

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF CUMBERLAND VALLEY)	CASE NO.
ELECTRIC, INC. FOR A GENERAL)	2016-00169
ADJUSTMENT OF RATES)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO
CUMBERLAND VALLEY ELECTRIC, INC.

Cumberland Valley Electric, Inc. ("Cumberland Valley"), pursuant to 807 KAR 5:001, is to file with the Commission the original in paper medium and an electronic version of the following information. The information requested herein is due on or before August 10, 2016. Responses to requests for information in paper medium shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, 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.

Cumberland Valley shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or,

though correct when made, is now incorrect in any material respect. For any request to which Cumberland Valley fails or refuses to furnish all or part of the requested information, Cumberland Valley shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Cumberland Valley shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Application, Revised Exhibit B.

- a. Refer to pages 1 and 4 of 15. Explain why the minimum charge is \$5.00 rather than the customer charge for Schedule 1–Residential, Schools, and Churches, and Schedule II–Small Commercial and Small Power.

- b. Refer to page 11 of 15. Explain how the customer charges and energy charges for proposed Schedule VII–Inclining Block Rate were determined.

2. Refer to the Application, Exhibit H-1, the Direct Testimony of Robert D Tolliver (“Tolliver Testimony”), question 5, page 2 of 8. In the same format as Exhibit K, provide Cumberland Valley operating tier calculations for the test year and the calendar years 2010–2014.

3. Refer to the Tolliver Testimony, question 6, page 2 of 8, and Attachments RDT-1, RDT-2, and RDT-3.

a. Provide revised attachments that include the years 2012, 2013, and 2014.

b. For the rate class Commercial Over 1000 kVA, provide the number of customers for each year, and a general description of the businesses that make up this customer class.

4. Refer to the Tolliver Testimony, page 7 of 8. State which rate schedules are represented in each table on this page.

5. Refer to the Application, Exhibit H-2, the Direct Testimony of James R. Adkins ("Adkins Testimony"), page 2 of 17. In response to question 7, Mr. Adkins states that the allocation of generation and transmission capital credits ("GTCC") from East Kentucky Power Cooperative, Inc. ("EKPC") in the amount of \$2,489,456 is removed and Cumberland Valley has a loss of \$232,837. In response to question 9, Mr. Adkins states that \$2,818,449 in GTCC is excluded from the test year. Revised Exhibit S, page 2 of 4, shows the amount of G&T capital credits as \$2,489,156 and does not show a loss of \$232,837.

a. Explain why the amounts referenced in the testimony do not reconcile with the revised Exhibit S.

b. Provide revisions to the testimony and/or Revised Exhibit S if necessary.

6. Refer to the Adkins Testimony, page 3 of 17. In response to question 7, Mr. Adkins states that Cumberland Valley has an adjusted test year with losses of \$776,400. In Revised Exhibit S, page 2 of 4, the test year loss is shown as \$798,850.

- a. Explain why the amounts do not reconcile.
- b. Provide revisions to Revised Exhibit S if necessary.

7. Refer to the Adkins Testimony, page 13 of 17. The table in response A21 is based on the rate class increases requested in the original application. Provide a revised table using the rate class increases requested as shown in Revised Exhibit J.

8. Refer to the Adkins Testimony, pages 13 and 14 of 17, and the Application, Revised Exhibit J, page 1 of 17. In his testimony, Mr. Adkins states that Cumberland Valley did not want the increase for any rate class to exceed 5 percent, and he explains why the proposed rate increase for Schedule II–Small Commercial and Small Power–single phase exceeds 5 percent. Revised Exhibit J shows that the proposed increase for Outdoor Lighting Service is 9.43 percent. Explain the reason for proposing a 9.43 percent increase for Outdoor Lighting Service.

9. Refer to the Adkins Testimony, page 15 of 17, which states that the proposed new Schedule 1–Residential, Schools, and Churches time-of-day tariff “is replacing the current tariff identified as Schedule 1–Residential Marketing Rate which is utilized for Electric Thermal Storage (“ETS”) units.”

- a. State the number of customers with an ETS unit.
- b. State whether an ETS unit is metered separately from the rest of the customer usage. If so, given Cumberland Valley’s proposal to discontinue the

marketing rate in current Residential, Schools, and Churches–Schedule 1 tariff, state whether there is a need for the ETS unit to be separately metered going forward.

c. State whether an ETS unit’s electric use is limited to certain hours of the day. If limited, state the range of hours an ETS unit uses electricity.

d. Confirm that Cumberland Valley does not intend to transfer customers with ETS units to the proposed new tariff unless requested by customers. If this cannot be confirmed, explain.

10. Refer to the Adkins Testimony, the table on page 17 of 17.

a. Confirm that the Proposed Revenue for “Schedule I–Farm, Residential” should be \$29,682,222 rather than \$29,700,273.

b. Provide the origin of the \$44,258 shown as Proposed Revenue for “Schedule I–Prepay.”

c. Provide the origin of the \$175,886 shown as Proposed Revenue for “Schedule I–Marketing.”

d. Explain how the on-peak energy of 154,656,734 kWh and off-peak energy of 148,675,278 kWh were determined.

e. Explain how the off-peak rate of \$.06000 was determined.

f. Explain how the customer charge of \$20 was determined.

11. Refer to the Application, Revised Exhibit J, page 1 of 12.

a. Explain why the requested increase is reduced by a rounding amount of \$379 and shown as \$1,975,812 rather than \$1,976,191 (which is the difference between the normalized and proposed revenue).

b. Confirm that the billing analysis covers the test period ending November 2015.

c. Confirm that Cumberland Valley's Large Power Rate—1,000 kW to 2,500 kW—Schedule V and Large Power-Industrial—Schedule V-A rate classes are not included in the billing analysis because there are no customers taking service under these tariffs. If this cannot be confirmed, explain.

12. Refer to the Application, Revised Exhibit J, page 10 of 12. Confirm that the 11,079,691 on the Fuel Adjustment Clause line is unrelated to the Fuel Adjustment Clause but is meant to reflect a kWh total. If this cannot be confirmed, explain what the number represents. If it can be confirmed, explain why this number differs from the 11,317,722 kWh that appears on page 1 of this exhibit and Exhibit 15, page 1 of 2.

13. Refer to the Application, Exhibit K, page 2 of 7.

a. Explain why the amount on line 14 for Material and supplies of \$412,083 does not equal the 13-month average for the test year of \$444,962 on line 45.

b. Explain why the amount on line 16 for prepayments of \$151,813 does not equal the 13-month average for the test year of \$158,454 on line 45.

c. Explain the derivation of the amount of \$83,281 shown on line 25 for Consumer Advances. Provide the accounts that make up this amount.

14. Refer to the Application, Exhibit K, page 7 of 7. Refer to the column titled "Proposed," lines 12, 23, and 32. Explain the derivation of the \$37,973,410 shown on these lines.

15. Refer to the Application, Revised Exhibit R, the Revised COSS.

a. Refer to page 14 of 40. The total of prepayments is shown as \$412,083. In Exhibit K, page 2, total of prepayments is \$151,813. Explain why the amounts differ and provide revisions if necessary.

b. Refer to pages 15–17 of 40.

(1) Refer to account numbers: 583–Overhead Line Exp.; 588–Misc. Distribution Exp.; 589–Rents; 593–Maint. Overhead Lines; and 598–Maint. Misc. Distrib. Plant. For the Demand and Consumer Lines classification, the percent factors used are from Account 367– Underground Conductor. Explain why Underground Conductor is the appropriate classification factor for these accounts.

(2) Refer to Accounts 920–932. For the Demand and Consumer Lines classification, the percent factors used are from Account 367– Underground Conductor. Explain why Underground Conductor is the appropriate classification factor for these accounts.

(3) Refer to Account 403, Depreciation. For the Demand and Consumer Lines classification, the percent factors used are from Account 367– Underground Conductor. Explain why Underground Conductor is the appropriate classification factor for these accounts.

(4) Refer to Account Number 408, Taxes Other than Income. For the Demand and Consumer Lines classification, the percent factors used are from Account 367– Underground Conductor. Explain why Underground Conductor is the appropriate classification factor for these accounts.

c. Refer to pages 21–24 of 40.

(1) Explain in general the different methods (zero-intercept and minimum size) used to determine the customer and demand related components for: Account 364–Poles; Account 365–Overhead Conductors; and Account 368–Transformers. Provide the reason Cumberland Valley used the selected method for each of the accounts.

(2) In calculating the X variable and the zero intercept, explain why the square root of the inputs to the least squares function is calculated.

d. Refer to page 21 of 40, the calculations at the bottom of the page. Confirm that the unit cost for 35-foot poles was used as the minimum size because 35 feet (rather than 30 feet) is the minimum pole size currently used by Cumberland Valley.

e. Refer to page 23 of 40, the calculations at the bottom of the page. Explain why the totals (\$22,449,400.74, \$8,821,095.14, and \$13,628,305.60) are the totals for Underground Conductor and Poles and do not include the amounts for Overhead Conductor. Provide revisions to the cost of service study if necessary.

f. Refer to page 24 of 40.

(1) Explain why the number of transformers consists of only the first 13 items shown in the list on this page.

(2) Assuming Cumberland Valley intended to use the first 13 items in the list (which have a total investment of \$7,197,663), explain why \$1,399,412.26 was divided by \$5,798,250.94 to calculate the Percentage of Investment Consumer Related rather than dividing by the total of \$7,197,663.

g. Refer to page 29 of 40. The KWh energy sales to Prepaid Customers do not appear to be included on this schedule. Explain why they are not included.

h. Refer to page 32 of 40.

(1) The number of customer for Schedule VI–Outdoor & Security Lights for Lines and Transformers is shown as 48. State whether this indicates that 48 customer accounts are billed for outdoor and/or security lights. If not, explain what the 48 represents.

(2) Refer to the Transformers table on the bottom half of the page. Explain why the minimum transformer cost of \$1,657 for Schedule 3–3 Phase Schools and Churches class was chosen as having a relative cost of 1 rather than choosing the minimum transformer cost for another rate class.

i. Refer to page 33 of 40, Table C.

(1) Confirm that the relative cost for the second-listed Schedule II–Small Commercial rate class should be .42 rather than 1.49. If this cannot be confirmed, explain why it would differ from the relative cost shown for the first-listed Schedule II–Small Commercial in the table.

(2) Explain why the minimum service cost of \$692.93 for Schedule 3–3 Phase Schools and Churches class was chosen as having a relative cost of 1 rather than choosing the minimum service cost for another rate class.

j. Refer to page 34 of 40, the table at the bottom of the page, and the table on page 35 of 40. Explain how the factors and weights in these tables were determined.

k. Refer to page 39 of 40. Explain why interest was added to margins in the numerator in the calculation of Return on Rate Base.

l. Refer to page 40 of 40. Explain the rationale for allocating Transformer Demand to the rate classes based on the sum of individual consumers monthly peak demands. Include in the response how individual customer peak demands are determined for customers without demand meters.

16. If it is necessary to update exhibits J and R in response to questions contained in this information request, provide the updated version in Excel spreadsheet format with formulas intact and unprotected and all rows and columns fully accessible.

17. Refer to the Application, Exhibit S, page 3 of 4. Provide the calculation supporting the proposed increase of \$22,450 for nonrecurring charges.

18. Refer to the Application, Exhibit 1.

a. Refer to page 1 of 10, and the CVE_Wages_and_Benefit_Adjustment Excel spreadsheet, "allocations" tab. The total allocation of \$59,943 found on page 1 and in the Excel spreadsheet differs from the total allocation of \$51,300 in Exhibit 1, page 2 of 10, line 30. Provide a revised page 2 of 10 of Exhibit 1.

b. Refer to page 9 of 10. Explain why the President and CEO received a 2.5 percent salary increase in the test year when the others received a 3.5 percent salary increase, and in prior years the President and CEO received the same salary percentage increase as the others.

c. Given Cumberland Valley's financial condition, explain the rationale for granting an increase in wages and salaries of 3.5 percent.

d. Refer to page 3 of 10. Explain the payment shown in the column titled "Christmas" and explain the rationale for this payment, given Cumberland Valley's financial condition.

e. Explain whether all employees identified as hourly are members of the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO-CLC.

f. What is the status of the Union Labor Contract that expires August 31, 2016?

19. Refer to the Application, Exhibit 4.

a. Provide a revised Exhibit 4 that includes a column indicating test-year interest expense for each outstanding loan.

b. Identify the lender referenced as NCSC.

c. Explain the entry on page 1 of 2 on line 5 that is labeled as Advance Payment in the amount of \$1,449,956.94.

d. Refer to the Tolliver Testimony, pages 3 and 4 of 8, which indicate that Cumberland Valley has locked in rates on approximately \$22.6 million of loans since March 2015. Provide a schedule of all loans on which rates have been locked in for the test year. Include the date rates were locked in, amount of the loan, old and new interest rates, interest expense calculated at both rates, and the resulting change in interest expense.

20. Refer to the Application, Exhibit 5. Provide documentation explaining Cumberland Valley's Retirement and Security and 401(k) plans, including company and

employee contribution rates, employee eligibility requirements, and the plan administrators.

21. Refer to the Application, Exhibit 6, which shows 12 payments to "KY ASSOC OF ELECT COOP" totaling \$73,647.93.

a. Fully explain the nature of the advertising that is represented by this expense, and why this amount should be included for ratemaking purposes. Provide copies of the advertising if available.

b. Confirm that this amount does not represent any amount billed as dues from the Kentucky Association of Electric Cooperatives and included in Exhibit 10.

22. Refer to the Application, Exhibit 8, page 3 of 3, Professional Services, showing payments to Apple Legal PLLC in the amount of \$12,849.73. Provide a complete description of each disbursement and explain why these items should be included for ratemaking purposes.

23. Refer to the Application, Exhibit 8, Director Fees and Expenses.

a. Pages 2 and 3 of 5 show expenses for Chester A. Davis totaling \$7,839.16 for NRECA seminars/meetings. Provide a detailed narrative or documentation describing fully the agenda and the nature of the topics covered in the seminar/meeting and how it benefits Cumberland Valley and its customers. Provide the date and location of the seminar/meeting.

b. Page 3 of 5 shows a payment to Visa in the amount of \$154.11. Provide a complete description of this disbursement and explain why this item should be included for ratemaking purposes.

c. On Page 3 of 5 in the section for Roger Vanover's director expense, are payments to Visa of \$588.00, \$309.38, (\$157.61), \$626.00, and \$455.00 that are related to seminars and board training. Provide a detailed narrative or documentation describing fully the agenda and the nature of the topics covered in the seminars and training and how it benefits Cumberland Valley and its customers. Provide the date and location of the seminars and training.

d. Page 5 of 5 shows a payment to Visa in the amount of \$1,600.00 which is described as Director Christmas gifts. Provide a complete description of this disbursement and explain why this item should be included for ratemaking purposes.

24. Refer to the Application, Exhibit 10, page 3 of 3. Confirm the amounts on lines 21–26, and on line 28 for Annual Meeting & Mileage for the Board of Director members are also included on Exhibit 8, Director Fees.

25. Refer to the Application, Exhibit 13, page 1 of 3.

a. The Green Power rate is shown on this page as \$.023750 per kWh. Reconcile this rate with EKPC's Wholesale Renewable Energy Program increment rate of \$2.50.

b. State the number of customers taking service under the Renewable Energy Program tariff and in which account the revenues from this tariff is recorded in the annual report.

c. Provide a copy of the power bill from EKPC for November 2015.

26. Refer to the Application, Exhibit 13, page 3 of 3.

a. Explain why the months shown in this exhibit are from July through June rather than December through November.

b. Explain how the amounts on this page support Adjustment 13 shown on Exhibit S, page 3 of 4.

27. Refer to the Application, Exhibit 15.

a. Refer to page 1 of 2. Explain why the amounts used as "Test year base revenue" for each rate class are actual test-year revenues rather than normalized revenues.

b. Refer to page 2 of 2. Explain why the amount used as the "Base power cost" is the actual test-year amount rather than the normalized test-year amount.

c. Provide a revised Exhibit 15, using normalized revenues as the "Test year base revenue" and normalized power costs for "Base power cost."

28. Refer to the Application, Exhibit 17, Capitalization Policies.

a. Explain the discrepancy in the total of the allocation on line 34 in the amount of \$1,910,368, and the total benefits on line 42 of \$1,337,617.

b. Explain whether Cumberland Valley offers or provides dental and vision insurance, and short- and long-term disability.

c. Explain if Cumberland Valley allocates all employees benefits that are offered to employees. If not, identify the benefit and test-year cost.

d. Provide documentation of all employee benefit programs that are available to Cumberland Valley employees. Include monthly premiums incurred for the coverages and plans provided, and the amount of the company and employee contributions.

29. Refer to the Application, Exhibit 18, Equity Management Plan.

a. Explain why there have not been any capital credits paid to estates for 2010 to 2015.

b. Provide the time frame for the line labeled "Prior years."

c. Provide the years retired for capital credit payments made in 2011 and 2012.

d. Has Cumberland Valley paid or attempted to pay capital credits for which the members could not be located? If so, explain Cumberland Valley's procedure as it relates to efforts to locate the member, and how the funds are accounted for on Cumberland Valley's books.

e. Provide the amount of paid capital credits that have not been claimed, with a schedule showing the amounts paid by year, and the year that the capital credit was retiring.

30. Refer to the Application, Exhibit 19, Wage and Salary Survey.

a. Provide a copy of the Excel file referred to on page 1 of 16, with formulas intact and unprotected and all rows and columns fully accessible.

b. In the Tolliver Testimony, it was stated that the Board of Directors plan to address the results of the survey in 2016. Provide an update of the Board of Directors plan, and if known, the details of what it will entail.

c. Confirm that the survey does not cover all Cumberland Valley employees. If so, explain why it does not cover all Cumberland Valley employees.

d. On pages 4 and 11 of 16, the same amounts reflected in columns labeled "NCS Ky State average" and "Model input." Confirm that the amounts are correct in both columns, and explain why they would be the same amount.

31. Refer to the Application, Exhibit 20. Explain why the overhead charge for the labor associated with installation is 100 percent, but the overhead charge for the labor associated with dispatch and service processing is 65 percent.

32. Refer to the response to Staff's First Request for Information ("Staff's First Request"), Item 8.a., and Exhibit W of the Application. Item 8.a. of Staff's First Request requested a comparison of the monthly balances of the balance sheet accounts of Cumberland Valley for the test year to the same month of the 12-month period immediately preceding the test year. Provide a revised Exhibit W that shows the requested information in whole dollar amounts rather than rounded dollar amounts as submitted.

33. Refer to the response to Staff First Request, Item 8.b., and Exhibit X of the Application. Item 8.b. of Staff's First Request requested a comparison of the monthly balances of the income statement accounts of Cumberland Valley for the test year to the same month of the 12-month period immediately preceding the test year. Provide a revised Exhibit X that shows the requested information in whole dollar amounts rather than rounded dollar amounts as submitted.

34. Refer to the response to Staff First Request, Item 8.c. For each of the items listed, provide the dollar impact that undertaking each activity has had on Cumberland Valley's costs since its last rate case.

35. Refer to the response to Staff First Request, Item 17.

a. Refer to the response to Item 17.c., page 3 of 5, which states "CVE is not proposing to change any of its demand charges in this Application." Explain why Cumberland Valley is not proposing changes to its demand charges.

b. Refer to the response to Item 17.d., which states that “CVE has placed most of the increase upon the customer charge with a few exceptions and no increase in customer charge for any of the rate classes that have customer charges.”

[Emphasis added.] Explain the underlined portion of the statement.

c. Refer to the tables in response to Items 17.e. and 17.f. The tables appear to provide Environmental Surcharges and Fuel Adjustment Clause revenue and purchases for November 2014 through October 2015. Provide the information for the test year December 2014 through November 2015.

36. Refer to the response to Staff’s First Request, Item 18, page 1 of 2.

a. Reconcile the Average and Year End number of customers for Rate 1–Residential, Schls, and Chur and Rate S&T–Outdoor Lighting Service with the average and year-end customer numbers shown in Exhibit 15 of the Application.

b. Reconcile the average number of customers for Rate 1–Prepaid Service with the average customer number shown in Exhibit 15 of the Application.

37. Refer to the response to Staff’s First Request, Item 24, page 2 of 6. Provide a detailed explanation for Other Taxes in the amount of \$56,395.

38. Refer to the response to Staff’s First Request, Item 47.

a. Refer to page 26 of 50, Schedule “A” (Amended). Explain the criteria used in determining the wage increases of 3.0 percent in 2012 and 2013 and 3.5 percent in 2014 and 2015. Provide any work papers and data in support of these wages increases.

b. Provide the original schedule "A" referred to in Article VIII, Wages, Section 1 of the contract as the schedule "A" provided is marked amended. Give the reason for the amended schedule.

c. Refer to page 50 of 50. Provide the wage increases for the years 2010 and 2011.

39. Refer to the response to Staff's First Request, Item 48.

a. Of the DSM programs offered by Cumberland Valley, identify those programs that were proposed by Cumberland Valley, and those that were proposed by EKPC.

b. Explain whether Cumberland Valley plans to increase its DSM offerings in the future independent of EKPC's DSM programs.

c. For each DSM program noted in Cumberland Valley's response, describe the level of customer interest in each program. Provide the number of customers that are actually participating or have indicated a desire to participate by program

d. Provide the 2016 budgeted or estimated total costs of Cumberland Valley's DSM programs.

40. Refer to the Cumberland's Valley's response to Staff's First Request, the Excel spreadsheet titled "CVE Wage and Benefit Spreadsheet," the "explanation" tab. Provide a revision to this spreadsheet as it contains references to Grayson.

41. Provide the utility's written compensation policy as approved by the Board of Directors.

a. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.

b. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.

c. Explain when the compensation policy was last reviewed or given consideration by the Board of Directors.

42. Explain whether the expenses for wages, salaries, benefits and other compensation during the test year, and any adjustments to the test-year expense amounts, are compliant with the Board of Director's compensation policy.

43. Other than the wage and salary survey provided as Exhibit 19, explain whether the utility, prior to making any adjustments to wages, salaries, benefits, and other compensation in the base rate case, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

a. If comparisons were made, provide and discuss the results of such comparisons. Include the results of the study or survey with your response, including all work papers.

b. If comparisons were not made, explain why such comparisons were not performed.

44. Provide Exhibits K, V, and Z in Excel spreadsheet format with formulas intact and unprotected and all rows and columns fully accessible.



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DATED **JUL 27 2016**

cc: Parties of Record

Case No. 2016-00169

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