' Compensa...	
12/06/2024		U.S Postal Service	\$9.68
	Expense	620.2.1 Materials and Supplies:Posta...	
12/06/2024	13753	Honaker Law Office	\$5,000.00
	Check	633 Contractual Services:Legal	
12/05/2024			\$71,864.45
	Transfer	9490531 Water Revenue Account	
12/05/2024	13752	ESRI	\$991.10
	Check	620.6 Materials and Supplies:Subscri...	
12/05/2024	13751	Cave Run Water Commission, Incorp...	\$23,469.70
	Check	610.1 610-Purchased Water:Cave Ru...	
12/05/2024	13750	American Business Systems, Inc.	\$278.60
	Check	620.1.1 Materials and Supplies:Offic...	
12/05/2024	13749	Mountain Telephone	\$585.43
	Check	615.3.1 Utilities:Telephone:Mountain...	
12/05/2024	13748	Appalachian Wireless	\$915.25
	Check	615.2.1 Utilities:Cellular:Appalachian...	
12/05/2024	13747	West Liberty Utilities	\$37,172.52
	Check	610.2 610-Purchased Water:West Lib...	
12/05/2024	13746	Kentucky Power Company	\$1,251.35
	Check	615.1.1 Utilities:Purchased Power:Ke...	
12/05/2024	13745	Licking Valley R.E.C.C	\$1,649.40
	Check	615.1.2 Utilities:Purchased Power:Lic...	



12/18/2024		Aflac Insurance	\$108.81
	Expense	604.1.1 Employee Pensions and Ben...	
12/18/2024	13762	Murphy's Quick Lube	\$1,192.00
	Check	Auto	
12/18/2024	13761	United Systems Software	\$207.00
	Check	634.1 Contractual Services:Office:Un...	
12/18/2024	13760	Stationers, Inc.	\$89.98
	Check	620.1.2 Materials and Supplies:Offic...	
12/18/2024	13759	Water Solutions Unlimited	\$675.00
	Check	620.3 Materials and Supplies:Water ...	
12/18/2024	13758	Chapman Printing Co., Inc.	\$1,151.16
	Bill Pay...	Accounts Payable	
12/18/2024	13757	Mineral Labs, Inc.	\$561.76
	Check	635 Contractual Services:Water Testi...	
12/18/2024	13756	Anthem Blue Cross	\$5,529.06
	Check	604.1.3 Employee Pensions and Ben...	
12/12/2024			\$28,913.66
	Transfer	9490531 Water Revenue Account	
12/12/2024		U.S Postal Service	\$0.32
	Expense	620.2.1 Materials and Supplies:Posta...	
12/12/2024		U.S Postal Service	\$365.00
	Expense	620.2.1 Materials and Supplies:Posta...	
12/11/2024	13755	Kaco All Lines Fund	\$24,826.00
	Check	659.2 Insurance:Insurance Other:KA...	
12/11/2024	13754	Kaco Workers Compensation Fund	\$4,087.66
	Check	658.1 Insurance:Workers' Compensa...	
12/06/2024		U.S Postal Service	\$9.68
	Expense	620.2.1 Materials and Supplies:Posta...	

# Bank Register 3020703 O&M Checking ▼

Reconciled through 02/28/2025

Go to: 4 of 325  
16243

▼ All

DATE	REF NO. TYPE	PAYEE ACCOUNT	PAYMENT	DEPOSIT
Add check ▼				
12/23/2024		Lowes	\$28.07	
	Expense	620 Materials and Supplies		
12/23/2024	13766	Utility Solutions, LLC	\$554.52	
	Check	620.3.2 Materials and Supplies:Wate...		
12/23/2024	13765	U.S Postal Service	\$1,734.32	
	Check	620.2.1 Materials and Supplies:Posta...		
12/20/2024				\$839.09
	Transfer	9490531 Water Revenue Account		
12/19/2024				\$1,734.32
	Transfer	9490531 Water Revenue Account		
12/19/2024				\$989.62
	Transfer	9490531 Water Revenue Account		
12/19/2024			\$989.62	
	Expense	680.5 Taxes:Sales & Use Tax		
12/18/2024				\$9,405.96
	Transfer	9490531 Water Revenue Account		
12/18/2024		Aflac Insurance	\$108.81	
	Expense	604.1.1 Employee Pensions and Ben...		

01/02/2025		Google Suite	\$160.27
	Expense	620.6.5 Materials and Supplies:Subs...	
01/02/2025	13771	Anthem Life	\$34.25
	Check	604.1.6 Employee Pensions and Ben...	
01/02/2025	13770	Globe Life	\$169.00
	Check	604.1.4 Employee Pensions and Ben...	
01/02/2025	13769	Enterprise FM Trust	\$3,414.96
	Check	650.1 Transportation Expense:Enterp...	
01/02/2025	13768	Frederick & May Lumber	\$139.98
	Check	620.3.7 Materials and Supplies:Wate...	
01/02/2025	13767	Morgan & Associates, LLC	\$1,000.00
	Check	632 Contractual Services:Accounting	
12/30/2024		Intuit.com	\$257.05
	Expense	620.6.2 Materials and Supplies:Subs...	
12/23/2024			\$12,825.43
	Transfer	9490531 Water Revenue Account	
12/23/2024			\$839.09
	Expense	680.5 Taxes:Sales & Use Tax	
12/23/2024			\$5,300.83
	Expense	680.4 Taxes:Gross Utility Tax	
12/23/2024			\$6,685.51
	Expense	680.4 Taxes:Gross Utility Tax	
12/23/2024		Lowe's	\$28.07
	Expense	650.2 Transportation Expense:Auto S...	

	Check	620.3.2 Materials and Supplies:Wate...	
01/31/2025			\$8,491.98
	Transfer	9490531 Water Revenue Account	
01/31/2025			\$130.30
	Expense	Miscellaneous Expenses	
01/31/2025	13802	Anthem Life	\$52.75
	Check	604.1.6 Employee Pensions and Ben...	
01/31/2025	13801	C.A.L.C. Electric	\$750.00
	Check	367 Contractual Services:Other	
01/31/2025	13800	Anthem Blue Cross	\$5,529.06
	Check	604.1.3 Employee Pensions and Ben...	
01/31/2025	13799	WEX Fleet	\$870.22
	Check	650.3 Transportation Expense:Fuel	
01/31/2025	13798	Morgan County Fiscal Court	\$1,289.95
	Check	Payroll Liabilities:Morgan County Tax	
01/30/2025			\$257.05
	Expense	620.6.2 Materials and Supplies:Subs...	
01/28/2025			\$1,730.40
	Transfer	9490531 Water Revenue Account	
01/28/2025	13797	U.S Postal Service	\$1,730.40
	Check	620.2.1 Materials and Supplies:Posta...	
01/27/2025			\$19,269.51
	Transfer	9490531 Water Revenue Account	
01/27/2025	13796	Hutch Ford	\$2,928.51
	Check	650.2.2 Transportation Expense:Auto...	
01/27/2025	13795	Murphy's Quick Lube	\$1,341.00
	Check	650.2 Transportation Expense:Auto S...	
01/27/2025	13794	Metron-Farnier, LLC	\$10,000.00

# Bank Register 3020703 O&M Checking ▼

Reconciled through 02/28/2025

Go to: 3 of 325  
16243

101-

▼ All

DATE	REF NO.	PAYEE	PAYMENT	DEPOSIT
	TYPE	ACCOUNT		
Add check ▼				
01/27/2025	13793	Honaker Law Office	\$5,000.00	
	Check	633 Contractual Services:Legal		
01/23/2025				\$21,775.57
	Transfer	3034704 Credit Card Account		
01/23/2025				\$2,789.04
	Transfer	9490531 Water Revenue Account		
01/23/2025	13792	Bank Of The Mountains	\$21,775.57	
	Check	Loans - Bank of the Mountains:Loan ...		
01/23/2025	13791	Kentucky Rural Water Assosiation	\$1,680.00	
	Check	604.5 Employee Pensions and Benefi...		
01/22/2025		U.S Postal Service	\$19.45	
	Expense	620.2.1 Materials and Supplies:Posta...		
01/22/2025	13790	Utility Solutions, LLC	\$1,109.04	
	Check	620.3.2 Materials and Supplies:Wate...		
01/17/2025				\$5,829.91
	Transfer	9490531 Water Revenue Account		
01/17/2025		Aflac Insurance	\$108.81	
	Expense	604.1.1 Employee Pensions and Ben...		

01/17/2025		Aflac Insurance	\$108.81
	Expense	604.1.1 Employee Pensions and Ben...	
01/17/2025	13789	Kentucky State Treasurer	\$75.00
	Check	Water Training	
01/17/2025	13788	Consolidated Pipe & Supply Co., Inc.	\$5,474.25
	Check	620.3.1 Materials and Supplies:Wate...	
01/17/2025	13787	Globe Life	\$169.00
	Check	604.1.4 Employee Pensions and Ben...	
01/17/2025	13786	Stationers, Inc.	\$111.66
	Check	620.1.2 Materials and Supplies:Offic...	
01/15/2025	13785	American Profit Recovery	\$63.01
	Check	670 Miscellaneous Expenses:Bad De...	
01/15/2025	13784	Mineral Labs, Inc.	\$207.84
	Check	635 Contractual Services:Water Testi...	
01/15/2025	13783	United Systems Software	\$376.00
	Check	634.1 Contractual Services:Office:Un...	
01/15/2025	13782	American Business Systems, Inc.	\$230.60
	Check	620.1.1 Materials and Supplies:Offic...	
01/15/2025	13781	Enterprise FM Trust	\$3,414.96
	Check	650.1 Transportation Expense:Enterp...	
01/15/2025	13780	Courier Publishing Company	\$225.00
	Check	660 Miscellaneous Expenses:Adverti...	
01/15/2025	13779	Advance Auto Parts	\$178.96
	Check	650.2.1 Transportation Expense:Auto...	
01/14/2025			\$6,977.66
	Transfer	9490531 Water Revenue Account	
01/14/2025			\$920.62
	Expense	680.5 Taxes:Sales & Use Tax	

01/15/2025	13780	Courier Publishing Company	\$225.00
	Check	660 Miscellaneous Expenses:Adverti...	
01/15/2025	13779	Advance Auto Parts	\$178.96
	Check	650.2.1 Transportation Expense:Auto...	
01/14/2025			\$6,977.66
	Transfer	9490531 Water Revenue Account	
01/14/2025			\$920.62
	Expense	680.5 Taxes:Sales & Use Tax	
01/14/2025			\$6,161.31
	Expense	680.4 Taxes:Gross Utility Tax	
01/13/2025			\$7,081.93
	Transfer	9490531 Water Revenue Account	
01/13/2025			\$39.95
	Expense	620.6.3 Materials and Supplies:Subs...	
01/13/2025			\$39.95
	Expense	620.6.3 Materials and Supplies:Subs...	
01/13/2025		U.S Postal Service	\$280.00
	Expense	620.2.1 Materials and Supplies:Posta...	
01/13/2025	13778	Licking Valley R.E.C.C	\$2,001.29
	Check	615.1.2 Utilities:Purchased Power:Lic...	
01/09/2025			\$68,497.14
	Transfer	9490531 Water Revenue Account	
01/09/2025	13777	Honaker Law Office	\$5,000.00
	Check	633 Contractual Services:Legal	
01/09/2025	13776	Kentucky Power Company	\$1,643.45
	Check	615.1.1 Utilities:Purchased Power:Ke...	
01/09/2025	13775	Cave Run Water Commission, Incorp...	\$29,049.70
	Check	610.1 610-Purchased Water:Cave Ru...	

	Transfer	9490531 Water Revenue Account	
01/09/2025	13777	Honaker Law Office	\$5,000.00
	Check	633 Contractual Services:Legal	
01/09/2025	13776	Kentucky Power Company	\$1,643.45
	Check	615.1.1 Utilities:Purchased Power:Ke...	
01/09/2025	13775	Cave Run Water Commission, Incorp...	\$29,049.70
	Check	610.1 610-Purchased Water:Cave Ru...	
01/09/2025	13774	Appalachian Wireless	\$915.72
	Check	615.2.1 Utilities:Cellular:Appalachian...	
01/09/2025	13773	Mountain Telephone	\$583.15
	Check	615.3.1 Utilities:Telephone:Mountain...	
01/09/2025	13772	West Liberty Utilities	\$31,305.12
	Check	610.2 610-Purchased Water:West Lib...	
01/06/2025		Authnet Gateway Billing	\$42.70
	Expense	620.6.1 Materials and Supplies:Subs...	
01/06/2025		Gateway Area Development District	\$1,092.75
	Expense	-Split-	
01/02/2025			\$4,758.19
	Transfer	9490531 Water Revenue Account	
01/02/2025		Google Suite	\$160.27
	Expense	620.6.5 Materials and Supplies:Subs...	
01/02/2025	13771	Anthem Life	\$34.25
	Check	604.1.6 Employee Pensions and Ben...	
01/02/2025	13770	Globe Life	\$169.00
	Check	604.1.4 Employee Pensions and Ben...	
01/02/2025	13769	Enterprise FM Trust	\$3,414.96
	Check	650.1 Transportation Expense:Enterp...	
01/02/2025	13768	Enterprise FM Trust	\$120.00



01/02/2025		Google Suite	\$160.27
	Expense	620.6.5 Materials and Supplies:Subs...	
01/02/2025	13771	Anthem Life	\$34.25
	Check	604.1.6 Employee Pensions and Ben...	
01/02/2025	13770	Globe Life	\$169.00
	Check	604.1.4 Employee Pensions and Ben...	
01/02/2025	13769	Enterprise FM Trust	\$3,414.96
	Check	650.1 Transportation Expense:Enterp...	
01/02/2025	13768	Frederick & May Lumber	\$139.98
	Check	620.3.7 Materials and Supplies:Wate...	
01/02/2025	13767	Morgan & Associates, LLC	\$1,000.00
	Check	632 Contractual Services:Accounting	
12/30/2024		Intuit.com	\$257.05
	Expense	620.6.2 Materials and Supplies:Subs...	
12/23/2024			\$12,825.43
	Transfer	9490531 Water Revenue Account	
12/23/2024			\$839.09
	Expense	680.5 Taxes:Sales & Use Tax	
12/23/2024			\$5,300.83
	Expense	680.4 Taxes:Gross Utility Tax	
12/23/2024			\$6,685.51
	Expense	680.4 Taxes:Gross Utility Tax	
12/23/2024		Lowe's	\$28.07
	Expense	650.2 Transportation Expense:Auto S...	

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 8**

**RESPONSIBLE PARTY:           John Coffey**

**Request 8.**     Refer to Morgan District's response to Staff's First Request, Item 18. Provide when Morgan District plans to file the required records.

**Response 8.**   The field work is completed and once the paperwork is completed with the Division of Water and KIA, Morgan District will file the required records.

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
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**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 9**

**RESPONSIBLE PARTY:                John Coffey**

**Request 9.**     Refer to Case No 2021-00206<sup>2</sup> and the Commission's June 29, 2023 Order. Explain whether Morgan District plans to seek a water loss surcharge in the future. If not, explain why not.

**Response 9.**   Morgan District does not plan to seek water loss surcharge at this time. Morgan District believes that there are customers struggling to pay their bills and Morgan District does not seem prudent to seek a surcharge at this time. In addition, Morgan District continues to take steps to improve its water loss percentage. Although it fluctuates from month to month, Morgan District continues to find and repair leaks on its system to help reduce its water loss.

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<sup>2</sup> Case No. 2021-00206, *Electronic Morgan County Water District's Unaccounted for Water Loss Reduction Plan, Surcharge and Monitoring*.

**MORGAN COUNTY WATER DISTRICT  
PSC CASE NO. 2024-00325  
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**PSC'S REQUEST FOR INFORMATION DATED 03/19/25**

**REQUEST 10**

**RESPONSIBLE PARTY:           John Coffey**

**Request 10.** Refer to Morgan District's response to Commission Order, filed January 13, 2025.

Specifically, Morgan District and John Coffey's response paragraph 3 and Exhibit A.

- a. Explain how this project will help Morgan District's efforts to reduce water loss.
- b. Explain what additional steps Morgan District is taking to reduce its water loss.

**Response 10.**

- a. This project replaced one of the oldest lines in Morgan District's system which helps reduce water loss.
- b. Morgan District hired a new employee for leak detection in January 2025. Morgan District also plans to make contact with Kentucky Rural Water Association for further assistance and training on leak detection.