

November 3, 2016

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PUBLIC SERVICE

COMMISSION

Talina R. Mathews Executive Director Kentucky Public Service Commission 211 Soward Boulevard P.O. Box 615 Frankfort, KY 40602-0615

RE:

Case No. 2016-00335

Dear Executive Director:

Enclosed are an original and eight (8) copies of the response of Fleming-Mason Energy Cooperative, Inc. for the Staff's First Request for Information dated October 12, 2016 for the above referenced case.

Please contact the office if further information is required.

Jennifer of McRoberts

Sincerely,

Jennifer L. McRoberts

Office Manager

Enclosures

cc:

Isaac Scott, East KY Power Cooperative Managers, EKPC Distribution Cooperatives

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

COMMISSION OF THE ENVIRONMENTAL SURCHARGE) MECHANISM OF EAST KENTUCKY POWER COOPERATIVE) INC FOR THE SIX-MONTH BILLING PERIOD ENDING) CASE NO. 2016-00335 JUNE 30, 2016, AND THE PASS THROUGH) MECHANISM FOR ITS SIXTEEN MEMBER) DISTRIBUTION COOPERATIVES)	AN EXAMINATION BY THE PUBLIC SERVICE)		
INC FOR THE SIX-MONTH BILLING PERIOD ENDING) CASE NO. 2016-00335 JUNE 30, 2016, AND THE PASS THROUGH) MECHANISM FOR ITS SIXTEEN MEMBER)	COMMISSION OF THE ENVIRONMENTAL SURCHARGE)		
JUNE 30, 2016, AND THE PASS THROUGH) MECHANISM FOR ITS SIXTEEN MEMBER)	MECHANISM OF EAST KENTUCKY POWER COOPERATIVE	Ē)		
MECHANISM FOR ITS SIXTEEN MEMBER)	INC FOR THE SIX-MONTH BILLING PERIOD ENDING)	CASE NO.	2016-00335
· ·	JUNE 30, 2016, AND THE PASS THROUGH)		
DISTRIBUTION COOPERATIVES)	MECHANISM FOR ITS SIXTEEN MEMBER)		
	DISTRIBUTION COOPERATIVES)		

FLEMING-MASON ENERGY COOPERATIVE, INC.'S RESPONSE TO:

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO EAST KENTUCKY POWER COOPERATIVE, INC.

AND EACH OF ITS SIXTEEN MEMBER COOPERATIVES

The affiant, Joni K. Hazelrigg, President & CEO for Fleming-Mason Energy Cooperative, Inc., states that the testimony and the data presented in this filing are true and correct to the best of her knowledge and belief.

Jon K Hazelrigg
Joni K. Hazelrigg

Subscribed and sworn to before me by the affiant, Joni K. Hazelrigg, this 3rd day of November, 2016.

State At Large, Kentucky
Notary Public
Jennifer L. McRoberts
My Commission Expires 12/22/2018

Notary Public, State of Kentucky at Large

My Commission expires $\frac{12/32/18}{}$

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN EXAMINATION BY THE PUBLIC SERVICE)	
COMMISSION OF THE ENVIRONMENTAL)	
SURCHARGE MECHANISM OF EAST KENTUCKY)	
POWER COOPERATIVE, INC. FOR THE SIX-)	CASE NO.
MONTH BILLING PERIOD ENDING)	2016-00335
JUNE 30, 2016, AND THE PASS THROUGH)	
MECHANISM FOR ITS SIXTEEN MEMBER)	
DISTRIBUTION COOPERATIVES	j	

PREPARED TESTIMONY OF:

JONI K. HAZELRIGG

PRESIDENT & CEO

FLEMING-MASON ENERGY COOPERATIVE, INC. P. O. BOX 328 FLEMINGSBURG, KY 41041

- Q. Please state your name, business address and occupation.
- A. My name is Joni Hazelrigg, business address is Fleming-Mason Energy Cooperative, Inc.,
 1449 Elizaville Road, Flemingsburg, KY 41041. I am the President & CEO.
- Q. What is the purpose of your testimony?
- A. The purpose of my testimony is to respond to the information requested in the Commission's Order dated October 12, 2016.
- Q. In its October 12, 2016 Order the Commission directed that each Member Cooperative file prepared testimony explaining: a) whether it has considered being billed a direct amount for environmental costs based on its monthly purchased power costs or, otherwise, why it has not been considered; b) whether a direct charge for environmental costs would lessen or eliminate the over-/under-recovery amounts that occur from being billed amounts calculated from an environmental surcharge factor; and c) whether being billed a direct amount for environmental costs would cause the environmental surcharge billings to its member customers to be less volatile and result in more timely recovery of environmental costs. Would you address the first question concerning billing the environmental costs as a direct amount?
- A. Fleming-Mason Energy has not considered being billed its environmental costs as a direct amount based on its monthly purchased power costs and has not discussed this concept with EKPC. Fleming-Mason believed that the language of the environmental surcharge statute and the history of the environmental surcharge would not support it. As stated in

the direct testimony of Isaac S. Scott on behalf of EKPC, the environmental surcharge statute specifically mentions the approval of a "rate surcharge". To Fleming-Mason Energy's knowledge, all of the environmental surcharges proposed and approved by the Commission to date, has utilized rate mechanisms rather than a direct billing approach.

- Q. Would you address the second question concerning whether a direct charge for environmental costs would lessen or eliminate the over-/under-recovery amounts that occur from being billed amounts calculated from an environmental surcharge factor?
- A. Yes. Currently, EKPC's surcharge factor is calculated by dividing the monthly environmental costs incurred by EKPC by the 12-month average Member Cooperatives' revenues. Since the 12-month average Member Cooperatives' revenues used to calculate the surcharge factor will not match the Member Cooperatives' revenues for the specific invoice billing period the surcharge factor is applied to, an over- or under-recovery exists. As Fleming-Mason understands the suggestion of billing a direct amount for environmental costs based on the monthly purchased power costs, it would appear that approach would eliminate the over-/under-recovery as currently experienced.

However, Fleming-Mason would note that its monthly power bills from EKPC fluctuate month to month, often significantly, due to load characteristics and customer mix. Assigning environmental costs to the Member Cooperatives based on monthly power bills which fluctuate significantly would result in bill volatility. Fleming-Mason along with the other Member Cooperatives have had and continue to have serious concerns about bill

volatility. Bill volatility can have significant impacts on the Member Cooperatives' monthly margins. While over time Fleming-Mason would recover the EKPC-billed environmental costs from its members, timing lags especially at the end of the fiscal year could distort annual margins and TIER. To address the bill volatility, Fleming-Mason and the other Member Cooperatives would seek some modification to the direct bill approach to lessen the volatility. Modifications, like using average monthly power bills as the basis for the assignment of the environmental costs, would result in a new form of over-/under-recovery.

- Q. Would you address the third question concerning whether being billed a direct amount for environmental costs would cause the environmental surcharge billings to the Member Cooperatives' member customer to be less volatile and result in more timely recovery of environmental costs?
- A. Yes. The utilization of a direct billing approach would not result in more timely recovery of environmental costs from Fleming-Mason Energy's members. Once Fleming-Mason is billed a particular month's environmental costs from EKPC, it would in turn bill its members their appropriate share of those costs in conjunction with the next month's billing cycles. This process would be no different than the current arrangement. The volatility risk would remain the same as well.

Q. Does this conclude your testimony?

A. Yes, it does.

REQUEST 2:

This question is addressed to EKPC and the Member Cooperatives. For each of the 16 Member

Cooperatives, prepare a summary schedule showing the Member Cooperative's pass-through revenue

requirement for the months corresponding with the six-month review. Include a calculation of any

additional over-or-under-recovery amount the distribution cooperative believes needs to be recognized

for the six-month review. Provide the schedule and all supporting calculations and documentation in

Excel spreadsheet format with formulas intact and unprotected.

RESPONSE:

Please see pages 2 and 3 of this response and EKPC's response to Request 2 of the Commission Staff's

First Request for Information dated October 12, 2016. Please note that the electronic version of this

response is being filed by EKPC.

Request No. 2

\$23,480

(\$70,505)

Page 2 of 3

Witness: Joni Hazelrigg

Fleming Mason - Calculation of (Over)/Under Recovery

		Rate E	Rate E						
			Billed to Retail						
		EKPC Invoice	Consumer &						
		Month recorded	recorded on	Monthly	Cumulative				
		Member's Books	Member's Books	(Over) or Under	(Over) or Under				
Line No.	Month & Year	(2)	(3)	(4)	(5)				
1	Previous (Over)/Under-Recovery Rem	naining to be Amortized							
	From Case No. 2014-00051 (Over)/Ur				(\$52,249				
	From Case No. 2015-00281 (Over)/Ur				(\$54,765				
1c	From Case No. 2016-00144 (Over)/Ur	nder-Recovery			(\$155,149				
1d	Total Previous (Over)/Under-Recovery	У			(\$262,163				
2	Jan-16	\$554,670	\$637,895	(\$83,225)	(\$345,388				
3	Feb-16	\$413,673	\$413,681	(\$8)	(\$345,396				
4	Mar-16	\$217,400	\$240,671	(\$23,271)	(\$368,668				
5	Apr-16	\$246,445	\$61,955	\$184,490	(\$184,178				
6	May-16	\$302,095	\$290,210	\$11,885	(\$172,293				
7	Jun-16	\$381,588	\$447,978	(\$66,390)	(\$238,683				
Post	Jul-16	\$445,202	\$448,449	(\$3,247)	(\$241,929				
Review	Aug-16		\$495,174	(\$95,704)	(\$337,634				
	Less Adjustment for Order amounts re								
		Amount Per Case	Amortization of						
8		Order Remaining	Previous		Amount Per Case				
		to be Amortized at	(Over)/Under		Order Remaining to				
		beginning of Review	Recoveries During		be Amortized at end				
		Period	Review Period		of Review Period				
8a	Case No. 2014-00051 Recovery	\$52,249	(\$52,251)		(\$2				
8b	Case No. 2015-00281 Recovery	\$54,765	(\$18,254)		\$36,511				
8c	Case No. 2016-00144 Recovery	\$155,149	\$0		\$155,149				
8d		Total C	order amounts remaining	ng - Over/(Under):	\$191,658				
9	Cumulative six month (Over)/Under-R	ecovery [Cumulative n	et of remaining Case a	amortizations (Ln 7&8	(\$47,025				
10	Monthly recovery (per month for six m	onths			(\$7,837				
	Reconciliation:		No.						
11	Previous (Over)/Under-Recovery Rem	naining to be Amortize	d, beginning of Review	Period	(\$262,163				
12	Previous (Over)/Under-Recovery Rem	naining to be Amortized	d, ending of Review Pe	eriod	\$191,658				
13	Total Amortization during Review Period (\$70,505)								
14	(Over)/Under-Recovery from Column	(\$47,025)							

Amortization Detail, Column 3, Line 8:

Difference

15

16

	Case No.	Case No.	Case No.
Month & Year	2014-00051	2015-00281	2016-00144
Jan-16	(\$17,417)	\$0	\$0
Feb-16	(\$17,417)	\$0	\$0
Mar-16	(\$17,417)	\$0	\$0
Apr-16	\$0	\$0	\$0
May-16	\$0	(\$9,127)	\$0
Jun-16	\$0	(\$9,127)	\$0
Totals	(\$52,251)	(\$18,254)	\$0

Less: Total Monthly (Over)/Under-Recovery for Review Period (Column 4, Lines 2 thru 7)

Request No. 2

Page 3 of 3

Witness: Joni Hazelrigg

Fleming-Mason Energy Cooperative - Calculation of (Over)/Under Recovery - Direct Surcharge Pass-Throughs

Steam, Rate C, and Rate G

		Billed to Retail		
	EKPC Invoice	Consumer &		
	Month recorded	recorded on	Monthly	Cumulative
	Member's Books	Member's Books	(Over) or Under	(Over) or Under_
Month & Year	(1)	(2)	(3)	(4)
Jan-16	\$496,656	\$496,656	\$0	\$0
Feb-16	\$441,983	\$441,983	\$0	\$0
Mar-16	\$286,240	\$286,240	\$0	\$0 \
Apr-16	\$351,325	\$351,325	\$0	\$0
May-16	\$433,843	\$433,843	\$0	\$0
Jun-16	\$473,629	\$473,629	\$0	\$0
Jul-16	\$503,075	\$503,075	\$0	\$0
Aug-16	\$446,482	\$446,482	\$0	\$0

· · · · · · · · · · · · · · · · · · ·	-
Cumulative 6-month (Over)/Under Recovery	\$0
Monthly Recovery (per month for six months)	\$0

Page 1 of 4

Witness: Joni Hazelrigg

REQUEST 7:

This question is addressed to each of the 16 Member Cooperatives. For your particular Member Cooperative, provide the actual average residential customer's monthly usage for the 12 months ended May 31,2016. Based on this usage amount, provide the dollar impact any overor under-recovery will have on the average residential customer's monthly bill for the requested recovery period.

RESPONSE:

Please see EKPC's response to Request No. 2 of the Commission's First Request for Information dated October 12, 2016, for the calculation of the review period's over-recovery.

	Residential	Residential	Average
	Consumers	KWH	KWH
Jun-15	22,195	20,111,840	906
Jul-15	22,264	20,321,208	913
Aug-15	22,322	22,260,519	997
Sep-15	22,406	20,226,353	903
Oct-15	22,439	16,537,765	737
Nov-15	22,370	19,802,617	885
Dec-15	22,316	21,926,579	983
Jan-16	22,312	39,441,925	1,768
Feb-16	22,417	30,542,698	1,362
Mar-16	22,469	21,748,102	968
Apr-16	22,393	18,723,028	836
May-16	22,444	16,212,341	722
	268,347	267,854,975	
Averages	22362	22,321,248	
Average Usage		998	

Case No. 2016-00335

Request No. 7

Page 2 of 4

Witness: Joni Hazelrigg

Average Residential Usage for the 12 months ended May 31, 2016:

998

Test Month: July 2016

Fleming-Mason Energy Cumulative **Over** Recovery:

\$47,025

6 month spread: \$7,837/month

	ACTUAL		6 MONTH RECOVERY	
Customer Charge		\$15.00		\$15.00
kWh Charge		\$84.14		\$84.14
Fuel Adjustment @ (.00361)		(\$3.60)		(\$3.60)
Subtotal		\$95.54		\$95.54
Env. Surcharge	8.50%	\$8.12	8.25%	\$7.88
County School Tax 3%		\$3.11		\$3.10
TOTAL		\$106.77		\$106.52
Dollar Impact				(\$0.25)

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives Pass Through Mechanism Report for Fleming-Mason RECC

For the Month Ending September 2016

	(1)	(2)	(3)	(4)	(5)	T	(6)	(7)		(8a)		(8b)		(8c)		(8d)		(9)		(10)		(11)	(12)		(13)	(14)	(15)
				EKPC	On-peak		EKPC Net	EKPC 12-months	F	leming-Mason	S	Schedule C	Am	ortization	1	Fleming-Mason	А	Amortization	FI	eming-Mason	Fl	eming-Mason	On-Peak	F	leming-Mason	12-months	Fleming-Mason
				Monthly	Revenue		Monthly	Ended Average		Revenue	a	ind Special	of (O	ver)/Under		Revenue		of	1	Net Revenue		Total	Retail		Net Monthly	ended	Pass-through
Surcharge				Revenues from	Adjustment		Sales	Monthly Revenue		Requirement		Contracts	Re	covery of		Requirements	(0	Over)/Under		Revenue	М	onthly Retail	Revenue		Retail	Avg. Retail	Mechanism
Factor				Sales to			to	from Sales to			1	Surcharge	Sch (C & Special		net of Sch C &		Recovery	F	Requirement		Revenues	Adjustment		Revenues	Revenues,	Factor
Expense	EKPC	EKPC	EKPC	Fleming Mason		F	leming Mason	Fleming Mason				Revenues	C	ontracts		Special	ne	et of Sch C &	n	et of Sch C &	ne	et of Sch C &		ı	net of Sch C &	net of Sch C &	net of Sch C &
Month	CESF %	BESF %	MESF %										Re	evenues*		Contracts	Sp	pec Cntrcts*	5	Spec Cntrcts	5	Spec Cntrcts			Spec Cntrcts	Spec Cntrcts	Spec Cntrcts
			Col. (1) - Col.													Col (8a)-[Col											
			(2)			C	ol. (4) - Col. (5)		С	ol (3) x Col (7)						(8b)+Col(8c)]			Co	l (8d) + Col (9)				Co	l. (11) - Col. (12)		Col (10) / Col (14)
Oct-14	15.57%	0.00%			\$ 195,490	\$	4,768,036	\$ 5,455,55		849,430	\$	407,785	\$	-	\$	441,645	-	-	\$	441,645	\$	-11	\$ 195,490			\$ 3,337,50	
Nov-14	16.95%	0.00%	16.95%		\$ 195,675		5,312,462	\$ 5,487,02	-	930,051	\$	434,544	\$	-	\$	495,507		-	\$	495,507	\$	-11	\$ 195,675		-11	\$ 3,346,51	
Dec-14	13.88%	0.00%	13.88%		\$ 150,614		5,768,738	\$ 5,496,06		762,854	\$	531,515	\$	-	\$	231,339		-	\$	231,339	\$	-1-1-1-1-	\$ 150,614			\$ 3,371,54	
Jan-15	13.67%	0.00%	13.67%		\$ 166,243		6,265,199	\$ 5,454,10		745,575	\$	435,952	\$	-	\$	309,623		-	\$	309,623	\$	3,841,812	\$ 166,243	7.		\$ 3,346,78	
Feb-15	11.49%	0.00%	11.49%		\$ 184,702		6,092,267	\$ 5,462,86		627,683	\$	386,228	\$	-	\$	241,455		-	\$	241,455	\$	4,617,093	\$ 184,702	\$		\$ 3,321,38	
Mar-15	10.90%	0.00%	10.90%			\$	5,348,659	\$ 5,426,85		591,527	\$	330,766	\$	-	\$	260,761		-	\$	260,761	\$	0.00	\$ 102,811	\$		\$ 3,324,61	
Apr-15	14.44%	0.00%	14.44%	The second second	10000		4,139,511	\$ 5,355,13		773,281	\$	270,548	\$	-	\$	502,733		-	5	502,733	\$	3,509,809	\$ 169			\$ 3,324,63	
May-15	18.09%	0.00%	18.09%	4 0,500			4,011,427	\$ 5,257,00		950,993	\$	338,380	\$	-	\$	612,613		-	5		\$	2,624,482	\$ 149			\$ 3,310,44	
Jun-15	18.44%	0.00%	18.44%	4		-	4,664,164	\$ 5,198,14		958,539	\$	472,767	\$	-	\$	485,772		-	\$	485,772	\$	2,546,141		-		\$ 3,291,66	
Jul-15	15.91%	0.00%	15.91%				4,804,873	\$ 5,140,39		817,836	\$	483,071	\$	-	\$	334,765	\$	-	\$	334,765	\$	2,795,689			-1 1	\$ 3,274,10	
Aug-15	16.25%	0.00%	16.25%		\$ 218	100	4,713,109	\$ 5,082,28		825,871	\$	421,052	\$	-	\$	404,819	\$	(17,417)		387,402	\$	2,970,098			2,969,880	\$ 3,259,73	
Sep-15	17.07%	0.00%	17.07%			\$	4,490,726	\$ 5,031,59		858,894	\$	420,566	\$	-	\$	438,328	\$	(17,417)		420,911	\$	3,138,843				\$ 3,261,91	
Oct-15	18.51%	0.00%	18.51%			\$	4,229,566	\$ 4,986,72		923,043	\$	428,286	\$	-	\$	494,757	\$	(17,417)		477,340	\$	2,900,364	\$ 181			\$ 3,261,63	
Nov-15	18.81%	0.00%	18.81%		\$ 340	-	4,436,265	\$ 4,913,70		924,269	\$	446,215		-	\$	478,054	\$	(17,417)	-	460,637	\$	2,557,496	\$ 340			\$ 3,249,66	
Dec-15	18.40%	0.00%	18.40%		\$ 189,113		4,894,544	\$ 4,840,85		890,718	\$	508,015	\$	-	\$	382,703	\$	(17,417)			\$	2,944,883	\$ 189,113			\$ 3,193,87	
Jan-16	16.00%	0.00%	16.00%	+	\$ 179,472		5,692,894	\$ 4,793,16		766,907	\$	496,656	\$	-	\$	270,251	\$	(17,417)	5	252,834	\$	3,145,269	\$ 179,472	2		\$ 3,134,72	
Feb-16	10.92%	0.00%	10.92%		\$ 161,462		5,327,006	\$ 4,729,39		516,450	\$	441,983	\$	-	\$	74,467	\$	-	\$	74,467	\$	4,674,097	\$ 161,462			\$ 3,141,41	
Mar-16	14.30%	0.00%	14.30%	4	\$ 140,708		4,591,245	\$ 4,666,278		667,278	\$	286,240	\$	-	\$	381,038	\$	(9,127)		371,911	\$	3,808,916	\$ 140,708			\$ 3,078,64	
Apr-16	17.59%	0.00%	17.59%		\$ 215,184		4,159,382	\$ 4,667,933		821,089	\$	351,325	\$	-	\$	469,764	\$	(9,127)		460,637	\$	3,244,812	\$ 215,184			\$ 3,038,64	
May-16	18.99%	0.00%	18.99%		\$ 190,042		4,163,000	\$ 4,680,56		888,839	\$	433,843	\$	-	\$	454,996	\$	(9,127)		445,869	\$		\$ 190,042			\$ 3,036,54	
Jun-16	19.60%	0.00%	19.60%		\$ 138,423		4,482,680	\$ 4,665,44		914,426	\$	473,629	\$	-	\$	440,797	\$	(9,127)		431,670	\$		\$ 138,423			\$ 3,031,08	
Jul-16	16.50%	0.00%	16.50%	The state of the s	\$ 179,103		4,817,302	\$ 4,666,47		769,969	\$	503,075	\$	-	\$	266,894	\$	(9,127)		257,767	\$	3,165,800	\$ 179,103		A TOTAL CONTRACTOR OF THE PARTY	\$ 3,047,01	
Aug-16	14.29%	0.00%	14.29%		\$ 237,534		5,106,145	\$ 4,699,230		671,520	\$	446,482	\$	-	\$	225,038	\$	(34,985)		190,053	\$		\$ 237,534			\$ 3,053,84	
Sep-16	14.76%	0.00%	14.76%	\$ 4,898,449	\$ 161,610	\$	4,736,839	\$ 4,719,739	9 \$	696,633	\$	386,097	\$	-	\$	310,536	\$	(25,858)	\$	284,678	\$	3,475,298	\$ 161,610	\$	3,313,688	\$ 3,068,43	9.32%

Request No. 7 Page 3 of 4 Witness: Joni Hazelrigg

Case No. 2016-00335

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives Pass Through Mechanism Report for Fleming-Mason RECC

For the Month Ending September 2016

Monthly Revenue Monthly Revenue from Sales to Expense EXPC EXPC Fleming Mason CESF M BESF M MCSF MCSF MCSF MCSF MCSF MCSF MCSF	The Marie	(1)	(2)	(3)	(4)	(5)		(6)	(7)		(8	a)	(8b)		(8c)			(8d)		(9)		(10)		(11)	(12)		(13)	(14)	(15)
Such angle Suc					EKPC	On-peak		EKPC Net	EKPC 12-	nonths	Fleming	-Mason	Schedul	e C	Amortiza	tion	Fler	ming-Mason	Arr	nortization	Fler	ming-Mason	Fle	ming-Mason	On-Pea	(Fleming-Mason	12-months	Fleming-Mason
Substitute Exprox		1			Monthly	Revenue		Monthly	Ended Av	erage	Reve	nue	and Spe	cial	of (Over)/U	Inder	F	Revenue		of	Ne	et Revenue		Total	Retail		Net Monthly	ended	Pass-through
Express Expr	Surcharge				Revenues from	Adjustmen	it	Sales	Monthly Re	venue	Requir	ement	Contrac	cts	Recover	y of	Re	quirements	(Ov	ver)/Under		Revenue	M	onthly Retail	Revenu	9	Retail	Avg. Retail	Mechanism
Col.	Factor				Sales to			to	from Sal	es to			Surchar	rge	Sch C & S	pecial	net	of Sch C &	R	Recovery	Re	equirement		Revenues	Adjustm	nt	Revenues	Revenues,	Factor
Col.	Expense	EKPC	EKPC	EKPC	Fleming Mason			Fleming Mason	Fleming N	lason			Revenu	ies	Contrac	ets		Special	net	of Sch C &	net	t of Sch C &	ne	t of Sch C &			net of Sch C &	net of Sch C &	net of Sch C &
Oct-14 15.57% 0.00% 15.57% \$ 4,963.526 \$ 195.490 \$ \$ 4,768.036 \$ 5,455.598 \$ 849.030 \$ 407.785 \$ - \$ 441.645 \$ - \$ 441.645 \$ 3,098.978 \$ 195.490 \$ 2,2903.488 \$ 3,337.590 \$ 195.490 \$ 2,2903.488 \$ 3,346.515 \$ - \$ 41.645 \$ - \$ 441.645 \$ - \$ 495.507 \$ - \$ 441.645 \$ - \$ 2,2903.488 \$ 3,346.515 \$ - \$ 2,2903.488 \$ 3,346.515 \$ - \$ 2,2903.488 \$ - \$ 2,290	Month	CESF %	BESF %	MESF %											Revenue	es*	C	Contracts	Spe	ec Cntrcts*	Sp	pec Cntrcts	S	pec Cntrcts			Spec Cntrcts	Spec Cntrcts	Spec Cntrcts
Oct-14 15.57% \$ 0.00% 15.57% \$ 4.963.526 \$ 195.490 \$ 4.768.036 \$ 5.455.558 \$ 8.84.30 \$ 407.785 \$ - \$ 441.645 \$ - \$ 441.645 \$ 3.098.978 \$ 195.490 \$ 2.903.488 \$ 3.337.503 \$ Nov-14 16.95% \$ 0.00% 16.95% \$ 5.508.137 \$ 195.675 \$ 5.312.462 \$ 5.487.028 \$ 930.051 \$ 434.544 \$ - \$ 495.507 \$ - \$ 495.507 \$ 2.896.555 \$ 195.675 \$ 2.700.880 \$ 3.346.515 \$ Dec-14 13.88% 0.00% 13.88% 5 5.919.352 \$ 150.614 \$ 5.768.738 \$ 5.495.606 \$ 7.62.854 \$ 531.515 \$ - \$ 231.339 \$ 3.575.610 \$ 150.614 \$ 3.425.86 \$ 3.347.534 \$ 1.915.75				Col. (1) - Col.													Co	ol (8a)-[Col											
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Sep-15 17.07% 0.00% 17.07% \$ 4,490,959 \$ 233 \$ 4,490,726 \$ 5,031,598 \$ 858,894 \$ 420,566 \$ - \$ 438,328 \$ (17,417) \$ 420,911 \$ 3,138,843 \$ 233 \$ 3,138,610 \$ 3,261,914 \$ 0.00% 18.51% \$ 4,229,747 \$ 181 \$ 4,229,566 \$ 4,986,725 \$ 923,043 \$ 428,286 \$ - \$ 494,757 \$ (17,417) \$ 477,340 \$ 2,505,746 \$ 340 \$ 2,505,746 \$ 3,261,639 \$ 3,261,639 \$ 0.00% 18.81% \$ 4,436,605 \$ 340 \$ 4,436,265 \$ 4,913,709 \$ 924,269 \$ 446,215 \$ - \$ 478,054 \$ (17,417) \$ 460,637 \$ 2,557,740 \$ 2,505,746 \$ 340 \$ 2,557,770 \$ 3,193,876 \$ 0.00% 18.81% \$ 5,883,675 \$ 189,113 \$ 4,894,544 \$ 4,840,859 \$ 890,718 \$ 508,015 \$ - \$ 382,703 \$ (17,417) \$ 365,286 \$ 2,944,883 \$ 189,113 \$ 2,755,770 \$ 3,193,876 \$ 0.00% 19.00%	Aug-15	16.25%	0.00%	16.25%	\$ 4,713,327	\$ 21	8 \$	4,713,109	\$ 5,0	32,282	\$ 82	25,871	\$ 421,	052	\$	-	\$	404,819	\$	(17,417)	\$	387,402	\$	2,970,098	\$ 2	18 \$	2,969,880	\$ 3,259,73	7 11.83%
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Dec-15 18.40% 0.00% 18.40% \$ 5,083,057 \$ 189,113 \$ 4,894,544 \$ 4,840,859 \$ 809,718 \$ 508,015 \$ - \$ 382,703 \$ (17,417) \$ 365,286 \$ 2,944,883 \$ 189,113 \$ 2,755,770 \$ 3,193,876 \$ 199,115 \$ 16,000 \$ 0.00% 16.00% \$ 5,872,366 \$ 179,472 \$ 5,692,894 \$ 4,793,167 \$ 766,907 \$ 496,656 \$ - \$ 270,251 \$ (17,417) \$ 252,834 \$ 3,145,269 \$ 179,472 \$ 2,965,797 \$ 3,134,728 \$ 14,300 \$ 0.00% 14,30% \$ 4,731,993 \$ 140,708 \$ 4,591,245 \$ 4,666,278 \$ 667,278 \$ 286,240 \$ - \$ 381,038 \$ (9,127) \$ 371,911 \$ 3,808,916 \$ 140,708 \$ 4,514,684 \$ 4,159,382 \$ 4,667,933 \$ 821,099 \$ 351,325 \$ - \$ 469,764 \$ (9,127) \$ 460,637 \$ 3,244,812 \$ 215,184 \$ 3,029,628 \$ 3,038,640 \$ 189,99% 0.00% 18,99% \$ 4,353,042 \$ 190,042 \$ 4,163,000 \$ 4,686,541 \$ 914,426 \$ 473,629 \$ - \$ 440,797 \$ (9,127) \$ 445,869 \$ 2,789,186 \$ 190,042 \$ 2,599,144 \$ 3,036,541 \$ 191,161 \$ 19,60% 0.00% 16,50% \$ 4,691,033 \$ 138,423 \$ 4,482,680 \$ 4,666,477 \$ 769,969 \$ 503,075 \$ - \$ 266,894 \$ (19,942) \$ 431,670 \$ 2,49,930 \$ 3,168,600 \$ 179,103 \$ 2,986,097 \$ 3,031,088 \$ 140,701 \$ 18,99% 0.00% 16,50% \$ 4,996,005 \$ 1,990,005 \$ 4,817,302 \$ 4,666,477 \$ 769,969 \$ 503,075 \$ - \$ 266,894 \$ (16,964) \$ 249,930 \$ 3,165,800 \$ 179,103 \$ 2,986,697 \$ 3,031,088 \$ 140,000 \$ 14,29% \$ 5,343,679 \$ 237,534 \$ 5,106,145 \$ 4,699,230 \$ 671,520 \$ 446,820 \$ - \$ 225,038 \$ (34,985) \$ 190,052 \$ 3,289,371 \$ 237,534 \$ 3,051,837 \$ 3,053,843	Oct-15	18.51%	0.00%	18.51%	\$ 4,229,747	\$ 18	31 \$	4,229,566	\$ 4,9	86,725	\$ 92	23,043	\$ 428,	286	\$	-	\$	494,757	\$	(17,417)	\$	477,340	\$	2,900,364	\$ 1	81 \$	2,900,183	\$ 3,261,63	
Jan-16 16.00% 0.00% 16.00% 5,872,366 \$ 179,472 \$ 5,692,894 \$ 4,793,167 \$ 766,907 \$ 496,656 \$ - \$ 270,251 \$ (17,417) \$ 252,834 \$ 3,145,269 \$ 179,472 \$ 2,965,797 \$ 3,134,728 Feb-16 10.92% 0.00% 10.92% 5,488,468 \$ 161,462 \$ 5,327,006 \$ 4,729,395 \$ 516,450 \$ 441,983 \$ - \$ 74,467 \$ - \$ 74,467 \$ 4,674,007 \$ 161,462 \$ 3,141,415 Mar-16 14,30% 0.00% 14,30% 4,731,953 \$ 107,008 \$ 4,561,245 \$ 4,666,278 286,240 \$ - \$ 381,038 \$ (91,27) \$ 371,911 \$ 3,048,916 \$ 140,708 \$ 3,078,641 Apr-16 17,59% 0.00% 17,59% 4,374,566 \$ 215,184 4,4159,382 \$ 21,089 \$ 351,325 \$ - \$ 469,764 \$ (9,127) \$ 460,637 \$ 3,244,812 \$ 2215,184 \$ 3,098,640 May-16 18,99% 0.00% 18,99% 4,435,002 \$ 4,687,933 \$ 231,089 \$ 33,43	Nov-15	18.81%	0.00%	18.81%	\$ 4,436,605	\$ 34	10 \$	4,436,265	\$ 4,9	3,709	\$ 92	24,269	\$ 446,	215	\$	-	\$	478,054	\$	(17,417)	\$	460,637	\$	2,557,496	\$ 3	40 \$	2,557,156	\$ 3,249,66	
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May-16 18.99% 0.00% 18.99% \$ 4,353,042 \$ 190,042 \$ 4,163,000 \$ 4,680,565 \$ 888,839 \$ 433,843 \$ - \$ 454,996 \$ (9,127) \$ 445,869 \$ 2,789,186 \$ 190,042 \$ 2,599,144 \$ 3,036,541 Jun-16 19.60% 0.00% 19.60% \$ 4,621,103 \$ 138,423 \$ 4,482,680 \$ 4,665,441 \$ 914,426 \$ 473,629 \$ - \$ 440,797 \$ (9,127) \$ 431,670 \$ 2,618,874 \$ 138,423 \$ 2,480,641 \$ 3,031,088 \$ 10,041 \$ 1,041 \$	Mar-16	14.30%	0.00%	14.30%	\$ 4,731,953	\$ 140,70	8 \$	4,591,245	\$ 4,66	6,278	\$ 66	57,278	\$ 286,	240	\$	-	\$		\$				\$	-11			-1		
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7 14.20% 4 0,000,000 4 101,000 4 0,100,100 4 101,000 4 011,000 4 0								The section of the se	- 1-			Total Section 19			\$	-	\$		\$	· · · · · · · · · · · · · · · · · · ·			-		The state of the s	STON No.	- Indiana land	4 -1-11	
Sep-16 14.76% 0.00% 14.76% \$ 4,898,449 \$ 161,610 \$ 4,736,839 \$ 4,719,739 \$ 696,633 \$ 386,097 \$ - \$ 310,536 \$ (25,858) \$ 284,678 \$ 3,475,298 \$ 161,610 \$ 3,313,688 \$ 3,068,433								-, -, -, -, -, -, -, -, -, -, -, -, -, -				.,			\$	-	\$		\$		-		-	-1					
	Sep-16	14.76%	0.00%	14.76%	\$ 4,898,449	\$ 161,61	0 \$	4,736,839	\$ 4,7	9,739	\$ 69	96,633	\$ 386,	097	\$	-	\$	310,536	\$	(25,858)	\$	284,678	\$	3,475,298	\$ 161,6	10 \$	3,313,688	\$ 3,068,43	3 9.32%

AMORTIZATION

Witness: Joni Hazelrigg

Case No. 2016-00335

Request No. 7 Page 4 of 4

Case No. 2016-00355

Witness: Joni K. Hazelrigg

REQUEST 9:

This question is addressed to the Member Cooperatives. Explain in detail the process by which

the environmental surcharge amounts billed by EKPC are recorded and billed to member

customers. Include in the response a discussion of timing and accounting methodology.

RESPONSE

Fleming-Mason Energy receives the power bill which includes the environmental surcharge from

EKPC around the 5th of each month for the prior month's usage. This is recorded as an expense

on Fleming-Mason's books for the month when the usage occurred.

Fleming-Mason Energy bills their members for the environmental surcharge the following

month. This is recorded as revenue for the following month.

Example:

July, 2016:

• EKPC bills Fleming-Mason Energy on August 5th the environmental surcharge rate

approved by the PSC of 19.60%.

• Fleming-Mason Energy records this bill as a July expense.

August, 2016:

• Fleming-Mason Energy bills its members the corresponding environmental surcharge rate

approved by PSC of 14.22%

• Fleming-Mason Energy records this revenue as August revenue.

There is a one (1) month lag for Fleming-Mason Energy in billing the environmental surcharge.

Case No. 2016-00355

Witness: Joni K. Hazelrigg

REQUEST 12:

12a. Explain how the amounts recorded in the column labelled "EKPC Invoice Month

Recorded Member's Books" correspond with EKPC's expense month. For example, EKPC's

monthly report for December 2015 indicates that the December 2015 expense month would be

billed beginning February 2016 for service rendered in January 2016. Explain in which month

the Member Cooperative would reflect its portion of the December 2015 expense billed by

EKPC.

RESPONSE

Fleming-Mason Energy records the entire power bill, including the environmental surcharge,

received the first of February for the January usage as a January, 2016 expense.

12b. Explain whether the amounts reported in this column reflect only the actual amount billed

by EKPC, or if the amount does or can include adjustments to the billed amount. Explain the

adjustments that may be included, if any.

RESPONSE

There are no adjustments.

12c. Refer to the column labelled "Billed to Retail Consumer & Recorded on Member's

Books". Confirm that these amounts are the actual environmental surcharge amounts billed and

not environmental surcharge amounts actually collected from retail customers.

RESPONSE

This is the amount of environmental surcharge billed – not what was actually collected.

Witness: Joni K. Hazelrigg

REQUEST 13

This question is addressed to the Member Cooperatives. Refer to the Member Cooperatives Pass Through Mechanism Report in EKPC's monthly environmental surcharge report. Provide the revenue month to which the pass through factor (Column 15) calculated for the expense month will be applied.

RESPONSE

For the June, 2016 example below, EKPC charges the 19.60% on the July power bill. The expense is recorded on Fleming-Mason's books as a July expense.

Fleming-Mason charges its members the corresponding rate of 14.22% on their August bills. The billing is recorded on Fleming-Mason's books as revenue for August.

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives
Pass Through Mechanism Report for Fleming-Mason RECC

	(1)	(15)
		Fleming-Mason
		Pass-through
Surcharge		Mechanism
Factor		Factor
Expense	EKPC	net of Sch C &
Month	CESF %	Spec Cntrcts
		Col (10) / Col
		(14)
Jun-16	19.60%	14.22%