

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

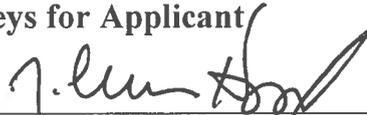
In the Matter of:)
)
THE APPLICATION OF KENERGY CORP.) CASE No. 2015-00312
FOR AN ADJUSTMENT IN EXISTING)
RATES)

KENERGY CORP.'S RESPONSES TO STAFF'S POST-HEARING DATA
REQUESTS

Applicant, **KENERGY CORP.** ("Kenergy") submits the
attached Responses to Staff's Post Hearing Data Requests.

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Attorneys for Applicant

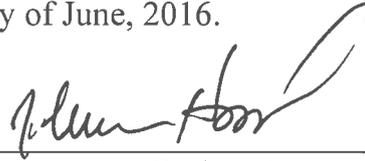
By _____



J. Christopher Hopgood
chopgood@dkgnlaw.com

CERTIFICATE OF SERVICE

I hereby certify that the electronic version of the foregoing and its attachments, exhibits and testimony is a true and accurate copy of the paper original and that the electronic version has been submitted to the Commission by electronic mail with the paper original mailed the date below by Federal Express and further that the Attorney General of Kentucky, Office of Rate Intervention, 1024 Capital Center Drive, Frankfort, Kentucky 40601, and intervenor Kentucky Industrial Utility Customers, Inc., by and through its counsel Hon. Michael L. Kurtz, Boehm, Kurtz & Lowry, 36 East Seventh Street, Suite 1510, Cincinnati, Ohio 45202, have been notified by electronic mail of the availability of this filing on the Commission's website, on this 21st day of June, 2016.



J. Christopher Hopgood

CASE NO. 2015-00312

VERIFICATION

I hereby verify that the attached Post-Hearing Data Requests Responses are true and correct to the best of my knowledge and belief.

Keith Ellis

Keith Ellis

STATE OF KENTUCKY

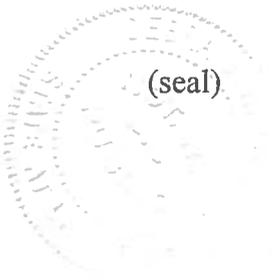
COUNTY OF *Daviess*

The foregoing was signed, acknowledged and sworn to before me by KEITH ELLIS, this *20th* day of June, 2016.

My commission expires *5-24-19*

Debra J. Hayden

Notary Public, State of Kentucky at Large



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Item 1) Refer to Kenergy’s Response to Data Request at Hearing of May 10, 2016, Item 19 (“Salary and Benefit Study”).

a. The Salary and Benefit Study focuses solely upon Kentucky electric distribution cooperatives. Explain whether Kenergy considers that other Kentucky electric cooperatives are the only workforce market that it competes against for potential employees.

b. Explain whether Kenergy has ever commissioned a salary and benefit market study that included the following types of information:

- (1) electric utilities other than electric distribution cooperatives in Kentucky;
- (2) electric utilities in southern Illinois, southern Indiana and western Tennessee;
- (3) private sector companies within Kentucky’s local area;
- (4) private sector companies in Kentucky; or
- (5) any national averages such as the Bureau of Labor Statistics;

c. Explain whether Kenergy has conducted a salary and benefit comparison to similar skill positions that are posted on-line for other local area employers.

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d. Provide the individual and combined total costs of the following benefits offered by Kenergy as identified in the Salary and Benefit Study:

- (1) Holiday;
- (2) Sick Leave;
- (3) Vacation;
- (4) Defined Benefit Pension Plan;
- (5) Defined Contribution Pension Plan;
- (6) Health Insurance;
- (7) Long Term Disability;
- (8) Dental;
- (9) Group Life;
- (10) 24 Hour Accident;
- (11) Business Travel Accident; and
- (12) Bonus/Incentive.

e. Explain the basis for Kenergy Board of Directors' policy target benefits at 43-46 percent of salaries and provide which benefits are included in this policy.

f. The Salary and Benefit Study did not provide information on Kenergy's comparative salaries. Provide that information for the following positions:

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- (1) Member Services;
- (2) Finance;
- (3) Human Resources;
- (4) Computer/Information Technology;
- (5) Office Manager;
- (6) Engineer; and
- (7) Operations.
- (8) Additionally, provide the comparative information regarding Kenergy's revenues in relation to the other electric cooperatives surveyed.

1. **Response 1a)** Kenergy does not solely consider other Kentucky electric cooperatives as competition for potential employees but also considers other utilities depending on the type of job and training / experience level required to retain and fill. It should be noted that in the past Kenergy has lost four employees, including its CEO, to the same G&T. Kenergy lost another apprentice line technician to a contract line crew in southern Indiana and in a couple of weeks, and will lose an employee to another Kentucky cooperative.

Response 1b), [1, 2, 3 & 4] Kenergy has not specifically commissioned a salary & benefit market survey relative to the PSC request. Kenergy did commission in April 2014 by the National Consulting Services of NRECA an internal salary review that took into account the internal value of a position

1 (internal equity) that was translated into the market value of a job (external
2 equity). The consultant used data from the National Compensation System
3 that comprises data from all participating cooperatives nationally, in
4 Kentucky, and in Region III (states of Kentucky, Tennessee, Alabama,
5 Mississippi) and the Economic Research Institute Survey relative to Kentucky
6 and according to the compensation consultant – Data was also taken from
7 the Economic Research Institute’s (ERI) Salary Survey. ERI is the most
8 used salary survey system in existence today with over 10,000 corporate and
9 consulting subscribers affecting over 100,000 organizations pay practices.
10 In addition, in May 2014 Kenergy participated in a salary / benefit survey
11 commissioned by a local utility undertaken by the Johanson Group in
12 Fayetteville, Ark. In August 2015, Kenergy participated in a salary survey for
13 senior staff positions undertaken by the Knoxville, TN Utilities Board.
14 In 2013, Kenergy participated in NRECA’s nationwide benefit survey among
15 electric cooperatives.

16 **Response 1)b [5]**

17 Kenergy does use the Bureau of Labor Statistics to assist in
18 determining what, if any, increase to the pay structure based on the cost of
19 living in the southeast region.

20 **Response 1)c** Kenergy has viewed on line and print ads for similar positions
21 however, rarely do such postings indicate a salary range.
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1 **Response 1)d** See attached information.

2 **Response 1)e** Kenergy's management team made a commitment to its
3 board to maintain discretionary benefits (medical, pension, life, long-term
4 disability, dental) to base payroll between 43-46 percent as means to control
5 benefit costs relative to passing such cost to the members. Should the
6 above-mentioned benefit cost exceed the allowable percentage,
7 management is prepared to recommend additional cost sharing among the
8 employees.

9 **Response 1)f [1-7]** See responses attached.

10 **Response 1)f 8** Kenergy's revenues in relation to other Kentucky
11 cooperative being above normal due to smelter loads. Kenergy prefers to
12 compare salary / benefits based on employee population among Kentucky
13 cooperatives.

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18 **Witness)** Keith Ellis

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Kenergy Data Post Hearing Data Request Responses

2015-00312

1.b. [1-4]

2015 KUB Executive Compensation Survey Results

Survey Participants

Company	Services
City Utilities of Springfield, MO	Electric, Gas, Water, Transit, Broadband
Colorado Springs Utilities	Electric, Gas, Water, Wastewater
EPB Chattanooga	Electric
Huntsville Utilities	Electric, Gas, Water
Kenergy Corp	Electric
Knoxville Utilities Board	Electric, Gas, Water, Wastewater
Memphis Light, Gas and Water Division	Electric, Gas, Water
Nashville Electric Service	Electric
North Georgia EMC	Electric
Omaha Public Power District	Electric
Snohomish County PUD	Electric, Water

2015 KUB Executive Compensation Survey Results

001 President and CEO

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
5	President and CEO	\$215,009.60	\$215,009.60
9	President & CEO	\$220,000.00	\$220,000.00
11	President and CEO	\$225,180.00	\$225,180.00
3	CEO	\$235,000.00	\$235,000.00
7	CEO/President	\$288,261.00	\$288,261.00
10	President	\$300,431.00	\$300,431.00
	President and CEO	\$321,550.00	\$321,550.00
2	CEO / General Mgr	\$325,000.00	\$325,000.00
6	General Manager	\$376,341.12	\$376,341.12
8	President & CEO	\$407,492.80	\$407,492.80
4	Chief Executive Officer	\$412,245.00	\$412,245.00
1	President & CEO	\$481,829.00	\$481,829.00

Number of Organizations: 12

Average Base Pay: \$317,361.63

Median: \$310,990.50

Average Total Cash Comp: \$317,361.63

Median: \$310,990.50

002 Executive Vice President and COO

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
10	Chief Operating Officer	\$182,598.00	\$182,598.00
7	Vice President Operations	\$207,634.56	\$207,634.56
11	Executive VP and COO	\$222,248.00	\$222,248.00
	Executive Vice President and COO	\$283,400.00	\$283,400.00
1	VP Energy Delivery & CCO	\$367,235.00	\$367,235.00

Number of Organizations: 5

Average Base Pay: \$252,623.11

Median: \$222,248.00

Average Total Cash Comp: \$252,623.11

Median: \$222,248.00

003 Senior Vice President - Chief Information Officer

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
7	IT Director	\$145,691.52	\$145,691.52
5	VP & Chief Technology Officer	\$163,176.00	\$163,176.00
6	Associate General Manager - IT/Transportation	\$167,935.56	\$167,935.56
11	VP & CIO	\$175,219.20	\$175,219.20
10	Vice President - Information Systems	\$176,276.00	\$176,276.00
4	Gen Mgr-Info Technology	\$196,206.00	\$196,206.00
	Senior Vice President - CIO	\$215,500.00	\$215,500.00
2	CIO	\$242,940.00	\$242,940.00

Number of Organizations: 8

Average Base Pay: \$185,368.04

Median: \$175,747.60

Average Total Cash Comp: \$185,368.04

Median: \$175,747.60

2015 KUB Executive Compensation Survey Results

004 Senior Vice President and Chief Financial Officer

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
10	Vice President - Finance/CFO	\$180,153.00	\$180,153.00
5	VP - CFO & Secretary-Treasurer	\$184,371.20	\$184,371.20
6	Associate General Manager - CFO	\$204,999.28	\$204,999.28
7	Chief Financial Officer	\$208,625.04	\$208,625.04
█	Sr. Vice President and Chief Financial Officer	\$210,000.00	\$210,000.00
11	Executive VP and CFO	\$222,248.00	\$222,248.00
2	AGM, Finance	\$230,478.00	\$230,478.00
4	Chief Planning and Finance Officer	\$246,355.00	\$246,355.00
8	Executive Vice President & CFO	\$295,297.60	\$295,297.60
1	VP Financial Services	\$377,947.00	\$377,947.00

Number of Organizations: 10

Average Base Pay: \$236,047.41

Median: \$216,124.00

Average Total Cash Comp: \$236,047.41

Median: \$216,124.00

005 Senior Vice President and Chief Administrative Officer

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
11	Asst VP Customer Relations	\$158,225.60	\$158,225.60
█	Sr. Vice President and Chief Administrative Officer	\$186,500.00	\$186,500.00
6	Associate General Manager - Administration	\$200,643.64	\$200,643.64
4	Chief Customer and Corporate Services Officer	\$243,090.00	\$243,090.00

Number of Organizations: 4

Average Base Pay: \$197,114.81

Median: \$193,571.82

Average Total Cash Comp: \$197,114.81

Median: \$193,571.82

006 Vice President - Customer Service

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
9	VP, Member Services	\$115,543.00	\$115,543.00
3	VP- Member Services	\$121,189.00	\$121,189.00
6	Director - Customer Operations	\$137,191.43	\$137,191.43
█	Vice President - Customer Service	\$155,000.00	\$155,000.00
1	Division Manager Customer Service Operations	\$165,898.00	\$165,898.00
7	Vice President Customer Care	\$174,394.56	\$174,394.56
11	Senior VP Customer Relations	\$183,913.60	\$183,913.60
8	VP Chief Customer Care Officer	\$185,036.80	\$185,036.80
4	Gen Mgr-Cust Svcs	\$194,792.00	\$194,792.00
5	VP - Customer Care	\$201,843.20	\$201,843.20

Number of Organizations: 10

Average Base Pay: \$163,480.16

Median: \$170,146.28

Average Total Cash Comp: \$163,480.16

Median: \$170,146.28

2015 KUB Executive Compensation Survey Results

007 Vice President - System Operations and Plant Operations

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
9	VP, Operations/Engineering	\$115,543.00	\$115,543.00
10	Vice President - Operations	\$140,016.00	\$140,016.00
3	VP- Operations	\$149,000.00	\$149,000.00
█	Vice President - System Operations and Plant Operations	\$158,700.00	\$158,700.00
4	Chief Water Svcs Officer	\$174,346.00	\$174,346.00
2	AGM, Dist & Eng	\$260,182.00	\$260,182.00

Number of Organizations: 6

Average Base Pay: \$166,297.83
Median: \$153,850.00

Average Total Cash Comp: \$166,297.83
Median: \$153,850.00

008 Vice President - Underground and Overhead Construction

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
11	Manager Construction	\$120,161.60	\$120,161.60
█	Vice President - Underground and Overhead Construction	\$183,400.00	\$183,400.00
4	Gen Mgr-Energy Const Ops Maint	\$221,354.00	\$221,354.00
8	Vice President Operations	\$237,827.20	\$237,827.20
2	AGM, Dist & Eng	\$260,182.00	\$260,182.00

Number of Organizations: 5

Average Base Pay: \$204,584.96
Median: \$221,354.00

Average Total Cash Comp: \$204,584.96
Median: \$221,354.00

009 Vice President - Electric and Gas Engineering

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
9	VP, Engineering/Operations	\$118,610.00	\$118,610.00
7	VP Engineering	\$131,433.24	\$131,433.24
10	Vice President - Engineering	\$138,821.00	\$138,821.00
3	VP - Eng	\$149,000.00	\$149,000.00
█	Vice President - Electric and Gas Engineering	\$170,800.00	\$170,800.00
8	Vice President Engineering	\$208,041.60	\$208,041.60
4	Gen Mgr-Energy Acq Eng Ping	\$212,888.00	\$212,888.00
2	AGM, Dist & Eng	\$260,182.00	\$260,182.00

Number of Organizations: 8

Average Base Pay: \$173,721.98
Median: \$159,900.00

Average Total Cash Comp: \$173,721.98
Median: \$159,900.00

2015 KUB Executive Compensation Survey Results

010 Vice President - Water and Wastewater Engineering

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
██████	Vice President - Water and Wastewater Engineering	\$177,200.00	\$177,200.00
4	Gen Mgr-Plng/Eng Res Mgmt	\$187,470.00	\$187,470.00

Number of Organizations: 2

Average Base Pay: \$182,335.00
Median: \$182,335.00

Average Total Cash Comp: \$182,335.00
Median: \$182,335.00

011 Vice President - Procurement

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
7	Purchasing Supervisor	\$80,557.92	\$80,557.92
3	Director, Procurement	\$121,189.00	\$121,189.00
11	Manager Purchasing	\$122,657.60	\$122,657.60
6	Manager - Purchasing	\$131,520.86	\$131,520.86
1	Division Manager Facilities & Materials Management	\$219,254.00	\$219,254.00

Number of Organizations: 5

Average Base Pay: \$135,035.88
Median: \$122,657.60

Average Total Cash Comp: \$135,035.88
Median: \$122,657.60

012 Vice President - Human Resources

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
3	VP - HR & Adm Services	\$121,189.00	\$121,189.00
6	Director - Human Resources	\$134,246.16	\$134,246.16
10	Vice President - Human Resources & Corporate Services	\$145,257.00	\$145,257.00
11	Vice President Human Resources	\$152,713.60	\$152,713.60
7	VP Human Resources	\$162,106.56	\$162,106.56
5	VP - Human Resources	\$164,195.20	\$164,195.20
4	Gen Mgr-Human Resources	\$178,651.00	\$178,651.00
2	ER Director	\$180,000.00	\$180,000.00
1	Division Manager Human Resources	\$213,500.00	\$213,500.00
8	VP HR & Corporate Svcs/Secy CS	\$237,744.00	\$237,744.00

Number of Organizations: 10

Average Base Pay: \$168,960.25
Median: \$163,150.88

Average Total Cash Comp: \$168,960.25
Median: \$163,150.88

013 Vice President - Communications

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
3	Manager, Communications	\$81,500.00	\$81,500.00
7	Communications Director	\$91,514.88	\$91,514.88
9	VP, Strategic Plng & Admin	\$112,475.00	\$112,475.00
6	Director - Communications and Community Relations	\$121,952.93	\$121,952.93
4	Mgr-Corp Communications	\$136,344.00	\$136,344.00
2	Communications & Marketing Director	\$149,262.00	\$149,262.00
5	Director, Corporate Communications	\$151,777.60	\$151,777.60
11	Vice President Corporate Communications	\$166,816.00	\$166,816.00

2015 KUB Executive Compensation Survey Results

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Division Manager Corporate Marketing & Communications \$172,111.00 \$172,111.00

Number of Organizations: 9

Average Base Pay: \$131,528.16

Median: \$136,344.00

Average Total Cash Comp: \$131,528.16

Median: \$136,344.00

2015 KUB Executive Compensation Survey Results

014

Vice President - Transportation and Properties

Company	Job Title	Average Base Pay	Avg. Total Cash Comp
7	Mechanical Shop Supervisor	\$80,844.96	\$80,844.96
6	Manager - Fleet Management	\$98,423.62	\$98,423.62
	Vice President - Transportation and Properties	\$152,500.00	\$152,500.00

Number of Organizations: 3

Average Base Pay: \$110,589.53

Median: \$98,423.62

Average Total Cash Comp: \$110,589.53

Median: \$98,423.62

Matched to multiple positions

Kenergy Data Post Hearing Data Request Responses

2015-00312

Area Utility Benefits Study

Types of Benefits	Sponsoring Utility		2014	Organization 1	Org. 1		Organization 2		Organization 3	Organization 4	Organization 5		Organization 6
	2014	2014			Bargaining	Bargaining	2014	2014			2014	2014	
Offered	2014			2014	Non-Bargaining	Bargaining	2014		2014	2014	2014	2014	
Benefits as a % of Payroll	40			Arthem			35%		42% (excludes paid leave)	HRA and PPO	39%	35.50%	
Health Insurance	Self-funded Premium			Arthem Blue Access PPO					PPO/HSA Option	HRA = \$400, PPO = \$400	\$400	\$400	Self-insured
Health Deductible	\$400			In network \$400 / out network \$800			\$5,000 for standard and \$1,500 for buy up		PPO/HSA Option \$400/\$1500	HRA = \$1000, PPO = \$400	\$1,200	\$800	
Individual Family	\$1,200			In network \$800 / out network \$1,600			\$5,000 for standard and \$1,500 for buy up		\$1200/\$3000	HRA = \$2400, PPO = \$1200	\$1,200	\$800	
Health Care Premium Cost													
Emp. Only	Share %	10%	0%	9-10%	57.28	63.65	\$0 for standard and \$10 for buy up per paycheck		10%	HRA=2%; PPO=4%	8%	13%	
Emp. Only	Company/Org.	90%	100%	90-91%	579.48	572.81	\$15,000 per month		90%	HRA=8%; PPO=96%	92%	87%	
Emp. + Spouse	Employee	10%	0%	9-10%	120.29	133.66	n/a		13%	HRA=4%; PPO=9%	8%	18%	
Emp. + Spouse	Company/Org.	90%	100%	90-91%	1,216.28	1,202.91	n/a		87%	HRA=95%; PPO=91%	92%	82%	
Emp. + Children	Employee	10%	0%	9-10%	108.83	120.93	n/a		13%	HRA=4%; PPO=9%	8%	17%	
Emp. + Children	Company/Org.	90%	100%	90-91%	1,100.44	1,088.34	\$25 for standard and \$60 for buy up per paycheck		87%	HRA=95%; PPO=91%	92%	83%	
Emp. + Family	Employee	10%	0%	9-10%	186.42	184.57	\$40,000 per month		13%	HRA=6%; PPO=9%	8%	19%	
Emp. + Family	Company/Org.	90%	100%	90-91%	1,679.61	1,661.16			87%	HRA=94%; PPO=91%	92%	81%	
Medical Care Package	Includes	Offered (Yes/No)		Offered (Yes/No)			Offered (Yes/No)		Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	
Medical	Medical	Yes		Yes			Yes		Yes	Yes	Yes	Yes	
Dental	Dental	Yes		Yes			no		Yes	Yes	Yes	Yes	
Vision	Vision	Yes		Yes			no		Yes	Yes	no	Yes	
Hearing	Hearing	No		No			no		no	Yes	no	No	
Prescriptions	Prescriptions	Yes		Yes			Yes		Yes	Yes	Yes	Yes	
Dental Cost Share %	Employee		0.00	0.00			\$10.71 per paycheck		Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	
Emp. Only	Company/Org.	100%	27.90	27.90					Yes	Yes	Yes	Yes	
Emp. Only	Employee	54%	13.82	13.82			\$21.92 per paycheck		Yes	Yes	100%	76%	
Emp. + Spouse	Company/Org.	46%	83.18	83.18					Yes	Yes	32%	30%	
Emp. + Children	Employee	59%							Yes	Yes	68%	70%	
Emp. + Children	Company/Org.	41%							Yes	Yes			
Emp. + Family	Employee	73%							Yes	Yes			
Emp. + Family	Company/Org.	27%							Yes	Yes			
Other Benefits	ST Disability Insurance	Offered (Yes/No)		Offered (Yes/No)			Offered (Yes/No)		Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	
Other Benefits	LT Disability Insurance	Yes - Voluntary		Yes - Non-Bargaining/No-bargaining			no		Yes	Yes	Yes thru AFAC	Yes	
Other Benefits	Supplemental insur.	Yes		Yes			Yes		Yes	Yes	Yes thru AFAC	Yes	
Retirement Plans	Offered	Offered (Yes/No)		Offered (Yes/No)			Offered (Yes/No)		Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	
Retirement Plans	401k or 403(b)	Yes		401(k)			Yes		Yes	Yes	Yes	Yes	
Other Retirement Plan	Defined Benefit	Yes		Hired before 1/1/08			no		Yes	Yes	Yes	Yes	
Other Retirement Plan	Employer's Match	Yes		Defined Contribution hired after 1/1/08			Yes		Yes	Yes	Yes	Yes	
Flexible Benefits	Full Cafeteria	No (contribute to DB plans - CERS)		60% of the first 6% of base pay			Offered (Yes/No)		Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	
Flexible Benefits	Section 125	Offered (Yes/No)		Offered (Yes/No)			Yes		Yes	Yes	3%	Yes	
Flexible Benefits	Dependent Care	Yes		Yes			no		Yes	Yes	no	Yes	
Flexible Benefits	Health/Well Programs	Yes		Yes			no		Yes	Yes	no	Yes	
Other Benefits	Annual Sick Days	5% (1 day/month)		12 days			12 days		12%	12	9	8	5
Other Benefits	Annual # of Holidays	11		11 days			10 days		9	10.5	8	8	5
Other Benefits	Vacation Accrual Range	80-200 Hours		80-200 hours Non-bargaining/ 80-184 hours Bargaining			1 year continuous services gets 40 hours vacation and it accrues from there		0 to 4 weeks	10-21 Based on yrs of service	15- 25	10- 25 days	9 plus 2 floating
Other Benefits	Profit Sharing %	0		No			no		no	0	no	10- 25 days	N/A
Other Comp.	Bonus / Incentive Pay	Offered (Yes/No)		Offered (Yes/No)			Offered (Yes/No)		Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	Offered (Yes/No)	
Other Comp.	Stock Options	No		No			Merit		no	No	no	No	

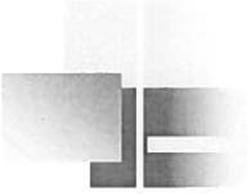
Kenergy Data Post Hearing Data Request Responses

2015-00312

Area Utility Salary Ranges

Market Pay Study - 2014	COMBINED AVERAGES			
	Average Annual	Min	Mid	Max
Accounts Payable Clerk	40,355	31,539	40,282	49,319
Accounts Payable Specialist	41,490	33,245	41,727	51,931
Buyer	53,430	45,700	58,359	71,424
Communications & Public Relations Specialist	66,274	49,690	62,912	76,133
Customer Service Manager	92,269	67,686	86,424	105,824
Customer Service Representative III	34,107	32,601	41,009	49,749
Customer Service Supervisor	58,287	43,290	54,484	67,323
Delivery Engineering Manager	102,932	79,404	101,687	123,969
Delivery Engineering Tech	58,888	45,785	56,584	70,385
Delivery Operations Manager	108,936	83,800	107,093	131,115
Delivery System Utility Technician	48,143	39,917	49,896	59,875
Delivery T&D Engineer	73,737	59,866	76,252	92,587
Director of Delivery	133,559	91,545	115,925	144,023
Director of Finance & Accounting	126,927	85,936	108,688	134,037
Director of Production	143,191	93,239	118,031	146,129
Electric T&D Distribution Supervisor	88,078	69,072	88,164	108,021
Electronic Systems Technician	64,784	49,899	62,135	74,893
Electronic Technician	54,545	42,200	52,600	63,435
Fuel Systems Operator	56,709	48,111	59,967	72,207
Human Resources Manager	94,422	71,606	89,926	110,944
Information Technology Manager	105,384	81,530	100,780	125,751
Instrument Technician	63,183	47,439	57,664	69,884
Internal Audit Manager	76,067	65,286	84,028	102,770
Line Crew Leader	72,570	57,247	69,006	82,448
Line Technician	61,665	48,454	57,975	69,343
Line Trouble Technician	65,392	50,674	63,142	76,186
Maintenance Planner - Power	79,774	64,375	81,943	99,510
Manager Accounting	92,130	72,458	92,233	112,008
Manager Risk and Cash Mgmt	93,408	72,808	93,599	114,391
Meter Reader	42,044	31,243	38,535	46,984
Network Administrator	62,308	51,470	64,995	78,519
Payroll Administrator	52,030	39,217	49,291	60,942
PC Technician	52,561	39,355	49,572	59,789
Performance Engineer	76,182	65,173	83,016	101,415
Power Laboratory Technician	62,624	53,783	65,533	77,450
Power Plant Operator	63,753	51,494	61,938	72,382
Power Plant Shift Supervisor	81,332	64,478	81,706	99,461
Production Electrician	63,083	51,846	62,541	73,205
Production General Clerk III - ESS (Mainten Clerk)	40,735	37,149	46,949	57,671
Production Maintenance	55,366	52,528	67,374	82,568
Production Maintenance Manager	104,598	79,135	101,051	122,967
Production Operations Manager	114,279	86,445	107,609	129,574
Production Reliability Engineer	80,433	62,834	78,285	94,478
Production Safety & Health Specialist	66,536	52,086	65,692	81,356
Purchasing and Inventory Manager	83,311	60,289	77,046	96,285
Sr. Financial and Budgeting Accountant	69,264	52,891	66,661	82,065
Senior Systems Administrator	81,857	61,432	78,219	95,006

Market Pay Study - 2014	COMBINED AVERAGES			
	Average Annual	Min	Mid	Max
Substation & Communications Supervisor	86,785	68,527	85,387	102,248
Substation Crew Leader	74,411	60,410	73,273	86,541
Substation Electrician	62,064	50,700	62,294	74,381
System Analyst - Programmer	68,191	54,441	68,545	83,055
System Operator	60,292	51,953	66,210	80,864
T&D Operations System Supervisor	83,507	67,551	86,772	105,993
Warehouse Attendant	45,189	37,281	45,951	54,586
Warehouse Supervisor	59,195	50,054	63,933	78,267
Water Distribution Person	48,124	36,134	44,486	54,685
Water Distribution Supervisor	66,087	49,391	61,028	75,267
Water Plant Operator	55,210	39,360	48,705	59,975
Water Quality Analyst	62,377	44,351	54,965	68,102
Water Quality Technician	43,460	34,267	42,697	51,128



2012-13 NRECA National Benefits Study

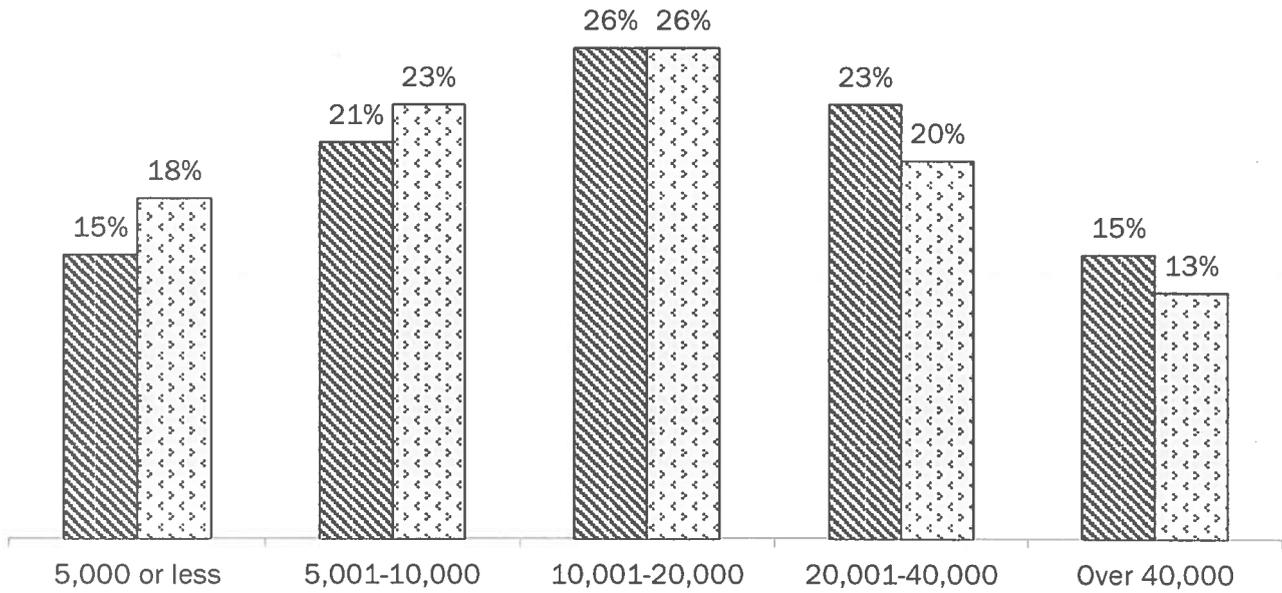
Survey Results For Distribution Systems

Release Date: Early 2013

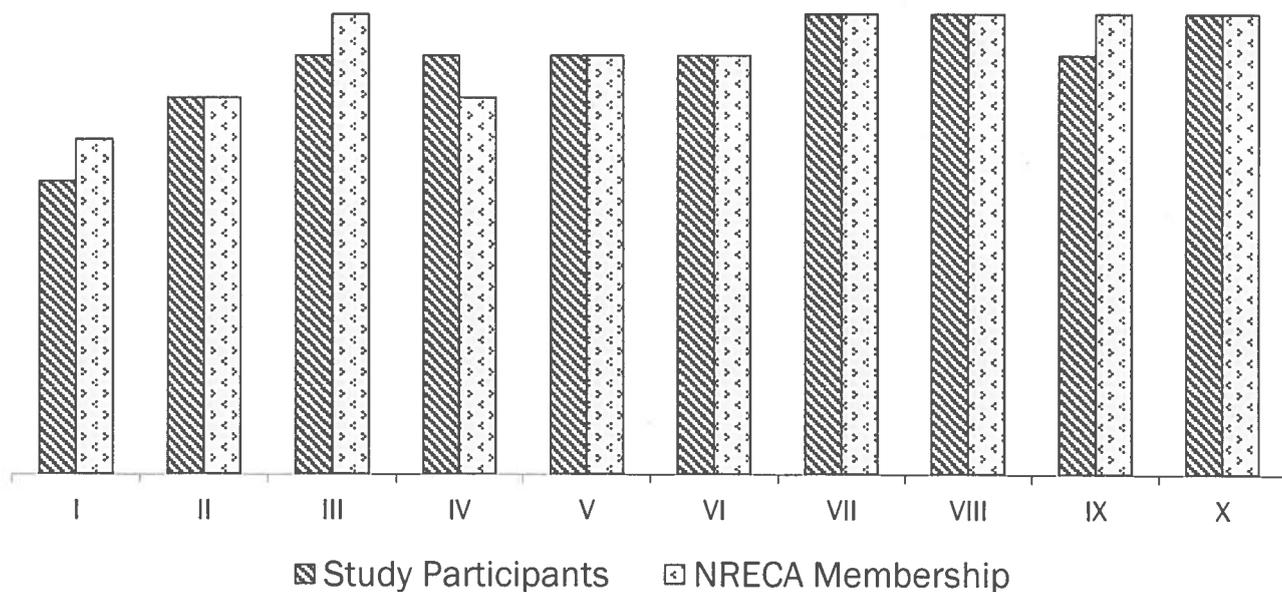
Warning: Copyright law and international treaties protect this document as well as the data it presents. Unauthorized use, reproduction, or distribution of this document or this data, or any part of it, or of the National Benefits Survey data in this document, may result in civil liability and/or criminal penalties. The authorized user is restricted solely to the rural electric cooperative that holds the subscription to this survey.

Study Sample Compared to NRECA Membership

Number of Consumers



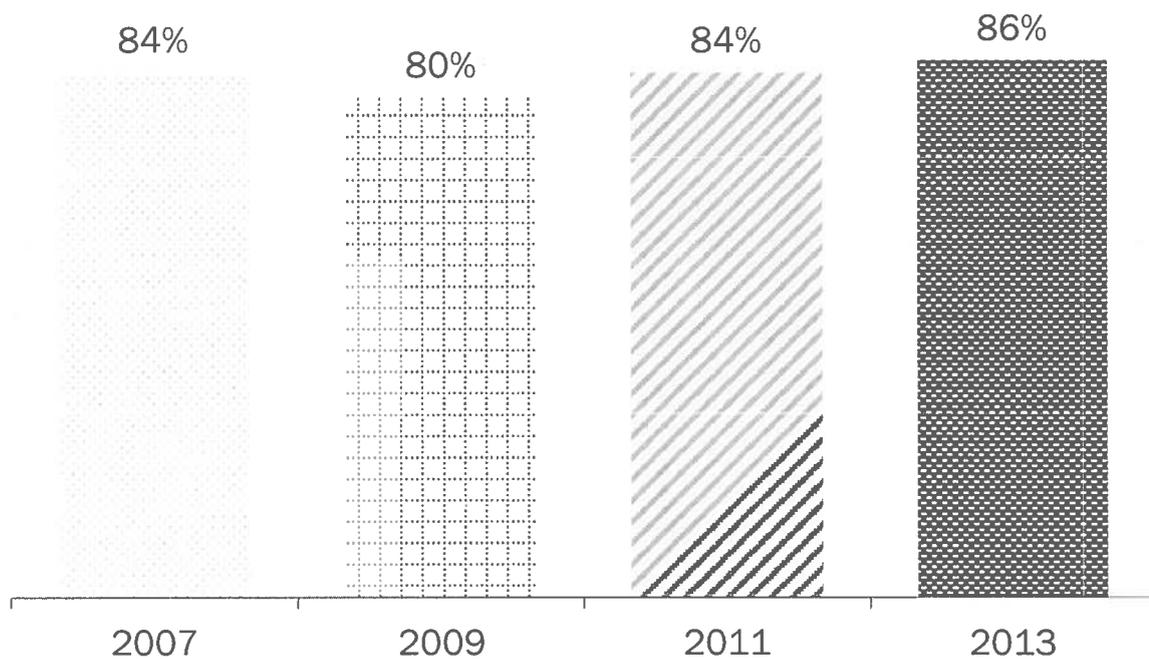
NRECA Region





Section I: General Information

Benefits Included As Part of Total Compensation Review



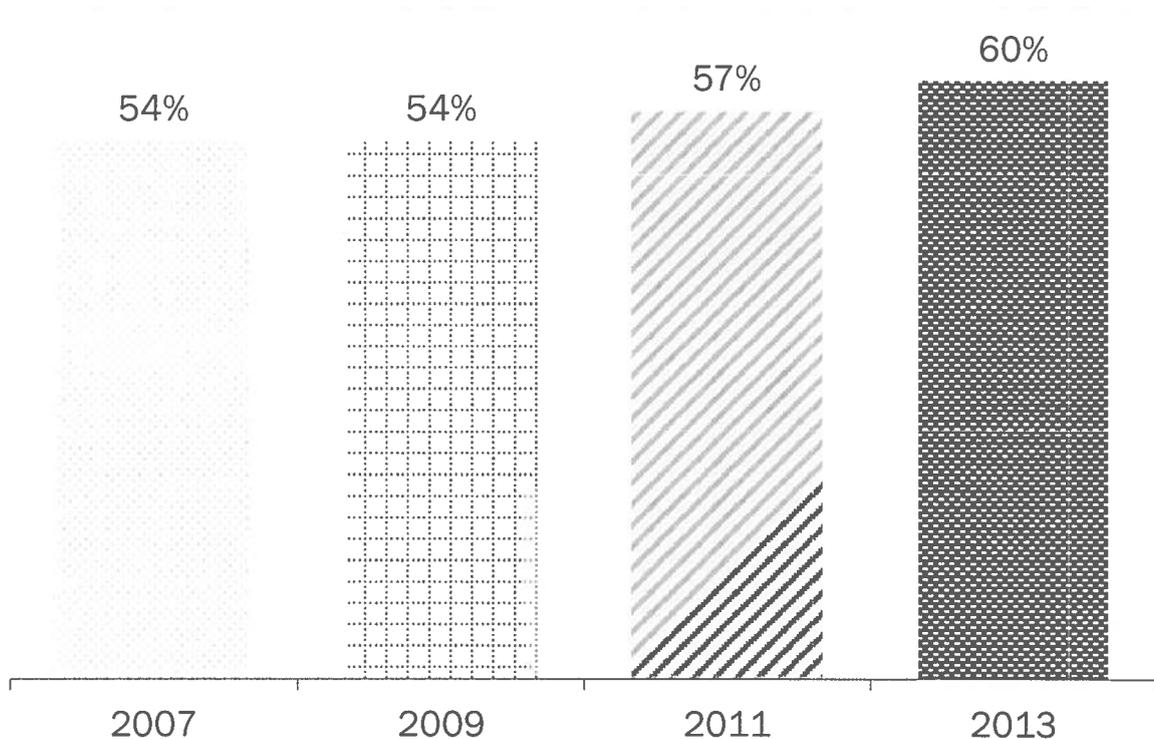
If Yes: How Communicate Value of Benefits

	2009	2011	2013
Benefit Statements	72%	75%	77%
Meetings	62%	70%	73%
Other	11%	7%	5%

Do you include benefits as part of your total compensation review? If yes, how do you communicate the value of these benefits?

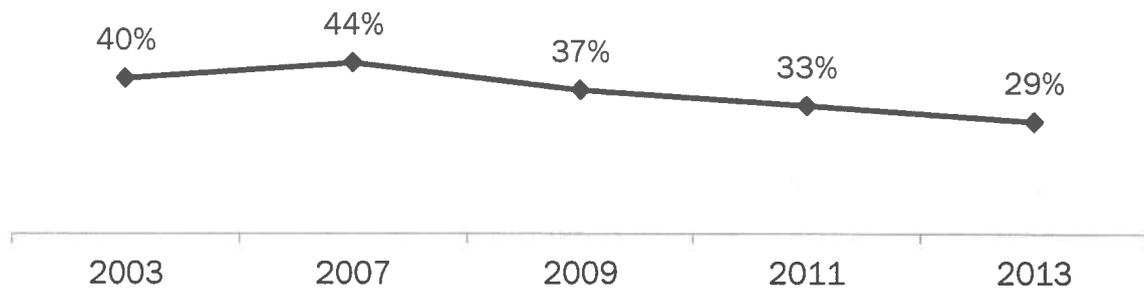
Cost of Journeyman Lineman Benefit Package as Percent of Payroll

Mean Percentage



What is the cost of all employer-provided and mandatory benefits for a journeyman lineman as a percentage of base pay? (Please include employer contributions to medical, retirement, 401(k), LTD, vacation/sick leave, PTO, etc. as well as FICA, workers' compensation, unemployment, uniforms, eye glasses, etc.)

Conducted Benefits Study In Past Two Years Resulting in Recommendation for Specific Change

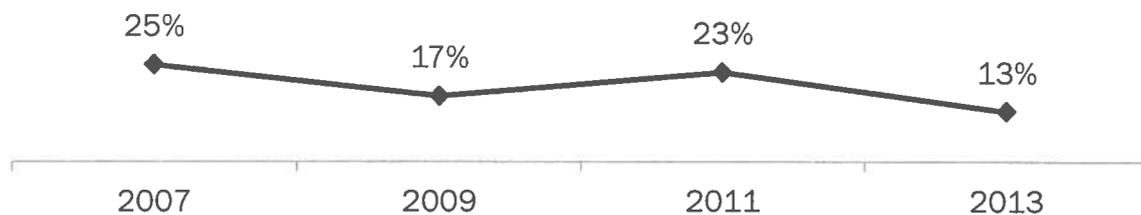


Changes Implemented

	2009 (n=204)	2011 (n=184)	2013 (n=154)
Medical Plan			
– Changed deductible	42%	44%	52%
– Changed plan offerings	44%	43%	54%
401(k) Plan Employer Contribution			
– Increased	22%	12%	12%
– Decreased	1%	7%	3%
Retirement Benefits			
– Increased	11%	3%	3%
– Decreased	7%	22%	20%

In the past two years, have you conducted a study of your benefits plan that resulted in a recommendation for a specific change? If yes, what change(s) have you implemented?

Anticipate Significant Changes in 2013 Benefits Package

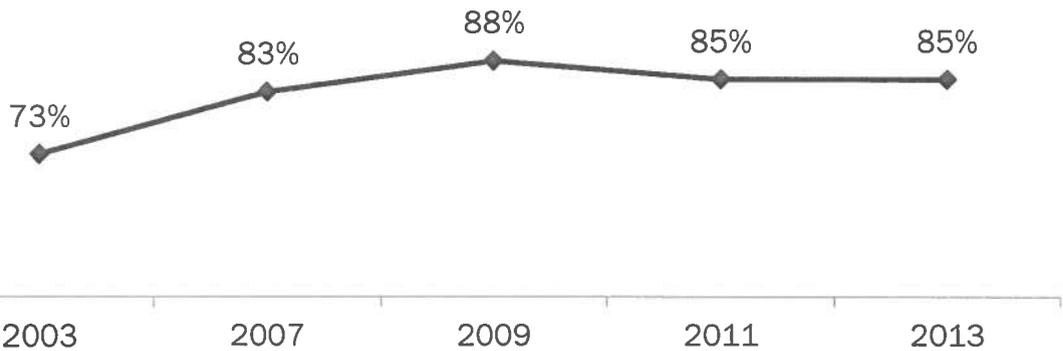


Anticipated Change(s)

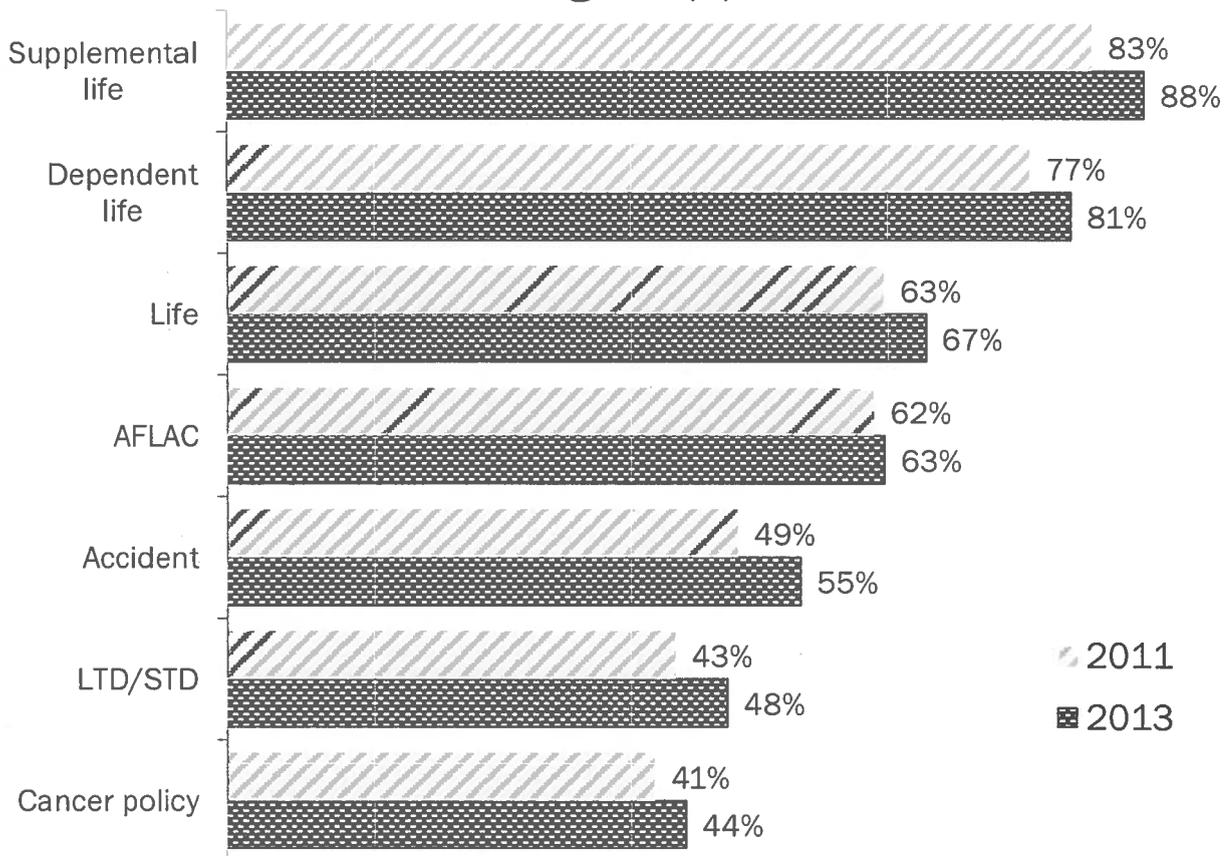
	2009 (n=95)	2011 (n=132)	2013 (n=72)
Medical Plan			
-- Change deductible	28%	49%	38%
-- Change plan offerings	40%	64%	46%
401(k) Plan Employer Contribution			
-- Increase	12%	7%	8%
-- Decrease	1%	3%	3%
Retirement Benefits			
-- Increase	14%	3%	1%
-- Decrease	6%	15%	25%

Do you anticipate any significant changes in your benefits package for 2013? If yes, what change(s) do you anticipate?

Voluntary Group Programs for Employees



Program(s) Offer



Do you maintain voluntary group programs for your employees? If yes, what?

Payroll Deduction Plans

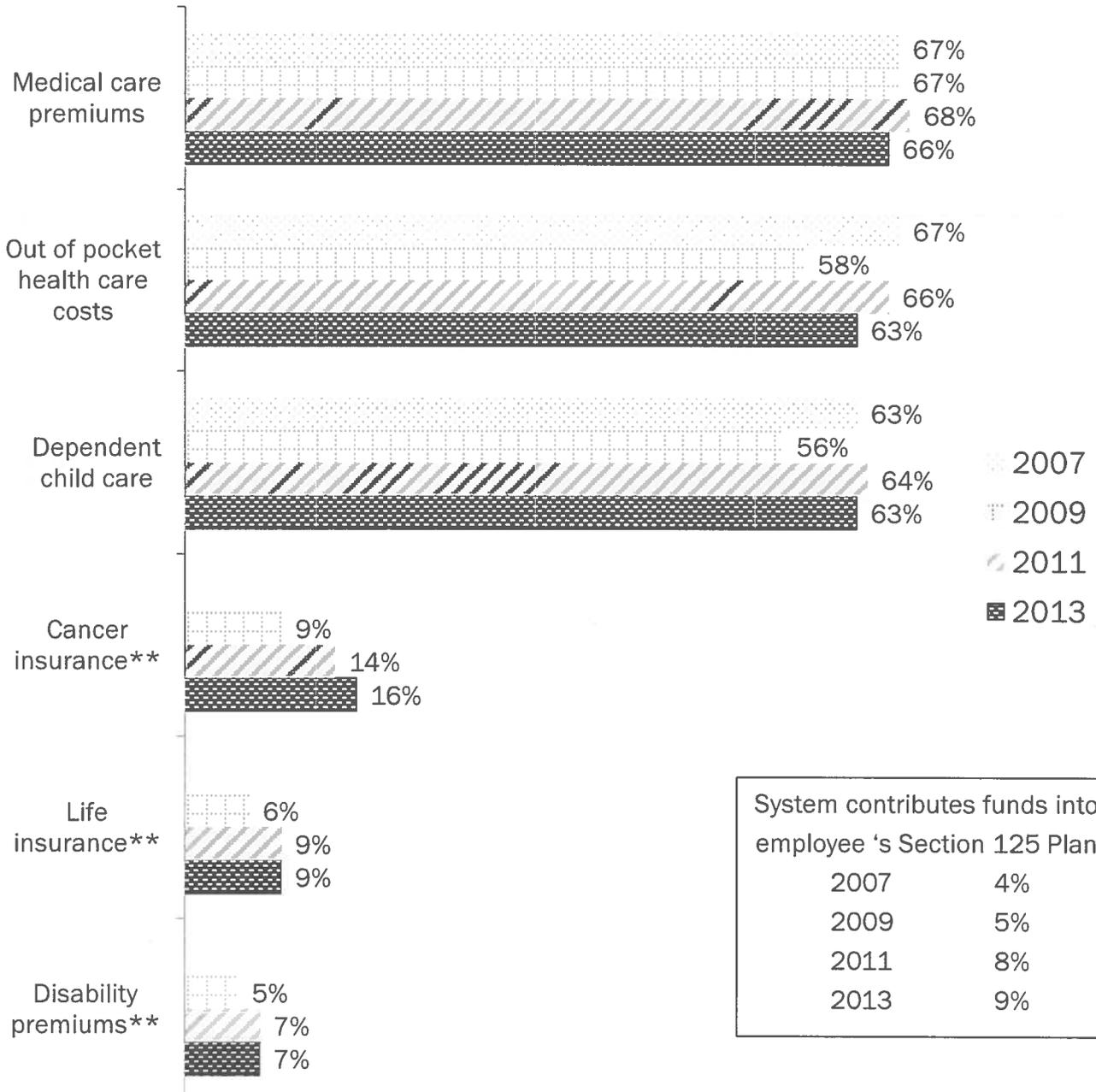


Do you maintain convenient payroll deduction programs for employees for any of the following programs?

Section 125 Plan

Multiple Responses Possible

86% of Distribution systems offer employees a Section 125 Plan



**Not asked in 2007

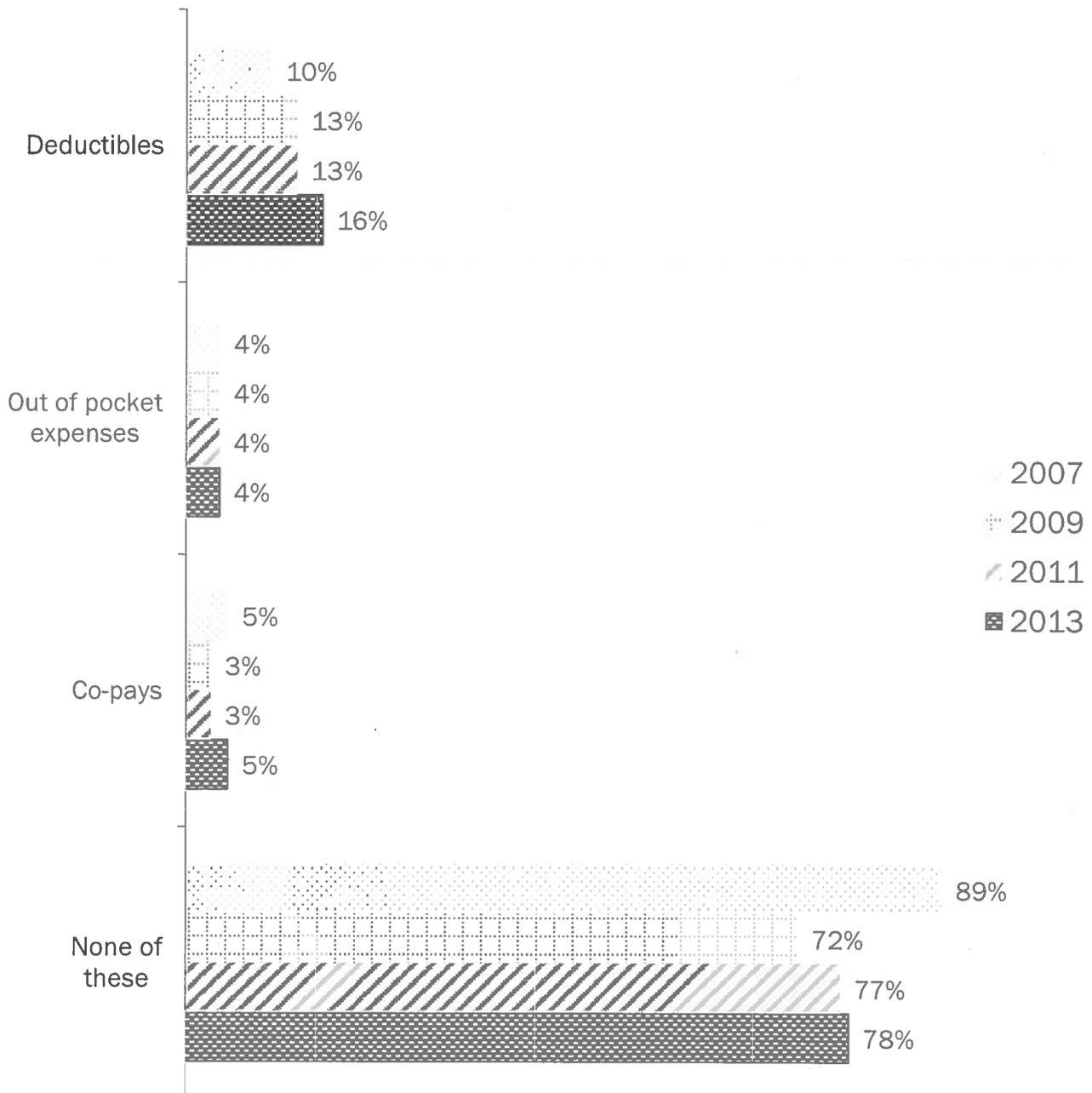
Does your system offer a Section 125 Plan to employees? Do you allow the following to be included in your Section 125? Does your system contribute any funds into employee Section 125 plans?



Section II: Health Benefits

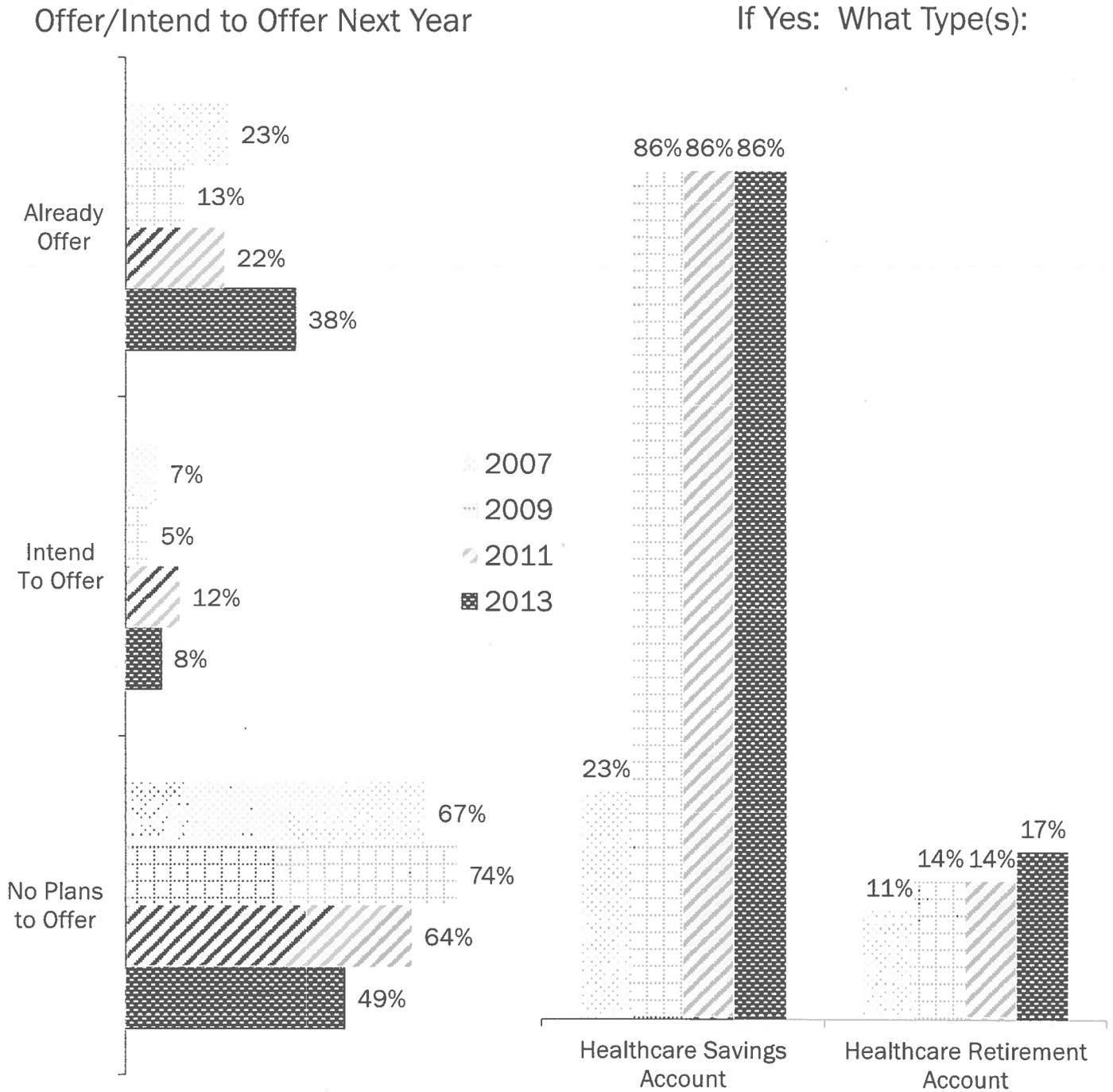
Self Insure

Multiple Responses Possible



Which, if any, of the following do you self insure?

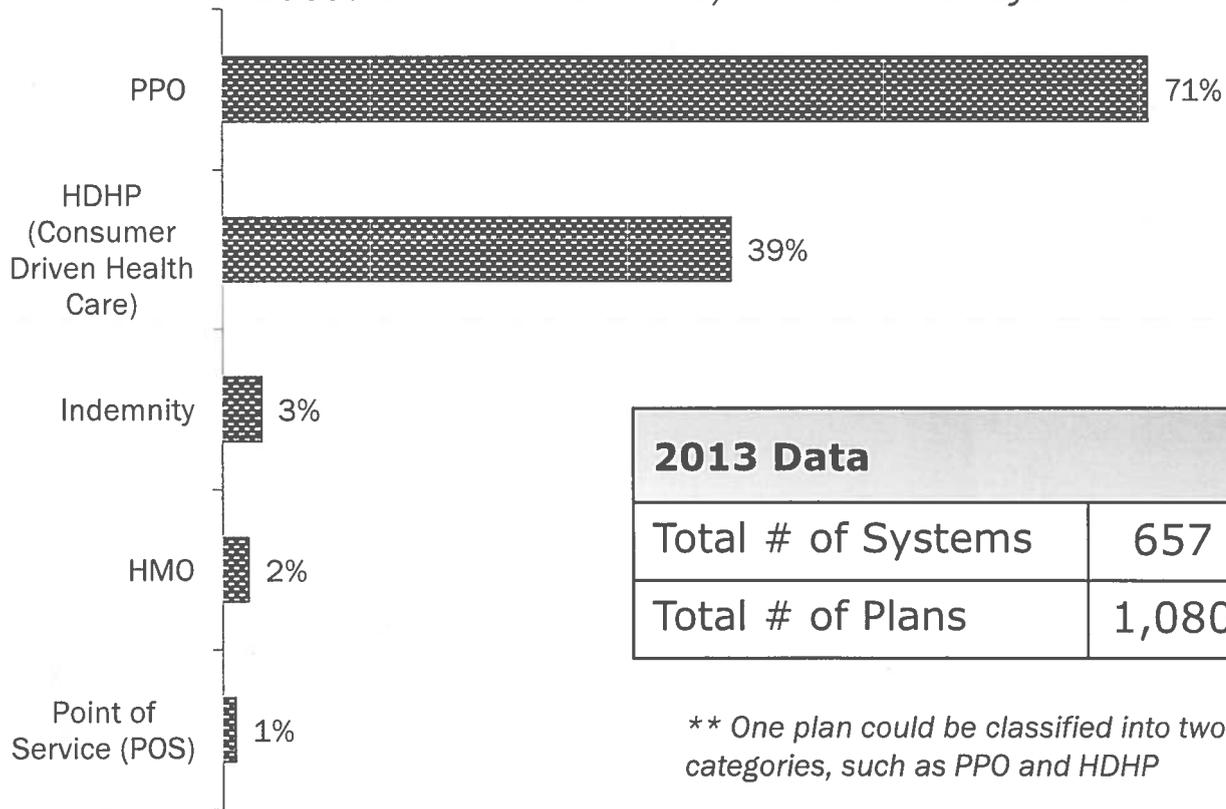
Consumer Driven Health Care Plans



Do you already, or in 2013, do you intend to offer Consumer Driven Health Care plans? If yes, what type?

Medical Plan(s) Offer to Employees

Based on Total # of Plans, Not Total # of Systems



2013 Data	
Total # of Systems	657
Total # of Plans	1,080

** One plan could be classified into two categories, such as PPO and HDHP

Number of Plans Offer

	2007	2009	2011	2013
One plan	95%	89%	52%	51%
Two plans	4%	11%	26%	36%
Three or more plans	0%	1%	23%	13%

What type of medical plan(s) does your system have?

Medical Plan: Deductibles, etc.

PPO Only	# of Systems	Mean	Median	Minimum	Maximum
Deductible Amount					
In-Network: Individual	590	\$641	\$500	\$0	\$10,000
In-Network: Family	588	\$1,473	\$1,000	\$0	\$10,000
Out-of-Pocket Maximum					
Individual	568	\$1,209	\$1,000	\$0	\$10,000
Family	561	\$2,554	\$2,000	\$0	\$20,000
% System Pays					
Individual	504	89.9%	100%	0%	100%
Family	437	78.5%	81%	0%	100%

HDHP Only	# of Systems	Mean	Median	Minimum	Maximum
Deductible Amount					
In-Network: Individual	242	\$2,107	\$2,000	\$500	\$6,000
In-Network: Family	243	\$4,207	\$4,000	\$1,000	\$10,000
Out-of-Pocket Maximum					
Individual	232	\$1,834	\$1,500	\$0	\$6,000
Family	233	\$3,625	\$3,000	\$0	\$12,000
% System Pays					
Individual	235	90.6%	100%	0%	100%
Family	232	79.1%	82%	0%	100%

Medical Plan: Deductibles, etc.

PPO & HDHP	# of Systems	Mean	Median	Minimum	Maximum
Deductible Amount					
In-Network: Individual	167	\$1,907	\$1,500	\$250	\$5,600
In-Network: Family	167	\$3,767	\$3,000	\$500	\$11,200
Out-of-Pocket Maximum					
Individual	166	\$1,506	\$1,500	\$0	\$6,000
Family	166	\$2,947	\$3,000	\$0	\$10,000
% System Pays					
Individual	114	96.7%	100%	70%	100%
Family	56	87.4%	90%	50%	100%

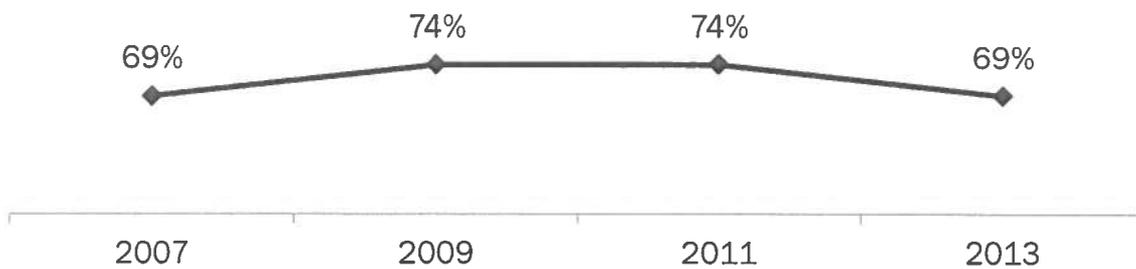
Medical Plan: Trending of Deductibles, etc.

Employee Deductible	2007	2009	2011	2013
Number of plans	660	701	733	1054
Mean	\$366	\$444	\$744	\$1,183
Median	\$250	\$250	\$500	\$1,000
Minimum	\$0	\$0	\$0	\$0
Maximum	\$3,000	\$3,000	\$3,500	\$10,000

Out-of-Pocket Maximum - Employee	2007	2009	2011	2013
Number of plans	652	690	726	1020
Mean	\$880	\$996	\$1,188	\$1,472
Median	\$1,000	\$1,000	\$1,000	\$1,500
Minimum	\$0	\$0	\$0	\$0
Maximum	\$4,000	\$8,000	\$10,000	\$25,000

% of Premium Paid - Employee	2007	2009	2011	2013
Number of plans	459	601	693	915
Mean	92.6%	92.5%	93.3%	90.8%
Median	100%	100%	100%	100%

Dental Insurance



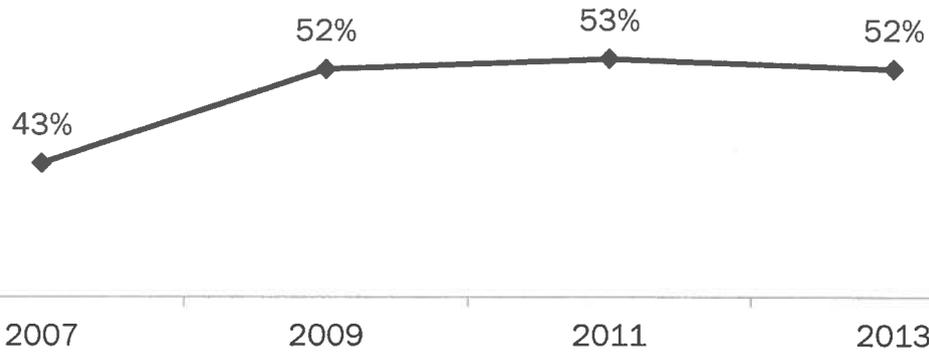
	Mean	Median
Premium Portion Paid for Employee		
- 2007	78.3%	100%
- 2009	76.8%	100%
- 2011	76.3%	100%
- 2013	76.3%	100%
Premium Portion Paid for Dependents		
- 2007	54.1%	67%
- 2009	54.2%	70%
- 2011	54%	70%
- 2013	53.3%	70%

Do you offer your employees dental insurance? If yes, what portion of the premium is paid by your system for the employee/their dependents?

Premium Portion Paid: Dental Insurance

Region	Portion Paid for Employee			Portion Paid for Dependents		
	# of Systems	Average (Mean)	Median	# of Systems	Average (Mean)	Median
Region I	43	75.5%	100%	37	48.0%	50%
Region II	59	75.0%	100%	53	40.6%	50%
Region III	63	76.9%	100%	58	49.6%	60%
Region IV	42	83.4%	100%	41	53.5%	75%
Region V	31	68.8%	100%	29	40.9%	35%
Region VI	46	58.3%	78%	43	39.3%	20%
Region VII	57	75.1%	99%	53	67.7%	85%
Region VIII	64	80.4%	100%	58	52.8%	58%
Region IX	80	88.7%	100%	75	77.2%	90%
Region X	68	70.8%	100%	60	45.5%	50%
Number of Consumers						
5,000 or less	87	78.2%	100%	76	58.7%	80%
5,001 - 10,000	102	75.5%	100%	93	52.3%	75%
10,001 - 20,000	139	80.8%	100%	127	57.2%	75%
20,001 - 40,000	129	70.9%	100%	121	52.4%	60%
40,001 - 60,000	48	80.3%	100%	43	47.9%	60%
Over 60,000	47	71.2%	95%	46	44.6%	50%
OVERALL	553	76.3%	100%	507	53.3%	70%

Vision Insurance



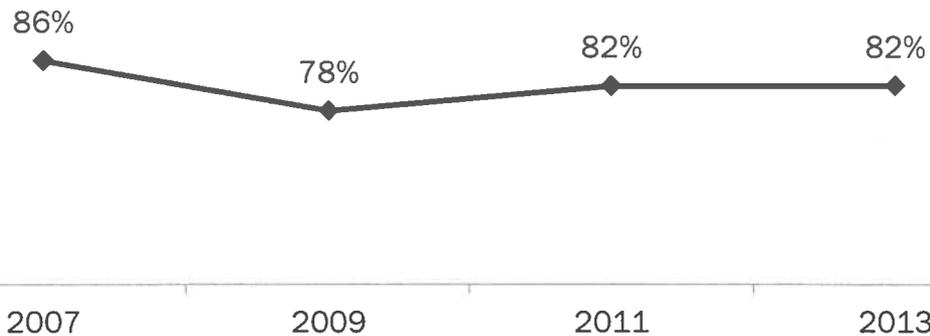
	Mean	Median
Premium Portion Paid for Employee		
- 2007	70.8%	100%
- 2009	69.6%	100%
- 2011	68.1%	100%
- 2013	64.7%	100%
Premium Portion Paid for Dependents		
- 2007	49.9%	62%
- 2009	49.5%	60%
- 2011	48.6%	50%
- 2013	45.3%	50%

Do you offer your employees vision insurance? If yes, what portion of the premium is paid by your system for the employee/their dependents?

Premium Portion Paid: Vision Insurance

Region	Portion Paid for Employee			Portion Paid for Dependents		
	# of Systems	Average (Mean)	Median	# of Systems	Average (Mean)	Median
Region I	30	65.9%	100%	26	54.1%	67%
Region II	42	55.1%	90%	37	29.4%	0%
Region III	39	62.8%	100%	36	41.3%	0%
Region IV	32	74.0%	100%	31	56.1%	75%
Region V	24	69.4%	100%	22	44.1%	50%
Region VI	34	48.4%	50%	31	25.7%	0%
Region VII	46	67.8%	100%	41	57.4%	85%
Region VIII	36	55.8%	91%	32	24.1%	0%
Region IX	73	82.5%	100%	68	72.2%	90%
Region X	54	55.0%	78%	48	27.5%	0%
Number of Consumers						
5,000 or less	76	76.9%	100%	63	57.1%	80%
5,001 - 10,000	74	70.6%	100%	68	51.2%	76%
10,001 - 20,000	107	67.1%	100%	96	49.2%	58%
20,001 - 40,000	87	53.7%	83%	83	34.8%	0%
40,001 - 60,000	33	62.2%	93%	30	40.7%	0%
Over 60,000	32	45.9%	25%	31	29.8%	0%
OVERALL	410	64.7%	100%	372	45.3%	50%

Retiree Health Insurance

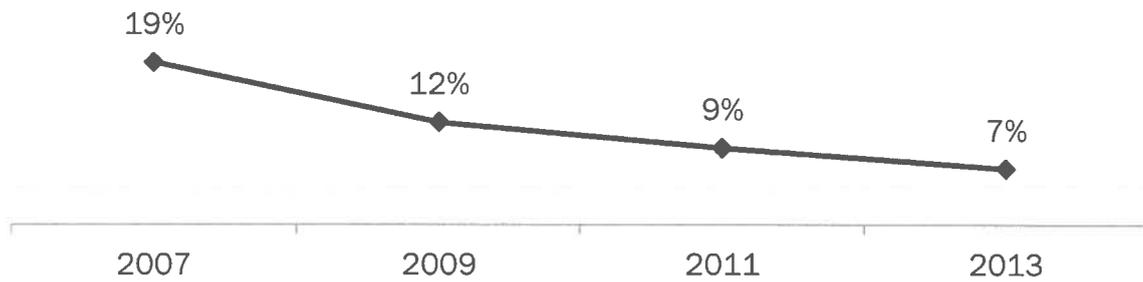


Premium Portion Paid (mean %)	
- 2007 (n=373)	38%
- 2009 (n=429)	36%
- 2011 (n=528)	35%
- 2013 (n=558)	37%
Other Qualifying Features (% saying "yes")	
- 2007 (n=400)	25%
- 2009 (n=467)	30%
- 2011 (n=567)	31%
- 2013 (n=598)	33%

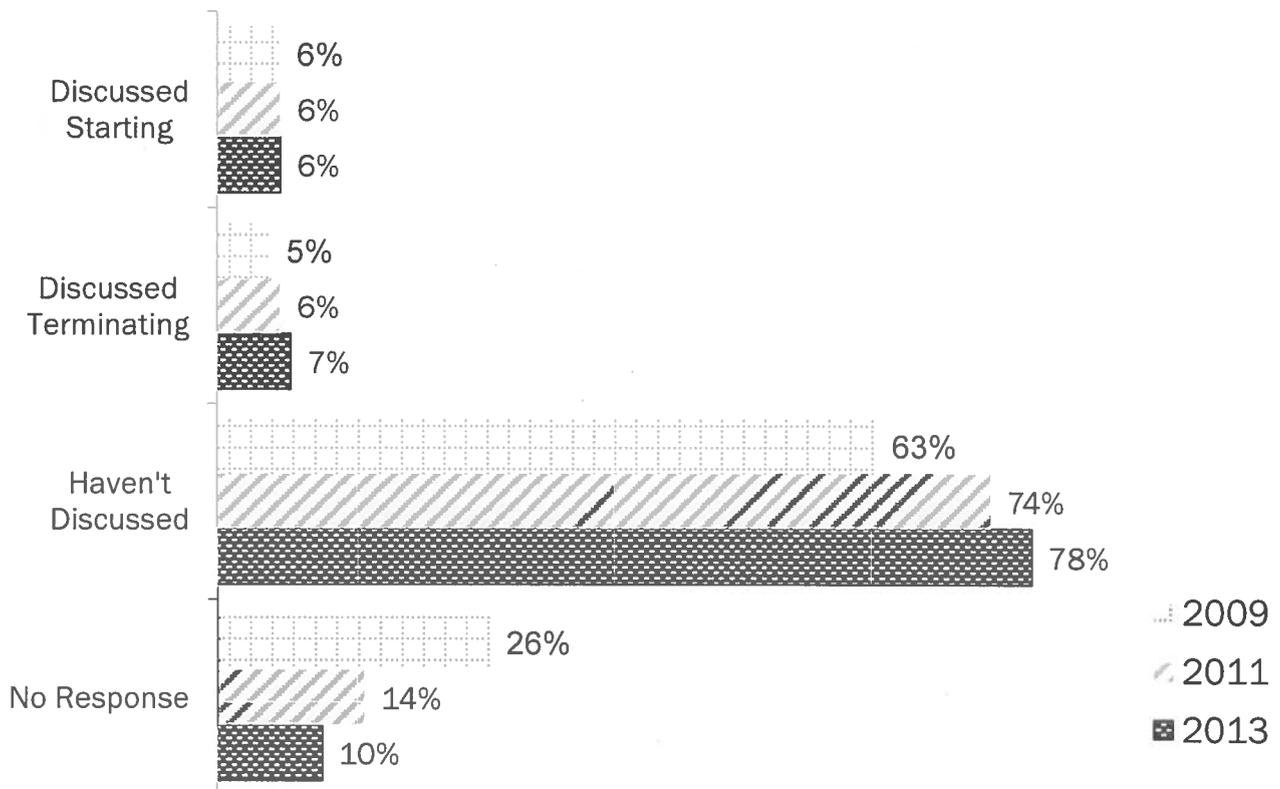
Do you offer retiree health insurance? If yes, what portion, if any, of the premium is paid by your system? Are there other "qualifying" features of this benefit, such as vesting?

FASB 106 Liability

Average Increase Needed to Fund FASB 106



Discussed Starting/Terminating FASB 106

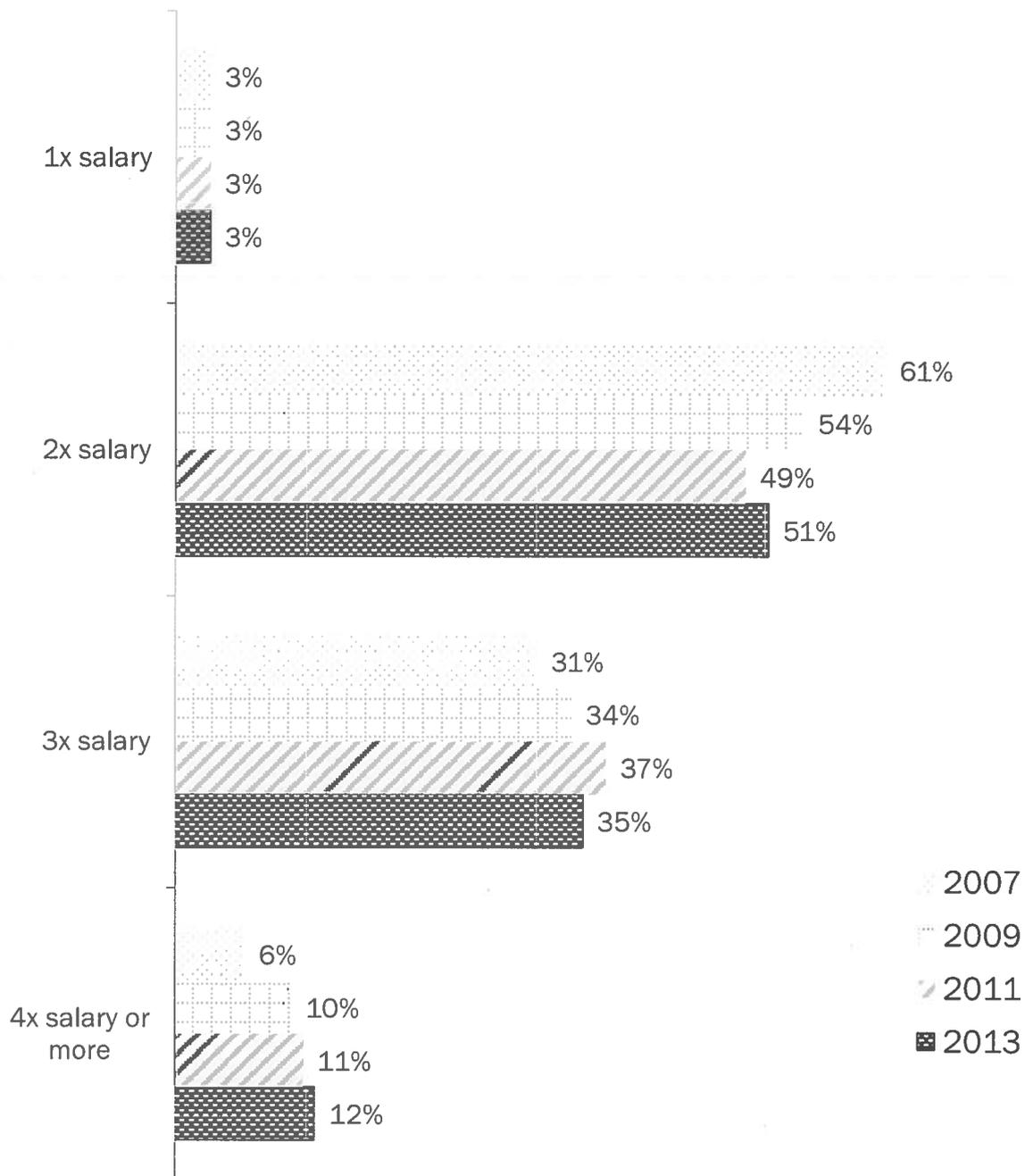


Over the last 5 years, what was the average increase needed to fund your FASB 106 (post retirement health care) liability? Have you discussed starting a FASB 106 liability or terminating that liability?



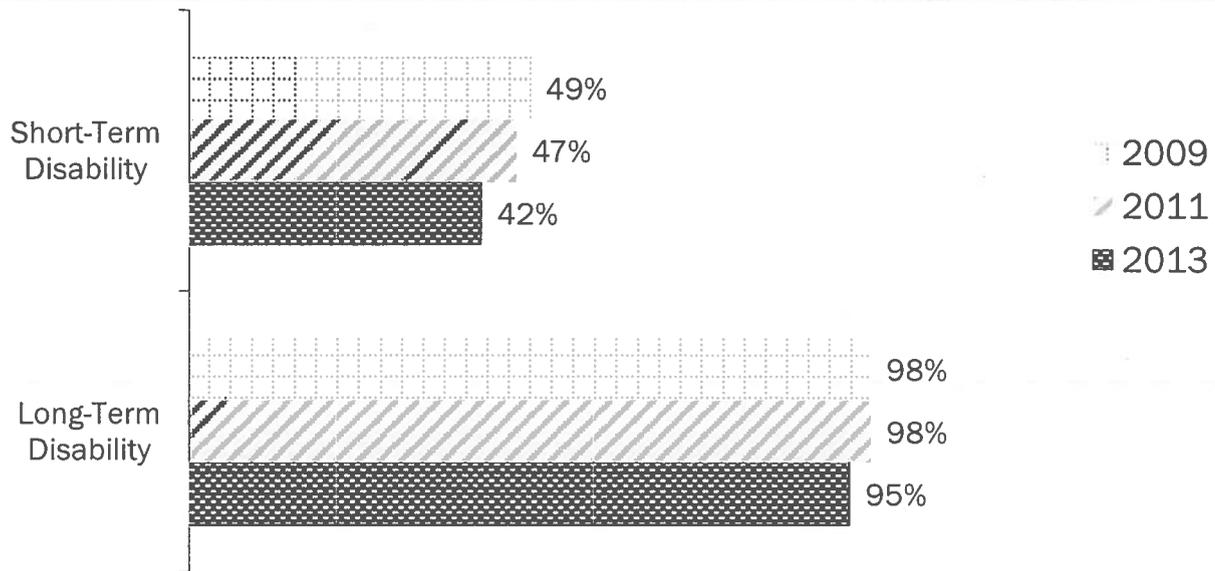
Section III:
Life Insurance
Disability

Group Life Insurance



What amount of group life insurance is provided (# times salary)?

Short-Term and Long-Term Disability



Portion Paid by System

	# of Systems	Average Amount
Short-Term Disability		
- 2007	349	40.3%
- 2009	207	77.1%
- 2011	324	76.5%
- 2013	334	76.5%
Long-Term Disability		
- 2007	459	85.4%
- 2009	490	86.5%
- 2011	771	83.6%
- 2013	776	85.6%

Do you provide short-term/long-term disability insurance? If yes, what portion of the premium does your system pay?

Long-Term Disability

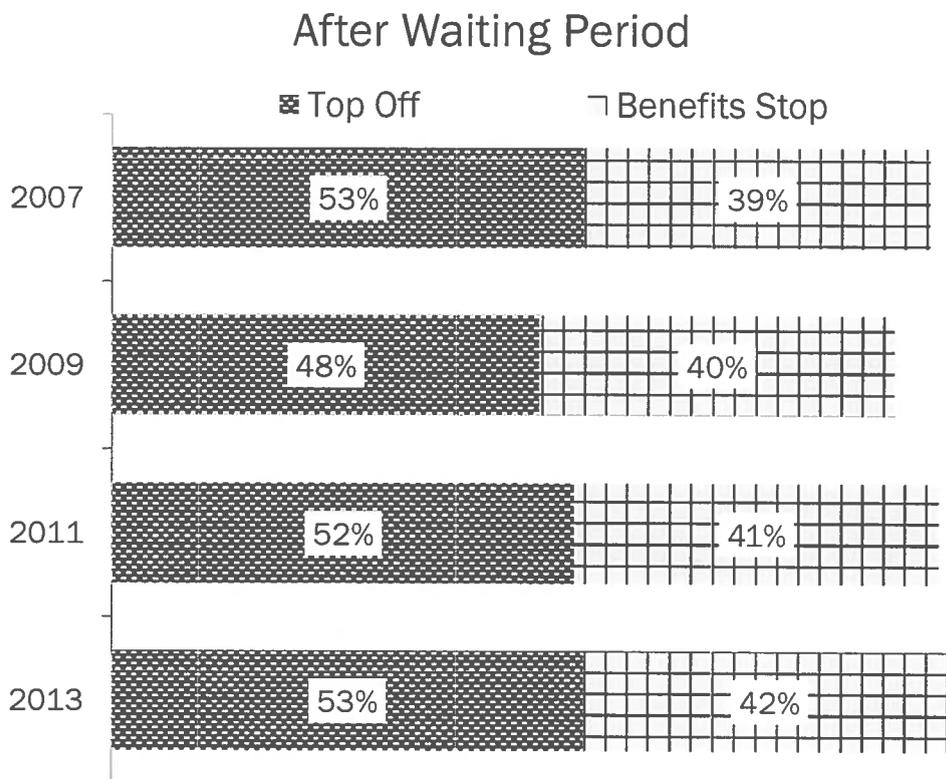
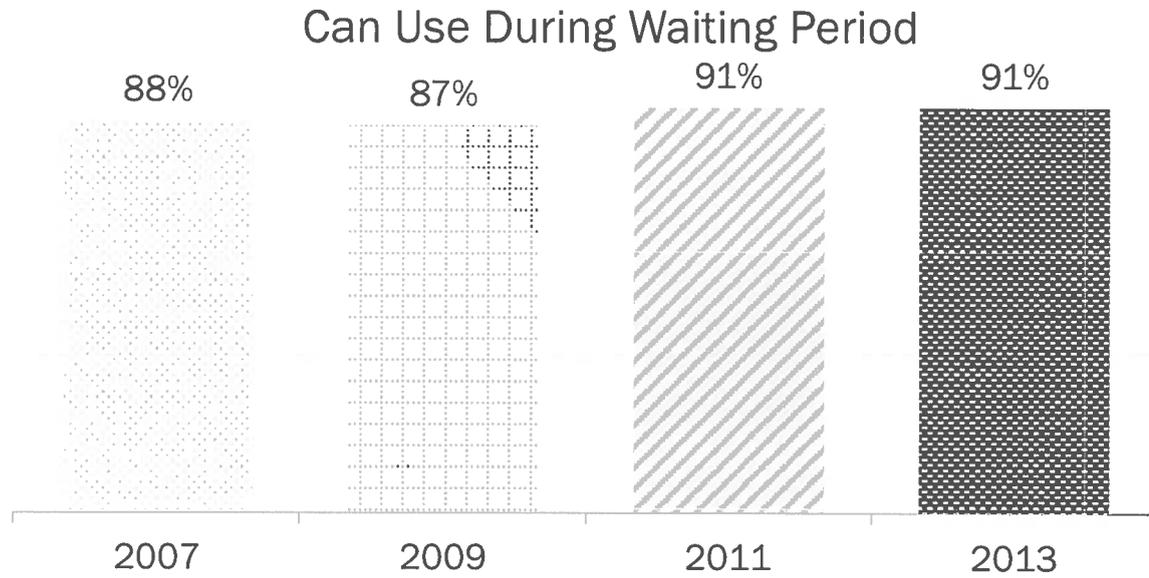
	2007	2009	2011	2013
Income Replacement Percentage				
– Mean	62%	62%	62.6%	62.6%
– Median	67%	66%	66%	66%
– Minimum	0%	30%	30%	30%
– Maximum	100%	75%	100%	100%
Waiting Period (in weeks)				
– Number of Systems	446	765	782	785
– Average number of weeks	15	15	15	15
– Median	13	13	13	13
– Minimum	0	1	0	0
– Maximum	52	36	180	180

What is your income replacement percentage for LTD? What is your waiting period (in weeks?)

Portion Paid by System: Disability Insurance

Region	Short-Term Disability			Long-Term Disability		
	# of Systems	Average (Mean)	Median	# of Systems	Average (Mean)	Median
Region I	28	71.6%	100%	60	94.4%	100%
Region II	41	97.0%	100%	71	91.0%	100%
Region III	23	87.5%	100%	77	81.4%	100%
Region IV	39	63.4%	100%	67	93.5%	100%
Region V	27	48.7%	50%	76	80.5%	100%
Region VI	33	74.7%	100%	82	74.9%	100%
Region VII	29	98.3%	100%	87	89.5%	100%
Region VIII	32	79.2%	100%	93	87.5%	100%
Region IX	53	68.9%	100%	85	72.8%	100%
Region X	29	77.6%	100%	78	95.1%	100%
Number of Consumers						
5,000 or less	66	77.6%	100%	134	78.9%	100%
5,001 - 10,000	78	74.6%	100%	185	86.9%	100%
10,001 - 20,000	74	72.4%	100%	194	87.4%	100%
20,001 - 40,000	70	77.6%	100%	161	85.6%	100%
40,001 - 60,000	17	84.8%	100%	51	86.4%	100%
Over 60,000	28	81.0%	100%	50	90.9%	100%
OVERALL	334	76.5%	100%	776	85.6%	100%

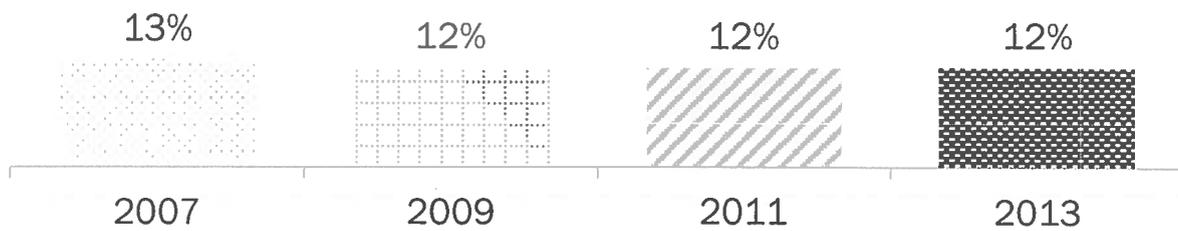
Use of Sick Leave/PTO for Long-Term Disability



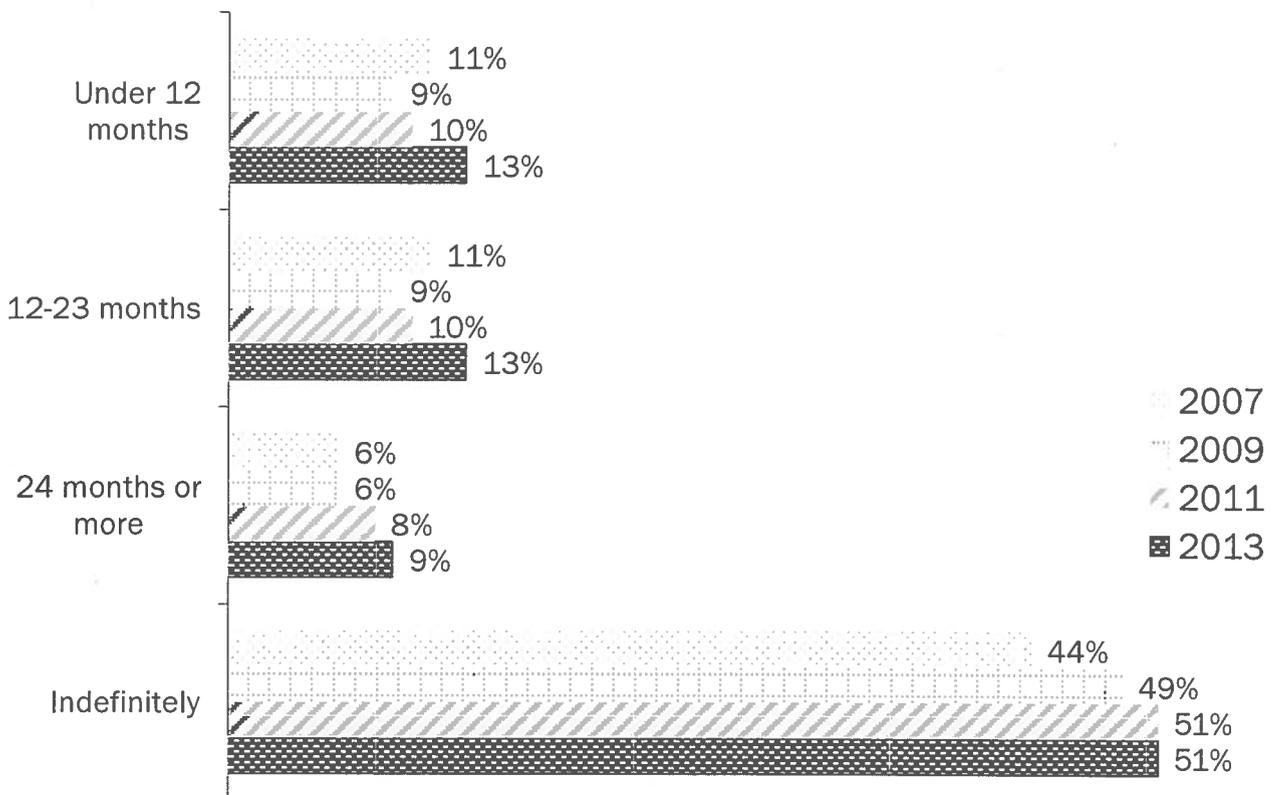
Is sick leave or PTO used to provide income replacement during the LTD waiting period? Can sick leave or PTO be used to “top off” LTD benefits or do sick leave benefits stop when LTD begins?

Long-Term Disability

Employee Immediately Terminated



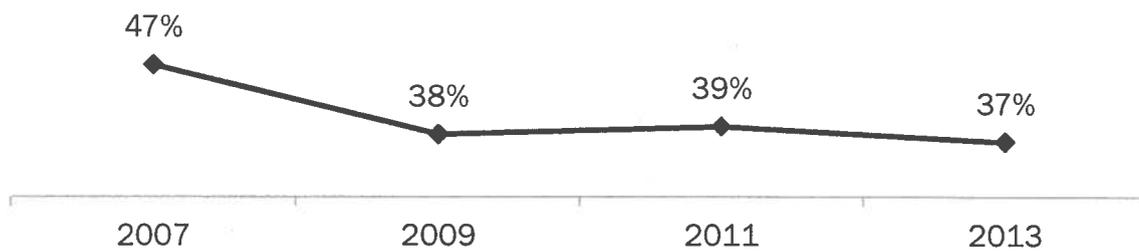
If Not Terminated: How Long Job is Held Open



Do you immediately terminate an employee who goes on LTD? If no, how long is the job held open?

Disabled Employee Benefits

System Subsidizes Other Employee Benefits



Amount/Time Subsidized by System	
Percent Subsidized (mean %)	
-- 2007 (n=192)	91.1%
-- 2009 (n=179)	94.2%
-- 2011 (n=235)	91.7%
-- 2013 (n=240)	90.5%
Length of time (in months)	
-- 2007 (n=102)	16
-- 2009 (n=112)	22
-- 2011 (n=148)	28
-- 2013 (n=151)	17

For your disabled employee, does your system subsidize other employee benefits such as medical, dental, retiree medical, etc.? At what percent does your system subsidize these other employee benefits? For how long?



Section IV:

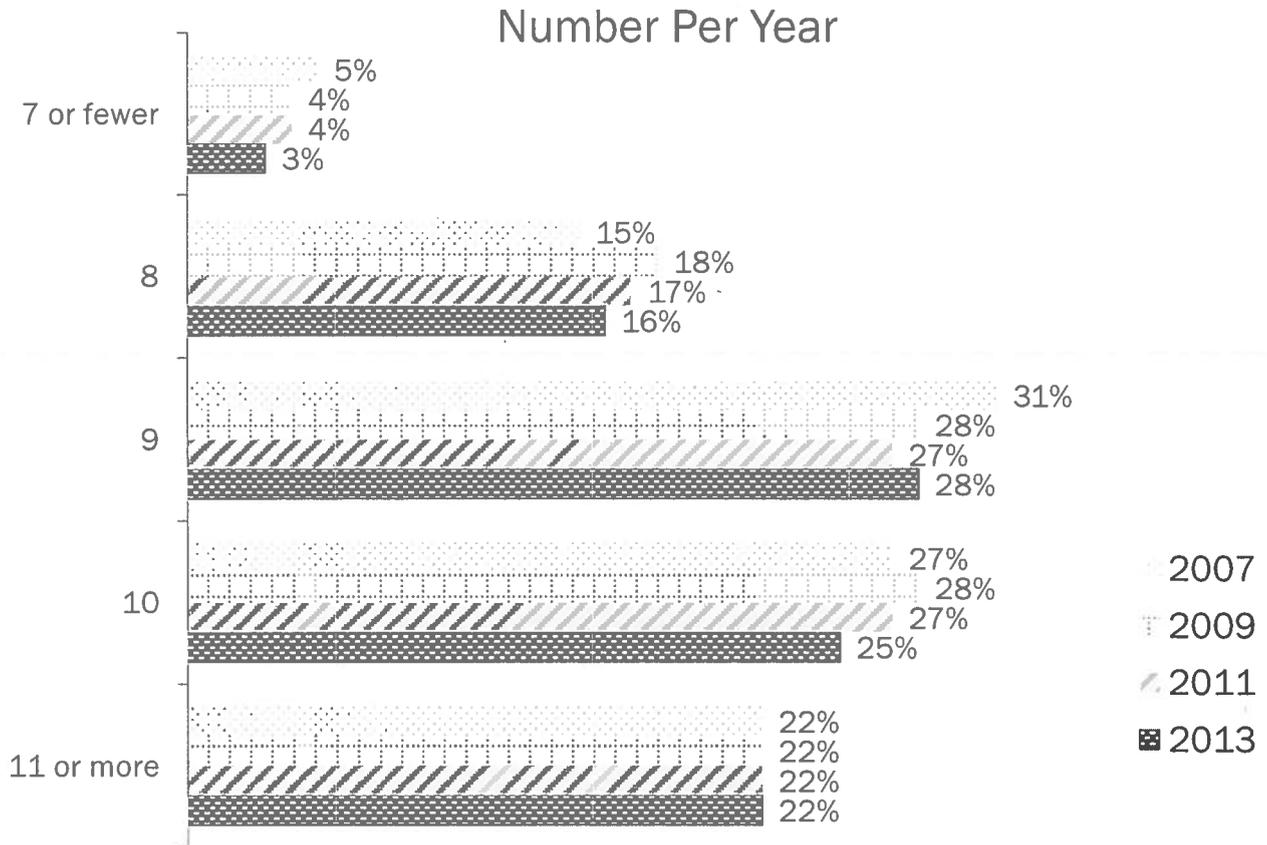
Holidays

Paid Time Off (PTO)

Vacation/Sick Leave



Paid Holidays

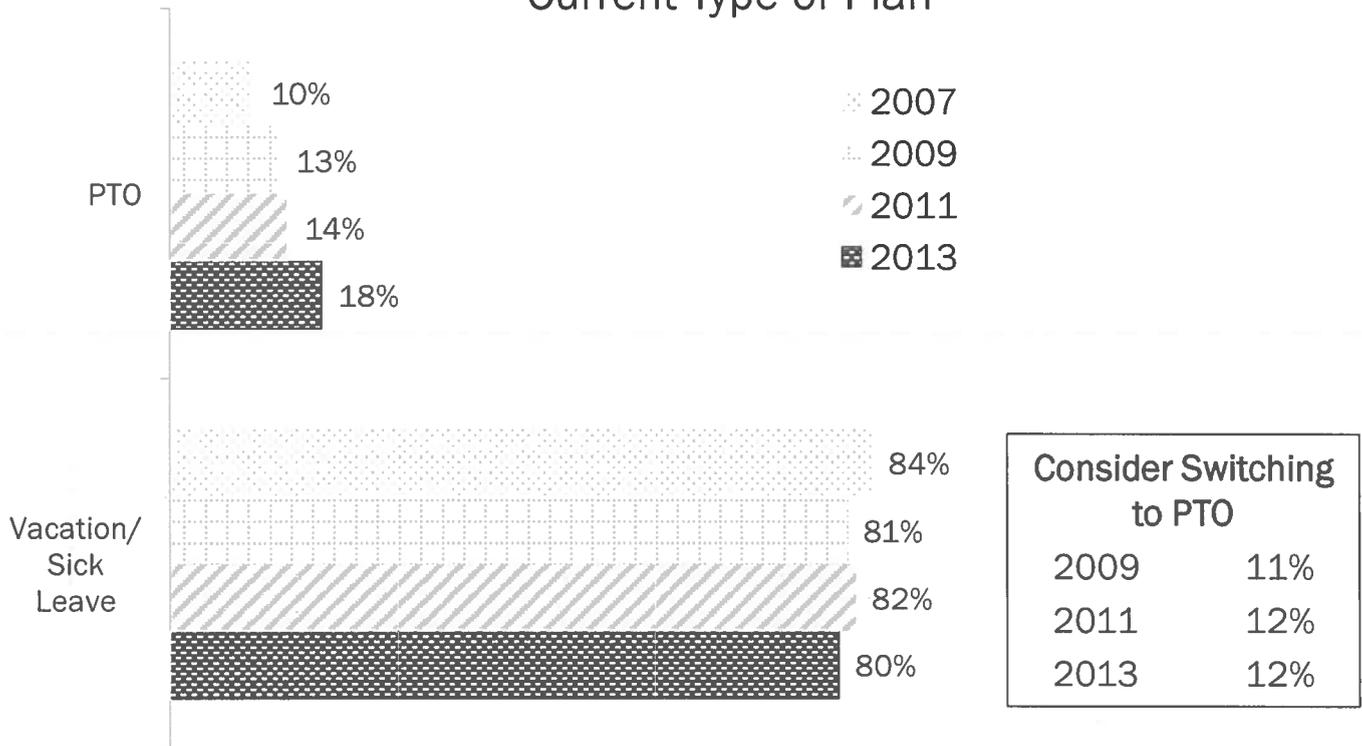


	2007	2009	2011	2013
# of Systems	457	522	666	714
Average # of days	9.6	9.5	9.6	9.6
Median	9	9	9.5	9
Minimum	6	6	6	6
Maximum	14	15	16	16

What is your number of paid holidays (including floating holidays) per year?

Time Off Plan Type

Current Type of Plan



Have Separate Union and Non-Union Plans	PTO	Vacation/Sick Leave
Yes	13%	11%
No	34%	38%
No Union	52%	51%

Do employees receive PTO days or vacation/sick leave each year? Do you have separate plans for union and non-union? IF Vacation/Sick Leave: Are you considering changing to a PTO Plan?

Paid Time Off (PTO)

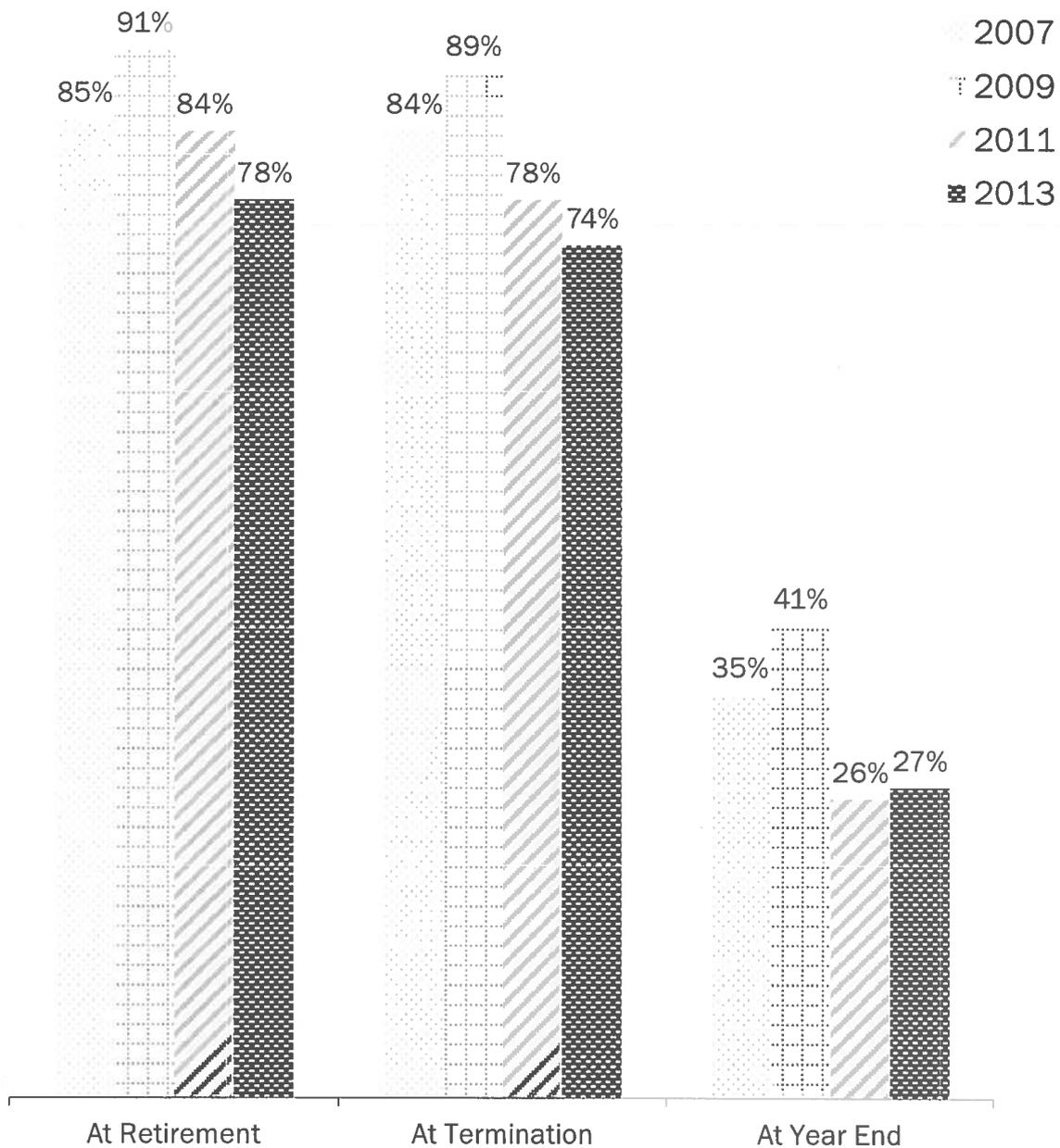
Annual Accrual Schedule (in hours)

	1 Year Employee			15 Year Employee		
	2009	2011	2013	2009	2011	2013
-- No. of plans	73	101	145	72	100	145
-- Mean	132.5	136.5	134.6	217.7	217.0	217.3
-- Median	136	144	144	212	216	216
-- Minimum	40	40	40	120	120	120
-- Maximum	240	248	248	360	360	360

Maximum Accumulation & Carry Over to Next Year (in hours)

	Maximum Accumulation			Carry Over to Next Year		
	2009	2011	2013	2009	2011	2013
-- No. of plans	69	88	131	64	87	116
-- Mean	470.1	530.3	528.0	391.9	512.7	534.1
-- Median	336	340	360	240	416	480
-- Minimum	56	8	8	0	0	40
-- Maximum	1,400	3,200	3,200	1,400	3,200	3,200

PTO: Payment of Unused Hours



Are unused PTO hours paid at retirement? Termination? The end of the year?

Vacation Plans

Annual Accrual Schedule (in hours)

	1 Year Employee			15 Year Employee		
	2009	2011	2013	2009	2011	2013
-- No. of plans	468	599	625	467	615	635
-- Mean	68.9	72.1	73.6	137.9	141.1	144.6
-- Median	80	80	80	144	144	144
-- Minimum	0	0	2	3	3	5
-- Maximum	200	200	200	680	280	680

	Maximum Accumulation (hours)		
	2009	2011	2013
-- Number of plans	404	555	553
-- Mean	217	231	242
-- Median	200	200	224
-- Minimum	0	0	24
-- Maximum	2,080	1,040	1,040

Sick Leave Plans

Annual Accrual Schedule (in hours)

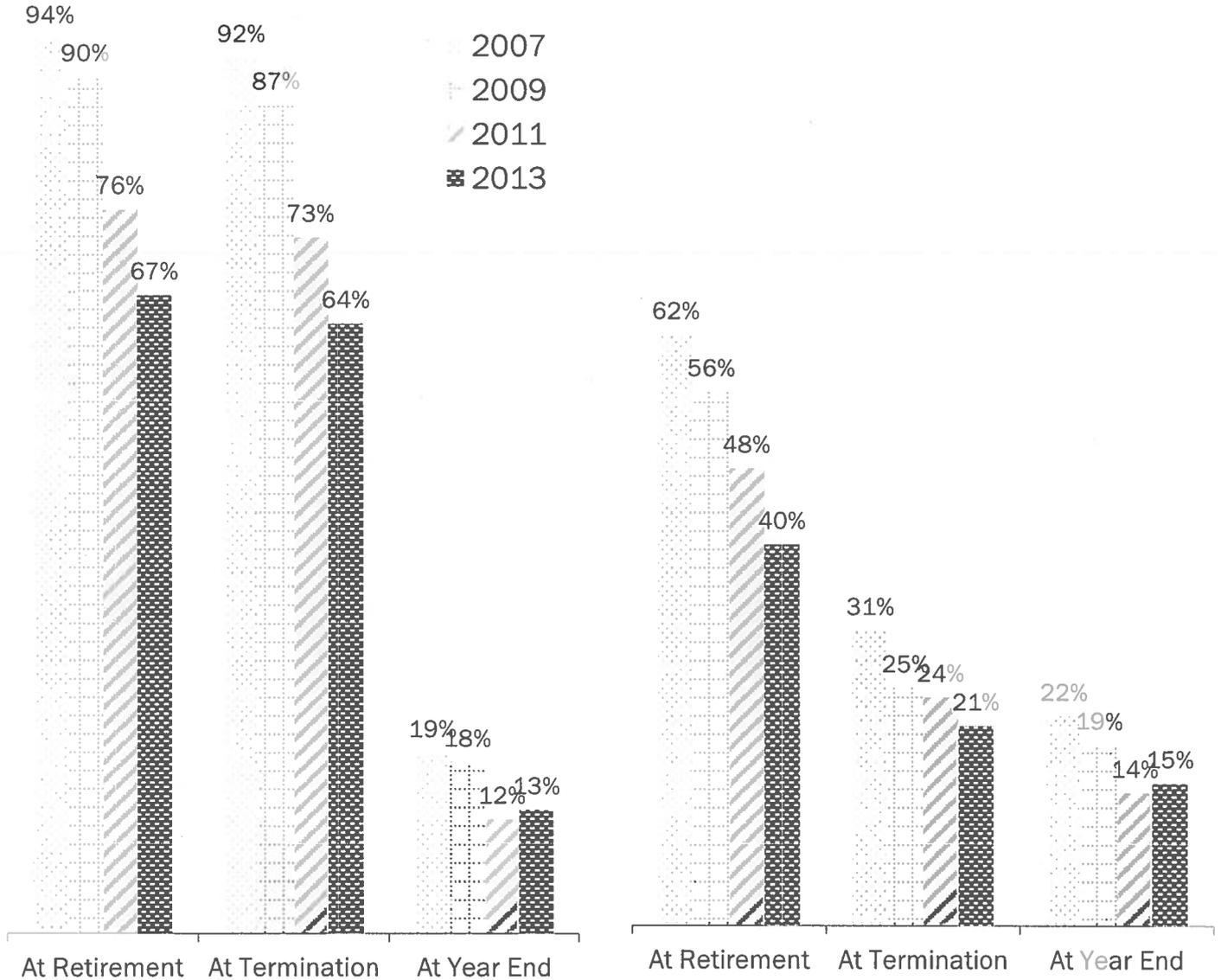
	1 Year Employee			15 Year Employee		
	2009	2011	2013	2009	2011	2013
-- Number of plans	465	595	610	458	588	608
-- Mean	83.0	92.4	91.9	124.6	124.2	128.2
-- Median	96	96	96	96	96	96
-- Minimum	0	0	4	0	0	4
-- Maximum	160	720	720	1,440	1,140	4,160

	Maximum Accumulation (hours)		
	2009	2011	2013
-- Number of plans	349	440	449
-- Mean	701	738	777
-- Median	720	720	720
-- Minimum	0	0	39
-- Maximum	2,080	4,160	4,160

Payment of Unused Hours

Vacation

Sick Leave



Minimum requirements to receive accumulated sick leave when employee leaves/retires?	
2009	39%
2011	30%
2013	28%

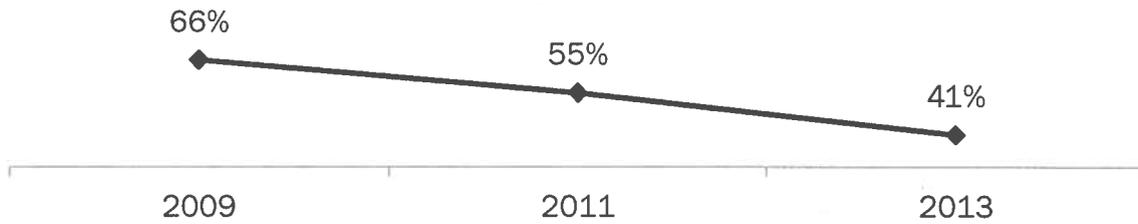
Are unused hours paid at retirement? Termination? The end of the year?



Section V: Retirement Benefits

401(k) Plan

Employer Makes Base Contribution



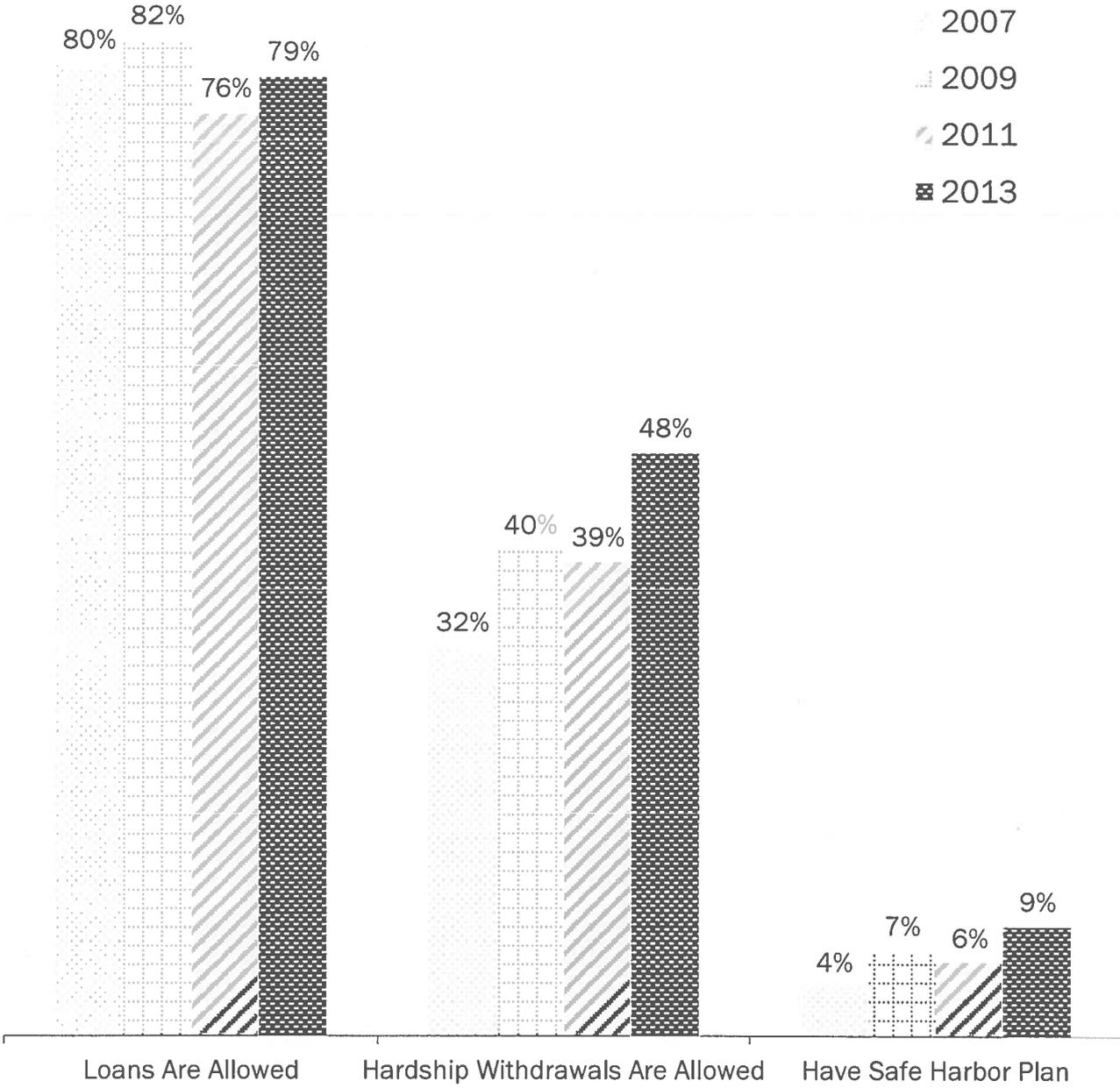
	2009	2011	2013
Base Contribution			
Number of systems	453	451	340
Average amount	3.43%	3.48%	3.60%
Median	3%	3%	3%
Minimum	0.01%	0.1%	0.01%
Maximum	50%	16%	18.1%
Maximum System Will Match			
Number of systems	405	741	587
Average amount	3.51%	1.77%	2.89%
Median	3%	1%	3%
Minimum	.0025%	0%	0%
Maximum	14%	15%	15%

Does the employer contribute regardless of employee contributions (base contribution)? If yes, what is the base contribution? What is the maximum percentage your system will match?

401(k) Plan Detailed Analysis

Region	Base Contribution			Maximum System Will Match		
	# of Systems	Average (Mean)	Median	# of Systems	Average (Mean)	Median
Region I	31	3.10%	3.00%	41	3.02%	3.00%
Region II	29	1.53%	1.00%	48	2.67%	2.00%
Region III	37	3.29%	2.00%	53	2.91%	2.00%
Region IV	19	4.17%	2.75%	49	2.55%	2.00%
Region V	35	2.85%	3.00%	57	2.08%	1.50%
Region VI	46	4.08%	3.40%	67	2.72%	3.00%
Region VII	35	4.40%	3.00%	73	3.16%	3.00%
Region VIII	32	4.36%	3.00%	73	2.64%	2.00%
Region IX	40	3.58%	3.00%	70	3.12%	3.00%
Region X	36	4.42%	3.00%	56	4.02%	3.00%
Number of Consumers						
5,000 or less	68	4.46%	3.00%	98	2.87%	3.00%
5,001 - 10,000	84	3.32%	3.00%	145	2.48%	2.00%
10,001 - 20,000	89	3.43%	2.50%	146	3.02%	3.00%
20,001 - 40,000	54	3.73%	3.00%	122	2.93%	2.75%
40,001 - 60,000	24	3.25%	3.00%	40	3.36%	3.00%
Over 60,000	21	2.74%	2.00%	36	3.46%	3.00%
OVERALL	340	3.60%	3.00%	587	2.89%	3.00%

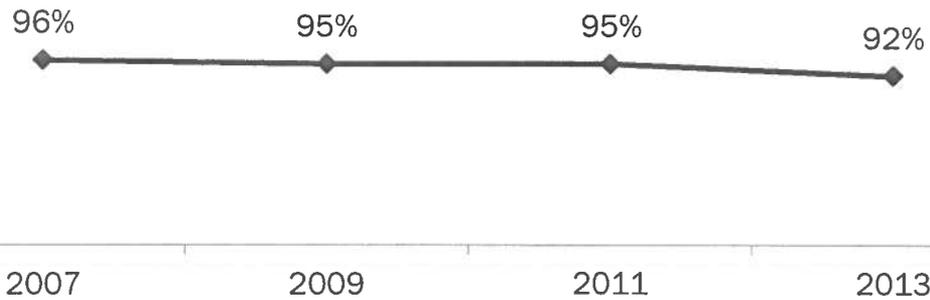
401(k) Plan Options



Are loans allowed? Are hardship withdrawals allowed? Do you have a Safe Harbor plan (exempt from compliance testing)?

Defined Benefit Plan

Offered by System



	2007	2009	2011	2013	Current Billing Rate of Defined Benefit Pension Plan (as a % of compensation)
# of Systems	740	747	751	725	370
Average Amount	1.79%	1.91%	1.89%	1.87%	26.75%
Median	1.8%	1.8%	1.8%	1.8%	26.26%
Minimum	0.1%	0.25%	0.25%	0.25%	0%
Maximum	3%	4.8%	4.8%	5.7%	100%

Do you have a defined benefit retirement plan? If yes, what is your defined benefit level?

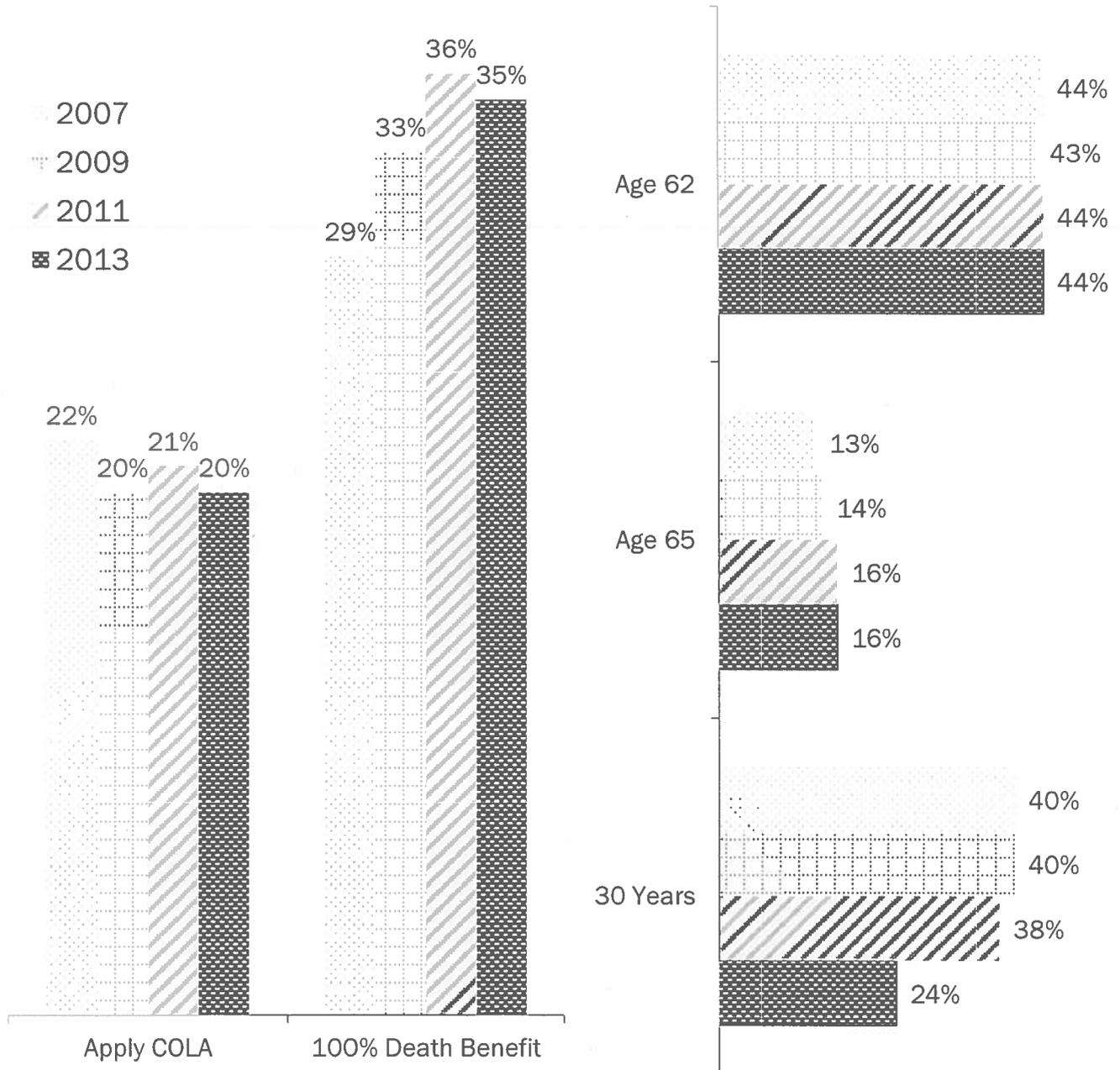
Defined Benefit Plan: Detailed Analysis

Region	Defined Benefit Level			Current Billing Rate (as % of compensation)		
	# of Systems	Average (Mean)	Median	# of Systems	Average (Mean)	Median
Region I	58	1.71%	1.70%	20	28.9%	26.8%
Region II	65	1.82%	1.80%	24	29.0%	27.5%
Region III	73	1.83%	1.80%	30	26.4%	25.9%
Region IV	63	2.74%	1.90%	34	23.2%	24.3%
Region V	79	1.84%	1.80%	44	24.3%	24.9%
Region VI	80	1.64%	1.60%	49	27.5%	27.1%
Region VII	76	1.72%	1.70%	49	25.3%	25.1%
Region VIII	84	1.90%	2.00%	46	30.4%	28.0%
Region IX	77	1.83%	1.80%	46	28.2%	29.4%
Region X	70	1.75%	1.70%	28	24.6%	25.6%
Number of Consumers						
5,000 or less	123	1.78%	1.80%	57	25.0%	26.0%
5,001 - 10,000	176	1.90%	1.80%	97	26.8%	26.3%
10,001 - 20,000	181	1.91%	1.80%	85	27.4%	27.5%
20,001 - 40,000	150	1.90%	1.80%	82	27.0%	26.0%
40,001 - 60,000	46	1.79%	1.80%	24	27.4%	27.1%
Over 60,000	49	1.75%	1.70%	25	27.0%	26.3%
OVERALL	725	1.87%	1.80%	370	26.8%	26.3%

Defined Benefit Plan

Plan Details

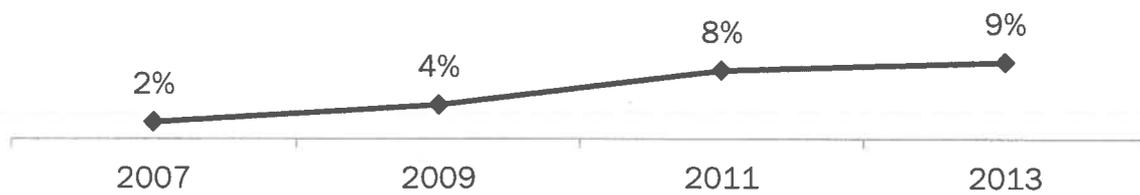
Normal Retirement Date



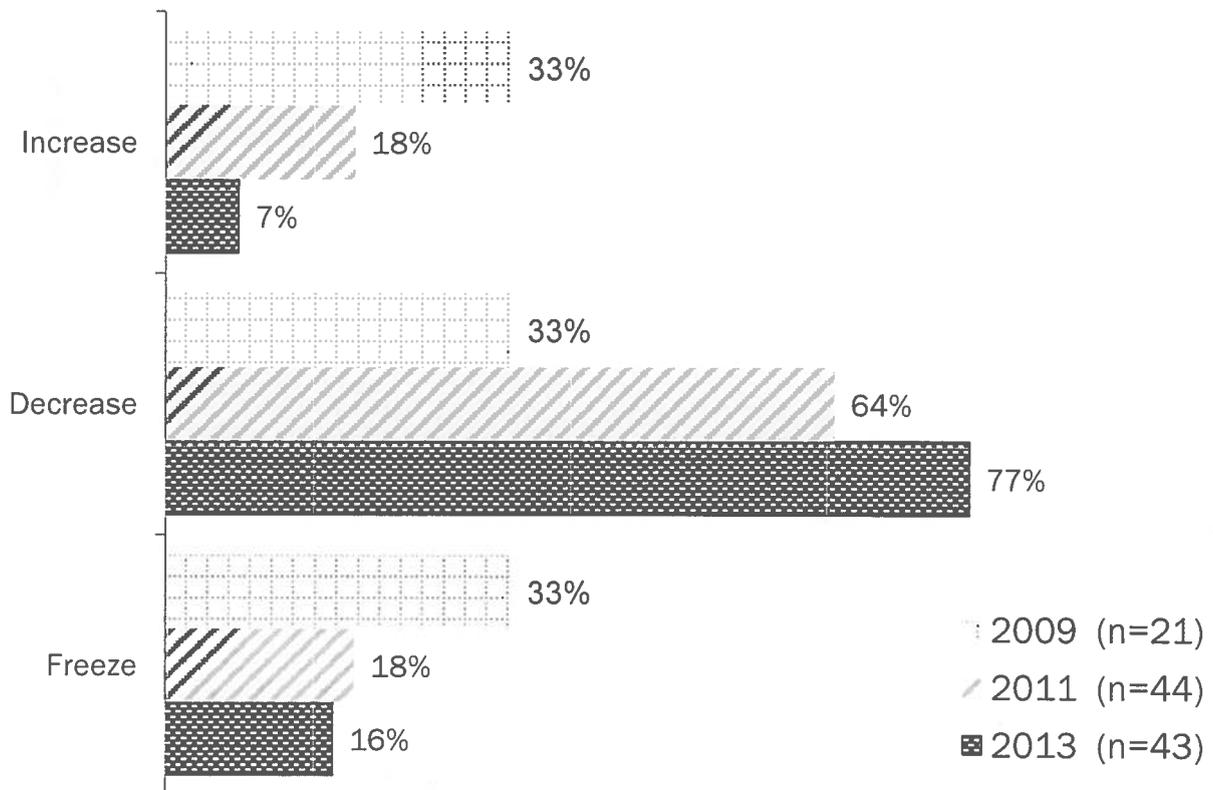
Do you apply a COLA to your defined benefit plan? Do you have 100% death benefit? What is your normal retirement date?

Defined Benefit Plan

Plan on Making Changes In Next 12 Months



If Yes: What Change(s)?



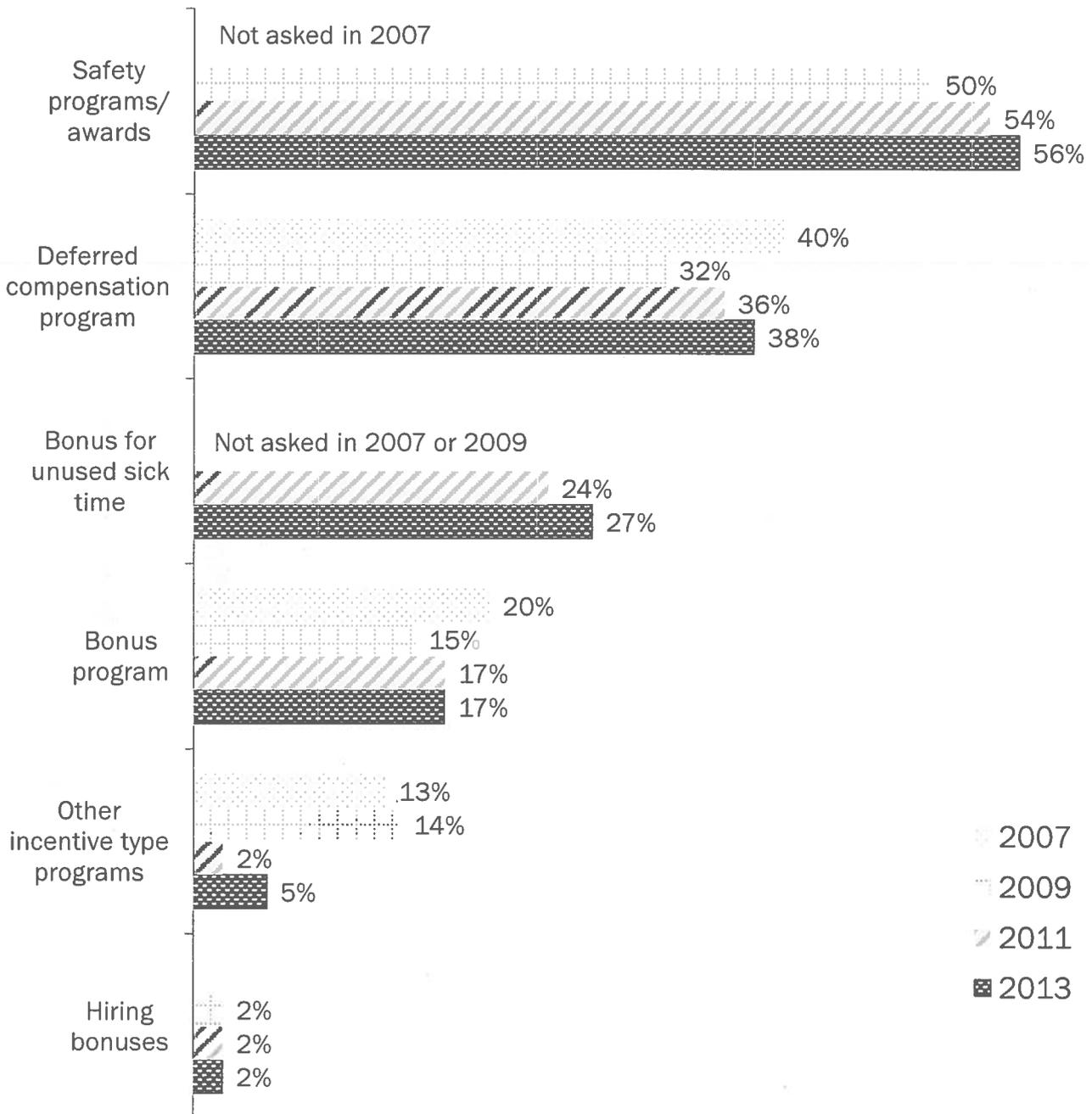
Do you plan on making any changes to your defined benefit plan within the next 12 months? If yes, what change?



Section VI: Other Benefits

Safety/Incentive Programs

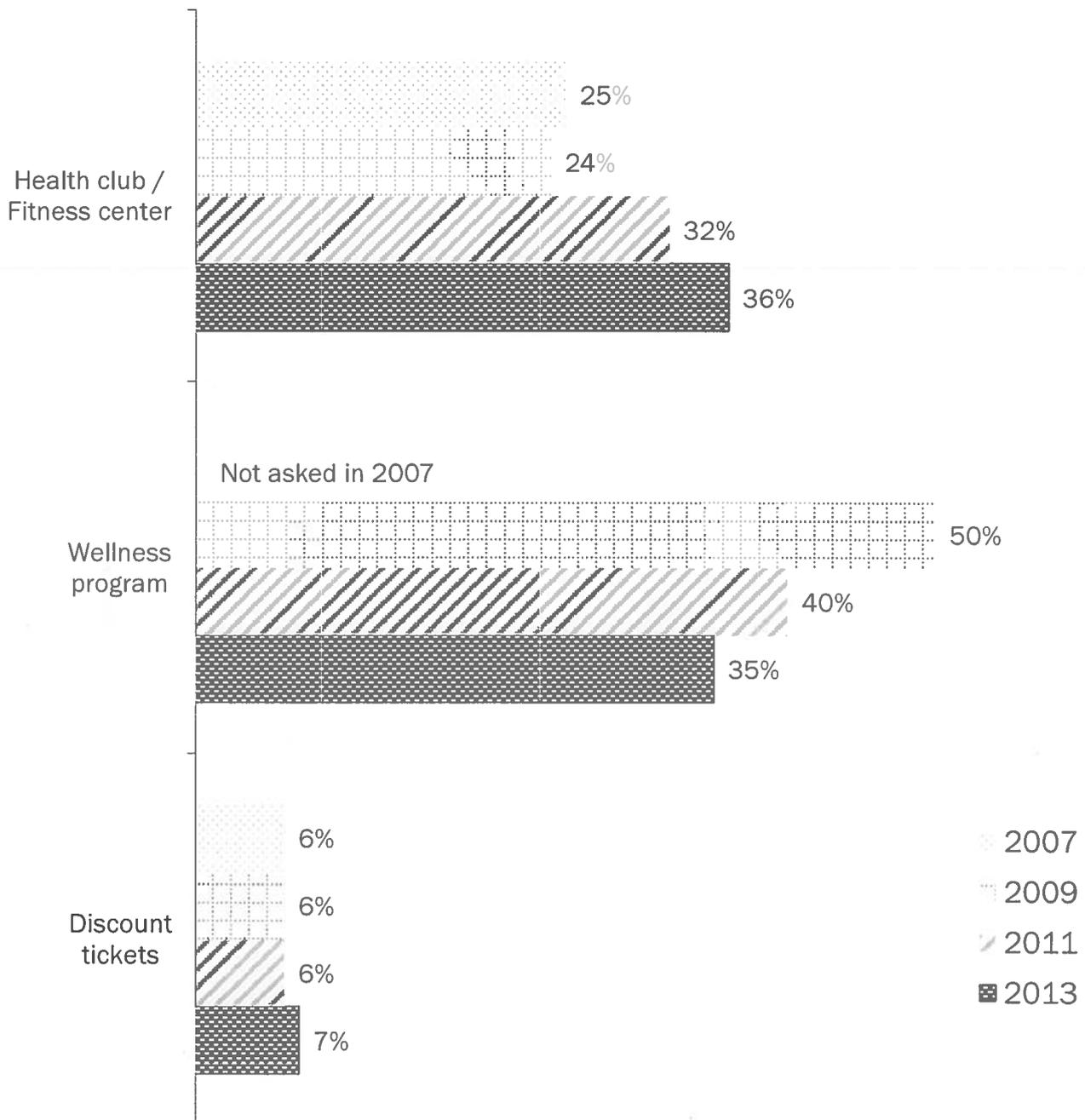
Multiple Responses Possible



Which of the following does your system offer:

Amenities

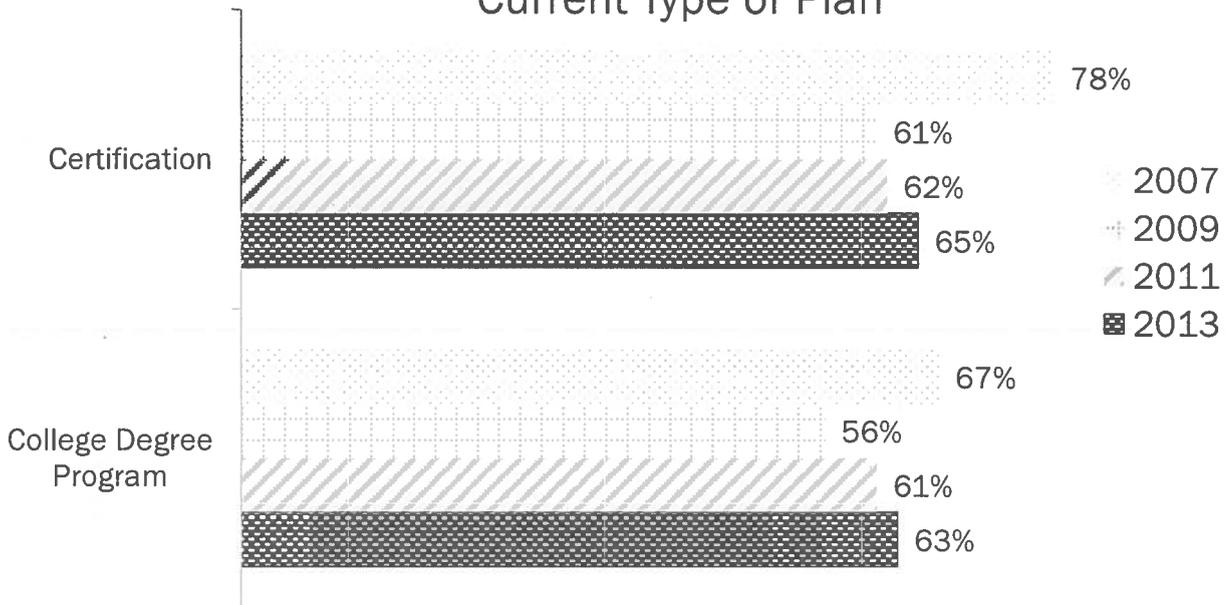
Multiple Responses Possible



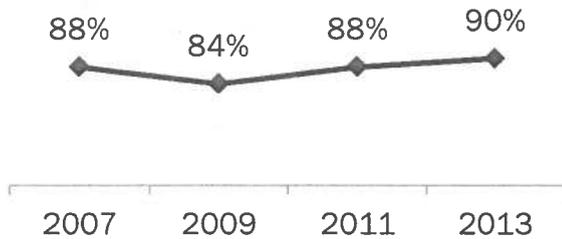
Does your system provide any of the following amenities on-site or provide compensation for off-site programs?

Educational Assistance

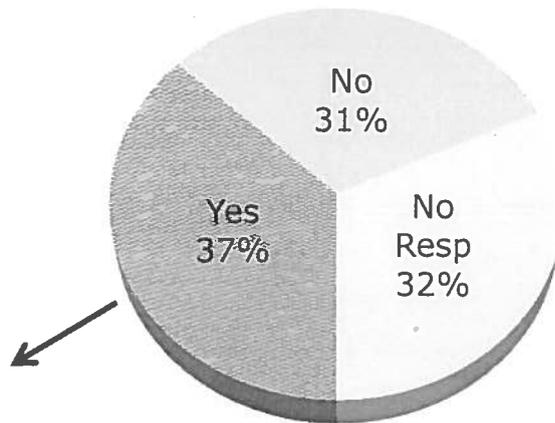
Current Type of Plan



Must Be Related to Employment



Employee Reimburse Co-op if Retire/Terminate

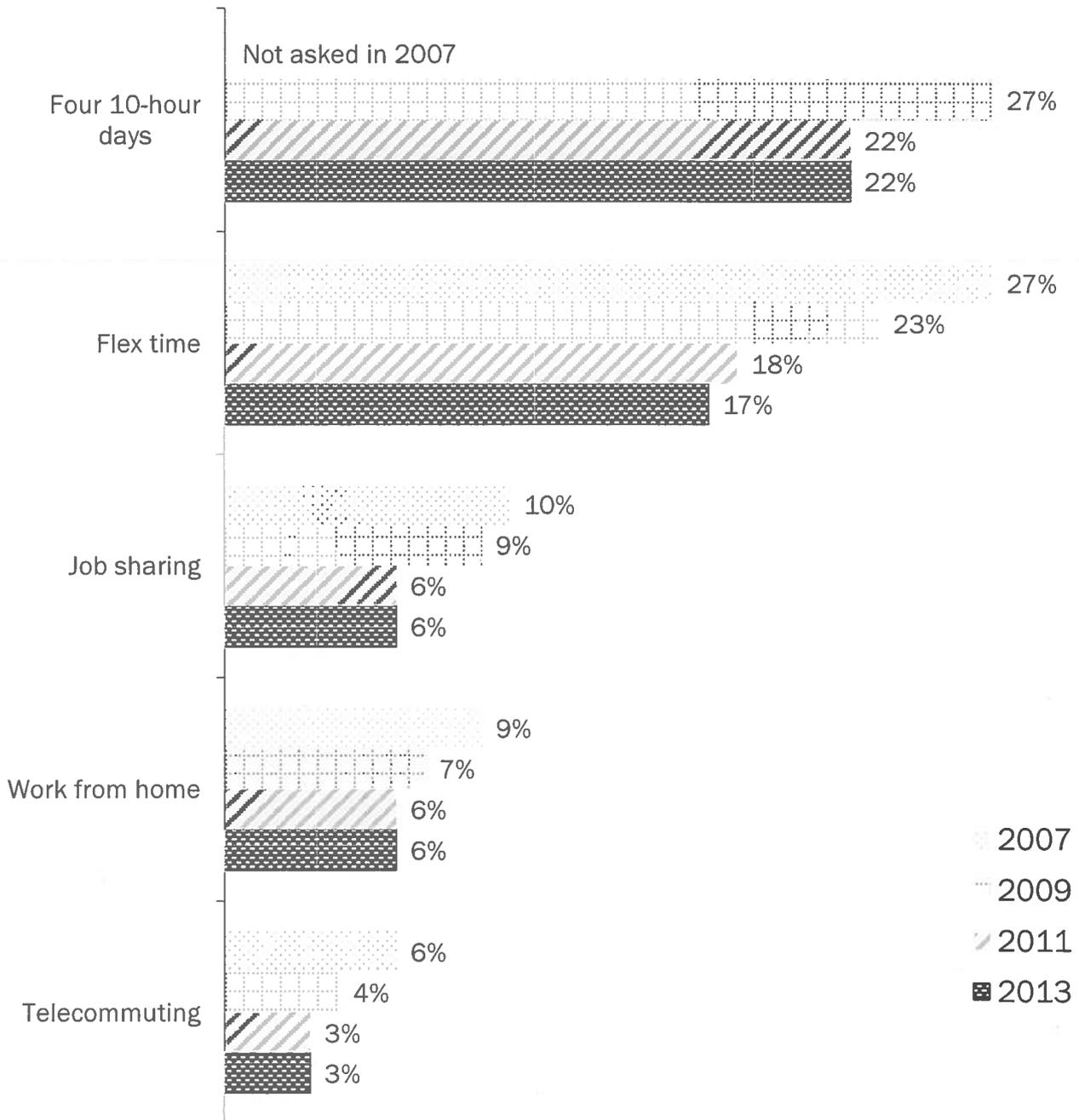


Reimbursement Type(s):
90% Must continue employment for specified length of time
 --Average = 3.09 years
47% Must pay back full amount vs.
45% Must pay back a percentage
 --Average = 69.6%

Does your system provide educational assistance for certification? A college degree program? If college degree program, must the program be related to employment? Does the employee have to reimburse the co-op if they terminate/retire? If so, how many years? Do they have to repay the full amount or just a percentage? If percentage, what percent?

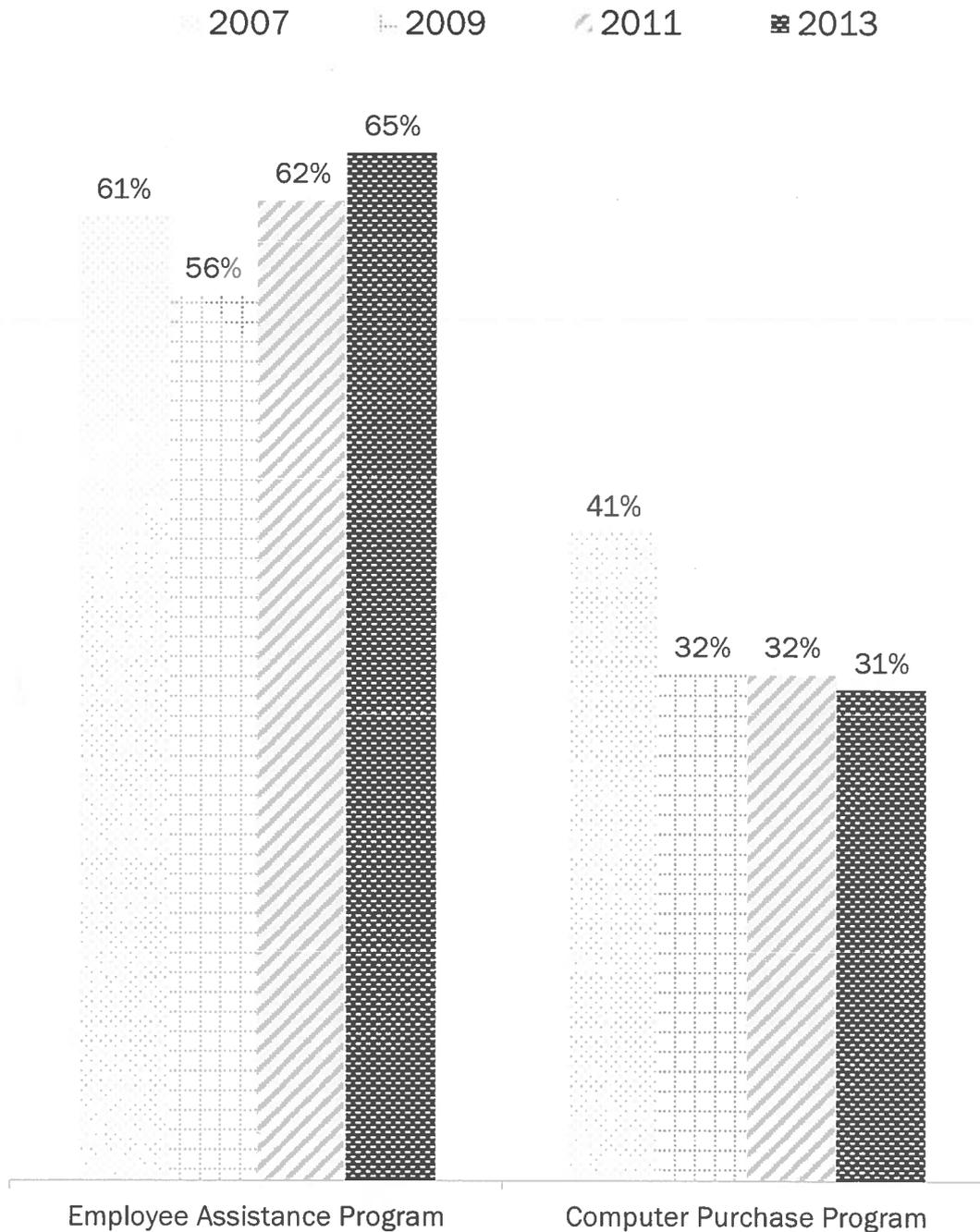
Alternative Scheduling

Multiple Responses Possible



Does your system allow any of the following?

Employee Assistance Program (EAP) Computer Purchase Program

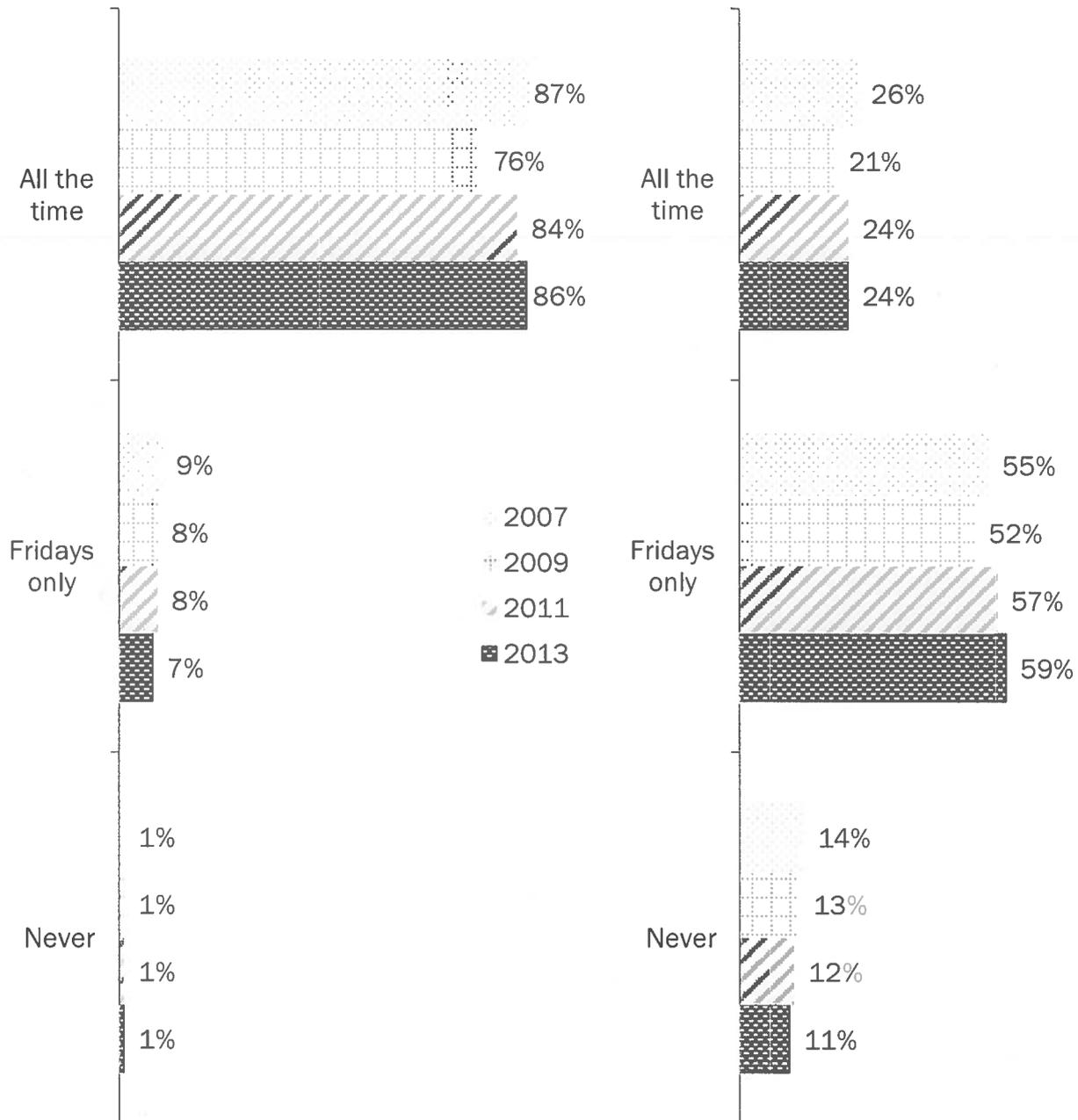


Does your system provide an Employee Assistance Program (EAP)? Does your system offer a computer purchase program?

Work Attire

Business Casual Attire

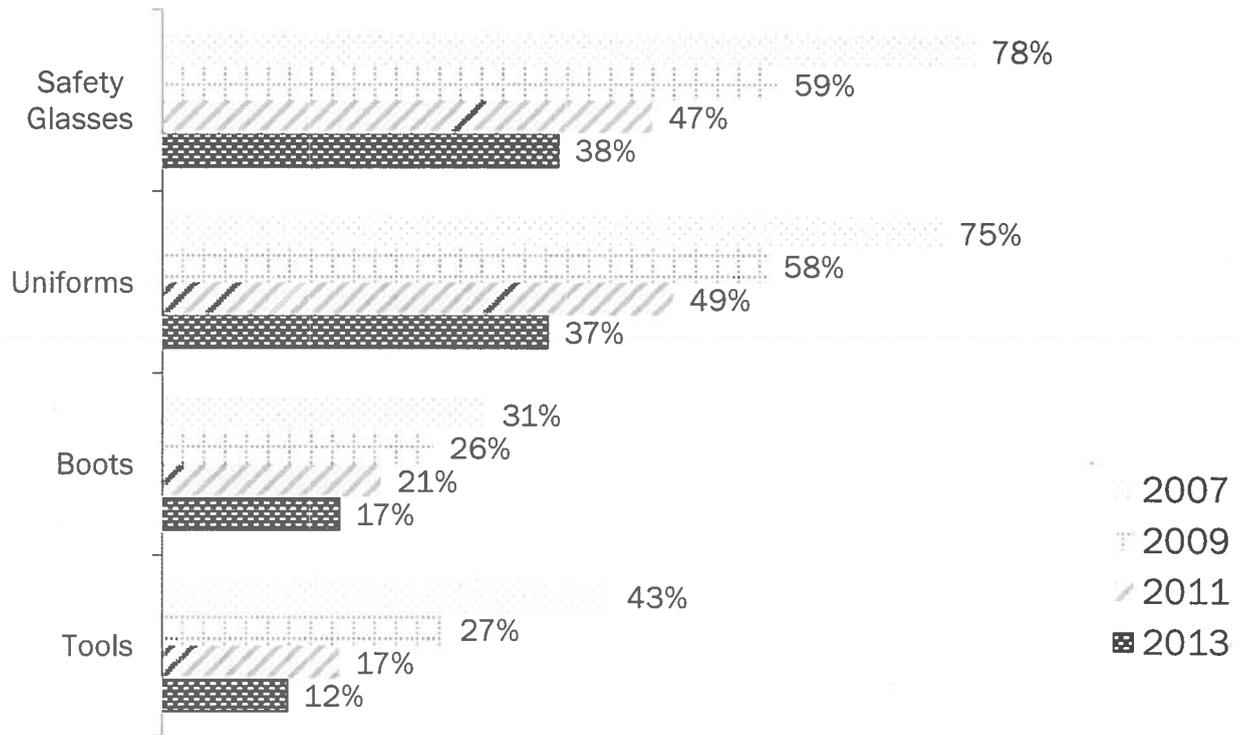
Casual Attire (blue jeans, etc.)



Does your system allow business casual attire ("tie" vs. "no tie")? Does your system allow casual attire (blue jeans, etc.)?

Clothing/Equipment Allowances

Multiple Responses Possible

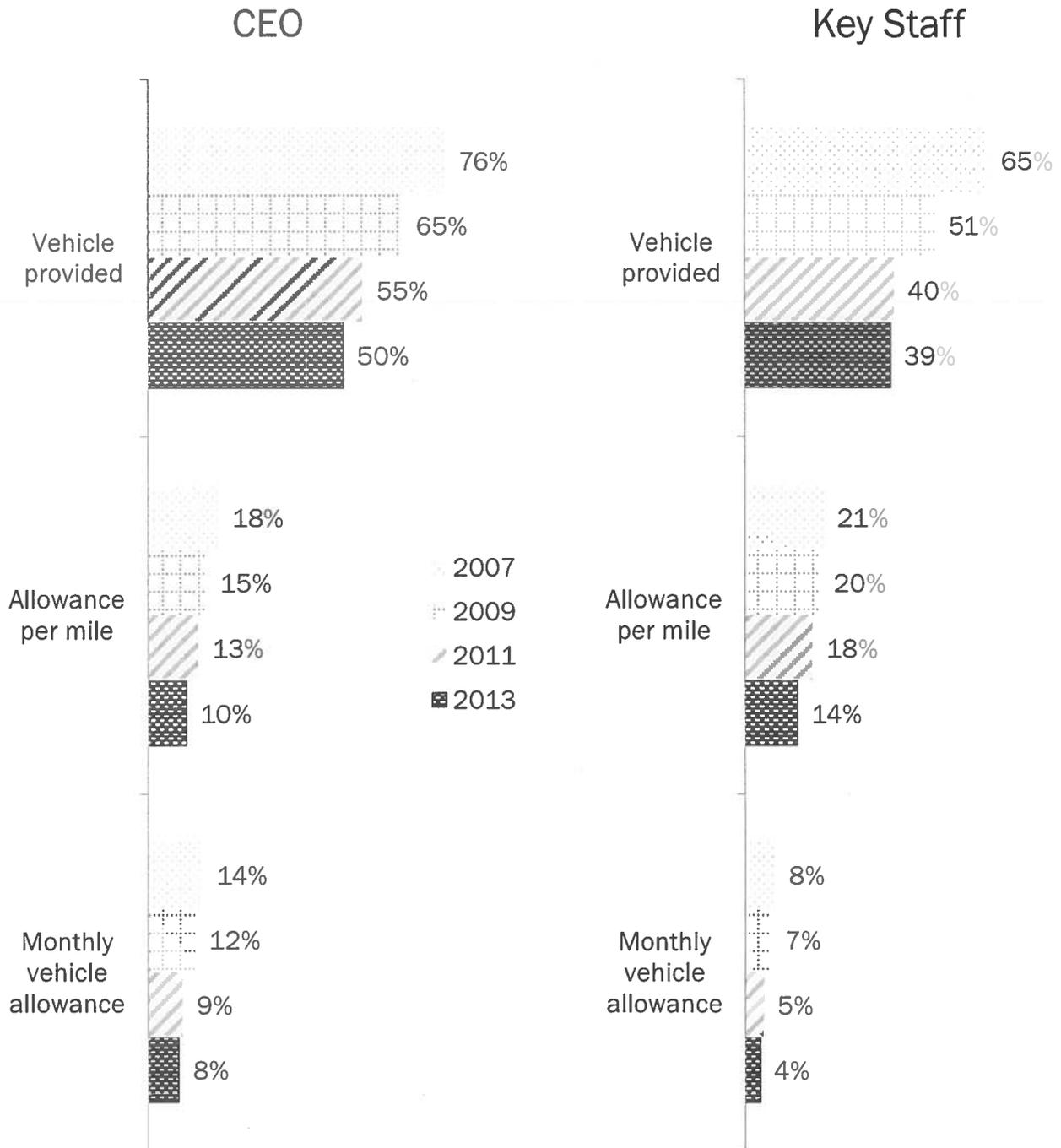


Total Amount Spent in 2012

	Uniforms	Safety Glasses	Boots	Tools
# of Systems	241	234	95	69
Mean	\$13,926	\$1,300	\$2,999	\$5,771
Median	\$7,000	\$742	\$2,000	\$3,000
Minimum	\$75	\$0	\$100	\$75
Maximum	\$80,000	\$16,000	\$15,000	\$57,894

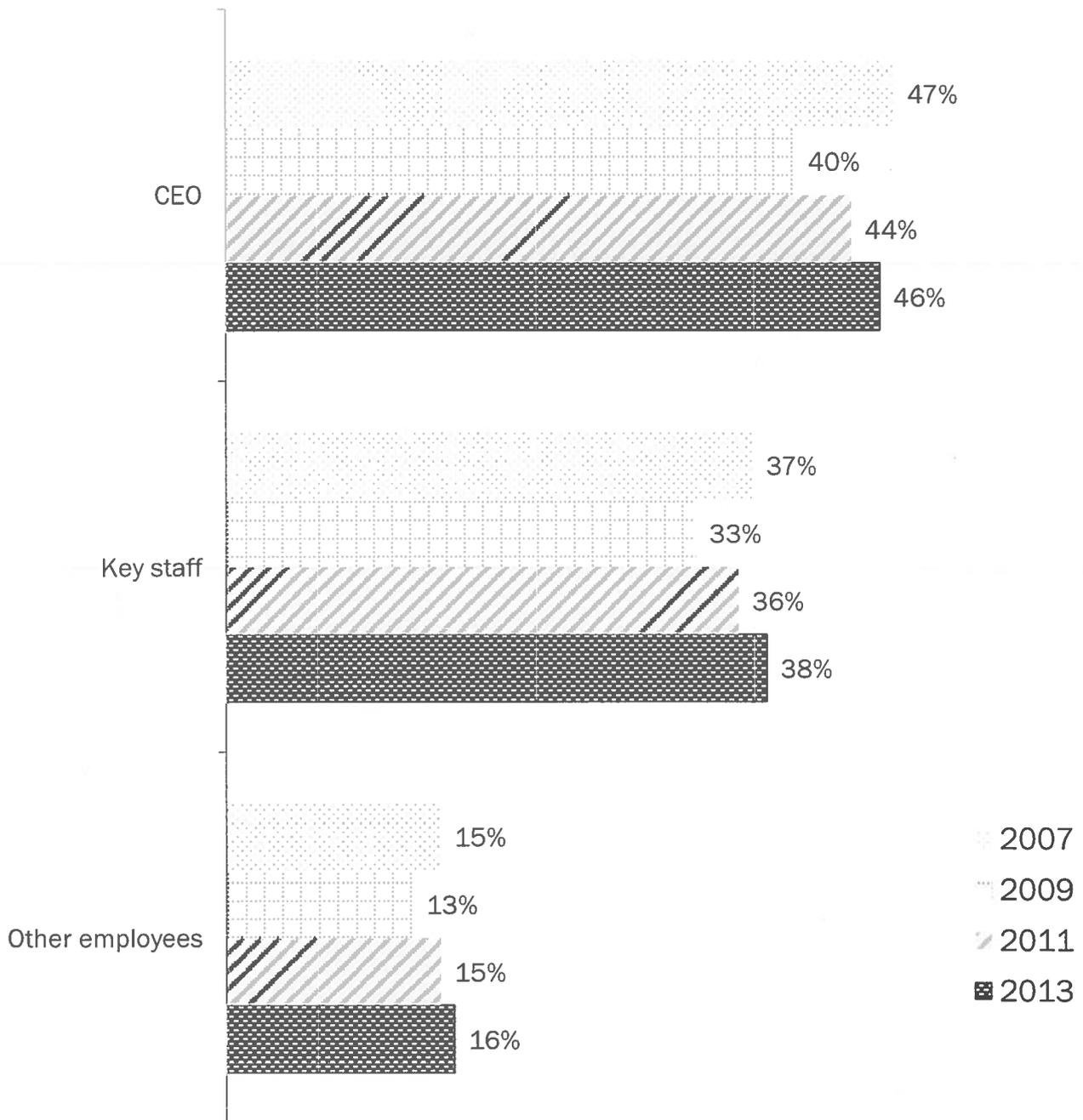
Does your system offer any of the following allowances? If yes, estimated total amount spent in 2012:

Vehicle/Mileage Allowance

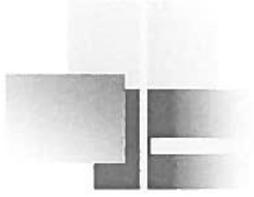


Which of the following does your system provide for your CEO? For key staff?

Relocation Expenses



Does your system pay for relocation expenses?



Appendices

CASE NO. 2015-00312

VERIFICATION

I hereby verify that the attached Post-Hearing Data Requests Responses are true and correct to the best of my knowledge and belief.

Keith Ellis

Keith Ellis

STATE OF KENTUCKY

COUNTY OF *Daviess*

The foregoing was signed, acknowledged and sworn to before me by KEITH ELLIS, this *20th* day of June, 2016.

My commission expires *5-24-19*

Debra J. Hayden

Notary Public, State of Kentucky at Large

(seal)

Kenergy Data Post Hearing Data Request Responses

2015-00312

1.d [1 through 3]

Payroll/Labor

Pay Information

Pay Date: 07/16/2014 To 07/01/2015

Empl	HOLIDAY Hrs	SICK Hrs	VACATION Hrs	Total Hours	HOLIDAY Amt	SICK Amt	VACATION Amt	Total Amount
648	64.00	8.00	128.00	200.00	2,284.82	283.92	4,584.70	7,153.44
682	8.00	8.00	0.00	16.00	202.08	202.08	0.00	404.16
351	56.00	195.00	176.00	427.00	1,884.64	6,546.70	5,972.24	14,403.58
635	64.00	67.00	89.00	220.00	2,049.92	2,163.03	2,845.00	7,057.95
475	64.00	0.00	148.00	212.00	2,524.23	0.00	5,975.53	8,499.76
228	64.00	83.00	215.00	362.00	3,412.39	4,456.29	11,541.56	19,410.24
410	64.00	36.50	182.50	283.00	2,001.76	1,141.96	5,775.46	8,919.18
647	64.00	43.00	133.50	240.50	1,365.12	928.55	2,853.25	5,146.92
645	64.00	8.00	144.00	216.00	2,439.86	302.96	5,491.36	8,234.18
518	64.00	145.00	182.38	391.38	1,633.92	3,727.26	4,669.05	10,030.23
535	64.00	14.00	180.50	258.50	2,004.16	440.96	5,684.36	8,129.48
649	64.00	16.00	134.00	214.00	2,049.92	522.56	4,310.92	6,883.40
301	64.00	9.00	208.00	281.00	2,332.64	331.44	7,644.78	10,308.86
634	64.00	44.50	133.00	241.50	1,302.88	905.34	2,740.83	4,949.05
556	64.00	16.00	100.00	180.00	2,326.28	583.00	3,637.64	6,546.92
637	64.00	32.00	35.00	131.00	2,335.52	1,167.76	1,287.32	4,790.60
534	64.00	48.00	79.00	191.00	2,225.28	1,700.88	2,667.70	6,593.86
219	64.00	0.00	132.00	196.00	2,026.08	0.00	4,206.18	6,232.26
338	64.00	192.50	221.50	478.00	2,003.04	6,075.12	6,936.42	15,014.58
512	64.00	29.00	144.00	237.00	2,204.64	1,017.26	4,956.32	8,178.22
433	64.00	0.00	104.00	168.00	2,004.16	0.00	3,230.24	5,234.40
497	64.00	112.00	200.00	376.00	1,510.24	2,666.02	4,738.75	8,915.01
538	64.00	41.00	104.00	209.00	2,001.76	1,302.17	3,278.09	6,582.02
650	64.00	55.50	148.50	268.00	1,387.52	1,215.56	3,273.08	5,876.16
335	64.00	16.00	160.00	240.00	3,398.01	870.28	8,514.28	12,782.57
660	64.00	13.00	151.00	228.00	1,276.64	271.71	3,065.96	4,614.31
455	64.00	83.00	135.00	282.00	2,001.76	2,594.51	4,276.62	8,872.89
314	64.00	256.00	304.00	624.00	2,001.76	7,979.20	9,511.84	19,492.80
428	64.00	40.00	160.50	264.50	2,046.08	1,283.84	5,143.68	8,473.60
129	64.00	55.50	166.00	285.50	2,003.04	1,752.92	5,217.52	8,973.48
205	64.00	16.00	74.50	154.50	1,795.36	434.96	2,122.99	4,353.31
220	64.00	11.50	168.00	243.50	2,332.64	425.63	6,143.20	8,901.47
316	64.00	16.00	259.50	339.50	2,296.64	583.26	9,352.62	12,232.52
395	64.00	52.00	232.00	348.00	2,335.52	1,940.12	8,490.24	12,765.88
669	64.00	40.50	136.00	240.50	2,031.84	1,300.02	4,363.20	7,695.06
179	56.00	30.00	75.50	161.50	1,317.92	715.76	1,785.53	3,819.21
214	64.00	56.75	85.00	205.75	1,448.16	1,288.73	1,938.93	4,675.82
330	64.00	12.00	208.00	284.00	2,003.04	382.10	6,471.60	8,856.74

420	64.00	90.00	196.00	350.00	2,001.76	2,841.51	6,146.92	10,990.19
260	56.00	144.50	124.50	325.00	1,422.40	3,670.30	3,162.30	8,255.00
519	64.00	108.00	112.00	284.00	4,386.63	7,513.48	7,709.76	19,609.87
392	64.00	66.00	281.00	411.00	1,728.32	1,786.52	7,617.19	11,132.03
683	8.00	24.00	0.00	32.00	146.08	438.24	0.00	584.32
448	64.00	60.00	175.50	299.50	1,633.92	1,531.80	4,501.64	7,667.36
676	48.00	7.00	8.50	63.50	981.12	143.08	173.74	1,297.94
424	64.00	93.00	152.00	309.00	2,084.32	3,065.69	5,010.56	10,160.57
664	64.00	24.00	100.00	188.00	1,934.24	736.32	3,132.48	5,803.04
478	64.00	24.00	132.00	220.00	2,337.16	888.72	4,846.88	8,072.76
215	64.00	8.00	115.00	187.00	1,509.76	179.76	2,920.05	4,609.57
616	64.00	42.50	167.50	274.00	1,633.92	1,088.08	4,287.52	7,009.52
199	64.00	8.00	259.50	331.50	3,140.31	390.72	12,748.45	16,279.48
344	64.00	26.00	180.00	270.00	3,300.30	1,347.64	9,331.62	13,979.56
321	64.00	51.50	159.00	274.50	1,752.32	1,412.21	4,351.55	7,516.08
213	64.00	13.00	102.50	179.50	2,158.88	440.99	3,460.46	6,060.33
397	64.00	149.00	172.50	385.50	2,042.24	4,729.84	5,552.85	12,324.93
458	64.00	18.00	180.00	262.00	3,594.65	1,021.14	10,277.50	14,893.29
382	64.00	48.00	171.00	283.00	2,335.52	1,782.16	6,238.87	10,356.55
431	64.00	25.00	104.00	193.00	2,001.76	776.50	3,269.83	6,048.09
655	64.00	0.00	135.00	199.00	1,478.96	0.00	3,079.80	4,558.76
541	64.00	40.00	116.50	220.50	2,049.92	1,279.10	3,760.79	7,089.81
672	64.00	38.00	103.50	205.50	1,670.40	999.00	2,732.85	5,402.25
189	64.00	27.00	182.00	273.00	2,489.90	1,055.97	7,099.42	10,645.29
207	64.00	67.00	127.00	258.00	3,209.71	3,435.09	6,399.25	13,044.05
449	64.00	40.00	191.00	295.00	2,046.68	1,283.30	6,165.67	9,495.65
658	64.00	20.00	89.00	173.00	2,032.43	675.08	2,926.43	5,633.94
651	64.00	67.00	110.50	241.50	1,462.40	1,535.88	2,548.64	5,546.92
128	8.00	0.00	135.50	143.50	203.20	0.00	3,441.70	3,644.90
581	64.00	28.00	139.00	231.00	2,041.60	900.40	4,408.30	7,350.30
536	64.00	86.00	199.00	349.00	2,006.72	2,746.68	6,314.28	11,067.68
282	64.00	17.00	179.00	260.00	3,172.98	859.69	8,932.58	12,965.25
289	64.00	195.50	232.00	491.50	1,894.72	5,791.40	6,904.48	14,590.60
479	64.00	16.00	114.50	194.50	3,583.74	904.72	6,477.75	10,966.21
670	64.00	74.75	134.75	273.50	2,008.80	2,355.40	4,268.94	8,633.14
202	64.00	30.50	99.00	193.50	1,321.12	641.22	2,058.57	4,020.91
323	64.00	41.50	204.50	310.00	1,633.92	1,073.60	5,219.26	7,926.78
339	64.00	37.00	270.00	371.00	1,767.36	1,033.85	7,485.99	10,287.20
414	64.00	65.00	231.00	360.00	1,692.00	1,712.92	6,138.68	9,543.60
370	64.00	93.50	281.50	439.00	1,633.92	2,417.28	7,236.42	11,287.62
653	64.00	75.00	92.00	231.00	1,303.84	1,536.64	1,879.40	4,719.88
644	64.00	47.50	124.00	235.50	1,998.08	1,500.31	3,882.16	7,380.55
371	64.00	13.00	243.00	320.00	2,108.80	436.50	8,037.87	10,583.17
610	48.00	0.00	431.50	479.50	1,704.48	0.00	15,322.57	17,027.05
675	56.00	27.50	56.00	139.50	1,030.72	506.75	1,045.77	2,583.24
667	64.00	59.00	139.00	262.00	1,623.52	1,534.87	3,582.46	6,740.85
668	64.00	15.00	70.00	149.00	1,276.64	300.12	1,438.98	3,015.74

434	64.00	14.00	214.00	292.00	1,737.44	387.10	5,820.62	7,945.16
638	64.00	27.00	54.00	145.00	2,022.24	859.32	1,705.29	4,586.85
476	64.00	72.00	147.00	283.00	2,001.76	2,292.00	4,631.07	8,924.83
160	64.00	867.00	67.00	998.00	2,332.64	32,174.42	2,441.30	36,948.36
539	64.00	230.75	189.50	484.25	2,086.72	7,559.41	6,207.85	15,853.98
646	64.00	47.00	130.00	241.00	1,497.60	1,124.67	3,107.04	5,729.31
447	64.00	26.30	113.00	203.30	1,526.24	634.84	2,708.67	4,869.75
384	56.00	147.25	138.00	341.25	1,791.60	4,759.68	4,419.75	10,971.03
201	64.00	318.50	128.00	510.50	2,001.76	10,161.06	3,982.64	16,145.46
381	64.00	59.50	232.00	355.50	2,010.40	1,880.15	7,309.30	11,199.85
320	64.00	27.00	223.00	314.00	1,832.48	786.24	6,407.93	9,026.65
368	16.00	3.50	242.50	262.00	406.40	88.90	6,159.50	6,654.80
679	8.00	14.50	57.50	80.00	163.52	296.38	1,175.30	1,635.20
643	64.00	34.00	125.50	223.50	1,948.66	1,111.80	3,911.94	6,972.40
244	64.00	49.50	184.50	298.00	2,361.60	1,833.11	6,830.29	11,025.00
427	64.00	61.00	138.00	263.00	2,134.54	2,065.13	4,681.60	8,881.27
156	64.00	11.00	200.00	275.00	3,494.14	597.96	10,958.14	15,050.24
598	64.00	20.00	228.00	312.00	2,096.48	652.69	7,558.51	10,307.68
617	64.00	34.00	124.00	222.00	1,683.04	901.87	3,269.82	5,854.73
261	64.00	26.50	257.00	347.50	1,951.84	809.77	7,864.12	10,625.73
432	64.00	140.50	206.00	410.50	1,633.92	3,614.46	5,276.08	10,524.46
491	64.00	48.00	170.50	282.50	2,022.24	1,552.32	5,397.15	8,971.71
600	64.00	40.00	196.00	300.00	4,391.26	2,790.19	13,493.28	20,674.73
383	64.00	54.00	178.00	296.00	2,027.52	1,700.72	5,661.04	9,389.28
445	64.00	8.00	65.00	137.00	2,253.60	279.36	2,311.92	4,844.88
684	8.00	0.00	0.00	8.00	212.64	0.00	0.00	212.64
640	64.00	94.00	137.00	295.00	2,016.96	3,083.69	4,373.72	9,474.37
185	64.00	27.00	216.00	307.00	3,107.51	1,322.26	10,552.32	14,982.09
409	64.00	35.00	103.00	202.00	1,510.24	829.35	2,425.18	4,764.77
328	64.00	28.50	123.50	216.00	1,691.20	757.06	3,280.64	5,728.90
281	64.00	9.50	206.00	279.50	2,335.52	354.45	7,557.24	10,247.21
473	64.00	84.50	142.50	291.00	1,795.52	2,400.31	4,012.10	8,207.93
319	64.00	214.00	92.00	370.00	2,737.56	9,326.56	4,022.17	16,086.29
681	0.00	0.00	11.50	11.50	0.00	0.00	209.99	209.99
246	64.00	16.00	108.00	188.00	1,509.76	382.12	2,552.92	4,444.80
496	64.00	53.50	99.00	216.50	2,213.60	1,866.49	3,416.65	7,496.74
396	64.00	87.50	129.00	280.50	2,001.76	2,773.00	4,055.46	8,830.22
352	64.00	48.00	175.00	287.00	1,609.52	1,233.60	4,409.30	7,252.42
498	64.00	52.00	173.00	289.00	2,001.76	1,639.48	5,437.76	9,079.00
180	64.00	46.50	162.50	273.00	2,045.32	1,495.88	5,200.00	8,741.20
422	64.00	65.00	119.00	248.00	1,672.32	1,717.95	3,111.57	6,501.84
657	64.00	0.00	112.00	176.00	3,691.48	0.00	6,500.08	10,191.56
318	64.00	64.00	166.50	294.50	2,332.64	2,332.64	6,106.62	10,771.90
417	64.00	155.00	154.00	373.00	1,998.08	4,880.22	4,789.64	11,667.94
656	64.00	7.00	199.00	270.00	7,511.14	891.54	24,120.81	32,523.49
388	64.00	27.00	110.00	201.00	1,683.04	715.79	2,899.07	5,297.90
337	64.00	191.00	180.00	435.00	2,001.76	5,944.21	5,656.92	13,602.89

665	64.00	0.00	108.00	172.00	1,567.20	0.00	2,666.16	4,233.36
677	48.00	45.50	65.50	159.00	918.72	883.61	1,265.29	3,067.62
216	64.00	44.00	130.00	238.00	4,465.55	3,131.66	9,086.08	16,683.29
618	64.00	20.00	164.00	248.00	3,250.94	1,015.56	8,389.80	12,656.30
659	64.00	0.00	59.00	123.00	1,276.64	0.00	1,185.64	2,462.28
208	56.00	54.00	108.00	218.00	1,035.60	1,005.58	2,024.08	4,065.26
259	64.00	15.00	159.00	238.00	2,306.24	549.30	5,741.46	8,597.00
661	64.00	44.00	121.00	229.00	1,934.24	1,369.76	3,742.52	7,046.52
218	64.00	122.00	155.00	341.00	2,439.52	4,706.86	5,916.84	13,063.22
509	64.00	58.00	142.00	264.00	2,001.76	1,829.32	4,457.50	8,288.58
178	64.00	76.00	255.50	395.50	4,493.89	5,433.68	17,987.33	27,914.90
331	56.00	89.00	416.00	561.00	1,739.36	2,764.34	12,920.96	17,424.66
421	64.00	116.00	214.00	394.00	2,052.00	3,734.20	6,857.80	12,644.00
612	64.00	17.50	132.50	214.00	2,099.68	578.34	4,363.15	7,041.17
642	64.00	24.75	118.25	207.00	1,307.68	511.45	2,402.43	4,221.56
120	64.00	32.00	238.00	334.00	1,648.80	837.12	6,164.34	8,650.26
663	64.00	40.00	87.00	191.00	1,276.64	740.88	1,777.50	3,795.02
379	16.00	46.50	87.50	150.00	447.36	1,300.14	2,446.50	4,194.00
348	64.00	26.00	262.00	352.00	2,071.04	845.05	8,544.60	11,460.69
654	64.00	52.00	85.00	201.00	1,478.96	1,298.92	2,089.78	4,867.66
146	64.00	8.00	216.00	288.00	1,601.76	203.52	5,433.44	7,238.72
580	64.00	94.50	123.25	281.75	1,633.92	2,413.69	3,153.43	7,201.04
678	32.00	0.00	16.00	48.00	654.08	0.00	327.04	981.12
227	64.00	47.50	186.00	297.50	2,110.40	1,572.57	6,160.82	9,843.79
662	64.00	49.00	155.00	268.00	1,934.24	1,530.01	4,806.19	8,270.44
578	64.00	27.00	171.50	262.50	2,052.48	865.64	5,516.63	8,434.75
680	8.00	9.00	56.00	73.00	220.00	247.50	1,540.00	2,007.50
Grand Total:	9,544.00	8,994.55	23,916.63	42,455.18	\$ 315,481.11	\$ 296,033.18	\$ 813,175.79	\$ 1,424,690.08

PARAMETERS ENTERED:

Pay Date: 07/16/2014 To 07/01/2015

Column 1 Pays: 30

Column 1 Taxable Benefits: None

Column 1 Label: HOLIDAY

Column 2 Pays: 20

Column 2 Taxable Benefits: None

Column 2 Label: SICK

Column 3 Pays: 10

Column 3 Taxable Benefits: None

Column 3 Label: VACATION

Employee: All

Division: All

Job Class: All

Department: All

Supervisor: All

Group By: None

Page Break On Group By: Yes

Sort By: Name

Display Amounts: Yes
/pro/rpttemplate/acc/2.35.1/pi/PL_PAY_INFORMATION.xml.rpt