

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF EAST)	
KENTUCKY POWER COOPERATIVE, INC.)	
FOR A GENERAL ADJUSTMENT OF RATES,)	CASE NO.
APPROVAL OF DEPRECIATION STUDY,)	2021-00103
AMORTIZATION OF CERTAIN REGULATORY)	
ASSETS, AND OTHER GENERAL RELIEF)	

RESPONSES TO COMMISSION STAFF'S SECOND
POST-HEARING ("PH") REQUEST
FOR INFORMATION TO EAST KENTUCKY POWER COOPERATIVE, INC.
DATED AUGUST 5, 2021

**EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2021-00103
SECOND REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S PH REQUEST FOR INFORMATION DATED 8/25/21
REQUEST 1**

RESPONSIBLE PERSON: Isaac S. Scott

COMPANY: East Kentucky Power Cooperative, Inc.

Request 1. Refer to the spreadsheet provided in the Application, Exhibit 13, entitled "Application_Exhibit_13_-_Exhibit_ISS-1_-_Schedules_1.00-1.30_FINAL_REV_03-08.xlsx," Tab "1.07 Wages and Salaries." Provide the Total Wages and Salaries and Account Allocations as presented in this tab for the sum of the pay periods from July 1, 2020, to June 30, 2021.

Response 1. Please see page 2 of 2 of this response for the requested schedule. The amount shown for "Production" has been reduced by \$1,235,214 to reflect the removal of wages and salaries recovered through the environmental surcharge.

East Kentucky Power Cooperative, Inc.
July 1, 2020 - June 30, 2021 Wages and Salaries

Total Wages and Salaries and Account Allocations for the period July 1, 2020 through June 30, 2021, as originally presented in the Application, Exhibit 13, Exhibit ISS-1, Schedule 1.07.

	Test Year Actual	Wages and Salaries, Period 7/1/2020 thru 6/30/2021	Increase/ (Decrease)
Total Wages and Salaries	\$70,903,757	\$77,063,790	\$6,160,033
Account Allocation:			
CWIP (107)	\$3,367,079	\$5,311,675	\$1,944,596
RWIP (108)	\$1,353,065	\$412,814	(\$940,251)
Accounts Receivable (143)	\$48,682	\$367,867	\$319,185
Fuel Stock Undistributed (152)	\$511,544	\$452,525	(\$59,019)
Prelim. Survey & Invest. (183)	\$0	\$4,580	\$4,580
Miscellaneous Defer Debt (186)	\$21,097	\$0	(\$21,097)
Other Long-Term Debt (224)	\$64,214	\$128,138	\$63,924
Asset Retirement Obligation (230)	\$0	\$23,691	\$23,691
Maint. Exp. Plant Lease (413)	\$195,573	\$58,316	(\$137,257)
Expenses Non-Utility Oper. (417.1)	\$30,509	\$32,044	\$1,535
Misc. Non-Oper. Income (421)	\$114,652	\$0	(\$114,652)
Civic & Political (426.4)	\$8,876	\$5,397	(\$3,479)
Misc. Service Revenues (451)	\$3,152	\$10,275	\$7,123
Production	\$37,766,138	\$40,619,137	\$2,852,999
Transmission	\$11,676,336	\$12,447,761	\$771,425
Distribution	\$1,057,806	\$942,579	(\$115,227)
Customer Service & Information	\$1,504,128	\$1,650,171	\$146,043
Sales	\$19,735	\$21,722	\$1,987
Administrative & General	\$13,161,170	\$14,575,097	\$1,413,927
(Rounding Adjustment)	\$1	\$1	\$0
Total Allocations	\$70,903,757	\$77,063,790	\$6,160,033
Percentage Increase			8.69%

Expensed Portion of Increase:

Production	\$2,852,999
Transmission	\$771,425
Distribution	(\$115,227)
Customer Service & Information	\$146,043
Sales	\$1,987
Administrative & General	\$1,413,927
	<u>\$5,071,154</u>

Note: Total Wages and Salaries for the test year and 7/1/2020-6/30/2021 period have been adjusted to remove amounts charged to expense and recovered through the environmental surcharge.