

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**ELECTRONIC APPLICATION OF)
MOUNTAIN WATER DISTRICT FOR A) CASE NO. 2025-00327
GENERAL ADJUSTMENT OF WATER)
RATES)**

**MOUNTAIN WATER DISTRICT'S FIRST SUPPLEMENTAL RESPONSE TO
COMMISSION STAFF REQUEST FOR INFORMATION 1-7**

Mountain Water District submits its First Supplemental Response to Commission Staff Request for Information 1-7 (Rate Case Expense Report).

Dated: February 16, 2026

Respectfully submitted,



Gerald E. Wuetcher
Tina C. Frederick
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Counsel for Mountain Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on February 16, 2026 and that there is currently no party that the Public Service Commission has excused from participation by electronic means in this proceeding.



Counsel for Mountain Water District

MOUNTAIN WATER DISTRICT

**First Supplemental Response to Commission Staff's First Request for Information
Case No. 2025-00327**

Question No. 1-7

Responding Witnesses: Mike Spears/Carrie Hatfield

Q-1-7. Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:**
 - (1) Accounting;**
 - (2) Engineering;**
 - (3) Legal;**
 - (4) Consultants; and**
 - (5) Other Expenses (Identify separately).**
- b. For each category identified in Item 7.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the test year.**
- c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 7.a., with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.**
- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 7.a. and 7.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.**

A-1-7. a. See Attachment 1-7a.

- b. See Attachment 1-7a. Mountain Water District did not incur any expenses for the current rate case during the test period.

- c. See Attachment 1-7c.
- d. Mountain Water District will file monthly updates of rate case expenses. As Mountain Water District did not applied for a rate adjustment using a forecasted test period, it is not required to file monthly financial statements with the Public Service Commission.

First Supplemental Response:

- A-1-7. d. See Supplemental Attachment 1-7d for report of rate case expenses incurred as of January 31, 2026 and supporting invoices not previously furnished to the Public Service Commission.

Supplemental Attachment 1-7d

Mountain Water District Case No. 2025-00327 Analysis of Cost of Case No. 2025-00327 As of January 31, 2026		
Line No.	Item	Amount
1.	Accounting	\$13,255.00
2.	Engineering	\$ 0.00
3.	Legal	\$29,988.00
4.	Consultants	\$37,305.00
5.	Other Expenses	\$ 0.00
6.	Total	\$80,548.00

Individual Expenses to Date:

Invoice	Date	Vendor	Nature of Expense	Check No.	Amount
27884	06/30/2025	Mike Spears, CPA	Accounting	85510	\$ 5,740.00
27954	07/31/2025	Mike Spears, CPA	Accounting	85635	\$ 2,380.00
28012	08/31/2025	Mike Spears, CPA	Accounting	85723	\$ 1,020.00
28267	12/31/2025	Mike Spears, CPA	Accounting		\$ 4,115.00
1077713	05/09/2025	Stoll Keenon Ogden PLLC	Legal	85374	\$ 360.00
1079829	06/05/2025	Stoll Keenon Ogden PLLC	Legal	85512	\$ 324.00
1093885	11/10/2025	Stoll Keenon Ogden PLLC	Legal		\$ 4,392.00
1096170	12/04/2025	Stoll Keenon Ogden PLLC	Legal		\$ 7,776.00
1099115	01/07/2026	Stoll Keenon Ogden PLLC	Legal		\$17,136.00
25-1	06/02/2025	JS Lawless Consulting	Consulting	85468	\$ 2,460.00
25-2	07/07/2025	JS Lawless Consulting	Consulting	85611	\$ 9,735.00
25-3	08/05/2025	JS Lawless Consulting	Consulting	85723	\$15,450.00
25-4	09/01/2025	JS Lawless Consulting	Consulting	85803	\$ 4,140.00
25-5	10/08/2025	JS Lawless Consulting	Consulting	85882	\$ 2,355.00
25-6	11/03/2025	JS Lawless Consulting	Consulting		\$ 1,770.00
26-1	02/01/2026	JS Lawless Consulting	Consulting		\$ 1,395.00
TOTAL					\$80,548.00

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 28332

January 31, 2026

For Professional Services Rendered:

RIF

380.00

Total Due

\$380.00
=====

MICHAEL R. SPEARS, CPA, PSC
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1270
PRESTONSBURG, KY 41653

MOUNTAIN WATER DISTRICT PSC FILING
PO BOX 3157
PIKEVILLE, KY 41501

Client #: 33051

Invoice # 28267

December 31, 2025

For Professional Services Rendered:

PSC, RIF

4,115.00

Total Due

\$4,115.00
=====

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 December 4, 2025

Mountain Water District
 toolson@mtwater.org
 chatfield@mtwater.org

INVOICE NO.: 1096170
 SKO File No.: 121807/186641

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2025 Water Rate Adjustment

Our Reference: 121807/186641/GEW/2404
 Fees rendered this bill

\$ 7,776.00

Total Current Charges This Matter

\$ 7,776.00

Balance as of 11/10/25

\$4,392.00

Less credits (payments, adjustments)

\$0.00

Balance due on prior billings

\$4,392.00

Total Amount Due This Matter

\$12,168.00

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 December 4, 2025

Mountain Water District
 toolson@mtwater.org
 chatfield@mtwater.org

INVOICE NO.: 1096170
 SKO File No.: 121807/186641

MATTER NAME: 2025 Water Rate Adjustment

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 7,776.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 7,776.00

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
10/09/25	1091144	504.00
11/10/25	1093885	3,888.00

Total Balance Due on Previous Statements: \$ 4,392.00

TOTAL BALANCE DUE \$12,168.00

BILL DATE: December 4, 2025

Mountain Water District
 tols@mtwater.org
 chatfield@mtwater.org

2025 Water Rate Adjustment**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
11/04/25	GEW	Review and revise application exhibits	4.70	360.00	\$ 1,692.00
11/07/25	GEW	Review and revise Lawless and Olson Testimonies	3.00	360.00	1,080.00
11/08/25	GEW	Make additional revisions to Lawless testimony; telephone call with S. Lawless re: testimony	1.20	360.00	432.00
11/09/25	GEW	Review and revise application for rate adjustment	3.40	360.00	1,224.00
11/10/25	GEW	Prepare income statement and balance sheet with adjustments; final revisions to application; final reviews of Olson and Lawless testimonies; assemble and bookmark final draft of application; add hyperlinks to application	5.00	360.00	1,800.00
11/12/25	GEW	Final revisions and review of Application for rate adjustment; file application with PSC	2.80	360.00	1,008.00
11/24/25	GEW	Conference call with client re: response to PSC Staff First Request for Information; review request for information in preparation for conference call; telephone call with J.S. Lawless re: PSC Staff First Request for Information	1.50	360.00	540.00
SUBTOTAL			21.60		\$7,776.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
	SUBTOTAL	0.00
GRAND TOTAL:		\$7,776.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	21.60	360.00	\$7,776.00

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 January 7, 2026

Mountain Water District
 toolson@mtwater.org
 chatfield@mtwater.org

INVOICE NO.: 1099115
 SKO File No.: 121807/186641

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2025 Water Rate Adjustment

Our Reference: 121807/186641/GEW/2404
 Fees rendered this bill

\$ 17,136.00

Total Current Charges This Matter

\$ 17,136.00

Balance as of 12/04/25

\$12,168.00

Less credits (payments, adjustments)
Balance due on prior billings

\$0.00
\$12,168.00

Total Amount Due This Matter

\$29,304.00

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 January 7, 2026

Mountain Water District
 tolgson@mtwater.org
 chatfield@mtwater.org

INVOICE NO.: 1099115
 SKO File No.: 121807/186641

MATTER NAME: 2025 Water Rate Adjustment

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 17,136.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 17,136.00

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
10/09/25	1091144	504.00
11/10/25	1093885	3,888.00
12/04/25	1096170	7,776.00

Total Balance Due on Previous Statements: \$ 12,168.00

TOTAL BALANCE DUE \$29,304.00

BILL DATE: January 7, 2026

Mountain Water District
 tolson@mtwater.org
 chatfield@mtwater.org

2025 Water Rate Adjustment**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/01/25	GEW	Prepare Shell for Response to PSC Staff First Request for Information; review and format responses 36-41.	4.30	360.00	\$ 1,548.00
12/02/25	GEW	Prepare and file Notice of Publication of Filing of Application; review and revise response to Q. 32 of PSC Staff First Request for Information	1.20	360.00	432.00
12/04/25	GEW	Attend Videoconference call to discuss Response to PSC Staff First Request for information	1.40	360.00	504.00
12/06/25	GEW	Prepare response to PSC Staff First Request for Information	3.00	360.00	1,080.00
12/08/25	GEW	Prepare Response to PSC Staff First Request for Information	0.40	360.00	144.00
12/09/25	GEW	Prepare response to PSC Staff First Request for Information	6.80	360.00	2,448.00
12/10/25	GEW	Prepare response to PSC Staff First Request for Information	10.00	360.00	3,600.00
12/11/25	GEW	Prepare response to PSC Staff First Request for Information	8.50	360.00	3,060.00
12/12/25	GEW	Final assembly and review of response to PSC Staff First Request for Information; telephone call with S. Lawless re: estimated rate case expenses; file response with PSC	4.50	360.00	1,620.00
12/18/25	GEW	Review 2d PSC Staff Request for Information; telephone call from S. Lawless re: request	0.20	360.00	72.00
12/22/25	GEW	Videoconference with Mountain Water District Staff re: response to PSC Staff Second Request for Information	1.20	360.00	432.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
12/29/25	GEW	Confirm with PSC Filings Branch that PSC had not received copies of 2021-2024 Auditor Reports and submit reports to PSC Executive Director	0.30	360.00	108.00
12/31/25	GEW	Prepare response to PSC Staff Second Request for Information	5.80	360.00	2,088.00
SUBTOTAL			47.60		\$17,136.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$17,136.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
G. E Wuetcher	Of Counsel	47.60	360.00	\$17,136.00

