COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF	)	
JACKSON PURCHASE ENERGY	)	
FOR A GENERAL ADJUSTMENT	)	**Case No. 2021-00358**
OF RATES AND OTHER RELIEF	)	

INITIAL DATA REQUESTS OF THE ATTORNEY GENERAL

The Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention ("Attorney General") submits these Data Requests to Jackson Purchase Energy Corporation (hereinafter "Jackson" or the "Company") to be answered by November 29, 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.

(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 KIUC 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.

(16) “Update” indicates that the request should be periodically updated through the course of this matter.

Respectfully submitted,

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ATTORNEY GENERAL

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Certificate of Service and Filing

Pursuant to the Commission's Orders in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that, on November 15, 2021, a copy of the forgoing was served by electronic mail to the following.

Mark David Goss
L. Allyson Honaker
mdgoss@gosssamfordlaw.com
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this 15th day of November, 2021.

____
Assistant Attorney General

ELECTRONIC APPLICATION OF JACKSON PURCHASE ENERGY CORPORATION FOR A GENERAL ADJUSTMENT OF RATES AND OTHER GENERAL RELIEF

First Set of Data Requests

1. Provide a copy of all schedules and workpapers used to develop the Company's revenue requirement, including all schedules and workpapers that provide inputs into the final schedules and workpapers, in live Excel format with all formulas intact.

2. Provide a copy of all exhibits in the Company's witness testimonies in live Excel format with all formulas intact.

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.

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.

5. Refer to paragraph 6 of the Commission's Order in Case No. 2007-00116, which states:

> The rates for electric service agreed to in the Settlement Agreement will result in a TIER greater than the 1.25 TIER required by Rural Utility Service ("RUS"), Jackson Purchase's primary funding agency. The purpose for the higher TIER is to allow Jackson Purchase an opportunity to build equity. Therefore, Jackson Purchase should develop a written plan to manage this equity and file it with the Commission no later than June 30, 2010. The plan should establish, at a minimum, long-term financial goals, a plan to meet those financial goals, a capital credit rotation program, and a provision for an annual review of the equity and capital management performance.

   a. Provide a copy of the written plan filed in response to the preceding requirement. Describe what action(s) the Commission took in response to the filing of the written plan, if any.

   b. Provide a copy of all subsequent written plans, including the most recent written plan, to manage equity. Indicate if, and if so, when, each such written plan was filed with the Commission. In addition, describe what action(s) the Commission took in response to the filing of each such subsequent written plan, if any.

   c. Describe the annual process adopted and employed by the Company for the "annual review of the equity and capital management performance." Provide the dates of each such annual review since the Order in Case No. 2007-00116, a copy of all filings, if any, a copy of all handout and all other materials developed and/or compiled for the annual review, a copy of all resolutions, determinations, task lists, action plans, and a copy of all other written documents developed in response to the annual review.

6. Provide a list of all loan agreements that the Company had outstanding with each of its lenders and provide a copy of each agreement in 2019, 2020, and 2021. For each agreement and lender, identify and provide the formula/calculation for each required financial metrics, e.g., TIER, DSC, equity ratio, etc. necessary for the Company to remain in compliance with the terms of the agreement.

7. Refer to the immediately preceding question and the financial metrics required by each agreement and lender. Provide a schedule showing each of the financial metrics actually achieved for each calendar year starting with 2007 and continuing through 2020, for the most recent twelve months ending October 2021, and forecast for the calendar year 2021 based on the first 10 months of actual and the final two months of budget.

8. Provide a copy of the Company's 2019, 2020, and 2021 budgets/forecasts and the Company's actual results in a side-by-side comparison for each income statement and balance sheet account by trial balance account on a monthly basis and year to date basis. Provide an explanation for significant variances.

9. Provide a copy of the depreciation study that was filed by the Company in Case No. 2007-00116 and provide a copy of Exhibit P referenced in the Commission's Order in Case No. 2007-00116 to the extent there are any differences and/or additional pages when compared to the depreciation study itself.

10. Confirm that the depreciation rates presently used and reflected in the Company's per book and adjusted depreciation expense in the filing are those depreciation rates approved in Case No. 2007-00116.

11. Provide a copy of all analyses performed by or for the Company to determine whether the present depreciation rates should be updated. If none, then so state.

12. In its Application in this proceeding, the Company states:

    > Jackson Purchase bases its proposed rates on a twelve-month historical test period ending December 31, 2019. Included in this approval request is an increase of the monthly residential customer charge from $16.40 to $21.25. These rates are appropriately adjusted for known and measurable changes, and Jackson Purchase proposes that its revised tariff schedules become effective as of November 14, 2021.

    Provide, describe, and source all guidelines relied on to determine the scope and specific calculation requirements of the "known and measurable changes," including all citations to prior Commission Orders relied on as precedent in concept or practice for this purpose.

13. In its Application in this proceeding, the Company asserts that there has been a "continued decline in energy sales" since its streamlined case in 2019.

    a. Provide a copy of all source data relied on for this statement.

    b. Provide a schedule showing revenues, kWh sales, and kWh purchases by month and annually since January 2007 and continuing through October 2021 by base, FAC, PPA, and each other form of recovery and by account/subaccount in an Excel workbook in live format and with all formulas intact.

14. In its Order in Case No. 2019-00326, the Commission cites to Company statements that "its new headquarters building will allow Jackson Purchase Energy to save approximately 35 percent to 45 percent off its current power bill with Paducah Power System."

    a. Provide a copy of the analysis developed by the Company used to quantify these savings.

    b. Indicate when the Company terminated its electric service with Paducah Power System.

    c. Indicate how the Company obtains electric service at its new headquarters building.

    d. Indicate whether the Company's electric service at its new headquarters building is metered.

    e. Describe how the cost of the Company's electric service is determined and how the Company recovers that cost, e.g., as "Company use" or "losses" through its fuel adjustment clause rider.

    f. Provide a schedule showing the cost of electric service at its old headquarters building by month starting January 2018 through the most recent month for which actual cost is available. Indicate the FERC account used to record this expense.

    g. Provide a schedule showing the cost of electric service at its new headquarters building by month starting January 2018 through the most recent month for which actual cost is available. Indicate the FERC account used to record this expense. If the Company does not record this cost separately in its accounting system, then so state and explain why it does not do so.

15. Refer to the Direct Testimony of Greg Grissom at 4 wherein he states that "Additionally, Jackson Purchase has sold the old headquarters building, as approved in Case No. 2020-00339."

a. Indicate when the Company sold the old headquarters building and the sales price.

b. Provide the accounting entries used to record the sales transaction on the accounting books.

c. Indicate how the Company used the proceeds from the sale of the old headquarters building. If used to pay down debt, detail which loans were affected and for what amounts.

16. Refer to the Direct Testimony of Greg Grissom at 5 wherein he discusses the use of $7.0 million in RUS Cushion of Credit to prepay higher interest long-term debt.

a. Provide the principal loan amounts prepaid by loan number and debt provider. In addition, provide the interest rate applicable to each affected loan.

b. Provide the interest rate(s) applicable to the RUS Cushion of Credit.

c. Confirm that there is no more RUS Cushion of Credit remaining.

d. Provide a copy of the workpaper used to determine the $0.3 million in interest savings derived from prepaying the higher interest long-term debt. Provide in electronic format with all formulas in place.

17. Refer to Exhibit_JRW-4, which provides the calculation details for the Company's Right-of-Way proforma adjustment depicted on Schedule 1.18.

a. Provide the actual circuit miles trimmed and the amounts incurred by FERC account/subaccount for each year 2010 through 2020 and for each month in 2021 with available information.

b. If the 358 average circuit miles being trimmed per year being requested in this proceeding is substantially more than in prior years, explain in detail all reasons for the increase.

c. Explain why the projected 2021 circuit miles trimming amounted to only 80.6 miles compared to the average 358 circuit miles being requested in this proceeding.

d. Describe the Company's circuit trimming plan in effect for each year 2015 through 2021. If different from the 5-year cycle approach being requested in this proceeding, explain why in detail.

e. Explain all known reasons why bid pricing is listed for only three of the eight separate circuit tranches identified in this exhibit.

f. Since the bid pricing received and depicted in Exhibit_JRW-4 relates to only 80.6 circuit miles and specific lines, describe all commitments from the winning bid contractor that it can perform similar services for the same or similar pricing for an average of 358 miles per year. If none, then so state. Provides copies of all communications that memorialize such commitments.

18. Refer to Exhibit_JRW-3, which is the detailed general ledger activity for Activity 468 – Maintenance Tree Trimming and Activity 530 – Right of Way Expense for 2019.

a. Distinguish the types of expenses that are recorded in these two separate activity classifications in account 593.3.

b. Provide the annual expense recorded in each of these two separate activity classifications in account 593.3 for each year 2010 through 2020 and for each month in 2021 with available information.

c. Provide the same level of detailed general ledger activity for 2020 and for 2021 to date.

d. Indicate whether the Company expects savings in the level of 2019 expense in future periods for Activity 468 – Maintenance Tree Trimming due to the increase of tree trimming projected for Activity 530 – Right of Way Expense. If so, how much in annual savings could be expected? If not, explain why not.

e. The vast majority of the tree trimming activity amounts for 2019 references the tree trimming of various individuals. Are the individuals listed employees of Townsend Tree or some other company or are they separate 1099 individual contractors? If individual contractors, did they continue to perform services in 2020 and 2021 and does the Cooperative expect that pattern to continue into 2022 and beyond?

19. Refer to the Direct Testimony of Greg Grissom at 5 wherein he discusses the recognition of federal payroll protection program ("PPP") loan forgiveness as non-operating income in 2020. Provide the amount of the PPP forgiveness that was recorded as non-operating income in 2020.

20. Refer to Schedule 1.09 Interest Expense.

a. Confirm that the Company's proforma interest expense is based on its outstanding debt at December 31, 2020, a date that is 12 months after the end of the test year.

b. Confirm that the total long-term debt outstanding shown on this schedule at December 31, 2020 is $60.970 million.

c. Refer to the Mr. Williams' direct testimony of at 8 wherein he states: "A detailed summary of Jackson Purchase's current debt portfolio is provided in the 2019 Audited Financial Statements attached hereto as Exhibit JRW-2." Confirm that the amounts shown on Exhibit JRW-2 are the balances as of December 31, 2019. In addition, confirm that the balances as of December 31, 2019 do not constitute the Company's "current" debt portfolio.

d. Refer to Exhibit JRW-2 at 5 of 21. Confirm that the total long-term debt outstanding at December 31, 2019 was $42.799 million, consisting of $40.239 million (long term debt, less current maturities) and $2.560 (current maturities).

e. Provide a schedule that reconciles the long-term debt outstanding, including current maturities, by issue at December 31, 2019 to the amounts outstanding by issue at December 31, 2020. Provide a description and the reason for each maturity and redemption and for each issuance during that twelve-month period.

21. Refer to Exhibit 17 at 5 of 23 to the Company's application, which provides the audited balance sheets for 2020 and 2019.

a. Describe the Notes Payable shown as $3.0 million at December 31, 2020 and $8.4 million at December 31, 2019.

b. Provide a reconciliation showing all activity with respect to the reduction of $5.4 million in the Notes Payable during 2020. Describe all sources of funds, including, but not limited to, each new issuance of long-term debt, used to pay off the $5.4 million.

22. Confirm that no witness provided any support in his testimony for the requested TIER of 2.00 used to calculate the revenue requirement. If confirmed, then explain why the Company chose not to provide testimony on this issue. If denied, then provide the specific cite(s) to the testimony (page and lines) wherein the witness provided support for the requested TIER of 2.00.

23. Refer to Exhibit JRW-1 and the column entitled TIER (1.25 Benchmark). Provide the source for the 1.25 benchmark, including a copy of all authorities relied on for this benchmark.

24. Refer Exhibit JRW-1 and the column entitled OTIER (1.10 Benchmark). Provide the source for the 1.10 benchmark, including a copy of all authorities relied on for this benchmark.

25. Refer Exhibit JRW-1 and the column entitled DSC (1.25 Benchmark). Provide the source for the 1.25 benchmark, including a copy of all authorities relied on for this benchmark.

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26. Refer to Schedule 1.11 YearEndCust.

    a. Refer to column (1) entitled "Year." Describe the meaning of the "Year" reference and explain why it ranges from 2015 through 2017 instead of referring to 2019, the test year, for each of the months shown in column (2) entitled "Month."

    b. Provide schedule in the same format and with the same level of detail and calculations, but populated with 2018 data instead of 2019 data.

    c. Explain why the Commission should use the number of customers at the end of the test year and the average usage per customer for the entire test year for all customer classes.

    d. Explain why the Commission should use the number of customers at the end of the test year and the average usage per customer for the entire test year for all customer classes.

    e. Explain why the Company proposes the expense adjustment based on the non-FAC PPA.

    f. Explain why and how the average revenue per kWh for the C&I-D class (column 6) is less than the average adjusted purchase expense per kWh for that class. In other words, if the average adjusted purchase expense per kWh is $0.0801, then explain how it is possible that the average revenue per kWh for this class is only $0.06125. If the reason is that the allocation of purchased power expense in base rates is on something other than a kWh basis, then why did the Company simply assume that it was allocated on a kWh basis for purposes of the year end customer adjustment?

    g. Provide a calculation of the purchased power expense included in base rates by class and billing determinant used to calculated the billed base revenues by month in the test year and in 2018. Provide the calculations and assumptions in an Excel workbook in live format with all formulas intact.

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.

28. Refer to Schedule 1.12 Wages and Salaries.

    a. Identify and define the "proforma year" used to calculate the requested adjustment to increase the test year wages and salaries.

b. Provide the calculations and assumptions used for the calculations, including a copy of all source documents, relied on for the hourly wages and salaries rates in column (h).

c. Explain why the total wages and salaries of $6,212,302 in the test year (cell E21) does not equal the amount of payroll costs $6,016,952 reported in the 2020 Form 7 (cell D27). Which of the two amounts was recorded in the Company's accounting system in its trial balance for the test year?

29. Refer to Schedule 1.17 New HQ and Schedule 1.09 Interest Expense.

a. Identify the debt issues on Schedule 1.09 associated with the 2.0% interest rate reflected on Schedule 1.17 for the new headquarters building.

b. Confirm and demonstrate that the interest expense adjustment on the new headquarters building calculated on Schedule 1.17 is not already included in the interest expense reflected on Schedule 1.09.

30. Refer to Schedule 1.17 New HQ and Schedule 1.13 Depr.

a. Provide the in-service date for the new headquarters building and the date at which the Company commenced recording depreciation expense on the new building.

b. Confirm and demonstrate that the depreciation expense on the new headquarters building calculated on Schedule 1.17 is not already included in the depreciation expense reflected on Schedule 1.13.

31. Refer to the Exhibit 23 – Attachment in the Company's filing which represents copies of the monthly CFC Form 7 filings for each month during the teat year. Provide copies of the monthly CFC Form 7 filings for each month during 2020 and for each month during 2021 with available information.

32. Provide a copy of page one of the December CFC Form 7 filings for each of the years 2015 through 2020.

33. Refer to Schedule 1.01, which depicts the removal of FAC revenues and expenses from the test period. Refer also to the Company's proposed FAC tariff included in the Company's filing.

a. Confirm that 100% of the FAC related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.

b. Provide a breakdown of the amounts depicted for each month by subaccount or other accounting source.

c. Explain how factor F (b) (Base Fuel Adjustment factor) in the Company's tariff is determined or whether that factor is always set to $0.00000 per kWh.

34. Refer to Schedule 1.02, which depicts the removal of ES revenues and expenses from the test period. Refer also to the Company's proposed ES tariff included in the Company's filing.

a. Confirm that 100% of the ES related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.

b. Provide a breakdown of the amounts depicted for each month by subaccount or other accounting source.

c. Explain how factor BESF (Base Environmental Surcharge Factor) in the Company's tariff is determined or whether that factor is always set to $0.00000 per kWh.

d. Provide a copy of the December 2019 ES filing in electronic format with all formulas intact.

e. Provide a copy of the most recently filed ES filing in electronic format with all formulas intact.

35. Refer to Schedule 1.04, which depicts the removal of non-FAC PPA revenues and expenses from the test period. Refer also to the Company's proposed non-FAC PPA tariff included in the Company's filing.

a. Confirm that 100% of the non-FAC related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.

b. Provide a breakdown of the amounts depicted for each month by subaccount or other accounting source.

c. Explain how factor PPA(b) (Base Non-FAC purchased power adjustment factor) in the Company's tariff is determined or whether that factor is always set to $0.0000 per kWh.

36. Refer to the Direct Testimony of Jeffrey Williams at 9-10 wherein he states that "Non-union employees who have been employed prior to 2006 participate in the NRECA retirement security plan, and also receive a 4% contribution to their 401(k) account. Non-union employees hired since 2006 receive a 14% contribution to their 401(k) account, but do not participate in the NRECA retirement security plan."

a. Provide a list similar to Schedule 1.06 which shows the 14% contribution amounts that were expensed in 2019 by employee number and expense account.

b. Explain whether the Company's 14% 401(k) contribution percentage for non-union employees hired since 2006 is that high in order to provide similar benefits as those provided to non-union employees that participate in the NRECA retirement security plan that receive only a 4% contribution to their 401(k) plan.

37. Refer to Schedule 1.16, which depicts the removal of one-time unclaimed capital credits that had been recorded as income during the test year of $0.923 million. Provide the amount of unclaimed capital credits recorded as income for each of the years 2015 through 2020 and during 2021 to date.

38. Refer to the Direct Testimony of Jeffrey R. Williams at page 12 lines 6 - 18 regarding the right-of-way (ROW) management contract abandoned in 2019/2020. Provide the following:

a. Multi-year contract that contractor walked away from in 2019/2020 along with a detailed description of the former contractor.

b. Discuss notifications and actions taken when the contractor walked away. Provide copies of associated written communications.

c. Any presentations to the Jackson Purchase Board of Directors regarding the abandonment of the contract in 2019/2020 and associated board minutes.

d. All documents to RUS and other outside lenders or rating agencies regarding the abandonment of the right-of way management contract in 2019/2020.

e. Describe how this contract was managed by Jackson Purchase before it was abandoned.

f. Copies of all other ROW contracts that were in effect in 2019/2020 for any other ROW providers. If none, then so state.

g. Indication whether the Company pursued damages against the former contractor that walked away. If so, describe the Company's efforts and the current status of the Company's claim, including any damages. If not, then explain why it did not do so.

h. Description of the effects of the contractor walking away from the contract starting with the date at which the contractor stopped work and the date(s) the new contractor(s) began work. In your description, address the work that was performed during the period between the former and new contractors, if any, the estimated savings in expense during this period, the estimated savings in the test year, and the effects on the new contractor, including, but not limited to, additional work and additional expense due to the hiatus, if any, to catchup the work that was not performed during the hiatus between contractors.

39. Refer to the Direct Testimony of Jeffrey R. Williams at page 12 lines 6 - 18 regarding the right-of-way (ROW) management contract that is currently in effect. Provide the following:

    a. Contract currently in effect for ROW management.

    b. All documents provided to ROW management bidders as part of the request to receive bids for ROW management services awarded to current ROW management contractor and written communication associated with the process.

    c. Documents prepared to compare ROW management bidders and recommend winning contractor.

    d. Documents provided to the Jackson Purchase Board and associated minutes regarding awarding bid to current ROW management contractor.

    e. Documents provided by Jackson Purchase regarding current ROW management contractor to RUS and other outside lenders or rating agencies.

    f. Description of how this current ROW management contract is managed by Jackson Purchase and all reporting documentation since the contract has been in effect.

    g. Indication of whether Jackson Purchase personnel oversee the ROW management contractor’s work or inspect circuits after they are cleared? If so. Provide a description of how the contractor performance is measured and assured.

40. Description in detail of the Jackson Purchase ROW clearance program, its objectives, and goals.

41. Provide the latest 5 Jackson Purchase Annual Distribution Reliability Reports made pursuant to Administrative Case 2011-00450.

42. Refer to the response to Staff Request for information 1b. Provide the most recent 5 years of the National Rural Utilities Cooperative Finance Corporation’s Key Ratio Trend Analysis national cooperative comparison.

43. Refer to the response to Staff Request for information 4. Provide the most recent 5 years of Part G, Service Interruptions reports to the RUS as described by Bulletin 1717B-2.

44. Has Jackson conducted any studies to compare the Company's salary, benefits, raises and bonuses per employee with the standard salary, benefits, raises and bonuses of the workforce in the counties that it serves? If so, provide copies of all such studies. If not, explain why a study has not been performed.

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45. Provide the policies and procedures upon which Jackson relies when making the determination as to providing a wage and/or salary increase to an employee, and whether or not a performance evaluation is the basis for the increase.

46. Provide the salary increases Jackson has approved for each year since 2016, in terms of both actual dollars and percentages paid, for each position.

47. Provide the annual bonuses Jackson has granted for each year since 2016, in terms of actual dollar amounts for each position. Include in your response all director bonuses.

48. Do any Jackson officers, directors or employees have life insurance coverage with benefits in excess of $50,000? If so:

    a. Provide the amount that Jackson pays for that portion of the premium attributable to coverage over $50,000; and

    b. State whether any portion of the amount Jackson pays is included for purposes of ratemaking.

49. State whether Jackson utilizes a pre-pay program. If so, provide details regarding how many customers participate, and what type of meter is required in order to participate.

50. Identify Jackson's current Board of Directors' designated NRECA representative, and the name of the representative for each of the past five (5) years.

51. Provide total figures for travel expense for each member of the Board of Directors since 2018. For each NRECA conference attended by Jackson director(s) other than the designated NRECA representative, provide copies of receipts for attendance at all seminars and courses, together with descriptions of the conferences, agendas, itineraries, etc.

52. Provide a copy of Jackson's anti-nepotism policy.

53. State whether any relative, by blood or marriage, of Jackson's Board of Directors or executive management team holds, or will hold any type or sort of position, whether as employee, officer, hoard member, contractor or consultant, with JPEC. If so, provide the name of the position(s) involved.

54. Does Jackson maintain any contracts with vendors whose principals are in any manner related, by blood or marriage, to Jackson officers, members of its Board, its employees, its independent contractors or consultants? If yes:

    a. Provide copies of any such contract, and a breakdown of how much money was spent per contract per year for the last ten (10) calendar years; and

b. State whether the contracts were awarded pursuant to a hid process, and if so, provide specifics of that bid process.

55. Does Jackson employ the relatives of:

a. Any Jackson Board Member;

b. Any Jackson Officer;

c. Any Jackson Consultant; and/or

d. Any other Jackson Employee?

If so, provide specific details.

56. Provide copies of all studies or estimates Jackson has produced indicating the impact that the proposed rate increase will have on consumption.

57. Confirm that all membership dues have been removed from the test year. If any have not been removed, please detail amounts applicable for each membership.