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June 2, 2017

RECEIVED

JUN 5 2017

PUBLIC SERVICE
COMMISSION

VIA FED-EX

Dr. Talina Mathews
Executive Director
Kentucky Public Service Commission
P.O. Box 615
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: **IN THE MATTER OF APPLICATION OF NOLIN RURAL ELECTRIC
COOPERATIVE CORPORATION FOR AN ADJUSTMENT OF EXISTING RATES**
Case No. 2016-00367

Dr. Mathews:

Please find enclosed and accept for filing on behalf of Nolin Rural Electric Cooperative Corporation ("Nolin") a redacted original and ten (10) redacted copies of Nolin's Response to Commission Staff's Post-Hearing Request for Information propounded May 23, 2017 (including eleven (11) identical compact discs). Also enclosed is a sealed envelope marked "Confidential" containing a hard copy and an electronic copy of the confidential information contained in Nolin's Response to Commission Staff's Post-Hearing Request. Please note that the confidential information is subject to Nolin's Motions for Confidential Treatment filed in this matter on December 29, 2016 and March 15, 2017.

Pursuant to applicable regulation, I certify that copies of this letter and the enclosed Response have been served this same date via Fed-Ex upon the Attorney General, by and through his Office of Rate Intervention, at his offices in Suite 20 of the Kentucky State Capitol.

I appreciate your assistance with this matter, and please do not hesitate to contact me with any questions or concerns.

Respectfully,



Mark David Goss

Enclosures

Commonwealth of Kentucky
Before the Public Service Commission

Case No. 2016-00367

VERIFICATION

I verify, state and affirm that the testimony filed with this verification and for which I am listed as a witness is true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.



Michael L. Miller, President & CEO

State of Kentucky

County of Hardin

The foregoing was signed, acknowledged and sworn to before me by Michael L. Miller, this 30th day of May, 2017.



Notary Public

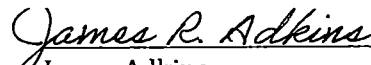
My Commission Expires:

08-07-18

Commonwealth of Kentucky
Before the Public Service Commission
Case No. 2016-00367

VERIFICATION


I verify, state and affirm that the testimony filed with this verification and for which I am listed as a witness is true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.


James Adkins

State of Kentucky

County of Hardin

The foregoing was signed, acknowledged and sworn to before me by James Adkins, this 30th day of May, 2017.


Notary Public

My Commission Expires:

08-07-18

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

1. Refer to the Application, Exhibit C, Schedule 5 Security Lights Tariff Sheet. Provide a cost justification of the \$20 fee for Temporary Meter Poles.

Response

The \$20 fee for the installation and monthly use of a temporary meter pole is necessary to offset the cost of the additional truck roll, employee labor and materials associated with a trip to install the temporary installations. Installations can be underground or overhead (the latter of which is more costly as it requires the use of a digger/derrick truck), and each installation is somewhat unique. The temporary meter poles are offered largely as a convenience to members who can benefit from their use while the facility needing permanent service is constructed, repaired, or otherwise in a state of transition. Because the time allotted for temporary use is capped at six months, there is not requisite time for the installation costs to be made up by energy usage alone. Nolin views its offering of temporary service solutions as a measure of goodwill toward its membership while seeking some reimbursement through reasonable fees.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

2. Refer to the Application, Exhibit 1. Confirm whether all hourly employees are eligible for overtime.

Response

Nolin confirms that all hourly employees are eligible for overtime. Referring to the Application, Exhibit 1, six employees (on the list of hourly employees) moved from hourly positions to salaried positions after May 2015 and before the end of April 2016 (the test year). Overtime shown for those employees consists of overtime hours earned prior to the position change.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

3. Refer to the Application, Exhibit 6, and Nolin's response to Commission Staff's Third Request for Information ("Staff's Third Request"), Item 16, revised Exhibit 6, which explain that normalized test-year wages and the contribution rate for 2016 were used to calculate the proposed contribution cost for retirement and security. Refer also to the Application, Exhibit 1. Confirm that actual test-year base wages and the 2016 contribution rate were used to calculate the proposed contribution cost and the resulting adjustment proposed by Nolin.

Response

Nolin confirms that actual test-year wages were used for the adjustment.

- a. If confirmed, explain whether normalized test-year wages should have been used to calculate the proposed contribution cost and adjustment.

Response

The normalized test-year wages should have been applied to the 2016 contribution rate to calculate the proposed contribution cost and adjustment. The use of the actual test-year wages was an oversight.

- b. If confirmed, explain whether Nolin's proposed adjustment amount of \$107,139 would change. If so, provide the revised adjustment amount and a revised Exhibit 6.

Response

Nolin's corrected proposed adjustment (\$200,764) is reflected in the Second Revised Exhibit 6 included herewith as "Attachment 3b" (in both electronic and hardcopy form). Please note that portions of the Second Revised Exhibit 6, like portions of its predecessors, are subject to Motions for Confidential Treatment filed herein on December 29, 2016, and March 15, 2017.

Nolin Rural Electric Cooperative
Case No. 2016-00367
Retirement and Security

Nolin Rural Electric provides pension benefits for substantially all employees through participation in the National Rural Electric Cooperative Association (NRECA) Retirement and Security (R & S) Program. It is the policy of Nolin Rural Electric to fund pension costs accrued. R & S contributions are based on base salary at a rate determined by NRECA. Nolin Rural Electric's plan discontinues coverage when an employee has accumulated 30 years of service. At that time contributions to the plan discontinue.

The rate for 2015 was 24.53% of base wages. For the 2016, the rate is 25.28%. The adjustment is to normalize the R & S contributions using the rate for 2016 and normalized base wages for full-time salary and hourly employees.

Proposed contribution cost	1,491,773
Test year R & S contributions	<u>1,291,009</u>
Proposed adjustment	<u><u>200,764</u></u>

The adjustment is allocated as follows:

Adjustment:	Percent	Total Adjustment	Net Nolin	
			Percent	Amount
107 Capitalized	18.70%	37,543	96.05%	36,059
163 - 416 Clearing and others	4.80%	9,637	99.22%	9,562
580 Operations	22.80%	45,774	99.13%	45,375
590 Maintenance	18.70%	37,543	90.18%	33,855
901 Consumer accounts	16.40%	32,925	99.83%	32,870
908 Customer service	5.20%	10,440	100.00%	10,440
912 Sales	0.00%	0	0.00%	0
920 Administrative and general	13.40%	26,902	85.71%	23,058
	<u>100.00%</u>	<u>200,764</u>	<u>94.97%</u>	<u>191,219</u>

Nolin Rural Electric Cooperative
Case No. 2016-00367
R&S Calculated on Regular Wages
April 30, 2016

	<u>Employee Number</u>	<u>Regular Wages</u>	<u>R&S Rate</u>	<u>Rate</u>	<u>Accrual</u>
1	274				
1	275				
1	277				
1	278				
1	279				
1	283				
1	285				
1	289				
1	290				
1	291				
1	292				
1	293				
1	295				
1	297				
1	298				
1	299				
1	300				
1	301				
1	302				
1	303				
1	304				
91	Subtotal hourly em				
Summer and Part Time Employees:					
1	280				
1	286				
2	Subtotal summer				
Retirees:					
1	11				
1	95				
1	231				
3	Subtotal retirees				
	Total				

Nolin Rural Electric Cooperative

Case No. 2016-00367

R&S Calculated on Regular Wages

April 30, 2016

	<u>Employee</u> <u>Number</u>	<u>Regular</u> <u>Wages</u>	<u>R&S Rate</u> <u>Rate</u>	<u>Accrual</u>
1	155			
1	159			
1	162			
1	165			
1	166			
1	167			
1	180			
1	183			
1	184			
1	190			
1	197			
1	198			
1	203			
1	209			
1	217			
1	219			
1	223			
1	224			
1	226			
1	229			
1	230			
1	232			
1	237			
1	238			
1	239			
1	246			
1	248			
1	251			
1	252			
1	253			
1	254			
1	258			
1	260			
1	261			
1	262			
1	263			
1	264			
1	265			
1	268			
1	269			
1	273			

Nolin Rural Electric Cooperative

Case No. 2016-00367

R&S Calculated on Regular Wages

April 30, 2016

	<u>Employee Number</u>	<u>Regular Wages</u>	<u>R&S Rate</u>	<u>Rate</u>	<u>Accrual</u>
Salaried Employees:					
1	19				
1	31				
1	72				
1	84				
1	109				
1	235				
1	256				
7	Subtotal Salaried employees				

Hourly Employees:					
1	21				
1	59				
1	62				
1	71				
1	87				
1	90				
1	100				
1	101				
1	103				
1	104				
1	107				
1	108				
1	110				
1	115				
1	118				
1	119				
1	122				
1	123				
1	128				
1	130				
1	131				
1	136				
1	138				
1	140				
1	141				
1	146				
1	149				
1	150				
1	152				

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

4. Refer to Nolin's responses to Commission Staff's First Request for Information, Item 24, and Commission Staff's Fourth Request for Information ("Staff's Fourth Request"), Item 9. Provide the amount paid in the test year for the PSC Annual Assessment fee.

Response

The PSC Assessment is paid annually and the amount paid during the test year was \$97,253.28.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

5. Refer to Nolin's responses to Commission Staff's Second Request for Information, Item 18.b. Provide the journal entries that originally recorded and corrected the error referenced in this response.

Response

The original entry/purchase was posted in December 2015 through Accounts Payable processing as follows:

dr.	923.00	\$8,900.00	
cr.	131.13		\$8,900.00

To record purchase of meters.

The correcting journal entry posted in September 2015 is as follows:

dr.	107.30	\$8,900.00	
	923.00	\$2,466.00	
cr.	236.63		\$2,466.00
	923.00		\$8,900.00

To correct posting of meters to Special Equipment and calculate sales tax

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

6. Refer to Nolin's response to Staff's third Request, Item 2.a.(1). The response indicates that employee number 219 is a temporary full-time employee working on a special project. Explain this special project, including its expected duration, and why employee number 219 should be included in the normalized test year as a full-time employee.

Response

Employee 219 was a full-time employee through the first month of the test year. Subsequent to employee 219's departure from full-time status, this individual returned in a part-time capacity during the last two months of the test year. Due to the wealth of knowledge and experience that is offered by this individual for projects related to Ft. Knox Operations, employee 219 was solicited for a specific generation facility switchgear upgrade project that spanned over three months. This individual has retained part-time employment status with Nolin as he is regularly consulted for certain special projects. Nolin agrees that an adjustment should be made to Revised Exhibit 1 to reflect that this individual will be maintained as a part-time employee, but should be capped at 1000 hours annually and not eligible for Nolin's benefits package.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

7. Refer to Nolin's responses to Staff's Third Request, Item 2, Revised Exhibit 1, page 10. Explain if the "Date Terminated" dates are the last day that these employees worked at Nolin.

Response

The "Date Terminated" dates supplied in Revised Exhibit 1, page 10 reflect the last day that Employee numbers 11, 95, 219 and 231 worked at Nolin as full time employees. The "Date Terminated" for employee 229 in Revised Exhibit 1, page 10 reflects the last day this employee worked as "Work Order Specialist/Accountant". That position was not refilled.

- a. Refer to Nolin's response to Staff's Fourth Request, Item 13, Staff's Fifth Request, Item 2. Explain why employee Greg Harrington is listed as having attended an NRECA conference in February 2016, after the "date Terminated" date of January 31, 2016.

Response

Nolin paid the registration fee in advance for Mr. Harrington to attend the NRECA Annual Meeting. Mr. Harrington then chose to separate employment from Nolin and we were able to transfer his registration fee to Director Linda Grimes. This amount is not included with Directors expenses in the application. Mr. Harrington did not attend the NRECA Annual Meeting.

- b. Explain why employee O V Sparks is listed as attending the NRECA annual Meeting and TechAdvantage conference in February 2016, approximately six weeks before the "Date terminated" date of March 31, 2016.

Response

Mr. Sparks was in the process of training his replacement and, having been a long-time employee of Nolin, Nolin felt it proper for him to attend his last NRECA Annual Meeting and bring home useful information for his replacement. Mr. Sparks did not register for the NRECA TechAdvantage Conference.

**Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request**

8. Refer to Nolin's response to Staff's Third Request, Item 3.u., which explains that radio advertisements for the Simple Saver and Appliance Recycling Programs were included in miscellaneous expense for the annual meeting, Exhibit 10 of the Application. Radio advertisements for the Simple Saver and Appliance Recycling program are included in test-year advertising expense identified in Exhibit 11 of the Application. Confirm that these expenses are not included in both exhibits

Response

Nolin confirms that the eight payments referenced in Staff's Third Request, Item 3.u. reflect only the amounts that were paid for advertising of Nolin's Annual Meeting. The amounts shown in Exhibit 11 of the Application reflect advertisements for the Simple Saver and Appliance Recycling program. The amounts are not included in both exhibits of the Application.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

9. Refer to the response to Staff's Fourth Request, Item 11.b. Explain whether the individuals identified in the response as responsible for the annual review of Nolin's depreciation have had specialized training or education in the analysis of factors affecting depreciation rates, preparation of depreciation studies, and establishing appropriate depreciation rates. If so, provide the specialized training or education for each individual.

Response

The individuals identified in the response to Staff's Fourth Request, Item 11.b are Alan Zumstein, Nolin's auditor, and Sara Roberson, Nolin's VP Administration and Finance. Mr. Zumstein has been auditing electric cooperatives since 1978, and he has assisted in the preparation of depreciation studies and the establishment of appropriate depreciation rates for twelve electric cooperatives on several occasions over multiple decades.. Mr. Zumstein received individual training under the late Mr. LeRoy J. Murphy, of LeRoy J. Murphy & Associates, who worked in capital recovery for over 35 years and was a leader in the field (Mr. Murphy developed and taught courses on depreciation and capital recovery beginning in 1986; he consulted on depreciation projects in the United States and overseas; he led the Illinois Bell Telephone Company's capital recovery organization for over 20 years; and held numerous degrees, was a Senior Member of the IEEE and a Founder, Senior Member, and former President of the Society of Depreciation Professionals). Mrs. Roberson holds a bachelor's degree in accounting and has twenty-three years of experience in the cooperative field, including involvement in the work order system and plant accounting. The previous Vice President had over 40 years of experience in the cooperative field as well.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

10. Refer to Nolin's response to Staff's Fourth Request, Item 13, page 2, and Commission staff's Fifth Request for Information ("Staff's Fifth Request"), Item 2, Attachment 2. The responses indicate that several Nolin employees attended the NRECA Annual Meeting and the NRECA TechAdvantage expo and conference, which were held during the same week.
- a. Confirm that Nolin employees Miller, Sparks, Heuser, and Ryan attended both events and Nolin employee Mattingly attended only the NRECA TechAdvantage.

Response

Nolin confirms that Mr. Mattingly attended only the NRECA TechAdvantage. Mr. Heuser registered and attended both the NRECA Annual Meeting and the NRECA TechAdvantage, while Mr. Miller, Mr. Sparks, and Mr. Ryan registered only for the NRECA Annual Meeting.

- b. Provide a breakdown of their expenses for each event.

Response

EMPLOYEE	EVENT	EXPENSES
Miller	NRECA Annual Meeting	\$2,909.82
Sparks	NRECA Annual Meeting	\$2,386.03
Ryan	NRECA Annual Meeting	\$2,538.94
Mattingly	NRECA TechAdvantage	\$2,448.41
Heuser	NRECA TechAdvantage/Annual Meeting	\$2,905.07

Please also see Nolin's response to Item 12 of this set of requests for information.

- c. In the response to Staff's Fourth Request, page 2, check number 15001822 has an item listed as "NRECA Legislative Conference," with Mr. Miller as an attendee, and several other NRECA events with various attendees. In the response to Staff's Fifth Request, Attachment 2, this check number's description changes to only "NRECA Annual Meeting" for multiple attendees. Confirm to which event(s) this check number relates.

Response

Check number 15001822 relates to the NRECA Legislative Conference, NRECA Annual meeting, and NRECA TechAdvantage conference. Check number 15001822 was issued to Rural Cooperatives Credit Union in payment of Nolin's VISA charges; these charges relate to various events due to the timing of payment of registration fees, airline tickets, hotel reservations and actual expenses incurred at the time of the event.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

11. Refer to Nolin's response to Staff's Fourth Request, Item 23. Provide a cost justification of Nolin's reconnect fee of \$20.

Response:

Please see the worksheet below which provides the calculation of the proposed connect, disconnect, and reconnect fees.

Should the Commission reduce these fees, Nolin will experience a loss in revenue of \$41,284.50 based on the test year, which revenue loss will continue in subsequent years in increasing amounts.

REMOTE CONNECT/DISCONNECT/RECONNECT FEE		
<u>Administrative Cost</u>		
Average Labor Cost per Hour		\$ 22.75
Overhead - 55%		\$ 12.51
Total		\$ 35.26
Total Cost for Processing Request	.50 hour	\$ 17.63
Proposed Fee for Connect		\$ 17.00
Proposed Fee for Disconnect		\$ 17.00
Proposed Fee for Reconnect		\$ 17.00
Proposed Fee for After-Hours		\$ 17.00
Current Fee for Connect		\$ 20.00
Current Fee for Disconnect		\$ 20.00
Current Fee for Reconnect		\$ 20.00
Current Fee for After Hours		\$ 50.00

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

12. Refer to Nolin's response to Staff's Fifth Request, item 2, Attachment 2. Provide a detailed explanation of the costs incurred and paid to Visa for items associated with attendance at the listed meetings, conferences, trainings, and seminars.

Response

A detailed explanation of the costs incurred and paid to Visa for items associated with attendance at the listed meetings, conferences, trainings, and seminars referenced in Staff's Fifth Request, Item 2, Attachment 2 is included as "Attachment 12A."

Employee/Meeting	Location	Dates	MISC	Meals	Hotel	Transportation	Airfare	Parking	Registration	Total Meeting Expense
Check 90108598 - March 2015 VISA										
P. Whitehead NRECA Connect Conference	Minneapolis MN	05/12/2015 - 05/15/2015					\$ 407.20		\$ 800.00	\$ 1,207.20
R. Ryan NRECA Connect Conference	Minneapolis MN	05/12/2015 - 05/15/2015					\$ 407.20		\$ 800.00	\$ 1,207.20
M. Miller NRECA Legislative Conference	Washington DC	05/03/2015 - 05/06/2015					\$ (274.00)			\$ (274.00)
Check 90108902 -- April 2015 VISA										
F. Gossett NRECA Interact Conference	Boston MA	07/12/2015 - 07/17/2015					\$ 425.50			\$ 425.50
A. Coffey NRECA Power Up Conference	Denver CO	09/20/2015-9/23/2015					\$ 341.99			\$ 341.99
M. Rogers NRECA Power Up Conference	Denver CO	09/20/2015-9/23/2015					\$ 341.99			\$ 341.99
Check Number 90109429--May 2015 VISA										
M. Miller NRECA Legislative Conference	Washington DC	05/03/2015 - 05/06/2015	\$ 67.99		\$ 845.00			\$ 39.00		\$ 951.99
A. Coffey NRECA Power Up Conference	Denver CO	09/20/2015-9/23/2015							\$ 845.00	\$ 845.00
M. Rogers NRECA Power Up Conference	Denver CO	09/20/2015-9/23/2015							\$ 845.00	\$ 845.00
P. Whitehead NRECA Connect Conference	Minneapolis MN	05/12/2015 - 05/15/2015	\$ 94.47		\$ 602.16	\$ 58.76				\$ 755.39
R. Ryan NRECA Connect Conference	Minneapolis MN	05/12/2015 - 05/15/2015	\$ 53.19		\$ 602.16	\$ 58.76				\$ 714.11
Check Number 90109680--June 2015 VISA										
M. Miller CFC Forum	Chicago IL	06/08/2015 - 06/10/2015			\$ 744.68	\$ 81.55				\$ 826.23
OV Sparks NRECA Finance Accounting Meeting	Denver CO	08/02/2015 - 08/06/2015					\$ 480.00			\$ 480.00
M. Miller NRECA Regional Meeting	Biloxi MS							\$ 455.00		\$ 455.00
R. Ryan Touchstone Energy Board Meeting	Portland ME						\$ 395.20			\$ 395.20
M. Miller CFC Forum	Chicago IL	06/08/2015-06/10/2015	\$ 228.91							\$ 228.91
Check Number 90110317--July 2015 VISA										
F. Gossett NRECA Interact Conference	Boston MA	07/12/2015 - 07/17/2015	\$ 234.14		\$ 524.20	\$ 44.75				\$ 803.09
M Redmond NRECA Supervisor Training	Louisville KY	08/09/2015 - 08/14/2015								\$ -
F. Gossett NRECA Interact Conference	Boston MA	07/12/2015 - 07/17/2015			\$ 683.27					\$ 683.27
R. Ryan Touchstone Energy Board Meeting	Portland ME	7/10/2015	\$ 38.27		\$ 494.64	\$ 100.00		\$ 27.00		\$ 659.91
OV Sparks NRECA Finance Accounting Meeting	Denver CO	08/02/2015 - 08/06/2015							\$ 775.00	\$ 775.00
Check Number 90110596 - August 2015 VISA										
OV Sparks NRECA Finance Accounting Meeting	Denver CO	08/02/2015 - 08/06/2015	\$ 216.00		\$ 821.60	\$ 65.07		\$ 63.00		\$ 1,165.67
M Redmond NRECA Supervisor Training	Louisville KY	08/09/2015 - 08/14/2015	168.72		725.45					\$ 894.17
F. Gossett NRECA Interact Conference	Boston MA	07/12/2015 - 07/17/2015				\$ 18.65				\$ 18.65
Check Number 90111549- October 2015 VISA										
A. Coffey NRECA Power Up Conference	Denver CO	09/20/2015-9/23/2015	\$ 113.49		\$ 704.43	\$ 79.58		\$ 26.00		\$ 923.50
M. Rogers NRECA Power Up Conference	Denver CO	09/20/2015-9/23/2015	\$ 113.49		\$ 602.43	\$ 79.59		\$ 26.00		\$ 821.51
M. Miller NRECA Regional Meeting	Biloxi MS	10/27/2015			\$ 154.11					\$ 154.11
Check Number 15000190--November 2015 VISA										
B. Pait NRECA NET Conference	Ft Myers, FL	02/01/2016-02/04/2016						\$ 975.00		\$ 975.00
R. Ryan NRECA NET Conference	Ft Myers, FL	02/01/2016-02/04/2016						\$ 1,000.00		\$ 1,000.00
R. Ryan Touchstone Energy Board Meeting	Point Clear AL	11/04/2015-11/06/2015	\$ 15.00	\$ 103.80	\$ 414.52	\$ 65.33				\$ 598.65
M. Miller NRECA Regional Meeting	Biloxi MS	10/27/2015	\$ 25.00		\$ 154.11	\$ 110.00				\$ 289.11
M. Miller CEO Close Up Conference/NISC Board Mtg	Tucson AZ	01/09/2016- 01/14/2016					\$ 206.73			\$ 206.73
Check 15000693--December 2015 VISA										

V. Heuser NRECA NET Conference	Ft Myers FL	Feb-16						\$ 975.00	\$ 975.00
R. Ryan NRECA NET Conference	Ft Myers FL	Feb-16			\$ 227.96				\$ 227.96
B. Pait NRECA NET Conference	Ft Myers FL	Feb-16			\$ 227.96				\$ 227.96
V. Heuser NRECA Tech Plus Advantage	New Orleans, LA	02/13/2016-02/17/2016						\$ 355.00	\$ 355.00
M. Miller NRECA Annual Meeting	New Orleans LA	02/13/2016-02/16/2016						\$ 741.00	\$ 741.00
M. Miller NRECA Annual Meeting	New Orleans LA	02/13/2016-02/16/2016			\$ 645.96				\$ 645.96
M. Miller NRECA/KAEC Fly In	Baltimore MD	02/22/2016-02/24/2016			\$ 578.46				\$ 578.46
V. Heuser NRECA Annual Meeting	New Orleans, LA	02/13/2016-02/17/2016						\$ 741.00	\$ 741.00
V. Heuser NRECA International Program	Washington DC	12/8/2015-12/9/2015			\$ 444.70				\$ 444.70
V. Heuser NRECA International Program	Washington DC	12/8/2015-12/9/2015	\$ 6.24	\$ 281.37	\$ 7.90		\$ 23.00		\$ 318.51
Check 15001127--January 2017 VISA									
M. Miller CEO Close UP Conference/NISC Board Meeting	Tucson AZ	01/09/2016- 01/14/2016						\$ 895.00	\$ 895.00
M. Miller CEO Close UP Conference/NISC Board Meeting	Tucson AZ	01/09/2016- 01/14/2016	\$ 131.92	\$ 742.17	\$ 186.16		\$ 78.00		\$ 1,138.25
OV Sparks - NRECA Annual Meeting	New Orleans LA	02/14/2016 - 02/17/2016				\$ 423.33			\$ 423.33
OV Sparks - NRECA Annual Meeting	New Orleans LA	02/14/2016 - 02/17/2016						\$ 686.00	\$ 686.00
R. Ryan NRECA Annual Meeting	New Orleans LA	02/14/2016 - 02/18/2016							
Check 15001489--February 2016 VISA									
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016	\$ 3.27	\$ 14.72	\$ 116.60	\$ 4.40			\$ 138.99
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016					\$ 245.96		\$ 245.96
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016						\$ 830.00	\$ 830.00
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016	\$ 54.16			\$ 28.80			\$ 82.96
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016	\$ 61.86						\$ 61.86
R. Ryan NRECA Annual Meeting	New Orleans, LA	02/14/2016 - 02/18/2016						\$ 713.00	\$ 713.00
R. Ryan NRECA Annual Meeting	New Orleans, LA	02/14/2016-02/18/2016					\$ 411.96		\$ 411.96
R. Ryan NRECA Annual Meeting/Touchstone Energy Bd Mtg	New Orleans, LA	02/14/2016 - 02/18/2016	\$ 93.59			\$ 28.80			\$ 122.39
R. Ryan NRECA Annual Meeting	New Orleans, LA	02/14/2016 - 02/18/2016	\$ 61.86						\$ 61.86
B. Pait NRECA NET Conference	Ft Myers FL	02/01/2016-02/04/2016	\$ 16.67	\$ 629.37	\$ 11.71				\$ 657.75
R. Ryan NRECA NET Conference	Ft Myers FL	02/01/2016-02/04/2016	\$ 16.67	\$ 629.37	\$ 11.71				\$ 657.75
B. Pait NRECA NET Conference	Ft Myers FL	02/01/2016-02/04/2016	\$ 33.64			\$ 156.97	\$ 21.33		\$ 211.94
R. Ryan NRECA NET Conference	Ft Myers FL	02/01/2016-02/04/2016	\$ 33.64			\$ 156.97	\$ 21.33		\$ 211.94
V. Heuser NRECA Annual Meeting	New Orleans, LA	02/13/2016-02/17/2016	\$ 80.24	\$ 111.09	\$ 51.09				\$ 242.42
V. Heuser NRECA Annual Meeting	New Orleans, LA	02/13/2016-02/17/2016	\$ 65.00						\$ 65.00
M. Miller NRECA Annual Meeting	New Orleans, LA	02/13/2016-02/16/2016	\$ 172.22			\$ 44.00			\$ 216.22
OV Sparks NRECA Annual Meeting	New Orleans, LA	02/14/2016 - 02/17/2016	\$ 171.86			\$ 43.20			\$ 215.06
S. Roberson CFC CFO Training	Washington DC	04/11/2016-04/14/2016				\$ 321.70			\$ 321.70
Check 15001822 -- March 2016 VISA									
OV Sparks NRECA Annual Meeting	New Orleans, LA	02/14/2016 - 02/17/2016	\$ 68.84	\$ 897.60	\$ 43.20		\$ 52.00		\$ 1,061.64
V. Heuser NRECA Annual Meeting	New Orleans, LA	02/13/2016-02/17/2016	\$ 25.75	\$ 1,334.52	\$ 33.38		\$ 108.00		\$ 1,501.65
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016	\$ 85.44		\$ 21.60				\$ 107.04
J. Mattingly NRECA Tech Advantage	New Orleans, LA	02/14/2016-02/18/2016		\$ 897.60			\$ 84.00		\$ 981.60
R. Ryan NRECA Annual Meeting/Touchstone Energy Bd Mtg	New Orleans, LA	02/14/2016 - 02/18/2016	\$ 102.69	\$ 969.45	\$ 21.60				\$ 1,093.74
M. Miller NRECA Annual Meeting	New Orleans, LA	02/13/2016-02/16/2016	\$ 29.84	\$ 1,196.80			\$ 80.00		\$ 1,306.64

M. Miller NRECA KAEC Legis Fly In	Baltimore MD	02/22/2016-02/24/2016	\$ 56.20	\$ 524.42	\$ 33.74	\$ 8.00	\$ 39.00	\$	661.36
Check 15002251 -- April 2016 VISA									
D. Woosley NRECA IDE Course	Madison WI	08/2016 & 11/2016					\$ 3,600.00	\$	3,600.00
R. Ryan NRECA Connect Conference	Portland OR	05/12/2016-05/15/2016			\$ 528.96		\$ 830.00	\$	1,358.96
S. Roberson CFC CFO Training	Washington DC	Apr-16	\$ 79.64	\$ 488.16	\$ 37.75	\$ 1.00		\$	606.55
Check 15002707 -- May 2016 VISA									
R. Ryan NRECA Connect Conference	Portland OR	05/12/2016-05/15/2016	\$ 123.26	\$ 614.88	\$ 47.15	\$ 36.00		\$	821.29
								\$	46,682.44
	Total Expense								

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

13. Refer to Nolin's supplemental response to Attorney General's Second Request for Information ("AG's Second Request"), Item 1, filed on May 10, 2017, pertaining to expenses associated with filing this rate case.
- a. Refer to the copies of three invoices from John J. Scott, PSC submitted with the response, which appear to be only the first page of each invoice. Provide complete copies of the invoices.

Response

The complete copies of invoices numbers 19250, 19251, and 19252 are included with this filing as "Attachment 13A."

- b. Provide an updated schedule of total rate case expense incurred through the May 18, 2017 hearing, including any estimated expenses that have not been billed. For any estimated expenses, provide a detailed breakdown of each category of expense.

Response

The total amount Nolin has expended with respect to this rate case is \$165,453.49 (items posted as of May 31, 2017). Please see Attachment 13B for an updated ledger providing relevant transaction details. Nolin projects its total expenses for this rate case to be \$182,000.00, as detailed in the table below.

	Consulting	Legal	Advertising	Other	Total
Incurred thru May 31, 2017	\$75,577.00	\$67,509.35	\$18,433.87	\$3,998.93	\$165,519.15
Estimated Additional Expenses		\$14,800.00		\$1,680.85	\$16,480.85
Estimated Total Expenses	\$75,577.00	\$82,309.35	\$18,433.87	\$5,739.78	\$182,000.00

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Invoice

INVOICE NO. 19251

4/11/17

Nolin R.E.C.C.
411 Ring Road
Elizabethtown, Ky. 42701

FOR PROFESSIONAL SERVICES RENDERED
PLEASE MAKE CHECKS PAYABLE TO: JOHN J. SCOTT, PSC

DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/1/17	Multiple correspondence concerning rate case with attorneys and other Nolin personnel	01.928 AC287 .8	160.00 ✓
2/1/17	Correspondence with Attorney True and with CEM and review of agreements with US Attorney's Office and with US Army and discussion of upcoming report to be filed by CEMs	1.2	240.00
2/1/17	Correspondence back from Attorney True and further correspondence from CEMs regarding CEM reports	.4	80.00
2/1/17	Correspondence concerning Ryans bankruptcy and response for request for information	01.923 AC6 .4	80.00 -
2/2/17	Drafting Motion for Extension of Time in rate case; letter to PSC and Attorney General and filing ten copies of Motion	01.928 AC287 1.0	200.00 ✓
2/2/17	Correspondence with Nolin regarding various policies	05.923 AC6 .3	60.00 -
2/2/17	More correspondence concerning Ryan's bankruptcy	01.923 AC6 .1	20.00 -
2/2/17	Correspondence to PSC in preparation for Motion for an Extension of Time to Answer Request for Information	01.928 AC287 1.2	240.00 ✓

01.923.261 \$660⁰⁰
01.928 AC287 \$3980.
01.923 AC6 \$500
05.923 AC6 \$600
05.923 AC28 \$750

02.923 AC2B \$3140
01.923 AC271 \$340
09.923 AC6 \$440

Total
Payments
Total Due

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/2/17	Correspondence with Attorney General's Office concerning Motion for Extension of Time	01928 AC287 .3	60.00 ✓
2/3/17	More correspondence regarding capital credit application document	01923 AUU .3	60.00 ✓
2/3/17	To Nolin regarding capital credits document and other capital credit issues in rate case	01928 AC287 1.5	300.00 ✓
2/4/17	Prepaid members at Nolin and how to handle those situations	01923 AUU .3	60.00 ✓
2/7/17	In rate case, correspondence concerning making copies of contracts at request of Attorney General and follow-ups to that request	01928 AC287 .6	120.00 ✓
2/7/17	Allen estate and follow-up concerning those capital credits	01923 AUU .2	40.00 ✓
2/7/17	Review of update on responses to the Attorney General's Office concerning request for information and review of that update followed multiple emails	01928 AC287 .6	120.00 ✓
2/7/17	Correspondence from Attorney General's Office concerning an extension of time	01928 AC287 .2	40.00 ✓
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/7/17	Correspondence with Attorney Owsley concerning various Board policies in regard to employment; after researching those Board policies	05923AL6 .6	120.00
2/7/17	Review of information to be submitted in rate case at request of Attorney General	01923AL287 .5	100.00
2/7/17	More correspondence with Attorney Owsley concerning employee situation and review of various legal documents	02923AL273 .6	120.00
2/8/17	To Nolin regarding employment matters	05923AL6 1.0	200.00
2/8/17	Preparation of matters concerning employee situation and detailed history of that situation	01923AL273 .7	140.00
2/8/17	Work on employment issues and discussion with Attorney Owsley	02923AL273 1.3	260.00
2/8/17	Review of document from South Central Bank and giving Nolin my opinion concerning that document	01923AL6 .7	140.00
2/8/17	Review of filing by PSC concerning extension of time request and forwarding that information	01923AL287 .3	60.00
2/8/17	Correspondence with Attorney Owsley concerning Federated Insurance and employee matter	02923AL273 .3	60.00
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/8/17	Multiple correspondence concerning rate case	01928 AC 287 .3	60.00
2/8/17	Review of more information on rate case	01928 AC 287 .2	40.00
2/8/17	Review of Red Flag situation in light of employee situation and forwarding information on to Attorney Owsley	01923 AC 271 .6	120.00
2/8/17	Work on employment issues followed by conference call with Attorney Owsley	02923 AC 273 1.3	260.00
2/9/17	Correspondence with Attorney Darnell concerning Red Flag matters	01923 AC 271 .2	40.00
2/9/17	Correspondence from CEM regarding upcoming report		40.00
2/9/17	More correspondence concerning employee situation with both attorneys and follow-up with employee involved	02923 AC 273 .6	120.00
2/9/17	Review of responses from Nolin to Attorney General request for information	01928 AC 287 .7	140.00
2/9/17	Preparation of Board Minutes for Executive Session	05923 AC 271 .4	80.00
2/9/17	Correspondence concerning employee situation with both employee and with Attorney Owsley	02923 AC 273 .8	220.00
2/10/17	Correspondence concerning Answers in rate case	01928 AC 287 1.5	100.00
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/10/17	Request from Nolin concerning capital credit application involving Spagl estate and response	01923 AUL .4	80.00
2/10/17	More correspondence concerning employee situation	02923 A213 .4	80.00
2/10/17	Correspondence with Attorney Darnell regarding employee situation and Red Flag matter and status thereof	01923 A211 .6	120.00
2/10/17	Review of additional proposed responses in rate case for both PSC and AG	01923 A287 .5	100.00
2/10/17	Correspondence from CEM concerning third Report	.2	40.00
2/10/17	More review of responses in rate case	01928 A287 .5	100.00
2/11/17	Additional responses in rate case for review	01928 A287 .2	40.00
2/12/17	Multiple emails discussing formulation of responses and compiling those responses to be filed	01928 A287 .7	140.00
2/13/17	To Nolin regarding rate case and employment matters	01928 A287 1.8	160.00
2/13/17	Numerous emails and correspondence and phone discussions regarding rate case responses	01928 A287 .9	180.00
Total			
Payments			
Total Due			

JOHN J. SCOTT, PSC
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Attachment 13A
 ATTORNEY AT LAW Page 6

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/13/17	Review of a document sent by Attorney Owsley regarding employment situation and reply to him	02223 A273 .9	180.00
2/13/17	Review of U.S. EPA Consent Agreement and affect on Nolin	09923 A40 .4	80.00
2/13/17	Correspondence review concerning City of Hodgenville and request from them	01923 A40 .2	40.00
2/13/17	Review of Underground Injection Control Permit Application from EPA as it pertains to Fort Knox	09923 A40 1.2	240.00
2/13/17	Receipt and review of draft of Agreement concerning employee and detailed examination of document	02223 A273 1.2	240.00
2/13/17	Correspondence with Attorney Owsley concerning Employment Agreement	02223 A273 .4	80.00
2/13/17	Additional emails and correspondence concerning responses being filed	01923 A287 .4	80.00
2/13/17	Review all responses to PSC and Attorney General requests for information	01923 A287 .7	140.00
2/14/17	To Nolin for conference call regarding rate case	01923 A287 2.0	400.00
2/14/17	Additional responses to be reviewed Attorney General and rate case	01923 A287 .8	160.00
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/14/17	Numerous emails concerning responses and review thereof in rate case	01928AC287 .5	100.00
2/14/17	More correspondence with Attorney Owsley concerning Employee Agreement with review of revisions to that agreement	02923AC273 .4	80.00
2/14/17	Work on employment agreement changes and discussion with Attorney Owsley	02923AC273 .6	120.00
2/14/17	Review of latest information regarding EPA violation and Fort Knox Injection Well	09923AC6 .5	100.00
2/15/17	Review of rate case documents for both PSC and AG	01928AC287 .4	80.00
2/15/17	Multiple correspondence concerning Employee Agreement	02923AC273 .6	120.00
2/15/17	Correspondence with Nolin regarding capital credits	01923AC6 .3	60.00
2/15/17	Additional correspondence regarding Employment Agreement with Attorney Owsley	02923AC273 .3	60.00
2/15/17	Correspondence from Attorney Depp regarding Trico	09923AC6 .1	20.00
2/15/17	Review of Confidentiality Agreement in rate case	01928AC287 .3	60.00
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/15/17	To Nolin regarding rate case; conference call and employment situation	01928 AC287 2.0	400.00
2/16/17	Review of final draft of Employment Agreement after correspondence with Attorney Owsley	02923 AC273 .4	80.00
2/16/17	Review of modified version of Motion for Confidential Treatment after correspondence with attorneys	01928 AC287 .4	80.00
2/16/17	Meeting with members of Board regarding employment situation; to Nolin regarding rate case and employment matters	05923 AC16 3.2	640.00
2/17/17	Additional correspondence regarding Confidentiality Agreement	01928 AC287 .1	20.00
2/17/17	Final review of employee contract and meeting with all parties concerning settlement	02 923 AC 273 2.4	480.00
2/19/17	Correspondence with employee regarding agreement	02 923 AC 273 .2	40.00
2/19/17	Multiple emails concerning employee agreement	02 923 AC 273 .5	100.00
2/20/17	More correspondence concerning employee agreement and preparing final document	02 923 AC 273 .6	120.00
2/20/17	Correspondence from CEM	.1	20.00
2/21/17	Correspondence regarding employee agreement and forwarding to employee	02 923 AC 273 .6	120.00
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
2/21/17	Correspondence with Raymond Dunkle regarding Red Flag status	01 923 AC271 .3	60.00
2/22/17	Correspondence with Board Chair and others regarding employee agreement	02 923 AC273 .3	60.00
2/22/17	Correspondence concerning status of capital NRUCFC survey as it relates to Nolin and Fort Knox with response to Nolin	05 923 AC26	100.00
2/22/17	Correspondence with CEM	.2	40.00
2/23/17	Multiple correspondence concerning third CEM report	.5	100.00
2/27/17	Conference call regarding CEM report	.5	100.00
2/28/17	Retainer for February	09 923 AC28 \$750.00	750.00

Billable hourly rate \$200.00

Total	\$11090.00
Payments	\$0.00
Total Due	\$11090.00

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Attachment 13A
 ATTORNEY AT LAW

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/1/17	Conference call regarding rate case	01.928 AC 287 .3	60.00
3/1/17	Another conference call regarding rate case	01.928 AC 287 .3	60.00
3/2/17	Correspondence from Attorney General's Office regarding rate case (numerous emails)	01.928 AC 287 1.5	300.00
3/2/17	Review of PSC filing in rate case as a follow-up to informal conference on March 1st	01.928 AC 287 .2	40.00
3/3/17	Correspondence concerning banking institution used by Nolin and concern over deposit confirmations, with follow-up	01.923 AC 6 .4	80.00
3/3/17	Review of responsibilities in rate case concerning Attorney General Supplemental Request and follow-up	01.928 AC 287 .3	60.00
3/4/17	Email concerning rate case	01.928 / 287 .1	20.00
3/5/17	Emails concerning rate case conference call	01.928 / 287 .1	20.00
3/6/17	Review of property damage agreement concerning damage to utility pole followed by reply to Nolin	01.923 AC 6 .3	60.00
3/6/17	Review of correspondence from Nolin to employee regarding medical insurance and response to Nolin	05.923 AC 6 .3	60.00
3/6/17	Third party payee problems with persons paying bills	01.923 AC 6 .2	40.00

01.923.261 \$ 140⁰⁰
 01.923 AC 6 \$ 1140
 01.928 AC 287 \$ 3140
 05.923 AC 6 \$ 2160
 01.923 AC 273 \$ 490

01.923.00 AC 271 \$ 120
 05.923 AC 28 \$ 750
 09.923 AC 6 \$ 40

Total
Payments
Total Due

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/6/17	Conference call regarding rate case	01.920 AC287	0.00
3/7/17	Correspondence regarding franchise tax with Hodgenville and review of information being provided to Hodgenville mayor	01.923 AC14	.3 60.00
3/7/17	Review of information concerning NISC and DOXO as a third party payee	01.923 AC14	.3 60.00
3/7/17	Correspondence from Greg Lee regarding Nolin contractor and method of billing	05.923 AC14	.3 60.00
3/7/17	Additional correspondence regarding Hodgenville franchise request	01.923 AC14	.1 20.00
3/7/17	Multiple correspondence concerning Planning and Zoning request and how best to respond to that request	01.923 AC14	.5 100.00
3/7/17	Report to Attorney Owsley regarding employee matter and status	01.923 AC213	.5 100.00
3/7/17	Bankruptcy issue and report to Nolin concerning how to respond	01.923 AC14	.4 80.00
3/8/17	Correspondence from Greg Lee regarding Planning and Zoning and response thereto	05.923 AC14	.4 80.00
3/8/17	Correspondence back and forth regarding how to respond to PSC and AG request concerning the Executive Board Meetings	01.923 AC287	.4 80.00
Total			
Payments			
Total Due			

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Attachment 13A
 ATTORNEY AT LAW Page 12

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/8/17	Correspondence regarding an employee issue and discussion with Attorney Owlsey and others	01923 AC273 .6	120.00
3/8/17	Correspondence with attorneys regarding Attorney General request rate case	01928 AC287 .3	60.00
3/9/17	Various correspondence concerning employee issue with multiple parties	05923 AC6 1.4	280.00
3/9/17	Correspondence concerning other employee issues and potential violation of agreement	05923 AC6 .5	100.00
3/9/17	Work on response to Attorney General question concerning payments to Board members	01928 AC287 .4	80.00
3/9/17	To Nolin regarding personnel matter and rate case	01928 AC287 1.4	280.00
3/10/17	Review of PSC and AG documents in rate case	01928 AC287 .4	80.00
3/10/17	Multiple emails and correspondence concerning rate case	01928 AC287 .3	60.00
3/10/17	Correspondence concerning employee issues	05923 AC6 .6	120.00
3/11/17	Correspondence concerning rate case	01928 AC287 .1	20.00
3/13/17	PSC filing and correspondence	01928 AC287 .2	40.00
3/13/17	More correspondence concerning employee situation	05923 AC6 .9	180.00
		Total	
		Payments	
		Total Due	

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Attachment 13A
 ATTORNEY AFFIDAVIT

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/12/17	Correspondence with Attorney Owsley concerning employee situation and with Board Chair and others	01.923.00 AC273 1.4	270.00
3/14/17	PSC filing and correspondence concerning confidential treatment of documents in PSC rate case	01.928 AC287 1.3	260.00
3/14/17	Correspondence with Attorney True regarding employee situation	.3	60.00
3/15/17	Correspondence concerning Motion for Confidential Treatment	01.928 AC297 .3	60.00
3/15/17	Review of situation of Nolin facilities by IKEA and review of contract and best response to use to them	01.923 AC2 .8	160.00
3/15/17	Correspondence from Attorney Larkin regarding Fort Knox issues	.2	40.00
3/17/17	Correspondence concerning election process at Nolin and nominating committee	01.923 AC2 .3	60.00
3/19/17	Correspondence from Tupper-Bulter concerning RFP and Nolin and relationship to FAR	.2	40.00

Total

Payments

Total Due

JOHN J. SCOTT, PSC
 108 East Poplar Street
 P.O. Box 389
 Elizabethtown, Kentucky 42702-0389

Attachment 13A
 ATTORNEY AT LAW Pg 14

JOHN J. SCOTT

TELEPHONE 270-765-2179
 FAX 270-765-2180

Nolin R.E.C.C.
 411 Ring Road
 Elizabethtown, Ky. 42701

Invoice

INVOICE NO. 19252
 4/11/17

FOR PROFESSIONAL SERVICES RENDERED
 PLEASE MAKE CHECKS PAYABLE TO: JOHN J. SCOTT, PSC

DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/20/17	Correspondence from Attorney with the PSC concerning supplemental responses; additional correspondence back and forth regarding rate case	01.928AC287 .7	140.00
3/20/17	Correspondence from Raymond Dunkle regarding Red Flag matters	01.923AC271 .2	40.00
3/20/17	Correspondence concerning Copelin account with Nolin	01.923AC6 .2	40.00
3/20/17	Correspondence from Greg Lee regarding matters at Fort Knox	01.923AC6 .2	40.00
3/21/17	Various correspondence regarding rate case and whether to have a settlement conference; discussion regarding PSC rate hearing	01.928AC287 .8	160.00
3/21/17	Establishing confidentiality agreement issues in rate case	01.928AC287 .7	140.00
3/21/17	To Nolin regarding nominating committee	01.923AC4 1.0	200.00
3/22/17	Additional correspondence concerning confidentiality agreement in rate case and as it relates to settlement agreement	01.928AC287 .6	120.00
3/22/17	Work on personnel issues for Nolin	05.923AC6 1.9	380.00
3/22/17	Conference call with Attorney General and attorneys regarding rate case	01.928AC287 .3	60.00
		Total	
		Payments	
		Total Due	

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/23/17	More correspondence concerning rate case	01.928 AC 287 .8	160.00
3/23/17	Correspondence regarding employee situation	05.923 AC 6 .5	100.00
3/23/17	Correspondence regarding upcoming Board meeting	05.923 AC 6 1.4	280.00
3/23/17	Preparation of documents regarding AutoZone and Church of God of Prophecy in regard to assigning capital credits	01.923 AC 6 .9	180.00
3/23/17	Correspondence regarding employee issues	05.923 AC 6 .3	60.00
3/24/17	Correspondence with Raymond Dunkle regarding Red Flag status	01.923 AC 271 .1	20.00
3/24/17	Correspondence regarding Supplemental Responses to AG in rate case	01.928 AC 287 .3	60.00
3/27/17	Meeting regarding personnel issues	05.923 AC 6 1.4	280.00
3/27/17	Matters involving Board Meeting	05.923 AC 6 .3	60.00
3/27/17	Preparation of matters involving employee situation	05.923 AC 6 .6	120.00
3/27/17	Correspondence regarding supplemental information requested Attorney General in rate case with various parties	01.928 AC 287 .8	160.00
3/28/17	Rate case hearing prep discussion	01.928 AC 287 .5	100.00
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
3/28/17	Preparation of analysis of Settlement Agreement with government to provide to Attorney General with multiple changes	.9	180.00
3/29/17	Correspondence in rate case concerning Nolin Settlement Agreement	.4	80.00
3/30/17	Review of updated supplemental response to Attorney General in rate case	.5	100.00
3/31/17	Various correspondence concerning rate case	.5	100.00
3/31/17	Correspondence from Attorney Darnell concerning Red Flag Complaint and forwarding on to Felicia Gossett	.3	60.00
	Retainer for March	\$750.00	750.00

Billable hourly rate \$200.00

Total	\$7,980.00
Payments	\$0.00
Total Due	\$7,980.00

JOHN J. SCOTT, PSC
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Attachment 13A
 ATTORNEY AT LAW Page 17

JOHN J. SCOTT

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Nolin R.E.C.C.
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 Elizabethtown, Ky. 42701

Invoice

INVOICE NO. 19250
 4/11/17

FOR PROFESSIONAL SERVICES RENDERED
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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
1/6/17	To Nolin regarding rate case and delinquent accounts	01.928 AC287 .7	140.00 ✓
1/11/17	Drafting of status of litigation letter at request of auditor	01.923 AC 6 .4	80.00 ✓
1/11/17	Preparation of certified mail to be sent to Federated Insurance Co.	05.923 AC6 .4	80.00 ✓
1/11/17	Reimbursement for certified mailing costs	05.923 ACUP \$6.47	6.47 ✓
1/13/17	Report to Red Flag Reporting Service concerning status of Red Flag	01.923 AC271 .3	60.00 ✓
1/13/17	Receipt and review of Order from Kentucky Public Service Commission concerning rate case	01.928 AC287 .3	60.00 ✓
1/13/17	Review of Request from Kentucky Housing Corporation regarding information they are seeking about a member's account and follow-up with Nolin concerning that request	01.923 AC6 .4	80.00 ✓
1/16/17	Emails concerning request of information from CEMs (multiple emails)		120.00
1/16/17	Correspondence with Nolin concerning Allen estates and capital credits and discussion with attorney involving those estate	01.923 AC6 .4	80.00 ✓

01.923.261 \$ 120.00
 05.923 AC28 \$ 750
 01.928 AC 287 \$ 1940
 05.923 AC6 \$ 746.47
 01.923 AC6 \$ 1440

01.923.00 AC 271 \$ 180
 09.923 ACUP \$ 40
 02.923.00 AC 273 \$ 240

Total
Payments
Total Due

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
1/16/17	Correspondence concerning Buffet Restaurants and status of bankruptcy; checking with Delaware Bankruptcy Court regarding status of bankruptcy	01.023 ACU .6	120.00 ✓
1/16/17	Checking on Policy 307A	05.023 ALL .2	40.00 ✓
1/16/17	Review of 33 page contract concerning IVue	05.023 ACU 2.2	440.00 ✓
1/17/17	Correspondence regarding various Red Flags with Ms. Gossett and with CEMs and report on status of Red Flags	01.023 ACU 271 .5	100.00 ✓
1/17/17	Correspondence regarding new policies and review of those policies by CEMs	05.023 ACU .3	60.00 ✓
1/18/17	Correspondence back with attorney concerning capital credits and the Allen estates	01.023 ACU .4	80.00 ✓
1/18/17	Correspondence concerning rate case and intervention by the Attorney General's Office	01.028 ACU 287 .3	60.00 ✓
1/19/17	Multiple emails concerning rate case	01.028 ACU 287 .4	80.00 ✓
1/19/17	Fort Knox Agreement concerning gas wells and EPA involvement	09.023 ACU .2	40.00 ✓
1/19/17	Correspondence regarding Roy Dillard account and status of that delinquency	01.023 ACU .2	40.00 ✓
1/19/17	Multiple emails regarding rate case	01.028 ACU 287 .4	80.00 ✓
1/19/17	More Red Flag correspondence with CEMs	01.023 ACU 271 .1	20.00 ✓
		Total	
		Payments	
		Total Due	

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
1/19/17	Correspondence with Nolin employees regarding solar contract and community solar tariff	01923 AC6 .4	80.00 ✓
1/19/17	Correspondence regarding AGC contract and involvement of EKPC with that contract	01923 AC6 .3	60.00 ✓
1/20/17	Correspondence with attorney for Allen estates and capital credits	01923 AC6 .2	40.00 ✓
1/23/17	Receipt of information concerning KCHR complaint and dismissal of that complaint regarding Mr. Higbee	01923 AC6 .2	40.00 ✓
1/23/17	Correspondence regarding three bankruptcy matters and review of those matters	01923 AC6 .4	80.00 ✓
1/23/17	Preparation of correspondence concerning employee matter with co-counsel	02023.00 AC6 .6	120.00 ✓
1/23/17	Review of Order filed by PSC in rate case	01928 AC287 .2	40.00 ✓
1/23/17	Correspondence concerning the insurance coverage provided by Nolin	05023 AC6 .3	60.00 ✓
1/24/17	Additional correspondence regarding Buffet Restaurants and capital credits and bankruptcy	01923 AC6 .3	60.00 ✓
1/24/17	Receipt of rate case filings with PSC and review	01928 AC287 .4	80.00 ✓
1/24/17	More correspondence concerning rate case	01928 AC287 .4	80.00 ✓
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
1/24/17	Review of set of questions from PSC concerning rate case and after reviewing those questions, correspondence with employees involved in rate case	01928 AL287 .9	180.00 ✓
1/24/17	Receipt of request from PSC attorney concerning rate case and follow-up on that	01928 AL287 .3	60.00 ✓
1/24/17	Correspondence from Attorney Hess regarding capital credits payable to an estate and reply	01928 AL287 .4	80.00 ✓
1/24/17	Various correspondence concerning rate case and answering of second set of questions	01928 AL287 .3	60.00 ✓
1/24/17	Preparation of Minutes of Special Board Meeting to file with rate case and forwarding those	01928 AL287 .5	100.00 ✓
1/25/17	Additional correspondence with attorney for Allen estate regarding capital credits	01928 AL287 .4	80.00 ✓
1/25/17	More changes made to new capital credit application document and forwarding to Nolin for review of employees	01928 AL287 .6	120.00 ✓
1/25/17	Additional correspondence regarding second set of questions from PSC	01928 AL287 .2	40.00 ✓
Total			
Payments			
Total Due			

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
1/25/17	Review of PSC staff request for amendment to second request and discussion with other Nolin personnel	01928 AC 287 .3	60.00 ✓
1/25/17	Additional changes to capital credit application document following discussion with Nolin personnel	01923 AC 6 .3	60.00 ✓
1/25/17	Receipt of Attorney General request in rate case and review thereof	01928 AC 287 .6	120.00 ✓
1/25/17	Update on Roy Dillard account with Nolin	01923 AC 6 .2	40.00 ✓
1/26/17	Multiple correspondence with other Nolin personnel concerning rate case and Attorney General data request	01928 AC 287 .5	100.00 ✓
1/26/17	Multiple correspondence concerning estate of Flowers and capital credits	01923 AC 6 .3	60.00 ✓
1/26/17	More work concerning Policy 307A	05923 AC 6 .3	60.00 ✓
1/27/17	Receipt of correspondence from attorney in Allen estates concerning capital credits and forwarding to Nolin	01-923 AC 6 .4	80.00 ✓

Total
Payments
Total Due

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Attachment 13A
 ATTORNEY AT LAW Page 22

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DATE	DESCRIPTION	BILLABLE HOURS	AMOUNT
1/27/17	Review of Attorney Goss engagement letter and reply to Nolin; multiple correspondence regarding PSC second data request including correspondence on 28th, 29th, 30th and 31st of January	.6 <i>01.928 AC 287</i>	120.00 ✓
1/31/17	Receipt of letter about an employment matter and forwarding to Attorney Owsley and follow-up with Attorney Owsley	.6 <i>02.923 AC 273</i>	120.00 ✓
1/31/17	Multiple correspondence regarding rate case with other personnel and attorneys	.4 <i>01.928 AC 287</i>	80.00 ✓
1/31/17	Correspondence concerning Ryan's bankruptcy and Helig Meyers bankruptcy and capital credits	.4 <i>01.923 AC 6</i>	80.00 ✓
	Retainer for January	750.00 <i>05.928 AC 28</i>	750.00 ✓

Billable hourly rate \$200.00

Total	\$5,056.47
Payments	\$0.00
Total Due	\$5,056.47

06/01/2017 2:02:48 PM

**GENERAL LEDGER
TRANSACTION DETAIL**

Page: 1

JAN 2017 To DEC 2017

Date	Journal Description	Actv BU Project	Jrnl Mod Code Reference	Debit	Credit	Balance
Account: 0 928.0 REGULATORY COMMISSION EXPENSE				Beginning Balance:		0.00
01/08/17	80120 Invoice	287	AP 4 RATE CASE 2016-00367	24,435.00		24,435.00
01/27/17	80576 Invoice	287	AP 4 RATE CASE	19,807.00		44,242.00
01/30/17	80595 Invoice	287	AP 4 RATE CASE SUPPLIES	190.27		44,432.27
01/31/17	80594 Invoice	287	AP 4 TABS - RATE CASE SUPPLIES	6.30		44,438.57
01/31/17	80594 Invoice	287	AP 4 RATE CASE #2016-00367	101.55		44,540.12
01/31/17	80594 Invoice	287	AP 4 RATE CASE - ADKINS/GOSSETT/M	42.83		44,582.95
01/31/17	80594 Invoice	287	AP 4 RATE CASE - ADKINS/MILLER/GO	106.84		44,689.79
Total For Module - AP:				44,689.79	0.00	
Net Amount For JAN 2017:				44,689.79	0.00	
02/07/17	80887 Invoice	287	AP 4 RATE CASE	52.99		44,742.78
02/14/17	81153 Invoice	287	AP 4 JAN 2016 RATE CASE EXPENSES	1,185.00		45,927.78
02/15/17	81153 Invoice	287	AP 4 RATE CASE	1,658.75		47,586.53
02/28/17	81286 Invoice	287	AP 4 FOLDERS FOR RATE MEETING	12.70		47,599.23
02/28/17	81286 Invoice	287	AP 4 2ND DATA REQUEST PSC CASE 20	152.10		47,751.33
02/28/17	81286 Invoice	287	AP 4 PSC CASE 2016-00367	190.09		47,941.42
02/28/17	81286 Invoice	287	AP 4 RATE CASE LUNCH ADKINS/MILL	79.77		48,021.19
02/28/17	81286 Invoice	287	AP 4 RATE CASE FARMERS RECC MEE	265.89		48,287.08
Total For Module - AP:				3,597.29	0.00	
Net Amount For FEB 2017:				3,597.29	0.00	
03/01/17	82268 Invoice	287	AP 4 RATE CASE 2016-00367	6,476.25		54,763.33
03/03/17	81679 Invoice	287	AP 4 RATE CASE - PAPER	52.99		54,816.32
03/08/17	82071 Invoice	287	AP 4 GOSS SAMFORD PLLC	18,402.48		73,218.80
03/13/17	81751 Invoice	287	AP 4 RATE CASE SUPPLIES	52.99		73,271.79
03/29/17	82154 Invoice	287	AP 4 RATE CASE SUPPLIES	105.98		73,377.77
03/29/17	82154 Invoice	287	AP 4 RATE CASE SUPPLIES	127.25		73,505.02
03/29/17	82154 Invoice	287	AP 4 RATE CASE SUPPLIES	196.51		73,701.53
03/29/17	82154 Invoice	287	AP 4 RATE CASE ADKINS/GOSSETT/RO	40.82		73,742.35
03/29/17	82154 Invoice	287	AP 4 FARMERS RATE CASE MEETING	235.10		73,977.45
03/31/17	82467 Invoice	287	AP 4 2016 RATE CASE	22,744.26		96,721.71
03/31/17	82670 Invoice	287	AP 4 JANUARY 2017 JOHN J SCOTT ATT	1,540.00		98,261.71
03/31/17	82670 Invoice	287	AP 4 FEBRUARY 2017	3,980.00		102,241.71
03/31/17	82670 Invoice	287	AP 4 MARCH 2017	3,140.00		105,381.71
03/31/17	82670 Invoice	287	AP 4 RATE CASE MAILING 2016-00367	31.24		105,412.95
03/31/17	82841 Invoice	287	AP 4 MARCH 2017 SHIPPING THE UPS S	12.39		105,425.34
Total For Module - AP:				57,138.26	0.00	
Net Amount For MAR 2017:				57,138.26	0.00	

06/01/2017 2:02:48 PM

**GENERAL LEDGER
TRANSACTION DETAIL**

Page: 2

JAN 2017 To DEC 2017

Date	Journal Description	Actv BU Project	Jrnl Mod Code Reference	Debit	Credit	Balance
Account: 0 928.0 REGULATORY COMMISSION EXPENSE			Department: 1	Beginning Balance:		
04/14/17	82670 Invoice	287	AP 4 KERR OFFICE PLUS	52.99		105,478.33
04/20/17	83407 Invoice	287	AP 4 UPS STORE SHIPPING -- RATE CAS	129.12		105,607.45
04/30/17	83167 Invoice	287	AP 4 RATE CASE FEES	9,057.61		114,665.06
04/30/17	83180 Invoice	287	AP 4 STAPLES RATE CASE	55.85		114,720.91
Total For Module - AP:				9,295.57	0.00	
Net Amount For APR 2017:			9,295.57	9,295.57	0.00	
05/15/17	83793 Invoice	287	AP 4 JAMES R ADKINS	1,815.00		116,535.91
05/26/17	83793 Invoice	287	AP 4 ZUMSTEIN, ALAN M	10,150.00		126,685.91
05/31/17	83718 Invoice	287	AP 4 CHERYL THOMAS EXPENSE REPO	158.05		126,843.96
Total For Module - AP:				12,123.05	0.00	
05/31/17	83823 Journal Entry	287	GL 3 POSTAGE	65.66		126,909.62
Total For Module - GL:				65.66	0.00	
Net Amount For MAY 2017:			12,188.71	12,188.71	0.00	
Subtotal For Account: 0 928.0			Department: 1	126,909.62	0.00	126,909.62
Account: 0 928.0 REGULATORY COMMISSION EXPENSE			Department: 2	Beginning Balance:		0.00
Account: 0 928.0 REGULATORY COMMISSION EXPENSE			Department: 5	Beginning Balance:		0.00
Grand Total Beginning Balances:				0.00	0.00	
Grand Total Transactions: 38				126,909.62	0.00	
Grand Total:				126,909.62	0.00	126,909.62

05/31/2017 9:45:03 AM

**GENERAL LEDGER
TRANSACTION DETAIL**

Page: 1

JAN 2016 To DEC 2016

Date	Journal Description	Actv BU Project	Jrnl Mod Code Reference	Debit	Credit	Balance
Account: 0 928.0 REGULATORY COMMISSION EXPENSE			Department: 1	Beginning Balance:		0.00
05/31/16	74116 Invoice	287	AP 4 RATE CASE PREP MTG	106.95		106.95
Total For Module - AP:				106.95	0.00	
Net Amount For MAY 2016:				106.95	0.00	
09/26/16	77341 Invoice	287	AP 4 RATE CASE - ROBERSON/COFFEY/	50.00		156.95
09/26/16	77341 Invoice	287	AP 4 RATE CASE - ROBERSON/ZUMSTE	51.00		207.95
Total For Module - AP:				101.00	0.00	
Net Amount For SEP 2016:				101.00	0.00	
10/07/16	77840 Invoice	287	AP 4 JOHN SCOTT ATTORNEY	620.00		827.95
10/07/16	77840 Invoice	287	AP 4 JOHN SCOTT ATTORNEY	360.00		1,187.95
10/07/16	77840 Invoice	287	AP 4 JOHN SCOTT ATTORNEY	340.00		1,527.95
10/27/16	78181 Invoice	287	AP 4 RATE CASE MEETING	57.78		1,585.73
10/31/16	78181 Invoice	287	AP 4 RATE CASE - GOSSETT/SPARKS/M	33.98		1,619.71
Total For Module - AP:				1,411.76	0.00	
Net Amount For OCT 2016:				1,411.76	0.00	
11/30/16	78971 Invoice	287	AP 4 RATE CASE DISCUSSION - ZUMST	59.00		1,678.71
11/30/16	78971 Invoice	287	AP 4 RATE CASE DISCUSSION-ADKINS/	59.74		1,738.45
Total For Module - AP:				118.74	0.00	
Net Amount For NOV 2016:				118.74	0.00	
12/05/16	79057 Invoice	287	AP 4 KERR OFFICE PLUS	58.29		1,796.74
12/19/16	79441 Invoice	287	AP 4 KERR OFFICE PLUS	184.44		1,981.18
12/30/16	80121 Invoice	287	AP 4 RATE CASE NOTICES	18,433.87		20,415.05
12/30/16	80121 Invoice	287	AP 4 AMS PROGRAMMING SERVICES -	300.00		20,715.05
12/31/16	79761 Invoice	287	AP 4 RATE CASE DISCUSSION - ADKIN	33.00		20,748.05
12/31/16	79761 Invoice	287	AP 4 PSC RATE CASE 2016-00367	380.59		21,128.64
12/31/16	79761 Invoice	287	AP 4 PSC RATE CASE 2016-00367 CERTI	10.00		21,138.64
12/31/16	79761 Invoice	287	AP 4 RATE CASE 2016-00367 ADKINS	95.89		21,234.53
12/31/16	80120 Invoice	287	AP 4 JOHN SCOTT - NOVEMBER 2016	2,360.00		23,594.53
12/31/16	80120 Invoice	287	AP 4 JOHN SCOTT - DECEMBER 2016	2,300.00		25,894.53
12/31/16	80120 Invoice	287	AP 4 JOHN SCOTT - OCTOBER 2016	1,480.00		27,374.53
Total For Module - AP:				25,636.08	0.00	
Net Amount For DEC 2016:				25,636.08	0.00	
Subtotal For Account: 0 928.0		Department: 1		27,374.53	0.00	27,374.53

Account: 0 928.0 REGULATORY COMMISSION EXPENSE
19051

Department: 2

Beginning Balance:

05/31/2017 9:45:03 AM

**GENERAL LEDGER
TRANSACTION DETAIL**

Page: 2

JAN 2016 To DEC 2016

Date	Journal Description	Actv BU Project	Jrnl Mod Code Reference	Debit	Credit	Balance
	Account: 0 928.0 REGULATORY COMMISSION EXPENSE		Department: 5	Beginning Balance:		0.00
Grand Total Beginning Balances:				0.00	0.00	
Grand Total Transactions: 21				27,374.53	0.00	
Grand Total:				27,374.53	0.00	27,374.53

05/31/2017 9:44:11 AM

GENERAL LEDGER TRANSACTION DETAIL

Page: 1

JAN 2015 To DEC 2015

Date	Journal Description	Actv BU Project	Jrnl Mod Code Reference	Debit	Credit	Balance
	Account: 0 928.0 REGULATORY COMMISSION EXPENSE		Department: 1	Beginning Balance:		0.00
10/10/15	68585 Invoice	287	AP 4 ZUMSTEIN, ALAN M	11,235.00		11,235.00
		Net Amount For OCT 2015:	11,235.00	11,235.00	0.00	
	Subtotal For Account: 0 928.0		Department: 1	11,235.00	0.00	11,235.00
	Account: 0 928.0 REGULATORY COMMISSION EXPENSE		Department: 2	Beginning Balance:		0.00
	Account: 0 928.0 REGULATORY COMMISSION EXPENSE		Department: 5	Beginning Balance:		0.00
	Grand Total Beginning Balances:			0.00	0.00	
	Grand Total Transactions: 1			11,235.00	0.00	
	Grand Total:			11,235.00	0.00	11,235.00

Case # 00367

The UPS Store - #5401
1817 N Dixie Ave
STE 104
Elizabethtown, KY 42701
(270) 769-1530

Allison Coffey

04/20/17 02:39 PM

We are the one stop for all your shipping, postal and business needs.

We offer all the services you need to keep your business going.



001005 (001)	TO \$ 37.02
NPA	
Tracking# 1ZV911V60155499156	
001005 (001)	TO \$ 92.10
NPA	
Tracking# 1ZV911V60188833848	

Subtotal \$ 129.12
Total \$ 129.12

House Account \$ 129.12
NOI IN RECC
ALLISON COFFEY

Thank You ALLISON COFFEY

Receipt ID 83708343382848883981 002 Items
CSH: KYLE Tran: 2070 Reg: 001

Thank you for visiting our store.
Please come back again soon.

Whatever your business and personal needs, we are here to serve you.

We're here to help.
Join our FREE email program to receive great offers and resources.

www.theupsstore.com/signup

Shipment Receipt: Page #1 of 1

THIS IS NOT A SHIPPING LABEL. PLEASE SAVE FOR YOUR RECORDS.

SHIP DATE:
Thur 20 Apr 2017

EXPECTED DELIVERY DATE:
FRI 21 APR 2017 10:30 AM

SHIPMENT INFORMATION:
UPS Next Day Air Com
3.15 lbs actual wt
4.00 lbs billable wt
Carrier Pack

SHIP FROM:
NOLIN RECC
411 RING ROAD
Elizabethtown KY 42701
(270) 765-6153

Tracking Number: 1zV911V60155499156
Shipment ID: MM8JDYN6964E9
Ship Ref 1: - -
Ship Ref 2: - -

SHIP TO:
OFFICE OF THE ATTORNEY GENERAL
1024 CAPITAL CENTER DR
STE 200
FRANKFORT KY 40601-7513
Business

DESCRIPTION OF GOODS:
DOCS

SHIPPED THROUGH:
The UPS Store #5401
Elizabethtown, KY 42701
(270) 769-1530

SHIPMENT CHARGES:	
Next Day Air Com	35.07
Service Options	0.00
Fuel Surcharge	1.75
CHS Processing Fee	0.20
<hr/>	
Total	\$37.02

COMPLETE ONLINE TRACKING: Enter this address in your web browser to track:
<http://theupsstore.com> (select Tracking, enter Shipment ID #) SHIPMENT
QUESTIONS? Contact SHIPPED THROUGH above.


CUSTOMER ACKNOWLEDGEMENT: I acknowledge and accept Terms & Conditions in force for tendering shipments through this location and certify that address, content and values provided for this shipment are accurate in all respects.

Signature: _____

ShipmentID: MM8JDYN6964E9 

Powered by iShip(r)
04/20/2017 11:35 AM Pacific Time N

The UPS Store

 SEE NOTICE ON REVERSE regarding UPS Terms, and notice of limitation of liability. Where allowed by law, shipper authorizes UPS to act as forwarding agent for export control and customs purposes. If exported from the US, shipper certifies that the commodities, technology or software were exported from the US in accordance with the Export Administration Regulations. Diversion contrary to law is prohibited. RRD RF2 0317

Shipment Receipt: Page #1 of 1

THIS IS NOT A SHIPPING LABEL. PLEASE SAVE FOR YOUR RECORDS.

SHIP DATE:
Thur 20 Apr 2017 -

SHIPMENT INFORMATION:
UPS Next Day Air Com
35.4 lbs actual wt
36.00 lbs billable wt
Dims: 18.00x13.00x13.00 in

EXPECTED DELIVERY DATE:
FRI 21 APR 2017 10:30 AM

SHIP FROM:
NOLIN RECC
411 RING ROAD
Elizabethtown KY 42701
(270) 765-6153

Tracking Number: 1zV911V60188833848
Shipment ID: MM8JDYNDA9GNQ
Ship Ref 1: - -
Ship Ref 2: - -

SHIP TO:
PUBLIC SERVICE COMMISSION
ATTN TALINA MATTHEWS EXE. DIRECTOR
211 SOWER BLVD
FRANKFORT KY 40601-8294
Business

DESCRIPTION OF GOODS:
DOCS

SHIPPED THROUGH:
The UPS Store #5401
Elizabethtown, KY 42701
(270) 769-1530

SHIPMENT CHARGES:	
Next Day Air Com	87.52
Service Options	0.00
Fuel Surcharge	4.38
CHS Processing Fee	0.20

Total \$92.10

COMPLETE ONLINE TRACKING: Enter this address in your web browser to track:
<http://theupsstore.com> (select Tracking, enter Shipment ID #) SHIPMENT
QUESTIONS? Contact SHIPPED THROUGH above.


CUSTOMER ACKNOWLEDGEMENT: I acknowledge and accept Terms & Conditions in force for tendering shipments through this location and certify that address, content and values provided for this shipment are accurate in all respects.

Signature: _____

ShipmentID: MM8JDYNDA9GNQ 

Powered by iShip(r)
04/20/2017 11:38 AM Pacific Time N

The UPS Store

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Statement

The UPS Store
1811 N Dixie Ave STE 104
Elizabethtown KY 42701

DATE
5/1/2017

NOLIN RECC
411 RING RD
ELIZABETHTOWN, KY 42701
USA

		AMOUNT DUE	AMOUNT ENC.
		\$183.71	
DATE	DESCRIPTION	AMOUNT	BALANCE
03/31/2017	Balance forward		41.13
04/05/2017	INV #00000010705. BILLY WELLS --- Shipping(UPS), 1 @ \$14.56 = 14.56 --- SalesTax \$0.00	14.56	55.69
04/06/2017	INV #00000010713. NICK BOONE --- PkgServFee, 1 @ \$2.5 = 2.50 --- Shipping(UPS), 1 @ \$18.23 = 18.23 --- PkgMaterials, 1 @ \$7.5 = 7.50 --- SalesTax, 1 @ \$0.45 = 0.45	28.68	84.37
04/14/2017	INV #00000010753. BILLY WELLS --- Shipping(UPS), 1 @ \$11.35 = 11.35 --- SalesTax \$0.00	11.35	95.72
04/20/2017	INV #00000010775. ALLISON COFFEY --- Shipping(UPS), 1 @ \$37.02 = 37.02 --- Shipping(UPS), 1 @ \$92.1 = 92.10 --- SalesTax \$0.00	129.12	224.84
04/28/2017	PMT #2090.	-41.13	183.71
			AMOUNT DUE
			\$183.71

Rate Case shipping

INVOICE FOR SERVICES RENDERED
 James R. Adkins
 2189 Roswerll Dr
 Lexington, KY 40513-1811

May 15, 2017

Mr. Michael Miller
 President & CEO
 Nolin RECC
 411 Ring Road
 Elizabethtown, KY 42701-6767

Assistance for Case No, 2016-00367

Date	Description	Time	Miles
2017			
3-Mar	PSC 3 Responses	2.50	
6-Mar	PSC 3 Responses	3.00	
93-9	PSC 3 & AG 2 Responses	5.00	175
16-Apr	PSC -4 Responses	3.25	
		13.75	175.00
		\$ 125.00	\$ 0.55
	AMOUNT	\$ 1,718.75	\$ 96.25
	Total Invoice Amount		\$ 1,815.00
	<i>James R. Adkins</i>		

James R. Adkins
Signature

Alan M. Zumstein
Certified Public Accountant
1032 Chetford Drive
Lexington, Kentucky 40509
859-264-7147
zumstein@windstream.net

May 26, 2017

Nolin Rural Electric Cooperative
411 Ring Road
Elizabethtown, Kentucky 42701

Assist Nolin's staff and consultant with gathering information for schedules and exhibits in connection with Case No. 2016-00367:

	<u>Hours</u>	<u>Miles</u>
February 16, 2017	18	360
PSC Second request for information		
February 20, 2017		
Attorney General initial request	10	
March 15, 2017		
PSC Third request for information	14	180
AG Supplemental request for information	8	
April 21, 2017		
PSC Fourth request for information	14	180
May 11, 2017		
PSC Fifth request for information	3	
May 18, 2017		
Attend PSC hearing	7	80
May 25, 2017		
Post hearing data request	4	

Hours	78	@ \$125	\$ 9,750
Miles	800	@ \$0.50	<u>400</u>
Total due			<u>\$ 10,150</u>

Federal ID number 35-1877201

NOLIN RURAL ELECTRIC COOPERATIVE CORPORATION

Expense Report Local Area

Month of May, 20 17

DATE	EXPLANATION	RECEIPTS ATTACHED/ ACCT. NO.	AMOUNT
5/8/17	Pay Pal	✓	\$ 48.99
5/23/17	Pay Pal	✓	\$ 106.50
5/24/17	Sam's Club	✓	\$ 221.59

Cheryl S Thomas 5-26-17 TOTAL \$377.08
 SIGNATURE DATE

APPROVED BY _____ DATE _____

Cheryl Thomas

From: service@paypal.com
Sent: Monday, May 08, 2017 8:32 AM
To: Cheryl Thomas
Subject: Receipt for Your Payment to OfficeSupply.com



May 8, 2017 05:31:19 PDT
Transaction ID: 8E490207PD7862146

Hello Cheryl Thomas,

You sent a payment of \$48.99 USD to OfficeSupply.com
(paypal@officesupply.com)

It may take a few moments for this transaction to appear in your account.

Merchant
OfficeSupply.com
paypal@officesupply.com
866-302-5397

Instructions to merchant
You haven't entered any instructions.

Shipping address - confirmed
Cheryl Thomas
411 RING RD
ELIZABETHTOWN, KY 42701
United States

Shipping details
The seller hasn't provided any shipping details yet.

928 CEC 287 - 42.60
01.921 - 6.39

Description	Unit price	Qty	Amount
Acco Black Presstex Report Cover Item# ACC25071;23570;1 / EA;Base;0	\$2.13 USD	23	\$48.99 USD
		Subtotal	\$48.99 USD
		Total	\$48.99 USD

* Needs tax -

Cheryl Thomas

From: service@paypal.com
Sent: Tuesday, May 23, 2017 4:03 PM
To: Cheryl Thomas
Subject: Receipt for Your Payment to OfficeSupply.com



May 23, 2017 13:02:54 PDT
Transaction ID: 7WF653692B641243A

Hello Cheryl Thomas,

You sent a payment of \$106.50 USD to OfficeSupply.com
(paypal@officesupply.com)

It may take a few moments for this transaction to appear in your account.

Merchant
OfficeSupply.com
paypal@officesupply.com
866-302-5397

Instructions to merchant
You haven't entered any instructions.

Shipping address - confirmed
Cheryl Thomas
100 Beechwood Ln
Elizabethtown, KY 42701-2802
United States

Shipping details
The seller hasn't provided any shipping details yet.

928CEC287

Description	Unit price	Qty	Amount
Acco Black Presstex Report Cover Item# ACC25071;23570;1 / EA;Base;0	\$2.13 USD	50	\$106.50 USD
		Subtotal	\$106.50 USD
		Total	\$106.50 USD

* Needs tax

POSTAGE MAY 2017

	DEPT 01	DEPT 02	DEPT 03	DEPT 04	RATE	DEPT 09	Total
	Office, Mickey,	Operations &	Member	Medical	CASE	Ft Knox	Cost
	Admin & Finance	Engineering	Services				
TOTALS	539.73	0.98	173.16	0.00	65.66	0.00	779.53
Beginning Balance	1393.99						
Purchased	1082.40						
Postage remaining	1696.86						

**Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request**

14. Refer to Nolin's response to Attorney General's First Request for Information, Item 3, Attachment Item #3, at 49-50. Provide the limit on Directors', Officers', and Managers' coverage before the increase to \$10 million.

Response

The limit of coverage on Nolin's Directors, Officers, and Managers' policy prior to the increase approved in the March 18, 2016 regular meeting of the Board of Directors was \$5,000,000.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

15. Refer to Nolin's response to the AG's Second Request, Item 2.b., Attachment 2H.
- a. Provide when Board Policy No. 202 was revised to include incidental Expenses, paragraphs 3 and 4.

Response

The referenced paragraph 3 of Board Policy No. 202 was enacted 06/08/2000, and the referenced paragraph 4 was enacted 09/14/2016.

- b. Provide any expenses incurred pursuant to Incidental Expenses, paragraph 4, included in the test year.

Response

No such expenses were included in the test year.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

16. Provide the 2016 per-employee health insurance premiums for all coverage levels available to Nolin's employees and the number of employees covered at each level as of the end of the test year.

Response

As of the end of the test year in 2016, ten employees were covered by single coverage at \$426.68 per month; eight employees were covered by employee plus child coverage at \$926.91 per month; thirty-one employees were covered by employee plus spouse coverage at \$1,025.35 per month; forty-seven employees were covered by family coverage at \$1,410.78 per month.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

17. Confirm that expenses for Nolin's ethics monitor are not included in the test year.

Response

Nolin confirms that the expenses for the corporate ethics monitor are not included in the test year.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

18. Provide an itemized list of Nolin's cost-containment measures with a complete description of the measures taken and any associated dollar amounts for each item.

Response

Nolin has addressed cost containment measures in the following areas:

- Advertising - Moved from eight pages in the Kentucky Living magazine insert to four pages. Estimated cost savings: \$70,000 annually.
- SCADA Upgrade - No longer using GDS Outage Analysis to fulfill the PSC annual requirement of reliability reporting. This work is being performed in house. Estimated cost savings: \$5,662 annually.
- Information Technology Department -
 - Nolin performs annual Vulnerability Assessment and Penetration testing through our IT department. These tests have been performed annually for several years and Nolin has always received favorable results. We changed from annual testing to a three year rotation, due to the low risk we have seen as a result of the previous years results. Estimated cost savings: \$42,000 annually.
 - Reduced number of Data Domains (backup appliance) from two to one. Estimated cost savings: \$1,996.80 annually.
- Training/travel expenses -
 - Reduced planned training for IT department. Estimated cost savings: \$14,000 annually.
 - NISC Member Information Conference - Nolin has reduced the number of employees attending the NISC Member Information Conference. Estimated cost savings: \$5,000 annually.
 - Attendance at the IEEE Conference, NRECA TechAdvantage and the Rural Electric Power Conference has been reduced. Estimated cost savings: \$7,000 annually.

- Applicable training is completed using WebEx capabilities to reduce travel costs. Nolin has done this for several years at a savings of approximately \$1200 per employee/training session. This is an estimated cost of travel/hotel/meals for travel to the NISC home office for training. During both 2015 as well as 2016 we had approximately 10 WebEx sessions with several employees in attendance at each session. Estimated cost savings using an average of 3 employees in attendance at each: \$36,000 annually.
- Nolin now has one PE on staff and will no longer require the services of Roger Wilson Consulting. Estimated cost savings: \$5,000 annually.
- Paperless billing is offered to members to saving monthly billing costs of approximately \$6 per member per year. Estimated cost savings: \$618 annually.
- Nolin has employed a contract mechanic since March 2015 to manage our fleet of vehicles. This has reduced the time spent transferring vehicles for service, wait time during service, and higher priced repair parts. Nolin is now able to buy supplies such as oil and diesel exhaust fluid in bulk and tires and parts in quantity to reduce fleet costs.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

19. Explain whether Nolin's Long Term Disability insurance is a separate policy or is included in Nolin's insurance package from the National Rural Electric Cooperative Association.

Response

Nolin's Long Term Disability insurance is included in Nolin's insurance package from the National Rural Electric Cooperative Association. Nolin does not pay for Long Term Disability premiums, these are paid by the individual employees through payroll deduction.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

20. Provide the number of employees that have life insurance policies for over \$50,000.

Response

Nolin provides basic life insurance coverage for each of its employees in an amount four times (4x) the employee's salary. All 96 Nolin employees have life insurance coverage in excess of \$50,000.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

21. Explain how life insurance premiums were paid during the test year.

Response

Nolin pays the premium for Basic Life to NRECA monthly. Employees have the option of taking out additional child life insurance, spouse life insurance or supplemental life insurance. These premiums are paid by the employee through payroll deduction.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

22. Provide the salary and wage increase for the test year, separated by hourly and salaried employees.

Response

The salary and wage increases for the test year, separated by hourly and salaried employees is provided in Revised Exhibit 1, pages 7 through 9 submitted in response to Staff's Third Request, Question 2.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

23. Provide Nolin's policy for classifying employees as exempt or non-exempt.

Response

Nolin classifies employees as Exempt-Salaried and Hourly as defined by the Fair Labor Standards Act, as amended. "Attachment 23A" is the FLSA Checklist used to help determine exempt vs. hourly status for all of Nolin's positions.

U.S. Department of Labor Wage and Hour Division

Important information regarding recent overtime litigation in the U.S. District Court of Eastern District of Texas.

(Revised July 2008)

Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)

This fact sheet provides general information on the exemption from minimum wage and overtime pay provided by Section 13(a)(1) of the Fair Labor Standards Act as defined by Regulations, 29 CFR Part 541.

The FLSA requires that most employees in the United States be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a workweek.

However, Section 13(a)(1) of the FLSA provides an exemption from both minimum wage and overtime pay for employees employed as bona fide executive, administrative, professional and outside sales employees. Section 13(a)(1) and Section 13(a)(17) also exempt certain computer employees. To qualify for exemption, employees generally must meet certain tests regarding their job duties and be paid on a salary basis at not less than \$455 per week. Job titles do not determine exempt status. In order for an exemption to apply, an employee's specific job duties and salary must meet all the requirements of the Department's regulations.

See other fact sheets in this series for more information on the exemptions for executive, administrative, professional, computer and outside sales employees, and for more information on the salary basis requirement.

Executive Exemption To qualify for the executive employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary basis (as defined in the regulations) at a rate not less than \$455 per week;
- The employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
- The employee must customarily and regularly direct the work of at least two or more other full-time employees or their equivalent; and
- The employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.

Administrative Exemptions To qualify for the administrative employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week;
- The employee's primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and
- The employee's primary duty includes the exercise of discretion and independent judgment with respect to matters of significance.

FS 17A

Professional Exemption To qualify for the learned professional employee exemption, all of the following tests must be met:

- The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week;
- The employee's primary duty must be the performance of work requiring advanced knowledge, defined as work which is predominantly intellectual in character and which includes work requiring the consistent exercise of discretion and judgment;
- The advanced knowledge must be in a field of science or learning; and
- The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction.

To qualify for the creative professional employee exemption, all of the following tests must be met:

•

The employee must be compensated on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week;

•

The employee's primary duty must be the performance of work requiring invention, imagination, originality or talent in a recognized field of artistic or creative endeavor.

Computer Employee Exemption To qualify for the computer employee exemption, the following tests must be met:

- The employee must be compensated either on a salary or fee basis (as defined in the regulations) at a rate not less than \$455 per week or, if compensated on an hourly basis, at a rate not less than \$27.63 an hour;

- The employee must be employed as a computer systems analyst, computer programmer, software engineer or other similarly skilled worker in the computer field performing the duties described below;

- The employee's primary duty must consist of: 1) The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications; 2) The design, development, documentation, analysis, creation, testing or modification of computer

systems or programs, including prototypes, based on and related to user or system design specifications; 3) The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or 4) A combination of the aforementioned duties, the performance of which requires the same level of skills.

Outside Sales Exemption To qualify for the outside sales employee exemption, all of the following tests must be met:

- The employee's primary duty must be making sales (as defined in the FLSA), or obtaining orders or contracts for services or for the use of facilities for which a consideration will be paid by the client or customer; and
- The employee must be customarily and regularly engaged away from the employer's place or places of business.

Highly Compensated Employees Highly compensated employees performing office or non-manual work and paid total annual compensation of \$100,000 or more (which must include at least \$455 per week paid on a salary or fee basis) are exempt from the FLSA if they customarily and regularly perform at least one of the duties of an exempt executive, administrative or professional employee identified in the standard tests for exemption.

Blue Collar Workers The exemptions provided by FLSA Section 13(a)(1) apply only to "white collar" employees who meet the salary and duties tests set forth in the Part 541 regulations. The exemptions do not apply to manual laborers or other "blue collar" workers who perform work involving repetitive operations with their hands, physical skill and energy. FLSA-covered, non-management employees in production, maintenance, construction and similar occupations such as carpenters, electricians, mechanics, plumbers, iron workers, craftsmen, operating engineers, longshoremen, construction workers and laborers are entitled to minimum wage and overtime premium pay under the FLSA, and are not exempt under the Part 541 regulations no matter how highly paid they might be.

Police, Fire Fighters, Paramedics & Other First Responders The exemptions also do not apply to police officers, detectives, deputy sheriffs, state troopers, highway patrol officers, investigators, inspectors, correctional officers, parole or probation officers, park rangers, fire fighters, paramedics, emergency medical technicians, ambulance personnel, rescue workers, hazardous

materials workers and similar employees, regardless of rank or pay level, who perform work such as preventing, controlling or extinguishing fires of any type; rescuing fire, crime or accident victims; preventing or detecting crimes; conducting investigations or inspections for violations of law; performing surveillance; pursuing, restraining and apprehending suspects; detaining or supervising suspected and convicted criminals, including those on probation or parole; interviewing witnesses; interrogating and fingerprinting suspects; preparing investigative reports; or other similar work.

Other Laws & Collective Bargaining Agreements The FLSA provides minimum standards that may be exceeded, but cannot be waived or reduced. Employers must comply, for example, with any Federal, State or municipal laws, regulations or ordinances establishing a higher minimum wage or lower maximum workweek than those established under the FLSA. Similarly, employers may, on their own initiative or under a collective bargaining agreement, provide a higher wage, shorter workweek, or higher overtime premium than provided under the FLSA. While collective bargaining agreements cannot waive or reduce FLSA protections, nothing in the FLSA or the Part 541 regulation relieves employers from their contractual obligations under such bargaining agreements.

Where to Obtain Additional Information

For additional information, visit our Wage and Hour Division Website:

<http://www.wagehour.dol.gov> and/or call our toll-free information and helpline, available 8 a.m. to 5 p.m. in your time zone, 1-866- 4USWAGE (1-866-487-9243).

When the state laws differ from the federal FLSA, an employer must comply with the standard most protective to employees. Links to your state labor department can be found at www.dol.gov/whd/contacts/state_of.htm.

This publication is for general information and is not to be considered in the same light as official statements of position contained in the regulations.

U.S. Department of Labor 1-866-4-USWAGE Frances Perkins Building TTY: 1-866-487-9243
200 Constitution Avenue, NW Contact Us Washington, DC 20210

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

24. Provide Nolin's employee turnover ratio for calendar years 2015 and 2016. Identify the number of employees who retired in each year.

Response

Nolin's employee turnover ratio for 2015 was 3.92%, consisting of four employees who retired in 2015.

Nolin's employee turnover ratio for 2016 was 5.88%, consisting of two employees who retired and five employees who separated employment in 2016.

**Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request**

25. Provide the amount and a description of bonuses paid by Nolin in the test year for each employee.

Response

The only bonus that was paid by Nolin during the test year to each employee was classified as a Christmas bonus. The maximum bonus per employee was \$250 with prorated amounts granted to newly-hired employees based upon their length of service during the year.

Nolin Rural Electric Cooperative Corporation
Case No. 2016-00367
Response to Staff's Post-Hearing Data Request

26. Refer to the final Order in Case No. 2011-00141, page 3, which states, "Nolin is proposing a daily charge of \$0.17 (or \$5.10 per month) to participate in the Prepay Program. The charge will cover the cost of necessary metering equipment and computer software." Also refer to the Appendix to this request.
- a. Given that \$300 was included for a prepay meter, and that Nolin's AMI metering system is now fully deployed, explain why the Commission should not reduce Nolin's prepay meter program monthly fee by removing the cost of the prepay meter.

Response:

Nolin agrees with the Commission's proposition that this fee should be revisited since the new meters deployed throughout Nolin's system are now all the same and do not incur an additional cost for meters for the Prepay program. Please see Attachment 26A for a recalculation of the Prepay fee without the meter cost.

- b. Provide a revised prepay tariff sheet which shows the cost of administering the prepay program without including costs of the prepay meter.

Response:

Please see Attachment 26A which provides the calculation of the revised prepay program rate of \$0.19 per day. Nolin is not requesting a change in the daily charge at this time, therefore we have not included a revised Prepay tariff sheet.

REVISED PREPAY RATES

Investment

	Original	Current
1. Software for Program	\$ 20,000	\$ 66.67
2. Number of Participants	300	-
3. PrePay Meter	\$ 300.00	\$ -
Total Investment	\$ 366.67	\$ -

Annual Expenses

Depreciation	\$ 18.33	\$ -
Interest - 4%	\$ 14.67	\$ -
O&M Software - 20%	\$ 13.33	\$ -
PrePay Meter - 10%	\$ 30.00	\$ -
Total Annual Expenses	\$ 76.33	\$ -

Monthly Expense

Average Labor Cost per Hour	\$ 24.96	
Overhead - 55%	\$ 13.73	
Total	\$ 38.69	
Total Cost for Processing PrePay	.15 hour	\$ 5.80
Total Monthly Expense		\$ 5.80
Average Daily Rate		\$ 0.19