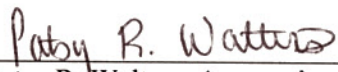


COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION
CASE NO. 2019-00171

VERIFICATION

I verify state and affirm that the testimony filed with this verification and for which I am listed as a witness is true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.

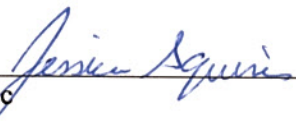


Patsy R. Walters, Accounting Supervisor

State of Kentucky

County of Taylor

The foregoing was signed, acknowledged and sworn to before me by Patsy R. Walters, the twenty-fifth day June, 2019.



Notary Public

My Commission Expires: 5-20-23

ID# 623618

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
P O BOX 100
CAMPBELLSVILLE, KY 42719-0100
PSC CASE. 2019-00171

WITNESS: Patsy R. Walters

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 all cells and formulas intact and unprotected.

Please see EKPC's response to Request No. 2 of the Commission Staff's First Request for Information dated June 5, 2019.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
P O BOX 100
CAMPBELLSVILLE, KY 42719-0100
PSC CASE. 2019-00171

WITNESS: Patsy R. Walters

6. 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 ending November 30, 2018. Based on this usage amount, provide the dollar impact any over- or under-recovery will have on the average residential customer's monthly bill for the requested recovery period.

Please see attached schedules.

TAYLOR COUNTY RECC
P O BOX 100
CAMPBELLSVILLE KY 42719
PSC CASE NO. 2019-00171

Witness: Patsy Walters

Average Residential Usage 12 month ended 11/30/18 1142

Test Month November 2018
Taylor County Cumulative (Over) Recovery (84,832)
6 month spread (14,139)

		ACTUAL	6 MONTH RECOVERY
Customer Charge	9.82	\$9.82	\$9.82
kWh Charge	0.07968	\$90.99	\$90.99
Fuel Adjustment @	(0.00406)	(\$4.64)	(\$4.64)
Subtotal		\$96.18	\$96.18
Env. Surcharge		12.70% \$12.21	12.30% \$11.83
Total		<u>\$108.39</u>	<u>\$108.02</u>
Dollar Impact			(\$0.37)

TAYLOR COUNTY RECC
P O BOX 100
CAMPBELLSVILLE KY 42719
PSC CASE NO. 2019-00171

Witness: Patsy R. Walters

Taylor - Calculation of (Over)/Under Recovery					
Line No.	Month & Year	EKPC Invoice Month recorded Member's Books (2)	Billed to Retail Consumer & recorded on Member's Books (3)	Monthly (Over) or Under (4)	Cumulative (Over) or Under (5)
1	Previous (Over)/Under-Recovery Remaining to be Amortized				
1a	From Case No. 2018-00075 (Over)/Under-Recovery				(\$9,341)
1b	From Case No. 2018-00306 (Over)/Under-Recovery				(\$4,885)
1c	Total Previous (Over)/Under-Recovery				(\$14,226)
2	Jul-18	\$411,943	\$417,578	(\$5,635)	(\$19,861)
3	Aug-18	\$400,153	\$447,899	(\$47,746)	(\$67,607)
4	Sep-18	\$348,551	\$355,990	(\$7,439)	(\$75,046)
5	Oct-18	\$346,650	\$352,116	(\$5,466)	(\$80,512)
6	Nov-18	\$329,602	\$338,650	(\$9,048)	(\$89,560)
7	Dec-18	\$422,716	\$424,429	(\$1,713)	(\$91,273)
Post Review	Jan-19	\$511,446	\$485,951	\$25,495	(\$65,778)
	Feb-19	\$461,092	\$485,050	(\$23,958)	(\$89,736)
Less Adjustment for Order amounts remaining to be amortized at end of review period December 2018					
8		Amount Per Case Order Remaining to be Amortized at beginning of Review Period	Amortization of Previous (Over)/Under Recoveries During Review Period		Amount Per Case Order Remaining to be Amortized at end of Review Period
8a	Case No. 2018-00075 Recovery	\$9,341	(\$7,785)		\$1,556
8b	Case No. 2018-00306 Recovery	\$4,885	\$0		\$4,885
8c	Total Order amounts remaining - Over/(Under):				\$6,441
9	Cumulative six month (Over)/Under-Recovery [Cumulative net of remaining Case amortizations (Ln 7&8c)]				(\$84,832)
10	Monthly recovery (per month for six months)				(\$14,139)
Reconciliation:					
11	Previous (Over)/Under-Recovery Remaining to be Amortized, beginning of Review Period				(\$14,226)
12	Previous (Over)/Under-Recovery Remaining to be Amortized, ending of Review Period				\$6,441
13	Total Amortization during Review Period				(\$7,785)
14	(Over)/Under-Recovery from Column 5, Line 9				(\$84,832)
15	Less: Total Monthly (Over)/Under-Recovery for Review Period (Column 4, Lines 2 thru 7)				(\$77,047)
16	Difference				(\$7,785)

Amortization Detail, Column 3, Line 8:

Month & Year	Case No. 2018-00075	Case No. 2018-00306
Jul-18	\$0	\$0
Aug-18	(\$1,557)	\$0
Sep-18	(\$1,557)	\$0
Oct-18	(\$1,557)	\$0
Nov-18	(\$1,557)	\$0
Dec-18	(\$1,557)	\$0
Totals	(\$7,785)	\$0

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

For the Month Ending November 2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Surcharge Factor Expense Month	EKPC CESF %	EKPC BESF %	EKPC MESF %	EKPC Monthly Revenues from Sales to Taylor County	On-peak Revenues Adjustment	EKPC Net Monthly Sales to Taylor County	EKPC 12-months Ended Average Monthly Revenue from Sales to Taylor County	Taylor County Revenue Requirement	Amortization of (Over)/Under Recovery as Applicable	Taylor County Net Revenue Requirement	Taylor County Total Monthly Retail Revenues	On-Peak Retail Revenue Adjustment	Taylor County Monthly Retail Revenues	12-months ended Average Retail Revenues, Net	Taylor County Pass-through Mechanism Factor
	Col. (1) - Col. (2)	Col. (1) - Col. (2)	Col. (4) - Col. (5)	Col. (3) x Col. (7)	Col. (8) + Col. (9)	Col. (4) - Col. (5)	Col. (3) x Col. (7)	Col. (8) + Col. (9)	Col. (8) + Col. (9)	Col. (11) - Col. (12)	Col. (10) / Col. (11)	Col. (10) / Col. (11)	Col. (11) - Col. (12)	Col. (10) / Col. (11)	Col. (10) / Col. (11)
Dec-16	16.92%	0.00%	16.92%	\$ 3,190,746	\$ 110,269	\$ 3,080,477	\$ 2,511,489	\$ 424,946	\$ (5,343)	\$ 419,603	\$ 3,088,523	\$ 110,269	\$ 2,988,254	\$ 3,308,617	12.74%
Jan-17	11.21%	0.00%	11.21%	\$ 3,207,374	\$ 131,893	\$ 3,075,481	\$ 2,488,998	\$ 279,017	\$ (5,340)	\$ 273,677	\$ 4,040,257	\$ 131,893	\$ 3,908,364	\$ 3,359,804	8.28%
Feb-17	12.26%	0.00%	12.26%	\$ 2,516,144	\$ 108,677	\$ 2,407,467	\$ 2,449,322	\$ 300,287	\$ -	\$ 300,287	\$ 4,028,917	\$ 108,677	\$ 3,921,240	\$ 3,307,169	8.94%
Mar-17	15.73%	0.00%	15.73%	\$ 2,476,248	\$ 107,151	\$ 2,369,097	\$ 2,463,479	\$ 387,505	\$ -	\$ 387,505	\$ 3,370,338	\$ 107,151	\$ 3,263,187	\$ 3,263,267	11.72%
Apr-17	15.40%	0.00%	15.40%	\$ 2,024,077	\$ 119,523	\$ 1,904,554	\$ 2,463,762	\$ 379,419	\$ 2,000	\$ 381,419	\$ 3,331,804	\$ 119,523	\$ 3,212,281	\$ 3,277,380	11.69%
May-17	19.86%	0.00%	19.86%	\$ 2,240,488	\$ 151,545	\$ 2,088,941	\$ 2,469,680	\$ 480,478	\$ 2,000	\$ 482,478	\$ 2,711,337	\$ 151,545	\$ 2,559,792	\$ 3,271,912	15.03%
Jun-17	18.13%	0.00%	18.13%	\$ 2,483,746	\$ 129,233	\$ 2,354,513	\$ 2,461,311	\$ 446,236	\$ (2,093)	\$ 444,143	\$ 3,032,667	\$ 129,233	\$ 2,903,434	\$ 3,285,932	13.57%
Jul-17	17.75%	0.00%	17.75%	\$ 2,884,608	\$ 134,525	\$ 2,750,081	\$ 2,455,083	\$ 435,777	\$ (2,083)	\$ 433,684	\$ 3,182,979	\$ 134,525	\$ 3,048,454	\$ 3,273,133	13.20%
Aug-17	15.89%	0.00%	15.89%	\$ 2,589,608	\$ 114,149	\$ 2,475,459	\$ 2,424,902	\$ 385,317	\$ (2,093)	\$ 383,224	\$ 3,878,530	\$ 114,149	\$ 3,764,381	\$ 3,282,962	11.71%
Sep-17	17.53%	0.00%	17.53%	\$ 2,116,215	\$ 129,013	\$ 1,987,202	\$ 2,386,216	\$ 418,304	\$ (2,094)	\$ 416,210	\$ 3,407,637	\$ 129,013	\$ 3,278,624	\$ 3,236,176	12.68%
Oct-17	20.51%	0.00%	20.51%	\$ 2,203,027	\$ 99,833	\$ 2,103,194	\$ 2,401,804	\$ 492,610	\$ (4,093)	\$ 488,517	\$ 2,940,844	\$ 99,833	\$ 2,841,011	\$ 3,193,501	15.10%
Nov-17	17.87%	0.00%	17.87%	\$ 2,534,471	\$ 133,044	\$ 2,401,427	\$ 2,414,824	\$ 431,529	\$ (4,094)	\$ 427,435	\$ 2,724,451	\$ 133,044	\$ 2,591,407	\$ 3,180,036	13.38%
Dec-17	16.39%	0.00%	16.39%	\$ 3,357,897	\$ 143,005	\$ 3,214,892	\$ 2,426,026	\$ 397,626	\$ 1,669	\$ 399,295	\$ 3,323,984	\$ 143,005	\$ 3,180,979	\$ 3,206,096	12.52%
Jan-18	10.79%	0.00%	10.79%	\$ 4,035,529	\$ 222,212	\$ 3,813,317	\$ 2,487,512	\$ 268,403	\$ 1,669	\$ 270,072	\$ 4,261,900	\$ 222,212	\$ 4,039,688	\$ 3,217,040	8.42%
Feb-18	7.29%	0.00%	7.29%	\$ 3,001,738	\$ 112,466	\$ 2,889,272	\$ 2,527,662	\$ 184,267	\$ 1,669	\$ 185,936	\$ 5,443,889	\$ 112,466	\$ 5,331,423	\$ 3,334,555	5.78%
Mar-18	13.52%	0.00%	13.52%	\$ 2,845,438	\$ 152,153	\$ 2,693,285	\$ 2,554,678	\$ 345,392	\$ 1,669	\$ 347,061	\$ 3,523,968	\$ 152,153	\$ 3,371,815	\$ 3,343,607	10.41%
Apr-18	14.49%	0.00%	14.49%	\$ 2,368,573	\$ 135,231	\$ 2,233,342	\$ 2,582,077	\$ 374,143	\$ 1,669	\$ 375,812	\$ 4,051,043	\$ 135,231	\$ 3,915,812	\$ 3,402,235	11.24%
May-18	15.84%	0.00%	15.84%	\$ 2,450,184	\$ 154,804	\$ 2,295,380	\$ 2,599,280	\$ 411,726	\$ 1,669	\$ 413,394	\$ 3,144,796	\$ 154,804	\$ 2,989,992	\$ 3,436,085	12.15%
Jun-18	15.59%	0.00%	15.59%	\$ 2,743,949	\$ 143,290	\$ 2,600,659	\$ 2,619,793	\$ 408,426	\$ -	\$ 408,426	\$ 3,201,340	\$ 143,290	\$ 3,058,050	\$ 3,450,970	11.88%
Jul-18	14.17%	0.00%	14.17%	\$ 2,715,262	\$ 148,529	\$ 2,566,733	\$ 2,606,180	\$ 369,296	\$ (1,557)	\$ 367,739	\$ 3,586,234	\$ 148,529	\$ 3,437,705	\$ 3,480,907	10.66%
Aug-18	15.19%	0.00%	15.19%	\$ 2,617,139	\$ 157,357	\$ 2,459,782	\$ 2,604,874	\$ 395,680	\$ (1,557)	\$ 394,123	\$ 3,892,615	\$ 157,357	\$ 3,735,258	\$ 3,476,480	11.32%
Sep-18	15.42%	0.00%	15.42%	\$ 2,411,416	\$ 129,306	\$ 2,282,110	\$ 2,629,449	\$ 405,461	\$ (1,557)	\$ 403,904	\$ 3,468,975	\$ 129,306	\$ 3,340,669	\$ 3,483,651	11.61%
Oct-18	16.16%	0.00%	16.16%	\$ 2,306,728	\$ 169,228	\$ 2,137,500	\$ 2,632,308	\$ 425,381	\$ (1,557)	\$ 423,824	\$ 3,204,728	\$ 169,228	\$ 3,035,500	\$ 3,499,858	12.17%
Nov-18	16.83%	0.00%	16.83%	\$ 2,735,258	\$ 119,437	\$ 2,615,821	\$ 2,650,174	\$ 446,024	\$ (1,557)	\$ 444,467	\$ 3,059,406	\$ 119,437	\$ 2,939,969	\$ 3,528,905	12.70%

Note:

Taylor County Total Monthly Retail Revenues in Column (11) includes demand and energy charges, customer charges, and FAC revenues.

Revenues reported in Column 4 for September 2011 contained an error which has been corrected; the correction did not change the September Pass-through factor shown in Column 15.

Previous PSC Case 2018-00075

Witness by: Patsy R. Walters

(1,557)

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

For the Month Ending November 2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Surcharge Factor Expense Month	EKPC CESF %	EKPC BESF %	EKPC MESF %	EKPC Monthly Revenues from Sales to Taylor County	On-peak Revenues Adjustment	EKPC Net Monthly Sales to Taylor County	EKPC 12-months Ended Average Monthly Revenue from Sales to Taylor County	Taylor County Revenue Requirement	Amortization of (Over)/Under Recovery as Applicable	Taylor County Net Revenue Requirement	Taylor County Total Monthly Retail Revenues	On-Peak Retail Revenue Adjustment	Taylor County Net Monthly Retail Revenues	12-months ended Average Retail Revenues, Net	Taylor County Pass-through Mechanism Factor
			Col. (1) - Col. (2)			Col. (4) - Col. (6)		Col. (8) x Col. (7)		Col. (8) + Col. (9)			Col. (11) - Col. (12)		Col. (10) / Col. (14)
Dec-16	16.92%	0.00%	16.92%	\$ 3,190,746	\$ 110,269	\$ 3,080,477	\$ 2,511,499	\$ 424,946	\$ (5,343)	\$ 419,603	\$ 3,098,523	\$ 110,269	\$ 2,988,254	\$ 3,306,617	12.74%
Jan-17	11.21%	0.00%	11.21%	\$ 3,207,374	\$ 131,893	\$ 3,075,481	\$ 2,488,998	\$ 279,017	\$ (5,340)	\$ 273,677	\$ 4,040,257	\$ 131,893	\$ 3,908,364	\$ 3,359,804	8.28%
Feb-17	12.26%	0.00%	12.26%	\$ 2,516,144	\$ 108,677	\$ 2,407,467	\$ 2,449,322	\$ 300,287	\$ -	\$ 300,287	\$ 4,029,917	\$ 108,677	\$ 3,921,240	\$ 3,307,169	8.94%
Mar-17	15.73%	0.00%	15.73%	\$ 2,476,248	\$ 107,151	\$ 2,369,097	\$ 2,463,479	\$ 387,505	\$ -	\$ 387,505	\$ 3,370,338	\$ 107,151	\$ 3,263,187	\$ 3,263,267	11.72%
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Jul-17	17.75%	0.00%	17.75%	\$ 2,864,608	\$ 134,525	\$ 2,730,081	\$ 2,455,083	\$ 435,777	\$ (2,093)	\$ 433,684	\$ 3,182,979	\$ 134,525	\$ 3,048,454	\$ 3,273,133	13.20%
Aug-17	15.89%	0.00%	15.89%	\$ 2,589,608	\$ 114,149	\$ 2,475,459	\$ 2,424,902	\$ 385,317	\$ (2,093)	\$ 383,224	\$ 3,878,530	\$ 114,149	\$ 3,764,381	\$ 3,282,962	11.71%
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Jun-18	15.59%	0.00%	15.59%	\$ 2,743,949	\$ 143,290	\$ 2,600,659	\$ 2,619,793	\$ 408,426	\$ -	\$ 408,426	\$ 3,201,340	\$ 143,290	\$ 3,058,050	\$ 3,450,970	11.88%
Jul-18	14.17%	0.00%	14.17%	\$ 2,715,262	\$ 148,529	\$ 2,566,733	\$ 2,608,180	\$ 369,296	\$ (1,557)	\$ 367,739	\$ 3,556,234	\$ 148,529	\$ 3,407,705	\$ 3,480,907	10.66%
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Sep-18	15.42%	0.00%	15.42%	\$ 2,411,416	\$ 129,306	\$ 2,282,110	\$ 2,629,449	\$ 405,461	\$ (1,557)	\$ 403,904	\$ 3,469,975	\$ 129,306	\$ 3,340,669	\$ 3,483,651	11.61%
Oct-18	16.16%	0.00%	16.16%	\$ 2,306,728	\$ 169,228	\$ 2,137,500	\$ 2,632,308	\$ 425,381	\$ (1,557)	\$ 423,824	\$ 3,204,728	\$ 169,228	\$ 3,035,500	\$ 3,499,858	12.17%
Nov-18	16.83%	0.00%	16.83%	\$ 2,735,258	\$ 119,437	\$ 2,615,821	\$ 2,650,174	\$ 446,024	\$ (15,696)	\$ 430,328	\$ 3,059,406	\$ 119,437	\$ 2,939,969	\$ 3,528,905	12.30%

Note: Taylor County Total Monthly Retail Revenues in Column (11) includes demand and energy charges, customer charges, and FAC revenues.

Revenues reported in Column 4 for September 2011 contained an error which has been corrected; the correction did not change the September Pass-through factor shown in Column 15.

Previous PSC Case 2018-00075 (1,557)
 Current PSC Case 2019-00171 (14,139)
 (15,696)

Witness by: Patsy R. Walters