

Licking Valley Rural Electric Cooperative  
Case No. 2016-00174  
Miscellaneous Expenses

Certain advertising expenses are disallowed for rate-making purposes that are not for safety, conservation, information, or the annual meeting. These have been removed from Account 930.11, General Advertising Expense. Those removed include sponsorship of sports, church, civic, and charitable organizations. The majority of advertising for Licking Valley is for conservation and safety purposes.

Amounts removed from Account 930.20, Miscellaneous Expenses for rate-making purposes include employee meals and picnics, gifts, flower funds for death in families, amounts paid for nominating committee, and others

Annual meeting scholarships, prizes, and giveaways have been removed for rate-making purposes. These costs are included in Account 930.40, Annual Meeting.

The amounts have been removed as follows:

909.00	Informational Advertising	170
930.11	General Advertising	1,595
930.40	Annual Meeting	<u>600</u>
		<u><u>2,365</u></u>

Miscellaneous General Expenses

	PAYEE	DATE	CHECK NO.	DESCRIPTION	AMOUNT	
7	LVRECC PETTY CASH	11/24/2014	8119861	CHRISTMAS GIFTS	400.00	x
8	ALL OCCASION FLOWERS	11/30/2014	8119938	FLOWERS FOR FAMILIES	106.00	x
9	HOMETOWN TRUE VALUE HARDWAR	12/04/2014	8119940	CHRISTMAS GIFTS	120.84	x
10	SEASONAL SHOPPE	12/05/2014	8119954	CHRISTMAS DINNER	123.17	x
11	WEST LIBERTY IGA	12/08/2014	8119961	CHRISTMAS DINNER	137.83	x
12	ANGIE'S CATERING	12/08/2014	8119962	CHRISTMAS DINNER	3,795.00	x
13	HOPE BARKER	12/08/2014	8119963	CHRSTMAS DINNER	127.00	x
14	SERVICE OFFICE SUPPLY	12/16/2014	8120010	OFFICE SUPPLIES	146.28	
15	OWENS CUTLERY	12/17/2014	8120013	CHRISTMAS GIFTS	3,498.00	x
16	KAEC	12/30/2014	8120068	KY LIVING MAGAZINE	6,374.40	
17	AMERICAN EXPRESS	12/31/2014	8120079	CHRISTMAS DINNER	219.63	x
18	KAEC	11/30/2014	8120089	KY LIVING MAGAZINE	6,372.82	
19	THE PAISLEY POSEY	12/31/2014	8120154	CHRISTMAS DINNER SETU	848.00	x
20	ALL OCCASION FLOWERS LLC	12/31/2014	8120156	FLOWERS FOR FAMILIES	115.29	x
21	VISA	12/31/2014	8120157	CHRISTMAS DINNER	282.92	x
22	VISA	12/31/2014	8120185	CHRISTMAS DINNER	107.59	x
23	VISA	12/31/2014	8120186	CHRISTMAS DINNER	367.03	x
24	KAEC	01/22/2015	8120260	KY LIVING MAGAZINE	6,392.08	
25	ALL OCCASION FLOWERS	01/31/2015	8120333	FLOWERS FOR FAMILIES	100.70	x
26	KAEC	03/02/2015	8120586	KY LIVING MAGAZINE	6,426.21	
27	PINE GROVE FRAMING	03/19/2015	8120707	DIRECTOR PICTURE	354.67	
28	KAEC	03/24/2015	8120724	KY LIVING MAGAZINE	6,415.27	
29	KAEC	04/28/2015	8121050	KY LIVING MAGAZINE	6,429.37	
30	KAEC	05/31/2015	8121399	KY LIVING MAGAZINE	8,560.51	
31	TOWN & COUNTRY FLOWERS	06/08/2015	8121427	FLOWERS FOR FAMILIES	137.75	x
32	KAEC	06/15/2015	8121469	KY LIVING MAGAZINE	6,381.83	
33	ALL OCCASION FLOWERS	06/30/2015	8121756	FLOWERS FOR FAMILIES	332.26	x
34	KAEC	07/20/2015	8121826	KY LIVING MAGAZINE	6,380.24	
35	ALL OCCASION FLOWERS	07/30/2015	8121918	FLOWERS FOR FAMILIES	110.24	x
36	VISA	07/31/2015	8121931	MEALS FOR FAMILIES	171.48	x
37	KAEC	08/25/2015	8122123	KY LIVING MAGAZINE	6,382.88	
38	ISAACS PARTY TIME RENTALS	08/27/2015	8122133	COMPANY PICNIC	1,100.00	x
39	TOMMY J CONLEY	09/11/2015	8122266	COMPANY PICNIC	508.79	x
40	FANNIN'S VEGETABLES	09/15/2015	8122298	SORGHUM FESTIVAL	166.70	x
41	HOLBROOK BROTHERS SORGHUM	09/15/2015	8122311	SORGHUM FESTIVAL	570.00	x
42	SHEILA W. ALLEN	09/16/2015	8122322	CHRISTMAS CARDS	250.00	x
43	EKPC	09/17/2015	8122331	HONOR FLIGHT	500.00	x
44	KAEC	09/22/2015	8122348	KY LIVING MAGAZINE	6,383.40	
45	VISA	09/30/2015	8122521	HONOR FLIGHT	171.74	x
46	VISA	09/30/2015	8122522	HONOR FLIGHT	253.24	x
47	KAEC	10/27/2015	8122625	KY LIVING MAGAZINE	6,383.04	
48	ALL OCCASION FLOWERS	10/31/2015	8122744	FLOWERS FOR FAMILIES	114.48	x
49	VISA	10/31/2015	8122778	HONOR FLIGHT	783.11	x
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51	VARIOUS	VAR		LESS THAN \$100 INDIVIDUALLY	682.03	x
52	PROPERTY TAXES	Monthly		PROPERTY TAXES	5,073.80	
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54					<u>100,657.62</u>	
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56				Remove for rate-making purposes	<u>16,200.82</u>	x
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Annual Meeting Expenses

PAYEE	DATE	CHECK NUMBER	DESCRIPTION	AMOUNT	
BREATHITT ADVOCATE	10/24/14	8119636	ADVERTISING	450.00	
BREATHITT ADVOCATE	12/31/14	8120171	ADVERTISING	360.00	
LODGE MANUFACTURING COMPANY	4/16/15	8120955	GIVEAWAYS	5,359.41	x
APPALACHIAN TROUBADOURS	4/20/15	8120965	ENTERTAINMENT	500.00	
AMERICAN EXPRESS	4/23/15	8121042	GIVEAWAYS	5,270.70	x
JACKALOPE PRINTING & DESIGN LLC	4/30/15	8121083	GIVEAWAYS	2,144.23	x
LANDS' END BUSINESS OUTFITTERS	4/30/15	8121163	EMPLOYEE SHIRTS	2,416.66	
COURIER PUBLISHING COMPANY	4/30/15	8121164	ADVERTISING	527.10	
SALYERSVILLE INDEPENDENT LLC	4/30/15	8121168	ADVERTISING	793.00	
LVRECC PETTY CASH	5/11/15	8121170	GIVEAWAYS	1,000.00	x
JUNIE HOLBROOK	5/13/15	8121177	MEALS	811.06	
BIRDDOGS SHIRTS-N-MORE	5/13/15	8121178	GIVEAWAYS	2,077.49	
CRUISE NIGHT TROPHY INC	5/15/15	8121206	GIVEAWAYS	114.48	x
TIM WEBB PHOTOGRAPHY	5/18/15	8121209	PHOTOGRAPHY	522.00	
ARNOLD'S SEPTIC SERVICE	5/18/15	8121210	PORT-A-POTS	550.00	
MORGAN COUNTY WOMANS CLUB	5/18/15	8121211	MEALS	3,379.50	
CLASSIC CLEANING	5/19/15	8121218	CLEANING	276.35	
JESSICA MILLS	5/19/15	8121220	MEALS	130.00	
ALLEGRA HOWARD	5/26/15	8121253	SCHOLARSHIP	750.00	x
BUDDIES PRODUCE	5/26/15	8121254	MEALS	182.00	
COOPERATIVE BALLOON ASSOCIATES LLC	5/26/15	8121255	ENTERTAINMENT	2,517.33	
MORGAN COUNTY PROPANE LLC	5/26/15	8121257	MEALS	51.08	
EASTERN KENTUCKY UNIVERSITY	5/26/15	8121268	SCHOLARSHIP	1,000.00	x
NORTHERN KENTUCKY UNIVERSITY	5/26/15	8121269	SCHOLARSHIP	1,000.00	x
LANDS' END BUSINESS OUTFITTERS	5/27/15	8121324	EMPLOYEE SHIRTS	41.93	
RURAL COOPERATIVE CREDIT UNION	5/27/15	8121327	SUPPLIES	237.39	
HALEY JOANN PATTON	5/27/15	8121328	SCHOLARSHIP	1,000.00	x
AMERICAN EXPRESS	5/29/15	8121343	GIVEAWAYS	1,412.32	x
J A OLDFIELD & SON INC	5/29/15	8121348	SUPPLIES	15.00	
RURAL COOPERATIVE CREDIT UNION	5/29/15	8121350	RURAL COOP CREDIT UNION	1,448.85	
JENNA LEANN WILLIAMS	5/29/15	8121354	SCHOLARSHIP	1,000.00	x
KY ASSOC OF ELECTRIC COOP INC	5/31/15	8121399	TICKETS FOR MEALS	391.78	
KY ASSOC OF ELECTRIC COOP INC	5/31/15	8121406	REPORTS	117.61	
KY ASSOC OF ELECTRIC COOP INC	5/31/15	8121406	REPORTS	27.93	
FREDERICK & MAY LUMBER	5/31/15	8121411	SUPPLIES	57.74	
RURAL COOPERATIVE CREDIT UNION	5/31/15	8121412	RURAL COOP CREDIT UNION	287.22	
THE PAISLEY POSEY	6/8/15	8121425	SETUPS	97.52	
LANDS' END BUSINESS OUTFITTERS	6/9/15	8121432	EMPLOYEE SHIRTS	37.53	
COURIER PUBLISHING COMPANY	5/31/15	8121433	ADVERTISING	954.48	
SALYERSVILLE INDEPENDENT LLC	5/31/15	8121435	ADVERTISING	525.00	
WRLV-FM	5/31/15	8121438	ADVERTISING	200.00	
INTERMOUNTAIN PUBLISHING INC	5/31/15	8121442	ADVERTISING	567.00	
WCBJ-FM	5/31/15	8121445	ADVERTISING	120.00	
WLKS-FM	5/31/15	8121446	ADVERTISING	120.00	
BIRDDOGS SHIRTS-N-MORE	6/10/15	8121449	GIVEAWAYS	440.70	
BREATHITT ADVOCATE	5/31/15	8121452	ADVERTISING	350.00	
BREATHITT ADVOCATE	6/11/15	8121452	ADVERTISING	500.00	
EAST KY POWER COOPERATIVE INC	6/15/15	8121466	REPORTS	175.00	
WMTC RADIO STATION	5/31/15	8121498	ADVERTISING	216.00	
LVRECC PETTY CASH	6/24/15	8121513	LVRECC PETTY CASH	138.76	
KAYLA A GROSS	7/6/15	8121745	SCHOLARSHIP	500.00	x

Annual Meeting Expenses

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PAYEE	DATE	CHECK NUMBER	DESCRIPTION	AMOUNT	
HOBART INSTITUTE OF WELDING TECHNOI	7/7/15	8121757	SCHOLARSHIP	1,000.00	x
INTERMOUNTAIN PUBLISHING INC	6/30/15	8121791	ADVERTISING	321.00	
KY ASSOC OF ELECTRIC COOP INC	8/10/15	8122013	SETUPS/ENTERTAINMENT	27,749.39	
AMERICAN EXPRESS	4/23/15	8121042	SUPPLIES	316.24	
Employee labor and benefits	5/31/15		Labor and benefits	24,427.20	
				<u>96,975.98</u>	
			Remove for rate-making purposes	<u>21,551.14</u>	x