

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**ELECTRONIC APPLICATION OF)
HARDIN COUNTY WATER DISTRICT) CASE NO. 2023-00247
NO. 2 FOR A GENERAL ADJUSTMENT)
OF RATES)**

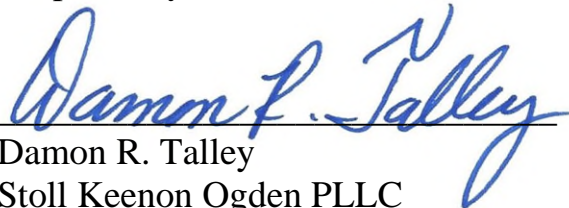
**FIFTH SUPPLEMENTAL RESPONSE TO COMMISSION STAFF’S FIRST
REQUEST FOR INFORMATION**

Hardin County Water District No. 2 (“Hardin District”) gives notice of the filing of its Fifth Supplemental Response to Commission Staff Request 1-12d reflecting a summary of all expenses incurred in conjunction with this proceeding as of February 15, 2024.

Previously unsubmitted supporting invoices for expenses are also attached.

Dated: February 15, 2024

Respectfully submitted,



Damon R. Talley
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*Counsel for Hardin County Water District
No. 2*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8 and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was submitted electronically to the Public Service Commission on February 15, 2024 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding.



Damon R. Talley

**Hardin County Water District No. 2
Case No. 2023-00247**

Analysis of Cost of Case No. 2023-00247

As of February 15, 2024

Line No.	Item	Amount
1.	Accounting	\$ 0.00
2.	Engineering	\$ 0.00
3.	Legal	\$156,303.97
4.	Consultants	\$ 34,273.00
5.	Other Expenses	\$ 5,599.46
6.	Total	\$196,176.43

Individual Expenses to Date

Invoice	Date	Vendor	Nature of Expense	Check No.	Amount	USoA Account
20230914	09/13/2023	Kenvirons	Rate Study	8568	\$ 26,465.00	631
20240127	02/07/2024	Kenvirons	Rate Study	8958	\$ 7,808.00	631
1021360	09/05/2023	Stoll Keenon Ogden PLLC	Legal Services	8559	\$ 11,133.50	633
1024305	10/04/2023	Stoll Keenon Ogden PLLC	Legal Services	8631	\$ 33,872.00	633
1027289	11/03/2023	Stoll Keenon Ogden PLLC	Legal Services	8711	\$ 23,677.50	633
1030108	12/04/2023	Stoll Keenon Ogden PLLC	Legal Services	8799	\$ 8,626.50	633
1033115	01/04/2024	Stoll Keenon Ogden PLLC	Legal Services	8871	\$ 15,286.50	633
1035811	02/05/2024	Stoll Keenon Ogden PLLC	Legal Services	8950	\$ 41,823.97	633
1037427	02/15/2024	Stoll Keenon Ogden PLLC	Legal Services		\$ 21,884.00	633
23953	09/30/2023	Jobe Publishing Inc.	Public Notice	8643	\$ 2,025.00	660
24467	12/31/2023	Jobe Publishing Inc.	Public Notice	8848	\$ 72.00	660
339405	10/29/2023	Paxton Media Group	Public Notice	8703	\$ 3,394.05	660
12312023	12/27/2023	Paxton Media Group	Public Notice	8791	\$ 108.41	660
TOTAL					\$196,176.43	

Stoll Keenon Ogden PLLC

P.O. Box 150

112 North Lincoln Boulevard

Hodgenville, Kentucky 42748

(270) 358-3187

Tax ID # 61-0421389

Hardin Co. Water District No. 2
misham@hcwd2.org

February 15, 2024
Invoice #: 1037427
Account #: 432038/178794

Re: 2023 Rate Increase

Fees rendered this bill	\$ 21,884.00
Total Current Charges This Matter	\$ 21,884.00
Balance as of February 5, 2024	\$41,823.97
Less payments on prior billings	\$0.00
Balance due on prior billings	\$41,823.97
Total Amount Due This Matter	\$63,707.97

Please return this page with payment to:

Stoll Keenon Ogden PLLC
PO Box 11969
Lexington KY 40579-1969

Or pay electronically via ACH to:

Stoll Keenon Ogden PLLC
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]
Please reference your account and invoice #s
Email remittance to:
payments@skofirm.com

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Hardin Co. Water District No. 2
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February 15, 2024
Invoice #: 1037427
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Total Current Charges This Matter \$ 21,884.00

Balance as of February 5, 2024 \$41,823.97

Less payments on prior billings \$0.00

Balance due on prior billings \$41,823.97

Total Amount Due This Matter \$63,707.97

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Professional Services for the period through 02/15/24, including the following:

Re: 2023 Rate Increase

Our Reference: 432038/178794/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
02/06/24	Reviewed notes from PSC Hearing; watched portions of the PSC Hearing conducted on January 11, 2024 to obtain facts to include in the Post-Hearing Brief; reviewed and revised the outline of topics to include in the Post-Hearing Brief	DRT	1.80
02/06/24	Drafted portions of Post-Hearing Brief to summarize general rate case issues	ESC	4.40
02/06/24	Reviewed the Hearing Video for information to include in the section of Post-Hearing Brief re the Reasonableness of Employee Benefit Expense; reviewed other publications and news articles to obtain additional support for this argument	GEW	2.10
02/07/24	Reviewed email memo from Emily Childress re Post-Hearing Statement of Adjusted Operations (P-H SAO); reviewed first draft of P-H SAO prepared by Emily Childress; checked accuracy of each adjustment and the basis in the record for each adjustment; prepared email memo to Emily Childress and suggested some additional items to be included in the P-H SAO; made some recommendations for suggested revisions to the P-H SAO	DRT	1.80
02/07/24	Exchanged numerous email memos with Emily Childress re correct amount of the Principal & Interest and Debt Service Coverage calculations to include in the P-H SAO; discussed Rate Case Expense line item to add to the P-H SAO; answered questions posed by Emily Childress; reviewed revised version of P-H SAO	DRT	1.40
02/07/24	Reviewed email memo from Emily Childress re the proposed Interest and Dividend adjustment to the P-H SAO; reviewed 13-page extract of General Ledger provided by Emily Childress and considered whether to include this in the Appendix to the Post-Hearing Brief; researched the amount of the 2021 Interest and Dividend Income; calculated a 3-year average of the Interest and Dividend Income; prepared email memo to Emily Childress re these matters	DRT	1.20
02/07/24	Drafted Post-Hearing Brief to summarize general rate case issues and prepared Exhibit of Final Schedule of Adjusted Operations to attach as an Appendix to the Post-Hearing Brief; reviewed and revised initial draft of the Post-Hearing Brief	ESC	10.90
02/07/24	Prepared and filed the Rate Case Expense Report for period ending 02/07/2024	GEW	0.50
02/08/24	Reviewed draft of Post-Hearing Brief for typographical errors; circulated draft to D. Talley for further review	ESC	0.60
02/09/24	Reviewed portions of 2-8-24 version of Post-Hearing Brief prepared by Emily Childress; checked some of the citations to the record contained in the Post-Hearing Brief; made list of topics to discuss	DRT	1.50

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	with Emily Childress and list of suggested edits		
02/09/24	Prepared section of Post-Hearing Brief re Reasonableness of Employee Benefits, including Health Insurance Expense; reviewed initial draft and made some revisions	GEW	6.10
02/10/24	Reviewed remainder of the first draft of the Post-Hearing Brief prepared by Emily Childress; re-read the entire Post-Hearing Brief for technical accuracy; made numerous revisions to the Post-Hearing Brief; prepared lengthy two (2) page email memo to Emily Childress re suggested edits and additional paragraphs to add to the Post-Hearing Brief	DRT	3.20
02/10/24	Reviewed Employee Benefits section (seven pages) of the Post-Hearing Brief prepared by Jerry Wuetcher; reviewed it a second time for technical accuracy; reviewed some of the materials cited in the footnotes; prepared lengthy email memo to Jerry Wuetcher re suggested revisions to this section of the Post Hearing-Brief	DRT	1.50
02/10/24	Conducted additional research re employee benefits being paid and to be paid by BlueOval SK; reviewed numerous articles located in the public domain about this topic; revised section of Post-Hearing Brief re Employee Benefits, including health insurance expense; prepared additional paragraphs to add to this section of the Post-Hearing Brief	GEW	5.20
02/11/24	Reviewed and analyzed the latest version of the Post-Hearing Brief; prepared additional paragraphs to add to the Post-Hearing Brief; prepared list of suggested edits and forwarded it to Emily Childress along with my rationale for suggesting that these revisions be made	DRT	2.10
02/11/24	Checked the accuracy of the citations in the Post-Hearing Brief to the case record and researched additional sources for inclusion in the Post-Hearing Brief; checked the accuracy of the Post-Hearing Schedule of Adjusted Operations which will be filed as an Appendix to the Post-Hearing Brief	DRT	1.60
02/11/24	Exchanged numerous email memos with Emily Childress and Jerry Wuetcher to schedule a Teams Meeting to discuss additional changes to the Post-Hearing Brief; prepared lengthy email memo to Emily Childress re the Post-Hearing Brief	DRT	NO CHARGE
02/11/24	Corresponded with D. Talley and G. Wuetcher re comments on initial draft of Post-Hearing Brief	ESC	0.30
02/12/24	Reviewed email memo from Emily Childress re portion of Post-Hearing Brief re Employee Wages and Salary Adjustments; conferred with client to obtain additional information about COLA and Merit Adjustments for salaried employees; reviewed portion of Post-Hearing Brief re COLA adjustment for salaried employees; prepared suggested revision to this portion of the Post-Hearing Brief based upon information learned from client; prepared email memo to Emily Childress explaining need for this revision to the Post-Hearing Brief	DRT	1.10
02/12/24	Reviewed lengthy email memos from Emily Childress re numerous	DRT	0.80

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	strategic decisions to make concerning paragraphs to insert and paragraphs to consider deleting from the Post-Hearing Brief; prepared detailed reply email memos to Emily Childress expressing my recommendations concerning the proposed additions and deletions to the Post-Hearing Brief		
02/12/24	Exchanged numerous email memos with D. Talley re revisions to Post-Hearing Brief	ESC	0.60
02/12/24	Reviewed the latest version of the Post-Hearing Brief; prepared list of suggested revisions and areas of the Post-Hearing Brief which need to be strengthened	GEW	1.20
02/13/24	Prepared outline of topics to discuss during Teams Meeting; participated in Teams Meeting with Jerry Wuetcher and Emily Childress re significant changes to be made to latest version of Post-Hearing Brief; discussed each topic contained in the Post-Hearing Brief	DRT	0.80
02/13/24	Exchanged numerous email memos with Emily Childress to answer her questions about some of the revisions to the Post-Hearing Brief discussed during the Teams Meeting	DRT	NO CHARGE
02/13/24	Reviewed 2-13-23 revised version of the Post-Hearing Brief to confirm that all the proposed revisions had been made	DRT	0.70
02/13/24	Reviewed and analyzed the 2-13-24 revised version of the Post-Hearing Brief for content and persuasiveness; prepared email memo to Jerry Wuetcher and Emily Childress and listed some additional revisions which should be made to the Post-Hearing Brief	DRT	1.10
02/13/24	Prepared email memo to client and attached 2-13-24 version of the Post-Hearing Brief for their review and comment; prepared list of sections of the Post-Hearing Brief for client to closely review; discussed Appendix A and its significance	DRT	0.20
02/13/24	Participated in Teams meeting with D. Talley and G. Wuetcher re revisions to Post-Hearing Brief; made strategic decisions during Teams meeting; prepared memo to file following Teams meeting	ESC	0.90
02/13/24	Revised Post-Hearing Brief draft to incorporate internal feedback; reviewed draft for grammar, typographical errors, and consistency; circulated revised draft for further review	ESC	2.60
02/14/24	Reviewed numerous email memos from District's General Manager, Finance Manager, and three (3) of its Commissioners approving the latest version of the Post-Hearing Brief; prepared follow-up emails to them	DRT	NO CHARGE
02/14/24	Reviewed email memo from District's Finance Manager listing several technical revisions which need to be made to the Post-Hearing Brief; prepared follow-up email memo with Finance Manager	DRT	0.30
02/14/24	Reviewed 2-13-24 version of the Post-Hearing Brief one more time looking for grammatical errors; located a few words and phrases which need to be changed; prepared email memo to Emily Childress	DRT	0.80

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<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	and forwarded Finance Manager's suggested edits and my suggested edits to her		
02/14/24	Reviewed and proofread the 2-14-24 revised version of the Post-Hearing Brief; prepared email memo to Emily Childress re these additional edits to be made	DRT	0.60
02/14/24	Revised Post-Hearing Brief draft to incorporate feedback from clients; drafted PSC Transmittal Letter to accompany filing	ESC	0.50
Total Services			\$21,884.00

Summary of Services

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
GEW	Wuetcher, G E	15.10	405.00	6,115.50
DRT	Talley, D R	22.50	405.00	9,112.50
ESC	Childress, Emily	20.80	320.00	6,656.00
Total Services		58.40		\$21,884.00

TOTAL FEES & DISBURSEMENTS	\$21,884.00
Total Current Charges This Matter	\$21,884.00

Outstanding Invoices

<u>Date</u>	<u>Invoice No.</u>	<u>Billed Amount</u>	<u>Payment/Credits</u>	<u>Balance Due</u>
02/05/24	1035811	\$ 41,823.97	\$ 0.00	\$ 41,823.97
Total Outstanding Invoices This Matter				\$41,823.97
Total Amount Due This Matter				\$63,707.97