

**JACKSON PURCHASE ENERGY CORPORATION**  
**PSC CASE NO. 2021-00358**  
**FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION DATED 3/4/21**  
**REQUEST 39**

**RESPONSIBLE PERSON:** Jeff Williams

**COMPANY:** Jackson Purchase Energy Corporation

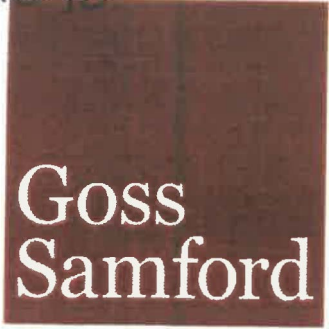
**Request 39.** Provide a running total of the following information concerning the cost of preparing this case:

**Request 39c.** Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

**Response 39c.** Jackson Purchase will provide the requested monthly updates of the actual costs incurred in conjunction with the rate case.

11-26-2021

0545



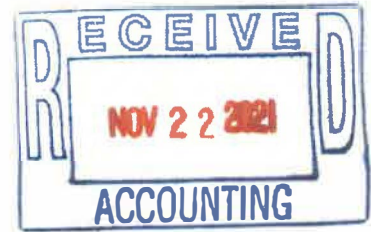
ATTORNEYS AT LAW PLLC

20211122090034

November 15, 2021

Mark David Goss  
mdgoss@gosssamfordlaw.com  
(859) 368-7740

Greg Grissom, CEO  
Jackson Purchase Energy Corporation  
6525 US Highway 60 W  
Paducah, KY 42001



Re: Invoice for October 1, 2021 to October 31, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period October 1, 2021 to October 31, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility - prior	\$0.00
- current	\$0.00
General Regulatory - prior	\$0.00
- current	\$528.50
2021 Rate Adjustment - prior	
- current	\$0.00
<b>Total</b>	<u>\$23,253.80</u>
	<b>\$23,782.30</b>

OK  
11-23-21

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

12-31-2021

6595

**Goss  
Samford**

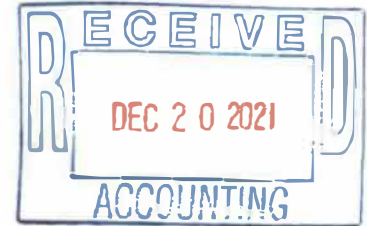
ATTORNEYS AT LAW PLLC

20211220122758

**Mark David Goss**  
mdgoss@gosssamfordlaw.com  
(859) 368-7740

December 10, 2021

Greg Grissom, CEO  
Jackson Purchase Energy Corporation  
6525 US Highway 60 W  
Paducah, KY 42001



Re: Invoice for November 1, 2021 to November 30, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the November 1, 2021 to November 30, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility - prior	\$0.00
- current	\$0.00
General Regulatory - prior	\$0.00
- current	\$1,270.00
2021 Rate Adjustment – prior	
- current	\$0.00
	<u>\$22,219.12</u>
<b>Total</b>	<b>\$23,489.12</b>

OK  
12-15-21

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

5862

11-5-2021

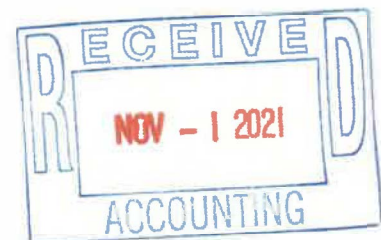


**INVOICE**

<b>Date:</b> November 1, 2021	<b>Invoice #:</b> 211009
<b>Client:</b> Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030  <b>Attn:</b> Jeff Williams	<b>Project:</b> 2021 Rate Case Case No. 2021-00358  For Services Provided in October 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Complete final draft of testimony and exhibits. Review draft filing. Prepare and review responses to data requests. Calls and emails with counsel and JPEC staff on same.	4.5 hours	\$200.00	\$ 900.00
2	Shipping	Ship original Verification form to counsel for Direct Testimony	1	12.88	\$ 12.88
3	Shipping	Ship original Verification form to counsel for responses to Data Requests	1	12.88	\$ 12.88
<b>TOTAL</b>					<b>\$ 925.76</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



5862

12-10-2021



**INVOICE**

<b>Date:</b> December 1, 2021	<b>Invoice #:</b> 211106
<b>Client:</b>  Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030  Attn: Jeff Williams	<b>Project:</b>  2021 Rate Case Case No. 2021-00358  For Services Provided in November 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Prepare and review responses to data requests. Calls and emails with counsel and JPEC staff on same.	15.0 hours	\$200.00	\$ 3,000.00
<b>TOTAL</b>					<b>\$ 3,000.00</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION**  
**PSC CASE NO. 2021-00358**  
**INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21**

**REQUEST 3**

**RESPONSIBLE PERSON: Jeff Williams**

**COMPANY: Jackson Purchase Energy Corporation**

**Request 3.** Provide a trial balance with all balance sheet and income statement accounts and subaccounts for each month from January 2019 through October 2021 and each month thereafter for which actual information is available and as actual information for each subsequent month is available throughout the pendency of this proceeding.

**Response 3.** Please see the Excel spreadsheet that has been uploaded separately into the Commission's electronic filing system.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY



**JACKSON PURCHASE ENERGY CORPORATION**  
**PSC CASE NO. 2021-00358**  
**INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21**

**REQUEST 4**

**RESPONSIBLE PERSON: Jeff Williams**

**COMPANY: Jackson Purchase Energy Corporation**

**Request 4.** Provide a schedule of all debt issues outstanding at December 31, 2019 and each month thereafter for which actual information is available and as actual information for each subsequent month is available throughout the pendency of this proceeding.

**Response 4.** Please see the Excel spreadsheet that was uploaded separately into the Commission's electronic filing system, which has information through October 2021.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION  
PSC CASE NO. 2021-00358  
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21**

**REQUEST 27**

**RESPONSIBLE PERSON: Jeff Williams**

**COMPANY: Jackson Purchase Energy Corporation**


**Request 27.** Refer to Exhibit 23 to the Application. Provide the monthly management reports for each month January 2020 through the most recent month available and as each subsequent month is available throughout the pendency of this proceeding.

**Response 27.** Please see attached.


<b>FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER DESIGNATION</b> Kentucky 20 McCracken
	<b>BORROWER NAME</b> Jackson Purchase Energy Corporation
	<b>ENDING DATE</b> October 31, 2021

**CERTIFICATION**

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

  
Signature of Office Manager or Accountant

12-14-21  
Date

  
Signature of Manager

12-14-21  
Date

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	54,560,829	57,263,636	62,696,085	4,732,192
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	38,869,114	40,650,197	45,454,662	3,366,597
4. Transmission Expense				
5. Distribution Expense - Operation	2,213,344	2,504,709	2,786,656	234,971
6. Distribution Expense - Maintenance	2,875,162	2,777,544	3,758,528	425,202
7. Consumer Accounts Expense	750,615	945,378	593,564	106,801
8. Customer Service and Informational Expense	455	582	330,328	125
9. Sales Expense	2,108	1,515	1,000	267
10. Administrative and General Expense	2,060,546	3,562,251	3,611,974	360,402
11. Total Operation & Maintenance Expense (2 thru 10)	<b>46,771,344</b>	<b>50,442,176</b>	56,536,711	<b>4,494,365</b>
12. Depreciation & Amortization Expense	5,187,841	5,344,580	5,500,000	572,963
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	75,279	72,055	72,000	6,988
15. Interest on Long-Term Debt	1,468,307	1,441,414	1,440,000	146,241
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	221,157	5,027	36,670	289
18. Other Deductions	22,491	1,700	0	0
19. Total Cost of Electric Service (11 thru 18)	<b>53,746,420</b>	<b>57,306,952</b>	63,585,381	<b>5,220,846</b>
20. Patronage Capital & Operating Margins (1 minus 19)	<b>814,409</b>	<b>(43,316)</b>	(889,296)	<b>(488,654)</b>
21. Non Operating Margins - Interest	294,472	43,172	60,000	4,644
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(41,554)	(568,738)	(368,000)	33
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	197,914	309,336	180,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	<b>1,265,240</b>	<b>(259,546)</b>	(1,017,296)	<b>(483,977)</b>

<b>PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT</b>					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	342	305	5. Miles Transmission		
2. Services Retired	10	6	6. Miles Distribution Overhead	2,361	2,358
3. Total Services In Place	35,412	35,176	7. Miles Distribution Underground	609	622
4. Idle Services (Exclude Seasonal)	5,088	4,736	8. Total Miles Energized (5+6+7)	<b>2,970</b>	<b>2,980</b>

<b>FINANCIAL AND STATISTICAL REPORT</b>	<b>BORROWER DESIGNATION</b>
	Kentucky 20 McCracken
	<b>PERIOD ENDING</b> 10/31/2021

**PART C. BALANCE SHEET**

<b>ASSETS AND OTHER DEBITS</b>		<b>LIABILITIES AND OTHER CREDITS</b>	
1. Total Utility Plant in Service	193,870,926	28. Memberships	106,980
2. Construction Work in Progress	4,867,150	29. Patronage Capital	<b>51,438,487</b>
<b>3. Total Utility Plant (1+2)</b>	<b>198,738,076</b>	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	74,619,876	31. Operating Margins - Current Year	(624,945)
<b>5. Net Utility Plant (3-4)</b>	<b>124,118,199</b>	32. Non-Operating Margins	365,400
6. Nonutility Property - Net	0	33. Other Margins & Equities	85,743
7. Investment in Subsidiary Companies	0	<b>34. Total Margins &amp; Equities (28 thru 33)</b>	<b>51,371,665</b>
8. Invest. in Assoc. Org. - Patronage Capital	1,876,118	35. Long-Term Debt RUS	32,467,975
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,947,250	36. Long-Term Debt - Other (Net)	26,640,095
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	<b>37. Total Long-Term Debt (35+36)</b>	<b>59,108,070</b>
13. Special Funds	0	38. Obligations Under Capital Leases	0
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>3,823,368</b>	39. Accumulated Operating Provisions	2,922,624
15. Cash-General Funds	2,261,176	<b>40. Total Other Noncurrent Liabilities (38+39)</b>	<b>2,922,624</b>
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	16,800,000
17. Special Deposits	0	42. Accounts Payable	5,226,166
18. Temporary Investments	0	43. Consumers Deposits	3,038,266
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,406,833
20. Accounts Receivable - Net Sales of Energy	3,885,721	<b>45. Total Current &amp; Accrued Liabilities (41 thru 44)</b>	<b>26,471,265</b>
21. Accounts Receivable - Net Other	(99,335)	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,828,860	<b>47. Total Liabilities &amp; Other Credits (34+37+40+45+46)</b>	<b>140,041,720</b>
23. Prepayments	418,089	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,779,814	53. Balance Beginning of the Year	13,738,240
	<b>12,074,324</b>	54. Amount Received This Year (Net)	554,174
26. Deferred Debits	25,829	<b>55. Total Contributions in Aid of Construction</b>	<b>14,292,413</b>
<b>27. Total Assets &amp; Other Debits (5+14+25+26)</b>	<b>140,041,720</b>		

**PART D. NOTES TO FINANCIAL STATEMENTS**

**Part C - Estimated Contributions in Aid of Construction**

An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.

THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 10/31/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	25,598	25,582
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	21,310,510	31,320,011
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	2,725,556	3,906,516
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	5,366	(2,512)	176	3,767	21	16,506
	c. Revenue	761	(73)	183	1,324	230	2,501
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	4,701	4,721
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	13,694,490	16,611,916
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	1,441,483	1,653,966
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	12	12
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	3,802,879	3,961,643
	c. Revenue	393,372	351,198	387,892	346,959	340,152	351,013
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	15	19
	b. KWH Sold	53,952	53,983	54,002	54,002	54,208	54,093
	c. Revenue	6,715	11,678	6,123	13,274	12,497	13,388
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	30,331	30,339
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	38,862,108	51,964,169
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	4,519,918	5,927,384
13. Other Electric Revenue		78,651	78,540	131,153	109,344	92,781	98,373
14. KWH - Own Use		22,541	25,172	14,188	11,882	9,484	13,233
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	42,568,406	57,435,482
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	3,514,746	4,512,177
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	87,413	112,403	129,256
Non-coincident	Coincident_X	0	0	0	0	0	0



CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						10/31/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY  (g)	AUGUST  (h)	SEPTEMBER  (i)	OCTOBER  (j)	NOVEMBER  (k)	DECEMBER  (l)	
1	a.	25,595	25,620	25,632	25,620	0	0	25,621
	b.	38,301,982	41,319,695	29,974,729	23,157,792	0	0	309,069,905
	c.	4,627,754	4,831,291	3,565,051	2,662,534	0	0	36,443,491
2	a.							0
	b.							0
	c.							0
3	a.	5	5	5	5	0	0	5
	b.	17,066	24,256	10,887	2,883	0	0	78,416
	c.	2,624	2,926	1,443	515	0	0	12,434
4	a.	4,743	4,750	4,764	4,783	0	0	4,712
	b.	18,030,796	18,640,784	16,318,815	15,122,643	0	0	156,328,845
	c.	1,818,668	1,892,005	1,727,416	1,598,987	0	0	16,044,646
5	a.	12	12	12	12	0	0	12
	b.	4,127,882	4,110,159	3,855,776	3,683,254	0	0	39,522,837
	c.	373,142	376,533	368,407	350,512	0	0	3,639,181
6	a.	20	20	21	20	0	0	17
	b.	54,385	53,823	41,649	58,545	0	0	532,642
	c.	8,519	11,354	8,598	11,537	0	0	103,682
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,375	30,407	30,434	30,440	0	0	30,366
11		60,532,111	64,148,717	50,201,856	42,025,117	0	0	505,532,645
12		6,830,708	7,114,109	5,670,915	4,624,084	0	0	56,243,433
13		100,942	111,764	110,546	108,108	0	0	1,020,202
14		14,397	333,419	82,265	106,758	0	0	633,339
15		63,490,954	64,011,826	49,830,338	43,774,191	0	0	524,855,594
16								
17		5,026,470	5,063,037	4,170,850	3,366,596	0	0	40,650,197
18		0						
19		138,503	139,884	121,381	98,582	0	0	143,339

## PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.**  
**Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.**  
**These preliminary ratios can be used to evaluate your system's performance and as an error checking device.**  
**MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.82
	TIER (Trailing 12 Months)	0.78
	Increase (Decrease) in YTD KWH Sales	4.64%
	Increase (Decrease) in YTD KWH Purchases	4.07%
2	MDSC	1.78
3	DSC	1.65
5	Rate of Return on Equity	-0.61
7	Equity Level as % of Assets	36.68
8	Equity to Total Capital	46.50
11	Long-Term Interest as a % of Revenue	2.52
13	Total Revenue per KWH Sold (Mills)	113.27
14	Electric Revenue per KWH Sold (Mills)	111.26
20	Power Cost per KWH Sold (Mills)	80.41
21	Power Cost as % of Revenue	70.99
22	O & M Expenses (Mills/KWH Sold)	10.45
28	A & G Expenses (Mills/KWH Sold)	7.05
30	Total Operating Expenses (Mills/KWH)	32.95
31	Depreciation Expense (Mills/KWH Sold)	10.57
35	LT Interest Expense (Mills/KWH Sold)	2.85
37	Total Cost of Electric Service (Mills/KWH)	113.36
38	Operating Margins (Mills/KWH Sold)	-1.13
41	Total Margins (Mills/KWH Sold)	-0.51
48	Revenue per TUP Investment (Cents)	34.58
51	TUP Investment per KWH Sold	32.76
52	Average Consumers per Mile	10.19
*	Current Ratio	0.46
*	Total Operating Expenses per Customer	658.24
	Calculated Line Loss	3.68%



