

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

ORDER

On November 20, 2024, Black Mountain Utility District (Black Mountain District) filed a motion for an extension to file its audit reports. As a basis for this motion, Black Mountain District claimed that its auditor did not have the 2022 and the 2023 audits completed.¹ The auditor stated he would have the 2022 audit completed by November 30, 2024, and the 2023 audit completed during the first quarter of 2025.² In the August 20, 2024 Order, the Commission ordered Black Mountain District to file all remaining audits reports within three months of that Order.³ On December 29, 2024, Black Mountain District filed its 2022 Audit Report into the record.

Having considered the record and being otherwise sufficiently advised, the Commission finds that Black Mountain District's motion should be denied. The Commission recognizes that Black Mountain District has made substantial progress in providing the Commission with the necessary reports and meeting Commission

¹ Motion for Extension to File Audits (filed Nov. 20, 2024) at 2.

² Motion for Extension to File Audits at 2.

³ Order (Ky. PSC Aug. 20, 2024) at 16, ordering paragraph 5.

deadlines, as well as improving the management of the system, and that the completion of audits is not solely in the control of Black Mountain District.

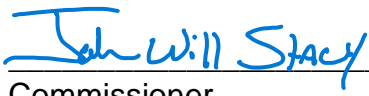
However, Black Mountain District's auditor has had sufficient time to complete all remaining audits. Black Mountain District originally stated that the 2021 and 2022 audits would be completed by December 31, 2023,⁴ and weren't filed until August 22, 2024, and December 29, 2024, respectively. The remaining 2023 audit should have been filed with the Commission on or before September 30, 2024 to comply with 807 KAR 5:006 Section 4(3). The Commission recommends that Black Mountain District consider options for timely completing audits, including hiring either a different auditor or additional auditors to timely complete these audits.

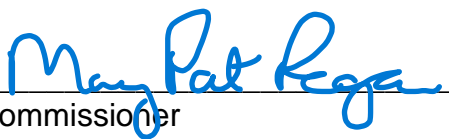
IT IS THEREFORE ORDERED that Black Mountain District's motion for an extension to file its audit reports is denied. Black Mountain District shall file all remaining audit reports as soon as possible.

⁴ Black Mountain District's Response to the Commission's October 9, 2023 Order (filed Nov. 17, 2023) at 4–5, paragraphs 7 and 8.

PUBLIC SERVICE COMMISSION


Chairman


Commissioner


Commissioner

ATTEST:

 
Executive Director

ENTERED
JAN 7 2025
jdc
KENTUCKY PUBLIC
SERVICE COMMISSION

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