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

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In	the	Ma	tter	of:
		1714		V/4 .

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)	

CERTIFICATE

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF CLARK)

Isaac S. Scott, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Commission Staff's Second Post-Hearing Request for Information in the above-referenced case dated August 25, 2021, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Subscribed and sworn before me on this 1st day of September 2021.

Notary Public - #590567

Commission expires - 11/30/2021

GWYN M. WILLOUGHBY Notary Public Kentucky – State at Large My Commission Expires Nov 30, 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.

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.

1 Schedule 1.07 2 East Kentucky Power Cooperative, Inc. 3 July 1, 2020 - June 30, 2021 Wages and Salaries 4 5 6 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. 9 10 Wages and 11 Salaries, Period 7/1/2020 12 Test Year Increase/ 13 Actual thru 6/30/2021 (Decrease) 14 15 Total Wages and Salaries \$70,903,757 \$77,063,790 \$6,160,033 16 17 Account Allocation: CWIP (107) 18 \$3,367,079 \$5,311,675 \$1,944,596 19 RWIP (108) \$1,353,065 (\$940,251)\$412,814 Accounts Receivable (143) \$48,682 20 \$367,867 \$319,185 21 Fuel Stock Undistributed (152) \$511,544 \$452,525 (\$59,019)22 Prelim. Survey & Invest. (183) \$0 \$4,580 \$4,580 Miscellaneous Defer Debt (186) 23 \$21,097 \$0 (\$21,097)24 Other Long-Term Debt (224) \$64,214 \$128,138 \$63,924 25 Asset Retirement Obligation (230) \$0 \$23,691 \$23,691 26 Maint. Exp. Plant Lease (413) \$195,573 \$58,316 (\$137,257)27 Expenses Non-Utility Oper. (417.1) \$30,509 \$32,044 \$1,535 28 Misc. Non-Oper. Income (421) \$114,652 (\$114,652)\$0 29 Civic & Political (426.4) \$8,876 \$5,397 (\$3,479)30 Misc. Service Revenues (451) \$3,152 \$10,275 \$7,123 Production \$2,852,999 31 \$37,766,138 \$40,619,137 32 Transmission \$11,676,336 \$12,447,761 \$771,425 (\$115,227)33 Distribution \$1,057,806 \$942,579 34 **Customer Service & Information** \$1,504,128 \$1,650,171 \$146,043 35 Sales \$19,735 \$1,987 \$21,722 36 Administrative & General \$13,161,170 \$14,575,097 \$1,413,927 37 (Rounding Adjustment) \$0 38 39 Total Allocations \$70,903,757 \$77,063,790 \$6,160,033 40 41 Percentage Increase 8.69% 42 43 **Expensed Portion of Increase:** 44 45 Production \$2,852,999 Transmission \$771,425 46 47 Distribution (\$115,227)48 **Customer Service & Information** \$146,043 49 Sales \$1,987 50 Administrative & General \$1,413,927 51 52 \$5,071,154 53

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.

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