

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF CLARK ENERGY)	
COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT)	CASE NO.
OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT)	2020-00104
PROGRAM ESTABLISHED IN CASE NO. 2018-00407)	

CLARK ENERGY COOPERATIVE INC.'S
RESPONSE TO COMMISSION STAFF'S DATA REQUESTS

Filed: June 22, 2020

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF)	
CLARK ENERGY COOPERATIVE, INC.)	
FOR A GENERAL ADJUSTMENT OF)	Case No. 2020-00104
RATES PURSUANT TO STREAMLINED)	
PROCEDURE PILOT PROGRAM)	
ESTABLISHED IN CASE NO. 2018-00407)	

VERIFICATION OF ROBERT C. BREWER

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF CLARK)

Robert C. Brewer, President and Chief Executive Officer of Clark Energy Cooperative, Inc., being duly sworn, states that he has supervised the preparation of certain responses to Requests for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Robert C. Brewer
Robert C. Brewer

The foregoing Verification was signed, acknowledged and sworn to before me this 19 day of June, 2020, by Robert C. Brewer.

Alyssa Kuntz

Notary Commission Number: 562675

Commission expiration: 9-7-2020



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF)
CLARK ENERGY COOPERATIVE, INC.)
FOR A GENERAL ADJUSTMENT OF) Case No. 2020-00104
RATES PURSUANT TO STREAMLINED)
PROCEDURE PILOT PROGRAM)
ESTABLISHED IN CASE NO. 2018-00407)

VERIFICATION OF HOLLY S. EADES

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF CLARK)

Holly S. Eades, Vice President of Finance of Clark Energy Cooperative, Inc., being duly sworn, states that she has supervised the preparation of certain response to Requests for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, *formed after reasonable inquiry.*



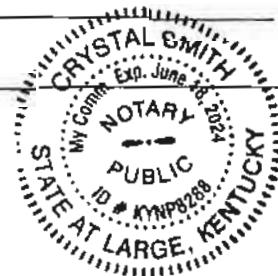
Holly S. Eades

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of June, 2020, by Holly S. Eades.



Notary Commission No. _____

Commission expiration: _____



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF)
CLARK ENERGY COOPERATIVE, INC.)
FOR A GENERAL ADJUSTMENT OF) Case No. 2020-00104
RATES PURSUANT TO STREAMLINED)
PROCEDURE PILOT PROGRAM)
ESTABLISHED IN CASE NO. 2018-00407)

VERIFICATION OF JOHN WOLFRAM

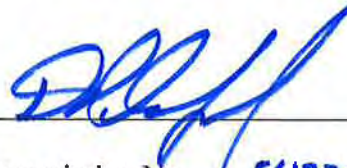
COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE)

John Wolfram, being duly sworn, states that he has supervised the preparation of certain responses to Requests for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



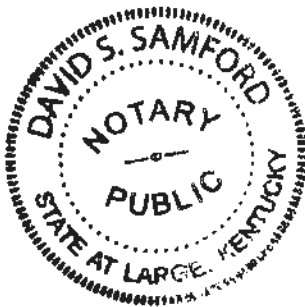
John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of June, 2020, by John Wolfram.



Notary Commission No. 561230

Commission expiration: 7/23/20



Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

1. Refer to the application, paragraph 4. Provide the monthly energy sales by class for Clark Energy for the years 2010 to date.

Response:

Please see the attached excel spreadsheet. An electronic copy is also being provided on CD.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

2. Refer to the application, Exhibit 1. Provide an example when Clark Energy experienced rate volatility due to existing rates not aligning with the cost of providing service.

Response:

An example when Clark Energy experienced rate volatility due to existing rates not aligning with the cost of providing service is any month in which weather is mostly mild but for even one extremely hot or cold day. For that month, energy usage (over the course of the full month) will be relatively low, but coincident peak demand (set on the extreme day) will be relatively high. This creates a higher demand charge on the wholesale bill that will not be offset by relatively low energy-related retail revenues.

From the test year, an example of when Clark Energy experienced rate volatility due to existing rates not aligning with cost-based rates is the month of May 2019. Clark's annual load factor for wholesale 2019 billing was 55 percent. The highest monthly load factor was 64 percent in August and the lowest was 45 percent in May. Because Clark has fixed costs incorporated into its retail energy charge, the cooperative experiences rate volatility in months like May 2019 when billing demands (and thus wholesale demand charges) are high but overall energy sales are low. See Wolfram Testimony, Exhibit JW-7, page 1 of 3. The extent to which Clark will recover the wholesale bill in full from its retail revenues will fluctuate less over time as Clark removes more of its fixed costs from the variable charge.

Witnesses: Chris Brewer and Holly Eades

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

3. Refer to the Direct Testimony of Robert C. Brewer (Brewer Testimony), page 7.
 - a. Quantify the annual savings Clark Energy realized from removing the cost of living adjustment from the Retirements and Savings (R&S) plan in 2016.
 - b. Quantify the annual savings Clark Energy realized from the prepayment to the R&S plan made in 2013.
 - c. Quantify the annual savings Clark Energy realized from lowering the R&S benefit level for new hires after 2015 from 2.0 to 1.75.

Response:

- a. The annual savings to the cooperative since removing the COLA from the R&S plan in 2016 is approximately \$70,000 per year. The savings have increased or decreased annually based on employee counts and salaries.
- b. The co-ops contributing the prepayment amount saw approximately a 25% reduction in their 2013 contribution rate. After 2013, contributions at the new lower level fluctuate annually. This means that the lower contribution rate will not be fixed at the 2013 level for future years, but will be adjusted for investment experience and other actuarial adjustments going forward. NRECA expects that a co-op making a prepayment will continue to benefit from the differential value of the reduction for at least the next 10-15 years. The annual benefit from the prepayment was \$ 289,258 for 2014.
- c. Clark Energy has a one-year waiting period for new hires before they are eligible for the R&S plan. The savings in 2018 was \$39,002. The new hire eligibility count was higher in 2019 and the savings were \$66,112.

Please also see the attached fifteen-year cash flows.

NRECA Prepayment RS Proposal

Estimated Prepayment		Annual RS Cost		Annual Savings		Wage Inc.		
\$2,753,407		2.5 factor		\$1,123,333 2013 Budget		25.00%		
Amortized over 10 years						3.00%		
Year	3% Wages			Cash	Cash Flow	Cumulative	Projected	
	<u>Prepayment</u>	<u>RS Cost</u>	<u>Discount</u>	<u>Flow</u>	<u>Without Prepayment</u>	<u>Savings</u>	<u>savings</u>	<u>DRC based pn 2010 39.2%</u>
2013	\$2,753,407	\$1,123,333	\$280,833	\$3,595,907	\$1,123,333	-\$2,472,574	-\$2,472,574	
2014		\$1,157,033	\$289,258	\$867,775	\$1,157,033	\$289,258	-\$2,183,316	
2015		\$1,191,744	\$297,936	\$893,808	\$1,191,744	\$297,936	-\$1,885,380	
2016		\$1,227,496	\$306,874	\$920,622	\$1,227,496	\$306,874	-\$1,578,505	
2017		\$1,264,321	\$316,080	\$948,241	\$1,264,321	\$316,080	-\$1,262,425	\$495,613.91
2018		\$1,302,251	\$325,563	\$976,688	\$1,302,251	\$325,563	-\$936,862	\$510,482.32
2019		\$1,341,318	\$335,330	\$1,005,989	\$1,341,318	\$335,330	-\$601,533	\$525,796.79
2020		\$1,381,558	\$345,389	\$1,036,168	\$1,381,558	\$345,389	-\$256,143	\$541,570.70
2021		\$1,423,005	\$355,751	\$1,067,253	\$1,423,005	\$355,751	\$99,608	\$557,817.82
2022		\$1,465,695	\$366,424	\$1,099,271	\$1,465,695	\$366,424	\$466,031	\$574,552.35
2023		\$1,509,666	\$377,416	\$1,132,249	\$1,509,666	\$377,416	\$843,448	\$591,788.92
2024		\$1,554,956	\$388,739	\$1,166,217	\$1,554,956	\$388,739	\$1,232,187	\$609,542.59
2025		\$1,601,604	\$400,401	\$1,201,203	\$1,601,604	\$400,401	\$1,632,588	\$627,828.87
2026		\$1,649,652	\$412,413	\$1,237,239	\$1,649,652	\$412,413	\$2,045,001	\$646,663.73
2027		\$1,699,142	\$424,785	\$1,274,356	\$1,699,142	\$424,785	\$2,469,786	\$666,063.65
2028		\$1,750,116	\$437,529	\$1,312,587	\$1,750,116	\$437,529	\$2,907,315	\$686,045.56
	\$2,753,407	\$22,642,890	\$5,660,722	\$19,735,574	\$22,642,890	\$2,907,315		\$7,033,767

Witnesses: Chris Brewer and Holly Eades

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

4. Refer to the Brewer Testimony, page 8.
 - a. Provide the itemized savings for the \$73,000 per year linked to changes in healthcare.
 - b. Quantify the savings gained from the implementation of the GPS/inventory project.

Response:

- a. By moving the Medicare retirees to a supplemental insurance plan through Humana and eliminating retiree medical coverage for future hires, after 2016, Clark has been able to lower the FAS obligation \$6,443 per month or \$77,316 per year, which is slightly more than stated in the testimony.
- b. The following savings have been gained from the implementation of the GPS/inventory project:
 - Increased system inspection efficiency – By utilizing the data and GPS points, Clark can more efficiently coordinate system inspections and data collection on the facilities that are in need of maintenance. All data is collected and uploaded from the field using iPads and stored to a central server viewable by all users.
 - Increased system maintenance efficiency – Data from the system inspection is loaded on iPads and accessed by maintenance crews so the crews are efficiently routed with turn-by-turn directions, if needed, and material required at each location is known. As work is performed in the field, the status is updated in near real-time to avoid personnel overlap and increase safety of crews working in adjoining areas.
 - Increased accuracy of pole attachments – Due to the short time frame of covering the entire system gathering GPS/Inventory Data, Clark was able to increase the accuracy of attachment counts. This project not only confirmed the attaching party but increased the overall count of attachments by approximately 25% percent. The data collection/storage also allows data to be sent to attaching parties for verification and allows Clark to review attaching parties and update the data from the field.
 - Every Pole and all underground equipment have a tag that identifies Clark Energy, a phone number, and a unique number for easy identification and routing to each specific piece of equipment.

Witnesses: Chris Brewer and Holly Eades

- Data is available company-wide to all departments and is integrated into multiple aspects of everyday business functions for enhanced routing, automation, and efficiencies.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
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5. Refer to the Brewer Testimony, page 9. Provide the Key Ratio Trend Analysis. If this is a report, provide the entire report.

Response:

The information for this response is being filed under seal pursuant to a Motion for Confidential Treatment.

THIS EXHIBIT IS BEING FILED
UNDER SEAL PURSUANT
TO A MOTION FOR
CONFIDENTIAL TREATMENT

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

6. Provide the number of net metering customers, the annual average usage and annual average bill for the years 2015, 2016, 2017, 2018, and 2019.

Response:

Please see attached.

I

	AVG KWH/AVG \$ BILL 2015	AVG KWH/AVG \$ BILL 2016	AVG KWH/AVG \$ BILL 2017	AVG KWH/AVG \$ BILL 2018	AVG KWH/AVG \$ BILL 2019	COMMENTS
1	111/ \$24.56	33/ \$16.84	0/ \$13.74	0/ \$13.59	48/ \$18.31	
2	42/ \$18.22	15/ \$15.49	0/ \$14.16	0/ \$14.00	0/ \$14.08	
3	0/ \$14.06	187/ \$32.96	27/ \$16.86	0/ \$13.96	61/ \$20.32	
4	765/ \$89.22	933/ \$106.30	730/ \$86.22	2032/ \$213.87	2040/ \$212.71	
5	0/ \$12.80	0/ \$12.80	0/ \$12.80	0/ \$12.80	0/ \$12.80	
6			1804/ \$208.85	2288/ \$259.51	2777/ \$306.42	NET METER 9/2017
7			5/ \$14.73	150/ \$22.82	0/ \$14.08	NET METER 11/2017
8				1047/ \$117.23	882/ \$99.78	NET METER 12/2017
9				2009/ \$210.53	2400/ \$247.87	NET METER 02/2018
10				718/ \$83.64	824/ \$94.13	NET METER 08/2018
11				31/ \$16.52	189/ \$31.47	NET METER 11/2018
12					174/ \$35.54	NET METER 01/2019
13					710/ \$92.97	NET METER 08/2019
14					878/ \$99.06	NET METER 08/2019
15					369/ \$49.36	NET METER 09/2019
16					862/ \$96.18	NET METER 07/2019
17					105/ \$20.60	NET METER 05/2019
18						NET METER 12/2019
19						NET METER 12/2019
20						NET METER 12/2019
21						NET METER 12/2019

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

7. Refer to the Direct Testimony of Holly S. Eades (Eades Testimony), page 6. Explain why depreciation has increased over \$1.59 million since 2010.

Response:

In Clark Energy's last rate case, Case No. 2009-00314, the PSC ordered Clark Energy to implement the rates from the depreciation study that was filed with the application. The depreciation rates have not changed in this case, however, there has been significant investment in Clark Energy's system over the past decade. Clark Energy's utility plant was \$104,513,462 at December 31, 2010 and \$136,216,175 at December 31, 2019.

Thus, depreciation expense has increased due to continued investment in gross plant over the ten-year period. This includes investments pursuant to Clark's triennial Construction Work Plans ("CWPs") as well as other capital investments. The most recent CWP included construction for new services, line conversion and replacement, miscellaneous distribution equipment, AMI meter replacements and upgrading meters with remote service switch devices, security lights, and upgrading all substation areas to radio frequency capability. Over the decade, pre-existing gross plant continued to depreciate, and new plant also began to depreciate, both of which contribute to increased annual depreciation expense over the entire decade.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

8. Refer to the Eades Testimony, page 7. Explain for what the \$2 million Rural Economic Development Loan proceeds have been used.

Response:

This full \$2 million loan was made to Heritage Millworks, LLC, which used the proceeds to purchase additional millwork equipment for an expansion of their plant in Powell County. This expansion resulted in an additional 40 new jobs at its facility.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

9. Refer to the Eades Testimony, page 8. Provide the total advances against the referenced line of credit of \$8,500,000 as of the date of this request. State the current interest rate on these advances, if any.

Response:

The balance on the line of credit as of June 11, 2020 was zero.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

10. Refer to the Eades Testimony, page 9. Clark Energy offers a 401K plan that is contributed 100 percent by employees and an R&S plan. Explain why Clark Energy has not transitioned away from the R&S plan to a 401K plan.

Response:

Clark Energy has elected to maintain an R&S plan with lower benefit levels because this helps us retain employees for the cooperative. A 401(k) plan is more mobile and allows the employee to take the plan with them should they leave for another career opportunity. Thus, there is less financial incentive for an employee to stay with an employer throughout his or her career. Employee retention is key for Clark Energy because we invest money and time in employee training. These employees have gained valuable job knowledge that is needed to run the cooperative in an efficient manner. If they leave to work for a contractor or investor-owned utility, then we must replace the individual and Clark's members have been deprived of the value of the time and money invested in the departed employee's professional development. Thus, maintaining an R&S plan creates some incentive for employees to remain with Clark throughout their careers and rewards employees for providing experienced quality service to members throughout their career. Moreover, we have found that employees find it easier to plan for their financial future when they participate in a fixed-benefit plan.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

11. Refer to the Eades Testimony, pages 9 and 10. Ms. Eades describes steps towards employee contribution towards employment benefits. Explain whether, as employee contributions have increased, employer contribution to flexible spending accounts or some type of health saving accounts has always increased.

Response:

Clark's contributions to employee HRA accounts have not increased with the increases to employee premiums or deductibles. Clark has actually lowered the HRA contributions based on financial conditions of the cooperative.

Clark's annual per employee contribution to HRA:

Year	HRA per employee
2014	\$1,000.00
2015	\$1,000.00
2016	\$500.00
2017	\$0.00
2018	\$0.00
2019	\$500.00
2020	\$500.00

Witnesses: Chris Brewer and Holly Eades

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

12. Refer to the Eades Testimony, page 10.
 - a. Provide the wage and salary study used in developing Clark Energy's salary scale.
 - b. Provide the industries that the wage and salary used as comparisons forth salary scale. If the comparable industries only include utilities, explain why Clark Energy did not look at the regional market in its wage and salary study.

Response:

- a. – b. The information for this response is being filed under seal pursuant to a Motion for Confidential Treatment.

THIS EXHIBIT IS BEING FILED
UNDER SEAL PURSUANT
TO A MOTION FOR
CONFIDENTIAL TREATMENT

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

13. Refer to the Eades Testimony, page 13.
 - a. Provide supporting invoices for any rate case expenses incurred to date that have not already been provided in the application, Exhibit 36.
 - b. Additionally, refer to the Excel spreadsheet provided as Exhibit 30, entitled "Exhibit_30_Clark_Rev_Req_Filed.xlsx", tab 1.10 Int. Provide the three-year and five-year average respectively of interest payments on Clark Energy's debt service starting with the year 2021. Provide any supporting calculations in Excel spreadsheet format.
 - c. Refer to the Excel spreadsheet reference above, tab 1.6 NonRec. Provide a more detailed explanation and history of the AT&T Back-billing for joint pole usage reference in Line #1. Explain why this item is not likely to recur.

Response:

- a. Please see attached.
- b. Please see attached. An electronic copy of the excel spreadsheet is also being provided on CD.
- c. During Clark Energy's GPS inventory of the system it was discovered that AT&T had more attachments on Clark Energy facilities than AT&T was being billed for. Clark Energy billed AT&T for the additional attachments which AT&T disputed. After a field count, Clark Energy and AT&T agreed upon the attachment counts and AT&T was back billed according to the contract terms. Going forward, AT&T will be billed annually for the actual field count of their attachments therefore this is a non-recurring revenue item.

Clark Energy
Exhibit 13a
Case No. 2020-00104

Incurred rate case expenses

Date	Reference	Amount
1/31/2020	CONSULTING/COS & RATE REVIEW	\$ 1,362.95
1/31/2020	LEGAL SERVICES/RATE CASE	\$ 1,789.98
2/28/2020	CONSULTING/RATE CASE/COS STUDY	\$ 3,908.30
2/28/2020	LEGAL SERVICES/RATE CASE	\$ 1,716.30
3/31/2020	CONSULTING/COS STUDY/RATE CASE	\$ 5,167.50
3/31/2020	LEGAL SERVICES/RATE CASE 2020-00104	\$ 7,341.14
		<u>\$ 21,286.17</u>
4/28/2020	POSTCARDS/RATE CASE NOTICE	\$ 307.40
4/30/2020	OFFICE SUPPLIES	\$ 178.02
4/30/2020	CONSULTING/RATE CASE	\$ 2,242.50
5/18/2020	LEGAL SERVICES/RATE CASE	\$ 13,913.88
5/31/2020	POSTAGE	\$ 1,225.00
5/31/2020	LEGAL SERVICES/RATE CASE	\$ 1,730.03
		<u>\$ 19,596.83</u>

Summary incurred rate case expenses

LEGAL SERVICES/RATE CASE	\$ 26,491.33
CONSULTING/COS STUDY/RATE CASE	\$ 12,681.25
POST CARDS/LABELS	\$ 485.42
POSTAGE/POST CARD NOTIFICATIONS	\$ 1,225.00
	<u>\$ 40,883.00</u>

Name

CATALYST CONSULTING LLC
GOSS SAMFORD PLLC
CATALYST CONSULTING LLC
GOSS SAMFORD PLLC
CATALYST CONSULTING LLC
GOSS SAMFORD PLLC

ABRACADABRA GRAPHICS
NATIONAL OFFICE SUPPLY
CATALYST CONSULTING LLC
GOSS SAMFORD PLLC
QUADIENT
GOSS SAMFORD PLLC

Client Number: 0661
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Cost Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/1/2020	Postage for paper copy of the application to the AG.	\$10.20
5/1/2020	Telephone conference charges.	\$19.33
Total Costs		\$29.53

Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/22/2020	Check Number 56824 against Inv# 4908	(\$13,772.50)
5/22/2020	Check Number 56824 against Inv# 4908	(\$12.50)
5/22/2020	Check Number 56824 against Inv# 4908	(\$128.88)
Total Payments Received:		(\$13,913.88)

Current Invoice Summary

Prior Balance:	\$13,913.88	
Payments Received:	(\$13,913.88)	Last Payment: 5/22/2020
Unpaid Prior Balance:	\$0.00	
Current Fees:	\$1,700.50	
Advanced Costs:	\$29.53	
TOTAL AMOUNT DUE:	\$1,730.03	

05/31/2020
06/16/2020

APPROVED BY AKC
APPROVAL DATE 6/15/2020
CHECK NUMBER _____
DATE PAID _____ #
ACCOUNT NUMBER 928.00 - 1,730.03

LEGAL SERVICES/RATE CASE

Goss Samford, PLLC
Suite B-325
2365 Harrodsburg Road
Lexington, KY 40504
Telephone: 859-368-7740

June 08, 2020

Invoice No. 4965

Clark Energy Cooperative, Inc.
Chris Brewer, President and CEO
2640 Ironworks Road
Winchester, KY 40392-0748

Client Number: 0661 Clark Energy Cooperative, Inc.
Matter 0661 Clark Energy General Busines
For Services Rendered Through 5/31/2020.

Fees				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
5/1/2020	DSS	Prepare for and participate in telephone conference with AG's Office to provide overview of the rate case; send rate filing to the AG's Office; coordinate rate filing with A. Honaker; provide update to K. Chandler.	1.00	\$285.00
5/1/2020	LAH	Prepare for and participate in telephone conference with AG's Office to provide overview of the rate case; prepare CDs with Excel spreadsheets; travel to and from post office to mail same to AG; review pdfs before filing; telephone conference with D. Samford re filing; electronically file same; print and scan filing receipt; text D. Samford re filing complete; review emails re same.	1.80	\$441.00
5/4/2020	DSS	Review the AG's motion to intervene; email exchange with A. Honaker and H. Eades re the filing of proof of publication of notice.	0.20	\$57.00
5/4/2020	LAH	Review the AG's motion to intervene; email exchange with D. Samford re filing proof of publication; review items emailed for same.	0.30	\$73.50
5/5/2020	DSS	Review the Commission's Order granting the AG's motion for confidential treatment; email exchange with H. Eades re the affidavit of mailing; make revisions to draft of same.	0.20	\$57.00
5/5/2020	LAH	Review the Commission's Order granting the AG's motion to intervene; email exchange with D. Samford re affidavit of mailing and the timing to file same.	0.20	\$49.00

Continued On Next Page

Client Number: 0661
Matter Number: 0661

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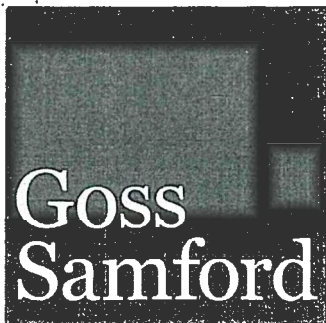
5/6/2020	DSS	Email exchanges with H. Eades and A. Honaker re the proof of publication of notice filing; review and edit the draft cover letter.	0.20	\$57.00
5/6/2020	LAH	Email exchanges with D. Samford re items to file for proof of publication filing; draft cover letter for filing; exchange emails with D. Samford re edits to cover letter and revise same; prepare cover letter and proof of publication documents for filing; electronically file same; print, scan and email filing receipt to D. Samford.	0.70	\$171.50
5/7/2020	DSS	Review the public comment filed in the case record.	0.10	\$28.50
5/7/2020	LAH	Review the public comment filed in the case record.	0.10	\$24.50
5/11/2020	DSS	Review public comment filed.	0.10	\$28.50
5/11/2020	DSS	Telephone conference with C. Brewer re the status of the case.	0.10	\$28.50
5/11/2020	LAH	Review public comment filed.	0.10	\$24.50
5/12/2020	LAH	Review the filing made by the AG; telephone conference with D. Samford re same.	0.20	\$49.00
5/12/2020	DSS	Telephone conferences with J. Horne and C. Brewer re case status; review AG's filing; update A. Honaker re same.	0.40	\$114.00
5/14/2020	DSS	Review the Commission's Order; telephone conference with C. Brewer re same; email update to H. Eades and J. Wolfram.	0.30	\$85.50
5/14/2020	LAH	Review the Commission's Order; review emails from D. Samford re same.	0.20	\$49.00
5/15/2020	DSS	Review public comment filed in the case record.	0.10	\$28.50
5/15/2020	LAH	Review public comment filed in the case record.	0.10	\$24.50
5/28/2020	LAH	Exchange texts with D. Samford re date proof of publication was filed.	0.10	\$24.50
Billable Hours / Fees:			6.50	\$1,700.50

Timekeeper Summary

Timekeeper LAH worked 3.80 hours at \$245.00 per hour, totaling \$931.00.

Timekeeper DSS worked 2.70 hours at \$285.00 per hour, totaling \$769.50.

Continued On Next Page



ATTORNEYS AT LAW | PLLC

David Samford
david@gosssamfordlaw.com
(859) 368-7740

May 13, 2020

Mr. Chris Brewer, President and CEO
Clark Energy Cooperative, Inc.
2640 Iron Works Road
Winchester, Kentucky 40391

Re: Invoice for April 2020

Dear Chris:

Please find enclosed the invoice for services performed by Goss Samford, PLLC on behalf of Clark Energy Cooperative, Inc. for April 2020. Please remit payment for the amount due within thirty days of today's date. A summary of the amount due and owing is as follows:

<i>Matter Description</i>	<i>Amount</i>
General Business - Current fees and costs	\$13,913.88
<i>TOTAL:</i>	<u><i>\$13,913.88</i></u>

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Clark Energy Cooperative, Inc. and we thank you for allowing us the opportunity to work with you.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Samford", written over a horizontal line.

David Samford

Enclosures

Goss Samford, PLLC
Suite B-325
2365 Harrodsburg Road
Lexington, KY 40504
Telephone: 859-368-7740

May 05, 2020
Invoice No. 4908

Clark Energy Cooperative, Inc.
Chris Brewer, President and CEO
2640 Ironworks Road
Winchester, KY 40392-0748

Client Number: 0661 Clark Energy Cooperative, Inc.
Matter 0661 Clark Energy General Business
For Services Rendered Through 4/30/2020.

Fees				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
4/2/2020	DSS	Review and update Application Exhibit checklist to conform to most recent Commission Orders; video conference with C. Brewer, et al. re case status and strategy; telephone conference with A. Honaker re the revised Application Exhibits.	1.70	\$484.50
4/2/2020	LAH	Review Application Exhibit checklist; participate in video conference with C. Brewer, et al. re case status and strategy; telephone conference with D. Samford re the revised Application Exhibits.	1.30	\$318.50
4/3/2020	DSS	Review and edit draft testimony of J. Wolfram and send same to J. Wolfram; update testimony of C. Brewer.	0.70	\$199.50
4/3/2020	LAH	Review and edit draft testimony.	0.80	\$196.00
4/3/2020	LAH	Draft cover sheets for each of the 36 Exhibits; telephone conference with D. Samford re same; email to D. Samford re cover sheets.	2.80	\$686.00
4/5/2020	DSS	Review and edit draft Exhibit Cover Sheets; review recent precedent on DSM and CARES; email documents to C. Brewer, et al. for additional review; email C. Brewer and H. Eades re the CARES program.	1.70	\$484.50
4/5/2020	LAH	Review emails re status of drafts and questions re the CARES program; continue review of testimony and exhibit cover sheets.	0.80	\$196.00

Continued On Next Page

Client Number: 0661
Matter Number: 0661

5/5/2020
Page: 2

4/6/2020	LAH	Review multiple emails from H. Eades, J. Wolfram, et. al. re edits to testimony and exhibits.	0.40	\$98.00
4/6/2020	DSS	Email exchange with H. Eades re tariff language; forward prior Commission precedent to H. Eades for review; exchange emails with J. Wolfram re edits to documents.	0.40	\$114.00
4/7/2020	DSS	Email exchanges with H. Eades and J. Wolfram re the draft testimony and exhibits; review email from C. Brewer re same.	0.20	\$57.00
4/7/2020	LAH	Review emails from H. Eades, et. al. re the draft testimony and exhibits.	0.20	\$49.00
4/8/2020	DSS	Email exchange with H. Eades re draft testimony.	0.10	\$28.50
4/8/2020	LAH	Review new draft testimony and exhibits forwarded by C. Brewer.	0.70	\$171.50
4/9/2020	DSS	Email exchange with H. Eades re draft testimony.	0.10	\$28.50
4/10/2020	DSS	Email exchange with J. Wolfram re Commission procedures.	0.10	\$28.50
4/10/2020	LAH	Review emails re H. Eades draft testimony.	0.10	\$24.50
4/14/2020	DSS	Review revised testimony and make additional edits; review exhibits to testimony and application and begin compiling same; email J. Wolfram re exhibit to his testimony; video conference with client to discuss testimony and exhibits; review verifications; multiple telephone conferences and email exchanges with A. Honaker re the draft application exhibits.	4.40	\$1,254.00
4/14/2020	LAH	In-depth review and edit of revised testimony; review application and all exhibits; participate in video conference with client to discuss testimony and exhibits; draft verifications for application and testimony; email same to D. Samford to review; edit same; multiple telephone conferences and email exchanges with D. Samford re the draft application exhibits and testimony.	4.80	\$1,176.00
4/15/2020	DSS	Review revised draft testimony from H. Eades; email exchange with H. Eades re same and exhibits; email exchange with A. Honaker re exhibits; make revisions and continue compiling documents.	0.90	\$256.50

Continued On Next Page

Client Number: 0661
Matter Number: 0661

5/5/2020
Page: 3

4/15/2020	LAH	Review additional revisions to H. Eades draft testimony; review emails re same; email exchange with D. Samford re exhibits; insert bate stamps on several exhibits forwarded by H. Eades; review multiple rate case applications for affiliate language for exhibit; exchange multiple emails with D. Samford and H. Eades re same.	1.50	\$367.50
4/16/2020	DSS	Telephone conferences with A. Honaker re status of the application and documents still needed; review drafts; email exchange with H. Eades re same; revise draft response.	0.90	\$256.50
4/16/2020	LAH	Telephone conferences with D. Samford re status of the application and documents still needed; review drafts; email exchange with H. Eades re same; review revisions to testimony and exhibit pages; edit bate stamping to include additional pages on exhibits.	1.20	\$294.00
4/17/2020	DSS	Update application drafts; telephone conference with A. Honaker re same; review emails and attachments from H. Eades; continue updating exhibits.	1.40	\$399.00
4/17/2020	LAH	Continue to review drafts; telephone conference with D. Samford re drafts and status of exhibits; review multiple emails and attachments from H. Eades.	1.00	\$245.00
4/20/2020	DSS	Email exchanges with H. Eades and A. Honaker re the exhibits and verifications; continue editing drafts.	0.70	\$199.50
4/20/2020	LAH	Email exchanges with H. Eades and D. Samford re the exhibits and verifications; continue reviewing and editing drafts; telephone conference with D. Samford re status..	0.60	\$147.00
4/21/2020	DSS	Continue compiling exhibits and attachments; review and edit same; multiple email exchanges with A. Honaker and H. Eades; telephone conferences with A. Honaker re the application; review attachments; complete draft application; scan and send draft to client for review.	5.70	\$1,624.50

Continued On Next Page

Client Number: 0661
Matter Number: 0661

5/5/2020
Page: 4

4/21/2020	LAH	Continue reviewing exhibits and attachments; multiple email exchanges with D. Samford and H. Eades; telephone conferences with D. Samford re the application; email exchange with J. Wolfram re information needed for full customer notice; review new tables provided by J. Wolfram; complete draft of full customer notice; email same to D. Samford re review; review email re current draft of full Application and testimony with exhibits; begin review of same.	3.50	\$857.50
4/22/2020	DSS	Telephone conference with C. Brewer, et al. re the status of the application; email exchange with J. Wolfram re the testimony and exhibits; telephone conference with A. Honaker to discuss notice issues; edit testimony and exhibits.	1.60	\$456.00
4/22/2020	LAH	Telephone conference with C. Brewer, et al. re the status of the application; review email and suggested edits from J. Wolfram re the testimony and exhibits; telephone conference with D. Samford to discuss notice issues; review testimony and exhibits and edit same; review full customer notice and compare to regulation and Commission Orders on streamline rate cases; edit notice; email full notice to H. Eades.	2.00	\$490.00
4/23/2020	DSS	Review emails re the draft application's exhibits; email exchange with H. Eades re her testimony; make necessary edit.	0.20	\$57.00
4/23/2020	LAH	Review emails re the draft application's exhibits; email exchange with H. Eades re full customer notice; make necessary edits to same and email final version to H. Eades.	0.30	\$73.50
4/24/2020	DSS	Email exchanges with H. Eades re an updated exhibit; review emails re customer notice.	0.20	\$57.00
4/24/2020	LAH	Email exchanges with H. Eades re final customer notice full version.	0.10	\$24.50
4/27/2020	DSS	Email exchange with H. Eades re customer notice.	0.10	\$28.50
4/28/2020	DSS	Telephone conference with A. Honaker re the status of the application; review emails re same.	0.10	\$28.50
4/28/2020	LAH	Telephone conference with D. Samford re the status of the application; draft email re edits needed, if any; review responses from H. Eades and J. Wolfram re same; email exchange with J. Wolfram.	0.30	\$73.50

Continued On Next Page

Client Number: 0661
Matter Number: 0661

5/5/2020
Page: 5

4/29/2020	DSS	Make revisions to exhibits; email exchange with J. Wolfram and H. Eades re same.	1.50	\$427.50
4/30/2020	DSS	Telephone conference to finalize rate filing; give final review to filing and make edits; email H. Eades re revisions needed to an Exhibit; make edits; review and edit cover letter; prepare notes for C. Brewer for meeting with the AG.	5.20	\$1,482.00
4/30/2020	LAH	Telephone conference to finalize rate filing; give final review to filing and make edits; draft cover letter for filing; combine all pdf documents and optimize same; final page turn of filing; review email and attached talking points for telephone conference with AG from D. Samford.	3.40	\$833.00
Billable Hours / Fees:			53.70	\$14,272.50

Timekeeper Summary

Timekeeper LAH worked 25.80 hours at \$245.00 per hour, totaling \$6,321.00.
Timekeeper DSS worked 27.90 hours at \$285.00 per hour, totaling \$7,951.50.

Cost Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
4/14/2020	Photocopies of application, testimony and exhibits.	\$27.24
4/16/2020	Photocopies of documents for the application.	\$3.84
4/17/2020	Photocopies of documents for the application.	\$3.36
4/30/2020	Photocopies of application and exhibits for filing.	\$94.44
4/30/2020	Office supplies for filing (covers, CDs, labels, etc.)	\$12.50
Total Costs		\$141.38

Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
4/24/2020	Check Number 56638 against Inv# 4844	(\$7,323.50)
4/24/2020	Check Number 56638 against Inv# 4844	(\$17.64)
Total Payments Received:		(\$7,341.14)

Continued On Next Page

Client Number: 0661
Matter Number: 0661

5/5/2020
Page: 6

Current Invoice Summary

Prior Balance:	\$7,341.14	
Payments Received:	(\$7,341.14)	Last Payment: 4/24/2020
Unpaid Prior Balance:	\$0.00	
Current Fees:	\$14,272.50	
Discount on Legal Fees:	(\$500.00)	
Advanced Costs:	\$141.38	
TOTAL AMOUNT DUE:	\$13,913.88	

- Rec'd after April books were closed -

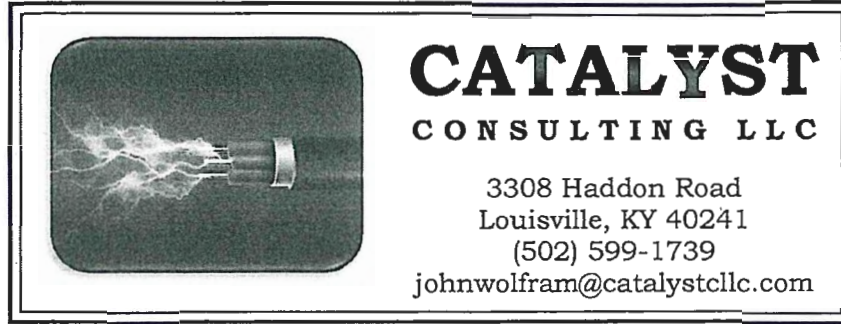
*05/18/2020
05/19/2020*

APPROVED BY *[Signature]*
APPROVAL DATE 5/18/2020
CHECK NUMBER _____
DATE PAID _____
ACCOUNT NUMBER 928.00 - 13,913.88

Legal Services/Rate Case

[Signature]
1/28/09

Witnesses: Holly Eades and John Wolfram



INVOICE

Date: May 1, 2020	Invoice #: 200411
Client: Clark Energy Cooperative 2640 Ironworks Road Winchester, KY 40391 Attn: Holly Eades	Project: 2019 Cost of Service & Rate Review Case No. 2020-00104 For Services Provided in April 2020

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2019 Cost of Service & Rate Review. Complete draft testimony and exhibits. Complete application exhibits. Review filing drafts. Calls or emails with Clark staff and counsel on same.	11.5 hours	\$195.00	\$ 2,242.50
TOTAL					\$ 2,242.50

Routing No.: 083000108
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC by check or ACH as noted above. Thank you.

04/30/2020
05/05/2020

[Handwritten signature]

APPROVED BY *[Signature]*
 APPROVAL DATE 5-4-2020
 CHECK NUMBER _____
 DATE PAID _____
 ACCOUNT NUMBER 928.00 - 2,242.50

Consulting / Rate Case

Abracadabra Graphics
 1606 Old Lawrenceburg Road
 Frankfort KY 40601



Clark Energy
 Chris Brewer
 Winchester KY

Invoice # 5855
 Invoice Date April 25, 2020
 Balance Due (USD) \$307.40

Item	Description	Unit Cost	Quantity	Line Total
Printing	4x6 Full color post cards, 2 sided, qty 3500	290.00	1	290.00
Art fee Waived	Art fee waived, we appreciate your business!	0.00	1	0.00
Set-up Fee Waived	Set-up Fee waived, we appreciate your business!	0.00	1	0.00

Subtotal 290.00
 Ky sales tax 6% 17.40
 Total 307.40
 Amount Paid 0.00
 Balance Due (USD) \$307.40

04/28/2020
 04/28/2020
 APPROVED BY [Signature]
 APPROVAL DATE 4/27/2020
 CHECK NUMBER _____

Terms
 Due upon receipt

DATE PAID _____
 ACCOUNT NUMBER 928.00 - 307.40

PostCards/Rate Case Notice
 [Signature]
 V-6082

INVOICE



Account Information

* CLARK ENERGY
ATTN LISA COMBS
Account Number 7900 0110 8015 5016
Closing Date 05/18/20
Available Credit \$6,250.00
Customer Service (800) 636-7678
Monday- Friday 8:00 AM to 8:00 PM ET

Account Summary

Previous Balance	\$	0.00
Purchases	+	2,250.00
Credits	-	0.00
Payments	-	0.00
Other Debits	+	0.00
Finance Charges	+	0.00
NEW BALANCE	\$	2,250.00

Payment Information



Total Minimum Payment Due \$158.00
Payment Due Date 06/15/20

Mail Payment To:

Quadiant Finance USA, Inc.
PO BOX 6813
CAROL STREAM IL 60197-6813

PLEASE BE SURE TO INCLUDE THE STUB BELOW WHEN REMITTING PAYMENT. THIS WILL ENSURE THAT YOUR PAYMENT POSTS TO YOUR ACCOUNT WITHIN 24 HOURS OF RECEIPT. ACCOUNT AND ONLINE PAYMENT INFORMATION IS AVAILABLE ONLINE AT WWW.QUADIANT.COM/FAQ/QUADIANT-POSTAGE-FUNDING

Account Activity Since Your Last Statement

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/24	04/24	PPLN02	WINCHESTER0000011651329	POSTAGE	\$ 1,200.00
05/13	05/13	PPLN02	WINCHESTER0000011651329	POSTAGE	50.00
05/15	05/15	PPLN02	WINCHESTER0000011651329	POSTAGE	500.00
05/18	05/18	PPLN02	WINCHESTER0000011651329	POSTAGE	500.00

YOUR ACCOUNT LIMIT IS \$4,000. FOR YOUR CONVENIENCE, WE HAVE PROVIDED YOU UP TO \$8,500 TOTAL LIMIT. MONTHLY POSTAGE ACTIVITY THAT EXCEEDS YOUR ACCOUNT LIMIT IS SUBJECT TO A 1% FLEX LIMIT FEE.

Plan Level Information

Plan Name	Plan Description	FCM *	Previous Balance	Average Daily Balance	Periodic Rate **	Corresponding APR	Finance Charges	Fees/Finance Charge	Effective APR	Ending Balance
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Purchases

PPLN02 001	POSTAGE	G	\$0.00	\$0.00	0.00000% (D)	0.0000%	\$0.00	\$0.00	0.0000%	\$2,250.00
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Days In Billing Cycle: 31

*See last page for explanation of Finance Charge Method (FCM)

Approved By

Approval Date

Account Number

APR = Annual Percentage Rate

** Periodic Rate (M)=Monthly (D)=Daily

(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

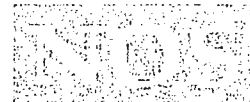
ACCT DATE 5-31-20

CK DATE 6-4-20

921.01 - 650.00
928.00 - 1225.00
593.95 - 375.00
2250.00

[Handwritten Signature]

NATIONAL OFFICE SUPPLIERS
1263 E. New Circle, Ste. 180
Lexington, KY 40505-4290



STATEMENT

Page 1 of 1

Transactions through: 05/01/20

CLARK ENERGY
P.O. BOX 748
WINCHESTER, KY 40392

ACCOUNT: 100422-0
Ph: (859) 744-4251
Fax: (859) 744-4218

Trans Date	Trans ID	Description	Customer PO	Balance	Due Date
04/03/20	0168304-001	Invoice	Lisa	184.42	05/03/20
04/24/20	0168496-001	Invoice	Lisa	774.49	05/24/20
04/27/20	0168496-002	Invoice	Lisa	148.35	05/27/20
04/27/20	0168514-001	Invoice	LISA	831.85	05/27/20
04/27/20	0168517-001	Invoice	Lisa	178.02	05/27/20
04/30/20	0168028-003	Invoice	Lisa	17.49	05/30/20
05/01/20	0168581-001	Invoice	Lisa	413.54	05/31/20

Balance Due : 2,548.16 2134.62

ACCT DATE 4-30-20

CK DATE 5-14-20

Approved By [Signature]

Approval Date 5-4-20

Account Number 107.20 - 37.87

593.00 - 12.63
923.00 - 95.08
921.00 - 660.47
926.00 - 22.50
593.95 - 1009.87
588.00 - 100.69
928.00 - 178.02
950.00 - 17.49

[Signature]
V-1939

2134.62

Current	Past Due		
	1-30	31-60	over 60
2,548.16	0.00	0.00	0.00

A late fee of X.X% will be charged on the unpaid balance of invoices not paid by the due date



Invoice

Page 1 of 1

NATIONAL OFFICE SUPPLIERS

1263 E. New Circle, Ste. 180 Lexington, KY 40505-4290
Ph: (859) 278-5454 Fax: (859) 278-5781

Invoice Number: 0168517-001
Invoice Date: 04/27/20
Customer PO: Lisa
Account Number: 100422-0
Salesperson: Joe BARNETTE

Bill To : CLARK ENERGY
P.O. BOX 748
WINCHESTER, KY 40392

Ship To:
CLARK ENERGY
2640 IRON WORKS ROAD
Ask for Lisa Combs
WINCHESTER, KY 40391

Buyer Phone: (859) 744-4251
Fax: (859) 744-4218
Route/Seq: Winchester/0

Line	Item Number	Description	UOM	Qty	Price	Total
1	BRTDK1209	LABEL,ADDRESS,SMALL	RL	6	27.99	167.94

Rob Case

Order Notes:

INVOICES PAID BY CREDIT CARD ARE DUE UPON RECEIPT. NO DISCOUNTS ALLOWED FOR CREDIT CARD PAYMENTS.

A late fee of X.X% will be charged on the unpaid balance of invoices not paid by the due date

Subtotal	167.94
Shipping	0.00
Sales Tax	10.08

Invoice Total:	178.02
Amount Due:	178.02
Payment Due Date:	05/27/20

Received By: _____

Date: _____

Carrier:

FOB Point:

Source: Web

Order Taker: Web

Item 13b
CFC LTD Interest
5-YEAR AMORTIZATION

Mnthly interest loan

9023 001	2019	2020	2021	2022	2023	2024	2025
Jan.	17,732.54	16,070.11	14,407.69	12,745.26	11,082.83	9,420.41	
Feb	17,594.00	15,931.57	14,269.15	12,606.72	10,944.30	9,281.87	
March	17,455.46	15,793.04	14,130.61	12,468.19	10,805.76	9,143.34	
April	17,316.93	15,654.50	13,992.08	12,329.65	10,667.23	9,004.80	
May	17,178.39	15,515.97	13,853.54	12,191.12	10,528.69	8,866.27	
June	17,039.86	15,377.43	13,715.01	12,052.58	10,390.16	8,727.73	
July	16,901.32	15,238.90	13,576.47	11,914.05	10,251.62	8,589.20	
Aug	16,762.79	15,100.36	13,437.94	11,775.51	10,113.09	8,450.66	
Sept.	16,624.25	14,961.83	13,299.40	11,636.98	9,974.55	8,312.13	
Oct.	18,148.14	16,485.72	14,823.29	13,160.87	11,498.44	9,836.02	8,173.59
Nov.	18,009.61	16,347.18	14,684.76	13,022.33	11,359.91	9,697.48	8,035.06
Dec.	17,871.07	16,208.65	14,546.22	12,883.80	11,221.37	9,558.95	7,896.53
	54,028.82	203,647.09	183,697.98	163,748.89	143,799.78	123,850.68	103,910.58

Total monthly accrual - all loans							
	2019	2020	2021	2022	2023	2024	2025
Jan.	25,668	22,031	19,288	16,086	13,884	11,660	
Feb	25,530	21,892	18,798	15,948	13,746	11,522	
March	24,890	21,397	18,311	15,676	13,469	11,239	
April	24,752	21,259	18,173	15,538	13,330	11,101	
May	24,613	21,120	18,034	15,399	13,192	10,962	
June	23,840	20,622	17,544	15,126	12,914	10,678	
July	23,702	20,483	17,405	14,988	12,775	10,549	
Aug	23,563	20,345	17,266	14,849	12,637	10,401	
Sept.	22,937	19,842	16,772	14,575	12,357	10,116	
Oct.	26,514	22,798	19,704	16,633	14,437	12,218	9,977
Nov.	26,375	22,660	19,565	16,495	14,298	12,080	9,839
Dec.	26,236	22,521	19,425	16,355	14,153	11,941	9,701
Annual	79,125	287,122	247,336	210,944	180,943	154,401	127,598

Qtrly interest loans

Loan	Qtrly dates	Nov-19	Feb-20	May-20	Aug-20	Nov-20	Feb-21	May-21	Aug-21	Nov-21	Feb-22	May-22	Aug-22	Nov-22	Feb-23	May-23	Aug-23	Nov-23	Feb-24	May-24	Aug-24	Nov-24	Feb-25	May-25	Aug-25	Nov-25	Feb-26	
9018	FIXED	1,187.77	1,150.35	1,112.58	1,074.47	1,036.02	997.21	958.05	918.52	878.64	838.4	797.79	756.8	715.45	673.71	631.6	589.1	546.21	502.93	459.26	415.19	370.72	325.84	280.55	234.84	188.73	142.18	
9019	FIXED	1,610.43	1,571.25	1,531.71	1,491.81	1,451.54	1,410.89	1,369.87	1,328.47	1,286.68	1,244.51	1,201.95	1,159	1,115.65	1,071.89	1,027.74	983.17	938.19	892.8	846.99	800.75	754.08	706.99	659.45	611.48	563.06	514.2	
9020	FIXED	2,309.88	2,271.62	2,232.91	2,032.51	1,991.02	1,949.05	1,906.59	1,863.64	1,820.18	1,776.23	1,731.76	1,686.78	1,641.27	1,595.23	1,548.66	1,501.55	1,453.88	1,405.67	1,356.89	1,307.55	1,257.64	1,207.14	1,156.06	1,104.38	1,052.1	999.21	
9021 010	FIXED	1,415.49	1,100.80	715.58	359.77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9021 011	FIXED	946.84	946.84	946.84	946.84	939.12	708.31	474.87	238.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9021 012	FIXED	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00	895.00
		\$8,365.41	\$7,935.86	\$7,434.62	\$6,800.40	\$6,312.70	\$5,960.46	\$5,604.38	\$5,244.41	\$4,880.50	\$4,529.16	\$4,180.75	\$3,828.51	\$3,472.37	\$3,140.83	\$2,808.00	\$2,473.82	\$2,138.28	\$1,801.40	\$1,463.14	\$1,123.49	\$782.44	\$439.97	\$92.06	\$1,950.70	\$1,803.89	\$1,655.59	

Item 13b
Clark Energy
2020-00104

Year	FFB	CFC	Interest due
2021	\$1,484,408	\$247,336	\$1,731,744
2022	\$1,481,340	\$210,944	\$1,692,284
2023	\$1,464,677	\$180,943	\$1,645,620
	<u>\$4,430,425</u>	<u>\$639,223</u>	<u>\$5,069,648</u>

3-year avg \$1,689,883

Year	FFB	CFC	Interest due
2021	\$1,484,408	\$247,336	\$1,731,744
2022	\$1,481,340	\$210,944	\$1,692,284
2023	\$1,464,677	\$180,943	\$1,645,620
2024	\$1,442,643	\$154,401	\$1,597,044
2025	\$1,460,933	\$127,598	\$1,588,531
	<u>\$7,334,001</u>	<u>\$921,222</u>	<u>\$8,255,223</u>

5-year avg \$1,651,045

Witness: Holly Eades

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

14. Refer to the Direct Testimony of John Wolfram (Wolfram Testimony), pages 20 and 21. Provide the Rates of Return, as displayed on Table 3, which will result with the proposed revenue allocation.

Response:

The requested data is provided in Supplemental Table 3 below, with the additional data appended as two new columns to the right.

Supplemental Table 3. COSS Results: Rates of Return

#	Rate	Return on Rate Base	Unitized Return on Rate Base	Return after Rate Revision	Unitized Return after Rate Revision
1	Residential	(0.32%)	(0.26)	0.27%	0.15
2	Time of Use Marketing Service	(8.23%)	(6.56)	(7.66%)	(4.36)
3	General Power Service < 50kW	5.63%	4.49	5.63%	3.21
4	Public Facilities	3.23%	2.58	3.23%	1.84
5	General Power Service 50-500kW	28.97%	23.08	28.97%	16.49
6	General Power Service 1000-5000kW	56.47%	44.99	56.47%	32.15
7	General Power Service 500+kW	22.16%	17.66	22.16%	12.62
8	Lighting	7.54%	6.01	7.54%	4.29
9	TOTAL	1.26%	1.00	1.76%	1.00

Witnesses: Chris Brewer and John Wolfram

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

15. Refer to the Wolfram Testimony, page 25. Clark Energy is proposing to increase the marketing service rate.
- a. Confirm that this rate is for those customers with Electric Thermal Storage (ETS) units. If this cannot be confirmed, provide the type meter used by the customers who are serviced by the marketing service rate.
 - b. Explain whether Clark Energy currently offers installation of new ETS units.
 - c. Explain whether Clark Energy provides repair service for the ETS units. If so, explain whether Clark Energy finds it difficult to locate replacement parts.
 - d. In Case No. 2018-00251, Salt River Electric Cooperative Corporation (Salt River Electric) applied and receive approval for the discontinuance of the Residential Marketing Rate for ETS customers. In the application, Salt River Electric stated one reason for the discontinuance was because the rate structures from East Kentucky Power Cooperative have changed and distorted the rate design so that there was a 2.66 percent cost shift to non-ETS customers.
 - (1) Explain whether the current rate design results in a cost shift to non-ETS customers. If so, provide the percent of this cost shift.
 - (2) Explain whether the proposed rate design still results in a cost shift to non-ETS customers. If so, provide the percent of this cost shift.
 - e. Explain why Clark Energy wishes to continue offering the Time of Use Marketing Service Rate.

Response:

- a. Confirmed.
- b. Clark does not currently offer installation of new ETS units.
- c. Clark has offered repair services for the ETS units in the past, and officially continues to do so, but it is becoming more and more difficult to locate replacement parts, so that from a practical standpoint the current ETS repair service offerings are limited.
- d.
 - (1) The COSS demonstrates that the current rate design results in a cost shift to non-ETS customers. In Exhibit JW-3, the Summary of Rates of Return by Class on page 1 of 2 shows that the ETS rate class has a negative margin and

Witnesses: Chris Brewer and John Wolfram

correspondingly a negative rate of return on rate base. The class generates \$42,938 compared to an annual expense allocation of \$107,971. Thus, the difference of \$65,034 is recovered from other customers. This amounts to a shift of 60% ($\$65,034 / \$107,971$) of the total expenses for the class to non-ETS customers for the 2019 adjusted test period.

- (2) The COSS shows that even with the proposed rate revisions, a cost shift to non-ETS customers still exists; the ETS rate class has a negative margin and correspondingly a negative rate of return on rate base. After the proposed rate revision, the class generates \$47,456 compared to an unchanged annual expense allocation of \$107,971. Thus, the difference of \$60,516 is recovered from other customers. This amounts to a shift of 56% ($\$60,516 / \$107,971$) of the total expenses for the class to non-ETS customers for the 2019 adjusted test period after the proposed rate revision.
- e. The number of ETS customers is relatively small and the revenues associated with the class are similarly small. Moreover, the ability to offer the ETS Rate will eventually end due to Clark Energy's inability to source and support the increasingly outdated infrastructure associated with the service. Clark Energy is willing to continue to provide service for ETS customers, however, should the Commission believe that it is no longer fair, just and reasonable in relation to non-participating customers, Clark Energy would also accede to the Commission's decision and terminate the service within a reasonable period of time to allow ETS customers to be switched to the residential class.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

16. Refer to the application, Exhibit 21. Explain whether Clark Energy still anticipates to draw down \$2 million in 2020, and provide the anticipated date.

Response:

Clark does still anticipate having to draw loan funds in 2020. The estimated date of the draw will be sometime in the fourth quarter.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

17. Refer to the application, Exhibit 26.
- a. Explain whether any studies have been performed by Clark Energy or through any independent consultant with regard to the reasonableness of executive salaries.
 - b. Provide the position of Clark Energy's board of directors that caused them to grant an increase to executive salaries in the amounts of 4.00 percent, 4.00 percent and 6.00 percent, respectively for the past three years.
 - c. State whether similar increases have been given to Clark Energy's other employees. If the increases year over year differ from the amounts stated above for executive salaries, state the amount of each percentage increase by each employee class.

Response:

- a. Please refer to the response to Item 12 above.
- b. Setting executive compensation is a complex process that relies on a number of variables, Clark Energy's executive compensation is based primarily upon three factors: (1) job performance; (2) experience; and (3) market intelligence. With regard to job performance, each executive's work is evaluated on an annual basis. Likewise, an executive's experience takes into account such considerations as subject matter expertise, training and proficiency in various leadership functions. Market intelligence is primarily derived from the salary study prepared on Clark Energy's behalf by an independent consultant. Looking at the percentage of any employee's increase in compensation in isolation will often reveal an incomplete story. For instance, an employee who is newer or rapidly gaining experience or is otherwise compensated below an industry norm may receive higher percentage increases than an employee who has greater seniority, marginal new experience or is at or above a targeted industry norm for compensation. In Clark Energy's case, the compensation increments accounts for the unique application of these various factors. For instance, while its CEO's recent compensation increments have been higher than other executives, his overall compensation is still below what the market would typically demand for an individual with identical experience and job performance.

With respect to Clark's President and CEO, Clark's directors evaluate his compensation annually using the above-described factors and data. Specifically, they consider his compensation over the past few years and compare it to the market data in the salary study for an executive of similar experience in similar sized companies. While the CEO's recent compensation increments have been higher than those of other executives in the company, his overall compensation is still below what the market would typically demand for an individual with identical experience and job performance, as shown in the most recent salary study.

- c. As noted in the response to part b of this request, an employee's salary adjustment is based on three main factors: (1) job performance; (2) experience; and (3) market intelligence. The salary adjustments are not a one size fits all, but vary based on the above factors and each employee is evaluated on their own circumstances. Below is a summary of the increases for the most recent 3 years:

Year	Lowest Increase	Highest Increase	Overall Average Increase
2017	0%	4.5%	2.61%
2018	1%	5%	2.67%
2019	1%	7.5%	3.33%

Also, below is listed the grade percentage moved for the last 2 years. Clark does not have a grade percentage move for 3 years because it started the current wage and salary plan 3 years ago.

2018		2019	
Grade	% Change over Prev. Year	Grade	% Change over Prev. Year
1	5.7%	1	1.5%
2	4.9%	2	0.8%
3	4.1%	3	0.6%
4	3.5%	4	0.7%
5	2.9%	5	0.9%
6	2.3%	6	1.2%
7	1.8%	7	1.6%
8	1.3%	8	2.1%
9	0.8%	9	2.6%
10	0.4%	10	3.1%
11	0.0%	11	3.6%
12	-0.4%	12	4.1%
13	-0.8%	13	4.7%
14	-1.2%	14	5.2%
15	-1.5%	15	5.7%
16	-1.9%	16	6.3%
17	-2.2%	17	6.8%

2018 Overall Grade Change – 0.7%, 2019 Overall Grade Change – 3.5%

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

18. Refer to the application, Exhibit 27, page 7. Provide supporting invoices and explanations for the entries in account 930.20. Miscellaneous Expense that were included in pro-forma expenses.

Response:

Please see attached.

Item 18
Clark Energy
2020-00104

930.20 - Clark Energy - Miscellaneous Expenses - Included

Date	Reference	Vendor Name	Included Amount	
1/17/2019	ANNUAL ASSESSMENT/NOTICE#109445180	KENTUCKY STATE TREASURER	10.00	Annual assessment fee
1/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
2/28/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
3/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
4/30/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
5/31/2019	OFFICE SUPPLIES	NATIONAL OFFICE SUPPLIERS INC	64.82	Paper/board meeting books
5/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
6/30/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
7/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
8/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
9/30/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
10/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
11/30/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
12/31/2019	INSURANCE/FEDERATED		2,036.82	Monthly amortization of annual insurance
12/31/2019	FUEL	WEX BANK	302.73	**Fraudulent charge
			<u>302.73</u>	
			\$ 24,819.39	

** The charge of \$302.73 should be removed. This was a fraudulent credit card charge that was credited back to Clark in 2020.



Invoice

NATIONAL OFFICE SUPPLIERS

1263 E. New Circle, Ste. 180 Lexington, KY 40505-4290
Ph: (859) 278-5454 Fax: (859) 278-5781

Invoice Number: 0163800-001
Invoice Date: 05/03/19
Customer PO: Lisa
Account Number: [REDACTED]
Salesperson: Joe BARNETTE

Bill To: CLARK ENERGY
P.O. BOX 748
WINCHESTER, KY 40392

Ship To:
CLARK ENERGY
2640 IRON WORKS ROAD
Ask for Lisa Combs
WINCHESTER, KY 40391

Buyer Phone: (859) 744-4251
Fax: (859) 744-4218
Route/Seq: Winchester/0

Line	Item Number	Description	UOM	Qty	Price	Total
1	SAN61256	PEN,GEL,207,RETRCT,0.5MM,BE Todd	DZ	1	22.11	22.11
2	SAN71207PP	REFILL,GEL,UB207,0.7,BE,2PK	PK	1	2.64	2.64
3	WLJ90310	SHEETS,MINUTE,WHITE Board Minutes	BX	1	61.15	61.15
4	HEWCF411A	CRTDG,LSR,HP410A ,CYAN,STD McCord	EA	1	120.99	120.99
5	HEWCE400A	CRTDG,TONER,HP 507A,BK Holly	EA	1	138.38	138.38
6	NOS851120	Paper,Multipurp,Ltr,5000/cs	CS	2	34.50	69.00
7	BSN90650	BOOK,STENO,GREGG,60SH,GRN	EA	6	1.07	6.42

*Paper -
Bal Mtg Ledgers*

33.
64.
128.
146.

\$482.74

Order Notes:

Subtotal	420.69
Shipping	0.00
Sales Tax	25.24

Invoice Total:	445.93
Amount Due:	445.93
Payment Due Date:	06/02/19

A late fee of X.X% will be charged on the unpaid balance of invoices not paid by the due date

Received By:

Date:

Carrier:

FOB Point:

Source: Web

Order Taker: Web

107.20 - 35.85
593.00 - 4.14
903.00 - 12.41
921.00 - 200.46

593.95 - 128.25
930.20 - 64.82 / 945.93

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

NOTICE DATE 01/03/2019	PERIOD 01/01/2019-12/31/2019	CASE 00000001200027	TAX RURAL COOPERATIVE TAX
NOTICE # 109445180	RETURN DUE 01/31/2019	TAXPAYER-ID [REDACTED]	TAXPAYER NAME CLARK ENERGY COOPERATIVE, INC.

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

JUDY O207
DEPARTMENT OF REVENUE
STATION NUMBER 62
501 HIGH STREET
FRANKFORT KY 40602

TEL: (502) 564-9280
FAX: (502) 564-3393
OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOT. DATE: 1-17-19
DATE: 1-17-19

ORC

EXPLANATION OF NOTICE

ANNUAL RECC/RTCC ASSESSMENT FOR THE ABOVE PERIOD.

MESSAGES: KRS 279.200 PROVIDES FOR THE ANNUAL ASSESSMENT OF RURAL COOPERATIVE COMPANIES.

APPROVAL DATE: 1-8-19
93020-10.00
Annual Assessment

OK
1-3-19

TAX LIABILITY

TAX LIABILITY
10.00

TOTAL LIABILITY

TOTAL LIABILITY
10.00

TOTAL DUE AS OF: 01/17/2019

TOTAL AMOUNT OF
TAX 10.00
TOT

BALANCE DUE
10.00

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A VALID PAY AGREEMENT;
3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE DIVISION OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC.WEBRESPONSE@NOTICEOFTAXDUE@KY.GOV.

NOTICE OF INTENT TO OFFSET

IF ANY PORTION OF YOUR LIABILITY REMAINS UNPAID AFTER 60 DAYS FROM THE DATE OF THIS NOTICE, THE DEPARTMENT MAY SUBMIT YOUR DEBT TO THE TREASURY OFFSET PROGRAM (TOP). ONCE YOUR DEBT IS SUBMITTED TO TOP FOR OFFSET, THE UNITED STATES DEPARTMENT OF

Analysis Report

ACCOUNT : CLARK ENERGY COOPERATIVE
 DEPARTMENT : 100

CLOSING DATE: 12-31-2019

ACCOUNT NO: XXXXXXXXXX

DELIVER TO:
 ALYSSA KURTZ
 CLARK ENERGY COOPERATIVE
 2640 IRON WORK RD
 WINCHESTER KY 40391

CUSTOMER ID: 1 VEHICLE DESCRIPTION: 08 CAMRY PLATE:

DATE	TIME	DRIVER	ODOM	PROD	GALLONS	COST/ GAL	COST/ MILE	MPG	GROSS COST	ACCT FEE	NET COST
5-19	18:40	BREWER, CHRIS	66,040	DIS					-1.60	0.00	-1.60
		TOTAL NON-FUEL PERIOD Y-T-D							-1.60	0.00	-1.60
		TOTAL PURCHASES PERIOD Y-T-D							-2.09	0.00	-2.09
*** TO ENSURE MORE ACCURATE MILEAGE REPORTING, VEHICLE MILEAGE STATISTICS ARE NOT CALCULATED WHEN KEY ODOMETER READINGS ARE NOT WITHIN AN ACCEPTABLE RANGE ***											
5-19	18:40	BREWER, CHRIS	64,775	UNL	14.509	2.309	0.085	25.96	33.50	0.00	33.50
5-19	18:40	BREWER, CHRIS	66,040	UNL	16.369	2.199			36.00	0.00	36.00
5-19	22:23	BREWER, CHRIS	647,775	DS+	15.990	2.289			36.60	0.00	36.60
		TOTAL FUEL PERIOD Y-T-D			46.868	2.947			302.73	2.00	304.73
		TOTAL PURCHASES PERIOD Y-T-D				339.665			881.53	2.00	883.53


Handwritten: **Actual Charges**
Handwritten: **Reimbursed via Job Card**

*CODES: E = Exception Report M = Manual Transaction OM = Onsite Mobile PS = Private Site TS = Terminal Site

(c) WEX INC. 2019

PA

DATE OF INVOICE 8/22/2019

 FEDERATED RURAL ELECTRIC INSURANCE EXCHANGE	7725 Renner Road Shawnee, KS 66217-9414 P.O. Box 15147 Lenexa, KS 66285-5147 (913) 541-0150 (800) 356-8360 Fax: (913) 541-9004	PLEASE REMIT TO: P.O. Box 210663 Kansas City, MO 64121-0663
---	--	--

POLICY NUMBER <div style="background-color: black; width: 100px; height: 15px;"></div>	TYPE OF POLICY ALL RISK BLANKET	PREMIUM ADJUSTMENT FOR THE PERIOD				FROM		TO	
		EXPLANATION		CHARGES			CREDIT		
		CODE	EXPOSURE	RATE	PREM. CHARGES	ITEM	CREDIT		
Policy Period: 11/1/2019 to 11/1/2020									
Annual Premium:					113,176				
Less Safety Program Discount:					-5,314				
State Surcharge:					1,942				
Municipal Tax - Frenchburg:					428				
Municipal Tax - Stanton:					506				
					110,738				
1st Installment of 11/01/2019 to 11/01/2020					27,684				
<p>10/02/19 10/24/19</p> <p>APPROVED BY: <u>Holly</u></p> <p>APPROVAL DATE: <u>10/2/19</u></p> <p>CHECK NUMBER: _____</p> <p>DATE PAID: _____</p> <p>ACCOUNT NUMBER: <u>165.10-36,874.00</u></p> <p><i>FEDERATED Insurance 1st installment</i></p>						<p>V-268 all</p>			

TOTAL CHARGES	\$27,684	TOTAL CREDIT	
LESS CREDIT		LESS TOTAL CHARGES	
PAY THIS AMOUNT	\$27,684	CREDIT REMAINING TO YOUR ACCOUNT	

16020
Clark Energy Cooperative, Inc.
P.O. Box 748
Winchester, KY 40392-0748

- CREDIT APPLIED ON POLICY NO. _____
- REFUND CHECK ENCLOSED

Witnesses: Chris Brewer and Holly Eades

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

19. Provide all costs and benefits Clark Energy has sustained during the COVID-19 state of emergency.

Response:

Clark Energy continues to monitor the circumstances surrounding the COVID-19 pandemic and related state of emergency. While it is not possible to provide a complete accounting of the costs associated with these events, Clark would estimate that its costs are currently as follows:

Expenses - COVID 19	
Payroll-labor taxes OH	\$43,427.73
Payment boxes sub offices	\$406.75
Thermometers	\$228.88
Gloves masks	\$587.96
Sanitizer disinfecting supplies	\$2,147.66
Est lost revenue late fees	\$110,000.00
Est. lost revenues collection fees	<u>\$24,000.00</u>
	\$180,798.98

In addition to the foregoing "hard" costs, Clark has seen a drop in demand when compared to the same period in the test year which translates into overall lower sales. Given that a significant percentage of Clark's fixed costs are recovered through the energy portion of its rate, the drop in demand and reduced sales will make it more difficult for Clark to recover its fixed costs, thereby limiting or eliminating margins in the current year.

The only "benefit" of the state of emergency is that there has been less travel expense incurred on the part of Clark's directors and employees. Often, however, this travel is associated with training opportunities and the net value of this benefit is not possible to quantify at this time.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

20. Provide the annual percent of customers who receive disconnect notices and the percent who are disconnected due to nonpayment for the past five years.

Response:

Please see attached. Clark Energy's current billing software does not allow us to run a report isolating the specific number of customers who receive notices or are disconnected and that the information provided in the attachment includes customers who have received multiple notice and/or disconnections.

	2015	2016	2017	2018	2019
Annual billings	324,221	326,422	329,359	331,999	331,540
Disconnect notices	55,113	55,923	54,839	54,609	51,138
Percentage received notices	17.00%	17.13%	16.65%	16.45%	15.42%
Accounts disconnected	1,970	1,771	1,918	2,268	2,336
Percentage of annual billings disconnected	0.61%	0.54%	0.58%	0.68%	0.70%

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

21. Provide the percent of customers who have not paid their bills for each month of 2020.

Response:

Please see attached.

2020	Customers w/balance	30 days	60 days	90 days	Percent overdue
January	14,112	882	128	72	7.67%
February	14,819	1,062	173	97	8.99%
March	14,331	1,561	236	118	13.36%
April	13,687	1,671	529	131	17.03%
May	14,880	1,624	668	310	17.49%

Clark Energy Cooperative, Inc.
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22. Refer to the application, Exhibit 30_Clark_Rev_Req_Filed.xlsx, tab 1.01FAC.
- a. Refer to the April Fuel Adjustment Clause filing (FAC). In the application, the FAC expenses are (\$179,467), but in the monthly filing, they are (\$179,078). Reconcile this difference.
 - b. In the application, the FAC adjustment's expenses are from the timeframe of January 2019 to December 2019, but the Revenues used are from December 2018 to November 2019. Reconcile why different timeframes were used to calculate the adjustment.
 - c. Explain why Clark Energy did not make a pro forma adjustment for the \$118,396 difference in revenue and expenses.

Response:

- a. The (\$179,467) amount for April is the correct total. The wholesale bill for April included an adjustment of (\$389) that Clark inadvertently excluded from the April FAC filing referenced in the question.
- b. Different timeframes are not used. The FAC expenses from the wholesale power bill are booked in the month of receipt, which follows the service month. The FAC revenues reflect what was billed for the service month, so both revenues and expenses reflect the same 12-month period. This is consistent with the treatment in the 6-month and 2-year FAC reviews conducted by the Commission.
- c. Clark did make the adjustment. The cited adjustment of \$118,396 is included as two separate adjustments – one to revenue and one to expense – rather than being included as a single net expense adjustment. This is included in Reference Schedule 1.01 and is included in the proposed revenue requirement; see Exhibit JW-2, pages 2 and 5.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

23. Refer to the application, Exhibit 30_Clark_Rev_Req_Filed.xlsx, tab 1.02ED. Explain why Clark Energy did not make a pro forma adjustment for the (\$58,483) difference in revenue and expenses.

Response:

Clark did make the adjustment. The cited adjustment of (\$58,483) is included as two separate adjustment items – one to revenue and one to expense – shown separately on the same reference schedule. This is included in Reference Schedule 1.02 and is included in the proposed revenue requirement; see Exhibit JW-2, pages 2 and 6.

Clark Energy Cooperative, Inc.
Case No. 2020-00104
Commission Staff's Data Requests

24. Refer to the application, Exhibit 30_Clark_Rev_Req_Filed.xlsx, sheet "1.004 CUST," cells F24 and F25. Refer also to Clark Energy's 2019 Annual Report (Annual Report), pages 33 and 45.
- a. Reconcile the differences between the calculated average number of residential customers in Exhibit 30 and the reported average number of residential customers in the 2019 Annual Report.
 - b. Reconcile the differences between the end-of-year (December) amount of customers reported in Exhibit 30 and the end-of-year (December) amount of customers reported in the 2019 Annual Report.

Response:

- a. Reference Schedule 1.04 shows the average customer count for the Residential Rate R for 2019 as 24,580. The Annual Report shows 24,986. The difference of 406 members relates to the categorization by "rate class" versus "revenue class" in Clark's records. In the Annual Report, the Residential category is the revenue class which includes Residential Rate R and Public Facilities Rate E. The Rate E subset accounts for 302 members. Additionally, any residential lighting that is "device only" (meaning it is served on the lighting rates S, T or O but is considered residential even without another metered account on premise on Residential Rate R) is also included in "Residential" on the Annual report, but not on Reference Schedule 1.04. Finally, Clark does not prorate service charges for residential customer accounts that are activated or deactivated during a month. The reporting system does not explicitly count the latter two factors, but Clark believes these items comprise the remainder of the difference.
- b. Reference Schedule 1.04 shows the average customer count for the Residential Rate R for December 2019 as 24,667. The Annual Report shows 24,901. The explanation of the difference is the same as that provided in the response to part a.

Clark Energy Cooperative, Inc.
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25. Refer to the application, Exhibit 30_Clark_Rev_Req_Filed.xlsx, sheet "1.06 NonRec", cells E13-E15. Refer also to the 2019 Annual Report, page 37. Explain the differences between the expenses recorded in the Annual Report and the expenses recorded in cells E13-E15.

Response:

The 2019 Annual Report, page 37 shows the total expense booked to Account 923, Outside Services Employed, is \$30,087. Three items booked to this account are related to KAEC activity in 2019 and should not be included in the annual revenue requirement. The three items are listed on Reference Schedule 1.06. The amount on Line 2, Legal Services, represents Clark's share of KAEC legal expenses related to a lawsuit regarding emergency 9-1-1 funding by electric utilities. The amount on Line 3, KAEC Dinner, and Line 4, KAEC Annual Meeting Meals, represents Clarks' share of KAEC legal expenses associated with their counsel's attendance at the 2019 KAEC Annual Meeting. Clark does not think its members should pay for these KAEC-related activities and removed them from the annual revenue requirement. The remaining legal expenses in Account 923 are typical of those incurred in the normal course of business and need not be removed from the revenue requirement.

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26. Provide the average monthly usage of residential member receiving LIHEAP benefits.

Response:

The average usage by a residential member receiving LIHEAP benefits is 1,403 kwh.