

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
CUMBERLAND VALLEY ELECTRIC, INC.)	Case No. 2020-00264
FOR A GENERAL ADJUSTMENT OF RATES)	
PURSUANT TO STREAMLINED PROCEDURE)	
PILOT PROGRAM ESTABLISHED IN)	
CASE NO. 2018-00407)	

**ATTORNEY GENERAL’S FIRST REQUEST FOR INFORMATION
TO CUMBERLAND VALLEY ELECTRIC, INC.**

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention (“Attorney General”), and submits his First Request for Information to Cumberland Valley Electric, Inc. (hereinafter “Cumberland Electric” or the “Company”) to be answered by November 9, 2020, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the

preparer or 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.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel for the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout, which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify the Office of the Attorney General as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings;

calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

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Certificate of Service and Filing

Pursuant to the Commission's Orders dated March 16, 2020 and March 24, 2020, in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served by e-mail to the following. Further, the Attorney General will submit the paper originals of the foregoing to the Commission within 30 days after the Governor lifts the current state of emergency.

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This 29th day of October, 2020.



Assistant Attorney General

Electronic Application of Cumberland Valley Electric, Inc. for a General Adjustment
of Rates Pursuant to Streamlined Procedure Pilot Program Established in Case No. 2018-00407,
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1. Refer to the Application, page 1, in which Cumberland Electric states that it provides electric power to approximately 23,682 members in the Kentucky counties of Bell, Clay, Harlan, Knox, Laurel, Leslie, Letcher, McCreary, and Whitley.

- a. Provide a detailed account of the economic issues that the above-referenced counties were suffering from before the COVID-19 pandemic.
- b. Provide a detailed account of the economic situation that the above-referenced counties are battling during the COVID-19 pandemic.
- c. Based upon the most recent United States Census information, the poverty rates for Cumberland Electric's service area are as follows:

Bell County – 31.3%

Clay County – 38.2%

Harlan County – 33.4%

Knox County – 31.9%,

Laurel County – 20.6%

Leslie County – 30.8%

Letcher County – 31.3%

McCreary County – 33.7%

Whitley County – 25.7%.¹

Confirm that Cumberland Electric is aware of the extreme poverty that exists in its service territory.

¹ <https://www.census.gov/quickfacts/fact/table/KY,US/PST045219>

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- d. Explain in detail whether Cumberland Electric is experiencing a higher amount of uncollectible bills/accounts since the COVID-19 pandemic.
 - e. Taking into account the economic issues that were present in Cumberland Electric's service area before the COVID-19 pandemic, and the exacerbated economic issues that the COVID-19 pandemic has caused in the counties that Cumberland Electric serves, explain how Cumberland Electric's customers will be able to afford an increase in electric rates.
2. Refer to the Application, page 2. Cumberland Electric asserts that its existing rates went into effect on February 6, 2017, and since that time Cumberland Electric's costs have increased at a greater rate than its energy sales and revenue despite management supervision to minimize cost escalation.
- a. Provide a list of all pro forma adjustments, the monetary amount of each adjustment, and a description of why each adjustment is being requested.
 - b. Explain in detail why costs have increased more than energy sales.
 - c. Explain in detail and provide examples of how management has attempted to minimize cost escalation.
 - d. Explain why Cumberland Electric is requesting to achieve a Times Interest Earned Ratio ("TIER") of 1.91, and an Operating Times Interest Earned Ratio ("OTIER") of 1.66.
 - e. Provide the TIER and OTIER that are required by all loan contract terms.
 - f. If Cumberland Electric is requesting a TIER and OTIER that is higher than the loan contract requirements, explain why it is making such requests.

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- a. Provide the total rate case expense that has been accrued thus far.
 - b. Provide a breakdown of the total rate case expense that has been accrued thus far by category.
 - c. Provide the estimated total rate case expense.
 - d. Provide a breakdown of the estimated total rate case expense. Consider this a continuing request.
5. Refer to the Application, Exhibit 1.
- a. Cumberland Electric states that there have been increased expenses in most areas of its operations. Identify all increased expenses with an explanation regarding the same.
 - b. Cumberland Electric asserts that many of the increased expenses have been offset by changing employee benefits, including health, dental, 401(k), and retiree health benefits. Explain the offsets in detail.
 - c. Cumberland Electric also states that it has attained cost reductions and efficiencies through the implementation of the new Advanced Metering Infrastructure (“AMI”) System and office communication systems. Provide a detailed description of each cost reduction and efficiency alluded to in the above-referenced statement.
6. Refer to the Application, Exhibit 7, the Testimony of Ted Hampton, President and Chief Executive Officer (“Hampton Testimony”), page 2.
- a. Mr. Hampton states that he has been the President and CEO of Cumberland Electric since 1964. Provide a detailed response discussing whether Mr. Hampton has plans

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- to retire at any point in the future, and if so, explain whether anyone is currently being trained to assume the role of President and CEO.
- b. Provide the names, positions, salaries, and date of hire for all employees of Cumberland Electric who are related to Mr. Hampton.
 - c. Provide the names of all members of the Cumberland Electric Board of Directors who are related to Mr. Hampton.
 - d. Explain whether there have been any violations of the 2017 Amended Nepotism Policy, which removed the provision that allowed a Board Resolution to make exceptions to the Nepotism policy upon recommendation by the CEO.
7. Refer to the Hampton Testimony, page 4, wherein he states that stagnant customer and load growth is directly related to the poor economy in the service territory.
- a. Provide the customer and load growth for the years 2015 – present day.
 - b. Explain in detail whether Cumberland Electric is concerned that increasing electricity prices will make it even more difficult to attract much needed businesses and jobs to its service area.
8. Refer to the Hampton Testimony, page 5. Mr. Hampton asserts that when comparing 2010's energy sales to 2019, Cumberland Electric has experienced a 14% decline in residential sales and a 36% decline in commercial and industrial sales that resulted in a 22% overall decline in total energy sales.
- a. Explain in detail whether Cumberland Electric cooperates and/or works on economic development projects with other local entities.

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- b. Due to the large volume of decreasing sales, has Cumberland Electric discussed merger with any other rural electric cooperative corporation (“RECC”)? If not, explain why not.
9. Refer to the Hampton Testimony, page 6. Mr. Hampton states that the \$4.7 million dollar AMI system project is still ongoing and is in the final stages with completion and full implementation expected in December 2020.
 - a. Explain how Cumberland Electric is recovering the cost of the AMI. Ensure to explain whether all of the AMI costs have previously been included in Cumberland Electric’s rates, and if not, identify the monetary amounts associated with the AMI that are included in the pending rate request.
 - b. Has Cumberland Electric included any savings in the pending case associated with the AMI project? If so, identify the amount of savings and where it is included in the pending rate case.
 - c. Explain in detail whether the AMI project has allowed Cumberland Electric to reduce the number of meter readers on staff. If so, identify the correlating amount of savings and where it is included in the pending rate case.
10. Refer to the Hampton Testimony, pages 6 – 7. Mr. Hampton states that by formal Resolution the Board of Directors directed the management to seek the rate relief requested in this case. Did any member of the Board of Directors vote not to proceed with the pending rate case? If so, provide the number of members that voted no, and the rationale for doing so.

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11. Refer to the Application, Exhibit 8, the Direct Testimony of Robert D. Tolliver, Office Manager (“Tolliver Testimony”), page 5.

- a. Mr. Tolliver asserts that as of December 31, 2019, residential load accounted for approximately 72% of Cumberland Electric’s total energy usage and represented approximately 75% of total revenue from energy sales. Based on this information, it appears that the residential class is paying more than its fair share of electricity costs. Explain how the residential class is not paying their fair share.
- b. Cumberland Electric states that as of December 31, 2019, commercial load accounted for approximately 28% of Cumberland Electric’s total energy usage but only represented approximately 25% of revenue from energy sales. Based on this information, explain how the commercial customers are paying their fair share of electricity costs.
- c. Explain why Cumberland Electric did not provide information for industrial customers in the above-referenced statement. If Cumberland Electric is combining commercial and industrial customers, then separately provide the approximate percentage of total energy used and the approximate percentage of revenue contributed to energy sales as of December 31, 2019, for commercial customers and industrial customers.

12. Refer to the Tolliver Testimony, page 6, in which Mr. Tolliver states that there has been a 14% decline in residential kWh sales, including a loss of 251 residential members. Mr. Tolliver further states that there has been a 36% decline in commercial and industrial sales,

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and Cumberland Electric is expecting more decline. Mr. Tolliver further conveys that over the past ten years Cumberland Electric has seen a significant downward trajectory of revenues and margins from load reductions caused by the collapse of the coal industry and population loss in the service territory. Refer also to the Hampton Testimony, page 6, in which he asserts that Cumberland Electric currently staffs 49 full-time employees, which is down from a recent high of 55 full-time employees. Mr. Hampton further states that moving forward management will continue to evaluate any opportunities to gain efficiencies and reduce cost in regards to its staffing levels.

- a. Explain in detail what opportunities there are to gain efficiencies and reduce cost in regards to Cumberland Electric's staffing levels.
 - b. Explain in detail whether Cumberland Electric has analyzed the required staffing levels that are necessary due to the continued decline in customer base and electricity usage. Provide all analyses of the same. If no analysis has been performed, explain in detail why not.
 - c. Specify the most recent year that Cumberland Electric had 55 full-time employees.
 - d. Provide the number of full-time employees that Cumberland Electric had for each year between 2010 – 2020.
13. Refer to the Tolliver Testimony, page 6. Mr. Toliver states that there has been some growth in the Commercial 50kVa or less revenue class, adding 165 since 2010.
- a. Specify if the above-mentioned 165 is the number of kWhs added since 2010.
 - b. Identify how many customers are in the 50kVa or less revenue class.

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- c. Discuss what has contributed to the growth of the Commercial 50kVa revenue class.
 - d. Provide the approximate percentage of total energy used and the approximate percentage of revenue contributed to energy sales as of December 31, 2019, for the Commercial 50kVa class.
14. Refer to the Tolliver Testimony, pages 7 - 8. Mr. Tolliver stated that in Case No. 2016-00169, the Commission was concerned with Cumberland Electric's salaried employees historically receiving pay raises virtually identical to raises received by its union employees. Mr. Tolliver further asserted that the Commission required future rate applications to include a formal study that provides local wage and benefit information for the geographic area where Cumberland Electric operates and must include state data where available. Additionally, any wage increases for salaried employees should be based on evaluation and performance standards. Mr. Tolliver states that Cumberland Electric developed a plan that meets these standards. Mr. Tolliver also states that salaried employees' wage increases are no longer given in lock step with union employees and are based upon reasonable evaluation and performance metrics.
- a. Provide a copy of the formal study providing local wage and benefit information for the geographic area where Cumberland Electric operates.
 - b. Provide the average raise that Cumberland Electric has provided to its salaried employees for the years 2010 – 2020.
 - c. Provide the average raise that Cumberland Electric has provided to its non-salaried employees for the years 2010 - 2020.

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- d. Has Cumberland Electric already decided what average raise will be given to salaried and non-salaried employees for 2021? If so, provide the average raise.
 - e. Provide the written policy/plan referenced above concerning salaried employees wage increases.
 - f. Provide the evaluation and performance metrics utilized by Cumberland Electric.
 - g. For each salaried employee, provide the salary, raise, bonus, award, vehicle allowance, and employee position title for 2015 – the present day.
15. Refer to the Tolliver Testimony, page 8, in which Mr. Tolliver asserts that in Cumberland Electric’s Case No. 2016-00169, the Commission found it excessive and not reasonable for Cumberland Electric to contribute to both a defined-benefit pension plan as well as a 401(k) for salaried employees. Mr. Tolliver states that Cumberland Electric reduced employer contributions to 401k for salaried employees from 5% to 2%, effective March 1, 2018. Mr. Tolliver further states that all employer contributions to 401k for salaried employees ceased as of June 1, 2020.
- a. Explain why Cumberland Electric did not comply with the Commission’s February 6, 2017 final Order requiring Cumberland Electric to stop contributing to both a defined-benefit pension plan as well as a 401(k) for salaried employees until June 1, 2020.
 - b. Explain whether Cumberland Electric’s intention to file the pending rate case is what precipitated the June 1, 2020 compliance with the February 6, 2017 final Order. If not, provide the reasoning for the extremely delayed full compliance.

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- c. Is Cumberland Electric requesting the contributions made to the salaried employees' 401(k) after February 6, 2017, to be included in rates? If so, provide the corresponding monetary amount that represents the contributions to the salaried employees' 401(k) after February 6, 2017.
 - d. If the answer to (c) is in the affirmative, explain whether Cumberland Electric will voluntarily request removal of this amount due to not being in compliance with the Commission's February 6, 2017 final Order.
 - e. Explain why Cumberland Electric did not attempt to even partially comply with the Commission's February 6, 2017 final Order, until March 1, 2018.
 - f. Explain whether Cumberland Electric is still contributing to a defined-benefit pension plan for all employees.
 - g. Further, explain whether Cumberland Electric has considered making changes to retirement options offered to new employees, as many companies and governmental entities have implemented since the Great Recession. If so, provide details of the same.
16. Refer to the Tolliver Testimony, page 9. Mr. Tolliver states that as of the 2016 rate case, Cumberland Electric paid 100% of the monthly premiums for health insurance for its salaried employees, their spouses, and dependents. Additionally, it paid 100% of supplemental Medicare insurance premiums for retirees and their spouses. Cumberland Electric also paid 100% of the monthly premiums for dental insurance for its salaried employees and 50% of a family member's portion. It also paid 100% of the monthly premiums for life insurance for its salaried employees. Mr. Tolliver further states that in

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the final Order from Case No. 2016-00169, the Commission expressed concern that Cumberland Electric's salaried employees were not contributing to these benefits in a manner consistent with the majority of other local, state, and national employers, which require employee contributions to benefits. Mr. Tolliver states that very soon following the conclusion of the 2016 rate case, Cumberland Electric imposed a change in how the benefit premiums were paid and required that its salaried employees begin contributing reasonable sums toward their benefit premiums.

- a. Identify the specific date that Cumberland Electric began requiring salaried employees to contribute towards benefit premiums.
- b. Identify the specific date that Cumberland Electric began requiring its non-salaried employees to contribute towards benefit premiums.
- c. Explain in detail how Cumberland Electric formulated the amounts that its salaried employees would contribute towards the benefit premiums. Ensure to include whether Cumberland Electric reviewed specific national, state, or local data.
- d. Explain in detail how Cumberland Electric formulated the amounts that its non-salaried employees would contribute towards the benefit premiums. Ensure to include whether Cumberland Electric reviewed specific national, state, or local data.
- e. Cumberland Electric's current employee contribution rates to benefit premiums are far below the average contribution rates as cited by the National Bureau of Labor Statistics. Explain in detail whether Cumberland Electric intends to increase its

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employee contribution rates to benefit premiums to the National Bureau of Labor Statistics' average contribution rates. If not, explain why not.

- f. Explain whether Cumberland Electric is still paying 100% of the supplemental Medicare insurance premiums for retirees and their spouses. If so, explain why no changes were made. If not, provide the percentage amount of the insurance premiums that Cumberland Electric is paying for the retirees and their spouses.
17. Refer to the Tolliver Testimony, pages 10 – 11.
- a. Explain why Cumberland Electric did not implement a policy to curtail the health, dental, accidental death and disability, and life insurance packages for the Board of Directors until April 1, 2020.
 - b. Mr. Tolliver asserts that after December 31, 2022, the Board of Directors will no longer receive health, dental, accidental death and disability, and life insurance.
 - i. Explain whether Cumberland Electric is requesting these costs to be included in the electric rates, and if so, explain why these costs should not be removed for ratemaking purposes.
 - ii. What salary and/or other benefits does Cumberland Electric intend to provide to the Board of Directors as of January 1, 2023?
 - c. Provide a detailed explanation of all salary and benefits that Cumberland Electric provided to the members of the Board of Directors during the years 2010 – 2020. Ensure to provide the specific salary amounts, and specific details regarding all benefit packages including but not limited to health, dental, accidental death and disability, and life insurance.

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- d. Provide the total amount of Cumberland Electric Board of Directors' fees for the test year.
 - e. Provide a breakdown of the total amount of the Cumberland Electric Board of Directors' fees for the test year.
18. Refer to the Toliver Testimony, page 13. Mr. Toliver states that a collective bargaining agreement exists between Cumberland Electric and its hourly employees, which expires on August 31, 2022. Provide a copy of the referenced agreement.
19. Refer to the Direct Testimony of John Wolfram, Principal, Catalyst Consulting LLC ("Wolfram Testimony"), page 26. Mr. Wolfram states that even though the cost of service study indicates a negative rate of return for both the Residential TOD class and the Inclining Block class, Cumberland Electric is not proposing an increase in rates to those classes because it would be considered de minimis. Explain why it matters that an increase in rates to those classes would be de minimus, if Cumberland Electric is attempting to obtain positive rate of returns in all classes.
20. Refer to the Wolfram Testimony, page 29, Table 6, which indicates that the Residential Time of Day class has a negative 3.78% rate of return, while the Inclining Block class has a negative 5.54% rate of return. Regardless of whether any increase would be de minimus, explain in detail why Cumberland Electric is not proposing to increase these two classes to have positive rates of return.

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21. Refer to the Application, Exhibit 26.

- a. This exhibit reflects that as of September 1, 2019, the President and CEO had an annualized salary of \$188,335.20. Explain whether this includes any benefit amounts, or if it is only reflective of his yearly salary.
- b. Explain in detail why the President and CEO receives vehicle compensation, and whether it is common for other RECCs to provide vehicle compensation.
- c. Explain why the President and CEO was awarded a 2% raise in 2019.
- d. Explain why the President and CEO received a bonus of \$200 in 2017.
- e. For the President and CEO, provide the salary, raise, bonus, award, and vehicle allowance for 2015 – 2020.