COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENERGY CORP. FOR A GENERAL ADJUSTMENT IN RATES	))	CASE NO. 2015-00312

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO KENERGY CORP.

Kenergy Corp. ("Kenergy"), pursuant to 807 KAR 5:001, is to file with the Commission the original in paper medium and an electronic version of the following information. The information requested herein is due on or before January 6, 2016. Responses to requests for information in paper medium shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Kenergy shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Kenergy fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When filing a paper containing personal information, Kenergy shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Application, Exhibit 3, Tariff Sheet 32 (Exh. A), "Schedule 32-Special Charges." Explain the increases in "Average Vacation" and "Sick Leave Days."

2. Refer to the Application, Exhibit 3, Tariff Sheet 76 (Exh. A). Lines 2, 3, and 4 provide references to Exhibit 5, page 1. Confirm that each of the references listed correctly identify the appropriate line number on Exhibit 5, page 1.

3. Refer to the Application, Exhibit 5. Provide all schedules in this exhibit in Excel spreadsheet format, with all cells and formulas intact and unprotected.

4. Refer to the Application, Exhibit 5A, page 6, footnote 8.

a. Provide a description and/or documentation of Kenergy's bonus program.

b. Provide a breakdown of bonus recipients by job classification and the amount that each received.

c. Provide the amount of bonuses paid for the years 2010 through 2014.

5. Refer to the Application, Exhibit 5A, page 6d. Column (b), Total Payroll by Account, indicates a total of $11,398,060, but actually sums to $11,395,670. Explain this discrepancy.

6. Refer to the Application, Exhibit 5A, pages 6 and 6e. Explain the discrepancy in the amounts shown for regular hours, overtime hours and double-time hours on both pages.

7. Refer to the Application, Exhibit 5A, page 7e. Explain the entry for Item D., Annual Pension Prepayment Writeoff, in the amount of $139,420.

8. Refer to the Application, Exhibit 5A, page 7f.

a. Refer to the payroll tax calculation. Reconcile the proforma wages used for the payroll tax calculation with the proforma wages as shown on Exhibit 5A, page 6.

b. Refer to the workers' compensation calculation. Reconcile the proforma regular wages used for the workers' compensation calculation with the proforma regular wages as shown on Exhibit 5A, page 6.

c. Refer to the workers' compensation calculation. Provide the calculation of the overtime wages used in the workers' compensation calculation.

d. Explain why it is appropriate to include Property Loss/Damage & Excess Liability Insurance as an adjustment to overheads related to wage adjustments.

9. Refer to the Application, Exhibit 5A, page 15, footnote (1). The costs indicated in footnote 1 total $110,000 rather than $100,000 as proposed to calculate the adjustment. Confirm the correct amount of Kenergy's rate case expense.

10. Refer to the Application, Exhibit 5A, page 20.

a. Provide the undepreciated balance of all electro-mechanical meters as of the end of the test year, and the estimated balance as of December 31, 2015. Provide all supporting calculations and documentation.

b. Provide the number of electro-mechanical meters actually replaced as of the end of the test year.

c. Provide the undepreciated balance of the electro-mechanical meters retired as of the end of the test year.

d. Explain whether Kenergy has recorded a regulatory asset for the undepreciated balance of electro-mechanical meters that have been retired. Provide the journal entry to record the regulatory asset and supporting calculations for the amount of the regulatory asset.

e. Provide an estimate as of December 31, 2015, of the information requested in parts a, b, and c above.

11. Refer to the Application, Exhibit 5D, pages 4–17 of 28. Explain the several negative amounts without descriptions.

12. Refer to the Application, Exhibit 6, the Testimony of Steve Thompson, page 2 of 4, line 32. According to Mr. Thompson's testimony, Kenergy's total annual normalized revenues are to increase by $2,563,807. Reconcile this with the total increase of revenues of $2,551,130 on Exhibit 4, page 4.

13. Refer to the Application, Exhibit 7, the Testimony of Jack Gaines ("Gaines Testimony"), page 11, line 14. Confirm that the sum of the revenue column is $2,594,981.

14. Refer to the Gaines Testimony, page 12, line 3. Confirm that the Tot. Regular Tariff System Average is 4.29%.

15. Refer to the Gaines Testimony, pages 12 through 14. Explain why Kenergy is not proposing a rate increase for the Three Phase Over 1,000 kW class that would result in a positive rate of return.

16. Refer to the Gaines Testimony, Attachment A. Explain why the MRSM and non-FAC PPA factors are not test-year averages.

17. Refer to the Application, Exhibit 8, the Testimony of Robert N. Welsh ("Welsh Testimony") at pages 19–20.

a. Explain whether approval of the proposed depreciation rates by the Rural Utilities Service ("RUS") has been received by Kenergy.

b. If the answer to part a. of this request is affirmative, provide the RUS approval document.

18. Refer to the Welsh Testimony, page 4, and Exhibit 11, the Kenergy 2015 Depreciation Study ("Depreciation Study"), page 15.

a. Clarify whether RUS approval of the proposed depreciation rates is necessary because these rates are to replace the current rates that RUS had previously approved through the end of 2017, or because the proposed rates generally exceed the recommended RUS ranges of depreciation rates.

b. The Depreciation Study, Table 5, reflects the proposed depreciation rates of ten plant accounts, of which nine accounts exceed the recommended RUS range and one account is below the recommended RUS range. Explain, in Mr. Welsh's experience, whether results such as this are typical for electric distribution cooperatives. If so, provide a summary of the results for the comparable distribution cooperatives.

19. Refer to the Depreciation Study, page 16, Table 5, and Tab 3, the Analysis Summary, page 1. At the proposed depreciation rates, Table 5 reflects a 3.9 percent composite rate exclusive of the 7.5 percent rate for the Advanced Metering Infrastructure ("AMI") meters, while the chart on page 1 of the Analysis Summary shows a 3.9 percent composite rate including the 7.5 percent rate for the AMI meters. Explain whether one of these is in error and if so, which represents the correct presentation of the composite rate derived from the proposed depreciation rates.

20. Refer to the Depreciation Study, Tab 3, the Analysis Summary, page 2. Of the accounts for which the proposed depreciation rates are higher than the existing rates, two accounts with current rates within the recommended RUS ranges, Account 368, Line Transformers, and Account 373, Street Lighting and Signal Systems, have proposed rates that exceed the RUS ranges. Explain whether the analysis performed by RUS for such accounts in any way differs from its analysis of accounts in which the current rates already exceed the upper end of its recommended ranges.

21. Refer to the Depreciation Study, the Analysis Summary, page 2. With the creation of a regulatory asset pursuant to the Commission's decision in Case No. 2015-00141,[1] based on the undepreciated balance of Kenergy's electro-mechanical meters at the time of their retirement, explain the need to increase the depreciation rate for such meters from 5.0 to 6.0 percent as part of the proceeding.

22. Refer to the Application, Exhibit 9.

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[1] Case No. 2015-00141*Request of Kenergy Corp. for Approval to Establish a Regulatory Asset in the Amount of $3,884,717 Amortized over a Ten (10) Year Period* (Ky. PSC Aug. 31, 2015).

a. Refer to page 3, line 31, which provides the number of customers billed for June 2009. Confirm whether this amount is actually the customer count for June 2015. If not, provide an updated Exhibit 9 using the number of customers for June 2015.

b. Refer to page 10, line 2. The proposed energy charge in column (h) differs from the energy charges shown in columns (b) and (e). Explain if the energy charge in column (h) is meant to be an increase in the rate, or if it should match what is shown in columns (b) and (e).

23. Identify and explain all differences in methodology, if any, between the cost-of-service study ("COSS") filed in this case and the COSS filed by Kenergy in its most recent rate case.

24. Refer to the Application, Exhibit 10, page 1 of 171. Reconcile the amounts shown for the Regular Tariff Adjustment (column e) with the Adjusted Income Statement found in Exhibit 5A of the Application. For example, line 2, purchased power adjustment is $21,260 and the sum of lines 12 and 13 of Exhibit 5A page 1 is $21,281. Reconcile all amounts as needed in column (e).

25. Refer to the Application, Exhibit 10, pages 5 and 6 of 171. Provide the allocation factors used to distribute the other revenue through the non-direct serve rate classes.

26. Refer to the Application, Exhibit 10, pages 7–10 of 171.

a. Refer to page 7. Define Unit Charges.

b. Refer to page 10 of 171. Confirm that the Calculation of Unbundled Revenue Charges is Energy Related and not Demand related. If this cannot be confirmed, explain why the total is shown on the basis of mills per kWh.

c. Explain whether the results on pages 7–10 are the rates based on the proposed or existing revenues.

d. If the rates are based on the existing revenues provide the customer, energy, and demand rates based on the COSS results.

27. Refer to the Application, Exhibit 10, pages 14–15 of 171. Reconcile the total company labor costs with Exhibit 5A, page 6d of the Application.

a. Explain any difference.

b. Explain why there are no test-year adjustments.

28. Refer to the Application, Exhibit 10, pages 16–21 of 171, Data Input – Expenses.

a. Explain in detail the Property Tax Reclassification. In this explanation, provide how the property tax reclassification was allocated through each account.

b. Refer to page 18, line 89, Subtotal – Distribution Maintenance. Reconcile the ($95,606) test-year adjustment with the ($96,455) test-year adjustment found in Exhibit 5A.

c. Refer to page 19, line 100, Subtotal – Customer Accounts. Reconcile the $74,192 test-year adjustment with the $74,268 test-year adjustment found in Exhibit 5A.

d. Refer to page 19, line 120, Subtotal – Sales. Reconcile the ($120,568) test-year adjustment with the ($120,815) test-year adjustment found in Exhibit 5A.

e. Refer to page 20, line 140, Subtotal – Administrative and General. Reconcile the ($163,934) test-year adjustment with the ($170,489) test-year adjustment found in Exhibit 5A.

f. Refer to page 20, line 161, Subtotal – Other Tax. Reconcile the $27,257 test-year adjustment with the $129,026 test-year adjustment found in Exhibit 5A.

g. Refer to page 21, line 168, Subtotal – Debt Services. Reconcile the $432,564 test-year adjustment with the $437,763 test-year adjustment found in Exhibit 5A.

29. Refer to the Application, Exhibit 10, page 110 of 171. Reconcile the Total System Billing Units found in column C with Exhibit 9 of the Application.

30. Refer to the Application, Exhibit 10, pages 167–170 of 171.

a. Confirm that the sum of the Total System Expenses in Column C of pages 168, 169, and 170 should equal the Total System Expenses in Column C of page 167 of $137,323,031. If Kenergy confirms, provide an update of pages 167–170 if necessary.

b. Based on the COSS results, provide the customer, demand and energy rates.

31. Refer to Kenergy's response to Commission Staff's First Request for Information ("Staff's First Request"), Items 6.a. and 6.b.

a. Confirm that Kenergy did not have any short-term debt as of December 31, 2014, and June 30, 2015.

b. Provide all schedules in this response in Excel spreadsheet format with all cells and formulas intact and unprotected.

c. Refer to page 3 of 5, line 74. Explain the amount indicated as RUS cushion of credit balance at 6/30/15.

32. Refer to Kenergy's response to Staff's First Request, Item 8.a.

a. Account 123234, Reciprocal Contribution – Federated, increased by $107,085, from $554,401 to $661,486, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude and a description of the transactions charged to this account.

b. Account 136000, Temporary Cash Investments, increased by $4,912,786, from $1,634,261 to $6,547,047, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

c. Account 146100, A/R BREC Incentive Program, increased by $79,788, from $42,186 to $121,974, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude and a description of the transactions charged to this account.

d. Account 154100, Spare Substation Equipment, decreased by $134,358, from $448,440 to $314,082, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

e. Account 165200, Prepayments – Other increased by $173,417, from $636,245 to $809,662, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

f. Account 201200, Patronage Capital Assignable, increased by $5,023,521, from $0 to ($5,023,521), from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

g. Account 253130, Other Deferred CR-Smelter PSC Assessment, increased by $571,963, from $0 to ($571,963), from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

h. The first page of Kenergy's response to Item 8.b. is indicated to be page 2 of 34. Provide page 1 of 34 or confirm that the response is correct as submitted.

33. Refer to Kenergy's response to Staff's First Request, Item 8.b.

a. Account 408710, Regulatory Assessment Tax, increased by $23,650, from $112,227 to $135,877, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

b. Account 408720, Regulatory Assessment Tax – Class A, decreased by $26,958, from $26,958 to $0, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

c. Account 408721, Regulatory Assessment Tax – H'ville Smelter, increased by $82,330, from $165,021 to $247,351, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

d. Account 408722, Regulatory Assessment Tax – Sebree Smelter, increased by $29,048, from $131,517 to $160,565, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

e. Account 415000, Revenues From Geothermal, decreased by $105,924, from ($161,130) to ($55,206), from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

f. Account 416000, Costs & Expenses – Geothermal, decreased by $81,550, from $137,246 to $55,696, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

g. Account 421200, Loss on Disposition of Property, increased by $47,738, from $1,767 to $49,505, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

h. Account 450000, Revenue – Forfeited Discounts, decreased by $142,192, from ($706,639) to ($564,447), from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

i. Account 451100, Revenue – Reconnect Charge, increased by $13,965, from ($39,557) to ($53,522), from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

j. Account 451200, Revenue – Termination or Field Connect, increased by $34,464, from ($105,408) to ($139,872), from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

k. Account 451300, Revenue – Special Meter Reading Charge, increased by $27,872, from ($151,776) to ($179,648), from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

l. Account 586000, Distribution – Exp – OPS Meters, decreased by $378,057, from $270,323 to ($107,734), from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

m. Account 592000, Dist Exp – Main Station Equipment, increased by $195,078, from $662,063 to $857,141, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

n. Account 592200, Dist Exp Main – Microwave System, increased by $20,870, from $80,044 to $100,914, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

o. Account 596000, Dist Exp – Main – St Lights – Signals, decreased by $84,874, from $164,951 to $80,077, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

p. Account 597000, Dist Exp – Main – Meters, decreased by $43,621, from $106,101 to $62,480, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

q. Account 598000, Dist Exp – Misc Distribution Plt, increased by $41,751, from $263,949 to $305,700, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

r. Account 904000, Consumer Acc Exp – OPS Uncollect Acct, increased by $201,920, from $108,540 to $310,460, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

s. Account 908000, Customer Assistance Expense, decreased by $31,092, from $184,880 to $153,788, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

t. Account 912000, Demonstrating and Selling Expense, increased by $28,283, from $94,160 to $122,443, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude and a description of the transactions charged to this account.

u. Account 921000, Adm – Gen Expense, increased by $58,375, from $228,569 to $286,944, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

v. Account 928000, Regulatory Comm Expense, decreased by $57,403, from $61,420 to $4,017, from 2014 to the 2015 test period. Provide a detailed explanation for why this account decreased by this magnitude.

w. Account 935000, Maint of General Plant, increased by $133,315, from $667,988 to $801,303, from 2014 to the 2015 test period. Provide a detailed explanation for why this account increased by this magnitude.

x. The first page of the response to Item 8.b. is indicated to be page 2 of 34. Provide page 1 of 34 or confirm that the response is correct as submitted.

34. Refer to Kenergy's response to Staff's First Request, Item 13.

a. Explain the total capital credits to be refunded by Kenergy for the calendar year 2015, broken down by General Retirements and Estates.

b. Explain the annual increase in capital credit general retirements since 2011.

35. Refer to Kenergy's response to Staff's First Request, Item 17.c. The last line in the response is incomplete, stating, "By algebraically extracting the" but does not continue on the following page, which responds to a different data request. Provide the complete answer, along with all calculations, assumptions, work papers, methodologies, etc., used in development of the proposed demand charge.

36. Refer to Kenergy's response to Staff's First Request, Item 22.

a. Fully explain Kenergy's process for determining the amount of wage increases to be granted in a given year. Provide any available documentation utilized by Kenergy for the general wage adjustment of 2 percent for 2015.

b. Page 2 of 3 indicates that for Pay Grade 20, the wage rate as of the end of the test year is $132.21. Page 3 of 3 indicates that for Pay Grade 20, the wage rate as of the end of the test year is $128.61. Explain this discrepancy.

c. On page 2 of 3, the column titled Employees Added indicates 12 new employees for the test year. The analysis at the bottom of the schedule indicates that 11 employees were added. Explain this discrepancy.

d. Page 2 of 3 indicates that a general wage adjustment of 2 percent was effective on January 1, 2015, plus merit and step increases for new employees. Describe how merit and step increases are determined for Kenergy employees.

e. In his testimony, Steve Thompson indicated that Kenergy needs this additional revenue to offset increased costs, one of which is increased labor costs, which includes wage increases of approximately 8 percent over five years. Explain Kenergy's rationale to continue to grant wage increases at a time when it is faced with increasing costs and revenues that do not offset the increased expenses.

f. Refer to page 3 of 3. Explain the percentage of change in wage rates for pay grades 5, 7, and 20.

37. Refer to Kenergy's response to Staff's First Request, Item 24, page 3 of 3.

a. Provide Kenergy's ad valorem taxes for the calendar years 2009 through 2014.

b. Provide copies of tax bills supporting the ad valorem taxes of $655,623.43.

38. Refer to Kenergy's response to Staff's First Request, Item 27.

a. Explain the 15 percent increase in the President/CEO salary as of 1/1/15.

b. Explain the amounts listed under Other Comp., and how the amounts were determined.

39. Refer to Kenergy's response to Staff's First Request, Item 28. Confirm that Kenergy had $0 of advertising expenses during the test year.

40. Refer to Kenergy's response to Staff's First Request, Item 31. Confirm that no Kenergy board member is designated as the representative to the National Rural Electric Cooperative Association.

41. Refer to Kenergy's response to Staff's First Request, Item 33.

a. Provide all schedules in this response in Excel spreadsheet format, with all cells and formulas intact and unprotected.

b. Refer to page 7 of 13, Dispute OMU. Fully explain the nature of the expenditures of $11,320 and explain why Kenergy considers them to be a normal recurring expense.

c. Refer to page 7 of 13, Tax Dispute. Fully explain the nature of the expenditures of $11,024, and explain why Kenergy considers them to be a normal recurring expense.

d. Page 2 of 13 shows a payment to Profiles International LLC for pre-employment questionnaires in the amount of $2,340. Fully explain the nature of this expenditure, and explain why Kenergy considers it to be a normal recurring expense.

e. Page 5 of 13 shows a payment to National Rural Electric Co-op Assn for 2015: Consulting Fee/Travel–Strateg Plng in the amount of $8,205.01. Fully explain the nature of this expenditure, and explain why Kenergy considers it to be a normal recurring expense.

f. Page 5 of 13 shows a payment to Stanley, Hunt, Dupree & Rhine for Consulting/Actuarial Srvcs – Pension Plan in the amount of $2,720. Fully explain the nature of this expenditure, and explain why Kenergy considers it to be a normal recurring expense.

g. Page 5 of 13 shows a payment to Hudson Mann, Inc. for Affirm Action Srvcs Including AAP Prep in the amount of $2,000. Fully explain the nature of this expenditure, and explain why Kenergy considers it to be a normal recurring expense.

h. Page 5 of 13 shows a payment to TASC for TASC Setup for ERISA Compliance in the amount of $2,050. Fully explain the nature of this expenditure, and explain why Kenergy considers it to be a normal recurring expense.

42. Refer to Kenergy's response to Staff's First Request, Item 41. Fully explain the prepayment to NRECA in the amount of $1,394,200, and explain why it is being expensed over ten years. Include the date of the payment to NRECA.

43. Refer to Kenergy's response to Staff's First Request, Item 48.

a. Of the DSM programs offered by Kenergy, identify those programs that were proposed by Kenergy, and those that were proposed by Big Rivers Electric Corporation ("Big Rivers").

b. Explain whether Kenergy plans to increase its DSM offerings in the future independent of Big Rivers' DSM programs.

c. For each DSM program noted in Kenergy's response, describe the level of customer interest in each program. Provide the number of customers that are actually participating or have indicated a desire to participate by program

d. Provide the 2015 budgeted or estimated total costs of Kenergy's DSM programs.

44. Provide Exhibits 9 and 10 in Excel spreadsheet format, with all formulas intact and unprotected and with all columns and rows accessible. If it is necessary to update the exhibits in response to questions contained in this information request, provide the updated version instead of the original version in both paper copy and electronically.

Aaron D. Greenwell

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DATED DEC 16 2015

cc: Parties of Record

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