

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF BIG SANDY )  
RURAL ELECTRIC COOPERATIVE CORPORATION ) CASE NO. 2024-00287  
FOR A GENERAL ADJUSTMENT OF RATES )

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**ATTORNEY GENERAL’S SECOND REQUEST FOR INFORMATION TO  
BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION**

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Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), and submits the Second Request for Information to Big Sandy Rural Electric Cooperative Corporation (hereinafter “Big Sandy RECC” or the “Company”) to be answered by December 20, 2024, 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 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 accordance with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on December 6, 2024, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 6<sup>th</sup> day of December, 2024,

*Angela M. Aoad*

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Assistant Attorney General

Electronic Application of Big Sandy Rural Electric Cooperative Corporation  
for a General Adjustment of Rates  
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Attorney General's Second Request for Information

1. Refer to Big Sandy RECC's response to the Attorney General's First Request for Information ("Attorney General's First Request"), Item 2(h). The Attorney General asked whether Big Sandy RECC had ever worked, or plans on working, with any other rural electric cooperative or investor-owned electric utility on any joint ventures to provide electricity to Breathitt, Floyd, Johnson, Knott, Lawrence, Magoffin, Martin, and Morgan counties. Big Sandy RECC responded by stating, "[w]e have discussed the possibility with Licking Valley RECC, we plan to meet and evaluate the complexity, challenges and potential savings."
  - a. Explain in detail what exactly Big Sandy RECC plans to discuss with Licking Valley RECC. For example is Big Sandy RECC planning to discuss merger with Licking Valley RECC, a joint venture for right-of-way ("ROW") maintenance, etc.?
  - b. Provide the date that Big Sandy RECC plans to meet with Licking Valley RECC.
  - c. Provide summary updates from the meeting(s) after it occurs. Consider this an ongoing request during the pendency of this case.
  
2. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 2(j).
  - a. Provide a detailed explanation of the type of payment arrangements/extensions that Big Sandy RECC offers to its customers.
  - b. Provide a detailed explanation of Big Sandy RECC's pre-pay offering to its customers.
  - c. Provide a detailed explanation of Big Sandy RECC's levelized/budget billing offering to its customers.

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- d. Provide a detailed explanation of the assistance that Big Sandy Community Action (LiHeap) provides to Big Sandy RECC's customers.
3. Refer to Big Sandy RECC's response to the Attorney General's First Request, Items 3, 4, and 5.
    - a. Explain in detail the criteria for awarding bonuses to Big Sandy RECC employees, as well as which employee positions are eligible for bonuses.
    - b. Provide a copy of Big Sandy RECC's policy regarding awarding employee bonuses.
    - c. Explain in detail why Big Sandy RECC has given \$1,200 bonuses to employees each year since 2020.
    - d. Identify all employee positions at Big Sandy RECC that qualify for vehicle compensation.
    - e. Provide a copy of Big Sandy RECC's vehicle compensation policy, including which employee positions qualify for the vehicle compensation, how the vehicle compensation allowance is calculated, whether Big Sandy RECC buys the vehicle and pays the payment or if Big Sandy RECC provides vehicle compensation to the employee for using their own vehicle, etc.
    - f. Explain in detail why Big Sandy provided an average raise of 5% in 2020, 6% in 2021, 4% in 2022, 8% in 2023 and 4% in 2024.
    - g. Provide a copy of Big Sandy RECC's policy as to granting raises.
    - h. Explain in detail how the yearly average raise is determined, and whether raises are directly connected to written performance reviews.

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- i. Provide a copy of Big Sandy RECC's policy as to service awards.
  - j. Explain in detail what a service award represents at Big Sandy RECC, which employee positions are eligible for service awards, how service award amounts are determined, etc.
  - k. Provide a copy of Big Sandy RECC's policy as to the "no-sick award."
  - l. Explain in detail what a "no-sick award" represents at Big Sandy RECC, which employee positions are eligible for the "no-sick award," how the no-sick award amount is determined, etc.
  - m. As previously requested, provide the average raise, if any, which will be given to Big Sandy RECC employees for 2025. Consider this an ongoing request throughout the pendency of this case.
  - n. Confirm that Big Sandy RECC pays for 100% of the costs associated with employee offered Basic Life & Accidental AD&D, dental insurance, long-term disability insurance, and short-term disability insurance. If not confirmed, explain in detail why not.
4. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 6(a). Explain in detail why the Board of Director's total costs have increased by 77.08% between 2017 and 2023, \$71,801 and \$127,144, respectively.
  5. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 6(b). Explain whether Big Sandy RECC removed any of the Board of Director's 2023 test year costs of \$127,143.77 for ratemaking purposes. If so, identify all removed costs. If not, explain why not.



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6. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 6(c).
  - a. Provide a breakdown of the Board of Director's 2023 test year costs of \$127,143.77.
  - b. Provide a copy of the policy regarding the per diem awards, mileage, hotel rooms/meals, board meals, accidental insurance, and liability insurance. If no policy exists explain why not, and provide a detailed explanation of each of the aforementioned Board of Director's costs.
7. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 6(e).
  - a. Big Sandy RECC asserts that it does not compare its Board of Director fees/costs to other local rural electric cooperatives. Explain why not.
  - b. Explain how Big Sandy RECC determines that the Board of Director fees/costs are reasonable if not comparing to other similarly situated rural electric cooperatives.
8. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 6(f).
  - a. Explain in detail why Big Sandy RECC's Board Attorney's rate has increased from \$900 plus standard IRS mileage rate from their home to the cooperative in 2023 to \$1300 plus standard IRS mileage rate from their home to the cooperative in 2024.
  - b. Explain whether Big Sandy RECC has always fully paid for the Board Attorney to receive a Basic Life and Accidental Death and AD&D insurance plan in the amount of \$50,000, or if this is a new benefit.
9. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 7. As originally requested, explain in detail why Big Sandy RECC has not conducted formal

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studies comparing Big Sandy RECC's wage and benefit information to the local wage and benefit information for the geographic area in which Big Sandy RECC operates.

10. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 8.

- a. Provide the negotiated increase for the union employees for 2025.
- b. Provide the "modest cost of living raise" that the CEO plans to request the Board to provide to non-union employees for 2025.

11. Refer to Big Sandy RECC's response to the Attorney General's First Request, Items 13(a) and (b). It does not appear that Big Sandy RECC fully responded to these questions, and/or part of the responses/attachments are missing. As originally requested, provide responses to the below questions.

- a. Provide a detailed explanation of how Big Sandy RECC operates its capital credit program, and ensure to discuss how the Company accounts for capital credits that cannot be provided back to the member due to the member passing away, moving, etc.
- b. Provide the monetary amount of capital credits that Big Sandy RECC currently has on the books, separated by year.

12. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 14(d).

Explain in detail whether Big Sandy RECC received interest income from the RUS Cushion of Credit program for each year since 2020. If so, provide the interest income amounts by year.

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13. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 15(a).  
Explain whether the Times Interest Earned Ratio ("TIER") for 2023 and September 2024 includes pro forma adjustments proposed in this case or is unadjusted.
14. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 15(b).  
Explain whether the Operating Times Interest Earned Ratio ("OTIER") for 2023 and September 2024 includes pro forma adjustments proposed in this case or is unadjusted.
15. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 16(d).  
Confirm that if the Commission grants Big Sandy RECC's request to increase the monthly residential customer charge from \$21.95 to \$29.00 then Big Sandy RECC will have the highest approved monthly residential customer charge in Kentucky. If not confirmed, explain in detail why not.
16. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 17(a).
  - a. Explain how upgrading Big Sandy RECC's automated meter reading ("AMR") infrastructure has reduced operations expenses.
  - b. Provide specific examples and the corresponding monetary amount of reduced operations expenses for each year from 2019 - 2024.
17. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 17(b).  
The Attorney General originally requested for Big Sandy RECC to explain in detail whether the Company decreased the number of employees in an effort to rightsize the utility due to both energy sales and the number of customers decreasing. The Company responded by stating that in general the cost of operating the distribution system and the labor force did not measurably decline with the loss of meters. Explain in detail whether

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Big Sandy RECC has conducted any studies as to whether it has the appropriate number of employees based upon the reduced energy sales and reduced number of customers. If not, explain why not.

18. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 17(c).

Based upon the reduced energy sales and reduced number of customers, the Attorney General originally asked for Big Sandy RECC to explain in detail whether the Company has ever discussed merger with any other similarly situated rural cooperative in order to streamline operations and obtain economies of scale. Big Sandy RECC's answer is nonresponsive. As originally requested, provide a detailed answer as to whether merger has ever been discussed with a similarly situated rural cooperative, and if not explain in detail why not.

19. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 21(b).

Confirm that if the Commission grants Big Sandy RECC's pending rate request, the average residential customer's monthly electric bill will increase from \$139.78 to \$161.33, for an increase of \$21.55, or 15.4%. If not confirmed, provide the average residential customer's current monthly bill as well as the proposed average residential customer's monthly bill.

20. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 22.

- a. Explain in detail why Big Sandy RECC created Big Sandy Forestry, LLC, instead of having a vegetation management crew within the Big Sandy RECC company.
- b. Explain in detail the process of how Big Sandy RECC awards vegetation management/ROW contracts. Ensure to include whether Big Sandy RECC request

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bids from Big Sandy Forestry, LLC, as well as other vegetation management companies, and whether the lowest bid wins the contract.

- c. Explain in detail if Big Sandy Forestry, LLC has profits, and if so, are they retained by Big Sandy Forestry, LLC or returned to Big Sandy RECC.
  - d. If profits are made by Big Sandy Forestry, LLC then provide the monetary amount of profits made for each of the years 2020 – 2024.
  - e. If profits are made by Big Sandy Forestry, LLC then provide the monetary amount of profits that were retained versus the amount provided back to Big Sandy RECC for each of the years 2020 – 2024.
  - f. If Big Sandy Forestry, LLC does make a profit from Big Sandy RECC, explain why Big Sandy Forestry, LLC is not providing the services to Big Sandy RECC at cost.
  - g. Explain whether Big Sandy Forestry, LLC handles all of the vegetation management for Big Sandy RECC, or if Big Sandy RECC contracts with other vegetation management companies as well.
  - h. Explain whether Big Sandy RECC still issues requests for proposals to determine which vegetation management company can provide the services at the least cost. If not, explain in detail why not.
21. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 24(g).
- a. Explain in detail how Big Sandy RECC determines that Big Sandy Forestry, LLC is providing the least cost vegetation management/ROW work.
  - b. Explain whether there is any overlap as to management/employees/Board of Directors between Big Sandy RECC and Big Sandy Forestry, LLC. If so, explain

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whether this creates conflict of interest issues, especially since Big Sandy Forestry, LLC appears to be providing bids for work with Big Sandy RECC.

22. Refer to Big Sandy RECC's response to the Attorney General's First Request, Items 26(d) and (e).

- a. Explain in detail why a member-owned, not-for-profit, rural electric cooperative needs to earn a rate of return on its investment from the member-owners.
- b. Confirm that by basing rates on a 2.0 TIER, instead of a lower TIER of 1.25, as required by the Company's loan covenants, the electric rates that are charged to the member-owners increases. If not confirmed, explain in detail why not.

23. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 27. In the response, Big Sandy RECC admits that according to the Bureau of Labor Statistics the average share of premiums paid by the employer for single healthcare insurance coverage in private industry is 80%, and 68% for family coverage. Big Sandy RECC also admits that the Company pays for 89.88% of its employees' single and family healthcare insurance coverage. As originally requested, refer to the Commission's final Order in Case No. 2021-00407, page 9.<sup>1</sup> Did Big Sandy RECC make any adjustments to Health Benefits Expense based on health insurance benefit contributions in excess of the Bureau of Labor Statistics' average for single and family coverage? If not, explain why not and update the adjusted

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<sup>1</sup> Case No. 2021-00407, *Electronic Application of South Kentucky Rural Electric Cooperative Corporation for a General Adjustment of Rates, Approval of Depreciation Study, and Other General Relief* (Ky. PSC Jun. 30, 2022), Order at 9.

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test year expense based on the most recent Bureau of Labor Statistics report available.

Provide all supporting calculations and documents.

24. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 28.
  - a. Explain in detail why Big Sandy RECC's contributions rates to employee pension plans have increased from 34.10% in 2017 to 39.35% in 2024.
  - b. Big Sandy RECC asserts that it does not require employees to contribute to their retirement plans. Explain in detail if Big Sandy RECC is aware of any other type of employer outside of utilities that do not require employees to contribute to their defined benefit retirement or 401(k) retirement plans. If Big Sandy RECC is aware of such an employer, provide specific examples of the same.
25. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 44.
  - a. Provide the most updated actual ROW maintenance expense for 2024.
  - b. Provide the most updated actual ROW miles trimmed for 2024.
26. Provide an updated revenue requirement model that incorporates all corrections and changes referenced in Big Sandy RECC's responses to Commission Staff's Second Request for Information ("Commission Staff's Second Request"), Items 7 and 8, as well as any other corrections and changes based upon any other response to discovery in the pending case.
27. Refer to Big Sandy RECC's response to the Commission Staff's Second Request, Item 8(a), Excel Attachment. Explain in detail why part-time employee P05 has an actual test year hourly wage of \$99.23 (column 7 / column 4), but an overtime hourly wage of \$27 (column 8 / column 5).

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- a. If these were not in fact the hourly wages, explain why there was \$30,216 in regular time wages, but only 304.5 hours of regular time worked for part-time employee P05.
  - b. Provide a detailed description of all work performed by part-time employee P05.
28. Refer to Big Sandy RECC's response to the Commission Staff's Second Request, Item 8(a), Excel Attachment, and Item 8(i). Explain why the part-time and summer employee wages remain annualized using 2080 hours in the attachment (see the formulas in cells T67 through T72).
29. Refer to Big Sandy RECC's response to the Commission Staff's Second Request, Item 10. Provide a detailed description of all corrections or changes including citing to all cell references to the workpapers where these changes occurred. Additionally, describe all necessary changes made to the Company's revenue requirement model as a result of these corrections or changes.
30. Refer to Big Sandy RECC's response to the Commission Staff's Second Request, Item 11. Provide a breakdown by vegetation management component of the 2024 budgeted ROW expenses of \$1.6 million.
31. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 6. Explain why Board per diems were increased from \$51,200 in 2022, to \$96,000 in 2023. Provide all Board of Director minutes that discussed or approved of this change. If the pertinent Board of Director minutes are already in the case record then provide a citation to the same. If the change is due to a difference in activity level, explain what additional activities are now required of Board of Director members that were not previously required.



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32. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 22.
- a. Has Big Sandy Forestry bid for any projects not related to Big Sandy RECC? If not, explain why it is necessary to operate Big Sandy Forestry as a separate company?
  - b. In the test year, how much was charged to Big Sandy RECC by Big Sandy Forestry?
  - c. Explain in detail whether the charges from Big Sandy Forestry to Big Sandy RECC were made at cost or whether there is an adder to cost that would reflect a rate of return.
  - d. If a rate of return is included, specify what rate of return is applied.
33. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 30(h). Provide the per transaction charge that Big Sandy RECC is assessed by Visa, Mastercard, and Discover.
34. Refer to Big Sandy RECC's responses to the Commission Staff's Second Request, Item 11, and the Attorney General's First Request, Item 44. Provide a reconciliation between the 2024 ROW budgeted cost of \$1,600,000 as shown in the response to the Commission Staff's Second Request, Item 11, and the 2024 ROW budgeted cost of \$1,506,560 as shown in the response to the Attorney General's First Request, Item 44.
35. Refer to Big Sandy RECC's responses to the Attorney General's First Request, Items 44(a) and 44(c).
- a. Explain in detail how many miles each year's budget was intended to cover.
  - b. Describe how the budgeted dollar amounts listed in response to Item 44(a) were derived or calculated.

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36. Refer to Big Sandy RECC's response to the Attorney General's First Request, Item 58, Excel Attachment. Regarding the 401(k) cost shown in the spreadsheet, confirm that this represents the contributions made by Big Sandy RECC, and not contributions by the employees. If not confirmed, indicate the cost paid by Big Sandy RECC for the employees' 401(k) accounts.
37. Refer to the John Wolfram Testimony, Reference Schedule 1.10, and Big Sandy RECC's response to the Attorney General's First Request, Item 65. Why did Big Sandy RECC provide the same cost of living increase awarded to full-time employees to part-time and summer employees? Explain the answer in detail.