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2015

ANNUAL REPORT



KANSAS ELECTRIC POWER  
COOPERATIVE, INC.

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## KEPCo Staff

Marcus Harris.....	Executive Vice President & Chief Executive Officer	Robert Hammersmith.....	Sr. SCADA/ Metering Technician
Les Evans.....	Senior Vice President & Chief Operating Officer	Shari Koch.....	Finance & Accounts Payable/Payroll Specialist 2
William Riggins.....	Senior Vice President, Chief Strategic Officer & General Counsel	Elizabeth Lesline.....	Administrative Assistant/ Receptionist
Coleen Wells.....	Vice President & Chief Financial Officer	Mitch Long.....	Sr. SCADA/ Metering Technician
Stephanie Anderson.....	Finance & Benefits Analyst 2	Matt Ottman.....	Information System Specialist 2
Mark Barbee.....	Vice President of Engineering, KSI Vice President of Engineering	John Payne.....	Senior Engineer
Chris Davidson.....	Engineer 3	Rita Petty.....	Executive Assistant & Manager of Office Services
Terry Deutscher.....	Manager, SCADA & Meter Maintenance	Kelsey Schrempp.....	Administrative Assistant & Benefits Specialist
Mark Doljac.....	Director of Rates & Regulation	Paul Stone.....	System Operator
Carol Gardner.....	Operations Analyst	Jill Taggart.....	Director of Forecasting & Planning
Shawn Geil.....	Director of Information Systems	Phil Wages.....	Director of Member Services, Government Affairs & Business Development
Maurice Hall.....	Sr. SCADA/Metering Technician		

# Organization and Resources

Kansas Electric Power Cooperative, Inc. (KEPCo), headquartered in Topeka, Kansas, was incorporated in 1975 as a not-for-profit generation and transmission cooperative (G&T). It is KEPCo's responsibility to procure an adequate and reliable power supply for its nineteen distribution rural electric cooperative members at a reasonable cost.

Through their combined resources, KEPCo Members support a wide range of other services, such as rural economic development, marketing and diversification opportunities, power requirement and engineering studies, and rate design, among others.

KEPCo is governed by a Board of Trustees representing each of its nineteen Members which collectively serve more than 120,000 electric meters in two-thirds of Kansas. The KEPCo Board of Trustees meets regularly to establish policies and act on issues that often include recommendations from working committees of the Board and KEPCo staff. The Board also elects a seven-person Executive Committee which includes the President, Vice President, Secretary, Treasurer, and three additional Executive Committee members.

KEPCo was granted a limited certificate of convenience and authority by the Kansas Corporation Commission in 1980 to act as a G&T public utility. KEPCo's power supply resources consist of: 70 MW of owned generation from the Wolf Creek Generating Station; 30 MW of owned generation from the Iatan 2 Generating Unit; the 20 MW Sharpe Generating Station located in Coffey County; hydropower purchases of an equivalent 100 MW from the Southwestern Power Administration; and 13 MW from the Western Area Power Administration; plus partial requirement power purchases from regional utilities.

KEPCo is a Touchstone Energy® Cooperative. Touchstone Energy® is a nationwide alliance of more than 750 cooperatives committed to promoting the core strengths of electric cooperatives - integrity, accountability, innovation, personal service and a legacy of community commitment. The national program is anchored by the motto "The Power of Human Connections."

Kansas Electric  
Power Cooperative, Inc.  
P.O. Box 4877 Topeka, KS 66604  
600 SW Corporate View Topeka, KS 66615  
(785) 273-7010 [www.kepco.org](http://www.kepco.org)

A Touchstone Energy® Cooperative 



# 2015 Message

**from**  
**Scott Whittington**  
**KEPCo President**  
**&**  
**Marcus Harris**  
**Executive Vice President**  
**& Chief Executive Officer**



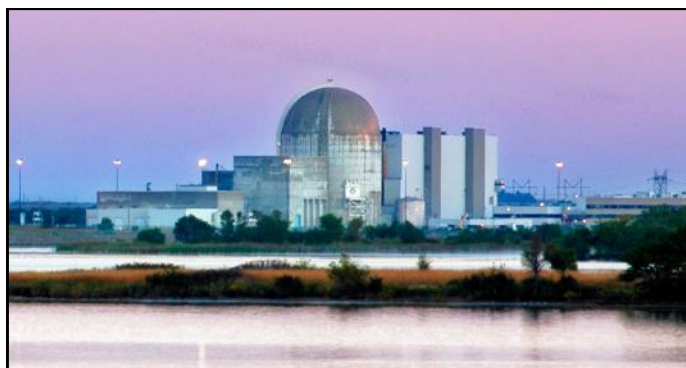
In 2015, KEPCo continued to provide our Members affordable, reliable electric energy from a diverse portfolio of generation resources. KEPCo's current owned and purchase power resources include nuclear, hydroelectric power, coal, natural gas, and wind capacity. KEPCo is also looking forward to adding solar generation in the coming months.

Ever-increasing regulatory oversight and environmental regulations continue to merit substantial attention and concern. In 2015, the Clean Power Plan (CPP) garnered such attention from the electric utility industry, due to the release of the CPP final rule in early August. The carbon dioxide reduction percentage for Kansas in the final rule was quite surprising and disappointing, since it was significantly more stringent than in the June 2014 proposed rule. In addition, the required carbon dioxide reductions from historic levels are substantially more stringent for Kansas when compared to other states.

In response to a motion filed by a majority of the states and many electric utilities, including

KEPCo, the U.S. Supreme Court issued an unprecedented stay of the CPP in February of 2016. Prior to the stay of the rule, Kansas electric utilities worked diligently to develop plans and strategies to meet the reduction mandate. Planning will continue while the electric industry awaits the decision of the U. S. District Court, and ultimately the U.S. Supreme Court. The stay of the rule, and subsequent additional time, allows the industry to plan in a more deliberate, efficient manner.

KEPCo does not have an affected generating unit under the CPP rule in Kansas. However, KEPCo does have a 30 megawatt ownership



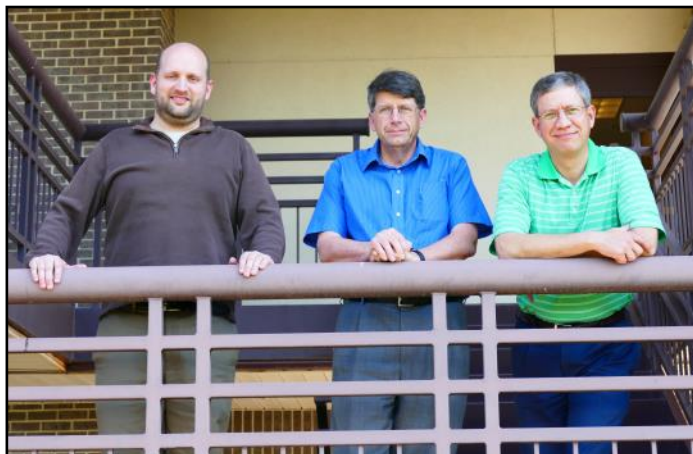
Wolf Creek Nuclear Generating Station

share of latan 2 in Missouri. latan 2 is one of the newest, most efficient coal-fired units in the country, thus establishing its per unit of carbon dioxide output at relatively low levels when compared to similar sized plants in the Midwest. Due to the modest coal-based ownership, KEPCo does not anticipate having stranded generating assets due to the CPP. The majority of generation resources that KEPCo relies upon to supply its power, whether through ownership or through purchase power agreements, are carbon-free, including nuclear, hydropower, and wind. These carbon-free resources account for approximately 52% of KEPCo's energy requirements. Given this diverse, low-carbon resource mix, KEPCo will only be economically impacted by the remaining fossil-fuel energy that comes from KEPCo's purchased power resources or from future owned fossil fuel generation. Resource diversity, coupled with KEPCo's limited fossil-fuel ownership exposure, will substantially mitigate the economic impact of CPP compliance to our Member cooperatives, if the rule is ultimately upheld in part or in whole by the courts.

As the utility industry enters into a carbon-constrained environment, whether through the CPP, other carbon reduction regulations, or other political pressures, renewable energy resources, such as solar and wind, will become more important than ever before in the generation resource mix of utilities. Reducing carbon dioxide emissions will likely force utilities to replace and or re-dispatch, in part, fossil fuel generation with renewable energy. In addition, KEPCo's Members have seen interest among their respective memberships regarding the ability to purchase solar energy for use at their homes, farms, and businesses. In consideration of these on-going changes, the KEPCo Board of Trustees, in the fourth quarter of 2015, unanimously approved KEPCo's plan to build a one megawatt solar farm, which will be located

on a Member system in Butler County and shared by all KEPCo Member systems.

KEPCo Services, Inc. (KSI) will serve as the project engineer and KEPCo will manage the long-term operations and maintenance of the solar facility. KSI staff performed the feasibility analysis, as well as several other analyses, to determine the viability and optimum location of the facility. The energy produced by the solar farm will be utilized to reduce KEPCo's power



KEPCo Services Inc. (KSI) staff (left to right): Chris Davidson, John Payne, and Mark Barbee

needs from traditional resources and will provide carbon-free energy year round to KEPCo's Members. This project further diversifies KEPCo's already varied energy portfolio and enables KEPCo's Members to reap the benefits of solar energy through the economics of a utility-scale project.

Since KEPCo is a not-for-profit utility that has access to attractive cooperative financing, and since KEPCo will operate and maintain the array itself, the costs associated with the financing, operations and maintenance will be more economical than if KEPCo sought traditional financing and contracted for the operation and maintenance of the facility. These factors will reduce the cost associated with the project for KEPCo's Members.

In the first quarter of 2016, the KEPCo Board



of Trustees unanimously approved a new tariff, M-11B, that more closely aligns KEPCo's cost recovery with the manner in which KEPCo incurs costs. KEPCo solicited the services of Guernsey, a rate consultant, to aid in the analysis and implementation strategy.

KEPCo had a solid financial performance in 2015. KEPCo ended the year with total revenue of \$161.7 million and a consolidated net margin of \$3.5 million. KEPCo's total assets, including those of its subsidiary, KEPCo Services Incorporated (KSI), were nearly \$280 million. The solid financial performance allowed KEPCo to maintain Times Interest Earned and Debt

demand of 433 MW set in 2014 and energy sales were nearly the same in 2014 as well. The average rate to Members decreased by nearly three mills per kWh, which was influenced by four factors; (1) KEPCo's owned generation producing more energy than in 2014; (2) the amount of available inexpensive hydropower increased substantially; (3) purchased power decreased; (4) lower principal payments associated with KEPCo's Wolf Creek debt as a result of the debt refinancing completed in 2014.

The safety of KEPCo's employees is a point of emphasis each year. KEPCo is proud to announce that 2015 is the fifth consecutive year without a lost time accident. This pattern illustrates the importance of the safety meetings KEPCo conducts not only for KEPCo SCADA Technicians, but administrative personnel as well.


KEPCo's continued success would not be possible without talented employees and a Board of Trustees dedicated to serving and providing KEPCo's Member cooperatives with the knowledge and expertise necessary to operate an electric utility in today's ever-changing environment. The resolve of all those involved with the operation of KEPCo will ensure the continued delivery of safe, reliable, sustainable, and economical energy for rural Kansans.




KEPCo Finance and Accounting staff; (bottom to top) Coleen Wells, Shari Koch, and Stephanie Anderson

Service Coverage ratios within acceptable levels and enabled KEPCo's equity-to-asset ratio to improve nearly three percent, to 23.9%. KEPCo Members received \$3.3 million in patronage capital and \$12 million through the Margin Stabilization Adjustment. KEPCo's commitment of keeping rates affordable to its Members is evidenced by 2015 being the fifth consecutive year of not seeking a base rate increase despite many cost pressures that have occurred during this time period.

Kansas experienced relatively mild weather in 2015, which was reflected in KEPCo's peak demand being virtually identical to the peak

  
Marcus Harris  
KEPCo EVP & CEO

  
Scott Whittington  
KEPCo President

# 2015 KEPCo Highlights

The Wolf Creek Nuclear Generating Station celebrated its 30<sup>th</sup> anniversary of operation. Senior staff of Westar Energy, KCP&L, and KEPCo, along with Wolf Creek staff and invited dignitaries, celebrated the historic day. Marcus Harris, KEPCo EVP & CEO recognized the Wolf Creek staff for their hard work and dedication for the 30 years of successful operation of the facility and emphasized the importance of the facility as the industry enters into a carbon-constrained environment.



Marcus Harris provides remarks at the 30th anniversary celebration.

*KEPCo began the development of a Long Range Generation Supply Plan (Integrated Resource Plan) to examine the generation resources needed in the future as the utility industry moves to a carbon-constrained environment.*

KEPCo staff, along with contractor support, completed member load forecasts for Ark Valley, Butler, DS&O, and Flint Hills electric cooperatives.



Wolf Creek Nuclear Generating Station

*Wolf Creek successfully completed refueling outage 20 in the spring and has ran continuously since the refueling. During the outage, Wolf Creek completed a major maintenance project on the Essential Service Water Pipe, which mitigated a water hammer issue.*

KEPCo staff analyzed Sunflower Electric Power Corporation's proposed unbundled transmission charge rate for KEPCo under its Wholesale Power Agreement and negotiated with Sunflower to agree to a formula-based calculation of the monthly transmission charge rate, instead of the proposed stated rate, which resulted in a notable savings to KEPCo from April 2014 through October 2015.

For 18 years, KSI has provided valuable engineering services for KEPCo Members while covering its expenses and contributing to KEPCo overheads. In 2015, KSI generated \$292,500 in gross revenue, contributed \$43,600 towards KEPCo overheads and produced a net margin of \$27,000. These revenues were the product of KSI's involvement with 71 projects for 14 KEPCo Members, two non-members and Kansas Electric Cooperatives (KEC). These projects included construction work plans, work order inspections, arc hazard assessment updates, spill prevention control and counter measures plan updates, load studies, and map updates.



*KEPCo staff participated in two Southwest Power Pool (SPP) legislative events. The first was a two-day visit to Washington, D.C. to discuss with several members of Congress, two FERC Commissioners, and an EPA staff member federal energy legislation, as well as the Clean Power Plan final rule. The second event was a bus trip for Kansas legislators to the SPP headquarters in Little Rock, AR to learn about the responsibilities and operations of the SPP, and to discuss the SPP's role in compliance with the Clean Power Plan.*



Phil Wages, KEPCo, and staff of Westar Energy and Sunflower Electric discuss energy issues with Senator Pat Roberts' staff during the SPP Washington, D.C. trip.



Kansas Electric Cooperatives (KEC) and MarksNelson, a CPA and business advisement firm, successfully appealed to the Kansas Board of Tax Appeals the increase in the capitalization rate (discount rate) used to establish the amount of property tax owed by KEPCo. The successful appeal resulted in a considerable refund to KEPCo.



*KEPCo continues to work with its Member cooperatives in an aggressive rural development program that has successfully created rural jobs and wealth retention in Kansas. The USDA Rural Economic Development Loan & Grant (REDLG) program provides zero interest loans to worthy projects.*

KEPCo staff worked with Westar Energy on an update to the Wholesale Distribution Service Charge (WDSC) that KEPCo pays for the use of Westar Energy distribution facilities (< 34.5 kV). This monthly charge is based on KEPCo's share of the load on the distribution assets used to provide this service, the depreciated value of these assets and a FERC approved carrying charge. The new WDSC, effective August 1, 2015, is a significant cost reduction for KEPCo.

*KEPCo developed enhanced coordination of KEPCo member distributed generation for improved demand response during the summer peak demand months.*

KEPCo staff completed the necessary coordination for approval and installation of five new delivery points. In addition, staff continued to monitor the service reliability for each of the KEPCo delivery points and to work closely with Westar Energy, and other transmission providers, to address any reliability concerns.



Butler Rural Electric Cooperative demand response generator

*Safety of our employees is essential to the continued operational success of KEPCo. Several safety meetings are conducted throughout the year for KEPCo's SCADA Technicians and administrative personnel. KEPCo is proud to report there were no lost time accidents recorded in 2015.*

# KEPCo Member Cooperatives

## Trustees, Alternates and Managers



Joseph Seiwert

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Ark Valley Electric Cooperative Assn., Inc.  
PO Box 1246, Hutchinson, KS 67504  
620-662-6661  
Trustee Rep. -- Joseph Seiwert  
Alternate Trustee -- Jackie Holmberg  
Manager -- Jackie Holmberg



Jackie Holmberg



Ken Maginley

---

Bluestem Electric Cooperative, Inc.  
PO Box 5, Wamego, KS 66547 785-456-2212  
PO Box 513, Clay Center, KS 67432 785-632-3111  
Trustee Rep. -- Kenneth J. Maginley  
Alternate Trustee -- Robert Ohlde  
Manager -- Kenneth J. Maginley



Bob Ohlde



Kevin Compton

---

Brown-Atchison Electric Cooperative, Assn., Inc.  
PO Box 230, Horton, KS 66439 785-486-2117  
Trustee Rep. -- Kevin Compton  
Alternate Trustee -- James Currie  
Manager -- James Currie



Jim Currie



Dale Short

---

Butler Rural Electric Cooperative Assn., Inc.  
PO Box 1242, El Dorado, KS 67402 316-321-9600  
Trustee Rep. -- Dale Short  
Alternate Trustee -- Riley Walters  
Manager -- Dale Short



Riley Walters



Dwane Kessinger

---

Caney Valley Electric Cooperative Assn., Inc.  
PO Box 308, Cedar Vale, KS 67204 620-758-2262  
Trustee Rep. -- Dwane Kessinger  
Alternate Trustee -- Allen A. Zadorozny  
Manager -- Allen A. Zadorozny



Allen Zadorozny



Kirk Thompson

---

CMS Electric Cooperative, Inc.  
PO Box 790, Meade, KS 67864 620-873-2184  
Trustee Rep. -- Kirk A. Thompson  
Alternate Trustee -- Clifford Friesen  
Manager -- Kirk A. Thompson



Cliff Friesen



Dean Allison

---

DS&O Electric Cooperative, Inc.  
PO Box 286, Solomon, KS 67480 785-655-2011  
Trustee Rep. -- Dean Allison  
Alternate Trustee -- Tim Power  
Manager -- Tim Power



Tim Power



Bob Reece

---

Flint Hills Electric Cooperative Assn., Inc.  
PO Box B, Council Grove, KS 66846 620-767-5144  
Trustee Rep. -- Robert E. Reece  
Alternate Trustee -- William Hein  
Manager -- Robert E. Reece



William Hein



Dennis Peckman

---

Heartland Rural Electric Cooperative, Inc.  
PO Box 40, Girard, KS 66743 620-724-8251  
Trustee Rep. -- Dennis Peckman  
Alternate Trustee -- Dale Coomes  
Manager -- Dale Coomes



Dale Coomes



Larry Stevens

---

LJEC  
PO Box 70, McLouth, KS 66054 913-796-6111  
Trustee Rep. -- Larry Stevens  
Alternate Trustee -- Steven O. Foss  
Manager -- Steven O. Foss



Steven Foss



Scott Whittington

---

Lyon-Coffey Electric Cooperative, Inc.  
PO Box 229, Burlington, KS 66839 620-364-2116  
Trustee Rep. -- Scott Whittington  
Alternate Trustee -- Donna Williams  
Manager -- Scott Whittington



Donna Williams



# KEPCo Member Cooperatives

## Trustees, Alternates and Managers



Paul Unruh

---

Ninnescah Electric Cooperative Assn., Inc.  
PO Box 967, Pratt, KS 67124 620-672-5538  
Trustee Rep. -- Paul Unruh  
Alternate Trustee -- Teresa Miller  
Manager -- Teresa Miller



Teresa Miller



Gilbert Berland

---

Prairie Land Electric Cooperative, Inc.  
PO Box 360, Norton, KS 67654 785-877-3323  
District Office, Bird City 785-734-2311  
District Office, Concordia 785-243-1750  
Trustee Rep. -- Gilbert Berland  
Alternate Trustee -- Allan J. Miller  
Manager -- Allan J. Miller



Allan Miller



Dennis Duft

---

Radiant Electric Cooperative, Inc.  
PO Box 390, Fredonia, KS 66736 620-378-2161  
Trustee Rep. -- Dennis Duft  
Alternate Trustee -- Tom Ayers  
Administrative Manager -- Leah Tindle  
Operations Manager -- Dennis Duft



Tom Ayers



Leah Tindle



Doug Jackson

---

Rolling Hills Electric Cooperative, Inc.  
PO Box 307, Mankato, KS 66956 785-378-3151  
District Offices, Belleville 785-527-2251  
Ellsworth 785-472-4021  
Trustee Rep. -- Douglas J. Jackson  
Alternate Trustee -- Leon Eck  
Manager -- Douglas J. Jackson



Leon Eck



Donald Metzen

---

Sedgwick County Electric Cooperative Assn., Inc.  
PO Box 220, Cheney, Ks 67025 316-542-3131  
Trustee Rep. -- Donald Metzen  
Alternate Trustee -- David Childers  
Manager -- David Childers



Dave Childers





John Schon

Sumner-Cowley Electric Cooperative, Inc.  
PO Box 220, Wellington, KS 67152 620-326-3356  
Trustee Rep. -- John Schon  
Alternate Trustee -- Cletas Rains  
Manager -- Cletas Rains



Cletas Rains



Bryan Coover

Twin Valley Electric Cooperative, Inc.  
PO Box 368, Altamont, KS 67330 620-784-5500  
Trustee Rep. -- Bryan Coover  
Alternate Trustee -- Ron Holsteen  
Manager -- Ron Holsteen



Ron Holsteen



Shane Laws

Victory Electric Cooperative Assn., Inc.  
PO Box 1335, Dodge City, KS 67801 620-227-2139  
Trustee Rep. -- Shane Laws  
Alternate Trustee -- Daryl Tieben  
Manager -- Shane Laws



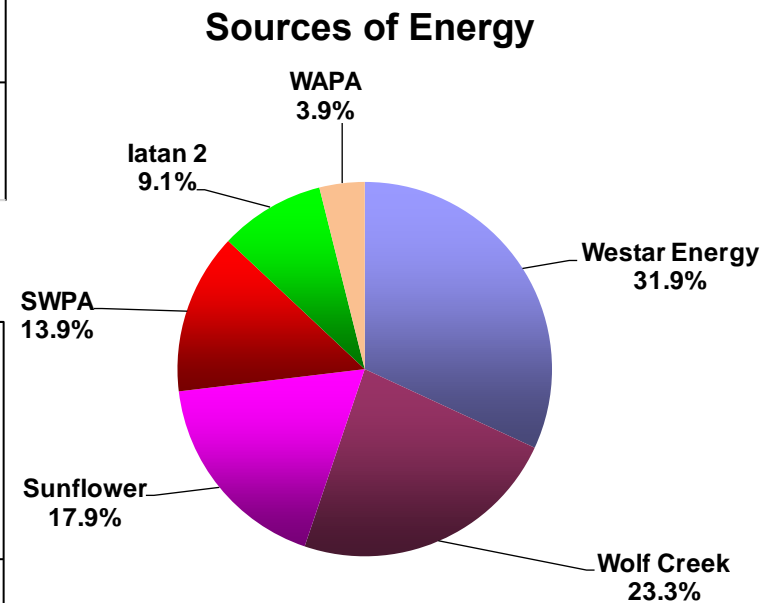
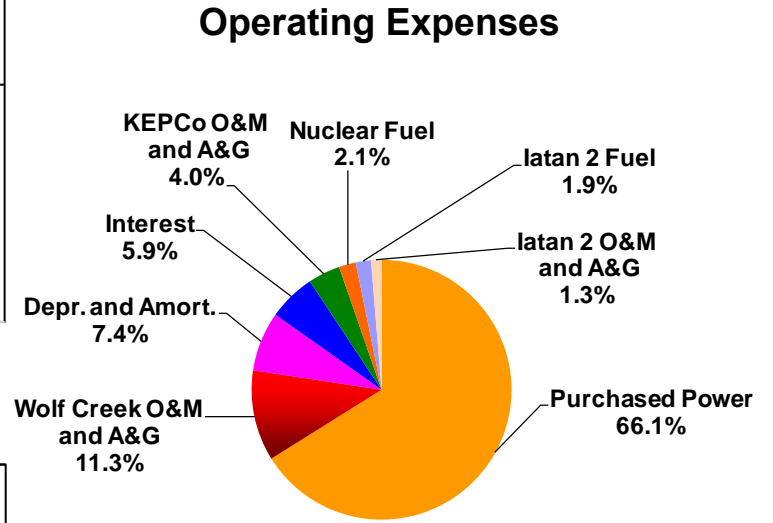
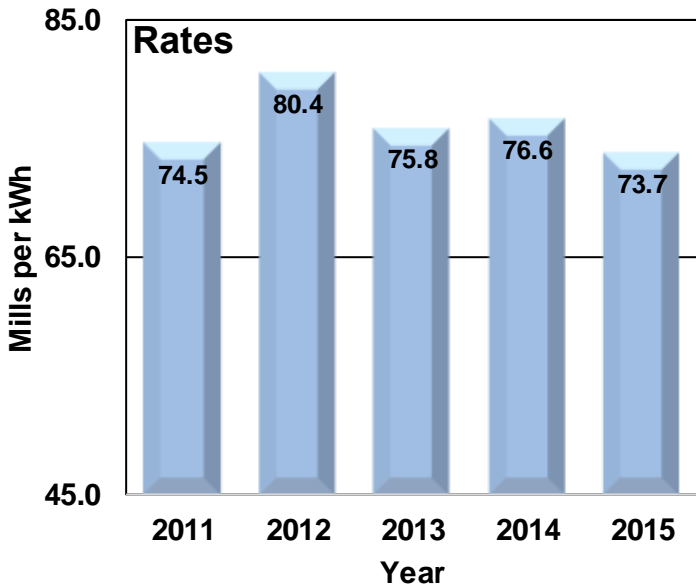
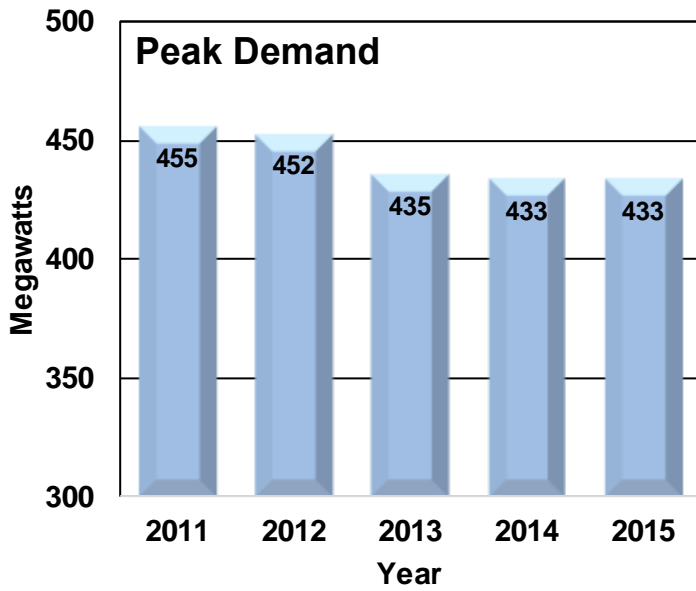
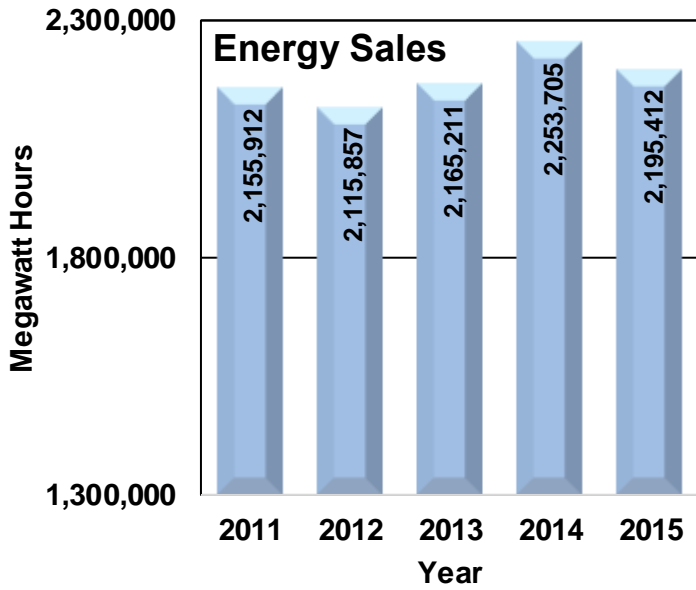
Daryl Tieben

## 2015 - 2016 KEPCo Executive Committee



Back row, left to right: Dean Allison - Secretary; Kevin Compton - Vice President; Scott Whittington - President; Dale Short - Treasurer.  
Front row, left to right; Bryan Coover - Executive Committee; Larry Stevens - Executive Committee.; Dwane Kessinger—Executive Committee.

# Operating Statistics



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Kansas Electric Power Cooperative, Inc.  
Topeka, Kansas

We have audited the accompanying consolidated financial statements of Kansas Electric Power Cooperative, Inc. and subsidiary ("KEPCo"), which comprise the consolidated balance sheets as of December 31, 2015 and 2014, and the related consolidated statements of margin, patronage capital, and cash flows for the years then ended and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### ***Basis for Qualified Opinion***

As more fully described in Note 3 to the financial statements, certain depreciation and amortization methods have been used in the preparation of the 2015 and 2014 consolidated financial statements which, in our opinion, are not in accordance with accounting principles generally accepted in the United States of America. The effects on the consolidated financial statements of the aforementioned departure are explained in Note 3.

### ***Qualified Opinion***

In our opinion, except for the effects of using the aforementioned depreciation and amortization methods as discussed in Note 3, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of KEPCo as of December 31, 2015 and 2014, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated April 6, 2016, on our consideration of KEPCo's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KEPCo's internal control over financial reporting and compliance.

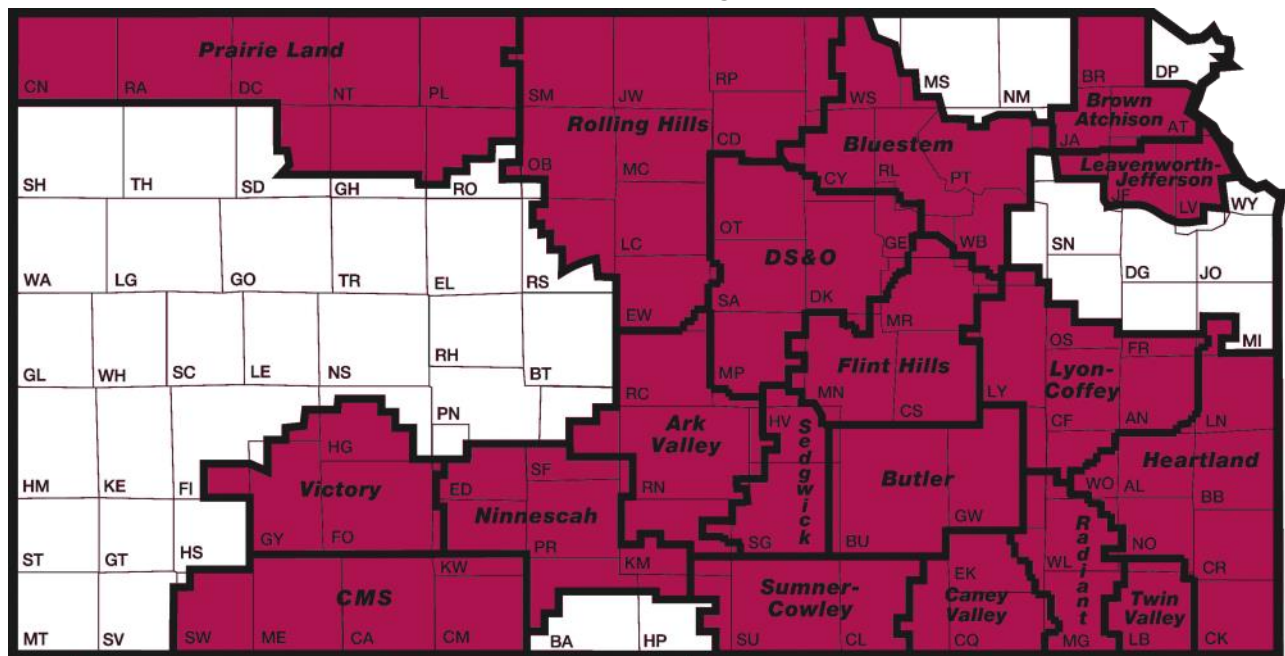


Mayer Hoffman McCann P.C.  
Topeka, Kansas  
April 6, 2016

## KEPCo's Mission Statement

*KEPCo exists on behalf of its Members to produce, procure, transmit, deliver and maintain a reliable supply of wholesale electricity within financial guidelines and risk tolerances established by the Board.*

## KEPCo Member System Map



## KEPCo's Vision Statement

*KEPCo will work to provide Consumer-Members the best possible value in reliable electricity and to play an active role in helping improve the economy and quality of life.*



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Power Cooperative, Inc.**

A Touchstone Energy<sup>®</sup> Cooperative 

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