

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

GREEN RIVER ELECTRIC CORPORATION:)
)
(1) NOTICE THAT ON JUNE 28, 1981)
IT WILL CHANGE ITS TARIFF RATES)
FOR ELECTRIC SERVICE) CASE NO. 8252
)
(2) APPLICATION FOR AN ORDER CHANGING)
ITS RATES FOR ELECTRIC SERVICE TO)
NATIONAL SOUTHWIRE ALUMINUM COMPANY)

O R D E R

IT IS ORDERED that Green River Electric Corporation shall file an original and five copies of the following information with this Commission, with a copy to the Attorney General's Division of Consumer Intervention, by July 27, 1981. Where a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), page 2 of 5. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case will be dismissed.

Information Request No. 1

1. In comparative form, an income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.

2. The workpapers showing calculations supporting the employee benefits adjustment. Explain all components used in each calculation.

3. A schedule of salaries and wages for the test year and each of the five calendar years preceding the test year as shown in Format 1, attached.

4. A detailed analysis of advertising expenditures during the test period. This analysis should include a breakdown of Account 913 - Advertising Expenses, as shown in Format 2, attached, and should also show any advertising expenditures included in other expense accounts. This analysis should be specific as to the purpose and expected benefit of each expenditure.

5. An analysis of Account 930 - Miscellaneous General Expenses for the test period. This should include a complete breakdown of this account as shown in attached Format 3, and also provide all detailed working papers supporting this analysis. At minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount, and brief description of each expenditure.

6. A detailed analysis of contributions for charitable and political purposes (in cash or services). This analysis should indicate the amount of the expenditure, the recipient of the contribution, and the specific account charged.

7. A copy of the auditor's report from your most recent audit.

8. A statement of electric plant in service, per company books at test year-end, as shown in Format 4, attached.

9. Provide the utility's times interest earned ratio and debt service coverage ratio, as calculated by the Rural Electrification Administration, for the test year and the five preceding calendar years. Include the data used to calculate each ratio.

10. Provide the utility's rate of return on net investment rate base for the test year and five preceding calendar years.

11. Provide a breakdown of the following balance sheet

accounts as of the end of the test year.

- (a) Investment in Associated Organizations - Pat. Capital
- (b) Investment in Associated Organizations - Other Capital
- (c) Special Funds
- (d) Deferred Credits

12. The estimated dates for draw down of unadvanced loan funds at test year-end and the proposed uses of these funds.

13. The board resolution approving the January 1, 1981, general wage adjustment of 9.5%.

14. The workpapers used in determining the three-year average for overtime and part-time labor cost that was applied in the labor cost adjustment.

15. A copy of the contract for pole inspection, treatment, and replacement in 1981. Also, indicate when the program was interrupted in 1980 and when it was resumed under the current contract.

16. Provide a schedule of debt service obligations of \$752,000 used in determining revenue requirements. At minimum, the schedule should include the specific loans on which the principal payments will be made, the current status of those loans (i.e. advanced or unadvanced), and the projected payment dates.

17. Provide, in comparative form, end-of-period account balances for all plant accounts for the test year and the three preceding calendar years.

18. A comparison of actual total plant additions (Exhibit 6, page 35, Column B) for the last 5 years and construction work plan cost projections for the same 5 years. Include an analysis of the differences and the reasons for the differences.

19. A copy of the most recent publication of the Borrower Statistical Profile for Green River Electric Corporation as published by the Rural Electrification Administration.

20. A copy of Kentucky's Electric Cooperatives Operating Expense and Statistical Comparisons for 1980.

21. The date and time of the most recent annual members' meeting. Provide the number of members in attendance, the number of members voting for new board members, the number of new board members elected, and a general description of the meeting's activities.

Done at Frankfort, Kentucky, this 2nd day of July, 1981.

PUBLIC SERVICE COMMISSION



For the Commission

ATTEST:

Secretary

Green River Electric Corporation

Case No. 8252

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1975 Through 1979
And the 12-Month Period Ending December 31, 1980

(000's)

Line No.	Item (a)	12 Months Ended										Test	
		Calendar Years Prior to Test Year					Test Year					Amount (l)	%
		5th	4th	3rd	2nd	1st	5th	4th	3rd	2nd	1st		
Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)		

1. Wages charged to expense:
2. Power production expense
3. Transmission expenses
4. Distribution expenses
5. Customer accounts expense
6. Sales expenses
7. Administrative and general expenses:
 - (a) Administrative and general salaries
 - (b) Office supplies and expense
 - (c) Administrative expense transferred-cr.
 - (d) Outside services employed
 - (e) Property Insurance
 - (f) Injuries and damages

Green River Electric Corporation

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Format 1
Sheet 2 of 2

Line No.	Item (a)	12 Months Ended										Test Year	Test % (m)
		Calendar Years Prior to Test Year					Test Year						
		5th	4th	3rd	2nd	1st	Amount	%	Amount	%	Amount		
Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount (l)	% (m)		

7. Administrative and general expenses (continued):
 - (g) Employee pensions and benefits
 - (h) Franchise requirements
 - (i) Regulatory commission expenses
 - (j) Duplicate charges-cr.
 - (k) Miscellaneous general expense
 - (l) Rents
 - (m) Maintenance of general plant
8. Total administrative and general expenses L7(a) through L7(m)
9. Total salaries and wages charged expense (L2 through L6 + L8)
10. Wages capitalized
11. Total salaries and wages
12. Ratio of salaries and wages charged expense to total wages (L9 + L11)
13. Ratio of salaries and wages capitalized to total wages (L10 + L11)

Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

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ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended December 31, 1980

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Sales or</u> <u>Promotional</u> <u>Advertising</u> <u>(b)</u>	<u>Institutional</u> <u>Advertising</u> <u>(c)</u>	<u>Conservation</u> <u>Advertising</u> <u>(d)</u>	<u>Rate</u> <u>Case</u> <u>(e)</u>	<u>Other</u> <u>(f)</u>	<u>Total</u> <u>(g)</u>
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						

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ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES

For the 12 Months Ended December 31, 1980

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Institutional Advertising	
3.	Conservation Advertising	
4.	Rate Department Load Studies	
5.	Water, and Other Testing and Research	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	

Green River Electric Corporation
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Format 4
Page 1 of 2

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>Other Production Plant</u>					
340	Land and land rights					
341	Structures and improvements					
342	Fuel holders, producers and accessories					
343	Prime movers					
344	Generators					
345	Accessory electric equipment					
346	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total other production plant					
	Total production plant					
	<u>Transmission Plant</u>					
350	Land and land rights					
352	Structures and improvements					
353	Station equipment					
354	Towers and fixtures					
355	Poles and fixtures					
356	Overhead conductors and devices					
357	Underground conduit					
358	Underground conductors and devices					
359	Roads and trails					
106	Completed construction - not classified					
	Total transmission plant					
	<u>Distribution Plant</u>					
360	Land and land rights					
361	Structures and improvements					
362	Station equipment					
364	Poles, towers and fixtures					
365	Overhead conductors and devices					
366	Underground conduit					
367	Underground conductors and devices					
368	Line transformers					
369	Services					
	Meters					
	Installations on customers' premises					
372	Leased property on customers' premises					
373	Street lighting and signal systems					
106	Completed construction - not classified					
	Total distribution plant					

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Account	<u>Title of Accounts</u>	<u>Beginning</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending</u>
N	(a)	(b)	(c)	(d)	(e)	(f)

	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					

100.1 Total electric plant in service

1000 KWH Sold