

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

ELECTRONIC APPLICATION OF)	
LICKING VALLEY RURAL ELECTRIC)	
COOPERATIVE CORPORATION)	Case No. 2024-00211
FOR A GENERAL ADJUSTMENT)	
OF RATES AND OTHER GENERAL RELIEF)	

SUPPLEMENTAL DATA REQUESTS OF THE ATTORNEY GENERAL

Comes now the Attorney General of the Commonwealth of Kentucky, by his Office of Rate Intervention (“Attorney General”), and submits these Data Requests to Licking Valley Rural Electric Cooperative Corporation (hereinafter “Licking Valley,” or “company”) to be answered by October 16, 2024, 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 companies receive or generate 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.

(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 undersigned 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,

RUSSELL COLEMAN
ATTORNEY GENERAL



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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that, on October 1, 2024, an electronic copy of the foregoing was served via the Commission's electronic filing system.

this 1st day of October, 2024

A handwritten signature in blue ink, appearing to read "J. Michael New". The signature is written in a cursive style with a horizontal line extending from the end.

Assistant Attorney General

In Re: ELECTRONIC APPLICATION OF LICKING VALLEY RURAL ELECTRIC COOPERATIVE CORPORATION FOR A GENERAL ADJUSTMENT OF RATES AND OTHER GENERAL RELIEF, Case No. 2024-00211

Supplemental Data Requests

1. Refer to the general ledger transaction detail for account 593.62 provided in response to AG 1-43(b). Provide the general ledger transaction detail for account 593.62 for each month during 2024, from January 2024 through August 2024, in the same format.
2. Refer to the general ledger transaction detail for account 593.62 provided in response to AG 1-43(b). Provide the general ledger transaction detail for each subaccount of FERC account 595, Maintenance of Line Transformers, for each month during 2023 and 2024, from January 2024 through August 2024, in the same format.
3. Refer to the general ledger transaction detail for account 593.62 provided in response to AG 1-43(b). Provide the general ledger transaction detail for each subaccount of FERC account 583, Overhead Line Expenses for each month during 2023 and 2024, from January 2024 through August 2024, in the same format.
4. Refer to the copies of 2023 invoices for BMC Contracting, LLC provided in response to AG 1-43(n). Provide copies of all BMC Contracting, LLC invoices recorded in July 2024 and August 2024.
5. Refer to the monthly trial balance reports through May 2024 provided in response to AG 1-19. Provide in the same format a trial balance with all balance sheet and income statement accounts for each month June 2024 through August 2024.
6. Refer to the responses to AG 1-37 and AG 1-38. Refer also to Mr. Wolfram's Exhibit JW-2 at Reference Schedule 1.07 and column 4, related to the proforma calculations of depreciation expense. Reference Schedule 1.07 at column 4 depicts that the Company has no fully depreciated items as part of its plant balances. Confirm that there are fully depreciated plant items included in the plant balances depicted on Reference Schedule 1.07. If confirmed, provide the amount of fully depreciated plant items by plant account number as of December 31, 2023 and provide a corrected Reference Schedule 1.07. If not confirmed, explain why not based on the response to AG 1-37 that confirms that all of the communication equipment in plant account 397.00 is fully depreciated.
7. Refer to the electronic attachment provided in response to AG 1-34(b) and further to the column depicted as the "Balance" for each vehicle listed.

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- a. Define the amount that is included in the "Balance" column for each vehicle.
 - b. For those vehicles that reflect a \$0 amount in the "Balance" column, does that mean the listed vehicle is fully depreciated?
 - c. Provide the effective date for the amounts included in the "Balance" column.
 - d. Provide the undepreciated balance for each vehicle listed as of December 31, 2023.
 - e. Provide the undepreciated balance for each vehicle listed as of August 31, 2024.
8. Refer to the attachment provided in the response to AG 1-9, which provides details concerning the Department of Homeland Security, Federal Emergency Management Agency ("FEMA") reimbursement.
- a. For each of the five categories of costs summing to \$83,701.33 that are listed on page 2 of the attachment, indicate the general ledger accounts that the costs were recorded in as of the end of 2023.
 - b. Indicate whether the costs continued to be classified as expense as of the end of 2023 or whether they were deferred in a balance sheet account.
 - c. Indicate the date of the receipt of the FEMA reimbursement in 2024.
 - d. Provide the general ledger accounting entries to record the receipt of the FEMA reimbursement in 2024. The entries should include the account numbers and amounts associated with all accounting debits and credits.
9. Refer to Mr. Wolfram's Direct Testimony at page 6 and to his Exhibit JW-2 at Reference Schedule: 1.04 in regards to the new Large Commercial LPG customer added for the last four months of 2023.
- a. Provide the kWh sales and revenues related to the new LPG customer for September 2024. Provide the revenues broken down between base, FAC, PPA, and each other form of recovery revenues.
 - b. Provide the kWh purchases and purchased power expense related to the new LPG customer for September 2024.
10. See Response to request AG 1-64. With regard to Mr. Stacy, please provide:
- a. The date when C K Stacy began serving on the Board;
 - b. The date Travis Stacy was hired by the Company;
 - c. A general description of the circumstances surrounding Mr. Stacy's qualification for the position and employment.