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Vice Chairman

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Commissioner

June 18, 2015

## PARTIES OF RECORD

Re: Case Nos. 2014-00371 and 2014-00372

Attached is a copy of a memorandum which is being filed in the record of the above-referenced case. If you have any comments you would like to make regarding the contents of the memorandum please do so within five days of receipt of this letter. If you have any questions, please contact Jeff Shaw at (502)782-2660.


Sincerely,

A handwritten signature in blue ink that reads "Aaron D. Quenroll for".

Jeff Derouen  
Executive Director

Attachments

**INTRA-AGENCY MEMORANDUM**  
**KENTUCKY PUBLIC SERVICE COMMISSION**

**TO:** Case File – Case Nos. 2014-00371 and 2014-00372  
**FROM:**  Jeff Shaw, Division of Financial Analysis  
**DATE:** June 18, 2015  
**RE:** Informal Conference of June 16, 2015

Pursuant to the Commission's Order of June 5, 2015 an informal conference ("IC") was held in these matters at the Commission's office in Frankfort, Kentucky on June 16, 2015. At the request of Kentucky Utilities Company and Louisville Gas and Electric Company ("Companies"), the IC was scheduled to allow the Companies and parties to discuss the Companies' implementation and Commission review of the Off-System Sales ("OSS") Tracker proposed in the Settlement agreement reached in these cases that is presently pending before the Commission. A list of attendees for the IC is attached to this memorandum.

The Companies provided a handout describing the workings of the OSS tracker in addition to sample OSS monthly forms for February and April of 2015 as if the tracker had been in effect during those months. The handout and sample forms are attached hereto. Commission Staff and representatives of the parties asked several questions of the Companies, all of which were satisfactorily answered.

There being no other issues for discussion, the IC was then adjourned.

Attachments

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES  
COMPANY FOR AN ADJUSTMENT OF ITS  
ELECTRIC RATES

) CASE NO.  
) 2014-00371  
)

June 16, 2015

Please sign in:

NAME	REPRESENTING
<u>Jonathan Bayer</u>	<u>PSC</u>
<u>Chris Whelan</u>	<u>PSC</u>
<del>*K. R. Rame</del>	<del>SKO for LG&amp;E / KU</del>
<u>Chris Henth</u>	<u>LG&amp;E + KU</u>
<u>Carol Foxworthy</u>	<u>LG&amp;E / KU</u>
<u>RICHARD RAFF</u>	<u>PSC-LEGAL</u>
<u>Allyson Sturgeon</u>	<u>LG+E / KU</u>
<u>Robert Conroy</u>	<u>LG&amp;E / KU</u>
<u>Jeff Shaw</u>	<u>PSC</u>
<u>Matthew Buer</u>	<u>PSC</u>
<u>MaryBeth Paris</u>	<u>PSC</u>
<u>Leah Faulkner</u>	<u>PSC</u>
<u>Ron Handzick</u>	<u>PSC</u>
<u>Virginia Gregg</u>	<u>PSC</u>

Iris G. Skidmore

JEFF JOHNSON

James Bush

Larry Cook

Greg Dutton

Mike Kurtz

Jody Cohen

Tom Fitzgerald

Neal Townsend

Derrick Williamson

Kyle Smith

CAC

PSC ENG

LFDCG

KY OAG

KY OAG

KIUC

KIUC

Metro Housing Coalition

Kroger

Walmart

Dod

via  
telephone



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS AND ) CASE NO.  
ELECTRIC COMPANY FOR AN ADJUSTMENT OF ) 2014-00372  
ITS ELECTRIC AND GAS RATES )

June 16, 2015

Please sign in:

NAME	REPRESENTING
<u>Jonathan Bayer</u>	<u>PSC</u>
<u>Chris Whelan</u>	<u>PSC</u>
<u>Chris Smith</u>	<u>LGTE KO - SKO</u>
<u>Carol Foxworthy</u>	<u>LGTE/KU</u>
<u>RICHARD RAFF</u>	<u>PSC-LEGAL</u>
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Donnelly

JEFF JOHNSON

James Bush

Harry Cook

Greg Dutton

Mike Kurtz

Judy Cohen

Tam Fitzgerald

Neal Townsend

Derrick Williamson

Kyle Smith

ACM

PSC Eng

LFUCG

KY OAG

KY OAG

KIUC

KIUC

Metro Housing Coalition

Kroger

Walmart

DoD

via telephone

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**SUMMARY OF ADJUSTMENT CLAUSES**

Expense Month : February 2015

1	Fuel Adjustment Clause Factor (Page 1 of 5)	(+) \$	0.00244 / KWH
2	Off-System Sales Adjustment Clause Factor (OSS Page 1 of 3)	(-) \$	0.00298 / KWH
3	Total Adjustment Clause Factors (Line 1 - Line 2)	= \$	(0.00054) / KWH

Note: (1) Five decimal places in dollars for normal rounding.

Effective Date for Billing: April 1, 2015

Submitted by \_\_\_\_\_

Title: Director, Rates

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE SCHEDULE  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Expense Month : February 2015

Line No.

1.	Current Month OSS Margins	OSS Page 2	\$	3,602,753
2.	Customer Sharing			75%
3.	Customer Share of OSS Margins	L. 1 x L. 2	\$	2,702,065
4.	Current Month True-up	OSS Page 3	\$	145,507
5.	Total Off-System Sales Adjustment	L. 3 + L. 4	\$	2,847,572
6.	Current Month S(m)	Form A Page 3		956,114,638
7.	Off-System Sales Adjustment Clause Factor	L.5 ÷ L. 6		0.00298



**OFF-SYSTEM SALES ADJUSTMENT CLAUSE MARGINS  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Expense Month : February 2015

Line No.

1 Sales for Resale Revenues	\$ 7,771,758
2 Sales for Resale Expenses	\$ 4,169,004
3 System Sales Net Revenues	\$ 3,602,753

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE TRUE UP  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Expense Month : February 2015

1.	Last OSS Adjustment Factor Billed		\$	0.00283
2.	KWH Billed at Above Rate			<u>909,988,103</u>
3.	OSS Adjustment Credit	(Line 1 x Line 2)	\$	<u>2,575,266</u>
4.	KWH Used to Determine Last OSS Rate			961,403,820
5.	Non-Jurisdictional KWH (Included in Line 4)			<u>0</u>
6.	Kentucky Jurisdictional KWH	(Line 4 - Line 5)		<u>961,403,820</u>
7.	Revised OSS Factor Billed, if prior period adjustment is needed (See Note 1)		\$	-
8.	OSS Adjustment Credit to be Distributed	(Line 1 x Line 6)	\$	<u>2,720,773</u>
9.	(Over) or Under Credited Amount	(Line 3 - Line 8)	\$	<u>145,506.81</u>

## OFF-SYSTEM SALES MARGINS - ELECTRIC

	LG&E	KU
Electric Off-System Sales	February-15	February-15
Revenue:		
External Sales	\$ 7,771,758	\$ 163,325
Internal Sales	-	1,818,546
<b>Total</b>	<b>\$ 7,771,758</b>	<b>\$ 1,981,871</b>
External Expenses:		
Fuel	\$ (1,400,205)	\$ (69,703)
Purchase Power	(24,507)	(501)
ECR Consumables	(31,997)	(1,290)
Other Consumables	(137,455)	(3,383)
Transmission	21,783	(41)
RTO Costs	(397,463)	(8,309)
Inter-System Losses	(15,714)	(351)
Internal Expenses:		
Fuel	-	(1,718,069)
Purchase Power	(1,818,546)	-
Other Consumables	-	(100,477)
Transmission	(364,901)	(7,477)
<b>Total</b>	<b>\$ (4,169,004)</b>	<b>\$ (1,909,601)</b>
<b>Electric OSS Margin</b>	<b>\$ 3,602,753</b>	<b>\$ 72,269</b>
<b>OSS Tracker - Customer Share</b>	<b>\$ 2,702,065</b>	<b>\$ 54,202</b>
<b>OSS Tracker - Utility Share</b>	<b>\$ 900,688</b>	<b>\$ 18,067</b>
Volume (kWh)		
External Sales	115,494,000	2,572,000
Internal Sales	-	59,638,000
External Purchased Power	435,000	52,000
Internal Purchased Power	59,638,000	-

## OFF-SYSTEM SALES MARGINS - ELECTRIC

	LG&E	KU
Electric Off-System Sales	April-15	April-15
Revenue:		
External Sales	\$ 172,156	\$ 1,398
Internal Sales	\$ 1,006	\$ 76,665
<b>Total</b>	<b>\$ 173,162</b>	<b>\$ 78,063</b>
External Expenses:		
Fuel	\$ (55,258)	\$ (122)
Purchase Power	\$ (1,520)	-
ECR Consumables	\$ (1,547)	\$ (60)
Other Consumables	\$ (6,701)	-
Transmission	\$ 85	\$ 2
RTO Costs	\$ (8,862)	\$ 95
Inter-System Losses	\$ (649)	\$ (5)
Internal Expenses:		
Fuel	\$ (875)	\$ (73,052)
Purchase Power	\$ (76,665)	\$ (1,006)
Other Consumables	\$ (131)	\$ (3,613)
Transmission	\$ (13,059)	\$ (114)
<b>Total</b>	<b>\$ (165,182)</b>	<b>\$ (77,876)</b>
<b>Electric OSS Margin</b>	<b>\$ 7,980</b>	<b>\$ 188</b>
<b>OSS Tracker - Customer Share</b>	<b>\$ 5,985</b>	<b>\$ 141</b>
<b>OSS Tracker - Utility Share</b>	<b>\$ 1,995</b>	<b>\$ 47</b>
Volume (kWh)		
External Sales	4,659,000	75,000
Internal Sales	35,000	2,377,000
External Purchased Power	318,000	109,000
Internal Purchased Power	2,377,000	35,000

**KENTUCKY UTILITIES COMPANY**  
**SUMMARY OF ADJUSTMENT CLAUSES**

Expense Month : February 2015

1.	Fuel Adjustment Clause Factor (Page 1 of 5)	(+) \$	0.00007 / KWH
2.	Off-System Sales Adjustment Clause Factor (OSS Page 1 of 3)	(-) \$	0.00003 / KWH
3.	Total Adjustment Clause Billing Factor (Line 1 - Line 2)	= \$	0.00004 / KWH

Note: (1) Five decimal places in dollars for normal rounding.

Effective Date for Billing: April 1, 2015

Submitted by \_\_\_\_\_

Title: Director, Rates

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**OFF-SYSTEM SALES ADJUSTMENT CLAUSE SCHEDULE  
KENTUCKY UTILITIES COMPANY**

Expense Month : February 2015

Line No.

1.	Current Month OSS Margins	OSS Page 2	\$	72,269
2.	Customer Sharing			75%
3.	Customer Share of OSS Margins	L. 1 x L. 2	\$	54,202
4.	Current Month True-up	OSS Page 3	\$	-
5.	Total Off-System Sales Adjustment	L. 3 + L. 4	\$	54,202
6.	Current Month S(m)	Form A Page 3		2,086,014,136
7.	Off-System Sales Adjustment Clause Factor	L.5 ÷ L. 6	\$	0.00003

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE MARGINS  
KENTUCKY UTILITIES COMPANY**

Expense Month : February 2015

Line No.

1.	Total OSS Revenues	\$	1,981,871
2.	Total OSS Expenses	\$	1,909,601
3.	Total OSS Margins	\$	72,269

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE TRUE UP  
KENTUCKY UTILITIES COMPANY**

Expense Month : February 2015

Line No.			
1.	Last OSS Adjustment Factor Billed		\$ 0.00000
2.	KWH Billed at Above Rate		<u>1,746,436,500</u>
3.	OSS Adjustment Credit	(Line 1 x Line 2)	\$ 0
4.	KWH Used to Determine Last OSS Adjustment Rate		<u>1,873,849,132</u>
5.	Non-Jurisdictional KWH (Included in Line 4)		<u>247,539,387</u>
6.	Kentucky Jurisdictional KWH	(Line 4 - Line 5)	<u>1,626,309,745</u>
7.	Revised OSS Factor Billed, if prior period adjustment is needed (See Note 1)		\$ 0.00000
8.	OSS Adjustment Credit to be Distributed	(Line 1 x Line 6)	\$ 0
9.	(Over) or Under Credited Amount	(Line 3 - Line 8)	\$ 0
10.	Total Sales "Sm" (From Page 3 of 6)		<u>2,086,014,136</u>
11.	Kentucky Jurisdictional Sales		<u>1,804,041,888</u>
12.	Total Sales Divided by Kentucky Jurisdictional Sales	(Line 10 / Line 11)	<u>1.15630028</u>
13.	Total Company (Over) or Under Recovery	(Line 9 x Line 12)	<u>\$ -</u>

**KENTUCKY UTILITIES COMPANY**  
**SUMMARY OF ADJUSTMENT CLAUSES**

Expense Month : April 2015

1.	Fuel Adjustment Clause Factor (Page 1 of 5)	(+) \$	(0.00013) / KWH
2.	Off-System Sales Adjustment Clause Factor (OSS Page 1 of 3)	(-) \$	0.00001 / KWH
3.	Total Adjustment Clause Billing Factor (Line 1 - Line 2)	= \$	(0.00014) / KWH

Note: (1) Five decimal places in dollars for normal rounding.

Effective Date for Billing: June 1, 2015

Submitted by \_\_\_\_\_

Title: Director, Rates

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE SCHEDULE  
KENTUCKY UTILITIES COMPANY**

Expense Month : April 2015

Line No.

1.	Current Month OSS Margins	OSS Page 2	\$	188
2.	Customer Sharing			75%
3.	Customer Share of OSS Margins	L. 1 x L. 2	\$	141
4.	Current Month True-up	OSS Page 3	\$	16,138
5.	Total Off-System Sales Adjustment	L. 3 + L. 4	\$	16,279
6.	Current Month S(m)	Form A Page 3		1,466,001,492
7.	Off-System Sales Adjustment Clause Factor	L.5 ÷ L. 6	\$	0.00001



**OFF-SYSTEM SALES ADJUSTMENT CLAUSE MARGINS  
KENTUCKY UTILITIES COMPANY**

Expense Month : April 2015

Line No.

1.	Total OSS Revenues	\$	78,063
2.	Total OSS Expenses	\$	77,876
3.	Total OSS Margins	\$	188

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE TRUE UP  
KENTUCKY UTILITIES COMPANY**

Expense Month : April 2015

Line No.			
1.	Last OSS Adjustment Factor Billed		\$ 0.00003
2.	KWH Billed at Above Rate		<u>1,333,894,602</u>
3.	OSS Adjustment Credit	(Line 1 x Line 2)	\$ 40,017
4.	KWH Used to Determine Last OSS Adjustment Rate		<u>2,086,014,136</u>
5.	Non-Jurisdictional KWH (Included in Line 4)		<u>281,972,248</u>
6.	Kentucky Jurisdictional KWH	(Line 4 - Line 5)	<u>1,804,041,888</u>
7.	Revised OSS Factor Billed, if prior period adjustment is needed (See Note 1)		\$ 0.00000
8.	OSS Adjustment Credit to be Distributed	(Line 1 x Line 6)	\$ 54,121
9.	(Over) or Under Credited Amount	(Line 3 - Line 8)	\$ 14,104
10.	Total Sales "Sm" (From Page 3 of 6)		<u>1,466,001,492</u>
11.	Kentucky Jurisdictional Sales		<u>1,281,265,572</u>
12.	Total Sales Divided by Kentucky Jurisdictional Sales	(Line 10 / Line 11)	<u>1.14418238</u>
13.	Total Company (Over) or Under Recovery	(Line 9 x Line 12)	<u>\$ 16,138</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**SUMMARY OF ADJUSTMENT CLAUSES**

Expense Month : April 2015

1	Fuel Adjustment Clause Factor (Page 1 of 5)	(+) \$	0.00221 / KWH
2	Off-System Sales Adjustment Clause Factor (OSS Page 1 of 3)	(-) \$	0.00007 / KWH
3	Total Adjustment Clause Factors (Line 1 - Line 2)	= \$	0.00214 / KWH

Note: (1) Five decimal places in dollars for normal rounding.

Effective Date for Billing: June 1, 2015

Submitted by \_\_\_\_\_

Title: Director, Rates

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE SCHEDULE  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Expense Month : April 2015

Line No.

1.	Current Month OSS Margins	OSS Page 2	\$	7,980
2.	Customer Sharing			75%
3.	Customer Share of OSS Margins	L. 1 x L. 2	\$	5,985
4.	Current Month True-up	OSS Page 3	\$	52,255
5.	Total Off-System Sales Adjustment	L. 3 + L. 4	\$	58,240
6.	Current Month S(m)	Form A Page 3		812,818,560
7.	Off-System Sales Adjustment Clause Factor	L.5 ÷ L. 6		0.00007

**OFF-SYSTEM SALES ADJUSTMENT CLAUSE MARGINS  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Expense Month : April 2015

Line No.

1 Sales for Resale Revenues	\$	173,162
2 Sales for Resale Expenses	\$	165,182
3 System Sales Net Revenues	\$	7,980



**OFF-SYSTEM SALES ADJUSTMENT CLAUSE TRUE UP  
LOUISVILLE GAS AND ELECTRIC COMPANY**

Expense Month : April 2015

1.	Last OSS Adjustment Factor Billed		\$	0.00043
2.	KWH Billed at Above Rate			<u>834,591,293</u>
3.	OSS Adjustment Credit	(Line 1 x Line 2)	\$	<u>358,874</u>
4.	KWH Used to Determine Last OSS Rate			956,114,638
5.	Non-Jurisdictional KWH (Included in Line 4)			<u>0</u>
6.	Kentucky Jurisdictional KWH	(Line 4 - Line 5)		<u>956,114,638</u>
7.	Revised OSS Factor Billed, if prior period adjustment is needed (See Note 1)		\$	-
8.	OSS Adjustment Credit to be Distributed	(Line 1 x Line 6)	\$	<u>411,129</u>
9.	(Over) or Under Credited Amount	(Line 3 - Line 8)	\$	<u>52,255.29</u>



**PPL companies**

# **Off-System Sales Adjustment Clause**

**Case Nos. 2014-00371 and 00372**

*Informal Conference  
June 16, 2015*



# Agreement to Develop an OSS Adjustment Clause

- *Historically, OSS margins were included in base rates*
  - *Customers received 100% of OSS margins in test year*
  - *Shareholders received variance between rate cases (+/-)*
- *Section 2.6 of Settlement Agreement in Case Nos. 2014-00371 and 00372*
  - *Companies removed OSS margins from base-rate calculations*
  - *Companies will implement an OSS 'tracker'*
  - *Margins are shared 75% with customers and 25% with companies*
  - *OSS Adjustment Clause will be implemented with the current FAC*
  - *Subject to 6-month and 2-year reviews*
- *Off-System Sales Adjustment Clause: Contained in Rate Sheet No. 88*
  - *Separate calculations but included as part of FAC monthly filing*
  - *OSS Adjustment Factor (credit/charge) combined with FAC billing factor*
  - *OSS Factor / FAC Factor billed to customers as one charge on the bill.*



# Objectives of OSS Adjustment Clause

- *Easy to Administer*
  - *Simple forms developed to provide calculation of OSS margins and billing factor*
  - *OSS adjustment to be combined with FAC as one billing adjustment to customers*
- *Transparency*
  - *Consistent with sales and purchases contained in FAC filing*
  - *Supporting components to be included in FAC Backup filing ("Form B")*
- *Continues to incent maximization of Companies generation fleet through 25% shareholder portion of OSS (i.e., below the line revenue)*
- *Symmetrical credit/charge depending on the month*

# Components of the OSS Margin

- *Reflects actual costs incurred to make OSS to third parties*
  - *Fuel*
  - *Purchased power*
  - *Incremental adders (i.e., variable O&M)*
  - *Related transmission and RTO costs*
  - *Inter-system losses*
- *Includes true-up component*
- *Includes intercompany 'replacement' sales and purchases*
  - *As a sale, included at \$0 margin*
  - *As a purchase, included at full cost of purchase to support OSS*
- *Excludes intercompany 'economy' sales and purchases*
  - *Per terms of PSSA, economy transactions do not include any margin*
- *Excludes ECR effect of intercompany revenues*



# Summary of Forms

- **Billing Factor (new forms in FAC Form A filing)**
  - *FAC (Form A page 1) + OSS (OSS page 1)*
- **OSS Adjustment Clause Factor (OSS Page 1)**
  - *Current Month margins x customer sharing*
  - *Current Month true-up*
  - *Total OSS Adjustment ÷ Current Month S(m) from Form A*
  - *Off-System Sales Adjustment Clause Factor*
- **OSS Adjustment Clause Summary (OSS Page 2)**
  - *OSS Revenues - OSS Expenses*
- **OSS True-up (OSS Page 3)**
  - *Based on FAC Over/Under Form A -- Page 4 of 5 (LG&E) or Page 5 of 6 (KU)*
  - *Ensures Kentucky retail customers receive their share of the OSS margins*

# Examples of OSS Margins

- *If OSS Adjustment were in effect beginning January 2015:*

## *Example OSS Margins (100%)*

	<i>LG&amp;E</i>	<i>KU</i>
<i>January</i>	<i>\$620,691</i>	<i>\$2,018</i>
<i>February</i>	<i>\$3,602,753</i>	<i>\$72,269</i>
<i>March</i>	<i>\$344,598</i>	<i>\$235</i>
<i>April</i>	<i>\$7,980</i>	<i>\$188</i>

# Implementation

- *July 2015 expense month*
  - *Filing to be made August 21, 2015*
  - *Effective for September 2015 billing month*
- *Include supporting documentation in monthly Form B*
  - *Filed 45 days after the end of the expense month*
  - *Will contain Off-System Sales margin report*
- *Review proposed forms*
  - *February 2015 expense month billing April 2015*
  - *April 2015 expense month containing February 2015 true-up*

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