

**SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—11/29/21
REQUEST 37**

RESPONSIBLE PERSON: Michelle Herrman
COMPANY: South Kentucky RECC

Request 37. Provide a running total of the following information concerning the cost of preparing this case:

Request 37c. 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 37c. Please see attached for the monthly updates. One attachment is an Excel spreadsheet and is being uploaded into the Commission's electronic filing system separately.

SOUTH KENTUCKY RECC
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS
FOR ACCT: 928.00 REGULATORY COMMISSION EXPENSES
DATE RANGE FROM 02/25/22 TO 03/10/22

RUN DATE 03/10/22 09:14 AM

| SO | TR | RACCT | ITEM | ID | DEPT | WH | BH | DATE | CK/JOB/REC/TSK PJ/VHR/VND/VEH | QTY | DEBIT | CREDIT | DESCRIPTION |
|----|----|--------|------|----|------|----|------|----------|----------------------------------|-------|----------|--------|--------------------------------|
| PY | 10 | 242.20 | ACLB | 00 | 1600 | | 312 | 02/25/22 | | 36.50 | 1,607.51 | .00 | ACCRUED LABOR - MONTH END |
| PY | 10 | 242.20 | ACLB | 00 | 1605 | | 312 | 02/25/22 | | 34.00 | 1,180.48 | .00 | ACCRUED LABOR - MONTH END |
| PY | 10 | 242.20 | ACLB | 00 | 1700 | | 312 | 02/25/22 | | 14.00 | 433.16 | .00 | ACCRUED LABOR - MONTH END |
| PY | 10 | 242.20 | ACLB | 00 | 1900 | | 312 | 02/25/22 | | 7.00 | 231.70 | .00 | ACCRUED LABOR - MONTH END |
| PY | 10 | 242.20 | ACLB | 00 | 1902 | | 312 | 02/25/22 | | 73.50 | 5,470.26 | .00 | ACCRUED LABOR - MONTH END |
| PY | 10 | 242.20 | ACLB | 02 | 1600 | | 312 | 02/25/22 | | 3.50 | 182.28 | .00 | ACCRUED LABOR (OT) - MONTH END |
| PY | 10 | 242.20 | ACLB | 02 | 1605 | | 312 | 02/25/22 | | 2.00 | 104.16 | .00 | ACCRUED LABOR (OT) - MONTH END |
| PY | 10 | 242.20 | ACLB | 02 | 1700 | | 312 | 02/25/22 | | 3.00 | 139.23 | .00 | ACCRUED LABOR (OT) - MONTH END |
| AP | 1 | 232.00 | MSAD | 26 | 1902 | | 2300 | 02/28/22 | VN 33302944 | .00 | 9,215.00 | .00 | PRIME GROUP |

NUMBER OF RECORDS FOUND - 9

TOTAL QTY 173.50

TOTAL DEBIT 18,563.78

TOTAL CREDIT .00

NET BALANCE 18,563.78

The Prime Group

Date: March 1, 2022

Billed to: South Kentucky RECC
200 Electric Avenue
Somerset, Kentucky 42501

Contact: Michelle Herman



12.50 hours of consulting services for Larry Feltner @ \$200.00/hour performed during February for rate case support for South Kentucky RECC. \$ 2,500.00

25.50 hours of consulting services for Steve Seelye @ \$230.00/hour performed during February for working on a rate case in Kentucky for South Kentucky RECC. \$ 5,865.00

5.00 hours of consulting services for Eric Blake @ \$170.00/hour performed during February assisting Seelye with data request for South Kentucky RECC. \$ 850.00

Total Amount due for February \$ 9,215.00

**Please remit payment to: The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837**

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 60 days of the billing date specified above.

Michelle Herman
3/1/22

33302944 MSA026 928.00 1902

Rate Case
928.00



ATTORNEYS AT LAW | PLLC

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

March 9, 2022

Mr. Ken Simmons
President & CEO
South Kentucky RECC
P. O. Box 910
Somerset, KY 42501

Re: February 1, 2022 to February 28, 2022

Dear Ken:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of South Kentucky RECC for the period February 1, 2022 to February 28, 2022. Please remit payment for the amount due within thirty days of today's date. A summary of the amount due and owing is as follows:

| <i>Matter Description</i> | <i>Amount</i> |
|-------------------------------|---------------|
| [REDACTED] | |
| -2021 General Rate Adjustment | |
| -Prior | \$0.00 |
| -Current | \$16,811.45 |
| TOTAL: | [REDACTED] |

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

Sincerely,

Mark David Goss

Enclosures

Goss Samford, PLLC
Suite B-325
2365 Harrodsburg Road
Lexington, KY 40504
Telephone: 859-368-7740

March 07, 2022

Invoice No. 6136

Mr. Ken Simmons
President/ CEO
South Kentucky RECC
P.O. Box 910
Somerset, KY 42501

Client Number: 7100 South Kentucky RECC
Matter 1610 SKRECC - 2021 General Rate Adjustment
For Services Rendered Through 2/28/2022.

| Fees | | | | |
|-------------|-------------------|--|--------------|---------------|
| <u>Date</u> | <u>Timekeeper</u> | <u>Description</u> | <u>Hours</u> | <u>Amount</u> |
| 2/1/2022 | MDG | Continue detailed review of draft responses to PSC 2 and AG 1 Information Requests; multiple email and telephone exchanges with rate case team to make edits to narrative and exhibits. | 6.80 | \$2,142.00 |
| 2/1/2022 | LAH | Review multiple emails and additional attachments for responses; telephone conference with M. Goss re responses and status of same; edit responses; format new attachments; compile complete version of responses to AG's data requests (3200+ pages); review complete responses; reduce file size in order to email same to rate case team; split filing into 19 parts to be small enough to email to team for review; email same; work on redactions for confidential information. | 6.50 | \$1,722.50 |
| 2/2/2022 | MDG | Make detailed review of entire AG response filing package (narrative and exhibits) for accuracy and completeness; draft lengthy Motion for Confidential Treatment and filing Cover Letter; multiple email exchanges with Rate Case Team re final edits, confidential information, etc.; coordinate filing with A. Honaker. | 7.20 | \$2,268.00 |

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Client Number: 7100
Matter Number: 1610

3/7/2022

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| | | | | |
|----------|-----|--|-------|------------|
| 2/2/2022 | LAH | Review emails with suggested edits to responses; review additional attachments provided for responses; exchange attachments; multiple office conferences with M. Goss re responses; review multiple emails from M. Herrman re responses; review and edit Motion for Confidential Treatment; review and edit cover letter; redact additional confidential information for public version; complete review of responses; complete review of entire filing; prepare 3200+ page filing for electronic filing (optimize, searchable, split into multiple pdfs, etc.); prepare cover letter and Motion for electronic filing; electronically file responses to Staff's requests; electronically file responses to AG's requests; prepare confidential version by highlighting all information and forwarding same to Commission to file under seal; email A. Goad with confidential information. | 10.00 | \$2,650.00 |
| 2/3/2022 | MDG | Review 'as-filed' Responses to Information Requests (3,000 + pages) on KPSC website; multiple email exchanges with A. Honaker and monitor emails with A. Goad, AG's office, re issues with completeness of filing package. | 2.60 | \$819.00 |
| 2/3/2022 | LAH | Exchange emails with A. Goad re uploaded responses not complete; review Commission's website and responses uploaded; compare to documents saved on computer; extract pages not uploaded from saved documents; prepare final 220+ pages to refile with the Commission; review Part 1 of AG responses as uploaded re bookmarks; delete and read bookmarks to Part 1; prepare cover letter for filing; review Part 1 and Part 11 for completeness prior to filing; upload filing; review as filed documents to make sure uploaded correctly; exchange multiple texts and emails with M. Goss and M. Herrman re same. | 3.50 | \$927.50 |
| 2/7/2022 | LAH | Provide narrative confidential responses to A. Goad; exchange emails re same. | 0.20 | \$53.00 |
| 2/8/2022 | LAH | Exchange emails with M. Herrman re monthly updates to certain data requests. | 0.10 | \$26.50 |
| 2/8/2022 | MDG | Monitor email exchanges between M. Herrman and A. Honaker re periodic case reporting requirements. | 0.20 | \$63.00 |
| 2/9/2022 | LAH | Exchange emails with M. Herrman re data room established for transmitting files; review link provided; download and review documents provided by M. Herrman in data room; review emails from M. Herrman and M. Goss re successful downloads. | 0.30 | \$79.50 |

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| | | | | |
|-----------|-----|---|------|----------|
| 2/9/2022 | MDG | Miscellaneous email exchanges with J. Turpin re insurance audit and transmission of Goss Samford Certificate of Workers' Compensation insurance, and with M. Herrman re utilization of Sharepoint site for document review and exchange. | 0.80 | \$252.00 |
| 2/16/2022 | LAH | Review and analyze Commission Staff's third requests; review email and attached witness assignments from M. Herrman. | 0.80 | \$212.00 |
| 2/16/2022 | MDG | Email exchanges with M. Herrman responding to questions/clarifications associated with PSC Staff's Third Information Request. | 0.30 | \$94.50 |
| 2/17/2022 | LAH | Review prior Commission Staff requests to respond to M. Herrman question; exchange emails with M. Herrman re requests; draft template for responses to Staff's third requests; draft verifications for same. | 1.00 | \$265.00 |
| 2/17/2022 | MDG | Receipt and review of PSC Staff's Third Information Request; receipt and review of template for providing responses to same; email exchanges with client to address miscellaneous issues. | 1.50 | \$472.50 |
| 2/17/2022 | MDG | Receipt and review of Attorney General's Second Information Request (approximately 115 questions); prepare and transmit email to rate case team setting drafting deadlines and other matters. | 0.80 | \$252.00 |
| 2/18/2022 | MDG | Receipt and review of email from M. Herrman containing spreadsheet assigning responsibility for responding to Information Requests among rate case team members. | 0.10 | \$31.50 |
| 2/18/2022 | LAH | Review and analyze AG's Second data requests; prepare template re same; review email from M. Herrman re witness responsibilities; office conferences with M. Goss re same. | 2.80 | \$742.00 |
| 2/21/2022 | LAH | Exchange emails with S. Seelye re AG response template; review template and edit same; email same to rate case team to review; draft verifications for responses to AG's data requests; email verifications to team for review and signature. | 0.90 | \$238.50 |
| 2/21/2022 | MDG | Receipt and review of draft response template for AG's Second Information Request. | 0.70 | \$220.50 |

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| | | | | |
|-------------------------------|-----|--|--------------|--------------------|
| 2/25/2022 | LAH | Review and respond to emails from M. Herrman and S. Seelye re responses to data requests; review and respond to emails from A. Baldwin re monthly updates to certain data requests; review attachments provided by A. Baldwin re monthly updates; redact invoices for monthly update filing; draft cover letter; draft updated responses; draft verification for M. Herrman; email responses and verification for review and signature; prepare all documents for electronic filing and electronically file same; review draft responses to Commission Staff's Third Requests from M. Herrman and S. Seelye; edit and format same; email draft responses to rate case team to review; review responses to AG's Second Requests provided by M. Herrman, et. al. | 4.20 | \$1,113.00 |
| 2/25/2022 | MDG | Receipt and review of multiple emails from rate case team providing edits to draft responses to Information Requests; review of first draft of entire response package to AG requests. | 2.40 | \$756.00 |
| 2/25/2022 | MDG | Receipt and review of draft supplemental response package to be filed at PSC; review 'as-filed' version for accuracy. | 0.70 | \$220.50 |
| 2/28/2022 | LAH | Exchange emails with M. Herrman re edits to responses to data requests; complete inserting responses into template for AG's responses; review and edit all responses; email draft version of AG responses with edits to team for review; prepare complete pdf version of responses to Staff's Third DRs; email same to team for review. | 2.60 | \$689.00 |
| 2/28/2022 | MDG | Monitor email exchanges between rate case team members providing multiple response drafts to Staff and AG Information Requests. | 1.50 | \$472.50 |
| Billable Hours / Fees: | | | 58.50 | \$16,782.50 |

Timekeeper Summary

Timekeeper LAH worked 32.90 hours at \$265.00 per hour, totaling \$8,718.50.

Timekeeper MDG worked 25.60 hours at \$315.00 per hour, totaling \$8,064.00.

Cost Detail

| <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--|---------------|
| 1/26/2022 | Telephone conference call charge (1/26). | \$9.69 |

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| | | |
|--------------------|--|----------------|
| 2/20/2022 | Telephone conference call charge (1/20). | \$19.26 |
| Total Costs | | \$28.95 |

Payment Detail

| <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|---------------------------------|--------------------------------------|----------------------|
| 2/25/2022 | Payment Received/Fees - Check #: ACH | (\$29,933.00) |
| Total Payments Received: | | (\$29,933.00) |

Current Invoice Summary

| | | |
|------------------------------|--------------------|--------------------------------|
| Prior Balance: | \$29,933.00 | |
| Payments Received: | (\$29,933.00) | Last Payment: 2/25/2022 |
| Unpaid Prior Balance: | \$0.00 | |
| Current Fees: | \$16,782.50 | |
| Advanced Costs: | \$28.95 | |
| TOTAL AMOUNT DUE: | \$16,811.45 | |

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE**

AG’S FIRST REQUEST FOR INFORMATION—01/20/22

REQUEST 12

RESPONSIBLE PERSONS: Michelle Herrman and Steve Seelye

COMPANY: South Kentucky RECC

Request 12. Refer to the Application, page 9.

b. South Kentucky RECC asserts that it is requesting the rate case expense to be allowed recovery in the rates, and amortized over a three-year period.

iii. Provide copies of invoices supporting the level of incurred rate case costs to date and supply such new invoices as they become available.

Response 12.b.iii. Please see the supplemental response to Staff’s Request No. 1-37 for the updated information requested. Also, please see the Excel attachment which is being uploaded into the Commission's electronic filing system separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE**

AG'S FIRST REQUEST FOR INFORMATION—01/20/22

REQUEST 35

RESPONSIBLE PERSON: Michelle Herrman

COMPANY: South Kentucky RECC

Request 35. Provide a trial balance with all balance sheet and income statement accounts and subaccounts for each month from January 2019 through December 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. The income statement revenue and expense amounts provided should be amounts by month and not year to date. Consider this a continuing request.

Response 35. Please see attached for the January 2022 trial balance for month and year to date.

SOUTH KENTUCKY RECC
PRG. TRBALSUMSUMMARIZED ACCOUNT TRIAL BALANCE
FROM 01/22 TO 01/22PAGE 1
RUN DATE 03/03/22 04:15 PM
Witness: Michelle Herrman

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|----------------------------------|----------------|
| 107.00 | CONST WORK IN PROGRESS-INDIRECT | 0.00 |
| 107.11 | CONST WIP - (SCADA) | 19,561.73 |
| 107.15 | CONSTRUCTION WIP-SMART GRID-AMI | 6.93- |
| 107.20 | CONST WORK IN PROGRESS-F A | 876,071.61 |
| 107.30 | CONST WORK IN PROGRESS-SP EQUIP | 0.00 |
| 107.86 | CONSTRUCT WIP-MONT CONSTRUCT OFF | 647.50 |
| 107.87 | CONST WIP-GENERATOR TRSFR SWITCH | 14,025.24 |
| 107.93 | CONST WIP-SCADA 2020WORKPLAN | 633.64 |
| 107.95 | MULTIFACTOR AUTHENTICATION | 5,222.60 |
| 108.00 | RETIRE WORK IN PROGRESS-INDIRECT | 0.00 |
| 108.60 | ACC PROV FOR DEPR-DIST PLANT | 77,544,351.30- |
| 108.70 | ACC PROV FOR DEPR-OFFICE FURN | 277,009.69- |
| 108.71 | ACC PROV FOR DEPR-TRANS EQUIP | 6,959,687.62- |
| 108.72 | ACC PROV FOR DEPR-TOOLS POWER DR | 53,028.57- |
| 108.73 | ACC PROV FOR DEPR-STR & IMPR | 3,398,904.27- |
| 108.74 | ACC PROV FOR DEPR-LAB EQUIP | 143,997.97- |
| 108.75 | ACC PROV FOR DEPR-COMM EQUIP | 674,224.09- |
| 108.76 | ACC PROV FOR DEPR-MISC EQUIP | 371,487.19- |
| 108.77 | ACC PROV FOR DEPR-STORES EQUIP | 218,238.30- |
| 108.78 | ACC PROV FOR DEPR-TOOL,SH,GAR EQ | 198,001.98- |
| 108.79 | ACC PROV FOR DEPR-COMP & PROC EQ | 1,374,791.85- |
| 108.80 | RETIREMENT WORK IN PROGRESS | 93,768.80 |
| 108.90 | ACC PROV FOR DEPR-COMPUTER - AVL | 393,998.29- |
| 114.00 | ELECTRIC PLANT ACQUISITION | 22,444.91 |
| 121.00 | NONUTILITY PROPERTY (FARM LAND) | 24,793.32 |
| 121.20 | NONUTILITY PROP (T S & C BARN) | 27,432.50 |
| 122.00 | ACC PROV FOR DEPR-NONUT PROP | 27,432.50- |
| 123.10 | PATR CAP FROM ASSOC COOPS | 85,615,110.75 |
| 123.22 | INVEST IN CTC'S - CFC | 1,492,083.00 |
| 123.23 | OTHER INVEST IN ASSOC ORG | 9,234.24 |
| 123.24 | INVEST CTC NON-INTEREST BEARING | 24,121.63 |
| 124.00 | OTHER INVESTMENTS | 2,886.02 |
| 124.01 | OTHER INVEST-ECONOMIC DEV LOANS | 1,800,000.48 |
| 124.10 | OTHER INVEST-ECONOMIC DEV GRANTS | 1,965,825.07 |
| 131.10 | CASH-GENERAL-CUMBERLAND SECURITY | 2,596,468.34 |
| 131.15 | CASH-PAYROLL-CUMBERLAND SECURITY | 1,000.00 |
| 131.20 | CASH-CONST FUND-TR(CUMB SECURITY | 0.00 |
| 131.40 | TRANSFER OF FUNDS | 0.00 |
| 131.41 | TRANSFER OF FUNDS-DIRECT DEPOSIT | 0.00 |
| 131.55 | CASH COLLECT(PAY PAL) | 1,010.00 |
| 135.00 | WORKING FUNDS | 15,150.00 |
| 136.00 | TEMP CASH INVEST-CFC COMM PAPERS | 8,124,721.76 |
| 136.02 | TEMP INVEST-RCCU | 5.00 |
| 136.04 | TEMP CASH INVEST-CFC SELECT NOTE | 2,286,821.95 |
| 136.11 | TEMP INVEST-UNITED CUMB BANK-MC | 105,242.67 |
| 136.12 | TEMP INVEST-1ST & FARMERS-ALBANY | 103,872.20 |
| 136.13 | TEMP INVEST-MONTICELLO BANKING | 134,020.79 |
| 136.14 | TEMP INVEST-1ST NATL BK OF R SPG | 134,382.61 |
| 136.16 | TEMP INVEST-CITIZENS NAT'L-SOM | 24,032.01 |

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|-----------------------------------|---------------|
| 136.19 | TEMP INVEST-CUMB SECURITY (C CR) | 5,405.43 |
| 136.28 | TEMP INVEST-ECON DEV GRANT FUNDS | 1,153,759.84 |
| 142.10 | CUSTOMER ACCTS REC - ELECTRIC | 6,937,298.94 |
| 142.12 | CUSTOMER ACCTS REC-SUBSIDY | 11,210.80 |
| 142.13 | CUSTOMER ACCTS REC-CRISIS | 378,852.03 |
| 142.14 | CUST ACCTS REC-SUMMER COOLING | 1,465.80- |
| 142.15 | CUST ACCTS REC-DEBT MANAGEMENT | 93,270.59 |
| 142.16 | CUST ACCTS REC-ENVIRO SCHG-CLEAR | 0.00 |
| 142.17 | CUST ACCTS REC-COLLECTION-OUEXCH | 0.00 |
| 142.19 | CUST ACCTS REC - COVID BALANCE | 0.00 |
| 142.21 | CUST ACCTS REC - ARRANGEMENTS | 6,807.64 |
| 142.31 | CUST ACCTS REC-FUEL COST ADJ | 3,169,327.58 |
| 142.32 | CUST ACCTS REC-ENVIRO SCHG MATCH | 535,806.88 |
| 143.00 | OTHER ACCOUNTS RECEIVABLE | 2,265,822.08 |
| 143.02 | OTHER ACCTS REC-RETIREE INSURANC | 25,736.52- |
| 143.03 | OTHER ACCTS RECEIVABLE - NOVA | 843,797.54 |
| 143.05 | OTHER A/R-EMPLOYEE HEALTH INS | 141.63 |
| 143.14 | OTHER ACCTS REC-CANCER INS | 66.88- |
| 143.16 | OTHER ACCT REC-HARTFORD DEP LIFE | 1.40 |
| 143.17 | OTHER ACCTS REC-DENTAL INSURANCE | 14.58 |
| 143.24 | OTHER ACCTS REC - ANTHEM LIFE | 0.00 |
| 143.25 | OTHER A/R - GUARDIAN LIFE | 0.09- |
| 143.33 | OTHER ACCTS REC-EAST KY INCENTIV | 8,473.72 |
| 143.34 | OTHER ACCTS REC - ACRE | 307.36- |
| 143.41 | OTHER A/R - ETS MAINTENANCE | 0.00 |
| 143.44 | OTHER A/R - GUARDIAN VISION INSU | 11.99 |
| 143.45 | OTHER A/R-EASTKY-SMARTTHERMOSTAT | 1,510.00- |
| 144.10 | ACC PROV FOR UNCL CUST ACCT-CR | 854,078.64- |
| 151.00 | FUEL STOCK | 57,420.01 |
| 154.10 | PLANT MATERIAL & OPER SUPPLIES | 1,685,515.68 |
| 154.20 | VEHICLE PARTS INVENTORY | 98,584.20 |
| 155.11 | MERCHANDISE INV (WATER HEATERS) | 4,606.41 |
| 155.13 | MERCHANDISE (METER POLE SERV MAT) | 35,720.25 |
| 155.20 | MERCHANDISE INV - ETS HEATERS | 2,234.11 |
| 163.00 | STORES EXPENSE UNDISTRIBUTED | 0.00 |
| 165.10 | PREPAYMENTS - INSURANCE | 249,530.23 |
| 165.11 | PREPAYMNTS-NRECA DUES/RETIREMENT | 32,120.65 |
| 165.12 | PREPYMNTS-HARTFORD 24HR ACCIDENT | 1,466.67 |
| 165.20 | PREPAYMENTS - KAEC DUES | 14,088.61- |
| 165.22 | PREPAYMNTS-SPARE TRANSFORMER PROG | 5,565.48 |
| 165.23 | OTHER PREPAYMENTS (DP MAINT) | 169,129.59 |
| 171.00 | INTEREST & DIVIDEND REC (CFC) | 23,398.09 |
| 172.00 | RENT REC (JOINT POLE USE-NET) | 167,500.00 |
| 173.00 | ACCRUED UTILITY REV (UNBILLED) | 10,442,523.14 |
| 182.30 | OTHER REG ASSET-DEF METER RETIRE | 1,107,771.10 |
| 184.10 | TRANSPORTATION EXPENSE-OVERHEAD | 0.00 |
| 184.22 | EMPLOYEE PENSION&BENEFIT-CLEARNG | 0.00 |
| 184.40 | TRANSPORTATION EXPENSE-CLEARING | 0.00 |
| 186.00 | MISC DEF DEBITS- RETIREMENT EXP | 0.00 |

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|-----------------------------------|-----------------|
| 186.05 | MISC DEF DR-FRNG BENE ALL OTHERS | 0.00 |
| 186.06 | MISC DEF DR - MEDICAL EXPENSE | 0.00 |
| 186.07 | MISC DEF DR - DENTAL EXPENSE | 0.00 |
| 186.08 | MISC DEF DR - LIFE INS EXPENSE | 0.00 |
| 186.11 | MISC DEF DEBITS-RS PREPAYMENT | 876,698.85 |
| 186.13 | MISC DEF DEBITS-MINOR MAT ISSUED | 21,280.61 |
| 186.15 | MISC DEF DEBITS - LTD EXPENSE | 0.00 |
| 186.18 | MISC DEF DR - SAVINGS EXPENSE | 0.00 |
| 200.00 | MEMBERSHIPS ISSUED | 1,199,610.00- |
| 201.10 | PATRONS CAP CREDITS - ASSIGNED | 136,162,412.94- |
| 201.20 | PATRONAGE CAPITAL ASSIGNABLE | 893.34- |
| 208.00 | DONATED CAPITAL | 302,922.72- |
| 214.30 | ACCR OTHER COMPREHENSIVE INCOME | 4,823,364.00 |
| 217.00 | RETIRED CAPITAL CREDITS-GAIN | 2,351,330.12- |
| 217.10 | RETIRED CAP CR (UNCLAIMED REFUNDS | 5,725,176.65- |
| 219.10 | OPERATING MARGINS | 5,487,047.17- |
| 219.11 | OPERATING MARGINS-ACCTNG CHG2016 | 6,135,113.75- |
| 219.20 | NON-OPERATING MARGINS | 3,943,726.78- |
| 224.12 | OTHER L T D - CFC | 3,794,197.22- |
| 224.14 | OTHER LTD-MORTGAGE NOTES PAYABLE | 2,200,000.10- |
| 224.16 | LTD-REA ECON DEV NOTES EXECUTED | 1,498,611.54- |
| 224.18 | OTHER L T D - GRANT FUNDS | 2,566,000.00- |
| 224.19 | OTHER LTD - COBANK | 40,719,683.87- |
| 224.21 | CURRENT MATURITIES-LTD-COBANK | 2,928,276.24- |
| 224.22 | CURRENT MATURITIES-LTD-CFC | 868,278.00- |
| 224.24 | RUS - LONG-TERM DEBT-FFB LOANS | 150,940,418.50- |
| 224.25 | RUS - FFB NOTES EXECUTED - DEBIT | 34,000,000.00 |
| 224.26 | CURRENT MATURITIES-LTD-ECON DEV | 308,333.16- |
| 224.30 | L T D - REA CONST NOTES EXECUTED | 2,784,640.78- |
| 224.31 | CURRENT MATURITIES=LTD-RUS | 271,439.84- |
| 224.32 | CURRENT MATURITIES-LTD-CITY MONT | 146,666.66- |
| 224.33 | CURRENT MATURITIES-LTD-FFB | 3,249,004.02- |
| 224.60 | ADV PAYMENTS UNAPPLIED-LTD-DEBIT | 29,459,644.84 |
| 228.30 | ACC PROV FOR PENSIONS & BENEFITS | 10,635,684.00- |
| 231.11 | NOTES PAYABLE - CFC SHORT TERM | 0.00 |
| 232.00 | ACCOUNTS PAYABLE - GENERAL | 974,549.02- |
| 232.10 | ACCOUNTS PAYABLE - EAST KY POWER | 13,191,589.53- |
| 232.11 | ACCOUNTS PAYABLE - CREDIT UNION | 0.00 |
| 232.12 | ACCTS PAYABLE-PROVIDENT LIFE INS | 0.00 |
| 232.13 | ACCTS PAYABLE - ELEC PMT REFUNDS | 0.00 |
| 232.14 | A/P - KY SALES AND USE TAX | 0.00 |
| 232.16 | ACCOUNTS PAYABLE - EFTPS | 95.19- |
| 232.20 | A/P - EMPLOYER'S 401-K | 0.00 |
| 232.21 | A/P - NRECA EMPLOYEE LOANS | 823.17 |
| 232.22 | A/P - 401K EMPLOYEE - PRETAX | 0.00 |
| 232.40 | ACCOUNTS PAYABLE - REA | 0.00 |
| 232.51 | ACCOUNTS PAYABLE - COBANK | 133,879.10- |
| 232.61 | ACCOUNTS PAYABLE - PEOPLE FUND | 33,025.21- |
| 235.00 | CUSTOMER DEPOSITS | 1,774,325.00- |

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|----------------------------------|---------------|
| 236.10 | ACCRUED PROPERTY TAXES | 223,519.92- |
| 236.11 | ACCRUED PSC ASSESSMENT | 13,750.00- |
| 236.20 | ACC U S SOC SEC - UNEMPLOYMENT | 4,380.32- |
| 236.40 | ACC STATE SOC SEC - UNEMPLOYMENT | 4,255.44- |
| 236.50 | ACCRUED KY SALES TAX - CONSUMERS | 199,334.85- |
| 236.51 | ACCRUED KY SALES TAX-PREPAYMENT | 84,908.00 |
| 236.52 | ACCRUED TN SALES TAX-CONSUMERS | 431.64- |
| 236.70 | ACCRUED TAXES-SCHOOL(PULASKI) | 200,915.06- |
| 236.71 | ACCRUED TAXES-SCHOOL(ADAIR) | 3,706.89- |
| 236.72 | ACCRUED TAXES-SCHOOL(CASEY) | 8,832.99- |
| 236.73 | ACCRUED TAXES-SCHOOL(CLINTON) | 47,871.33- |
| 236.74 | ACCRUED TAXES-SCHOOL(CUMBERLAND) | 130.17- |
| 236.75 | ACCRUED TAXES-SCHOOL(LAUREL) | 22.35- |
| 236.76 | ACCRUED TAXES-SCHOOL(LINCOLN) | 6,445.13- |
| 236.77 | ACCRUED TAXES-SCHOOL(MCCREARY) | 39,305.96- |
| 236.78 | ACCRUED TAXES-SCHOOL(ROCKCASTLE) | 296.30- |
| 236.79 | ACCRUED TAXES-SCHOOL(RUSSELL) | 62,802.75- |
| 236.80 | ACCRUED TAXES-SCHOOL(WAYNE) | 81,696.25- |
| 237.11 | INTEREST ACCR-FFB LOANS | 262,420.85- |
| 237.20 | INT ACCRUED-CITY OF MONT-LTD | 9,288.88- |
| 237.31 | OTHER INTEREST ACC (CFC-LTD) | 49,099.44- |
| 237.33 | INTEREST ACCR-CONSUMER DEPOSITS | 126.26- |
| 241.20 | ACCRUED STATE INCOME TAX-EMPL | 22,142.93- |
| 241.22 | LOCAL TAX W/H - PULASKI COUNTY | 1,410.64- |
| 241.23 | LOCAL TAX W/H - RUSSELL COUNTY | 487.89- |
| 241.25 | LOCAL TAX W/H - CLINTON COUNTY | 782.35- |
| 241.26 | LOCAL TAX W/H - LINCOLN COUNTY | 24.41- |
| 241.27 | LOCAL TAX W/H - WAYNE COUNTY | 784.44- |
| 241.28 | LOCAL TAX W/H - MCCREARY COUNTY | 1,095.10- |
| 241.29 | LOCAL TAX W/H - JAMESTOWN | 15.17- |
| 241.30 | LOCAL TAX W/H - SOMERSET | 5,422.03- |
| 241.50 | MONTICELLO - FRANCHISE TAX | 17,505.00- |
| 241.51 | ALBANY - FRANCHISE TAX | 16,660.69- |
| 242.20 | ACCRUED PAYROLLS | 500,607.51- |
| 242.40 | ACCRUED EMPLOYEES' SICK LEAVE | 1,242,461.91- |
| 242.55 | MISC ACCR LIAB-AUDIT EXPENSE | 2,916.67- |
| 252.00 | CUST ADV CONST (EXCESS OF 1000') | 333,763.50- |
| 252.01 | CUST ADV CONST (QUES PERM SER) | 19,916.66- |
| 252.05 | CUST ADV CONST(M H 300'TO 1000') | 15,643.36- |
| 252.06 | CUST ADV CONST(M H OVER 1000') | 24,254.95- |
| 252.09 | CUST ADV CONST(BARNS,S BLDG,ETC) | 51,552.02- |
| 253.13 | OTHER DEF CR(SOLAR FARM CREDIT) | 209.20- |
| 360.00 | LAND & LAND RIGHTS (DIST PLANT) | 52,264.44 |
| 361.00 | STRUCTURE & IMPROVE (DISTPLANT) | 17,823.85 |
| 362.01 | STATION EQUIPMENT-SCADA TOWERS | 138,936.07 |
| 362.02 | STATION EQUIP-OTHER SCADA EQUIP | 665,741.72 |
| 364.00 | POLES, TOWERS & FIXTURES | 68,735,372.10 |
| 365.00 | OVERHEAD CONDUCTORS & DEVICES | 69,911,478.57 |
| 366.00 | UNDERGROUND CONDUIT | 645,117.41 |

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|------------------------------------|---------------|
| 367.00 | UNDERGROUND CONDUCTORS & DEVICES | 9,602,313.12 |
| 368.00 | LINE TRANSFORMERS | 45,161,625.51 |
| 369.00 | SERVICES | 32,729,816.71 |
| 370.00 | METERS | 873,241.65 |
| 370.01 | METERS - AMR (RESIDENTIAL) | 10,757,621.19 |
| 370.03 | METERS - AMR (COMMERCIAL) | 597,214.66 |
| 370.16 | METERS-AMR (COMPUTER) | 475,719.07 |
| 371.00 | INSTALLATIONS ON CUST PREMISES | 12,658,284.27 |
| 373.00 | STREET LIGHTING & SIGNAL SYSTEMS | 1,234,850.86 |
| 389.00 | LAND & LAND RIGHTS (GEN PLANT) | 5,711.45 |
| 389.10 | LAND & LAND RIGHTS (SOMERSET) | 10,000.00 |
| 389.11 | LAND & LAND RIGHTS (WHITLEY CITY) | 662,581.58 |
| 389.12 | LAND & LAND RIGHTS (ALBANY) | 99,888.26 |
| 389.13 | LAND & LAND RIGHTS (MONTICELLO) | 490,840.91 |
| 389.14 | LAND & LAND RIGHTS (RUSSELL SPRGS) | 294,772.64 |
| 389.15 | LAND & LAND RIGHTS (SUMERSETBLVD) | 1,314,741.00 |
| 390.00 | STRUCTURES & IMPROVEMENTS | 20,679,316.98 |
| 391.00 | OFFICE FURNITURE & EQUIPMENT | 668,447.66 |
| 391.10 | COMPUTER & PROCESSING EQUIPMENT | 2,314,270.42 |
| 391.11 | COMP & PROCESS EQUIP - AVL | 394,842.04 |
| 392.00 | TRANSPORTATION EQUIPMENT | 9,575,834.94 |
| 393.00 | STORES EQUIPMENT | 301,828.14 |
| 394.00 | TOOLS, SHOP & GARAGE EQUIPMENT | 481,774.39 |
| 395.00 | LABORATORY EQUIPMENT | 188,263.75 |
| 396.00 | POWER OPERATED EQUIPMENT | 59,749.06 |
| 397.00 | COMMUNICATION EQUIPMENT | 2,193,824.58 |
| 398.00 | MISCELLANEOUS EQUIPMENT | 867,314.65 |
| 403.60 | DEPR EXPENSE-DISTRIBUTION PLANT | 720,605.97 |
| 403.70 | DEPR EXPENSE-GENERAL PLANT | 79,641.73 |
| 407.10 | AMORTIZTN-UNRECOVERD PLANT-METER | 15,602.41 |
| 408.11 | TAXES - P S C ASSESSMENT | 13,750.00 |
| 408.20 | TAXES-U S SOC SEC-UNEMPLOYMENT | 0.00 |
| 408.30 | TAXES-U S SOC SEC-FICA | 0.00 |
| 408.40 | KY STATE UNEMPLOYMENT | 0.00 |
| 415.01 | REV FROM MDSG - ETS HEATERS | 75.00- |
| 415.04 | REV FROM MDSG - WATER HEATERS | 35.52- |
| 416.02 | COST OF MDSG - ETS HEATERS | 2,924.88 |
| 416.04 | COST OF MDSG - WATER HEATERS | 144.40 |
| 417.01 | REV NU OPER (METER POLE SERVICE) | 462.00- |
| 417.11 | EXP NU OPER- (METER POLE SERVICE) | 489.46 |
| 418.03 | NONOP RENTAL INCOME (MEPB RENTAL) | 900.00- |
| 418.14 | NONOP RENTAL INCOME (19 HARDWOOD) | 700.00- |
| 419.00 | INTEREST & DIVIDEND INCOME | 8,952.95- |
| 421.02 | MISC NONOPER INCOME-FARM EXPENSE | 10.41 |
| 423.00 | G & T COOPERATIVE CAPITAL CREDIT | 1,236,852.77- |
| 425.00 | MISCELLANEOUS AMORTIZATION | 380.43 |
| 426.10 | DONATIONS (CHAR, SOCIAL OR COMM) | 50.00 |
| 426.30 | PENALTIES | 1.48 |
| 426.40 | EXP FOR CER CIVIC, POL & REL ACT | 980.00 |

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|----------------------------------|----------------|
| 427.10 | INTEREST ON REA CONST LOAN | 327.00 |
| 427.11 | INTEREST ON FFB LOANS | 288,202.65 |
| 427.21 | INTEREST ON OTHER LTD - CFC | 24,549.72 |
| 427.24 | INTEREST ON LTD - CITY OF MONT | 9,288.88 |
| 427.25 | INTEREST ON LTD - COBANK | 133,879.10 |
| 431.00 | OTHER INTR EXP-INTR ON CONS DEP | 1.15 |
| 440.10 | RESIDENTIAL SALES - RURAL | 10,506,458.49- |
| 442.10 | COMM & INDUSTRIAL SALES - SMALL | 898,702.59- |
| 442.20 | COMM & INDUSTRIAL SALES-LARGE | 2,797,798.77- |
| 442.21 | LG COMM OR IND W'OUT DEMAND CHGS | 141,918.83- |
| 444.00 | PUBLIC STREETS & HWY LIGHTING | 27,146.29- |
| 445.00 | SALES TO PUB BLDGS&OTH PUB AUTH | 162,240.34- |
| 450.10 | FORFEITED DISC(LATE PAYMENT CHG) | 75,627.05- |
| 451.00 | MISC SERVICE REVENUES | 6,648.00- |
| 454.00 | RENT FROM ELECTRIC PROPERTY | 167,500.00- |
| 456.00 | OTHER ELECTRIC REVENUE | 162.51 |
| 456.02 | OTHER ELEC REV-UNBILLED REVENUE | 3,031,518.15- |
| 555.00 | PURCHASED POWER | 13,187,849.00 |
| 580.00 | OPER SUPERVISION & ENGINEERING | 11,658.35 |
| 582.00 | STATION EXPENSES | 719.81 |
| 582.10 | STATION EXPENSE - SCADA | 403.09 |
| 583.00 | OVERHEAD LINE EXPENSES | 149,281.48 |
| 584.00 | UNDERGROUND LINE EXPENSES | 8,894.39 |
| 586.00 | METER EXPENSES | 103,171.27 |
| 587.00 | CUSTOMER INSTALLATIONS EXPENSE | 38,303.65 |
| 588.00 | MISC DISTRIBUTION EXPENSE | 39,799.17 |
| 588.10 | MISC DISTRIBUTION EXP - MAPPING | 14,822.43 |
| 590.00 | MAINT SUPERVISION & ENGINEERING | 8,949.44 |
| 592.10 | MAINTENANCE - SCADA EQUIPMENT | 20,594.00 |
| 593.00 | MAINTENANCE OF OVERHEAD LINES | 428,307.57 |
| 593.01 | MAINT OF OVERHEAD LINES - UAI | 5,889.49 |
| 593.50 | MAINT OF OVERHEAD LINES - R/W | 173,405.11 |
| 598.00 | MAINT OF MISC DISTRIBUTION PLANT | 1,144.80 |
| 598.11 | MAINT OF SECURITY LIGHT(SODIUM) | 272.00 |
| 598.13 | MAINT SECURITY LIGHT(SODIUM DIR) | 182.81 |
| 598.16 | MAINT OF SECURITY LIGHT(LED) | 318.92 |
| 901.00 | SUPERVISION (CUSTOMER ACCOUNTS) | 3,527.10 |
| 902.00 | METER READING EXPENSE | 85.04 |
| 903.00 | CUST RECORDS & COLLECTION EXP | 334,678.57 |
| 903.10 | CASH - SHORTAGES & OVERAGES | 64.51 |
| 904.00 | UNCOLLECTIBLE ACCOUNTS | 7,033.51 |
| 907.00 | SUPV(CUST SERV&INFORMATION EXP) | 3,527.10 |
| 908.00 | CUSTOMER ASSISTANCE EXPENSE | 23,570.10 |
| 908.11 | CUST ASST EXP-BUTTON UP REIMBURS | 625.88- |
| 908.12 | CUST ASST EXP-COMMERCIAL&INDUSTR | 12.09 |
| 909.00 | INFORMATIONAL & INSTR ADVT EXP | 12,735.95 |
| 910.00 | MISC CUST SERV&INFORMATIONAL EXP | 136.58 |
| 912.00 | DEMONSTRATING & SELLING EXPENSES | 3,527.10 |
| 920.00 | ADMINISTRATIVE&GENERAL SALARIES | 79,357.65 |

| ACCOUNT | DESCRIPTION | AMOUNT |
|---------|----------------------------------|---------------|
| 921.00 | OFFICE SUPPLIES & EXPENSE | 60,668.47 |
| 923.00 | OUTSIDE SERVICES EMPLOYED | 23,892.76 |
| 925.00 | INJURIES AND DAMAGES | 17,020.81 |
| 928.00 | REGULATORY COMMISSION EXPENSES | 72,907.21 |
| 929.00 | DUPLICATE CHARGES - CREDIT | 19,058.39- |
| 930.10 | GENERAL ADVERTISING EXPENSE | 1,728.00 |
| 930.20 | MISCELLANEOUS GENERAL EXPENSES | 29,613.46 |
| 930.21 | DIRECTORS FEES AND MILEAGE | 14,678.82 |
| 930.22 | DUES & EXPENSE - ASSOC COMPANIES | 18,677.28 |
| 935.00 | MAINTENANCE OF GENERAL PLANT | 84,632.29 |
| | ACCOUNTS 000.00 TO 399.99 | 2,806,187.66 |
| | ACCOUNTS 400.00 TO 999.99 | 2,806,187.66- |

**SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE**

AG'S FIRST REQUEST FOR INFORMATION—01/20/22

REQUEST 36

RESPONSIBLE PERSON: Michelle Herrman

COMPANY: South Kentucky RECC

Request 36. Refer to Schedule B-1, page 1, which shows the debt issues outstanding as of December 31, 2020. Provide a schedule in similar format of all debt issues outstanding at the end of each month from March 2020 through December 31, 2021, and each month thereafter as actual information for each subsequent month is available throughout the pendency of this proceeding. Consider this a continuing request.

Response 36. Please see attached for the requested updated information. The attachment is an Excel spreadsheet which is being uploaded into the Commission's electronic filing system separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

| | | |
|-----------------------------------|---|------------|
| THE ELECTRONIC APPLICATION OF |) | |
| SOUTH KENTUCKY RURAL ELECTRIC |) | |
| COOPERATIVE CORPORATION FOR A |) | CASE NO. |
| GENERAL ADJUSTMENT OF RATES, |) | 2021-00407 |
| APPROVAL OF A DEPRECIATION STUDY, |) | |
| AND OTHER GENERAL RELIEF |) | |

VERIFICATION OF MICHELLE D. HERRMAN

COMMONWEALTH OF KENTUCKY)
)
 COUNTY OF PULASKI)

Michelle D. Herrman, Vice-President of Finance and Member Services of South Kentucky Rural Electric Cooperative Corporation, being duly sworn, states that she has supervised the preparation of certain monthly supplemental responses to Commission Staff's and the Attorney General's Requests for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Michelle D. Herrman
 Michelle D. Herrman

The foregoing Verification was signed, acknowledged and sworn to before me this 11th day of March, 2022, by Michelle D. Herrman.

Joyce D. Turpin
 Commission expiration: August 31, 2025

