

Jack Scott Lawless, CPA
JS Lawless Consulting, PLLC

Eastern Kentucky University, BBA, Accounting May 1989
Certified Public Accountant June 16, 1992
Member of National Association of Governmental Accountants

Positions

November 2023-Present President, JS Lawless Consulting
April 2018-August 2019 Vice President of Member Services
Owen Electric Cooperative, inc.
November 1991-August 2019 Analyst/Auditor/Branch Manager
Kentucky Public Service Commission
June 1991-November 1991 Analyst/Auditor
Indiana Office of Utility Consumer Counselor
November 1989-June 1991 Analyst/Auditor
Indiana Utility Regulatory Commission

Experience

JS Lawless Consulting, PLLC:

Larue County Water District Water Rate Study, December 21, 2024
Pendleton County Water District Ky. PSC Case Number 2024-00244
Falmouth Wholesale Rate Investigation
East Pendleton Water District Ky. PSC Case Number 2024-00244
Falmouth Wholesale Rate Investigation
City of Nicholasville Water and Sewer Rate Study, August 26, 2024

Indiana and Kentucky Utility Regulatory Commissions:

Reviewed and advised the Commissions on numerous utility applications filed in cases appearing on the Commissions' dockets. Attached is an Excel Workbook that lists all cases brought before the Kentucky Commission to which I assigned as either a "Team Member" or "Team Leader." The Commission's docket system did not record the "Case

Code” prior to 2002. Case Codes through 2001 were of the same mixture as the case codes appearing on the list after 2001.

While voluminous, the attached list does not include all utility financial reviews. Excluded from the list are: 1) retail and wholesale cost of service studies prepared on behalf of municipal utilities that did not appear on the Commissions Docket; 2) utility financial audits and financial reviews performed during the six years employed as a member of the Commission’s Financial Audit Branch; 3) cases brought before the Commission and audits assigned to staff members working under my direct supervision and control during the years served as manager; and 4) all the cases reviewed while employed by the Indiana Office of Utility Consumer Counselor and the Indiana Utility Regulatory Commission.

Other major contributions made to the Kentucky Commission included, but were not limited to:

- 1: examination of the depreciation practices of investor owned and not-for-profit water, sewer and electric utilities;
- 2: development of the current method the Commission applies to evaluate the depreciation practices of not-for-profit water and sewer utilities;
- 3: leading the discussion on internal controls, Uniform System of Accounts, and rate case filings at the Commission’s Water District Commissioner Training Seminars;
- 4: partnering with the National Association of Regulatory Utility Commissioners to provide training to the Republic of Georgia’s Utility Regulatory Commission that included detailed analysis of the methods used by Kentucky’s Commission to calculate a utility’s cost of service and the methods used to allocate the cost of service to the rate design of each customer class;
- 5: revising the Water Uniform Systems of Accounts;
- 6: providing technical support to the Commission’s Legal Division for revisions to Administrative Regulation 807 KAR 5:076, Alternative Rate Adjustment Procedure for Small Utilities, and for creation of Administrative Regulation 807 KAR 5:090, System Development Charges for Water Districts.