BEFORE THE PUBLIC SERVICE COMMISSION

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

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

Filed: June 22, 2020

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	
THE ELECTRONIC APPLICATION OF CLARK ENERGY COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT PROGRAM ESTABLISHED IN CASE NO. 2018-0040) Case No. 2020-00104)
VERIFICATION	OF ROBERT C. BREWER
COMMONWEALTH OF KENTUCKY COUNTY OF CLARK)
Inc., being duly sworn, states that he has Requests for Information in the above-refe	hief Executive Officer of Clark Energy Cooperative supervised the preparation of certain responses to renced case and that the matters and things set forth his knowledge, information and belief, formed after
	Robert C. Brewer
The foregoing Verification was sign day of June, 2020, by Robert C. Brewer.	ed, acknowledged and sworn to before me this 19
	alexan Kintz
WISSA KURTIN	Notary Commission Number: 562675
STARLES OF THE PROPERTY OF THE	Commission expiration: 9-7-2020

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	
THE ELECTRONIC APPLICATION OF CLARK ENERGY COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT PROGRAM ESTABLISHED IN CASE NO. 2018-0040	j
VERIFICATIO	N OF HOLLY S. EADES
COMMONWEALTH OF KENTUCKY	}
COUNTY OF CLARK)
sworn, states that she has supervised th Information in the above-referenced case ar	inance of Clark Energy Cooperative, Inc., being duly e preparation of certain response to Requests for ad that the matters and things set forth therein are true aformation and belief, formed after reasonable inquiry. Holly S. Eades
The foregoing Verification was sign day of June, 2020, by Holly S. Eades.	ed, acknowledged and sworn to before me this 2006
	Cryptal C. Smoths
	Notary Commission No.
	Commission expiration: STAL SMI ST

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	
THE ELECTRONIC APPLICATION OF CLARK ENERGY COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES PURSUANT TO STREAMLINED PROCEDURE PILOT PROGRAM ESTABLISHED IN CASE NO. 2018-0040) Case No. 2020-00104)
VERIFICATIO	N OF JOHN WOLFRAM
COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE	j –
responses to Requests for Information in	rates that he has supervised the preparation of certain the above-referenced case and that the matters and to the best of his knowledge, information and belief,
	Subse
	John Wolfram
The foregoing Verification was signed ay of June, 2020, by John Wolfram.	ed, acknowledged and sworn to before me this 22.1
Marian Halling	Notary Commission No. 561230
S SAMEON AND SAME	Commission expiration: 7/23/20

Item 1
Page 1 of 3
Witness: Holly Eades

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.

		JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	Totals
440.10	Revenue Class													
	2010	41,378,707	44,441,879	37,511,973	23,502,917	18,988,943	22,305,047	29,398,138	32,731,927	26,249,382	21,355,612	20,045,520	31,601,025	349,511,070
	2011	46,505,835	40,841,890	30,100,761	24,639,238	20,052,423	22,275,551	24,882,515	31,949,670	25,845,920	18,883,389	21,390,841	26,214,813	333,582,846
	2012	34,795,127	34,182,644	28,411,604	19,832,466	19,050,772	20,744,852	27,617,320	29,299,104	25,793,635	18,654,043	22,829,591	28,972,963	310,184,121
	2013	32,913,740	38,156,027	32,991,843	30,726,783	19,734,605	21,554,970	24,404,183	25,681,186	24,461,240	19,342,171	21,799,504	31,923,892	323,690,144
	2014	40,565,445	48,541,922	35,828,810	27,175,396	19,226,512	21,927,586	25,300,264	23,490,831	25,389,999	18,744,865	23,407,820	32,842,368	342,441,818
	2015	36,787,528	41,891,597	41,160,546	25,597,602	19,160,327	22,098,344	24,871,611	27,680,056	23,947,885	19,297,176	20,159,504	26,790,568	329,442,744
	2016	30,833,306	39,936,569	31,493,478	23,358,864	18,326,126	20,475,053	28,180,634	29,027,377	28,032,720	21,939,145	18,415,780	29,206,320	319,225,372
	2017	36,195,455	32,678,170	25,791,766	26,035,053	18,163,135	21,081,850	25,656,964	27,441,740	22,372,851	20,079,234	21,708,991	31,662,835	308,868,044
	2018	43,026,445	42,941,478	27,396,299	29,062,281	22,440,282	23,410,908	27,589,652	26,744,116	28,024,455	21,799,924	23,440,772	33,753,302	349,629,914
	2019	35,008,490	41,914,830	32,471,598	25,113,467	18,574,313	22,144,108	25,487,173	28,878,653	27,138,456	23,081,084	24,984,552	29,905,232	334,701,956
	2020	34,022,190	36,037,937	29,787,005	24,753,988	22,541,521								
		37,457,479	40,142,268	32,085,971	25,436,187	19,659,905	21,801,827	26,338,845	28,292,466	25,725,654	20,317,664	21,818,288	30,287,332	329,363,886
442 10	Revenue Class	4	40,142,200	32,003,771	25,430,107	17,037,703	21,001,021	20,530,045	20,272,400	23,723,034	20,317,004	21,010,200	30,207,332	327,303,000
1.2	2010	7,239,272	7,522,931	6,807,479	6,592,721	6,381,752	6,959,552	7,986,714	8,311,328	8,429,824	7,372,603	6,641,517	6,442,629	86,688,322
	2011	7,456,263	7,300,238	6,603,240	6,600,744	6,495,096	6,892,781	7,442,056	8,147,032	8,102,481	6,903,092	6,564,266	6,358,785	84,866,074
	2012	6,784,724	6,986,680	6,537,144	6,585,514	6,370,900	7,261,232	7,709,380	8,422,736	8,305,305	7,066,983	7,027,467	6,885,824	85,943,889
	2013	6,805,351	7,587,528	6,655,127	7,116,059	6,715,047	7,182,721	7,529,183	8,159,981	8,066,678	7,388,801	7,217,285	7,025,626	87,449,387
	2014	7,417,421	8,490,640	7,253,855	7,146,862	6,762,688	7,502,830	7,837,721	7,950,191	8,083,027	7,493,545	7,201,702	7,248,692	90,389,174
	2015	7,120,210	7,897,670	7,554,996	7,192,329	6,589,595	7,460,285	8,042,234	8,448,766	7,928,766	7,441,413	7,213,148	6,607,373	89,496,785
	2016	6,648,302	7,260,124	6,750,807	6,400,433	6,305,578	6,579,359	7,864,095	7,879,692	8,232,602	7,450,254	6,477,222	6,516,466	84,364,934
	2017	7,147,073	6,812,681	6,087,896	6,684,594	6,270,560	6,933,940	7,212,890	7,841,386	7,480,271	6,906,318	6,854,695	6,574,002	82,806,306
	2018	7,001,293	7,926,182	6,349,701	6,937,711	6,543,535	7,255,200	7,437,565	7,787,483	7,920,865	7,154,114	7,038,695	7,587,029	86,939,373
	2019	6,717,142	7,283,612	6,115,015	6,414,715	6,174,707	6,868,670	6,928,880	8,091,924	8,262,751	7,378,670	6,933,655	6,524,511	83,694,252
	2020	7,085,410	6,830,701	6,664,178	6,223,593	5,828,697								
		7,038,406	7,445,362	6,670,858	6,717,752	6,403,469	7,089,657	7,599,072	8,104,052	8,081,257	7,255,579	6,916,965	6,777,094	86,099,523
442.20	Revenue Class !	1												
	2010	888,001	904,306	811,704	280,834	259,384	967,026	874,730	896,763	938,215	942,751	952,969	918,501	9,635,184
	2011	934,364	956,360	650,568	983,923	965,596	1,005,831	973,310	984,989	744,500	708,245	672,771	901,616	10,482,073
	2012	967,484	920,408	910,586	903,817	980,593	952,270	977,121	870,983	984,859	928,482	1,022,999	988,208	11,407,810
	2013	1,012,304	948,846	593,274	781,985	994,717	979,787	955,910	949,627	900,781	620,603	636,451	959,627	10,333,912
	2014	1,014,601	932,140	908,698	935,697	988,056	953,053	745,928	1,011,318	978,366	451,534	308,919	965,105	10,193,415
	2015	934,733	1,001,691	875,336	953,654	982,801	1,033,954	975,204	1,034,180	811,375	743,373	272,800	425,973	10,045,074
	2016	701,865	932,684	929,506	1,011,852	995,867	1,031,017	905,532	944,611	1,041,250	1,004,414	1,004,201	856,423	11,359,222
	2017	967,561	948,502	725,636	974,871	1,000,218	958,041	1,009,132	873,475	1,032,177	475,724	135,783	956,648	10,057,768
	2018	1,010,901	1,032,017	791,857	973,960	1,009,754	1,009,727	1,002,351	1,025,522	1,046,141	992,290	1,005,367	941,150	11,841,037
-	2019	940,818 1,015,063	945,581 869,057	721,486 976,034	842,461 540,660	964,874 838,722	430,919	1,013,300	1,042,613	1,024,793	981,027	920,359	669,859	10,498,090
	2020	1,015,005	007,037	770,034	340,000	030,722								
		944,336	944,690	808,608	834,883	907,326	932,163	943,252	963,408	950,246	784,844	693,262	858,311	10,565,328
		1,	,	,	,	,	,	,===		,=	,	,	,	,,
444.00	Revenue Class	6												
	2010	58,227	58,334	56,433	56,657	60,072	62,736	59,889	61,504	63,203	65,009	67,043	69,781	738,888
	2011	70,769	68,897	69,406	66,312	64,726	64,130	62,054	62,390	65,250	67,193	69,366	70,092	800,585
	2012	72,196	71,830	69,773	67,291	65,106	63,351	61,595	63,891	64,005	62,730	68,367	68,130	798,265
	2013	68,618	70,386	67,482	65,772	65,426	63,491	60,938	62,656	63,251	65,600	66,247	66,954	786,821
	2014	71,357	69,922	67,100	63,981	64,467	63,019	62,046	61,574	62,587	64,605	66,378	70,621	787,657
	2015	69,596	69,768	67,209	66,726	64,269	61,532	62,017	61,541	60,268	61,775	62,323	65,573	772,597
	2016	65,869	63,896	64,280	61,080	59,144	57,345	54,315	55,541	57,175	57,193	57,038	60,096	712,972
	2017	64,091	63,301	58,314	58,483	54,685	51,760	52,423	53,152	46,254	60,480	55,173	56,999	675,115
	2018	54,391	52,794	57,115	52,487	53,903	50,189	47,375	49,675	63,005	50,945	52,779	56,104	640,762
	2019	56,446	59,364	53,938	54,127	52,215	55,469	53,504	53,996	56,759	55,779	59,191	57,195	667,983
	2020	67,176	65,719	60,045	58,912	56,623								
		65,340	64,928	62,827	61,075	60,058	59,302	57,616	58,592	AN 174	£1 121	62,391	61 1EE	737,589
		00,340	04,720	02,02/	01,073	00,000	J7,3UZ	31,010	30,372	60,176	61,131	02,371	64,155	131,009
Total billin	na													
. Ottal Dillill	2010	49,564,207	52,927,450	45,187,589	30,433,129	25,690,151	30,294,361	38,319,471	42,001,522	35,680,624	29,735,975	27,707,049	39,031,936	446,573,464
	2011	54,967,231	49,167,385	37,423,975	32,290,217	27,577,841	30,238,293	33,359,935	41,144,081	34,758,151	26,561,919	28,697,244	33,545,306	429,731,578
	2012	42,619,531	42,161,562	35,929,107	27,389,088	26,467,371	29,021,705	36,365,416	38,656,714	35,147,804	26,712,238	30,948,424	36,915,125	408,334,085
	2013	40,800,013	46,762,787	40,307,726	38,690,599	27,509,795	29,780,969	32,950,214	34,853,450	33,491,950	27,417,175	29,719,487	39,976,099	422,260,264
	2014	49,068,824	58,034,624	44,058,463	35,321,936	27,041,723	30,446,488	33,945,959	32,513,914	34,513,979	26,754,549	30,984,819	41,126,786	443,812,064
	2015	44,912,067	50,860,726	49,658,087	33,810,311	26,796,992	30,654,115	33,951,066	37,224,543	32,748,294	27,543,737	27,707,775	33,889,487	429,757,200
	2016	38,249,342	48,193,273	39,238,071	30,832,229	25,686,715	28,142,774	37,004,576	37,907,221	37,363,747	30,451,006	25,954,241	36,639,305	415,662,500
	2017	44,374,180	40,502,654	32,663,612	33,753,001	25,488,598	29,025,591	33,931,409	36,209,753	30,931,553	27,521,756	28,754,642	39,250,484	402,407,233
	2018	51,093,030	51,952,471	34,594,972	37,026,439	30,047,474	31,726,024	36,076,943	35,606,796	37,054,466	29,997,273	31,537,613	42,337,585	449,051,086
	2019	42,722,896	50,203,387	39,362,037	32,424,770	25,766,109	29,499,166	33,482,857	38,067,186	36,482,759	31,496,560	32,897,757	37,156,797	429,562,281
	2020	42,189,839	43,803,414	37,487,262	31,577,153	29,265,563								
		_												
		45,505,560	48,597,248	39,628,264	33,049,897	27,030,757	29,882,949	34,938,785	37,418,518	34,817,333	28,419,219	29,490,905	37,986,891	392,562,296

Clark Energy Item 1 Case No. 2020-00104

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPT	OCT	NOV	DEC	Totals
440.10 Revenue Class	1												
2010	3,670,736	4,220,761	3,850,227	2,387,799	1,815,338	2,239,711	2,875,892	3,532,419	3,051,141	2,379,358	2,166,744	3,117,065	35,307,191
2011	4,602,685	4,543,027	3,437,384	2,679,784	2,271,048	2,478,781	2,480,146	3,605,765	2,935,704	2,216,990	2,459,188	2,997,979	36,708,481
2012	3,949,520	3,809,016	3,194,336	2,293,246	2,231,539	2,368,930	3,093,599	3,256,112	2,901,642	2,192,417	2,661,001	3,309,661	35,261,019
2013	3,842,664	4,343,870	3,627,237	3,403,925	2,347,791	2,570,733	2,971,216	3,049,032	2,830,379	2,325,348	2,550,494	3,545,710	37,408,399
2014	4,496,206	5,374,014	3,869,994	2,964,559	2,279,439	2,636,533	3,032,153	2,823,371	2,995,580	2,291,123	2,784,893	3,726,803	39,274,668
2015	4,044,341	4,536,756	4,347,228	2,814,641	2,161,532	2,405,830	2,673,965	3,190,419	2,765,609	2,245,806	2,326,503	2,945,458	36,458,088
2016	3,389,641	4,358,603	3,395,306	2,601,516	2,045,971	2,274,588	3,018,877	3,158,331	3,135,062	2,481,965	2,153,893	3,178,164	35,191,917
2017	3,870,708	3,625,540	2,876,325	2,830,535	2,065,421	2,413,270	2,826,010	3,069,884	2,550,780	2,261,516	2,337,348	3,466,378	34,193,715
2018	4,549,633	4,597,150	3,014,782	3,286,273	2,542,462	2,641,050	3,061,190	3,013,652	2,924,070	2,389,663	2,558,316	3,545,858	38,124,099
2019	-												
	3,730,259	4,583,494	3,365,144	2,731,703	2,106,983	2,528,486	2,779,576	3,197,159	2,999,474	2,546,061	2,680,340	3,148,960	36,397,639
2020	3,564,589	3,971,521	3,088,152	2,606,319	2,378,680								
	-												
	3,973,726	4,360,341	3,460,556	2,781,845	2,204,200	2,455,791	2,881,262	3,189,614	2,908,944	2,333,025	2,467,872	3,298,204	36,315,381
442.10 Revenue Class	7												
2010	662,463	731,986	715,397	664,731	607,408	673,444	760,630	876,363	941,828	781,737	682,873	645,885	8,744,745
2011	755,318	807,486	760,009	704,084	709,454	747,920	719,421	909,959	887,661	774,483	735,903	734,545	9,246,243
2012	784,425	783,951	739,808	737,226	727,697	795,205	856,218	918,525	898,725	789,016	804,189	798,860	9,633,845
2013	813,338	877,259	758,068	797,867	777,668	830,562	894,700	937,697	891,831	842,724	816,108	796,384	10,034,206
2014	853,681	954,820	799,377	772,614	771,910	867,518	917,195	919,541	918,876	869,622	834,509	844,169	10,323,832
2015	802,396	865,278	819,145	773,833	712,842	778,634	833,454	937,466	872,061	809,213	778,784	731,336	9,714,442
2016	740,215	809,588	742,499	703,160	677,670	704,826	824,816	842,128	893,023	804,723	717,466	717,799	9,177,913
	-												
2017	773,283	764,763	682,566	717,262	677,944	761,815	780,708	852,412	808,309	746,717	712,746	741,135	9,019,660
2018	772,025	866,258	707,990	783,584	725,718	792,855	823,728	859,964	812,825	759,714	749,865	800,878	9,455,404
2019	740,810	822,586	663,143	696,148	679,395	767,656	749,478	877,066	885,238	791,403	734,161	704,720	9,111,804
2020	753,365	778,116	698,053	664,829	620,513								
	1												
	768,302	823,826	735,096	728,667	698,929	772,044	816,035	893,112	881,038	796,935	756,660	751,571	9,422,215
442.20 Revenue Class	5												
2010	100,725	103,276	103,469	63,857	56,409	70,404	65,214	76,463	84,698	78,204	75,928	70,007	948,654
2011	73,867	83,864	63,596	80,820	79,958	82,218	69,718	87,066	68,730	65,382	62,790	80,248	898,257
2012	87,942	82,118	80,418	78,489	83,811	79,835	83,531	76,850	84,311	80,770	90,024	88,148	996,247
2013	93,842	88,151	57,325	71,123	87,532	88,625	90,610	87,570	81,042	61,321	61,870	83,560	952,571
2014	89,317	85,183		80,899		87,413	73,242	92,162	88,972	49,191	39,104		938,224
2014	-1		79,407		86,482							86,852	
	82,239	86,682	75,630	80,083	80,003	81,602	77,576	90,581	73,422	66,483	34,974	44,415	873,690
2016	64,984	82,103	78,603	84,004	78,726	81,988	74,560	79,185	88,438	84,031	83,824	72,898	953,344
2017	81,016	81,983	65,786	80,017	79,898	80,949	82,139	75,796	85,743	47,878	24,995	81,092	867,292
2018	84,678	87,510	70,141	86,369	84,795	84,348	83,808	87,467	80,638	78,765	80,877	77,377	986,773
2019	79,332	83,772	62,539	71,377	78,073	46,666	81,184	86,904	84,514	79,329	74,500	59,332	887,522
2020	81,196	78,070	76,753	49,800	65,668								
	83,558	85,701	73,970	75,167	78,305	78,405	78,158	84,004	82,051	69,135	62,889	74,393	925,736
444.00 Revenue Class	6												
	1												
2010	5,540	5,957	6,161	5,965	5,921	7,407	7,246	8,102	8,642	8,286	8,193	8,279	85,699
2011	8,682	9,160	9,295	8,418	8,372	8,299	7,475	8,567	8,711	8,826	9,055	9,331	104,191
2012	9,750	9,531	9,233	8,815	8,609	8,344	8,284	8,537	8,467	8,327	9,146	9,195	106,238
2012	9,531	9,600	8,905	8,719	8,810	8,712	8,720	8,764	8,602	8,891	8,894	8,951	100,236
	-												
2014	9,589	9,500	8,774	8,269	8,623	8,724	8,742	8,752	8,565	8,730	8,980	9,395	106,643
2015	9,135	9,093	8,627	8,496	8,120	7,763	7,864	8,383	8,090	8,255	8,344	8,668	100,838
2016	8,827	8,748	8,531	8,165	7,739	7,684	7,835	7,791	8,104	8,003	8,070	8,425	97,922
2017	8,928	9,076	8,352	8,244	7,827	7,722	7,786	8,015	7,268	8,549	7,972	8,639	98,378
2018	8,341	8,324	8,610	8,289	8,358	8,010	7,783	8,093	9,022	7,948	8,201	8,626	99,605
2019	8,903	10,083	9,020	9,190	9,010	10,609	10,358	10,653	10,876	10,543	10,835	10,762	120,842
2020	12,435	12,630	11,577	11,467	11,226								
	-												
	9,060	9,246	8,826	8,549	8,420	8,327	8,209	8,566	8,635	8,636	8,769	9,027	104,269
Total billing						-,-	-,						
2010	4,439,464	5,061,980	4,675,254	3,122,352	2,485,076	2,990,966	3,708,982	4,493,347	4,086,309	3,247,585	2,933,738	3,841,236	45,086,289
2011	5,440,552	5,443,537	4,270,284	3,473,106	3,068,832	3,317,218	3,276,760	4,611,357	3,900,806	3,065,681	3,266,936	3,822,103	46,957,172
	-												
2012	4,831,637	4,684,616	4,023,795	3,117,776	3,051,656	3,252,314	4,041,632	4,260,024	3,893,145	3,070,530	3,564,360	4,205,864	45,997,349
2013	4,759,375	5,318,880	4,451,535	4,281,634	3,221,801	3,498,632	3,965,246	4,083,063	3,811,854	3,238,284	3,437,366	4,434,605	48,502,275
2014	5,448,793	6,423,517	4,757,552	3,826,341	3,146,454	3,600,188	4,031,332	3,843,826	4,011,993	3,218,666	3,667,486	4,667,219	50,643,367
2015	4,938,111	5,497,809	5,250,630	3,677,053	2,962,497	3,273,829	3,592,859	4,226,849	3,719,182	3,129,757	3,148,605	3,729,877	47,147,058
2016	4,203,667	5,259,042	4,224,939	3,396,845	2,810,106	3,069,086	3,926,088	4,087,435	4,124,627	3,378,722	2,963,253	3,977,286	45,421,096
2017	4,733,935	4,481,362	3,633,029	3,636,058	2,831,090	3,263,756	3,696,643	4,006,107	3,452,100	3,064,660	3,083,061	4,297,244	44,179,045
2018	5,414,677	5,559,242	3,801,523	4,164,515	3,361,333	3,526,263	3,976,509	3,969,176	3,826,555	3,236,090	3,397,259	4,432,739	48,665,881
2019	4,559,304	5,499,935	4,099,846	3,508,418	2,873,461	3,353,417	3,620,596	4,171,782	3,980,102	3,427,336	3,499,836	3,923,774	46,517,807
2020	4,411,585	4,840,337	3,874,535	3,332,415	3,076,087								
		,,,	.,,	.,=,	., -,								
	4,834,645	5,279,114	4,278,447	3,594,228	2,989,854	3,314,567	3,783,665	4,175,297	3,880,667	3,207,731	3,296,190	4,133,195	46,955,504
					,,	.,,	.,,	,	.,		,	,	

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.

Item 3 Page 2 of 2 Witness: Holly Eades

NRECA Prepayment RS Proposal

Estimated Prepayment		Annual RS Cost		Annual Savings	Wage Inc.			
\$2,753,407	2.5 factor	\$1,123,333 2	013 Budget	25.00%	3.00%			
Amortized over 10 years								
		3% Wages		Cash	Cash Flow		Cumulative	Projected
Year	Prepayment	RS Cost	Discount	Flow	Without Prepayment	Savings	savings	DRC based pn 2010 39.2%
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
2013		\$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.

Item 5
Page 1 of 11
Witness: Holly Eades

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

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

Item 6
Page 1 of 2
Witness: Holly Eades

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.

	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

Witnesses: Holly Eades and John Wolfram

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.

Item 8
Page 1 of 1
Witness: Chris Brewer

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.

Item 9
Page 1 of 1
Witness: Holly Eades

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.

Item 10 Page 1 of 1 Witness: Chris Brewer

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.

Item 11
Page 1 of 1
Witness: Holly Eades

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	Amou	ınt
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
		\$	21,286.17
4/28/2020	POSTCARDS/RATE CASE NOTICE	\$	307.40
	OFFICE SUPPLIES	\$	178.02
	CONSULTING/RATE CASE	\$	2,242.50
	LEGAL SERVICES/RATE CASE	\$	13,913.88
5/31/2020	•	\$	1,225.00
5/31/2020	LEGAL SERVICES/RATE CASE	\$	1,730.03
		\$	19,596.83
Summary in	curred 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
		\$	40,883.00

Witnesses: Holly Eades and John Wolfram

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

Item 13 Page 4 of 21

Witnesses: Holly Eades and John Wolfram

Client Number: Matter Number:

0661

0661

6/8/2020

Page: 3

Cost Detail

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

> **Total Costs** \$29.53

Payment Detail

Description **Date** Amount Check Number 56824 against Inv# 4908 5/22/2020 (\$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)

Last Payment: 5/22/2020

Current Invoice Summary

\$13,913.88 **Prior Balance:**

Payments Received: (\$13,913.88) Unpaid Prior Balance: \$0.00

Current Fees: \$1,700.50 **Advanced Costs:** \$29.53

TOTAL AMOUNT DUE: \$1,730.03

05/31/2020

APPROVAL DATE

CHECK NUMBER

DATE PAID _

LEGAL SERVICES/Rak Case

Item 13 Page 5 of 21

Witnesses: Holly Eades and John Wolfram

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>	Amount					
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 fling; 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					

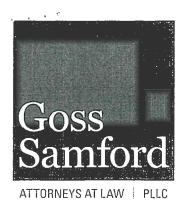
Continued On Next Page

Client Number: 066 Matter Number: 066				6/8/2020 Page: 2
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.



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:

Matter Description	Amount
General Business	
- Current fees and costs	\$13,913.88

TOTAL:

\$13,913.88

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,

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 Busines

For Services Rendered Through 4/30/2020.

Fees				
<u>Date</u>	Timekeeper	Description	Hours	<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	LAḤ	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

	0661 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

Client Number: 066 Matter Number: 066		•		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

Client Number: 0661 5/5/2020 Matter Number: 0661 Page: 4 4/21/2020 LAH Continue reviewing exhibits and attachments; 3.50 \$857.50 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. DSS 4/22/2020 Telephone conference with C. Brewer, et al. re 1.60 \$456.00 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. 4/22/2020 LAH Telephone conference with C. Brewer, et al. re 2.00 \$490.00 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. 4/23/2020 DSS Review emails re the draft application's 0.20 \$57.00 exhibits; email exchange with H. Eades re her testimony; make necessary edit. 4/23/2020 LAH Review emails re the draft application's 0.30 \$73.50 exhibits; email exchange with H. Eades re full customer notice; make necessary edits to same and email final version to H. Eades. DSS Email exchanges with H. Eades re an updated 0.20 4/24/2020 \$57.00 exhibit; review emails re customer notice. 4/24/2020 LAH Email exchanges with H. Eades re final 0.10 \$24.50 customer notice full version. DSS Email exchange with H. Eades re customer 0.10 \$28.50 4/27/2020 DSS Telephone conference with A. Honaker re the 0.10 \$28.50 4/28/2020 status of the application; review emails re 0.30 \$73.50 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.

Witnesses: Holly Eades and John Wolfram

Client Number: Matter Number:	0661 0661				5/5/2020 Page: 5
4/29/202	20 D	OSS	Make revisions to exhibits; email exchange with J. Wolfram and H. Eades re same.	1.50	\$427.50
4/30/202	20 D	OSS	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
4/30/202	0 L	AH.	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

Date	<u>Description</u>	Amount
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

Date	<u>Description</u>	Amount
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)

Item 13 Page 13 of 21 Witnesses: Holly Eades and John Wolfram

Last Payment: 4/24/2020

Client Number: 0661 Matter Number: 0661

5/5/2020

Page: 6

Current Invoice Summary

Prior Balance:

\$7,341.14

Payments Received:

(\$7,341.14)

Unpaid Prior Balance:

Current Fees:

\$0.00 \$14,272.50

Discount on Legal Fees:

(\$500.00)

Advanced Costs:

\$141.38

TOTAL AMOUNT DUE:

\$13,913.88

- free foots were dosed

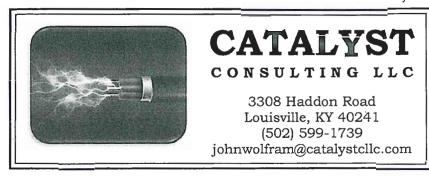
05/19/2020

APPROVED BY

DATE PAID

ACCOUNT NUMBER 928.00- 13,913.88

Legal Services/Rate Case



INVOICE

Date:	May 1, 2020	Invoice #: 200411
Client:		Project:
2640 Iron	ergy Cooperative tworks Road er, KY 40391	2019 Cost of Service & Rate Review Case No. 2020-00104
Attn: Ho	lly Eades	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.

APPROVED BY.

APPROVAL DATE.

CHECK NUMBER.

DATE PAID __

account Number 928.00 - 2,242.50 Consulting/Role Case

Witnesses: Holly Eades and John Wolfram

Abracadabra Graphics 1606 Old Lawrenceburg Road Frankfort KY 40601



Clark Energy Chris Brewer Winchester KY Invoice #
Invoice Date

5855 April 25, 2020

Balance Due (USD)

\$307.40

Item	Description	Unit Cost	Quantity	Line Total
Printing	4x6Full 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
04/26 04/28 Terms Due upon receipt	8/2020 3/2020 APPROVAL DATE 4/27/2020. CHECK MUMABER	Subtotal Ky sales tax 6% Total Amount Paid Balance Due (USD)	682	290.00 17.40 307.40 0.00 \$307.40

......

Witnesses: Holly Eades and Wehn Wolffam

quadient

INVOICE



Account Information

* CLARK ENERGY ATTN LISA COMBS

Account Number Closing Date

7900 0110 8015 5016 05/18/20

Available Credit

\$6,250.00 (800) 636-7678

Customer Service 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 0.00 Other Debits 0.00 Finance Charges NEW BALANCE \$ 2,250,00

Payment Information

Total Minimum Payment Due \$158.00

Payment Due Date

06/15/20

Mail Payment To:

Quadient 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.QUADIENT.COM/FAQ/QUADIENT-POSTAGE-FUNDING

Account	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 Le	vel Information	1										
Plan	Plan	FCM	Previous	Average	Periodic	Corresponding	Finance	Fees/Finance	Effective	Ending Balance		
Name	Description	*	Balance	Daily Balance	Rate **	APR	Charges	Charge	APR_	Litting Dalance		
Purchas	Purchases											
PPLN02 001	POSTAGE	G	\$0.00	\$0.00	0.00000% (D)	0.0000%	\$0:00	\$0.00	0.0000%	\$2,250.00		
Days In Billi	ng Cycle: 31							APR = Annua	l Percentaç	ge Rate		
*See last page for explanation of Finance Charge Method (FCM) ** Periodic Rate (M)=Monthly (D)=Daily												
	Approved By (V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.											

ACCT DATE 5-3/-20

CK DATE 6-4-20

Approval Date_

Account Number 921.01-650.00
928.00 - 1225.00
593.95 - 375.00

1

Item 13 Page 17 of 21

Witnesses: Holly Eades and John Wolfram

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

(859) 744-4251

Ph: 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 <i>J</i> 27 <i>J</i> 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

Approved By

Approval Date

5-19-00

Account Number

593.W

93.00

-660.5 - 22.5

926.W

-1009.87

588-00 - 100.6

928.00 - 1749

2134.62

		Past Due	(
Current	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

Witnesses: Holly Eades and John Wolfram



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

Bill To:

CLARK ENERGY P.O. BOX 748

WINCHESTER, KY 40392

Invoice Number: 0168517-001

Invoice Date: Customer PO: 04/27/20 Lisa

Account Number: Salesperson:

100422-0 Joe BARNETTE

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 **BRTDK1209**

Description

LABEL, ADDRESS, SMALL

UOM RL

Qty 6

Price 27.99

Total 167.94

Order Notes:

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

Suprotal Shipping Sales Tax 167.94 0.00 10.08

Invoice Total: Amount Due:

178.02

Payment Due Date:

178.02 05/27/20

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

Page 19 of 21 Witnesses: Holly Eades and John Wolfram

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	8,598.20
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	7,896.52
	54 028 82	202 647 00	102 607 00	162 749 90	1/12 700 78	122 950 69	102 010 5

	Total mont	hly 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	22,169	19,075	16,225	14,023	11,799	9,552
Annual	79,125	287,122	247,336	210,944	180,943	154,401	127,598

Ortrly	interest	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
Loan	9018	FIXED	1,187.77	1,150.35	1,112.58	1074.47	1036.02	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	1491.81	1451.54	1410.89	1369.87	1328.47	1286.68	1244.51	1201.95	1159	1115.65	1071.89	1027.74	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	2271.62	2,232.91	2032.51	1991.02	1949.05	1906.59	1863.64	1820.18	1776.23	1731.76	1686.78	1641.27	1595.23	1548.66	1501.55	1453.88	1405.67	1356.89	1307.55	1257.64	1207.14	1156.06	1104.38	1052.1	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	670.02	449.25	225.93	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Witnesses: Holly Eades and John Wolfram

304,126.41 296,535.00 296,134.77 295,665.27

220,000.00

\$ 1 442 643 22

Est \$3 mill

292 597 65

280,000.00

\$ 1,460,932,69

Item 13b FFB Quarterly interest accrual Sep-21 Dec-21 Sep-22 Mar-23 Mar-25 Mar-21 Jun-21 Mar-22 Jun-22 Dec-22 Jun-23 Sep-23 Dec-23 Mar-24 Jun-24 Jun-25 Sep-25 Dec-25 LOAN 1-1 987.08 981.54 975.61 990.13 890.99 914.88 907.82 919.70 826.09 846.61 856.61 820.87 783.63 774.67 756.95 747.25 715.27 705.09 694.46 676.01 LOAN 1-2 LOAN 1-3 LOAN 1-4 2,961.23 2,791.11 1,672.48 2,944.63 2,775.46 1,662.40 2,926.84 2,758.69 1,651.64 2,970.39 2,799.74 1,675.46 2,672.98 2,519.41 1,506.98 2,744.65 2,586.97 1,546.78 2,723.46 2,567.00 1,534.16 2,759.11 2,600.60 1,553.54 2,478.28 2,335.91 1,394.74 2,462.61 2,321.14 1,384.10 2,350.88 2,215.82 1,320.69 2,324.00 2,190.49 1,305.03 2,241.74 2,112.95 1,257.71 2,145.81 2,022.53 1,203.34 2,115.28 1,993.76 1,185.71 2,083.38 1,963.69 1,167.30 2.539.84 2.569.84 2,270.84 2,140.39 2.028.04 2,393.93 1,428.82 1,911.53 1,135.77 1,274.61 LOAN 1-5 FIXED 3,732.48 3,709.98 3,685.96 3,739.13 3,363.13 3,451.94 3,423.78 3,467.03 3,112.64 3,188.68 3,224.92 3,088.88 2,947.39 2,912.43 2,844.55 2,806.84 2,685.50 2,646.14 2,605.05 2,534.68 3,175.19 2,299.93 5,815.11 3,539.54 2,563.85 LOAN 1-6 FIXED 3,819.46 3,797.93 3 774 87 3.830.90 3 447 21 3 512 10 3 557 95 3,195.70 3 274 99 3 313 56 3 031 02 2 996 27 2 927 64 2 890 02 2 766 26 2 726 82 2 685 60 2 614 17 LOAN 1-7 LOAN 2-1 2,766.60 6,426.09 2,195.50 5,602.52 2,093.37 5,501.04 2,314.79 2,372.22 2,170.33 6,432.40 6,437.35 6,579.44 5,964.80 6,168.77 6,297.97 6,013.90 5,321.54 5,303.17 5,282.88 5,204.09 6,167.82 5,704.00 5,893.05 5,590.63 5,516.35 LOAN 2-2 FIXED 6,426.09 6,432.40 6,437.35 6,579.44 5,964.80 6,168.77 6,167.82 6,297.97 5,704.00 5,893.05 6,013.90 5,815.11 5,602.52 5,590.63 5,516.35 5,501.04 5,321.54 5,303.17 5,282.88 5,204.09 LOAN 2-3 FIXED 2.570.44 2.572.96 2.574.94 2.631.78 2.385.92 2.467.51 2.467.13 2.519.19 2.281.60 2.357.22 2,405.56 2.326.05 2.241.01 2.236.25 2.206.54 2.200.42 2.128.62 2.121.27 2.113.15 2.081.64 LOAN 2-4 LOAN 3-1 4,742.46 7,178.49 4,747.11 7,199.58 4,750.76 7,219.54 4,855.63 7,394.03 4,402.02 6,716.87 4,552.55 6,963.46 4,551.85 6,978.98 4,647.90 7,143.70 4,209.55 6,485.77 4,349.07 6,719.95 4,438.26 6,877.23 4,291.55 6,668.85 4,134.66 6,444.69 4,071.07 6,388.05 4,059.77 6,392.95 3,927.30 3,898.77 6,211.28 3,840.62 6,144.43 6,452.14 6,207.09 LOAN 3-3 FIXED 5.383.87 5.399.68 5.414.65 5.545.52 5.037.65 5.222.59 5.234.24 5.357.77 4.864.33 5.039.97 5.157.92 5.001.63 4.833.52 4.839.11 4.791.04 4.794.71 4.655.32 4.657.43 4.658.46 4.608.32 2,186.42 4,372.84 7,442.50 2,036.55 4,073.10 7,126.41 1,969.35 3,938.70 6,912.68 LOAN 4-8 EIVED 2.178.96 2 102 58 2 247 74 2 042 95 2.119.09 2.124.98 2.176.35 1 977 05 2 049 64 2.098.88 1.972.92 1 954 63 1.957.48 1.901.92 1.904.17 1.906.02 1.886.96 LOAN 4-8 LOAN 4-9 LOAN 5-1 4,357.91 7,398.89 4,197.77 7,322.26 3,945.84 6,947.20 3,914.96 6,938.26 3,803.84 6,764.29 3,808.34 6,795.89 3,773.92 6,783.25 4,099.29 7,129.27 LOAN 5-2 FIXED 7,398.89 7,442.50 7,485.60 7,690.11 7,007.79 7,288.33 7,328.52 7,526.62 6,856.85 7,129.27 7,322.26 7,126.41 6,912.68 6,947.20 6,905.19 6,938.26 6,764.29 6,795.89 6,826.79 6,783.25 LOAN 5-3 FIXED 2 264 22 2 277 08 2 289 76 2 351 78 2 142 58 2 227 92 2 239 71 2 299 72 2 094 55 2 177 34 2 235 77 2 175 43 2 109 70 2 119 77 2 106 47 2 116 08 2 062 53 2 071 70 2 080 64 2 066 88 LOAN 5-4 LOAN 5-6 4,451.07 3,026.66 4,627.55 3,144.08 4,806.29 4,427.66 3,292.81 3,309.01 3,324.86 3,412.17 3,105.93 3,227.39 3,241.91 3,326.08 3,225.89 3,136.12 3,038.85 3,050.99 3,029.43 2,961.43 2,972.26 2,982.66 LOAN 5-7 FIXED 2,700.74 2,711.46 2,721.78 2,790.46 2,537.27 2,634.18 2,643.44 2,709.34 2,462.77 2,556.04 2,619.97 2,544.34 2,462.93 2,470.39 2,450.52 2,457.30 2,390.71 2,397.12 2,403.11 2,382.77 85.856.59 85.983.11 86.092.63 88.038.52 79.850.58 82,648.12 82.695.29 84.503.36 76,587.30 79.209.88 80.914.32 78,314.23 75.534.48 75.469.93 74.565.80 74.464.13 72.140.75 72.010.02 71,857.91 70.913.44 LONG-TERM Variable loans Dec-22 Sep-23 Dec-23 Mar-21 I OAN 2-5 VARIABLE 1.751.08 1.748.04 1 744 49 1 777 87 1.606.76 1 657 50 1 652 56 1 682 52 1 519 04 1 565 36 1 592 89 1.535.47 1 474 95 1 467 70 1 444 02 1 647 00 1 647 00 1 647 00 1.647.00 1.647.00 1,751.08 1,885.93 1,496.39 1,880.37 1,777.87 1,921.24 1,519.77 1,909.14 1,738.49 1,373.66 1,725.40 1,795.22 1,417.18 1,779.89 1,826.49 1,438.88 1,806.75 1,519.04 1,651.09 1,299.22 1,631.20 1,735.12 1,362.67 1,710.51 1,194.00 1,262.06 1,583.86 1,467.70 1,194.00 1,255.98 1,576.07 1,194.00 1,235.86 1,550.64 1,194.00 1,228.99 1,550.64 1,883.00 1,491.08 1,194.00 1,185.49 1,194.00 1,178.15 LOAN 2-6 VADIABLE 1 884 71 1.791.89 1 730 19 1 674 62 1 194 00 1,791.89 1,413.11 1,774.58 1,730.19 1,338.98 1,680.95 1,674.62 1,313.69 1,648.84 LOAN 2-7 VARIABLE VARIABLE LOAN 2-8 1,877.11 1,873.30 1,550.64 1,550.64 1,550.64 1,550.64 LOAN 3-2 VARIABLE 2.028.65 2.031.94 2.034.82 2.081.10 1.887.67 1.954.58 1.956.27 1.999.63 1.812.71 1.875.85 1.917.11 1.856.25 1.791.31 1.790.70 1.770.73 1.770.73 1.770.73 1.770.73 1.770.73 1.770.73 VARIABLE VARIABLE 1,072.38 1,174.76 1,075.87 1,179.76 1,100.46 1,207.35 998.29 1,095.84 959.07 1,055.15 992.58 1,092.67 1,014.52 1,117.50 982.43 1,082.83 936.99 1,035.53 LOAN 3-4 1.074.23 1.033.78 1 034 70 1 057 84 948.16 948.09 937 47 908 56 907.83 906.86 205 an LOAN 4-1 1,135.41 1,035.33 LOAN 4-2 VARIABLE 1,174.76 1,177.37 1,179.76 1,207.35 1,095.84 1,135.41 1,137.14 1,163.14 1,055.15 1,092.67 1,117.50 1,082.83 1,045.74 1,046.35 1,035.33 1,035.53 1,004.82 1,004.75 1,004.43 993.07 LOAN 4-3 VARIABLE 2.221.13 2.225.83 2.230.11 2.282.01 2.071.00 2.145.57 2.148.61 2.197.49 1.993.23 2.063.89 2.110.58 2.044.86 1.974.58 1.975.52 1.954.51 1.954.51 1.954.51 1.954.51 1.954.51 1.954.51 VARIABLE VARIABLE VARIABLE VARIABLE 2,275.53 2,352.94 1,277.34 2,280.34 2,357.92 2,284.72 2,337.90 2,417.43 2,121.71 2,193.89 2,143.57 2,198.12 2,272.90 1,234.56 2,201.23 2,276.12 1,236.44 2,251.30 2,327.89 2,042.04 2,111.51 2,114.43 2,186.37 1,188.08 2,162.26 2,235.82 2,094.93 2,166.20 1,177.39 2,022.94 2,091.76 1,137.05 2,023.89 2,092.75 1,137.71 2,002.37 2,070.50 1,125.74 2,002.37 2,070.50 1,125.95 2,002.37 2,070.50 1,092.56 2,002.37 2,070.50 1,092.49 2,002.37 2,070.50 2,002.37 2,070.50 1,079.79 LOAN 4-6 1,282.78 1,312.78 1,191.53 1,264.71 1,215.09 1,092.14 1,280.18 1,147.29 LOAN 4-7 VARIABLE 2,414.51 2,419.61 2,424.27 2,480.69 2,251.30 2,332.37 2,335.67 2,388.80 2,166.76 2,243.57 2,294.32 2,222.88 2,146.49 2,147.50 2,124.67 2,124.67 2,124.67 2,124.67 2,124.67 2,124.67 1.675.85 1 684 19 1 692 35 1,736.89 25,291.98 1.581.10 1 643 02 1 650 51 1 693 45 1.541.11 1 600 97 1 642 73 1,597.11 1.547.66 1.553.94 1.543.04 1 548 93 1.508.58 1 514 18 1.519.57 22,932.48 24,262.03 21,984.57 23,228.62 21,266.30 21,256.55 21,226.34 110,538.21 110,695.90 110,831.39 113,330.50 102,783.06 106,383.63 106,441.35 108,765.39 98,571.87 101,976.44 104,142.94 100,794.56 96,800.78 96,726.48 95,590.01 95.690.47 93.160.00 93.026.59 92.870.09 91.847.55 5,685.00 \$101,375.47 Mar-21 Jun-21 Sep-21 Dec-21 Mar-22 Jun-22 Sep-22 Dec-22 Mar-23 Jun-23 Sep-23 Dec-23 Mar-24 Jun-24 Sep-24 Dec-24 Mar-25 Jun-25 Sep-25 Dec-25

343,351.17 312,770.61 322,984.32 329,483.82

140,000.00

\$ 1.481.340.29

Est. \$2 mill

319,438.68 307,457.34 307,234.44 303,825.03

180,000.00

\$ 1 464 677 43

Est. \$2 m/total \$11m

348,669.63 349,142.70 349,549.17

Interest on estimated advances

Estimated based on current rate assumptions

357,046.50 325,404.18 336,205.89 336,379.05

80,000.00

\$ 1.484.408.00

Est. add \$3 mill

Item 13b Clark Energy 2020-00104

Year	FFB	CFC	Interest due	Year	FFB	CFC	Interest due
2021	\$1,484,408	\$247,336	\$1,731,744	2021	\$1,484,408	\$247,336	\$1,731,744
2022	\$1,481,340	\$210,944	\$1,692,284	2022	\$1,481,340	\$210,944	\$1,692,284
2023	\$1,464,677	\$180,943	\$1,645,620	2023	\$1,464,677	\$180,943	\$1,645,620
	\$4,430,425	\$639,223	\$5,069,648	2024	\$1,442,643	\$154,401	\$1,597,044
				2025	\$1,460,933	\$127,598	\$1,588,531
					\$7,334,001	\$921,222	\$8,255,223
	3	3-year avg	\$1,689,883		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 sight 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 sill 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:

d.

- 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.
 - (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.

Item 16
Page 1 of 1
Witness: Holly Eades

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.

Item 17 Page 1 of 3 Witness: Holly Eades

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.

Witness: Holly Eades

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	Highest	Overall
	Increase	Increase	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.

Item 17 Page 3 of 3 Witness: Holly Eades

2	2018		2019
Grade	% Change over	Grade	% Change over
	Prev. Year		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%

Item 18 Page 1 of 6 Witness: Holly Eades

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

			Included	
Date	Reference	Vendor Name	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
			\$ 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

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

Bill To: CLARK ENERGY

P.O. BOX 748

WINCHESTER, KY 40392

Invoice Number: 0163800-001 Invoice Date: Customer PO:

05/03/19

Account Number: Salesperson:

Lisa

Joe BARNETTE

Ship To:

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

Buyer Phone: (859) 744-4251 (859) 744-4218 Fax:

Route/Seq: Winchester/0

Line	Item Number	Description	UOM	Qty	Price	Total 02
1	SAN61256	PEN,GEL,207,RETRCT,0.5MM,BE	DZ	1	22.11	22.11 33.
		Todd				
2	SAN71207PP	REFILL, GEL, UB207.0.7, BE, 2PK	S PK	1	2.64	2.64
3	WLJ90310	Todd REFILL, GEL, UB207, 0, 7, BE, 2PK SHEETS, MINUTE, WHITE Board Minutes SHEETS, MINUTE, WHITE Board Minutes	BX	1	61.15	61.15 64
		Board Minutes Balling				
4	HEWCF411A	CRTDG,LSR,HP410A,CYAN,STD	EA	1	120.99	120.99
		McCord				101
5	HEWCE400A	CRTDG,TONER,HP 507A,BK	EA	1	138.38	138.38 14 6.
		Holly				,
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

\$82.74

Order Notes:

Subtotal 420.69 Shipping Sales Tax 0.00 25.24

Invoice Total: **Amount Due:**

445.93 445.93

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:

Order Taker: Web

593.95-128.25

COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40619

Item 18 Page 4 of 6 Witness: Holly Eades

NOTICE DATE 01/03/2019

PERIOD

CASE 01/01/2019-12/31/2019 000000001200027 TAX

RURAL COOPERATIVE TAX

NOTICE # 109445180

RETURN DUE 01/31/2019 TAXPAYER-ID

TAXPAYER NAME CLARK ENERGY COOPERATIVE, INC.

FOR QUESTIONS REGARDING THIS NOTICE, PLEASE CONTACT:

JUDY 0207 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

EXPLANATION OF NOTICE

ANNUAL RECC/RTCC ASSESSMENT FOR THE ABOVE PERIOD.

KRS 279.200 PROVIDES FOR THE ANNUAL ASSESSMENT OF RURAL

COOPERATIVE COMPANIES.

Annoal Assesment

TAX LIABILITY

MESSAGES:

TOTAL LIABILITY

TOTAL DUE AS OF: 01/17/2019

TAX LIABILITY 10.00

TOTAL LIABILITY 10.00

TOTAL AMOUNT OF

10.00

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.G. BOX 491, FRANKFORT, KY 40602, OR E-MAIL IT TO KRC. WEBRESPONSENOTICEOFT AXDUE@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

ACCOUNT: CLARK ENERGY COOPERATIVE

DEPARTMENT: 6

CLOSING DATE: 12-31-2019

DELIVER TO:
ALYSSA KURTZ
CLARK ENERGY COOPERATIVE
2640 IRON WORK RD
WINCHESTER
KY 4035 ACCOUNT NO:

KY 40391

nalysis Report

*00	Je, Car	2		ACTIONS 5-19	NON	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ATE
*CODES: E = E	Mente Je			18:40		12:08 13:01 18:40 22:23	TIME
Exception Report M =	TO EN	TOTAL PURCHASES PERIOD	TOTAL NON-FUEL PERIOD Y-T-D	BREWER, CHRIS	TOTAL FUEL PERIOD	PREVIOUS ODOMETER BREWER, CHRIS BREWER, CHRIS BREWER, CHRIS BREWER, CHRIS	DRIVER
M = Manual Transaction	ATED WHEN KE			66,040		63,165 64,350 64,775 66,040 647,775	ором
tion	Y ODOMET		-77 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	DIS		D C C C	PROD ·
OM = Onsite Mobile	CALCULATED WHEN KEY ODOMETER READINGS ARE NOT WITHIN AN ACCEPTABLE			46.8¢	138.027 339.665	14.509 16.369 15.990 91.159	GALLONS
Vlobile	E NOT WITH			de	2.947 2.595	2.309 2.199 2.289 3.299	COST/ GAL
PS = Private Site	N AN ACCEP					0.085	COST/
ate Site	TATISTICS ARE NOT TABLE RANGE ****					25.96	MPG
TS = Terminal Site	RANGE ***	405.23 879.44	-1.60 -2.09	-1.60	406.83 881.53	33.50 36.00 36.60 300.73	GROSS COST
inal Site		2.00 2.00	0.00	0.00	2.00 2.00	0.00 0.00 0.00 2.00	ACCT FEE
		407.23 881.44	-1.60 -2.09	-1.60	408.83 883.53	33.50 36.00 36.60 302.73	NET COST

(c) WEX INC. 2019

Item 18 Page 5 of 6 Witness: Holly Eades

PA

Item 18 Page 6 of 6 Witness: Holly Eades

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.Q. Box 210663 Kansas City, MO 64121-0663

POLICY NUMBER TYPE OF POLICY			- 1	PREMIUM	UM ADJUSTMENT FOR THE PERIOD				
	ALL RISK BL	ANKET		FROM		то			
:		Ι		CHARGES					
- EXPLANA	TION	CODE	EXPOSURE	RATE	PREM. CHARGES	ITEM	CREDIT	CREDIT	
Annual Premium: Less Safety Program Discor State Surcharge: Municipal Tax - Frenchburg Municipal Tax - Stanton:					113,176 -5,314 1,942 428 506 110,738				
10/24/19 APPROVED BY APPROVAL DATE CHECK NUMBER DATE PAID ACCOUNT NUMBER.	Nolly 10/2/19 165.10-36,87 TED PASURANCE/1	4.00	stollmen		V, 260	8			
	TOTAL CHARG	SES _		\$27,684	TOTAL CREE	DIT			
LESS CREDIT PAY THIS AMO					LESS TOTAL CHARGES				
		DUNT _		\$27,684	CREDIT REM TO YOUR AC				
16020 Clark Energy Coo P.O. Box 748 Winchester, KY 4					□ ON P	OIT APPLIED OLICY NO. ND CHECK E	NCLOSE)	

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	\$24,000,00
	\$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.

Item 20 Page 1 of 2 Witness: Holly Eades

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%

Item 21 Page 1 of 2 Witness: Holly Eades

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.

	Customers				Percent
2020	w/balance	30 days	60 days	90 days	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%

Witness: John Wolfram

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

- 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.

Item 23
Page 1 of 1
Witness: John Wolfram

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.

Item 24 Page 1 of 1

Witness: John Wolfram

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.
 - Reconcile the differences between the calculated average number of residential a. customers in Exhibit 30 and the reported average number of residential customers in the 2019 Annual Report.
 - Reconcile the differences between the end-of-year (December) amount of b. 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. Case No. 2020-00104 Commission Staff's Data Requests

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.

Item 26 Page 1 of 1 Witness: Holly Eades

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

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.