

**JPEC**

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MAR 28 2008

PUBLIC SERVICE  
COMMISSION

**Response to  
Attorney General's  
Supplemental  
Request for  
Information**

**PSC Case No.  
2007-00116**

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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MAR 28 2008

PUBLIC SERVICE  
COMMISSION

IN THE MATTER OF:

JACKSON PURCHASE ENERGY )  
CORPORATION, )  
)  
)  
)

CASE NO. 2007-00116

**JPEC'S RESPONSE TO  
ATTORNEY GENERAL'S SUPPLEMENTAL REQUEST FOR INFORMATION**

COMES Jackson Purchase Energy Corporation (hereinafter "JPEC"), through the undersigned counsel, and in response to the Attorney General's Supplemental Requests for Information, states as follows:

1. Exhibit 4 of the response to AG-1-2 shows that the total revenues for 2007 amount to \$40,365,851 which is \$2,969,478 higher than the total revenues of \$37,396,373 for the 2006 test year. It also shows that the purchased power costs for 2007 amount to \$25,264,492 which is \$1,608,548 higher than the purchased power costs of \$23,655,944 for the 2006 test year.

In this regard, please provide the following information:

- a. Provide a detailed explanation of all of the various reasons why the actual 2007 revenues are almost \$3 million higher than the actual 2006 revenues.
- b. Explain how much of the 2007 purchased power cost increase of approximately \$1.6 million is associated with the 2007 total revenue increase of approximately \$3 million.

**RESPONSE:** As a matter of clarification, the revenues in 2007 were \$40,365,878, rather than \$40,365,851.

a. 2007 revenues were higher than the test year due to 2007 having abnormally hot dry periods (drought-like conditions) and a more severe winter than normal. The high revenues were not driven by customer count or usage since that number increased a minimal 1.14%.

b. One hundred percent (100%). JPEC did not experience a rate increase from Big Rivers Electric Corporation ("BREC") in either 2006 or 2007. See Volume II, Exhibit H-1, pre-filed testimony of Kelly Nuckols, (document numbered 000489).

Witness: Kelly Nuckols.

2. If not already explained in response to the above request, provide the reasons for the following revenue differences between the 2006 test year and 2007:

a. Difference of \$1,810,979 between the 2006 residential revenues of \$23,404,071 and the 2007 residential revenues of \$25,215,050.

b. Difference of \$460,038 between the 2006 small commercial revenues of \$9,461,559 and the 2007 small commercial revenues of \$9,921,597.

c. Difference of \$1,562,942 between the 2006 large commercial revenues of \$2,102,275 and the 2007 large commercial revenues of \$3,665,217 [Exhibit 7 of the responses to AG-1-12 and AG-1-13 indicate that \$968,715 of the \$1,562,942 difference is due to the August 2006 switching of accounts 442210 and 442220 to the large commercial account 442200. Please explain the remaining difference of \$594,227 (\$1,562,942 - \$968,715)].

**RESPONSE:**

- a. Please see response to 1a, above. JPEC believes the differences are attributable to the same weather phenomenon as described in 1a.
- b. Please see response to 1a, above. JPEC believes the differences are attributable to the same weather phenomenon as described in 1a.
- c. JPEC believes that the difference in large commercial revenues is likewise weather driven. However, during 2007 JPEC had one large commercial account which was billed on the basis of a temporary agreement which contributed larger than normal revenues. By the end of 2007, that account had normalized. The future of that account remaining in our service district remains uncertain.

Witness: Kelly Nuckols.

3. The End of Year Customer net revenue adjustment of \$236,288 quantified by JEPC in its response to PSC-2-21 is based on a comparison of the average test year number of customers to the December 2005 number of customers. However, this annualization methodology is not consistent with the End of Year Customer annualization adjustment traditionally applied by the PSC and overstates the net revenue adjustment amount. In the same format and detail as per the response to PSC-2-21, provide the End of Year Customer net revenue adjustment based on the comparison of the December 2006 number of customers to the average test year number of customers.

**RESPONSE:** Please see Exhibit 1 attached hereto and incorporated herein by reference.

I believe that the methodology desired by the PSC would penalize JPEC for having growth in its number of customers. When a cooperative has growth, comparing the End of Year number of customers to the average number of customers for that same year creates a much

smaller increase than comparing the Beginning Year number of customers to the average number of customers for that year.

Witness: Gary Stephens.

4. With regard to the test year, regulatory commission expenses of \$21,650 in account 928.000, please provide the following information:

- a. Breakout of the components making up this expense amount.
- b. Similar component breakout for the actual account 928.000 expenses in 2005 of \$9,826 and in 2007 of \$12,423, including an explanation why the test year expenses are so much higher than in 2005 and 2007.

**RESPONSE:**

- a. Please see Exhibit 2 attached hereto and incorporated herein by reference.
- b. In PSC Case No 2004-00036, styled *In the Matter of: Ballard Rural Telephone Cooperative Corporation v. Jackson Purchase Energy Corporation*, the Public Service Commission, for the first time, asserted jurisdiction over pole attachments between joint users. The novel issues presented therein were extensively contested and litigated. The majority of the billing in 2006 was incurred preparing for and attending a hearing held in July of 2006 before the Commission. That case continues to raise issues between the parties in 2008 and may result in further litigation between the parties.

Witness: Kelly Nuckols.

5. Exhibit 12, page 19 in the response to AG-1-16 shows that account 921.00 includes \$7,416.04 for moving expenses of employee Bensley. Please indicate whether this is an

annual recurring or non-recurring expense and explain why this expense amount should be included for ratemaking purposes in this case.

**RESPONSE:** Moving expenses are a normal cost of recruitment of professionals for employers. Mr. Bensley is a licensed engineer. These expenses, as they relate to employee Bensley, are non-recurring. However, JPEC expects to pay similar expenses in future years. It is normal business for key employees to leave and be replaced.

Witness: Kelly Nuckols.

6. With regard to Directors fees and expenses shown on Exhibit G, Schedule 14, please provide the following information:

a. Exhibit G, Schedule 14, page 1 shows that JPEC currently has 7 directors which no longer include Ivus Crouch. Yet, as shown on Schedule 14, page 7, JPEC has included director fees and expenses of \$3,555 associated with Ivus Crouch. Why shouldn't this expense amount be excluded for ratemaking purposes?

b. Is JPEC aware that it has been Commission policy not to allow per diem fees for meetings other than regular board meetings? If so, explain why JPEC is requesting rate recovery for \$16,600 worth of meeting fees other than regular board meeting fees.

**RESPONSE:**

a. Exhibit G, Schedule 14, page 1 inadvertently omitted Ivus Crouch from the listing of directors. He was, in fact, a director for the entire year. A corrected schedule is attached as Exhibit 3. This expense should be included for ratemaking purposes.

Witness: Chuck Williamson.

b. The fees referenced are for attendance at monthly-held board meetings, referred to as “workshops”. The maximum amounts which may be annually paid to Directors are contained in Article IV, Section 7 of the by-laws, as adopted and approved by the members of the cooperative approximately ten years ago. JPEC is unaware of any policy which would prohibit it from paying its Board Members for attending regularly scheduled meetings which are styled “workshops”.

As further explanation regarding the workshops, JPEC’s Board of Directors has no standing committees. Therefore, it does not hold committee meetings, monthly or otherwise. JPEC utilizes workshops between required board meetings so that planning, financial and operational matters may be discussed in greater detail as necessary. Topics such as capital expenditures, revenue, approval of work plans, budgeting and audit reviews are discussed and workshops include meeting with consultants, auditors, and engineers. The board believes the system is an effective and economic way for it to fulfill their duties as directors.

Witness: Kelly Nuckols

7. Exhibit 27 in the response to AG-1-32 shows total pro forma depreciation expenses of \$3,743,046 based on the application of the current depreciation rates to the actual 12/31/06 depreciable plant balances. This is \$412,854 lower than the pro forma depreciation expenses of \$4,155,900 based on the application of the newly proposed depreciation rates to the actual 12/31/06 depreciable plant balances, the derivation of which is shown on filing Exhibit G, Schedule 4, page 2 of 5. In this regard, provide the following information:

a. The actual 12/31/06 General Plant balances and the depreciation rates applied to these balances are exactly the same in Exhibit 27 of the response to AG-1-32 as in filing Exhibit G, Schedule 4, page 2. Yet the normalized depreciation expenses for almost each General Plant item are different, resulting in total normalized General Plant depreciation expenses of \$595,904 in Exhibit 27 and \$538,992 in filing Exhibit G, Schedule 4, page 2. Please explain why these General Plant depreciation expenses are different in the two exhibits and indicate which represents the correct normalized General Plant depreciation expense level.

b. Exhibit G, Schedule 4, page 5, lines 10 through 17 shows how the total proposed normalized depreciation expense of \$4,155,900 is allocated to transportation, stores and power equipment, resulting in a net depreciation expense of \$3,830,072. Please provide the exact same type of information for the total normalized depreciation expense amount of \$3,743,046 in Exhibit 27 of the response to AG-1-32 [or the corrected amount to be provided in response to part (a) above].

**RESPONSE:**

a. These schedules cannot be directly compared. General assets are depreciated on an individual asset basis, not as a group. At the time an individual asset is fully depreciated, depreciation for that item stops. Exhibit G, Schedule 4, page 2, represents the correct normalized General Plant depreciation expense level. The numbers submitted with Exhibit 27 in the response to AG-1-32 are revised in Exhibit 4 to reflect this set of numbers rather than those originally requested.



b. This information is given in Exhibit 5. This Exhibit utilizes information from Exhibit 4, referred to in the response to 7a. The Exhibit lists depreciation allocated to transportation, stores and power equipment resulting in a net depreciation amount of \$3,360,306.

Witness: Chuck Williamson.

8. Please confirm that, based on the response to AG-1-26, the corrected FAS-106 expense adjustment amount on Exhibit G, Schedule 9, page 1 should be \$6,463 (calculation:  $\$186,100 \times 5.75\% \times 60.40\% = \$6,463$ ) as opposed to the filed expense adjustment amount of \$7,711.

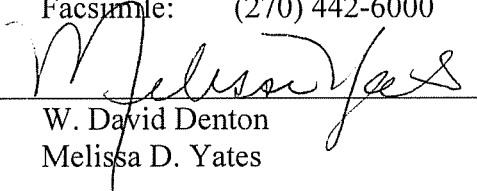
**RESPONSE:** Please refer to Exhibit 6. This Exhibit indicates a two part revision to the calculation of the post retirement benefit adjustment. First, an adjustment (\$3,020) should reflect the difference between the expense recorded in 2006 compared to the accrual that should have been recorded as indicated in the study. The study was not completed until very late in 2006 which did not allow adequate time to fully adjust payroll accruals to the final figure. Second, the correct accrual amount of \$189,100 should be increased by the discount rate used in the study, 5.75%. The total of these two adjustments are \$13,894. The portion of this total adjustment flowing through to expense is 60.40%, which results in an adjustment to expenses of \$8,392.

Witness: Chuck Williamson.

Respectfully submitted,

DENTON & KEULER  
P. O. BOX 929  
PADUCAH KY 42002-0929  
Telephone: (270) 443-8253  
Facsimile: (270) 442-6000

By:

  
W. David Denton  
Melissa D. Yates

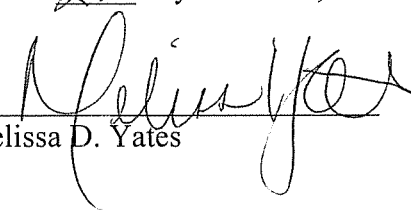
ATTORNEYS FOR JPEC

I hereby certify that the foregoing has  
been served by mailing a true and  
correct copy to:

STEPHANIE STUMBO  
EXECUTIVE DIRECTOR  
KENTUCKY PUBLIC SERVICE COMMISSION  
211 SOWER BLVD.  
FRANKFORT KY 40602

DENNIS G HOWARD  
OFFICE OF THE ATTORNEY GENERAL  
1024 CAPITAL CENTER DRIVE  
SUITE 200  
FRANKFORT KY 40601-8204

on this 27<sup>th</sup> day of March, 2008.

  
Melissa D. Yates



**JPEC**  
**Response to Question No. 3 in the Attorney General Supplemental Request**  
**End of Test Year Customer Adjustment**

Line No.	Month	Residential	Small Com (1 ph)	Small Com (3 ph)	Lg Com (Existing)	Comm & Industrial	
1	Dec 2005	25,317	2,004	172	2	690	
2	Jan 2006	25,322	2,027	177	2	739	
3	Feb 2006	25,354	2,023	175	2	739	
4	Mar 2006	25,391	2,030	176	2	739	
5	Apr 2006	25,425	1,987	176	2	739	
6	May 2006	25,427	2,007	177	2	739	
7	Jun 2006	25,467	2,007	177	2	740	
8	Jul 2006	25,501	2,006	177	2	740	
9	Aug 2006	25,538	2,018	182	2	740	
10	Sep 2006	25,501	2,028	180	2	740	
11	Oct 2006	25,540	2,046	181	2	740	
12	Nov 2006	25,513	2,040	182	2	740	
13	Dec 2006	25,556	2,034	176	2	740	
14	Average	25,450	2,020	178	2	736	
15	Increase	106	14	(2)	0	4	
16	Total Revenue	\$24,247,477	\$1,688,015	\$309,099	\$1,725,798	\$9,354,175	
17	KWH Usage	379,714,788	25,347,920	4,860,579	40,619,100	178,774,164	
18	Avg per KWH	\$0.06386	\$0.06659	\$0.06359	\$0.04249	\$0.05232	
19	Total Billings	305,532	24,252	2,136	24	8,808	
20	Avg Monthly						
21	KWH Usage	1,243	1,045	2,276	1,692,463	20,297	
22	Increase in customers, times average use, times average rate, times 12 months, equals additional revenues						
23	Increase in Rev	\$100,801	\$11,886	(\$2,672)	\$0	\$53,917	\$163,933
24	Increase in consumers, times average use, times average cost per KWH purchased, times 12 months,						
25	equals additional power cost						
26	Inc in Power Cost	\$58,142	\$6,574	(\$1,547)	\$0	\$37,954	\$101,124
27	Net Increase						\$62,810
28	Total Cost of power, base rates		\$24,454,934				
29	KWH purchased		663,944,351				
30	Cost per KWH Purchased		\$0.03683				



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Regulatory Commission Expenses - Account 928.000**  
**1/1/2005 thru 12/31/2006**

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<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>	<u>Description</u>
5/13/2005	146631	DENTON & KEULER LLP	345.00	Legal-BRTC
5/20/2005	146707	DENTON & KEULER LLP	1,552.50	Legal-BRTC
7/1/2005	147220	DENTON & KEULER LLP	2,182.54	Legal-BRTC
8/19/2005	147941	DENTON & KEULER LLP	1,380.00	Legal-BRTC
8/19/2005	147941	DENTON & KEULER LLP	3,450.00	Legal-BRTC
9/9/2005	148163	PADUCAH SUN/THE	53.90	Adv - BRTC
9/30/2005	148408	DENTON & KEULER LLP	402.50	Legal-BRTC
9/30/2005	148408	DENTON & KEULER LLP	28.75	Legal-BRTC
10/28/2005	149183	DENTON & KEULER LLP	143.75	Legal-BRTC
11/25/2005	149525	DENTON & KEULER LLP	287.50	Legal-BRTC
<b><u>Total for 2005</u></b>			<b><u>9,826.44</u></b>	
3/31/2006	150912	DENTON & KEULER LLP	840.00	Legal-BRTC
5/26/2006	151588	DENTON & KEULER LLP	672.11	Legal-BRTC
5/26/2006	151588	DENTON & KEULER LLP	1,110.00	Legal-BRTC
6/30/2006	151990	DENTON & KEULER LLP	1,050.00	Legal-BRTC
7/28/2006	152340	DENTON & KEULER LLP	2,430.00	Legal-BRTC
8/25/2006	152684	DENTON & KEULER LLP	13,110.00	Legal-BRTC
9/29/2006	153079	DENTON & KEULER LLP	1,452.21	Legal-BRTC
10/20/2006	153951	DENTON & KEULER LLP	625.26	Legal-BRTC
11/24/2006	154619	DENTON & KEULER LLP	330.00	Legal-BRTC
12/31/2006	Accrued	DENTON & KEULER LLP	30.00	Legal-Reliability
<b><u>Total for 2006</u></b>			<b><u>21,649.58</u></b>	
2/23/2007	155586	DENTON & KEULER LLP	390.00	Legal-Renewable Resource
4/20/2007	156159	PADUCAH SUN/THE	313.20	Adv-Renewable Resource
4/27/2007	156235	DENTON & KEULER LLP	715.00	Legal-Renewable Resource & Reliability
5/4/2007	156362	DENTON & KEULER LLP	520.00	Legal-Reliability
5/25/2007	156596	DENTON & KEULER LLP	682.50	Legal-Reliability & BRTC
6/29/2007	157571	DENTON & KEULER LLP	2,978.32	Legal-BREC Unwind & Reliability
8/31/2007	158274	DENTON & KEULER LLP	1,267.92	Legal-Reliability & BRTC
8/31/2007	158274	DENTON & KEULER LLP	984.20	Legal-Reliability & BRTC
9/28/2007	158598	DENTON & KEULER LLP	1,080.00	Legal-BRTC & Renewable Resource
10/19/2007	159145	DENTON & KEULER LLP	742.50	Legal-BRTC
11/30/2007	159711	DENTON & KEULER LLP	825.44	Legal-BRTC
12/31/2007	Accrued	DENTON & KEULER LLP	1,923.75	Legal-BRTC, Reliability & Accident Investigation
<b><u>Total for 2007</u></b>			<b><u>12,422.83</u></b>	



Jackson Purchase Energy Corporation

Case No. 2007-00116

**Name of Board Members**

December 31, 2006

Exhibit 3  
Page 1 of 1  
Witness: Chuck Williamson

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<u>Name and Address</u>	<u>Board Title</u>	<u>Associated Organizations</u>
Lee Bearden 211 Green Oaks Lane Benton, KY 42025	Vice-Chair	Big Rivers Representative Board Member
Dr. Ivus Crouch 1148 US 60 East Smithland, KY 42081		
Wayne Elliott 6725 New Hope Church Rd. Paducah, KY 42001	Secretary/Treasurer	
Gary L. Joiner 994 US 60 West Smithland, KY 42081	Chair	
Jack S. Marshall 6905 Old Calvert City Rd. Paducah, KY 42003		
Bobby W. Ross 9237 Wickliffe Rd. Wickliffe, KY 42087		
Glenn Spear 3709 Metropolis Lake Rd West Paducah, KY 42086		
John H. Walker 36 Gray Rd. LaCenter, KY 42056		KAEC Representative Board Member

Directors are compensated \$200 for attendance at each regular meeting, special meeting, or committee meeting for the board of directors. In addition, Directors who represent the cooperative at other meetings on official business such as seminars, conferences, or cooperative related activities are compensated at \$200 for attendance on the business session days. Fees are paid for travel to in-state and out-of-state meetings at \$125 per day up to maximum of 2 days travel each way. Directors are reimbursed for all actual expenses incurred for meetings attended on behalf of the cooperative. Directors serving on the Big Rivers Board are not remunerated for their services by the cooperative. Expenses of directors' spouses are not paid for by the cooperative.





Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Test Year-End Balances Times Current Rates  
General Assets Using Individual Asset Depreciation  
December 31, 2006

A/C No.	Account	Balance 12/31/2006	Depr Rate	Ending Balance x Existing Rate	Amortization of Conv to Specific Assets	Total Based on EOY Assets
<b>DISTRIBUTION PLANT</b>						
360	Land & Land Rights	\$ 235,871	0.00%	\$ -	n/a	\$ -
361	Structures & Improvements	0	0.00%	-	n/a	-
362	Station Equipment	12,008,367	1.53%	183,728	n/a	183,728
364	Poles, Towers & Fixtures	28,486,552	4.19%	1,193,587	n/a	1,193,587
365	Overhead Cond. & Devices	17,054,966	3.47%	591,807	n/a	591,807
366	Underground Conduit	4,106,735	1.77%	72,689	n/a	72,689
367	Undergrd. Cond. & Devices	9,423,466	3.19%	300,609	n/a	300,609
368	Line Transformers	15,623,839	2.75%	429,656	n/a	429,656
369	Services	6,468,811	2.23%	144,254	n/a	144,254
370	Meters	2,934,243	4.34%	127,346	n/a	127,346
371	Install. on Cons. Premises	1,484,794	6.42%	95,324	n/a	95,324
372	Leased Prop. on Cons. Premises	1,048	10.00%	105	n/a	105
373	St. Ltg. & Signal Systems	558,138	1.44%	8,037	n/a	8,037
	Total Distribution Plant	\$ 98,386,830		\$ 3,147,142	\$ -	\$ 3,147,142

A/C No.	Account	Balance 12/31/2006	Depr Rate	Ending Balance x Existing Rate	Amortization of Conv to Specific Assets	Total Based on EOY Assets
<b>GENERAL PLANT</b>						
389	Land & Land Rights	\$ 86,866	0.00%	\$ -	\$ -	\$ -
390	Structures & Improvements	2,047,039	2.50%	51,176	(11,052)	40,124
391	Office Furniture & Equip.	614,616	5.00%	42,517	(14,136)	28,381
392	Transportation Equipment - Heavy	2,079,856	10.00%	240,784	60,418	301,202
392.1	Transportation Equipment - Light	375,930	20.00%	Inc Above	Inc Above	Inc Above
393	Stores Equipment	79,007	5.00%	2,576	1,028	3,604
394	Tools, Shop & Garage Equip.	451,976	6.67%	20,879	8,277	29,156
395	Laboratory Equipment	169,060	6.67%	6,843	2,052	8,895
396	Power Operated Equip.	287,695	10.00%	21,026	(4)	21,022
397	Communication Equip.	589,509	5.00%	29,509	69,646	99,155
398	Miscellaneous Equip.	94,242	10.00%	5,899	1,554	7,453
	Total General Plant	\$ 6,875,796		\$ 421,209	\$ 117,783	\$ 538,992
	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	\$ 105,262,626		\$ 3,568,351	\$ 117,783	\$ 3,686,134

Future Depr Exp Using Depr System

Future Depr Exp Using Depr System



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Depreciation Expense Detail  
December 31, 2006

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	Normalized	Test Year	Adjustment
Total depreciation accruals	3,686,134	3,562,321	\$ 123,813
Less amounts charged to clearing:			
Transportation	(301,202)	(299,484)	(1,718)
Stores	(3,604)	(4,250)	646
Power Operated Equipment	(21,022)	(23,487)	2,465
Net depreciation	<u>3,360,306</u>	<u>3,235,100</u>	<u>\$ 125,206</u>

Transportation Allocation

	Percent	Amount
Construction and retirement WIP	49%	\$ 836
Others	3%	50
Distribution - operations	16%	267
Distribution - maintenance	27%	462
Consumer accounts	2%	41
Consumer service and information	0%	-
Administration and general	4%	62
Total	<u>100%</u>	<u>\$ 1,718</u>

Stores Allocation

	Percent	Amount
Construction and retirement WIP	81%	\$ (523)
Others	2%	(13)
Distribution - operations	5%	(32)
Distribution - maintenance	12%	(78)
Consumer accounts	0%	-
Consumer service and information	0%	-
Administration and general	0%	-
Total	<u>100%</u>	<u>\$ (646)</u>

Power Operated Equipment Allocation

	Percent	Amount
Construction and retirement WIP	52%	\$ (1,274)
Others	3%	(76)
Distribution - operations	17%	(409)
Distribution - maintenance	29%	(705)
Consumer accounts	0%	-
Consumer service and information	0%	-
Administration and general	0%	-
Total	<u>100%</u>	<u>\$ (2,465)</u>

	Transp	Stores	Power Equip	Total
Construction and retirement WIP	\$ 836	\$ (523)	\$ (1,274)	\$ (962)
Others	50	(13)	(76)	(39)
Distribution - operations	267	(32)	(409)	(174)
Distribution - maintenance	462	(78)	(705)	(321)
Consumer accounts	41	-	-	41
Consumer service and information	-	-	-	-
Administration and general	62	-	-	62
Total	<u>\$ 1,718</u>	<u>\$ (646)</u>	<u>\$ (2,465)</u>	<u>\$ (1,393)</u>

