

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. 2021-00103
APPROVAL OF DEPRECIATION STUDY,)
AMORTIZATION OF CERTAIN REGULATORY)
ASSETS, AND OTHER GENERAL RELIEF)

INITIAL DATA REQUESTS OF THE ATTORNEY GENERAL AND NUCOR

The Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), and Nucor Steel Gallatin (“Nucor”) submit these Data Requests to East Kentucky Power Cooperative, Inc. (hereinafter “EKPC” or the “Company”) to be answered by May 28, 2021 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 or Nucor.

(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 and Nucor, through Counsel, 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,

DANIEL J. CAMERON
ATTORNEY GENERAL



J. MICHAEL WEST
LAWRENCE W. COOK
ANGELA M. GOAD
JOHN G. HORNE II
ASSISTANT ATTORNEYS GENERAL
1024 CAPITAL CENTER DRIVE, SUITE 200
FRANKFORT, KY 40601
PHONE: (502) 696-5433
FAX: (502) 564-2698
Michael.West@ky.gov
Larry.Cook@ky.gov
Angela.Goad@ky.gov
John.Horne@ky.gov

/s/ Michael L. Kurtz
Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
Jody Kyler Cohn, Esq.
BOEHM, KURTZ & LOWRY
36 East Seventh Street, Suite 1510
Cincinnati, Ohio 45202
Ph: 513.421.2255 fax: 513.421.2764
mkurtz@bklawfirm.com
kboehm@BKLlawfirm.com
jkylercohn@BKLlawfirm.com

Certificate of Service and Filing

Pursuant to the Commission's Order dated March 16, 2020 and March 24, 2020 in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that, on May 14, 2021, an electronic copy of the forgoing was served by e-mail to the following. A physical copy of the filing will be submitted to the Commission once the State of Emergency has ceased.

Ann Bridges	ann.bridges@ekpc.coop
Patrick Woods	patrick.woods@ekpc.coop
David S. Samford	david@gosssamfordlaw.com
Allyson Honaker	allyson@gosssamfordlaw.com
James W. Gardner	jgardner@sturgillturner.com
M. Todd Osterloh	tosterloh@sturgillturner.com

this 14th day of May, 2021.



Assistant Attorney General

ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS, AND OTHER GENERAL RELIEF

First Set of Data Requests

1. Provide EKPC's TIER and DSC computations for each annual period from 2016 through 2020 reflecting each individual component of the computation for each period.
2. Provide a computation of the equity as a percent of capitalization at the end of each of the years 2016, 2017, 2018, 2019, 2020, and for each month in 2021 with available information.
3. Provide a computation of the cash general funds level as a percentage of total utility plant at the end of each of the years 2016, 2017, 2018, 2019, 2020, and for each month in 2021 with available information.
4. Indicate the date and amount of any loan draws received from each loan provider during 2020 and to date during 2021. In addition, provide all projections of future loan draws through 2021.
5. Provide a schedule of principal payments on long term debt made during 2019, 2020, 2021 actual to date, and 2021 budget/forecast for remainder of calendar year.
6. Provide copies of the 2021 Operating and Capital Budgets. In addition, indicate when the 2022 Operating and Capital Budgets will be prepared and finalized.
 - a. Provide a copy of EKPC's most recent new construction budget, as well as the most recent RUS-approved construction budget.
 - b. If any forecasted spending for environmental compliance capital projects is not included in the budgets discussed in subpart a., above, provide the most recent budget forecast for environmental compliance capital projects.
7. Provide the annual amounts of revenue recorded for each revenue category (electric base without fuel and without environmental, base fuel, base environmental, FAC, ES, etc., and steam), and account and subaccount, customer class, and each industrial customer (numbered to maintain confidentiality in the public response, but named in the confidential response) on a side-by-side basis for 2018, 2019, 2020, 2021 actual to date, and 2021 budget/forecast for remainder of calendar year.
8. Identify all steam customers in the test year.
9. Describe the Company's accounting and identify the accounts/subaccounts used for steam revenues and the related costs. Explain whether cost responsibility for O&M on pipes used for delivering steam to steam customers is EKPC's, or the steam customers.

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10. Explain in detail why the Company did not allocate any of its revenue deficiency to Rate TGP.
 - a. Does the Rate TGP off-peak energy charge of \$22.270/MWh recover EKPC's variable production costs? Please explain your answer with reference to EKPC's base FAC factor of \$26.24/MWh.
 - b. Does the Rate TDP demand charge of \$1.75/Kw/month recover the fixed generation and transmissions costs to serve the TDP customer(s).
 - c. Please explain why the FAC does not apply to Rate TDP?
 - d. If the customer(s) served on Rate TGP is party to a special contract, please provide the contract.
11. Refer to Application Exhibit 29, FR 807 KAR 5:001, Section 16(4)(k), p. 24 of 50 wherein it is stated that a long-term account receivable was created for debt due from a steam customer to reimburse EKPC for repairs it made to the steam system, and that the amount is being reimbursed to EKPC over 41 months at an interest rate of 4.5%. Provide all expenses EKPC incurred for the repair of the steam system, together with applicable interest rates.
12. Refer to Application Exhibit 29, FR 807 KAR 5:001, Section 16(4)(k), p. 24 of 50. Confirm that EKPC provides SERP to certain executives, under a defined contribution plan. If so confirmed: (i) explain whether EKPC contributes any sums toward these SERP accounts, and if so provide all amounts thereof; and (ii) explain whether any portion of those sums are included for recovery in the revenue requirement of the instant case.
13. Confirm that the Company did not normalize its revenue for normal weather/temperatures. If confirmed, then explain why it did not do so.
14. Provide calculations of adjustments necessary to normalize test year revenues for normal weather/temperatures. Provide all supporting assumptions, data, and calculations, including electronic workpapers in live format with all formulas intact.
15. Confirm that the Company did not annualize its revenues for changes in customers and usage through proforma adjustments. If confirmed, then explain why it did not do so.
16. Provide calculations of adjustments to annualize test year revenues for changes in customers and usage. Provide all supporting assumptions, data, and calculations, including electronic workpapers in live format with all formulas intact.
17. Confirm that Nucor added a new galvanizing line near the end of September 2019 and that the revenues in the test year reflect only 25% or less of the revenues from this new line in the test year.

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18. In a confidential response, provide the Company's actual revenues for the Nucor new galvanizing line for each calendar year 2019, 2020, and budgeted/forecast for 2021 by category of revenue (base without fuel or environmental, base fuel, base environmental, FAC, ES, etc.).
19. Refer to the Summary Statement of Operations provided for the test year in Exhibit ISS-1. Provide in the same format the actual results for 2020 and for each actual month in 2021 with available data.
20. Provide a monthly trial balance schedule for each month in 2018, 2019, 2020, and 2021 to date listing all accounts and subaccounts and month-end balances. Provide annual sums for each of the accounts and subaccounts and in total for each calendar year requested. In addition, provide the data in electronic format with all formulas intact and provide data in a monthly side by side comparison if possible.
21. Refer to Exhibit JJS-1 and further to Schedule VI-4 which shows that there is zero book depreciation reserve for the following plant balances in account 310.10: Cooper Common – Landfill, Cooper Common Access Road, Spurlock Common – Landfill, and Spurlock Common - Ammonia Containment.
 - a. Explain all reasons why there has been zero depreciation expense recorded on the books for each of these plant items through the end of 2019.
 - b. Indicate whether there has been any depreciation recorded related to each of these asset amounts during 2020 and 2021 to date. If so, provide all amounts recorded by month.
 - c. Explain all reasons why the Company is seeking to begin recording depreciation expense for each of these items, as reflected in the depreciation study, given that no depreciation has been recorded at least through the end of 2019.
 - d. For each of these plant items, provide the plant balances at the end of each year for which the plant has been in service.
22. Refer to Exhibit JJS-1 and the table of Depreciable life spans and estimated retirement dates for each of the generating units. Explain all reasons why the depreciable life spans for Spurlock Unit 3 and Unit 4 reflect only 40-year life spans while Spurlock Unit 1 and Unit 2 reflect life spans of 60 years.
23. Refer to Exhibit JJS-1 and the table of depreciable life spans and estimated retirement dates for each of the production plants. Explain all reasons why the depreciable life spans for Smith Unit 1, Unit 2, and Unit 3 reflect only 35-year life spans while Smith Units 4-10 all reflect life spans of 40 years.

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24. Provide a side by side comparison of the existing and proposed depreciation rates by plant account and by generating unit, similar to those listed in Exhibit JJS-1 at pages VI-4 through VI-8.
25. Provide a copy of the depreciation study or analysis performed that was used to set existing depreciation rates and describe when the existing depreciation rates were adopted, citing to the specific Commission Orders or other relevant authorizations.
26. Provide a summary of probable retirement dates and remaining life spans for each generating unit by plant account that were used in the determination of existing depreciation rates.
27. Provide a side by side summary comparison of mortality characteristics used in the development of existing and current study proposed depreciation rates for each plant account and by generating unit to include at a minimum average service life in years, Iowa curve selected, salvage factor, cost of removal factor, and net salvage factor.
28. Refer to the Direct Testimony of Mr. Spanos at page 16 wherein he discussed unrecovered book depreciation reserve amortization for certain general plant accounts. Refer also to the reflection of those amounts and the related amortization of such over 10 years by plant account.
 - a. Explain how the unrecovered depreciation reserve amounts were determined and provide the calculation workpapers in electronic format with all formulas intact.
 - b. Explain in detail what the unrecovered depreciation reserve amounts represent for each general plant account.
29. Refer to Exhibit JJS-1, pages 69 and 146 of 245, which report data related to retirements for plant account 314 *Turbogenerator Units*. Page 69 lists retirements during age interval 9.5 years as \$73,776,163. Page 146 lists retirements during 2019 of \$73,792,664.
 - a. Provide a description and the amount of each retirement recorded on the books during 2019 for plant account 314 for each generating unit.
 - b. Provide copies of the journal entries made to record the retirements of plant in plant account 314 during 2019 for each generating unit.
 - c. Provide the plant in service and accumulated depreciation balances at the end of each month during 2019 associated with plant account 314 for each generating unit.
30. Refer to the 2019 Annual Report at page 45 which reads “Depreciation for the generating plants and transmission facilities is provided on the basis of estimated useful lives at straight-line composite rates.”

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- a. Indicate whether the reflection of interim net salvage is a component of the calculation of existing depreciation rates. If interim net salvage is included as a component, indicate whether the determined interim net salvage is applied to total plant in service or only the amount of retirements. If not, please explain.
 - b. Indicate whether terminal net salvage is a component of the calculation of existing depreciation rates. If not, please explain.
 - c. Indicate whether the selection of Iowa survivor curves was utilized as part of the process to determine existing depreciation rates. If not, please explain.
31. Provide a schedule showing the 2016, 2017, 2018, 2019, and 2020 power production maintenance expenses recorded by plant/unit and by O&M expense account and subaccount.
 32. For each year from 2018-2020 and budget/forecast 2021, provide the amount of purchase power expense that was not recoverable through the fuel adjustment clause. Separately identify how much of purchase power expense was deferred for later recovery, if any.
 33. Refer to Exhibit ISS-1 Schedule 1.04 for the list of outstanding balances, interest rates, and interest expense by loan. Indicate whether the interest rates or interest expense is affected by such things as amortization of discounts, amortization of premiums, or gains and losses on reacquisition. If so, explain how those amounts are determined and utilized to record interest expense and provide an updated list of any unamortized amounts for each loan and in total.
 34. Refer to Exhibit ISS-2, which represents the test year-end balance sheet before and after the Company's proforma adjustments. The test year-end balance of "Investment in Assoc. Org. – Patronage Capital" is depicted as \$2,311,810.
 - a. Describe all separate amounts included in this balance and provide the amount as of December 31, 2019 by account/subaccount.
 - b. Provide copies of any contracts, agreements, or policies in regards to each of the amounts included in this balance.
 35. Refer to Application Exhibit 29, FR 807 KAR 5:001, Section 16(4)(k), p. 21 of 50, wherein it is stated that in 2019, EKPC's Board of Directors authorized retirement of \$1.8 million in patronage capital.
 - a. Confirm this amount.

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- b. Provide the amount of patronage capital retired or otherwise returned to the 16 members for each of the years 2016 through 2020 and during 2021 to date.
 - c. If available, provide the projected amount of patronage capital to be retired or otherwise returned to the 16 members for calendar year 2021 if not done already.
 - d. Refer to the response to subpart b. Provide the allocation of the patronage capital by member for each of the years listed in which patronage capital was retired or otherwise returned to the members.
 - e. In regards to the patronage capital amounts retired or otherwise returned back to members, indicate whether the members are required to refund those amounts back to the ultimate consumers or whether the members have complete discretion on how to appropriate those funds.
 - f. Provide copies of all EKPC policies in regards to patronage capital, including but not limited to, the appropriate or minimum equity levels, how amounts are rotated back to members, and when amounts are rotated back to members.
 - g. For each month during 2019, provide all EKPC Board minutes and all handouts or presentations given to the Board.
36. Refer to Exhibit ISS-2, which represents the test year-end balance sheet before and after the Company's proforma adjustments. The test year-end balance of "Investment in Assoc. Org. – Other General Fund" is depicted as \$9,370,967.
- a. Describe all separate amounts included in this balance and provide the amount as of December 31, 2019 by account/subaccount.
 - b. Provide copies of any contracts, agreements, or policies in regards to each of the amounts included in this balance.
37. Refer to Exhibit ISS-2, which represents the test year-end balance sheet before and after the Company's proforma adjustments. The test year-end balance of "Other Investments" is depicted as \$3,477,708.
- a. Describe all separate amounts included in this balance and provide the amount as of December 31, 2019 by account/subaccount.
 - b. Provide copies of any contracts, agreements, or policies in regards to each of the amounts included in this balance.

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38. Refer to Exhibit ISS-2, which represents the test year-end balance sheet before and after the Company's proforma adjustments. The test year-end balance of "Special Funds" is depicted as \$38,978,608.
 - a. Describe all separate amounts included in this balance and provide the amount as of December 31, 2019 by account/subaccount.
 - b. Provide copies of any contracts, agreements, or policies in regards to each of the amounts included in this balance.
 - c. Indicate all reasons why the Company holds these assets.
39. Refer to Exhibit ISS-2, which represents the test year-end balance sheet before and after the Company's proforma adjustments. The test year-end balance of "Temporary Investments" is depicted as \$111,000,000.
 - a. Describe all separate amounts included in this balance and provide the amount as of December 31, 2019 by account/subaccount.
 - b. Provide copies of any contracts, agreements, or policies in regards to each of the amounts included in this balance.
 - c. Indicate all reasons why the Company holds these assets.
40. Provide the Company's Form 12s, or any other monthly or annual filings with the RUS, for each month and year starting January 2019 through the most recent month filed. If no monthly filings were made, provide the monthly income statements on a side-by-side basis that are utilized for purposes of the annual filing(s).
41. Provide a copy of EKPC's 2020 annual report when available.
42. Indicate whether the Company records "Interest on Construction" or "Allowance for Funds Used during Construction" associated with CWIP projects. If it does not, explain all reasons it does not do so. If it does, provide a copy of the Company's AFUDC policy. If the Company does not have a written policy, then please provide a narrative description of the projects that are eligible, the methodology used to compute the AFUDC rate and the AFUDC amounts (provide the formula used, e.g., beginning CWIP times 1/12 average interest rate at end of prior month), and the cessation of AFUDC once the CWIP either is closed to plant in service or included in rates.
43. Provide the Company's CWIP by month and by major project, the Company's plant in service by month showing transfers from CWIP to plant in service upon completion of each major project, retirements of plant in service and any other increases or reductions in plant in service during the test year.

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44. Provide the monthly beginning and ending balances of any short term line of credit for each month during 2019, 2020, and 2021 to date along with a computation of the interest expense booked for each month during those years in electronic format with all formulas intact. If there were no such balances, so state.
45. Indicate whether EKPC has any subsidiaries or affiliates. If it does, identify each and provide a description of the function or business line of each.
46. Provide the amounts of notes receivable and/or investment receivable balances from subsidiaries or affiliates at the end of each month during 2019 and 2020. List each of the balances by subsidiary or affiliate. If none, so state.
47. Refer to the preceding question. Indicate whether interest income, or an offset to interest expense, was computed and credited to the Company related to these investment activities and included in the Company's books during the test year? If not, explain why not. If so, provide the amounts booked to interest income or as an offset to interest expense for each month during the test year.
48. Provide the monthly level of customer deposits and the monthly interest expense paid on such for each month in the test year and for each month thereafter until the month most recently available.
49. Provide the uncollectible reserve starting balance, expense accrual, write-off's, recoveries, other adjustments, and ending balance for each month during the test year.
50. Provide the number of full-time and part-time employees at December 31, 2017, December 31, 2018, December 31, 2019, and at the end of each month thereafter through the most recent month for which actual information is available.
51. Provide the actual monthly total payroll costs (all payroll costs, not just expense) for 2018, 2019, each month during 2020, and each month during 2021 through the most recent month available separated into regular and overtime compensation. Further separate these amounts into expense and capital (plant), and further separate these expense and capital amounts into base and environmental surcharge.
52. Refer to Schedule 1.07, which details the proforma adjustment to normalize wages and salaries. In the same format depicted in this schedule, provide the actual data for each month during 2020 and 2021 through the most recent month available.
53. Refer to Schedule 1.07, which details the proforma adjustment normalize wages and salaries. Describe all known reasons why the "2020 Merit Increase Annualized" amount in the middle column for Transmission O&M wages and salaries amounted to a 9.6% increase over test year actual amounts (\$12,796,417/\$11,676,336).

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54. Refer to Schedule 1.07, which details the proforma adjustment to normalize wages and salaries. Describe all known reasons why the “2020 Merit Increase Annualized” amount in the middle column for Customer Service & Information O&M wages and salaries amounted to a 9.5% increase over test year actual amounts (\$1,646,924/\$1,504,128).
55. Refer to Schedule 1.07, which details the proforma adjustment to normalize wages and salaries. Describe all known reasons why the “2020 Merit Increase Annualized” amount in the middle column for Administrative & General O&M wages and salaries amounted to an 11.6% increase over test year actual amounts (\$14,694,317/\$13,161,170).
56. Please provide a schedule of the total cost for each benefit cost during calendar year 2018, 2019, each month during 2020, and each month during 2021. Separate these amounts into expense and capital (plant), and further separate these expense and capital amounts into base and environmental surcharge.
57. Provide a copy of all source documents relied on, such as actuarial reports, to record pension and OPEB expense during 2019, 2020, and 2021 to date. In addition, provide the expense percentage, the environmental surcharge percentage, and the capital percentage used in the computations and demonstrate that the Company did not include benefits costs that normally would be capitalized or reflected as environmental surcharge related as expense amounts.
58. Provide a copy of EKPC’s most recent Integrated Resource Plan.
59. Provide a copy of EKPC’s most recent environmental surcharge filing in electronic format with all formulas intact.
60. Refer to the Direct Testimony of Mr. Scott at page 19 in which the following statements were made: “At test year end EKPC had 688 full-time employees and 20 part-time employees. At June 30, 2020 EKPC had 709 full-time employees and 20 part-time employees. As of the September 18, 2020 payroll, there were 712 full-time employees and 21 part-time employees.” Describe all reasons why there was an increase in full time employees of 21 from the end of the test year until June 30, 2020 and another increase of 3 as of September 18, 2020.
61. Refer to Exhibit ISS-1 Schedule 1.23. Provide the amounts of the highest cost exclusion and disallowed forced outage amounts for 2020.
62. Refer to Exhibit ISS-1 Schedule 1.23. Describe all known reasons why the highest cost exclusion amount for 2015 of \$6,757,298 was almost double that for any other listed year.

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63. Refer to Exhibit ISS-1 Schedule 1.23. Describe all known reasons why the disallowed forced outages for 2017 of \$5,004,309 was almost double that for any other listed year and over ten times as high as the amounts reflected for 2015 and 2016.
64. Refer to Exhibit ISS-1 Schedule 1.24. Provide the 2020 actual expense amounts for each of the insurance expense categories listed on this schedule.
65. Refer to Exhibit ISS-1 Schedule 1.25. Provide the Code 1108 and 1115 RTEP expenses recorded in account 565000 for all actual months in 2020 and 2021 to date with available information.
66. Refer to Exhibit ISS-1 Schedule 1.25. Provide a copy of a PJM billing for these RTEP codes related to the billed amounts for March 2019, September 2019, March 2020, September 2020, and March 2021.
67. Regarding generation from renewable power sources, including hydropower, explain whether Renewable Energy Credits from those sources are retained by EKPC, or divided among the sixteen member-owners. If the latter, explain the accounting used to return the funds to the member-owners.
68. Refer to FERC Form 1, attached as Application Exhibit 31, FR 807 KAR 5:001, Section 16(4)(m), p. 94 of 179, pertaining to purchased power. Provide a discussion describing the power source the National Guard Armory uses.
69. Provide a copy of each outstanding loan agreement with the RUS, FFB, CFC, Co-Bank, private bond placement, or other provider.
70. Provide a detailed discussion of how the revenue requirement increases will be passed through to member cooperatives and the ratepayers of those cooperatives, including but not limited to:
 - a. A description of how the revenue increase will be allocated to each member cooperative;
 - b. A description of how the revenue increase will be allocated by the member cooperative to each class;
 - c. A description of how the class allocations will be attributed to each rate component within the class;
 - d. A calculation of the projected rates and percentage changes in rates for each member cooperative's tariffs based on EKPC's proposal; and
 - e. Projected bill impacts to residential customers of each member cooperative.

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71. Provide a list of EKPC's projected smart grid investments for the next five (5) years, together with a description of each project. For each project in excess of \$1 million, provide all cost-benefit analyses that may have been conducted.
72. Refer to the 2021 Budget for the Statement of Operations included as Exhibit AFB-2.
 - a. For each of the revenue categories portrayed on Exhibit AFB-2, provide the annual actual total revenues for each of the years 2016 through 2020 and for each month in 2021 to date.
 - b. For each of the revenue categories portrayed on Exhibit AFB-2, provide a list of general ledger accounts for which their balances roll up to the amounts portrayed for each revenue category.
 - c. Provide all workpapers used to determine the 2021 budgeted amounts for each of the revenue categories portrayed on Exhibit AFB-2. Provide in electronic format with all formulas intact.
 - d. For each of the revenue categories portrayed on Exhibit AFB-2, provide copies of all forecast projections made for years after 2021.
73. Confirm that the Company did not make a proforma adjustment to reflect changes in capacity sales to non-members in the test year. If confirmed, then explain why it did not do so.
74. Provide a breakdown of annual capacity sales revenues to PJM and all other non-member customers for each of the years 2016 through 2020 and for each month in 2021 to date. If there were capacity sales to non-members other than PJM, identify each form of sales arrangement with each such customer during the test year.
75. For each PJM planning year 2015/2016, 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2023/2024 and 2024/2025 please provide: 1) the amount of capacity (Company owned capacity and demand response broken out separately) in MW that the Company sold into the PJM Base Residual Auction, 2) the price it received in \$/MW-day and 3) the total capacity revenue that has been or will be received.
76. Explain in detail why the Company did not allocate any of its revenue deficiency to the steam class.