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May 16, 2025

Ms. Linda C. Bridwell, P.E.  
Executive Director  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602-0615

**Re:    *McCreary County Water District***  
          ***Case No. 2025-00135***  
          ***Case No. 2025-00136***

Dear Ms. Bridwell:

Pursuant to the Public Service Commission's Order of March 16, 2022 in Case No. 2022-00009, McCreary County Water District ("the District") submits its applications to adjust its rates for water and sewer service.

In preparing its applications, the District used the year ending December 31, 2023 as its test period of operations. 807 KAR 5:076, Section 2(3) permits a utility to file an application for rate adjustment under the procedures of 807 KAR 5:076 if, among other things, the utility has "[f]iled with the commission fully completed annual reports for the immediate past year and for the two (2) prior years if the utility has been in existence that long." 807 KAR 5:076, Section 1(2) defines "Annual report for the immediate past year" to include "an annual report that covers the applicant's operations for . . . [t]he most recent calendar year period that 807 KAR 5:006, Section 4(1), requires the applicant to have on file with the commission as of the date of the filing of its application for rate adjustment."

The District's most recent annual report on file with the Public Service Commission ("the Commission") is for the year ending December 31, 2023. Pursuant to 807 KAR 5:006, Section 4(2), the District is required to file an annual report for the preceding year no later than March 31 of the following year unless a request for an extension of time to submit the report is submitted to the Commission and the Commission's Executive Director finds good cause exists to extend the time for submission. On March 13, 2025, the District submitted a written request for an extension of time to submit its annual reports for the year ending December 31, 2024. On March 18, 2025, the Manager of the Commission's Filings Branch, on behalf of the Commission's Executive

Ms. Linda Bridwell, P.E.  
May 16, 2025  
Page 2

Director, granted this request and authorized the District to submit its annual reports no later than May 30, 2025.

As of the date of submission of these Applications, the District has not yet submitted its annual reports for the year ending December 31, 2024. As a result of the Executive Director's grant of the District's request for an extension, the "annual report for the immediate past year" is the District's annual report for the year ending December 31, 2023. Accordingly, **the District's use of the year ending December 31, 2023 as its test period is consistent with 807 KAR 5:076, Section 2.**

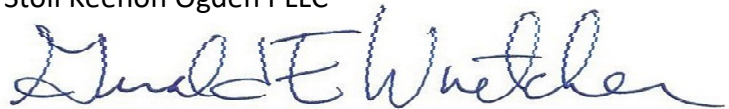
The District has filed with its Applications following two files: 001\_ExhibitF\_DepreciationSchedule.xlsx and 002\_RateStudy.xlsx. The first file is an Excel spreadsheet that contains the depreciation schedule for the assets assigned to provide the service for which a rate adjustment is sought. The second file, also an Excel Spreadsheet, contains the rate study that the District commissioned to assist in the preparation of its applications.

These files have also been embedded into the portable document form (PDF) version of each application. Each of the embedded files can be accessed by viewing the application with Adobe Acrobat, Adobe Acrobat Reader, Kofax Power PDF or other commercially available PDF software viewers. In Adobe Acrobat, Adobe Acrobat Reader or Kofax Power PDF, the embedded files can be viewed by clicking the paperclip icon that appears on the left of the screen.

Please contact me if Commission Staff has any questions regarding this request.

Sincerely,

Stoll Keenon Ogden PLLC



Gerald E. Wuetcher

GEW  
Enclosures