

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF)
FLEMING-MASON ENERGY COOPERATIVE,)
INC. FOR A GENERAL ADJUSTMENT OF RATES)

Case No. 2023-00223

RESPONSES TO ATTORNEY GENERAL'S SUPPLEMENTAL REQUEST FOR
INFORMATION TO FLEMING-MASON ENERGY COOPERATIVE, INC.
DATED JANUARY 9TH, 2024

This 19th day of January, 2024.

Respectfully submitted,

CAMPBELL ROGERS & STACY PLLC
ATTORNEYS AT LAW
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BY: 

EARL ROGERS III
ATTORNEY FOR FLEMING-MASON
ENERGY COOPERATIVE, INC.

CERTIFICATE OF SERVICE

This is to certify that the foregoing electronic filing was transmitted to the Kentucky Public Service Commission for filing on January 19th, 2024; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; by virtue of the Commission's Order of July 22, 2021, in case number 2020-00085, no paper copies of this filing will be made.



EARL ROGERS III
ATTORNEY FOR
FLEMING-MASON ENERGY COOPERATIVE, INC.

FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE

OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-1

RESPONSIBLE PERSON: Lauren C. Fritz
COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-1. In reference to the rebuttal testimony of Mr. John Wolfram, page 5 lines 11-16, please provide a detailed explanation for the increased overtime hours incurred by Fleming-Mason for the year 2021. Was there a specific event that led to the increased overtime hours? Please explain.

Response AG 3-1. The amount of overtime hours incurred increased for the year 2021 due to weather events. Fleming-Mason experienced a FEMA event during February 10-14 for an ice storm that hit our eight-county area. The following hours were related to this FEMA storm event.

	Regular	Overtime
Fleming	510	618.5
Bath	261	248.5
Lewis	198	282
Nicholas	18	48
Rowan	<u>104</u>	<u>282.5</u>
	1,091	1,479.5

The Service Interruption Data found on Part G for the included Form 7 states that the major event minutes per consumer was 286.53 compared to the five-year average of 159.14 minutes.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0032. The time required to complete this information collection is estimated to average 15 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL UTILITIES SERVICE

**FINANCIAL AND OPERATING REPORT
ELECTRIC DISTRIBUTION**

BORROWER DESIGNATION
KY0052

Request AG 3-1

Page 2 of 16

PERIOD ENDED December 2021

Witness: Fritz

BORROWER NAME
Fleming-Mason Energy Cooperative, Inc.

INSTRUCTIONS - See help in the online application.

This information is analyzed and used to determine the submitter's financial situation and feasibility for loans and guarantees. You are required by contract and applicable regulations to provide the information. The information provided is subject to the Freedom of Information Act (5 U.S.C. 552)

CERTIFICATION

We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES DURING THE PERIOD COVERED BY THIS REPORT PURSUANT TO PART 1718 OF 7 CFR CHAPTER XVII

(check one of the following)

All of the obligations under the RUS loan documents have been fulfilled in all material respects.

There has been a default in the fulfillment of the obligations under the RUS loan documents. Said default(s) is/are specifically described in Part D of this report.

DATE

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	66,640,780	77,233,084	72,340,786	8,633,178
2. Power Production Expense				
3. Cost of Purchased Power	52,251,010	63,714,365	57,719,830	7,625,284
4. Transmission Expense				
5. Regional Market Expense				
6. Distribution Expense - Operation	2,148,678	1,875,428	1,967,995	177,591
7. Distribution Expense - Maintenance	3,090,374	3,391,347	3,174,495	364,548
8. Customer Accounts Expense	1,416,832	1,461,242	1,690,980	127,028
9. Customer Service and Informational Expense	119,377	118,498	128,048	11,256
10. Sales Expense	74,638	72,834	86,913	5,698
11. Administrative and General Expense	1,548,732	1,540,777	1,759,329	127,538
12. Total Operation & Maintenance Expense (2 thru 11)	60,649,641	72,174,491	66,527,590	8,438,943
13. Depreciation and Amortization Expense	3,820,948	3,972,830	4,030,000	336,787
14. Tax Expense - Property & Gross Receipts				
15. Tax Expense - Other	83,582	81,555	85,000	6,753
16. Interest on Long-Term Debt	895,956	827,227	951,300	72,984
17. Interest Charged to Construction - Credit				
18. Interest Expense - Other	139,115	87,054	168,800	5,154
19. Other Deductions	14,370	18,350	30,000	400
20. Total Cost of Electric Service (12 thru 19)	65,603,612	77,161,507	71,792,690	8,861,021
21. Patronage Capital & Operating Margins (1 minus 20)	1,037,168	71,577	548,096	(227,843)
22. Non Operating Margins - Interest	225,488	117,802	155,000	(2,062)
23. Allowance for Funds Used During Construction				
24. Income (Loss) from Equity Investments	(5,034)			
25. Non Operating Margins - Other	8,918	1,098,208		12,819
26. Generation and Transmission Capital Credits	1,894,943	790,436		790,436
27. Other Capital Credits and Patronage Dividends	184,707	238,062	185,000	21,986
28. Extraordinary Items				
29. Patronage Capital or Margins (21 thru 28)	3,346,190	2,316,085	888,096	595,336

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION KY0052	Witness: Fritz
INSTRUCTIONS - See help in the online application.	PERIOD ENDED December 2021	

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	615	533	5. Miles Transmission		
2. Services Retired	76	209	6. Miles Distribution – Overhead	3,458.00	3,459.00
3. Total Services in Place	27,098	27,422	7. Miles Distribution - Underground	195.00	204.00
4. Idle Services (Exclude Seasonals)	1,935	2,068	8. Total Miles Energized (5 + 6 + 7)	3,653.00	3,663.00

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	119,789,259	30. Memberships	249,880
2. Construction Work in Progress	852,037	31. Patronage Capital	74,269,797
3. Total Utility Plant (1 + 2)	120,641,296	32. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort.	46,231,735	33. Operating Margins - Current Year	1,100,074
5. Net Utility Plant (3 - 4)	74,409,561	34. Non-Operating Margins	1,216,010
6. Non-Utility Property (Net)	0	35. Other Margins and Equities	(3,667,669)
7. Investments in Subsidiary Companies	236,097	36. Total Margins & Equities (30 thru 35)	73,168,092
8. Invest. in Assoc. Org. - Patronage Capital	54,528,126	37. Long-Term Debt - RUS (Net)	0
9. Invest. in Assoc. Org. - Other - General Funds	0	38. Long-Term Debt - FFB - RUS Guaranteed	35,211,557
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	1,084,680	39. Long-Term Debt - Other - RUS Guaranteed	0
11. Investments in Economic Development Projects	0	40. Long-Term Debt Other (Net)	8,801,938
12. Other Investments	510,820	41. Long-Term Debt - RUS - Econ. Devel. (Net)	388,889
13. Special Funds	0	42. Payments – Unapplied	777,073
14. Total Other Property & Investments (6 thru 13)	56,359,723	43. Total Long-Term Debt (37 thru 41 - 42)	43,625,311
15. Cash - General Funds	585,034	44. Obligations Under Capital Leases - Noncurrent	0
16. Cash - Construction Funds - Trustee	0	45. Accumulated Operating Provisions and Asset Retirement Obligations	6,192,625
17. Special Deposits	0	46. Total Other Noncurrent Liabilities (44 + 45)	6,192,625
18. Temporary Investments	0	47. Notes Payable	4,350,000
19. Notes Receivable (Net)	0	48. Accounts Payable	8,433,024
20. Accounts Receivable - Sales of Energy (Net)	8,952,893	49. Consumers Deposits	662,600
21. Accounts Receivable - Other (Net)	1,666,155	50. Current Maturities Long-Term Debt	2,460,000
22. Renewable Energy Credits	0	51. Current Maturities Long-Term Debt - Economic Development	131,652
23. Materials and Supplies - Electric & Other	490,711	52. Current Maturities Capital Leases	0
24. Prepayments	220,448	53. Other Current and Accrued Liabilities	3,624,037
25. Other Current and Accrued Assets	6,416	54. Total Current & Accrued Liabilities (47 thru 53)	19,661,313
26. Total Current and Accrued Assets (15 thru 25)	11,921,657	55. Regulatory Liabilities	0
27. Regulatory Assets	0	56. Other Deferred Credits	43,600
28. Other Deferred Debits	0	57. Total Liabilities and Other Credits (36 + 43 + 46 + 54 thru 56)	142,690,941
29. Total Assets and Other Debits (5+14+26 thru 28)	142,690,941		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION KY0052 Witness: Fritz
INSTRUCTIONS - See help in the online application.	PERIOD ENDED December 2021
PART D. NOTES TO FINANCIAL STATEMENTS	

<p>UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION</p>	<p>BORROWER DESIGNATION KY0052 Witness: Fritz</p>
<p>INSTRUCTIONS - See help in the online application.</p>	<p>PERIOD ENDED December 2021</p>
<p>PART D. CERTIFICATION LOAN DEFAULT NOTES</p>	

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL UTILITIES SERVICE

**FINANCIAL AND OPERATING REPORT
ELECTRIC DISTRIBUTION**

BORROWER DESIGNATION
KY0052

Witness: Fritz

PERIOD ENDED
December 2021

INSTRUCTIONS - See help in the online application.

PART E. CHANGES IN UTILITY PLANT

PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFERS (d)	BALANCE END OF YEAR (e)
1. Distribution Plant	104,141,208	5,423,133	1,286,953		108,277,388
2. General Plant	5,617,852	656,954	508,913		5,765,893
3. Headquarters Plant	5,704,073	26,270			5,730,343
4. Intangibles	15,634				15,634
5. Transmission Plant	0				0
6. Regional Transmission and Market Operation Plant					
7. All Other Utility Plant	0				0
8. Total Utility Plant in Service (1 thru 7)	115,478,767	6,106,357	1,795,866		119,789,258
9. Construction Work in Progress	666,416	185,622			852,038
10. Total Utility Plant (8 + 9)	116,145,183	6,291,979	1,795,866		120,641,296

PART F. MATERIALS AND SUPPLIES

ITEM	BALANCE BEGINNING OF YEAR (a)	PURCHASED (b)	SALVAGED (c)	USED (NET) (d)	SOLD (e)	ADJUSTMENT (f)	BALANCE END OF YEAR (g)
1. Electric	380,522	1,559,275	2,606	1,446,882	4,499	(311)	490,711
2. Other	0						0

PART G. SERVICE INTERRUPTIONS

ITEM	AVERAGE MINUTES PER CONSUMER BY CAUSE				TOTAL (e)
	POWER SUPPLIER (a)	MAJOR EVENT (b)	PLANNED (c)	ALL OTHER (d)	
1. Present Year	18.720	286.530	15.470	157.330	478.050
2. Five-Year Average	10.760	159.140	15.810	130.680	316.390

PART H. EMPLOYEE-HOUR AND PAYROLL STATISTICS

1. Number of Full Time Employees	50	4. Payroll - Expensed	2,807,891
2. Employee - Hours Worked - Regular Time	103,953	5. Payroll - Capitalized	1,203,883
3. Employee - Hours Worked - Overtime	9,830	6. Payroll - Other	222,701

PART I. PATRONAGE CAPITAL

ITEM	DESCRIPTION	THIS YEAR (a)	CUMULATIVE (b)
1. Capital Credits - Distributions	a. General Retirements	1,223,601	1,223,601
	b. Special Retirements	295,455	6,890,428
	c. Total Retirements (a + b)	1,519,056	8,114,029
2. Capital Credits - Received	a. Cash Received From Retirement of Patronage Capital by Suppliers of Electric Power	0	
	b. Cash Received From Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	81,722	
	c. Total Cash Received (a + b)	81,722	

PART J. DUE FROM CONSUMERS FOR ELECTRIC SERVICE

1. Amount Due Over 60 Days	\$ 23,265	2. Amount Written Off During Year	\$ 107,042
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ENERGY EFFICIENCY AND CONSERVATION LOAN PROGRAM

1. Anticipated Loan Delinquency %		4. Anticipated Loan Default %	
2. Actual Loan Delinquency %		5. Actual Loan Default %	
3. Total Loan Delinquency Dollars YTD	\$	6. Total Loan Default Dollars YTD	\$

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION KY0052 Witness: Fritz
INSTRUCTIONS - See help in the online application	PERIOD ENDED December 2021

PART K. kWh PURCHASED AND TOTAL COST

No	ITEM	SUPPLIER CODE	RENEWABLE ENERGY PROGRAM NAME	RENEWABLE FUEL TYPE	kWh PURCHASED	TOTAL COST	AVERAGE COST (Cents/kWh)	INCLUDED IN TOTAL COST - FUEL COST ADJUSTMENT	INCLUDED IN TOTAL COST - WHEELING AND OTHER CHARGES
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	East Kentucky Power Coop, Inc (KY0059)	5580	Green Power	Methane - landfill gas	16,800	420	2.50		
2	East Kentucky Power Coop, Inc (KY0059)	5580			1,069,232,471	63,359,008	5.93		
3	*Miscellaneous	700000	North American Biofuels	Methane - landfill gas	6,402,840	389,101	6.08		
4	*Miscellaneous	700000	North American Biofuels	Renewable Energy Credit		(34,164)	0.00		
	Total				1,075,652,111	63,714,365	5.92		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION		BORROWER DESIGNATION KY0052	Witness: Fritz
INSTRUCTIONS - See help in the online application		PERIOD ENDED December 2021	
PART K. kWh PURCHASED AND TOTAL COST			
No	Comments		
1			
2			
3			
4			

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION		BORROWER DESIGNATION KY0052 Witness: Fritz	
INSTRUCTIONS - See help in the online application.		PERIOD ENDED December 2021	
PART L. LONG-TERM LEASES			
No	NAME OF LESSOR (a)	TYPE OF PROPERTY (b)	RENTAL THIS YEAR (c)
	TOTAL		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION		BORROWER DESIGNATION KY0052 PERIOD ENDED December 2021		Witness: Fritz
INSTRUCTIONS - See help in the online application.				
PART M. ANNUAL MEETING AND BOARD DATA				
1. Date of Last Annual Meeting 6/24/2021	2. Total Number of Members 17,898	3. Number of Members Present at Meeting 1,086	4. Was Quorum Present? Y	
5. Number of Members Voting by Proxy or Mail 0	6. Total Number of Board Members 7	7. Total Amount of Fees and Expenses for Board Members \$ 126,792	8. Does Manager Have Written Contract? N	

RUS Financial and Operating Report Electric Distribution

Revision Date 2014

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION KY0052	Witness: Fritz
INSTRUCTIONS - See help in the online application.	PERIOD ENDED December 2021	

PART N. LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS

No	ITEM	BALANCE END OF YEAR (a)	INTEREST (Billed This Year) (b)	PRINCIPAL (Billed This Year) (c)	TOTAL (Billed This Year) (d)
1	Rural Utilities Service (Excludes RUS - Economic Development Loans)				
2	National Rural Utilities Cooperative Finance Corporation	833,764	40,655	161,260	201,915
3	CoBank, ACB	7,968,174	313,036	901,455	1,214,491
4	Federal Financing Bank	35,211,557	473,537	1,473,245	1,946,782
5	RUS - Economic Development Loans	388,889		193,335	193,335
6	Payments Unapplied	777,073			
7	Principal Payments Received from Ultimate Recipients of IRP Loans				
8	Principal Payments Received from Ultimate Recipients of REDL Loans				
9	Principal Payments Received from Ultimate Recipients of EE Loans				
	TOTAL	43,625,311	827,228	2,729,295	3,556,523

Witness: Fritz

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION KY0052
INSTRUCTIONS - See help in the online application.	PERIOD ENDED December 2021

PART O. POWER REQUIREMENTS DATABASE - ANNUAL SUMMARY

CLASSIFICATION	CONSUMER SALES & REVENUE DATA	DECEMBER (a)	AVERAGE NO. CONSUMERS SERVED (b)	TOTAL YEAR TO DATE (c)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	23,566	23,441	
	b. kWh Sold			296,998,746
	c. Revenue			31,889,712
2. Residential Sales - Seasonal	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
3. Irrigation Sales	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	1,776	1,782	
	b. kWh Sold			128,598,801
	c. Revenue			11,334,879
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	6	6	
	b. kWh Sold			627,338,371
	c. Revenue			33,011,327
6. Public Street & Highway Lighting	a. No. Consumers Served	6	6	
	b. kWh Sold			101,022
	c. Revenue			21,655
7. Other Sales to Public Authorities	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
8. Sales for Resale - RUS Borrowers	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
9. Sales for Resale - Other	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
10. Total No. of Consumers (lines 1a thru 9a)		25,354	25,235	
11. Total kWh Sold (lines 1b thru 9b)				1,053,036,940
12. Total Revenue Received From Sales of Electric Energy (lines 1c thru 9c)				76,257,573
13. Transmission Revenue				
14. Other Electric Revenue				975,511
15. kWh - Own Use				519,583
16. Total kWh Purchased				1,075,652,111
17. Total kWh Generated				
18. Cost of Purchases and Generation				63,714,365
19. Interchange - kWh - Net				
20. Peak - Sum All kW Input (Metered) Non-coincident ___ Coincident <u>X</u>				173,220

Witness: Fritz

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION KY0052
INSTRUCTIONS - See help in the online application.	PERIOD ENDED December 2021

PART P. ENERGY EFFICIENCY PROGRAMS

CLASSIFICATION	ADDED THIS YEAR			TOTAL TO DATE		
	No. of Consumers (a)	Amount Invested (b)	Estimated MMBTU Savings (c)	No. of Consumers (d)	Amount Invested (e)	Estimated MMBTU Savings (f)
1. Residential Sales (excluding seasonal)	233	56,922	1,272	5,916	870,738	12,915
2. Residential Sales - Seasonal						
3. Irrigation Sales						
4. Comm. and Ind. 1000 KVA or Less				29	142,714	4,041
5. Comm. and Ind. Over 1000 KVA						
6. Public Street and Highway Lighting						
7. Other Sales to Public Authorities						
8. Sales for Resale – RUS Borrowers						
9. Sales for Resale – Other						
10. Total	233	56,922	1,272	5,945	1,013,452	16,956

RUS Financial and Operating Report Electric Distribution

Revision Date 2014

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE	BORROWER DESIGNATION KY0052	Witness: Fritz
FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION INVESTMENTS, LOAN GUARANTEES AND LOANS	PERIOD ENDED December 2021	

INSTRUCTIONS - Reporting of investments is required by 7 CFR 1717, Subpart N. Investment categories reported on this Part correspond to Balance Sheet items in Part C. Identify all investments in Rural Development with an 'X' in column (e). Both 'Included' and 'Excluded' Investments must be reported. See help in the online application.

PART Q. SECTION I. INVESTMENTS (See Instructions for definitions of Income or Loss)

No	DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (\$) (d)	RURAL DEVELOPMENT (e)
2	Investments in Associated Organizations				
	EAST KENTUCKY POWER		53,560,597		
	KAEC	105,503			
	UUS	537,730			
	CFC - CTC's		807,976		
	EKPC - MEMBERSHIP	100			
	CFC - MEMBERSHIP		1,000		
	NRTC - MEMBERSHIP	1,000			
	NCSC - MEMBERSHIP	100			
	NAT'L FOOD & ENERGY COUNCIL - MEMBERSHIP	1,700			
	CFC PATRONAGE CAPITAL	299,736			
	CRC PATRONAGE CAPITAL	24,559			
	COBANK MEMBERSHIP	1,000			
	COBANK PATRONAGE CAPITAL	271,804			
	FM UTILITY RESOURCES, LLC	236,098			
	Totals	1,479,330	54,369,573		
4	Other Investments				
	FEDERATED INSURANCE	232,553			
	BUSINESS DEVELOPMENT	2,500			
	NICHOLAS COUNTY DEVELOP	200			
	CRC MEMBERSHIP	2,500			
	CRC	10,000			
	SEDC PATRONAGE	220,467			
	SEDC MEMBERSHIP	100			
	VIE TECHNOLOGIES	42,500			
	Totals	510,820			
6	Cash - General				
	CASH - OPERATIONS	562,841			
	CASH - WORKING FUNDS	2,890			
	CASH - CAPITAL CREDIT GEN RETIREMENT	19,303			
	Totals	585,034			
9	Accounts and Notes Receivable - NET				
	OTHER ACCOUNTS RECEIVABLE	1,146,175			
	RDLG LOANS	520,540			X
	RESERVE FOR UNCOLLECTIBLE	(810)			
	OTHER ACCTS REC - MEMBERSHIP	250			
	Totals	1,666,155			
11	TOTAL INVESTMENTS (1 thru 10)	4,241,339	54,369,573		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION INVESTMENTS, LOAN GUARANTEES AND LOANS	BORROWER DESIGNATION KY0052 Witness: Fritz
	PERIOD ENDED December 2021

INSTRUCTIONS - Reporting of investments is required by 7 CFR 1717, Subpart N. Investment categories reported on this Part correspond to Balance Sheet items in Part C. Identify all investments in Rural Development with an 'X' in column (e). Both 'Included' and 'Excluded' Investments must be reported. See help in the online application.

PART Q. SECTION II. LOAN GUARANTEES

No	ORGANIZATION (a)	MATURITY DATE (b)	ORIGINAL AMOUNT (\$) (c)	LOAN BALANCE (\$) (d)	RURAL DEVELOPMENT (e)
	TOTAL				
	TOTAL (Included Loan Guarantees Only)				

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION INVESTMENTS, LOAN GUARANTEES AND LOANS	BORROWER DESIGNATION KY0052 Witness: Fritz
	PERIOD ENDED December 2021

INSTRUCTIONS - Reporting of investments is required by 7 CFR 1717, Subpart N. Investment categories reported on this Part correspond to Balance Sheet items in Part C. Identify all investments in Rural Development with an 'X' in column (e). Both 'Included' and 'Excluded' Investments must be reported. See help in the online application.

SECTION III. RATIO

RATIO OF INVESTMENTS AND LOAN GUARANTEES TO UTILITY PLANT [Total of Included Investments (Section I, 11b) and Loan Guarantees - Loan Balance (Section II, 5d) to Total Utility Plant (Line 3, Part C) of this report]	3.52 %
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SECTION IV. LOANS

No	ORGANIZATION (a)	MATURITY DATE (b)	ORIGINAL AMOUNT (\$) (c)	LOAN BALANCE (\$) (d)	RURAL DEVELOPMENT (e)
1	Employees, Officers, Directors				
2	Energy Resources Conservation Loans				
	TOTAL				

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-2**

**RESPONSIBLE PERSON: Lauren C. Fritz
COMPANY: Fleming-Mason Energy Cooperative, Inc.**

Request AG 3-2. Please provide the actual health care premiums paid during 2023.

Response AG 3-2. The actual health care premiums paid thus far during 2023 is \$522,295.52. This number is not finalized due to the timing of 2023 year-end reporting.

FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE

OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-3

RESPONSIBLE PERSON: Lauren C. Fritz

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-3. Are all customers of Fleming-Mason eligible to receive the same capital credits as all other customers? If certain customers are limited in the amount of or any portion of capital credits, please describe in detail those exceptions.

Response AG 3-3. All members of Fleming-Mason Energy are eligible to receive the same percentage of capital credits as all other members in accordance with the Fleming-Mason Energy Bylaws (refer to AG 1-11, page 4 of 7). The only exception to this is member Mastronardi (previously AppHarvest), who signed a purchased power agreement that has an Economic Development Rider. The agreement states they will not receive capital credits for the first five years of electric service.

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-4**

RESPONSIBLE PERSON: Brandon Hunt

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-4. Please provide the actual right of way ("ROW") miles trimmed by Fleming-Mason by year dating back to 2010.

Response AG 3-4. Please see the attached spreadsheet.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-5**

RESPONSIBLE PERSON: Lauren C. Fritz

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-5. Please provide a summary of ROW expenses by year for 2010 through present.

Response AG 3-5. Please see the attached spreadsheet. The total expense for 2023 is not final due to timing in the year end closing process.

**ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY**

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-6**

RESPONSIBLE PERSON: Lauren C. Fritz

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-6. Please indicate how many employees were working for Fleming-Mason as of December 31, 2023.

Response AG 3-6. The number of employees working for Fleming-Mason as of December 31, 2023, is 49.

FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE

OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-7

RESPONSIBLE PERSON: Brandon Hunt

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-7. Referring to the rebuttal testimony of Mr. John Wolfram at page 4, lines 18-20, please explain what efforts have been undertaken to “return to the 51 headcount threshold.”

Response AG 3-7. Like many employers, Fleming-Mason has gone through a turnover rate that is much higher than we typically see. Fleming-Mason has spent 2023 working to replace 2022 retirements and transitional movements. In 2023, we hired 6 employees in an effort to replace employee headcount. However, in 2023 we also unexpectedly lost two additional employees. Key additions to our team still need to be made before Fleming-Mason is considered fully staffed until additional needs are required. Fleming-Mason is currently seeking an engineering manager and/or system engineer. These services are currently being provided by dual role and consultant work. Other than one employee, the entire engineering department had a turnover in 2022. We have worked for stability there and have been developing and training employees for their new roles.

It should be stated that Fleming-Mason could be at a headcount of 51 employees if that was our primary goal. However, our strategy is not to merely return to a particular headcount number but arrive at a comfortable employee count that fills positions and has the proper quality of staffing. Efforts to properly staff have also been hindered by low/negative margins.

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-8**

RESPONSIBLE PERSON: Brandon Hunt

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-8. Please provide a copy of any study performed that indicates that a 51 headcount threshold is appropriate.

Response AG 3-8. No formal study has been completed that suggests the appropriate headcount for a cooperative of our size. To my knowledge, this is not a common study amongst cooperatives.

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-9**

RESPONSIBLE PERSON: Brandon Hunt

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-9. Please provide all supporting documentation for the test year costs, 2023 costs, and budget ROW costs, including, but not limited to, excerpts from trial balance reports, copies of contracts, and invoices for 2022 and 2023.

Response AG 3-9. Please see the attached. The attachment is being filed under seal pursuant to a Motion for Confidential Treatment.

ATTACHMENT
FILED UNDER
SEAL PURSANT TO
A MOTION FOR
CONFIDENTIAL
TREATMENT

**FLEMING-MASON ENERGY COOPERATIVE, INC.
PSC CASE NO. 2023-00223
OAG SECOND SUPPLEMENTAL DATA REQUESTS RESPONSE**

**OAG'S SECOND SUPPLEMENTAL DATA REQUESTS DATED 1/9/2024
REQUEST AG 3-10**

RESPONSIBLE PERSON: Brandon Hunt

COMPANY: Fleming-Mason Energy Cooperative, Inc.

Request AG 3-10. When was the last year that Fleming-Mason operated with zero vacancies?

Response AG 3-10. In partial amounts of time in 2021, Fleming-Mason operated with zero vacancies.