

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JACKSON)	
PURCHASE ENERGY CORPORATION FOR)	CASE NO.
GENERAL ADJUSTMENT OF RATES)	2021-00358
AND OTHER GENERAL RELIEF)	

**RESPONSES TO COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION TO JACKSON PURCHASE ENERGY CORPORATION
DATED OCTOBER 6, 2021**

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:


THE ELECTRONIC APPLICATION OF)
JACKSON PURCHASE ENERGY)
CORPORATION FOR A GENERAL)
ADJUSTMENT OF RATES AND OTHER)
GENERAL RELIEF)

Case No. 2021-00358

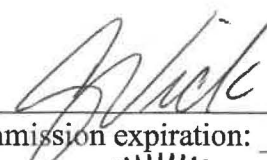
VERIFICATION OF JEFFREY R. WILLIAMS

COMMONWEALTH OF KENTUCKY)
COUNTY OF McCRACKEN)

Jeffrey R. Williams, CFO-VP, Accounting, Finance and Member Services of Jackson Purchase Energy Corporation, being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's First Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.


Jeffrey R. Williams

The foregoing Verification was signed, acknowledged and sworn to before me this 27th day of October, 2021, by Jeffrey R. Williams.


Commission expiration: 8/25/2022



JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 1

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 1. Provide the following expense account data:

Request 1a. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.

Response 1a. Please see attached.

Request 1b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

Response 1b. Jackson Purchase provides the following summary of significant activities, initiatives, or programs undertaken or continued since its last general rate case

for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. While there were other activities, initiatives, and programs undertaken, it is not possible to reasonably estimate the dollar impact of such actions.

Jackson Purchase used \$7 million from its Cushion of Credit with Rural Utility Services (“RUS”) to prepay higher interest long-term debt. This lowered Jackson Purchase’s interest expense approximately \$0.3 million, and therefore its TIER requirements. Jackson Purchased used the federal payroll protection program to help cover a portion of its labor cost during the 2020 COVID pandemic and received forgiveness of that loan. After receiving forgiveness, Jackson Purchase recognized that as non-operating income for 2020. AMI PLC technology has been implemented and where it is working well, Jackson Purchase is saving meter reading expenses estimated at \$1.9 million annually. Management has extended the life of our fleet from ten (10) to twelve (12) years, resulting in an estimated capital savings of \$0.5 million per year. Jackson Purchase refinanced a portion of RUS long-term debt in Case No. 2016-00410, resulting in a NPV savings of \$1.3 million. Jackson Purchase has managed staff tightly and is a very lean operation. It has 70 employees in the test year. Using National Rural Utilities Cooperative Finance Corporation’s (CFC) Key Ratio Trend Analysis, which compares Cooperatives nationwide, Ratio #4, Jackson Purchase is the 64th lowest staffed cooperative out of 69 when comparing to similar sized cooperatives. Jackson Purchase’s management team has continued to keep overall cost down. Jackson Purchase ranks 56th lowest out of 67 similar sized cooperatives in Ratio #105 Total Controllable Expenses per Consumer.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 2

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 2. Provide the capital structure at the end of the five most recent calendar years and each of the other periods shown in Schedule A1 and Schedule A2.

Response 2. Please see attached Schedules A1 and A2.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 3

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 3. Provide the following:

Request 3a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule B1.

Response 3a. Please see attached schedules showing long- and short-term debt for the latest calendar year.

Request 3b. An analysis of short-term debt as shown in Schedule B2 as of the end of the latest calendar year.

Response 3b. Please see the Response to 3a above.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 4**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 4. Provide the utility's internal accounting manuals, directives, and policies and procedures.

Response 4. Please see attached RUS Form 1717-b2 "Guide for Preparing Financial and Statistical Reports for Electric Distribution Borrowers". Also reference the Audited Financial Statements provided with the testimony of Mr. Jeff Williams (Attachment JRW-2) for a summary of significant accounting policies.

Disclaimer: The contents of this guidance document does not have the force and effect of law and is not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

Item No. 4

UNITED STATES DEPARTMENT OF AGRICULTURE
Rural Utilities Service

BULLETIN 1717B-2

RD-GD-2002-45

SUBJECT: Guide for Preparing Financial and Statistical Reports for Electric Distribution Borrowers

TO: All Electric Distribution Borrowers

EFFECTIVE DATE: Date of approval.

OFFICE OF PRIMARY INTEREST: Assistant Administrator, Electric Program.

FILING INSTRUCTIONS: This bulletin replaces RUS Bulletin 1717B-2, "Guide for Preparing Financial and Statistical Reports for Electric Distribution Borrowers," dated December 31, 1993. Suggestion to borrowers: Distribute copies of this bulletin to all units responsible for elements of the report.

This Bulletin is also available on the RUS Data Collection System Website at <http://dcs.usda.gov>.

PURPOSE: To provide instructions to all electric distribution borrowers required to submit operating reports to RUS. These instructions implement reporting requirements in the borrower's loan contract with RUS and the laws and regulations that authorize RUS to collect this information. The guidance provided in this bulletin corresponds to the completion of a paper Form 7 and 7a. The RUS Data Collection System Website contains instructions for completion of the electronic form.



Blaine D. Stockton
Assistant Administrator
Electric Program

2/14/02

Date

**INSTRUCTIONS FOR THE PREPARATION OF THE
FINANCIAL AND STATISTICAL REPORT**

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ATTACHMENTS:

Attachment 1	RUS Form 7
Attachment 2	RUS Form 7a

INDEX:

Financial and Statistical Reports
Financial Statements
Operating Reports
Reports

ACRONYMS

CBO	Certificates of Beneficial Ownership
CD	Certificate of Deposit
CFC	National Rural Utilities Cooperative Finance Corporation
CL	Capital Leases
CATS	Certificates of Accrual on Treasury Securities
CTC	Capital Term Certificates
DCS	Data Collection System
ERC	Energy Resources Conservation
FCSFAC	Farm Credit System Finance Assistance Corporation
FDIC	Federal Deposit Insurance Corporation

ACRONYMS
(continued)

FERC	Federal Energy Regulatory Commission
FFB	Federal Financing Bank
FICO	Financing Corporation
FHLB	Federal Home Loan Banks
FHLMC	Federal Home Loan Mortgage Corporation or Freddie Mac
FmHA	Farmers Home Administration
FNMA	Federal National Mortgage Association or Fannie Mae
G&T	Generation and Transmission borrower
GNMA	Government National Mortgage Association, Ginnie Mae, or Ginnies
GSA	General Services Administration
NOW	Negotiable Order of Withdrawal
NRUCFC	National Rural Utilities Cooperative Finance Corporation
REFCORP	Resolution Funding Corporation
REIT	Real Estate Investment Trusts
RUS	Rural Utilities Service
SBA	Small Business Administration
Sallie Mae	Student Loan Marketing Association
TIGERS	Training Investment Growth Receipts
TVA	Tennessee Valley Authority
WMATA	Washington Metropolitan Area Transit Authority

1. REQUIREMENTS

The Rural Utilities Service's (RUS) requirements regarding the submission of financial and statistical reports by electric distribution borrowers are contained in the loan contract. Also, RUS's reporting requirements are codified in 7 CFR Parts 1710 and 1717.

2. REPORTS

2.1 The preparation of a monthly financial and statistical report aids a borrower's management in effectively operating and controlling the business.

2.2 As an aid to borrowers in developing and submitting operating information on a uniform basis, RUS furnishes a prescribed report form to be used by electric distribution borrowers. An original and one copy of RUS Form 7, pages 1 through 5, and Form 7a, Pages 1 and 2, should be submitted to RUS annually by March 1 for the period ending December 31. Quarterly reports (RUS Form 7, pages 1 and 2) are requested when a deficit exists in the prior year's operations. In addition, individual borrowers may be requested by RUS to submit RUS Form 7 (pages 1 and 2) monthly.

2.3 If after the filing of RUS Form 7 and 7a for December 31, major adjustments in the accounts are made which significantly affect the operating statement for the year, the balance sheet, or key financial ratios, revised reports reflecting these adjustments should be submitted to RUS promptly.

2.4 Sample copies of the revised report forms are attached to this guide. A supply of these forms will be furnished to borrowers not using the Data Collection System (DCS) system, upon request.

2.5 Distribution borrowers having generating facilities shall continue to submit reports on the operation of such facilities in accordance with the current instructions set forth in RUS Bulletin 1717B-3, in addition to the RUS Form 7 and 7a.

2.6 Timely reporting not only permits RUS to fulfill its reporting obligations, but helps the borrower have data promptly for effective management. It is strongly urged that attention be given to organizing your operations so that required reports will be submitted on time.

3. GENERAL

The "Financial and Statistical Report" makes available to RUS information for analyses in connection with the security of Government loan funds. It is believed that this report, when supplemented by such additional information as may be desired by an individual borrower, will also be of great assistance to boards of directors and managers of the system in successfully coping with various management problems.

The report provides RUS with sufficient information to prepare an annual financial and statistical report of all RUS borrowers' electric operations. RUS provides the Federal Energy Regulatory Commission (FERC) with a copy of the RUS statistical report. Thus, most borrowers are not required to submit individual reports to FERC.

The reports prepared by borrowers must accurately reflect the financial data as shown by the books of account, and should be prepared in accordance with the detailed instructions contained in this manual. Maximum benefits can be derived from the monthly and annual report only when they are correctly prepared. Careful preparation of the report also eliminates additional correspondence. After the report has been prepared and typed, it should be carefully reviewed and verified for both clerical and/or typographical errors. Accounts referenced: RUS Uniform System of Accounts - Electric (7 CFR 1767, subpart B, and RUS Bulletin 1767B-1).

These instructions and report forms do not apply to power supply borrowers.

4. SPECIFIC INSTRUCTIONS

4.1 The "Financial and Statistical Report," RUS Form 7, Pages 1 through 5, and Form 7a, "Investments, Loan Guarantees and Loans - Distribution," are composed as follows:

Form 7

- Part A. Statement of Operations
- Part B. Data on Transmission and Distribution Plant
- Part C. Balance Sheet
- Part D. Notes to Financial Statements
- Part E. Changes in Utility Plant
- Part F. Materials and Supplies
- Part G. Service Interruptions
- Part H. Employee - Hour and Payroll Statistics
- Part I. Patronage Capital
- Part J. Due From Consumers for Electric Service
- Part K. kWh Purchased and Total Cost
- Part L. Long-Term Leases
- Part M. Annual Meeting and Board Data
- Part N. Long-Term Debt and Debt Service Requirements
- Part O. Power Requirements Data Base – Annual Summary

Form 7a

- Part I. Investments
- Part II. Loan Guarantees
- Part III. Ratio
- Part IV. Loans

4.2 The following system is used in this guide for reference to items reported on RUS Forms 7 and 7a:

A capital letter designates the part, a number designates the item or line number, and a lower case letter designates the column. Example: A15d indicates Part A, Item 15, Column d.

4.3 "Red" (or negative) figures on the report should be indicated by enclosing the amount in parentheses (--). Do not use parentheses to indicate that an amount is to be deducted when the format provides for the deduction to be made. Example: The entry for Form 7 - C4 should not be enclosed with parentheses as Net Utility Plant is to be determined by subtracting line 4 from line 3.

4.4 A column for "Budget" has been provided on RUS Form 7, Page 1, Part A, "Statement of Operations," for the convenience of borrowers. When used, this should consist of the cumulative monthly figures taken from the previously prepared annual budget. A budget is a plan for future guidance of the business in which probable revenue and expense is estimated and allocated. If there is a substantial difference between the budget item and the actual, it would be appropriate to make an analysis of operations to determine if remedial action is needed. While reporting of the "Budget" information is optional, RUS may require borrowers to report budget information on a case-by-case basis.

4.5 Much care should be exercised in the insertion of the statistical data required by the report, particularly that which cannot be verified on the report.

4.6 Borrowers should report all amounts to the "nearest dollar" and eliminate the cents. All totals and subtotals should be the sums of the rounded figures used.

EXHIBIT A
SPECIFIC INSTRUCTIONS FOR RUS FORM 7
FINANCIAL AND STATISTICAL REPORT

PART A, STATEMENT OF OPERATIONS

Column

- a Last Year**
This column reflects cumulative annual totals through the month covered by the report, entries for which should be obtained from Column b of this same part (RUS Form 7, Part A) of the operating report for the corresponding month of the prior year.
- b This Year**
Cumulative annual totals are also reflected in this column, entries for which should be obtained from the year-to-date totals of the general ledger trial balance for the corresponding month.
- c Budget (Optional)**
Entries for this column should be obtained from the operating budget using cumulative annual totals for the corresponding month.
- d This Month**
Entries for this column should be obtained from the monthly totals of the general ledger trial balance of the appropriate accounts for the month involved.

Item No.

- 1 Operating Revenue and Patronage Capital**
The entry for Column b is obtained by adding Part O, Items 12 and 13 of the "Total Year to Date" column.
- 2 Power Production Expense**
Accounts 500 through 554
- 3 Cost of Purchased Power**
Accounts 555, 556, and 557
- 4 Transmission Expense**
Accounts 560 through 573
- 5 Distribution Expense - Operation**
Accounts 580 through 589

Item No. (continued)

- 6 **Distribution Expense - Maintenance**
Accounts 590 through 598
- 7 **Customer Accounts Expense**
Accounts 901 through 905
- 8 **Customer Service and Informational Expense**
Accounts 907 through 910
- 9 **Sales Expense**
Accounts 911 through 916
- 10 **Administrative and General Expense**
Accounts 920 through 931 and 935
- 11 **Total Operation and Maintenance Expense**
Total of Items 2 through 10
- 12 **Depreciation and Amortization Expense**
Accounts 403.1 through 403.7 and 404 through 407 (including 407.3 & 407.4)
- 13 **Tax Expense - Property and Gross Receipts**
Account 408.1 and 408.6. Some States have enacted laws providing for payments in lieu of property taxes. These taxes should be reported as "Tax Expense - Property and Gross Receipts."
- 14 **Tax Expense - Other**
All subaccounts of Accounts 408, except 408.1 and 408.6 plus Accounts 409.1, 410.1, 411.1, 411.4 and 420
- 15 **Interest on Long-Term Debt**
Account 427. Do not include any interest earned on Balance of Advance Payments. It is non-operating income, item 21.
- 16 **Interest Charged to Construction - Credit**
Account 427.3
- 17 **Interest Expense - Other**
Account 431
- 18 **Other Deductions**
Accounts 409.2, 410.2, 411.2, 411.5, 411.6, 411.7, 411.8, 411.9, 425, 426.1 through 426.5, 428, 428.1, 429, 429.1 and 430

Item No. (continued)

- 19** **Total Cost of Electric Service**
Total of Items 11 through 18
- 20** **Patronage Capital and Operating Margins**
Item 1 minus Item 19
- 21** **Non-Operating Margins - Interest**
Account 419 and 432. Include interest earned on Balance of Advance Payments, if any.
- 22** **Allowance for Funds Used During Construction**
Account 419.1
- 23** **Income (Loss) from Equity Investment**
Account 418.1 plus the amounts recorded in Account 421 relating to the income or loss from investments recorded on the equity method of accounting for investments.
- 24** **Non-Operating Margins - Other**
Net total of Accounts 415, 417, 418, 421, 421.1, less Accounts 416, 417.1, 421.2, and 422
- 25** **Generation and Transmission Capital Credits**
Account 423
- 26** **Other Capital Credits and Patronage Dividends**
Account 424
- 27** **Extraordinary Items**
Net total of Accounts 409.3 plus 434 minus 435 plus or minus 435.1
- 28** **Patronage Capital or Margins**
Total of Items 20 through 27

PART B, DATA ON TRANSMISSION AND DISTRIBUTION PLANT

All entries for Column a should be obtained from Column b of this part of the Operating Report for the prior year.

Item No.

1 New Services Connected

In Column b insert the total of all new individual services connected this year to date. The data should include new construction and exclude connections to new consumers on previously connected services.

2 Services Retired

In Column b place the number of all individual service installations physically removed during the year.

3 Total Services in Place

In Column b insert the number of services as of the end of the reporting period. (Report all services in place whether or not they are in use.)

4 Idle Services (Exclude Seasonals)

The number of idle services in Column b should be the total number of delivery points to which service wires remain physically in place but for which no bill is being rendered. Seasonal consumers or patrons paying a nominal sum for the retention in place of idle facilities should be excluded from the count of idle services.

5 Miles Transmission

Mileage in Column b represents the total pole line miles of transmission line that have been energized. A transmission line is a line serving as a source of supply to a point where the voltage is transformed to a voltage used for distribution purposes.

6 Miles Distribution - Overhead

Mileage in Column b represents the present total overhead pole line miles that have been energized. Distribution lines are those which deliver electric energy from the substation or metering point to the point of attachment to the consumers' wiring and include primary, secondary, and service facilities.

7 Miles Distribution - Underground

Mileage in Column b represents the total underground line miles of distribution lines (primary, secondary, and services) that have been energized.

8 Total Miles Energized

Sum of Items 5, 6, and 7

Note: (1) Underbuild in overhead lines or joint runs in underground installations do not increase the number of line miles except for distribution underbuild on transmission poles. In such cases, distribution pole line miles would be increased by the number of underbuild miles involved.

PART C, BALANCE SHEET

Assets and Other Debits

Item No.

- 1** **Total Utility Plant in Service**
Accounts 101 (total of Accounts 301 through 399), 101.1, 102 through 106, 114, 116, 118, and 120.1 through 120.6
- 2** **Construction Work in Progress**
All subaccounts of Account 107
- 3** **Total Utility Plant**
Sum of Items 1 and 2
- 4** **Accumulated Provision for Depreciation and Amortization**
All subaccounts of Account 108, and Accounts 111, 115, and 119
- 5** **Net Utility Plant**
Item 3 less Item 4
- 6** **Non-Utility Property (Net)**
Account 121 less Account 122
- 7** **Investments in Subsidiary Companies**
Account 123.11
- 8** **Investments in Associated Organizations - Patronage Capital**
Account 123.1
- 9** **Investments in Associated Organizations - Other - General Funds**
The amount of the investments recorded in Accounts 123.22 and 123.23 as provided for in 7 CFR 1717, Subpart N, Investments, Loans, and Guarantees by Electric Borrowers.

Item No. (continued)

10 **Investments in Associated Organizations - Other - Nongeneral Funds**

The amount of the investments in Accounts 123.22 and 123.23. The following are classified as such investments:

(1) All National Rural Cooperative Finance Corporation (CFC) – Capital Term Certificates (CTC) except those purchased more than 24 months in advance of their due date.

(2) Investments which have been specifically excluded by the Administrator or his designated representative.

(Note: The above investments are nongeneral fund items regardless of the account in which they are reported. However, the only excludable investments to be reported, for Item 10 are those which are reported in Accounts 123.22 or 123.23. The sum of the amounts reported for Items 9 and 10 should equal the sum of the balances in Accounts 123.22 and 123.23.)

11 **Investments In Economic Development Projects**

Report investments in Economic Development Projects recorded in accounts 123, Investments in Associated Organizations, and 124, Other Investments. (Note: These Economic Development investment amounts should not be reported on any other line of the Balance Sheet.)

12 **Other Investments**

Report amount in Account 124 not related to Economic Development Projects included in Item 11.

13 **Special Funds**

Accounts 125 through 128

14 **Total Other Property and Investments**

Total of Items 6 through 13

15 **Cash - General Funds**

Accounts 131.1, 131.12, 131.13, 131.14, and 135. Item 46, "Accounts Payable," should be utilized for checks written and not paid as of the date of this report.

16 **Cash - Construction Funds - Trustee**

Accounts 131.2 and 131.3. Item 46, "Accounts Payable," must be credited for checks written and not paid as of the date of this report.

17 **Special Deposits**

Accounts 132 through 134

Item No. (continued)

- 18 **Temporary Investments**
 Account 136

- 19 **Notes Receivable (Net)**
 Account 141 and 145 less Account 141.1

- 20 **Accounts Receivable - Sales of Energy (Net)**
 Account 142.1 less Account 144.1

- 21 **Accounts Receivable - Other (Net)**
 Accounts 142.2, 143 and 146 less Accounts 144.2 through 144.4

- 22 **Materials and Supplies - Electric and Other**
 Accounts 151 through 157, 158.1, 158.2 and 163

- 23 **Prepayments**
 Accounts 165.1 and 165.2

- 24 **Other Current and Accrued Assets**
 Accounts 171 through 174

- 25 **Total Current and Accrued Assets**
 Total of Items 15 through 24

- 26 **Regulatory Assets**
 Accounts 182.2 and 182.3

- 27 **Other Deferred Debits**
 Accounts 181 through 190, except 182.2 and 182.3

- 28 **Total Assets and Other Debits**
 Total of Items 5, 14, 25 through 27

Liabilities and Other Credits

Item No.

- 29 **Memberships**
 Accounts 200.1 and 200.2

- 30 **Patronage Capital**
 Accounts 201.1 and 201.2

Item No. (continued)

31 **Operating Margins - Prior Years**

Account 219.1 and Account 219.4 when it applies to operating margins.

32 **Operating Margins - Current Year**

Total of Items 20, 25, 26, and the portion of Line 27 that relates to operating margins of the current RUS Form 7, Part A, Column b less that portion of current year margins transferred from Account 219.1 to Account 201.2 and included in the amount reported for Line 28, "Patronage Capital or Margins."

33 **Non-Operating Margins**

Total of Account 219.2 plus Account 219.4 when it applies to non-operating margins, and Items 21, 22, 23, 24, and the portion of Line 27 that relates to non-operating margins, of the current RUS Form 7, Part A, Column b.

34 **Other Margins and Equities**

Total of Accounts 208, 211, 215, 216.1, 217, 218, and 219.3

35 **Total Margins and Equities**

Total of Items 29 through 34.

36 **Long-Term Debt - RUS (Net)**

Accounts 224.1, 224.3, 224.5, 224.7 and 224.9 less Accounts 224.2, 224.4, 224.6, 224.8, and 224.10; also enter the amount of Account 224.6 in the space for "Payments-Unapplied." Report only the long-term portion of the debt under this item. The current portion of the debt (due within one year) should be reported on item 48.

37 **Long-Term Debt - RUS - Economic Development (Net)**

Report amounts recorded in accounts 224.16, Long-Term Debt - Economic Development Notes Executed, less 224.17, RUS Notes Executed - Economic Development - Debit. Report only the long-term portion of the debt under this item. The current portion of the debt (due within one year) should be reported on item 49.

38 **Long-Term Debt – FFB – RUS Guaranteed**

Report amounts recorded in accounts 224.14 less 224.15 that relate to FFB loans. Report only the long-term portion of the debt under this item. The current portion of the debt (due within one year) should be reported on item 48.

39 **Long-Term Debt - Other - RUS Guaranteed**

Report amounts recorded in accounts 224.11, 224.12, 224.14, 225, 226 less Accounts 123.21, 224.13 and 224.15 pertaining to Non-FFB debt whose repayment is guaranteed by RUS. Report only the long-term portion of the debt under this item. The current portion of the debt (due within one year) should be reported on item 48.

Item No. (continued)

- 40** **Long-Term Debt - Other (Net)**
Report amounts in Accounts 221, 222, 223, 224.11, 224.12, 224.14, 225, 226 less 123.21, 224.13 and 224.15 pertaining to debt whose repayment is NOT guaranteed by RUS. Report only the long-term portion of the debt under this item. The current portion of the debt (due within one year) should be reported on item 48.
- 41** **Total Long-Term Debt**
Total of Items 36 through 40.
- 42** **Obligations Under Capital Leases - Noncurrent**
Account 227
- 43** **Accumulated Operating Provisions**
Accounts 228.1 through 228.4, and 229. Note: If the cumulative amount recorded in Account 228 is a debit balance, the amount should be reported on Line 12, Other Investments.
- 44** **Total Other Noncurrent Liabilities**
Sum of items 42 and 43
- 45** **Notes Payable**
Accounts 231 and 233
- 46** **Accounts Payable**
Accounts 232.1, 232.2, 232.3 and 234.
- 47** **Consumers Deposits**
Account 235
- 48** **Current Maturities Long-Term Debt**
Report amounts due within one year of the obligations reported on items 36, 38, 39 and 40.
- 49** **Current Maturities Long-Term Debt – Economic Development**
Report amounts due within one year of the obligations reported on item 37.
- 50** **Current Maturities – Capital Leases**
Account 243
- 51** **Other Current and Accrued Liabilities**
Accounts 236.1 through 236.7, 237, 238.1, 238.2, 239, 240, 241, and 242.1 through 242.5

- 52** **Total Current and Accrued Liabilities**
Total of Items 45 through 51
- 53** **Regulatory Liabilities**
Account 254
- 54** **Other Deferred Credits**
Accounts 252, 253, 253.1, 255, 256, 257, 281, 282, and 283
- 55** **Total Liabilities and Other Credits**
Total of Items 35, 41, 44, and 52 through 54

PARTS D, NOTES TO FINANCIAL STATEMENTS

Part D provides space for important disclosure notes to the financial statements not included in other parts of this form.

A partial checklist of these disclosure notes is as follows:

Prepaid or deferred charges that are being amortized for a period exceeding 12 months.

Capital leases for lessee; sales or financing leases for lessor.

Unbilled revenue -- Report of the amount not billed to consumers for which kWhs have been consumed. Please state if this amount is or is not included in Part C, line 20.

Accounting changes.

Contingent Assets and Liabilities

Deferred compensation\Pension plans -- employers.

Deferred Debits or Credits, and Extraordinary Items.

Margin Stabilization Plans.

Short-term obligations expected to be refinanced.

Deferred credits that are being amortized for a period exceeding 12 months.

Related party transactions.

PART E, CHANGES IN UTILITY PLANT

Item No.

- 1 Distribution Plant**
Accounts 360 through 373
- 2 General Plant**
Accounts 391 through 399.
- 3 Headquarters Plant**
Accounts 389 through 390.
- 4 Intangibles**
Accounts 301, 302, and 303
- 5 Transmission Plant**
Accounts 350 through 359
- 6 All Other Utility Plant**
Accounts 101.1, 102 through 106, 114, 116, 118, 120.1 through 120.6, and 310 through 346.
- 7 Total Utility Plant in Service**
Total of Items 1 through 6. Amount in column e should agree with Part C, Item 1.
- 8 Construction Work in Progress**
Account 107. Amount in column e should agree with Part C, Item 2.
- 9 TOTAL UTILITY PLANT**
Total of Items 7 and 8. Amount in column e should agree with Part C, Item 3.

Column

- a Balance Beginning of Year**
The balances in this column for each item should be the same as shown in "Balance End of Year" column of the previous years' report.

Column (continued)

b **Additions**

This column should show the additions to plant during the year including any corrections for additions for the current or preceding year for each item. The amount of the additions should be net cost (gross cost less contributions in aid of construction credited to the plant accounts). Include in this column transfers involving Account 103, "Experimental Electric Plant Unclassified," Account 106, "Completed Construction Not Classified - Electric," and Account 107, "Construction Work in Progress - Electric," made to close the record for items in these accounts. A credit will be shown in this column for Accounts 103, 106, and 107 if the "Balance End of Year" in either Accounts 103, 106, or 107 is less than "Balance Beginning of Year." Any amount paid for electric plant purchased during the year should be shown in Column b.

c **Retirements**

This column should show the value of physical retirements for each item of plant made during the year including any corrections for retirements for the current or preceding year. Any amount received during the year for electric plant sold should be shown in Column c. Do not include contributions in aid of construction in this account. See instructions for Column b above.

d **Adjustments and Transfers**

Include in this column:

1. Transfers between utility plant purchased or sold and the utility plant in service accounts.
2. Transfers between utility plant in service accounts and utility plant leased to others.
3. Transfers between utility plant in service accounts and utility plant held for future use.
4. Reclassifications or transfers within the utility plant in service accounts.

Do not include corrections of additions and retirements for the current or preceding year in this column. (These should be shown in Column b or Column c, respectively.) Do not include transfers from Account 107 to 106, or 106 to the electric plant in service accounts. (These are to be shown in Column b.)

Ordinarily, this column should total to zero. However, when utility plant purchased is transferred to the utility plant in service accounts, a difference will occur because of the accumulated provision for depreciation. When the utility plant in service accounts are credited with utility plant sold, a difference will develop. This is because of the adjustment to the accumulated provision for depreciation and the gain or loss.

Column (continued)

e **Balance End of Year**

These balances should be determined at year-end directly from the accounts. Each item and column total should be verified to see that "Balance Beginning of Year" plus "Additions" minus "Retirements" and plus or minus "Adjustments and Transfers" equal "Balance End of Year." The amount for Item 8 should agree with RUS Form 7, Part C, Item 2. The amount for Item 9 should agree with RUS Form 7, Part C, Item 3.

PART F, MATERIALS AND SUPPLIES

Item No.

1 **Electric**

Column a: Enter the total of the balances in Accounts 151 through 154 and 163 at the end of the previous year.

Column b: Enter the total of materials purchased during the year and recorded in Accounts 151, 152, and 154, plus net additions to Accounts 153 and 163 excluding inventory adjustments which are to be reported in Column f.

Column c: Enter the amount of the materials returned to stores from retirement of plant during the year.

Column d: Enter the net amount of materials used during the year (materials charged out less materials returned to stores). Include stores expense assigned to those materials. Do not include credits for inventory adjustments that are to be reported in Column f.

Column e: Enter the amount of all materials and supplies sold during the year.

Column f: Enter the net amount of inventory adjustments (shortages, overages, and breakage) made during the year.

Column g: Enter the total of the balances in Accounts 151 through 154 and 163 as of the end of the year.

2 **Other**

Enter in Column a the total of Accounts 155, 156, 157, 158.1, and 158.2 at the end of the previous year. Enter in Column b the amount of other purchases (at cost) for the year. Enter in Column c any trade-in merchandise or other material put into stock. Enter in Column d any merchandise or other materials taken from stock for the cooperative's use. Enter in Column e all merchandise and other material sold during the year. Enter in Column f any adjustments (net) for shortages, overages, breakage, etc. Enter in

Column g the total of the balances in Accounts 155, 156, 157, 158.1, and 158.2 on December 31 (Note: Columns a plus b and c, less d and e, plus or minus f, as appropriate, equal Column g).

PART G, SERVICE INTERRUPTIONS

The importance and manner of measuring and reporting continuity of service is described in RUS Bulletin 161-1. This bulletin provides for coding of causes that fit the four classifications shown in this part.

Average hours interruptions per consumer are obtained by multiplying the time of each interruption by the number of consumers affected and dividing by the average number of consumers receiving service.

Column

a Power Supplier

Enter in this column the average interruption hours per consumer resulting from failure of the power supplier's facilities.

b Extreme Storm

It is intended that this column exclude common or expected weather conditions and include extreme weather conditions resulting in extraordinary interruption time and equipment damage. Usually there is a series of concurrent interruptions resulting from conditions that exceed design assumptions.

c Prearranged

This column includes service interruptions caused by a decision to de-energize all or part of the system.

d All Other

Include in this column all service interruptions not included in Columns a, b, and c.

e Total

This column represents the sum of all causes, and represents either the average interruption hours per consumer for the current year (Item 1), or the average for 5 years (Item 2).

Item No.

1 Present Year

Enter data for the current year in the appropriate column.

2 Five Year Average

Enter data for the most recent 5 years including the current year. In the event that statistics are not available for a full previous 5 years, use the best estimate possible until actual figures become available

PART H, EMPLOYEE - HOUR AND PAYROLL STATISTICS

The object of this part is to obtain statistics on all work performed for the borrower by the cooperative's employees based on payroll records.

Item No.

1 **Number of Full-Time Employees**

The number reported should be the number of employees hired full-time for normal operations of the system. It should not include employees added to do emergency work, employees added for seasonal employment, or for special assignments. If an employee works for the first 6 months of the year, quits in July, and is replaced immediately or later by another employee, these two employees should be reported as one full-time employee.

2 **Employee-Hours Worked - Regular Time**

Report the total number of employee-hours worked for which the employees received a regular rate of pay. Include all employees both salaried and those paid by the hour. All leave with pay is to be counted as hours worked. All leave without pay is not to be counted.

3 **Employee-Hours Worked - Overtime**

Report the total number of employee-hours worked for which a premium rate of pay was received by the employee.

4 **Payroll - Expensed**

Enter the amount of payroll that was charged to the operation and maintenance expense accounts (Accounts 500 through 598 and 901 through 931 and 935) during the year.

5 **Payroll - Capitalized**

Enter the amount of payroll that was used in construction and retirement work (all payroll charged to Accounts 107.1 through 107.3, 108.8, plus all payroll directly charged to the plant Accounts 301 through 399).

6 **Payroll - Other**

Enter the amount of payroll that was not included in Items 4 and 5.

PART I, PATRONAGE CAPITAL

Item No.

1 Capital Credits Distributions

a. General Retirements

Column (a) - This Year

Enter the total of those retirements made during the current year that covered a specific period or a specific percentage of a period. See Item 1b(a) for additional instructions.

Column (b) - Cumulative

This entry should be determined in accordance with the instructions from Item 1a except that the period covered is from inception through and including the current year. It also may be determined by using the balance for this item for the prior year and adding the entry in Item 1a(a) for the current year.

b. Special Retirements

Column (a) - This Year

Enter the total of those retirements made during the current (reported) year, such as estate settlements (Note: The total of the entries in Items 1 and 2 in column a should equal total patronage capital retirements for the year).

Column (b) - Cumulative

The entry should be determined in accordance with the instructions for Item 2a except the period covered is from inception through and including the current year. It also may be determined by using the balances for this item for the prior year and adding the entry in Item 2a for the current year.

c. Total Retirements

Column (a) - This Year

Enter total of 1a and 2a

Column (b) - Cumulative

Enter total of 1b and 2b

2 Capital Credits Received

a. Cash Received From Retirement of Patronage Capital by Suppliers of Electric Power

Column (a) - This Year

Self-explanatory

b. Cash Received From Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System

Column (a) - This Year
Self-explanatory

c. Total Cash Received

Column (a) - This Year
Enter total of 2a and 2b

PART J, DUE FROM CONSUMERS FOR ELECTRIC SERVICE

Item No.

1 Amount Due Over 60 Days

Include both connected and disconnected consumers.

2 Amount Written Off During Year

Include total charges during the current year to Account 144.1 representing the write-off of uncollectible accounts.

PART K, kWh PURCHASED AND TOTAL COST

Enter in Column a the name of each wholesale power supplier from which power was purchased for resale. Column b is for RUS use only. Enter in Column c the total kWh purchased from each supplier. Enter in Column d the total cost of power from each supplier. This shall include energy, demand, wheeling and other charges associated with the power purchased from each supplier. Enter in Column e the average cost per kWh purchased (in cents). This calculation is made by dividing Column d by Column c.

When the power bill includes charges or credits for items other than charges for demand and energy, such as fuel cost adjustments, wheeling, equipment rentals, taxes, etc., the amounts thereof should be determined and entered in Column f or g as appropriate.

PART L, LONG-TERM LEASES

Report in this part by lessor, the type of property, and the amount of rental for the year (accrued or paid) on all restricted property that the borrower holds under long-term lease from other parties.

Restricted Rentals as defined in 7 CFR Part 1718, Subpart B, "Mortgage for Distribution Borrowers," shall mean all rentals required to be paid under finance leases and charged to income, exclusive of any amounts paid under any such lease (whether or not designated therein as rental or additional rental) for maintenance or repairs, insurance, taxes, assessments, water

rates or similar charges. For the purpose of this definition the term “finance lease” shall mean any lease having a rental term (including the term for which such lease may be renewed or extended at the option of the lessee) in excess of 3 years and covering property having an initial cost in excess of \$250,000 other than aircraft, ships, barges, automobiles, trucks, trailers, rolling stock and vehicles; office, garage and warehouse space; office equipment and computers. Long-Term Lease as defined in 7 CFR Part 1718, Subpart B, “Mortgage for Distribution Borrowers,” shall mean a lease having an unexpired term (taking into account terms of renewal at the option of the lessor, whether or not such lease has previously been renewed) of more than 12 months.

General plant is not to be included in the data to be reported in this part. Leases accounted for as capital leases (CL), the cost of which is included in utility (or non-utility) plant, should also be disclosed here with proper additional information included in Part D, "Notes to Financial Statements," and Part N, "Long-Term Debt and Debt Service Requirements." Identify these leases by placing "(CL)" following the name of the lessor.

PART M, ANNUAL MEETING AND BOARD DATA

Item No.

- 1** **Date of Last Annual Meeting**
Use date scheduled even if no legal meeting was held. If such is the case, so state.
- 2** **Total Number of Members**
The number of members in the cooperative that are eligible to vote is to be reported in this block. This number is to be determined on the basis of one vote to one member. It will customarily be less than the number of billed consumers as usually some members are billed for more than one account. If exact figures are not available, enter best estimate and use asterisk (*) to show the figure is an estimate.
- 3** **Number of Members Present at Meeting**
Report number of members present in person as determined by registration or votes cast. Only report persons eligible to vote. Do not report total number of persons in attendance.
- 4** **Was Quorum Present?**
A "yes" or "no" answer is sufficient.
- 5** **Number of Members Voting by Proxy or Mail**
Report the number of absentee ballots cast. Include both proxy votes and absentee votes. If none, so state.
- 6** **Total Number of Board Members**
List number on board when all vacancies are filled.

Item No. (continued)

7 **Total Amount of Fees and Expenses for Board Members**

Include all fees, expenses, and per diem paid to board members for all purposes during the current year, including attendance at board meetings, training seminars, delegated board business, association meetings, amounts paid for insurance, and other expenses directly associated with individual board members.

8 **Does Manager Have Written Contract?**

A "yes" or "no" answer is requested.

PART N, LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS

This section is to be prepared by all borrowers that list an amount on line 36 through 40 plus line 42 of Part C, RUS Form 7. Report all loans made to the utility system here. Loans made by the reporting utility system to others (e.g., economic development loans to finance local projects) should not be reported in this part of the report. Part N, line 12a, Total, should match the sum of the amount reported on line 41, "Total Long-Term Debt," plus the sum of the amount reported on line 42, "Obligations Under Capital Leases - Noncurrent, Part C, Balance Sheet.

Item No.

1-11 Enter required data for each lender. List each lender separately. Include all types of long-term obligations including long-term lease obligations (capital) as reported on lines 36, 37, 38, 39, 40, and 42, Part C, Balance Sheet.

12 Enter the total of Items 1 through 11 for each column.

Column

a **Balance End of Year**

Enter the outstanding long-term debt balance for each lender.

b **Interest**

Enter the sum of the amount for current interest billed during the year by each lender. This amount includes interest charged to construction as well as interest charged to expense. Do not deduct the interest earned on Balance of Advance Payments accounts.

c **Principal**

Enter the sum of the amounts billed for principal during the year by each lender. If a portion of the principal amount is being refinanced (e.g., the proceeds from a RUS or RUS-guaranteed loan are used to pay off a CFC intermediate-term construction loan), that amount should not be included in this column as part of the principal billed. The

principal amount being refinanced, however, should be asterisked and the refinanced portion should be shown under Part D, "Notes to Financial Statements."

Do not include in Columns b and c amounts billed that are applicable to another year's transaction such as billings for past due accounts, note assumptions, etc.

Amounts reported in Columns b and c should include billings due for payment by the end of the year. If a billing was not received for such a payment, the amount that will be billed should be estimated and included as part of the amounts reported in these columns.

d **Total**

Enter the total of amounts in Columns b and c for each lender.

PART O. POWER REQUIREMENTS DATA BASE – ANNUAL SUMMARY

All revenue from operating electric plant including kWh sales, penalties, income from utility property, and miscellaneous items is to be reported in this part. Please note that if unbilled revenue is estimated (accrued) and reported in Form 7, Part A, Item 1, then the unbilled revenue must be included in the applicable classes on this form in Part O, also. It must be added to the billed revenue for Residential Sales, Residential Sales - Seasonal, etc. It should not be reported as Sales for Resales - Other.

Item No.

1 - 9 **Line a**

Number Consumers Served

Enter the number of consumers, by classification, having a current service connection in December in Column a. Enter the average number of consumers served based on the number of months that revenue is reported in Column b.

Special Circumstances for Number Consumers Served

Residential consumers (seasonal and non-seasonal) should be counted on the basis of the number of residences served. If one meter serves two residences, then two consumers should be counted. If a water heater is metered separately from other appliances on the same premises, do not count the water heater load as a separate consumer.

Security or safety lights, billed to a residential customer, should not be counted as an additional consumer, nor should they be included in the Public Street and Highway Lighting Classification.

Seasonal consumers expected to resume service during the next seasonal period should be counted during off-season periods as well.

A residence and commercial establishment on the same premises, receiving service through the same meter and being billed under the same rate schedule, would be classified as one consumer based on the rate schedule. If the same rate schedule applies to both the residential and the commercial class, the consumer should be classified according to principal use.

Consumers for Public Street and Highway Lighting should be counted by the number of billings, regardless of the number of lights per billing.

Installations erected for billboards or advertising purposes should be counted by billing and included in the appropriate commercial classification.

1 - 9 Line b

kWh Sold

Enter the number of kWh sold during the year for each consumer classification in Column c, Total Year to Date.

1 - 9 Line c

Revenue

Enter the dollar value of billings for the year for each consumer classification in Column c, Total Year to Date.

10 Total Number of Consumers

Enter the total of Lines 1a through 9a, Column a, December, and Column b, Average No. Consumers Served.

11 Total kWh Sold

Enter the total of Lines 1b through 9b, Column c, Total Year to Date.

12 Total Revenue Received from Sales of Electric Energy

Enter the total of Lines 1c through 9c, Column c, Total Year to Date.

13 Other Electric Revenue

Report amounts in accounts 412, 414, 449.1, 450, 451, and 453 through 456 less account 413. Enter the total in column c, Total Year to Date. Check: Line 12 total plus Line 13 total must agree with Part A, Line 1, Column b.

14 kWh - Own Use

Enter the total of the kWh consumed for corporate purposes in Column c, Total Year to Date. Show only kWh purchases under wholesale power contract for resale or self-generated and used for this purpose. Do not report energy purchased directly from a supplier solely for corporate purposes.

15 Total kWh Purchased

Enter the total of the kWh delivered by the power suppliers in the Column c, Total Year to Date. Transformer loss adjustments for low or high side delivery, if any, should be reported as kWh delivered.

16 Total kWh Generated

Enter the total of the net generation in Column c, Total Year to Date. Check: These figures should agree with those reported in RUS Form 12d, 12e, 12f, and 12g.

17 Cost of Purchases and Generation

Enter the total of Part A, Column b, Lines 2, 3, and 4, in Column c, Total Year to Date.

18 Interchange - kWh - Net

Energy flow between two electric systems, but not included in power billings is to be entered on this line. Energy received into the systems should be reported as a positive figure and energy delivered out of the system should be reported as a negative number. When the flow is both "in" and "out", the difference should be reported. Enter the total in Column c, Total Year to Date.

19 Peak - Sum All kW Input (Metered)

Please check the appropriate box indicating coincident or non-coincident peak.

Enter the highest monthly demand reported in Column c, Total Year to Date.

Include both generated and purchased power. For purchased power, use metered demand plus adjustments for transformer losses. Do not include adjustments made for billing purposes.

EXHIBIT B
SPECIFIC INSTRUCTIONS FOR RUS FORM 7a
INVESTMENTS, LOAN GUARANTEES AND LOANS - DISTRIBUTION

This form implements the reporting requirements placed on RUS borrowers in 7 CFR 1717, Subpart N.

General Instructions

1. RUS Form 7a, Investments, correspond to those reported in the Balance Sheet (RUS Form 7, Page 2, Part C, Balance Sheet). Also, all investment items summarized on the Balance Sheet are also reported here and classified as either included, that is subject to the 15% Rule*, or excluded.

*The 15 percent Rule states: "A Borrower in compliance with all provisions of its RUS mortgage, RUS loan contract, and any other agreements with RUS may, without prior written approval of the Administrator, invest its own funds or make loans or guarantees not in excess of 15 percent of its total utility plant without regard to any provisions contained in any RUS mortgage or RUS loan contract to the effect that the borrower must obtain prior approval from RUS, ..." [Reference 7 CFR 1717.654, "Transactions below the 15 percent level," 1717.655, "Exclusion of certain investments, loans, and guarantees," and 1717.656, "Exemption of certain borrowers from controls."]

2. *Please cross check each item listed in PART I. INVESTMENTS, to ensure that the total of each category on the Form 7a (e.g., 1. Non-Utility Property (Net)) matches the balance sheet amount on Form 7.*

3. Exhibit C of this bulletin classifies most investments as either Included or Excluded. In developing our guidelines, we referred to 7 CFR 1717.655, "Exclusion of certain investments, loans, and guarantees." If you need further clarification, contact your RUS Regional Division office for assistance. Exhibit D of this bulletin describes each type of investment in greater detail and classifies it as included or excluded.

4. Almost all investments must be reported separately, however, there are exceptions: Energy Resources Conservation (ERC) loans, and Loans to Employees, Officers, and Directors, each of these types of investments should be combined and reported as a total. A full description of each investment is needed by RUS to verify its proper classification as included or excluded.

5. Loan guarantees that a RUS borrower makes (e.g. member guarantees of its power supplier's loan from RUS) in conformance with the terms of a formal agreement with RUS are excludable.

6. If you need more space than the printed forms provide, please show the remainder of your investments, separately, on a continuation page with headings like the Form 7a, keyed to the report name, item name, and number. A continuation form is enclosed.

Please review the following material carefully.

ITEMS INCLUDED IN 15% RULE CALCULATION:

All items properly reported in the Balance Sheet, RUS Form 7, Part C. Balance Sheet, items: 6 through 13, 15, 17 through 19, plus 21 must be reported as Included, or Excluded items, as defined below. The sum of the Included items, plus the sum of the borrower's commitments to invest in the 12 months following the reporting period, plus the sum of loans (the balances of loans outstanding) which the borrower has guaranteed, except those amounts excluded, added together, may not exceed 15% of Total Utility Plant to comply with the 15% Rule. [Reference 7 CFR 1717.655, "Exclusion of certain investments, loans, and guarantees."]

EXCLUDED INVESTMENTS:

The following list includes nearly all Approved Exclusions [Reference 7 CFR 1717.655]

1. Patronage Capital allocated from a power supply cooperative of which the borrower is a member.
2. Loans, investments, security, obligations entered into prior to the date of the borrower's initial RUS Mortgage.
3. Securities or deposits issued, guaranteed or fully insured as to payment by the U.S. Government or any agency thereof. Though not an exhaustive list, this includes:
 - (a) U.S. Savings Bonds
 - (b) U.S. Treasury Bonds, Notes, Bills, Certificates
 - (c) Checking, Savings, and Certificates of Deposit, up to the limit of the amount insured by an instrumentality of the U.S. Government. [However, the amount exceeding \$100,000 (in any single institution) insured by the Federal Deposit Insurance Corporation (FDIC) should be reported on Form 7a, Part I, as an Included item.]
 - (d) Securities issued by the following Federal agencies and guaranteed as to payment by the full faith and credit of the U.S. Government (payable from the U.S. Treasury):
Farm Credit System Financial Assistance Corporation (FCSFAC),
Farmers Home Administration (FmHA),
Federal Financing Bank (FFB),
General Services Administration (GSA),
Government National Mortgage Assoc. (GNMA),
Maritime Administration Guaranteed Ship Financing Bonds issued after 1972,
Small Business Administration (SBA),
Washington Metropolitan Area Transit Authority (WMATA) Bonds.
 - (e) Other securities or deposits issued, guaranteed or fully insured as to payment by any agency of the United States Government. Unlike those listed above, these instruments may not be guaranteed by the full faith and credit of the U.S. Government, but are excludable.

4. Capital term certificates, bank stock, or similar securities of the supplemental lender which have been purchased as a condition of membership in the supplemental lender, or as a condition of receiving financial assistance from such lender, i.e., subscription or loan related capital term certificates from CFC, or stock from CoBank or Banks for Cooperatives.
5. Capital Credits issued by the supplemental lender received as an outcome of receiving financial assistance from that lender.
6. CFC Commercial Paper, CoBank Cash Investment Service, and Surplus Funds Program (St. Paul Bank for Cooperatives).
7. Any other investment that has been given formal written approval by the Administrator of RUS as an exclusion from the 15% Rule should be shown in Excluded column. For clarity, footnote such investments, and explain their special exemptions, otherwise the reviewer will assume they are classified improperly.
8. Investments funding post-retirement benefits are an excluded investment. [Reference Financial Accounting Standards Board Statement 106]
9. Reserves, if required by Revenue Bond Agreement; or amounts set aside to ensure prompt payment of loans made, guaranteed, or secured by a lien accommodated by RUS are excluded. However, only funds required for payments due within a three-month period after the report date may be excluded unless the "Agreement" requires a larger fund.

PART I. INVESTMENTS

Report all items in the following Balance Sheet categories on Form 7, Part C:

1. Non-Utility Property (Net):
Report items summarized as Balance Sheet item 6.
2. Investments in Associated Organizations:
Report items summarized as Balance Sheet items 7, 8, 9 and 10.
3. Investments in Economic Development Projects:
Report items summarized as Balance Sheet item 11.
4. Other Investments:
Report items summarized as Balance Sheet item 12.
5. Special Funds:
Report items summarized as Balance Sheet item 13.

6. Cash-General:
Report items summarized as Balance Sheet item 15.
7. Special Deposits:
Report items summarized as Balance Sheet item 17.
8. Temporary Investments:
Report items summarized as Balance Sheet item 18.
9. Notes and Accounts Receivable (Net):
Report items summarized as Balance Sheet item 19 and 21.
10. Commitments To Invest Within 12 Months:
These items do not appear on the RUS Form 7, Part C, Balance Sheet. Report any legally binding commitments to invest within the 12 months following the reporting period.

Column headings:

Column (a), Investment Description, giving issuer's name e.g. C.D. 1st National Bank, Omaha NE, or US Treasury Certificates, other investments, giving the name, the city and state of their address, type of investment.

Column (b), Included Amount: See Exhibit C of this bulletin.

Column (c), Excluded Amount: See Exhibit C of this bulletin.

Column (d), Income or Loss: For each investment that is accounted for under the equity method of accounting and reported in Section 2, Investments in Associated Organizations, 3, Investments in Economic Development Projects, and 4, Other Investments, indicate the amount of income or loss recognized during the reporting period. If there were no investments to account for under the equity method of accounting, please enter zero. For each receivable reported in section 9, Accounts & Notes Receivable (Net), indicate the amounts, if any, charged to the provision for uncollectible notes receivable. If there were no charges for uncollectible notes receivable, please enter zero.

Column (e), Rural Development: Identify investments in rural economic development by placing an "X" in column e. Include investments in any/all types of projects or products that were made to improve the economy and/or quality of life in your area.

Examples of Rural Economic Development Investments include (but are not limited to): energy resources and conservation loans, rural development loans/grants, water/wastewater, satellite/cable TV, natural/propane gas, telephone/Internet, power quality, load management, agricultural services, housing, industrial parks/organizations, incubator buildings, public health/safety, financing/revolving loan funds, security services, etc.

PART II. LOAN GUARANTEES

In this part, the reporting RUS borrower should list each loan guarantee they have given. They should not list those they receive from RUS or any other source. For example, a reporting borrower's guarantee of a bank's loan to a local rural development project should be reported here. By contrast, a Federal Financing Bank loan to your organization, the reporting RUS borrower, the repayment of which is guaranteed by RUS, should not be reported here.

List each loan your organization has guaranteed. This includes but is not limited to guarantees of loans to rural development projects, subsidiary organizations, associated/nonassociated organizations, power supply organizations.

Excluded Guarantees: Guarantees that a borrower makes in conformance with the terms of a formal agreement with RUS are excludable. For example, if a reporting RUS borrower guarantees the repayment of a loan made by a bank to a subsidiary of the power supplier, but the terms of that loan were not specifically agreed to by RUS, the guarantee is Includable. By contrast, a member's guarantee of its power supplier's loan, made as required by RUS, is Excludable.

Column (a), Organization: Identify the legal person, or entity whose loan is guaranteed, giving the name, the city and state of their address.

Column (b), Maturity Date: This is the date when the final payment on the loan guarantee by your organization is payable. If the final date has been extended, the new final date payment should be furnished here.

Column (c), Original Amount: The original loan amount owed upon execution of the note, usually the face amount, or a portion thereof, if it is a partial guarantee.

Column (d), Loan Balance: The remaining balance of the original loan amount that is outstanding, or portion thereof if it is a partial guarantee.

Column (e), Rural Development: Identify loan guarantees in rural economic development by placing an "X" in column e. Include loan guarantees in any/all types of projects or products that were made to improve the economy and/or quality of life in your area.

Examples of Rural Economic Development Investments include (but are not limited to): energy resources and conservation loans, rural development loans/grants, water/wastewater, satellite/cable TV, natural/propane gas, telephone/Internet, power quality, load management, agricultural services, housing, industrial parks/organizations, incubator buildings, public health/safety, financing/revolving loan funds, security services, etc.

Line 4, Totals, report the totals of Original Amounts and Loan Balances for all guarantees.

Line 5, Total - Included Loan Guarantees, report the sums of the Original Amounts and remaining Loan Balances or portion of the loan balances (shown in column d) that your

organization guaranteed, which are not excludable, that is, those which are subject to the 15% Rule limitation.

PART III, RATIO OF INVESTMENTS AND LOAN GUARANTEES TO TOTAL UTILITY PLANT

Divide the sum of the Included Investments (Part I, item 11, Total of Investments, column (b)) plus Included Loan Guarantees (Part II, Totals, Column (d)) by the Total Utility Plant (Form 7, Part C, Balance Sheet, item 3). This percentage should be expressed as a whole number with one decimal digit, e.g. 12.9%. Note: the balance of the "Loans" Part IV is not included.

PART IV, LOANS

List each note receivable, draft, demand loan, time loan, and similar evidence of indebtedness for each loan made by your organization. However, loans to your Employees, Officers, and Directors, and Energy Resources Conservation Loans (both items printed on the form) should be reported as totals.

Column (a) Name of the debtor organization

Column (b) Final maturity date

Column (c) Original loan amount

Column (d) Outstanding loan balance, or carrying value

Column (e) "X" for loans made for Rural Development purposes

EXHIBIT C
INVESTMENTS UNDER THE 15 PERCENT RULE
Investments to be INCLUDED in the 15 Percent Calculation

Annuity-type investments	Money market mutual funds
Asset management accounts	Mortgage-backed securities (unless backed by full faith and credit of a U.S. Government Agency)
Brokerage Accounts (non-FDIC)	Municipal bonds
Cash and CD's* (uninsured part)	Mutual funds
Commercial paper (except NRUCFC)	Options (stock)
Common stock	Patronage capital, other than that from power suppliers and supplemental lenders
Convertible certificates (bonds, debentures, preference stock)	Preferred stock
Corporate bonds	Real Estate Investment Trusts
Energy resources conservation loans	Repurchase agreements
Futures contracts	Unit investment trusts
Lines of credit (to others, including G&T's)	Warrants
Loan guarantees NOT required by RUS	Zero coupon bonds
Loans - personal	
Membership certificates	

Investments to be EXCLUDED from 15 Percent Calculation

Capital term certificates, bank stocks, etc., purchases as condition of supplemental lender membership or financing	Patronage capital, from power supply cooperative from supplemental lenders
CoBank cash investment services certificates	Post Retirement Benefits - Funded Revenue Bond (Debt Service) Reserves
Commercial paper issued by NRUCFC	Surplus Funds Program (St. Paul Bank for Cooperatives)
Deferred compensation (including MINT)	U.S. Savings Bonds
Loan guarantees required by RUS	U.S. Treasury Bills
Mortgage backed securities backed by full faith and credit of a U.S. Government agency (e.g., Ginnies, FCSFAC, FmHA CBO's, Frannies, FFB, GSA, and TVA)	U.S. Treasury Bonds
NRUCFC membership certificates	U.S. Treasury Notes
NRUCFC securities (debt)	U.S. Governments backed by full faith and credit, U.S. Treasury: e.g., Maritime Administration Guaranteed Ship Financing Bonds (issued after 1972)
	Farm Credit System Financial Assistance Corporation
	FmHA, SBA, and WMATA

Investments Which May Be EXCLUDED Within Certain Limits

* Several forms of investment may be excluded from the 15 percent calculation to the extent that they are insured by U.S. Government agencies, such as FDIC, etc. However, any such investments in excess of the insured amount (typically \$100,000) are Included in the 15 percent calculation.

EXHIBIT D
INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
Annuity	Provides regular, guaranteed income payments for life or set time period.	Includable
Asset Management Account	One-stop financial plan that included brokerage account, checking, debit and credit card, money market fund.	Includable
Brokerage Accounts	Stock Brokers, banks, other agents providing investment services	Includable
Capital term certificates, bank stock, or similar securities	Securities of the supplemental lender which have been purchased as a condition of membership in the supplemental lender, or as a condition of receiving financial assistance from such lender.	Excludable
Cash, Uninsured	See U.S. Government issued, guaranteed, or fully insured securities or deposits.	Includable
Certificate of Deposit (CD) (Less than \$100,000) In FDIC Bank	Receipt for set sum of money left in bank for set period of time at an agreed-upon interest rate; at end of period, bank pays deposit plus interest.	Excludable
CoBank Cash Investment Services	Short-term unsecured notes sold by the CoBank.	Excludable

INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
Commercial Paper	Short-term unsecured notes sold by large corporations.	Includable
Commercial Paper, NRUCFC	Short-term unsecured notes sold by NRUCFC.	Excludable
Common Stock	Security that represents ownership in a company.	Includable
Convertible	Bond, debenture, or preferred share of stock which may be exchanged by owner for common stock, usually of same company.	Includable
Corporate Bond	Debt obligation of corporation.	Includable
Debt Service Reserve	Cash set aside to ensure prompt payment of (1) Revenue Bonds, or (2) RUS: Loans, Guarantees, or RUS Lien Accommodated Loans	Excludable: AMT. DUE IN THE 3 MONTHS FOLLOWING REPORT DATE
Deferred Compensation	Periodic payments made to an employee after retirement, either for the employee's life or for a specified number of years, for specific duties performed during periods of active employment.	Excludable

INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
Energy Resources Conservation (ERC) Loans	Loans made by RUS borrower to its consumers for the cost of labor and materials for the following energy conservation measures: <ol style="list-style-type: none">1. Caulking2. Weather-stripping3. Ceiling insulation4. Wall insulation5. Floor insulation6. Duct insulation7. Pipe insulation8. Water heater insulation9. Storm windows10. Thermal windows11. Storm or thermal doors12. Clock thermostats13. Attic ventilation fans	Includable
Futures contracts	Contracts covering sale of financial instruments or physical commodities for future delivery; includes agricultural products, metals, Treasury bills, foreign currencies, and stock index futures (i.e., Standard and Poor's 500).	Includable
Line of Credit	Bank's moral commitment to make loans to a company for a specific maximum amount for a given period of time, typically 1-year. There is usually no commitment fee charged on the unused line. However, a compensating balance requirement often exists.	Includable

Loan Guarantee	Guarantees for the payment of debt obligations of others; i.e., including but not limited to rural development projects, subsidiary organizations, associated/nonassociated organizations, power supply organizations, etc.	Includable Excludable if formally approved by RUS/ or required by RUS loan contract.
Loans - Employees, Directors, Officers, and Others	Agreement by which an owner of property (the lender) allows another party (the borrower) to use the property for a specified time period, and in return the borrower will pay the lender a payment (usually interest), and return the property (usually cash) at the end of the time period. A loan is usually evidenced by a Promissory Note. Loans to a power supply cooperative, G&T, of which the cooperative is a member, are excludable, if these loans have been given specific RUS approval for exclusion or are required by RUS.	Includable
Membership Certificate	Security that represents ownership in a company.	Includable

Money market deposit account (if FDIC insured and Under \$100,000)	A type of money market fund at a bank or savings and loan association with limited checking privileges.	Excludable
Money market mutual fund	An investment company which buys short-term money market instruments.	Includable
Mortgage-backed securities	Securities representing a share ownership of mortgages guaranteed as to payment by an Agency of the Federal governments; includes Ginnie Maes, Fannie Maes, Freddie Macs, etc.	Excludable
Mortgage-Backed securities	Not guaranteed as to payment by an agency of the Federal Government.	Includable
Municipal bond	Debt obligation of state, city, town or their agencies.	Includable
Municipal bond Public Utility Cooperative (Municipalities)	Debt obligation of public utility cooperative that is required by law to obtain financing through bonds.	Includable
Mutual fund	Investment trust in which your dollars are pooled with those of hundreds of others and invested by professional managers in stocks or bonds.	Includable

National Rural Utilities Cooperative Finance Corporation (NRUCFC) membership certificate	Security that represents ownership in NRUCFC.	Excludable
NRUCFC Patronage Capital	Amounts paid or payable by NRUCFC arising from its furnishing credit services to member cooperatives, i.e., the refund of excess of its charges over its actual cost of service.	Excludable
NRUCFC Securities, Other	All securities issued by NRUCFC, except patronage capital, are excludable investments.	Excludable
Negotiable order of withdrawal (NOW) account	NOW interest-bearing checking account.	Excludable if FDIC & under \$100,000
Options	The right to buy (call) or sell (put) a stock at a given price (strike price) for a given period of time.	Includable

INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
Patronage Capital, other than power suppliers and supplemental lenders	Amounts paid or payable by the other associated companies in connection with the furnishing of supplies, etc., which are in excess of the cost of service and all other amounts which the associated companies are obligated to credit to the cooperative as patronage capital.	Includable
Patronage Capital, G&T Power Suppliers	Amounts paid or payable by the cooperative in connection with the furnishing of electric energy which are in excess of the cost of service and all other amounts which the G&T power supplier is obligated to credit to the cooperative as patronage capital.	Excludable
Preferred stock	Stock sold with a fixed dividend; if company is liquidated, has priority over common stock.	Includable
Real estate investment trusts (REIT)	Corporation or trust that invests in or finances real estate: offices, shopping centers, apartments, hotels, etc.; sold as securities.	Includable

Repurchase Agreement	Short-term buy/sell deal involving any money market instruments (but usually Treasury bills, notes, and bonds) in which there is an agreement that securities will be resold to the seller on an agreed-upon date, often the next day. The money market fund holds the securities as collateral and charges interest for the loan.	Includable
Savings account	Account in which money deposited earns interest.	Excludable if FDIC insured & less than \$100,000
SuperNOW account	Interest-bearing bank account.	Excludable if FDIC insured & less than \$100,000
Surplus Funds Program, (St. Paul Bank for Cooperatives)	Short-term unsecured notes sold by the Banks of Cooperatives. (St. Paul, Springfield, and CoBank).	Excludable
Treasury bills	Short-term U.S. Treasury securities; maturities: 13, 26, 52 weeks.	Excludable

Treasury bonds	Long-term U.S. Treasury securities; maturities: 10 years or more.	Excludable
Treasury notes	Medium-term securities of U.S. Treasury, maturities: not less than 1 year and not more than 10 years.	Excludable
Unit investment trust	Fixed portfolio of securities deposited with a trustee; offered to public in units; categories include municipal bonds, corporate bonds, public utility common stocks, etc.	Includable
U.S. Savings Bonds	Debt obligations of U.S. Treasury designed for small investor.	Excludable
U.S. Government issued, guaranteed, or fully insured, securities or deposits	Securities or deposits issued, guaranteed, or fully insured, as to payment by the U.S. Government, or any agency thereof.	Excludable
	Deposits are fully insured, up to a \$100,000 limit, by the following agencies: 1. Federal Deposit Insurance Corporation (FDIC) 2. National Credit Union Share Insurance Fund	Excludable

INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
U.S. Government issued, guaranteed, or fully insured, securities or deposits (continued)	Securities fully backed with the full faith and credit of the U.S. Government are as follows: <ol style="list-style-type: none">1. Farm Credit System Financial Assistance Corporation (FCSFAC)2. Farmers Home Administration (FmHA) Certificates of Beneficial Ownership (CBO)3. Federal Financing Bank (FFB)4. General Services Administration (GSA)5. Government National Mortgage Association (GNMA), also known as Ginnie Mae6. Maritime Administration Guaranteed Ship Financing Bonds, issued after 19727. Small Business Administration (SBA)8. Washington Metropolitan Area Transit Authority (WMATA) Bonds	Excludable
	The following investments are securities backed by the full faith and credit of U.S. Government agencies and are Excludable Investments: <ol style="list-style-type: none">1. Farm Credit System2. Federal Home Loan Banks (FHLB)3. Federal Home Loan Mortgage Corporation (FHLMC) (Freddie Mac)	Excludable

U.S. Government
issued, guaranteed,
or fully insured,
securities or deposits
(continued)

4. Federal National Mortgage
Association (FNMA)
(Fannie Mae)
5. Financing Corporation
(FICO)
6. Resolution Funding
Corporation (REFCORP)
7. Student Loan Marketing
Association (Sallie Mae)
8. Tennessee Valley Authority
(TVA)
9. United States Postal
Service

Warrant

Gives holder right to
purchase a given stock at
a stipulated price over
a fixed number of years.

Includable

Zero coupon bond

Debt instruments; sold at
discount from face value
with no annual interest
paid out; capital appreciation
realized upon maturity;
includes Training Investment
Growth Receipts (TIGERS),
and Certificates of Accrual
on Treasury Securities (CATS).

Includable

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 5**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 5. Provide the utility's long-term construction planning program.

Response 5. Please see attached.

Jackson Purchase Energy Corporation

Kentucky 20 McCracken

CONSTRUCTION WORK PLAN (CWP)

Jan 2020 – Dec 2023

I certify that this 2020-2023 Construction Work Plan was prepared by me or under my direct supervision, and that I am a duly registered professional engineer under the laws of the Commonwealth of Kentucky.

Date

Prepared By: Kristy L. Reed, P.E.
Kristy L. Reed, P.E.
Distribution Engineer, II
Registration No. 34,905

Date

Approved By: _____
Scott W. Ribble, P.E.
V.P. of Engineering and
Operations
Registration No. 28,815

JACKSON PURCHASE ENERGY CORPORATION 2020 – 2023 CONSTRUCTION WORK PLAN

Kentucky 20 McCracken

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Executive Summary

Purpose of Report

This report documents the engineering analysis of the Jackson Purchase Energy Corporation (JPEC) electric distribution system and summarizes the proposed construction for the four-year planning period from 2020-2023.

The report also provides engineering support, in the form of descriptions, costs and justification of required new facilities for a loan application to RUS in order to finance the proposed construction program.

General Basis of Study

For this 2020-2023 Construction Work Plan (CWP) information from JPEC's Long Range Plan (LRP), previous CWP and our current Load Forecast (LF) was considered. System loading was obtained by using 2018 non-coincident peak loads grown at rates historically established. This method provides design loading of 180.9 MW for 2023. The RUS approved 2012 LRP called for a peak of 234 MW while the 2017 LF calls for a peak of 156 MW. The load forecast, which was completed by JPEC's power supplier Big Rivers Electric Corporation (BREC), includes potential impacts of existing and future Demand Side Management (DSM) programs.

An analysis, using as a basis RUS guidelines and the design criteria herein, of thermal loading, voltages, physical conditions and reliability was performed on all of the substations, distribution lines and major equipment of the existing system. Milsoft's WindMill Software was used to analyze the distribution circuits during the 2018 peak loading periods. For each deficiency that was determined, alternate solutions were investigated and economically evaluated so that the most cost effective construction, if required, could be proposed.

The Cooperative's 2012 LRP load projections and recommendations were reviewed and found to be adequate for this four-year planning period. All of the construction proposed herein is consistent with the LRP unless otherwise noted and explained.

The Cooperative's 2015 Operations and Maintenance Review, (Review Rating Summary; RUS Form 300), was used to determine construction required to replace physically deteriorated equipment and material, upgrade portions of the system to conform with code or safety requirements, and/or improve reliability or quality of service.

Any new distribution or power supply construction requirements were considered simultaneously as a "one system" approach for the orderly and economic development of the total system. All proposed construction and recommendations relative to power supply and delivery were discussed with the Cooperative's power supplier, BREC.

Results

Upon completion of the proposed construction, the system will provide adequate and dependable service to nearly 30,324 customers; 25,575 residential, 4,739 small

commercial, 11 large commercial and industrial loads. Average monthly residential usage is projected to be 1,326 kWh.

Although no new loads are defined, there are considerable amounts of developable land for both residential and industrial growth in the JPEC territory.

Service Area

Jackson Purchase Energy Corporation, whose headquarters are in Paducah, Kentucky, provides service to customers in Ballard, Carlisle, Graves, Livingston, Marshall, and McCracken Counties in western Kentucky.

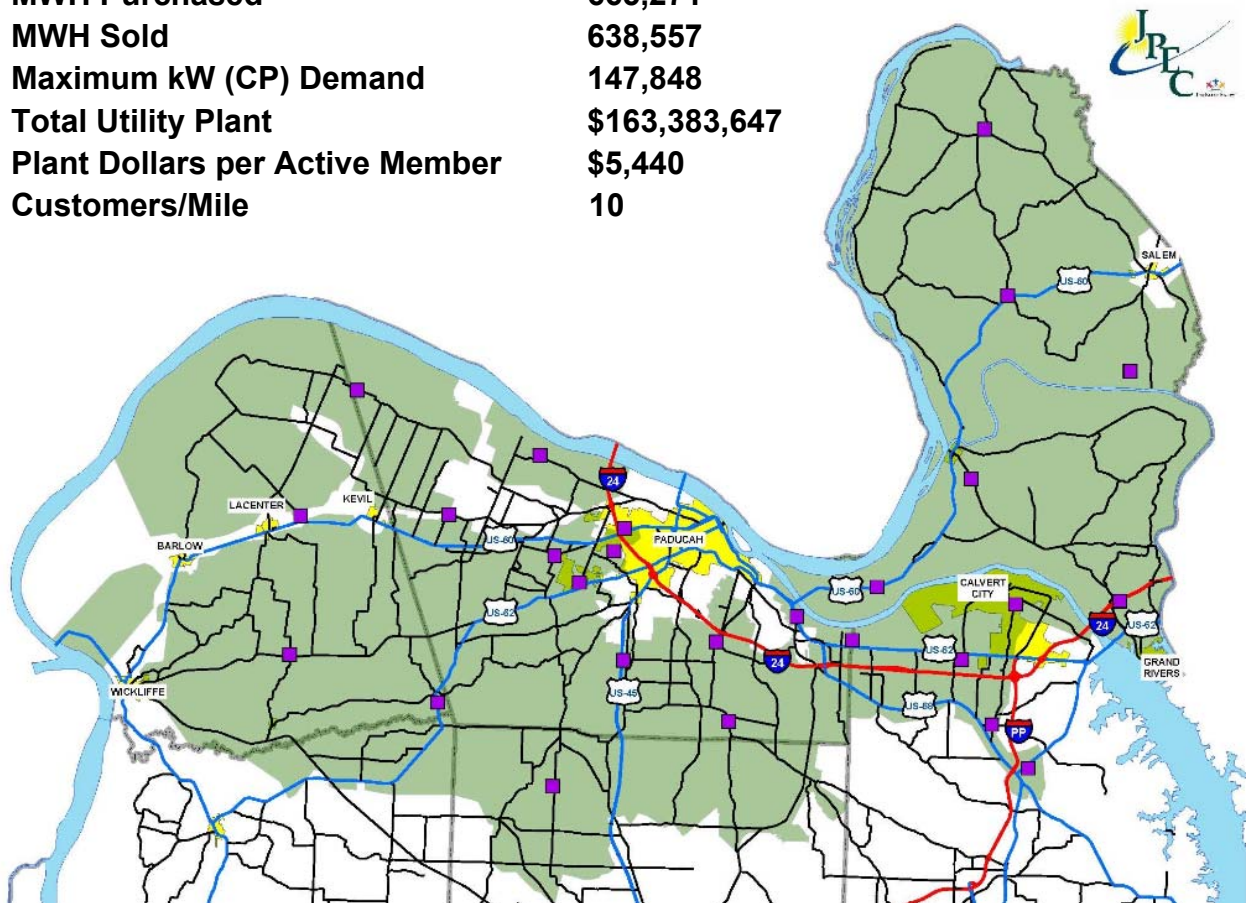
JPEC's service area is comprised mostly of rolling hills and farmland. Much of the service area is rural/residential in nature, but JPEC also serves strong commercial, industrial, and tourism loads. JPEC's service area is adjacent to Kentucky Lake, the Mississippi and Ohio Rivers.

Interstate 24, which links Nashville to the Midwest, bisects the service area from east to west. A section of the new Interstate 69 runs along the eastern service area along with other major state and federal highways that run throughout the service area. JPEC service area also contains major railway lines, a regional airport, and four rivers.

JPEC operates 29 delivery points that are served at 69 kV and distributes power at a primary voltage of 7.2/12.47 kV over approximately 2,933 miles of line. JPEC also has one direct serve customer that is served at 69/4.6 kV.

The following data is from Jackson Purchase Energy Corporation's 12/31/2018 RUS Form 7:

Total Number of Consumers	30,032
MWH Purchased	665,271
MWH Sold	638,557
Maximum kW (CP) Demand	147,848
Total Utility Plant	\$163,383,647
Plant Dollars per Active Member	\$5,440
Customers/Mile	10



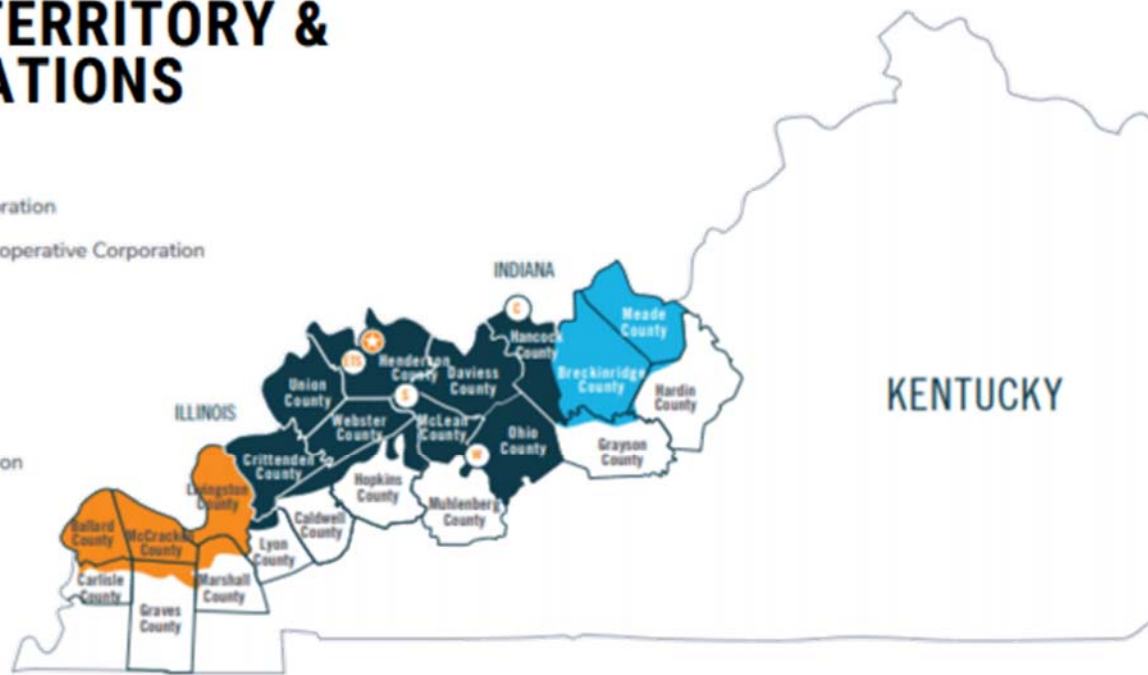
GENERATION and TRANSMISSION POWER SUPPLIER

Big Rivers Electric Corporation (BREC) provides all power and energy needs to JPEC and two other distribution cooperatives. BREC is located in Henderson, Kentucky.

All new distribution, transmission, and substation construction requirements are considered simultaneously as a “one system” concept – between JPEC and BREC – for the orderly and economic development of the total system. All of the recommendations relative to power supply and delivery are discussed with BREC.

SERVICE TERRITORY & LOCATIONS

-  Big Rivers Headquarters
-  Jackson Purchase Energy Corporation
-  Meade County Rural Electric Cooperative Corporation
-  Kenergy Corp
-  Sebree Station
-  Wilson Station
-  Coleman Station
-  Energy Transmission & Substation



Summary of Construction Program and Costs

JPEC’s distribution system was analyzed to identify the construction requirements needed to adequately serve the projected CWP load of 180,905 kW. Improvements were identified based on voltage drop, conductor loading, system reliability improvements, economic conductor analysis and operational experience. An explanation of each system improvement is located in Section IV.

An overall breakdown of proposed construction projects by RUS 740C codes is listed below in Table I-C-1

**Table I-C-1
System Additions and Improvements Summary**

<u>RUS Form 740C Category</u>	<u>Category Name</u>	<u>Estimated Cost</u>
100	New Distribution Lines	\$ 5,671,698
200	Tie Lines/New Construction	\$ 1,020,000
300	Conversion & Line Changes	\$ 1,274,550
400	New Substation/Switching/Metering	\$ -
500	Substation/Switching/Metering Changes	\$ 7,254,000
600	Misc. Distribution Equipment	\$ 16,356,940
700	Other Distribution Items	\$ 569,345
1300	Headquarters/Facilities	\$ 19,192,000
2020 - 2023 CWP Total		\$ 51,338,533

100 – New Overhead and Underground Line Construction

200 – New Tie Lines

300 – Conversion and Line Changes

400 – No new construction of substations

500 – Substation upgrades, replacements, and other changes

600 - Miscellaneous Distribution Equipment and pole changes. This includes aged conductors replacements, voltage regulators, switched capacitors, sectionalizing, automated meters, transformers, pole changes, line relocations, and fiber.

700 - Other distribution Items, Outdoor lighting, software and hardware for AMI, and SCADA/DA

1300 – Headquarters Facility

JACKSON PURCHASE ENERGY CORPORATION 2020-2023 CWP
COST SUMMARY SPREADSHEET

NEW-CONSTRUCTION - RUS CODE 100

ITEM	RUS CODE	Miles	Avg. \$/Consumer	# Cons		2020	2021	2022	2023	TOTAL
New Underground Construction	101	51.2	\$4,565.77	970		\$1,090,729	\$1,101,637	\$1,112,653	\$1,123,780	\$4,428,799
New Overhead Construction	102	16	\$2,500.80	497		\$306,102	\$309,164	\$312,255	\$315,378	\$1,242,899
		67.2			Total Code 100:	\$1,396,831	\$1,410,801	\$1,424,908	\$1,439,158	\$5,671,698

TIE LINES/NEW CONSTRUCTION - RUS CODE 200

SUB-SECTION	RUS CODE	Original Conductor	INST. COND/#PH	\$/MI	# OF MILES	2020	2021	2022	2023	TOTAL
Ledbetter Bridge River Crossing	201-21	N/A	3ph 336 ACSR & 3ph 750 ALUG	\$433,333	1.5	\$0	\$0	\$650,000	\$0	\$650,000
Draffenville, New Hwy 68 Circuit	201-20	N/A	750 ALUG	\$308,333	1.2	\$185,000	\$185,000	\$0	\$0	\$370,000
			Total Code 200:	\$ 741,666.67	2.7	\$185,000	\$185,000	\$650,000	\$0	\$1,020,000

LINE CONVERSION / REPLACEMENT - RUS CODE 300

SUB-SECTION	RUS CODE	Original Conductor	INST. COND/#PH	\$/MI	# OF MILES	2020	2021	2022	2023	TOTAL
Burna PROH_00034077 - PROH_00034145	301-12*	1ph #2 ACSR	3ph 1/0 ACSR	\$78,750	2.2	\$173,250	\$0	\$0	\$0	\$173,250
Calvert PROH_00029752 - PROH_00029755	303-12 (a)*	2ph #2 ACSR	3ph #2 ACSR	\$86,000	0.05	\$0	\$4,300	\$0	\$0	\$4,300
Calvert PROH_00029769 - PROH_00029771	303-12 (b)*	1ph #2 ACSR	3ph #2 ACSR	\$117,000	0.1	\$0	\$11,700	\$0	\$0	\$11,700
Culp PROH_00027164 - PROH_00027278	304-23	1ph #2 ACSR	3ph 1/0 ACSR	\$86,800	1.0	\$0	\$0	\$0	\$86,800	\$86,800
Grand Rivers PROH_00035691 to PROH_00035728	339-16*	1ph #2 ACSR	2ph 1/0 ACSR	\$64,667	0.3	\$0	\$0	\$0	\$19,400	\$19,400
Joy PROH_00041664 - PROH_00037960	312-12*	1ph #2 ACSR	3ph 1/0 ACSR	\$83,333	1.5	\$125,000	\$0	\$0	\$0	\$125,000
Kansas PROH_00014844 to PROH_00001831	341-16*	1ph 1/0 ACSR	3ph 336 ACSR	\$78,909	2.2	\$0	\$0	\$173,600	\$0	\$173,600
Kevil PROH_00009556 - PROH_00009534	340-23	1ph #2 ACSR	3ph 1/0 ACSR	\$86,800	0.5	\$0	\$0	\$0	\$43,400	\$43,400
Krebs PROH_00019367 - PROH_00019371	342-16 (a)*	2ph #2 ACSR	3ph 336 ACSR	\$62,000	0.15	\$9,300	\$0	\$0	\$0	\$9,300
Krebs PROH_00019432 - PROH_00019460	342-16 (b)*	1ph #2 ACSR	3ph 336 ACSR	\$75,000	1.2	\$90,000	\$0	\$0	\$0	\$90,000
Krebs PROH_00017520 - PROH_00016691	342-23	1ph #2 ACSR	3ph 1/0 ACSR	\$86,833	0.6	\$0	\$0	\$0	\$52,100	\$52,100
Little Union PROH_00019249 - PROH_00019261-S5655	317-12 (a)*	2ph #2 ACSR	3ph 1/0 ACSR	\$68,333	0.3	\$0	\$0	\$20,500	\$0	\$20,500
Little Union PROH_00019282 - PROH_00019285	317-12 (b)*	1ph #2 ACSR	3ph 1/0 ACSR	\$82,500	0.2	\$0	\$0	\$16,500	\$0	\$16,500
Little Union PROH_00017870 - PROH_00045318	320-12*	1ph #2 ACSR	3ph 1/0 ACSR	\$101,167	0.6	\$0	\$60,700	\$0	\$0	\$60,700
Lovelaceville PROH_00010865 - PROH_00011035	343-16*	1ph #2 ACSR	3ph 336 ACSR	\$110,000	2.7	\$0	\$297,000	\$0	\$0	\$297,000
New York PROH_00004930 - PROH_00004959	345-16*	1ph #2 ACSR	2ph 1/0 ACSR	\$65,000	1.4	\$0	\$0	\$0	\$91,000	\$91,000

* Carryover from previous plan

TOTAL CODE 300					15	\$397,550	\$373,700	\$210,600	\$292,700	\$1,274,550
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SUBSTATION IMPROVEMENTS - RUS CODE 500'S

ITEM	RUS CODE	Original Equipment	Recommended Equipment	# Items	2020	2021	2022	2023	TOTAL
Kansas - Substation Upgrade	506*	Upgrade transformer to 15/20/25MVA, upgrade to solid state relays, add control house			\$1,453,000	\$0	\$0	\$0	\$1,453,000
Krebs - Substation Upgrade	509*	Upgrade transformer to 2-15/20/25MVA, upgrade to solid state relays, add control house			\$0	\$1,855,500	\$1,855,500	\$0	\$3,711,000
New York - Substation Upgrade	508*	Upgrade transformer to 15/20/25MVA, upgrade to solid state relays, add control house			\$0	\$0	\$0	\$2,050,000	\$2,050,000
Smithland - Substation Improvements	510*	Painting and cleanup of existing enclosed switchgear			\$10,000	\$0	\$0	\$0	\$10,000
Draffenville - Substation Upgrade	511	Add recloser to existing structure			\$30,000	\$0	\$0	\$0	\$30,000
* Carryover from previous plan									
TOTAL CODE 500					\$1,493,000	\$1,855,500	\$1,855,500	\$2,050,000	\$7,254,000

MISCELLANEOUS DIST. EQUIPMENT - RUS CODE 600'S

ITEM	RUS CODE	# Items	2020	2021	2022	2023	TOTAL
New Transformers/Meters	601		\$599,567	\$605,563	\$611,619	\$617,735	\$2,434,484
Service Upgrades	602		\$29,783	\$30,081	\$30,382	\$30,686	\$120,932
Sectionalizing	603		\$97,727	\$100,170	\$102,674	\$105,241	\$405,812
Voltage Regulators	604		\$45,000	\$46,350	\$47,741	\$49,173	\$188,263
Pole Replacement	606		\$2,327,030	\$2,094,327	\$1,675,461	\$1,172,823	\$7,269,641
Conductor Replacement	608		\$450,000	\$463,500	\$477,405	\$491,727	\$1,882,632
Smart Grid Fiber	616		\$250,000	\$550,000	\$395,000	\$350,000	\$1,545,000
Misc	607		\$600,000	\$618,000	\$636,540	\$655,636	\$2,510,176
TOTAL CODE 600			\$4,399,107	\$4,507,991	\$3,976,822	\$3,473,021	\$16,356,940

OTHER DIST. ITEMS - RUS CODE 700'S

ITEM	RUS CODE	# Items	2020	2021	2022	2023	TOTAL
Outdoor Lighting	702		\$125,442	\$126,696	\$127,964	\$129,243	\$509,345
AMR/AMI Equipment	705		\$15,000	\$15,000	\$15,000	\$15,000	\$60,000
TOTAL CODE 700			\$140,442	\$141,696	\$142,964	\$144,243	\$569,345

Headquarters Facilities - RUS Code 1300

ITEM	RUS CODE	2020	2021	2022	2023	TOTAL
Headquarters/Facility	1301	\$0	\$19,192,000	\$0	\$0	\$19,192,000

2020-2023 Kentucky 20 - McCracken

CONSTRUCTION WORK PLAN TOTAL:	\$8,011,930	\$8,474,688	\$8,260,794	\$7,399,122	\$51,338,533
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DISTRIBUTION DESIGN CRITERIA

Each of the following criteria items were reviewed and accepted by the RUS General Field Representative and management of Jackson Purchase Energy Corporation

All construction proposed herein is designed to meet, at a minimum the standards of adequacy for voltages, thermal loading, safety and reliability on the system as described below.

1. The minimum voltage on primary distribution lines is 118 volts (120 bolt base, 126 volts at source) after no more than 2 stages of regulation beyond the substation.
2. Primary conductors should not be loaded over 80% of their thermal rating (50% for major tie lines between substations)
3. The following equipment should not be thermally loaded by more than the percentage shown of its nameplate rating:
 - a. 100% - Power Transformers (OA rating)
 - b. 90% - Substation and Line Voltage Regulators
 - c. 80% - Oil Circuit Reclosers
 - d. 80% - Line Fuses
4. Loading on single phase lines should be limited to no more than 40 amperes to mitigate potential balancing and sectionalizing problems. Exceptions may be allowed and load shifts or conductor multi-phasing will be recommended on a case-by-case basis.
5. Poles and/or crossarms to be replaced if found to be physically deteriorated by visual inspection and/or test.
6. Capacitor banks should be installed on distribution lines as required to maintain at least a 90% power factor at peak loading conditions. Capacitor switching will be utilized for this purpose as required.
7. Aged Conductors (and associated poles and hardware as required) should be replaced as needed.
8. Feeders averaging more than 5 customer outage hours, per consumer, per year (excluding outages caused by major events as described in IEEE 1366 and outages caused by the power supplier) for the last 5 years should be inspected for sections requiring maintenance or conductor replacement.
9. New substations and existing substation upgrades will be coordinated with Big Rivers Electric Corporation.

Distribution Line and Equipment Costs

Construction cost estimates for the four-year planning period are shown in Table II-B-1. Cost estimates for distribution equipment are shown in Table II-B-2.

Table II-B-1
Distribution Equipment Cost Estimates
Annual Projected Unit Costs

Size	Type	2020	2021	2022	2023
#2 ACSR	Replace 1-PH	\$46,000	\$48,300	\$50,715	\$53,251
#2 ACSR	Convert 2-PH	\$62,000	\$65,100	\$68,355	\$71,773
#2 ACSR	Convert 3-PH	\$75,000	\$78,750	\$82,688	\$86,822
1/0 ACSR	Convert 3-PH	\$75,000	\$78,750	\$82,688	\$86,822
336.4 ACSR	Convert 3-PH	\$110,000	\$115,500	\$121,275	\$127,339
1/0 AL URD	Replace 1-PH	\$135,000	\$141,750	\$148,838	\$156,279
4/0 AL URD	Replace 3-PH	\$150,000	\$157,500	\$165,375	\$173,644
750 MCM ALUG	Replace 3-PH	\$230,000	\$241,500	\$253,575	\$266,254
	* Per Mile				

Table II-B-2
Distribution Equipment Cost Estimates
Annual Projected Unit Costs

Device	Type	2020	2021	2022	2023
V. Regulator (1)	656 amp	\$20,100	\$21,105	\$22,160	\$23,268
V. Regulator (1)	548 amp	\$17,850	\$18,743	\$19,680	\$20,664
V. Regulator (1)	438 amp	\$16,000	\$16,800	\$17,640	\$18,522
V. Regulator (1)	328 amp	\$14,700	\$15,435	\$16,207	\$17,017
V. Regulator (1)	219 amp	\$12,200	\$12,810	\$13,451	\$14,123
V. Regulator (1)	150 amp	\$11,000	\$11,550	\$12,128	\$12,734
V. Regulator (1)	100 amp	\$10,200	\$10,710	\$11,246	\$11,808
Capacitors	900kVAR w/ controls	\$9,000.00	\$9,450.00	\$9,922.50	\$10,418.63
Capacitors	300kVAR fixed	\$4,000.00	\$4,200.00	\$4,410.00	\$4,630.50
Reclosers	3-PH w/ controls	\$20,000	\$21,000.00	\$22,050.00	\$23,152.50
Reclosers	1-PH	\$5,000	\$5,250.00	\$5,512.50	\$5,788.13

Status of Previous CWP Items

Project Status from the 2016-2019 CWP

Code	Substation	Status
301-12	BUR	Carry Over
303-12	CAL	Deleted
309-12	GRA	Completed
310-12	HUS	Carry Over
311-12	JOY	Deleted
312-12	JOY	Carry Over
313-12	JOY	Deleted
314-12	KEV	Completed
315-12	KRE	Carry Over
317-12	LIT	Carry Over
319-12	LIT	Deleted
320-12	LIT	Carry Over
321-12	LOV	Deleted
322-12	OLI	Deleted
323-12	OLI	Deleted
324-12	PAL	Deleted
325-12	POS	Deleted
329-12	SMI	Deleted
331-12	STR	Deleted
332-16	CAL	Deleted
333-16	COL	Deleted
334-16	COL	Deleted
335-16	COL	Deleted

Code	Substation	Status
336-16	CUL	Deleted
337-16	CUL	Deleted
338-16	FRE	Deleted
339-16	GRA	Carry Over
340-16	HUS	Deleted
341-16	KAN	Carry Over
342-16	KRE	Carry Over
343-16	LOV	Carry Over
344-16	LOV	Deleted
345-16	NEW	Carry Over
346-16	NEW	Completed
347-16	NEW	Deleted
348-16	POS	Deleted
352-16	MAX	Completed
505	PAL	Completed
506	KAN	Carry Over
507	KEV	Deleted
508	NEW	Carry Over
509	KRE	Carry Over
510	SMI	Carry Over
511	PAL	Completed
512	COL	Completed
604-2	FRE	Deleted
702		Carry Over

Analysis of Long Range Plan

In July of 2012, Distribution System Solutions, Inc. out of Walton, Kentucky prepared Jackson Purchase Energy Corporation's 2012 Long Range Plan (LRP). The RUS General Field Representative approved the LRP in 2012.

The LRP recommended that JPEC continue to be built and operated at 12.47kV throughout the study period. Alternate plans, including conversion to 25kV were explored but found to be less economical. While feeder losses had the potential to be reduced, the list of intangible items is extensive and highly expensive compared to the potential lower losses.

During the second block (2016-2019) of the LRP it was determined that four stations; Little Union, Kevil, Kansas, and New York are projected to be overloaded. With the energizing of the Maxon Substation in 2013, it was projected that Little Union would still be overloaded by the end of this time block. Presently, the station is 70% loaded versus the projected 95%. This station does warrant monitoring for possible changes in this CWP but other stations require immediate improvement.

The LRP recommends the construction of two new substations; Buchanan Road and Ceredo. Buchanan Road sub was not the cheapest option but could further alleviate loading issues on Little Union versus upgrades to Little Union Station. At this time, JPEC does not see the need to build a new station and would prefer to invest in upgrading the Little Union as a double 12 MVA station when the time warrants.

Ceredo was recommended to alleviate loading issues on New York and Kevil subs. At this time, JPEC does not see the need to build a new station that would not be close to any load centers and would prefer to invest in upgrading the New York and Kevil stations.

The last recommendation was to upgrade the transformer at the Kansas Substation. This appears to be the best solution versus building new stations adjacent to Kansas. Work on this substation has already begun. This work is set to be completed in the spring of 2020.

The existing LRP should be valid for the next CWP. However, it is recommended that load growth patterns, load projections and proposed load centers be reviewed as needed.

Operations and Maintenance Survey

The current O&M Survey (Review Rating Summary, RUS Form 300) was completed in October 2015. This report is reviewed by the President and CEO and the RUS GFR every three years and is the basis for the following conclusions and recommended items. A copy of the survey is included as an Appendix of this report.

The first recommendation was to continue working to reconcile the record of idle services in the billing system with actual idle services in the field and continue to remove idle services from the field.

The second recommendation is to work with JPEC's joint users to remove their attachments in an effort to remove stub poles around the system.

The last recommendation was to update the system sectionalizing study.

Sectionalizing Study

A sectionalizing study analyzes the existing overcurrent protection scheme and proposes changes to improve the overall effectiveness of the scheme. Sectionalizing studies take place on a substation-by-substation basis. The four main goals of a sectionalizing study are:

- (1) **Safety** – Protective devices should be able to detect and interrupt the full range of fault currents available in their zone of protection coverage. Calculated minimum fault current values should be detected and cleared by the protective device.
- (2) **Reliability** – Limit the outage hours per consumer by isolating or “sectionalizing” faulted portions of the circuit so that the minimum number of customers are interrupted. Additional devices – where needed – will further limit the overall outage hours.
- (3) **Coordination** – Good protective device coordination will ensure that the closest device to the fault opens, which can enhance fault locating and reduce overall outage hours.
- (4) **Protection** – A well designed protection scheme will minimize damage to the distribution system by limiting the time that damaging overcurrent is present on the faulted portion of the system.

JPEC plans on updating the sectionalizing study in this CWP period but until then the current 2009 plan will remain in effect. General sectionalizing device costs projections will be listed in the “603” category in this report.

	Installed Capability		Existing System ²			%	4 Year System Unimproved ³		4 Year System Improved ³	
			Noncoincident Peak Demand				Noncoincident Peak Demand		Noncoincident Peak Demand	
	Nameplate (MVA)	Rating (kVA)	2018 Peak (kW)	Power Factor @ Peak	Max % Load	Increase	2023 Peak (kW)	Max % Load	2023 Peak (kW)	Max % Load
Burna	5/6.25/7	5,000	3,183	99.22%	64%	0.0%	3,183	64%	3,183	64%
Calvert City	12/16/17.9	12,000	6,445	98.16%	54%	0.0%	6,445	54%	6,445	54%
Coleman Road	15/20/25/28	15,000	9,357	93.68%	62%	1.0%	9,737	65%	9,737	65%
Culp	12/16/17.9	12,000	9,322	97.82%	78%	0.0%	9,322	78%	9,322	78%
Cumberland	7.5/8.4	7,500	5,136	91.31%	68%	1.0%	5,345	71%	5,345	71%
Draffenville	7.5/9.375/10.5	7,500	3,486	99.43%	46%	0.0%	3,486	46%	3,486	46%
Freemont	15/18.75/21	15,000	7,832	99.62%	52%	0.0%	7,832	52%	7,832	52%
Grand Rivers	12/16/20/22.4	12,000	7,906	100.09%	66%	0.0%	7,906	66%	7,906	66%
High Point	7.5/9.375/10.5	7,500	2,009	98.72%	27%	0.0%	2,009	27%	2,009	27%
Husbands Road	12/16/17.9	12,000	7,249	96.00%	60%	0.1%	7,264	61%	7,264	61%
Joy	7.5/9.375/10.5	7,500	1,745	98.75%	23%	1.0%	1,816	24%	1,816	24%
Kansas	15/20/25/28	7,500	7,284	99.92%	97%	1.5%	7,731	103%	7,731	52%
Kevil	7.5/9.375/10.5	7,500	6,150	100.00%	82%	1.0%	6,400	85%	6,400	85%
Krebs Station Road	12/16/17.9	12,000	10,161	99.94%	85%	1.0%	10,574	88%	10,574	35%
La Center	5/6.25/7	5,000	3,361	98.97%	67%	0.0%	3,361	67%	3,361	67%
Ledbetter	12/16/17.9	12,000	8,281	99.45%	69%	1.5%	8,789	73%	8,789	73%
Little Union	12/16/17.9	12,000	8,407	100.00%	70%	1.0%	8,748	73%	8,748	73%
Loveland	7.5/9.375/10.5	7,500	5,201	99.83%	69%	1.0%	5,412	72%	5,412	72%
Maxon Road	7.5/9.375/10.5	7,500	3,974	97.55%	53%	1.0%	4,135	55%	4,135	55%
New York	7.5/9.375/10.5	7,500	7,037	100.00%	94%	1.5%	7,469	100%	7,469	50%
Olivet Church Road	12/16/17.9	12,000	6,273	96.14%	52%	1.0%	6,528	54%	6,528	54%
Palma	12/16/17.9	12,000	6,129	95.10%	51%	0.0%	6,129	51%	6,129	51%
Possum Trot	12/16/20/22.4	12,000	6,493	99.31%	54%	0.0%	6,493	54%	6,493	54%
Ragland	5/6.25/7	5,000	2,372	100.00%	47%	0.0%	2,372	47%	2,372	47%
Reidland	7.5/9.375/10.5	7,500	6,279	94.35%	84%	1.5%	7,008	93%	7,008	93%
Smithland	7.5/9.375/10.5	7,500	6,411	99.86%	85%	1.0%	6,671	89%	6,671	89%
Strawberry Hill	15/20/25/28	15,000	8,761	95.01%	58%	0.0%	8,761	58%	8,761	58%
Vulcan	12/16/20/22.4	12,000	9,590	97.75%	80%	1.0%	9,979	83%	9,979	83%

1. The transformers at Kansas, Krebs Station Road, and New York substations will be upgraded according to Section 3, Page 38-40. The new rating is reflected in the four-year improved peak.
2. Based on substation peak load data.
3. Based on five-year average growth rates by substation.

System Outages and Reliability

The record of JPEC’s service interruptions for the past five years is shown in Table II-E-9. The five-year average outage hours per consumers are 4.92. This value rose from the previous five-year average of 2.63 hours per consumer due to an increased number of major event days during the years 2016-2018. The average number of hours per consumer fell from the previous five-year average of 2.35 to 1.85 when major event days are not included.

Table II-E-9

SUMMARY OF SERVICE INTERRUPTIONS

Outage Hours per Consumer

Year	Power Supply	Major Storms	Scheduled	Other	Total	Total Without Storms
2014	0.07	0.00	0.04	1.98	2.09	2.09
2015	0.08	0.38	0.02	1.92	2.39	2.02
2016	0.00	4.56	0.02	1.07	5.65	1.09
2017	0.27	4.32	0.03	1.71	6.34	2.02
2018	0.21	6.10	0.10	1.74	8.15	2.05
Average	0.13	3.07	0.04	1.68	4.92	1.85

Outage Minutes per Consumer

Year	Power Supply	Major Storms	Scheduled	Other	Total	Total Without Storms
2014	4.20	0.00	2.40	118.80	125.40	125.40
2015	4.69	22.55	1.15	115.06	143.46	120.91
2016	0.00	273.44	1.43	64.17	339.05	65.60
2017	16.47	259.44	1.90	102.75	380.55	121.11
2018	12.53	366.14	5.79	104.50	488.97	122.82
Average	6.34	138.86	1.72	100.20	247.11	108.26

Historical Cost Data

Table II-E-10

Description	Historical		Projected				Total Work Plan 2020-2023
	2017	2018	2020	2021	2022	2023	
101 - New Underground Customers							
1. New services constructed	275	203	239	241	244	246	970
2. Cost per Customer	\$ 4,751	\$ 4,311					
3. Cost of New Customers	\$ 1,306,422	\$ 875,037	\$ 1,090,729	\$ 1,101,637	\$ 1,112,653	\$ 1,123,780	\$ 4,428,799
4. Total Wire Footage	77,962	55,290	66,626	67,292	67,965	68,645	270,528
Average Footage	283	272	279	279	279	279	1,115
Total Miles	14.77	10.47	12.62	12.74	12.87	13.00	51.2
102 - New Overhead Customers							
1. New services constructed	119	126	123	124	125	126	497
2. Cost per Customer	\$ 2,755	\$ 2,257					
3. Cost of New Customers	\$ 327,882	\$ 284,323	\$ 306,102	\$ 309,164	\$ 312,255	\$ 315,378	\$ 1,242,899
4. Total Wire Footage	25,451	16,223	20,837	21,045	21,256	21,468	84,607
Average Footage	214	129	170	170	170	170	680
Total Miles	4.82	3.07	3.95	3.99	4.03	4.07	16.0
601 - New Underground Transformers							
1. New transformers added	108	71	90	90	91	92	363
2. Cost per Transformer	\$ 1,736	\$ 3,343					
3. Cost of New Transformers	\$ 187,436	\$ 237,362	\$ 212,399	\$ 214,523	\$ 216,668	\$ 218,835	\$ 862,424
601 - New Overhead Transformers							
1. New transformers added	355	198	277	279	282	285	1,123
2. Cost per Transformer	\$ 1,119	\$ 1,144					
3. Cost of New Transformers	\$ 397,154	\$ 226,508	\$ 311,831	\$ 314,950	\$ 318,099	\$ 321,280	\$ 1,266,160
601 - New Meters AMR New Customers							
1. New Meters added	120	498	309	312	315	318	1,255
2. Cost per Meter	\$ 256	\$ 241					
3. Cost of New Meters	\$ 30,664	\$ 120,011	\$ 75,337	\$ 76,091	\$ 76,852	\$ 77,620	\$ 305,900
602 - Service Upgrades							
1. Number of Service Upgrades	15	16	16	16	16	16	63
2. Cost per Service Upgrade	\$ 2,177	\$ 1,682					
3. Cost of Service Upgrades	\$ 32,652	\$ 26,915	\$ 29,783	\$ 30,081	\$ 30,382	\$ 30,686	\$ 120,932
606 - Pole Changes - Replacement							
1. Poles Changed	597	1,148	861	775	697	628	2,961
2. Cost per Pole Change	\$ 3,138	\$ 2,703					
3. Cost of Pole Changes	\$ 1,873,408	\$ 3,102,706	\$ 2,327,030	\$ 2,094,327	\$ 1,675,461	\$ 1,172,823	\$ 7,269,641
702 - Security Lights							
1. New Security Lights Added	107	103	105	106	107	108	426
2. Cost per Security Light	\$ 1,093	\$ 1,300					
3. Cost of Security Lights	\$ 116,991	\$ 133,893	\$ 125,442	\$ 126,697	\$ 127,964	\$ 129,243	\$ 509,345

NEW MEMBER EXTENSIONS – RUS CODE 100

A total of 1,467 new services are anticipated – 970 of which are underground, 497 are overhead construction. The total projected cost for new service construction is \$5,671,697.

The average length of service per overhead customer is 170 feet, and 279 feet for underground. The total projected length for the work plan period is approximately 67 miles.

TIE LINES/NEW CONSTRUCTION – RUS CODE 200

Ledbetter Bridge Crossing, Ledbetter/Reidland Tie

Code 201-22

Estimated Cost: \$650,000

Year: 2022

Description of Proposed Construction

Construction/installation of a 3 – phase primary circuit across the Tennessee River, utilizing the underside of the US 60 Ledbetter bridge for conduit attachments and pull boxes. Underground/Overhead primary ties will be constructed at each end of the bridge connecting existing 3 – phase primary circuits to the new crossing’s location. The scope of this project is as follows:

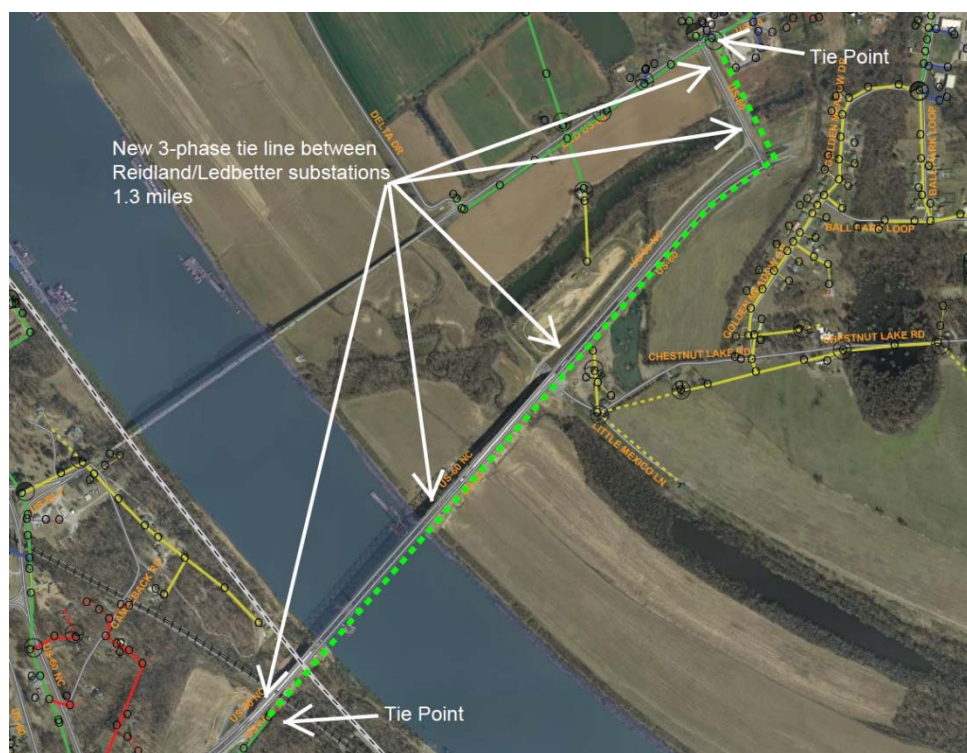
- Purchase existing conduit and junction boxes from state
- Pull cable and fiber into conduit across bridge.
- 0.8 miles of new overhead/underground primary to tie into existing 3-phase

Reason for Proposed Construction

Design Criteria (DC) Item 7 is being violated

Alternative Corrective Plan Investigated

The existing river crossing between the Possum trot and Ledbetter substation is 45 years old and is a submerged crossing which limits the inspection and maintenance capabilities for the cable. Adding the new crossing at the US 60 bridge would allow for Reidland substation to be used to back-feed part of the Ledbetter substation. Overall it creates a more reliable long-term river crossing that is easier to maintain and routinely inspect to insure safe and reliable back-feed options.



TIE LINES/NEW CONSTRUCTION – RUS CODE 200

Draffenville Substation, New Hwy 68 Circuit

Code 201-20

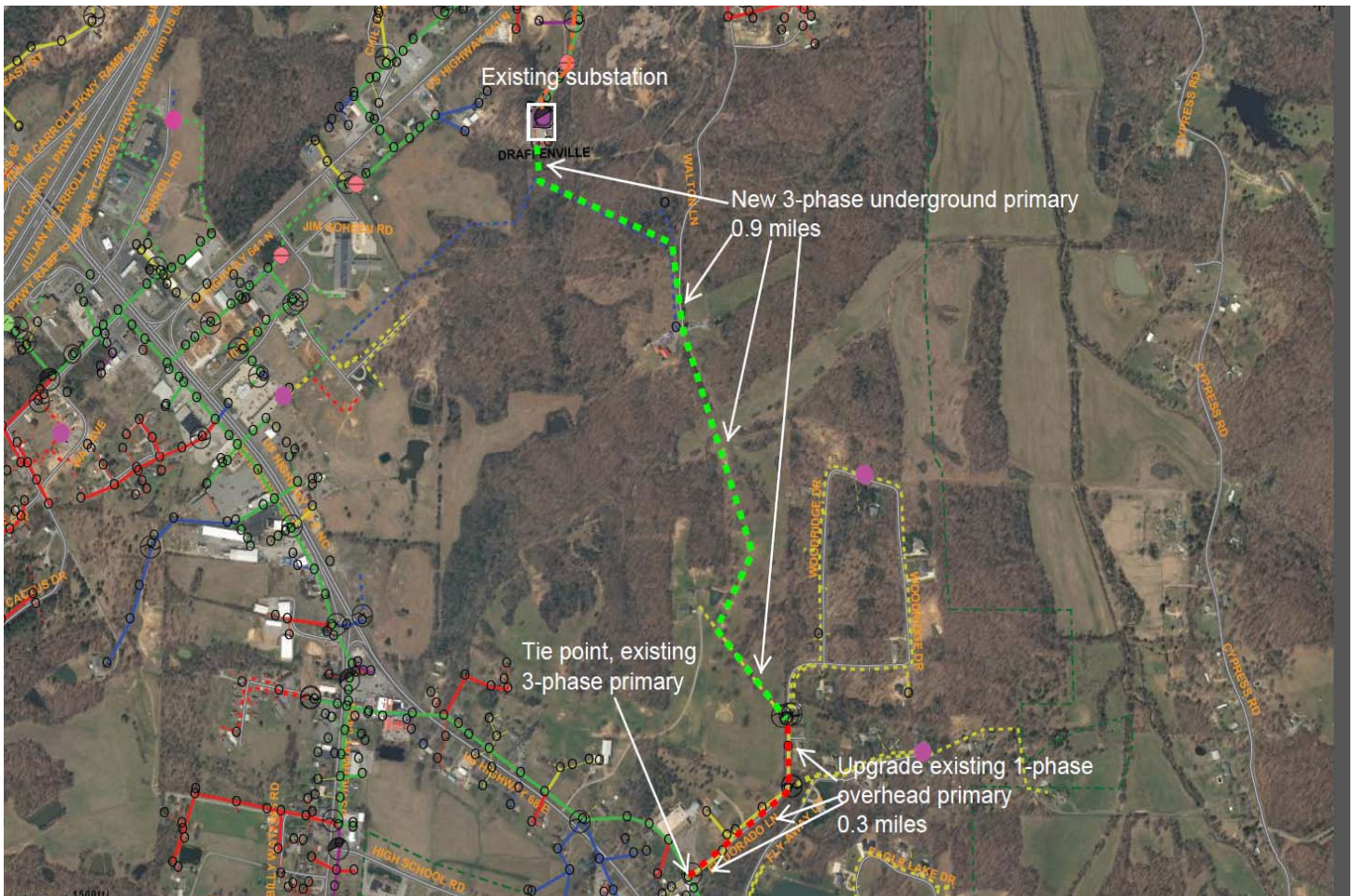
Estimated Cost: \$370,000

Year: 2020

Description of Proposed Construction

There will be a new feeder added to the Draffenville substation in order to provide a tie point and improve overall reliability of the station. This project will consist of building 0.9 miles of new underground line, converting 0.3 miles of single phase #2 ACSR to three phase 4/0 ACSR.

The total projected cost for the upgrades at Draffenville is \$370,000



SYSTEM IMPROVEMENTS – RUS CODE 300

Burna Substation, Smithland 14254

Code 301-12

Estimated Cost: \$173,250

Year: 2020

Description of Proposed Construction

Sections PROH_00034077 to PROH_00034145 – Convert 2.2 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Maxfield Rd (KY-1608) from US-60 to Duley Rd (CR-1323) in Smithland.

Reason for Proposed Construction

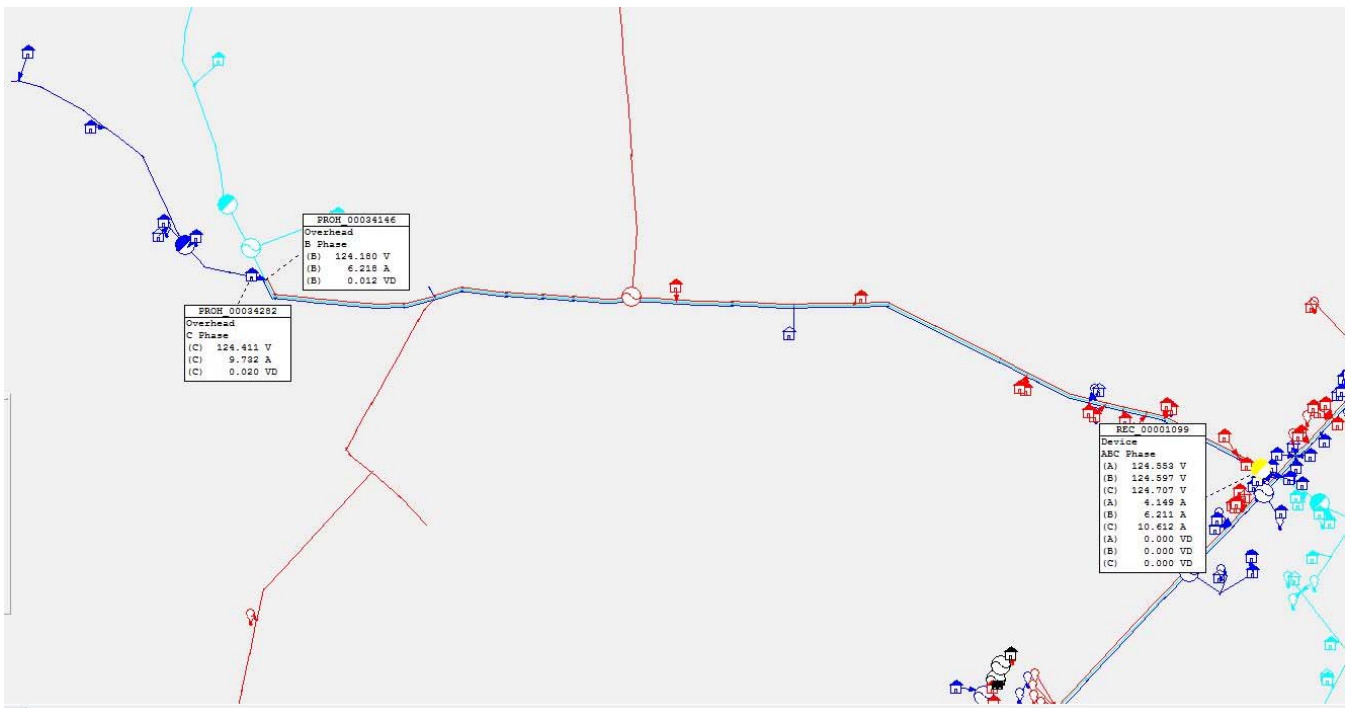
Design Criteria (DC) Item 4 is being violated

Results of Proposed Construction

DC Item 4 will be met

Alternative Corrective Plan Investigated

All potential backfeeds consist of aged copper, which would not be a preferred solution for sustaining the additional load of the backfeed; and would not improve system reliability. 1/0 ACSR was chosen instead of a smaller conductor because this tap may eventually become a three-phase tie point helping to relieve the area North of Smithland.



SYSTEM IMPROVEMENTS – RUS CODE 300

Calvert City Substation, Gilbertsville 4303

Code 303-12

Estimated Cost: \$16,000

Year: 2021

Description of Proposed Construction

Sections PROH_00029752 to PROH_00043846 – Convert 0.2 miles of single-phase and two-phase #2 ACSR to three-phase #2 ACSR. These line sections are along Owens St. from Gilbertsville Hwy (KY-282) to Yelvin St (CR-252). As part of this project, upgrade SECOH_00022337 to SECOH_00022362 #2 TPX to #2 ACSR.

Reason for Proposed Construction

Design Criteria (DC) Item 4 is being violated

Results of Proposed Construction

DC Item 4 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Culp Substation, Possum Trot 42234

Code 304-23

Estimated Cost: \$86,800

Year: 2023

Description of Proposed Construction

Sections PROH_00027164 to PROH_00027278 – Convert 1.0 mile of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Old Calvert City Rd (CR-1825) and Warnick Rd (CR-1402) from Sharpe School Rd (KY-1042) to Heritage Ln (CR-1394).

Reason for Proposed Construction

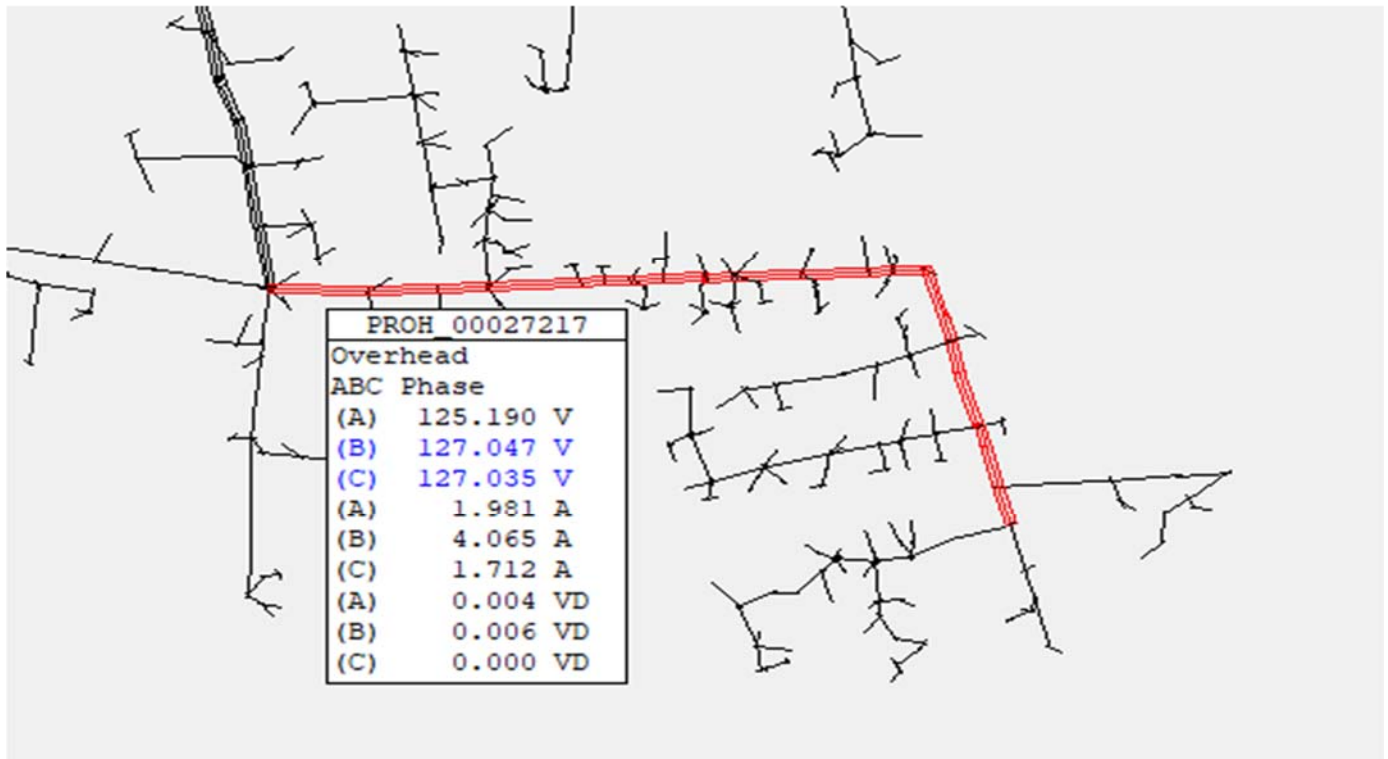
Design Criteria (DC) Item 4 is being violated

Results of Proposed Construction

DC Item 4 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Grand Rivers Substation, Averitt 7605

Code 339-16

Estimated Cost: \$19,400

Year: 2023

Description of Proposed Construction

Sections PROH_00035691 to PROH_00035728 – Convert 0.27 miles of single-phase #2 ACSR to two-phase 1/0 ACSR. These line sections are along Koon Rd. (CR-1123) to Jennings Rd in Grand Rivers.

Reason for Proposed Construction

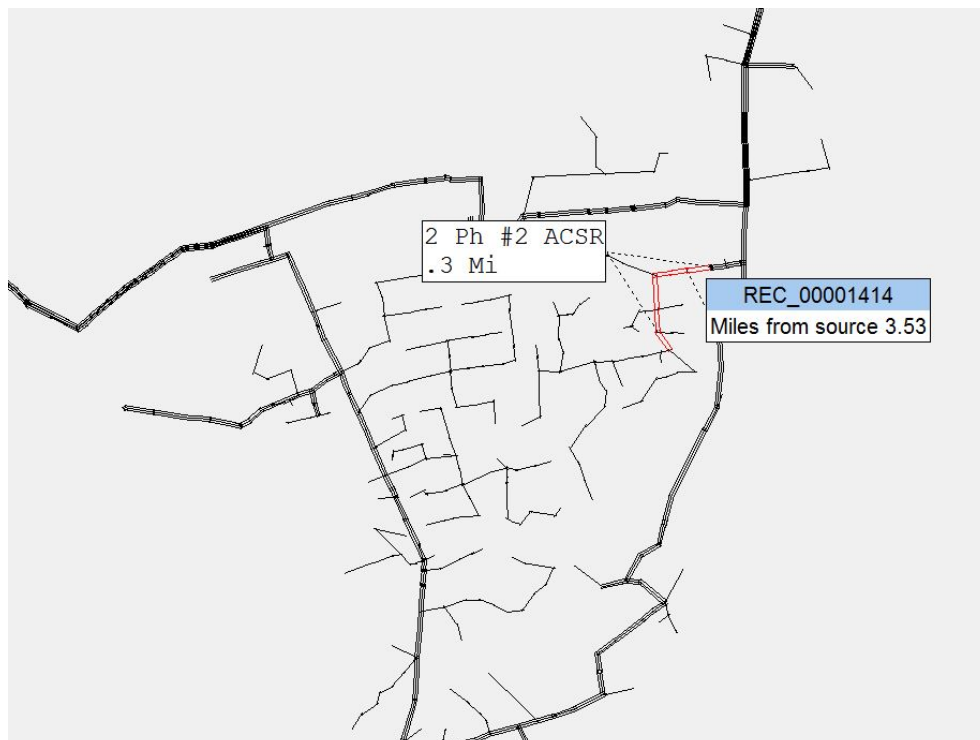
Design Criteria (DC) Item 1 is being violated

Results of Proposed Construction

DC Item 1 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Joy Substation, Lola 05254

Code 312-12

Estimated Cost: \$125,000

Year: 2020

Description of Proposed Construction

Sections PROH_00041664 to PROH_00037960 – Convert 1.5 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Lola Rd (KY-133) from Wright Rd (CR-1044) to just south of Sawmill Rd (CR-1050)

Reason for Proposed Construction

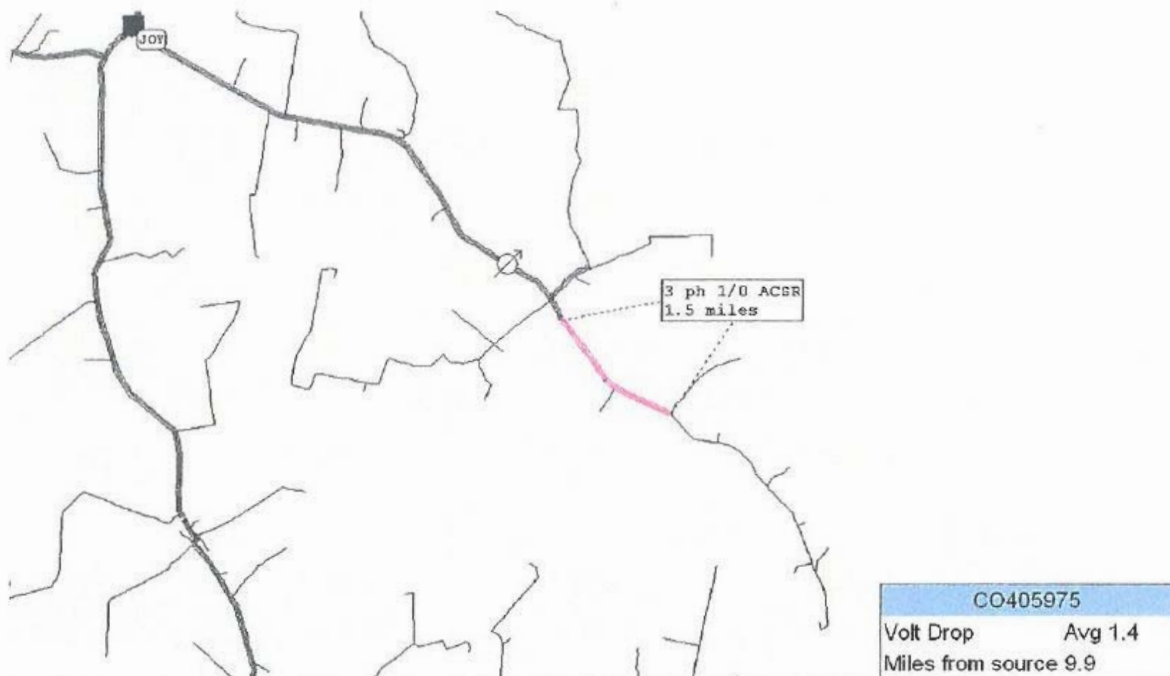
Design Criteria (DC) Item 1 & 4 are being violated

Results of Proposed Construction

DC Item 1 & 4 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists



SYSTEM IMPROVEMENTS – RUS CODE 300

Kansas Substation, Lowes 6101 & Melber 6103

Code 341-16

Estimated Cost: \$173,600

Year: 2022

Description of Proposed Construction

Sections PROH_00014844 to PROH_00001831 – Convert 2.1 miles of single-phase 1/0 ACSR to three-phase 336 ACSR. This line section upgrade will provide strong ties between substations and provide for future backfeed capabilities. These line sections are along KY-1820 from Owens Chapel Rd (CR-1420) to KY-2151 in Melber.

Reason for Proposed Construction

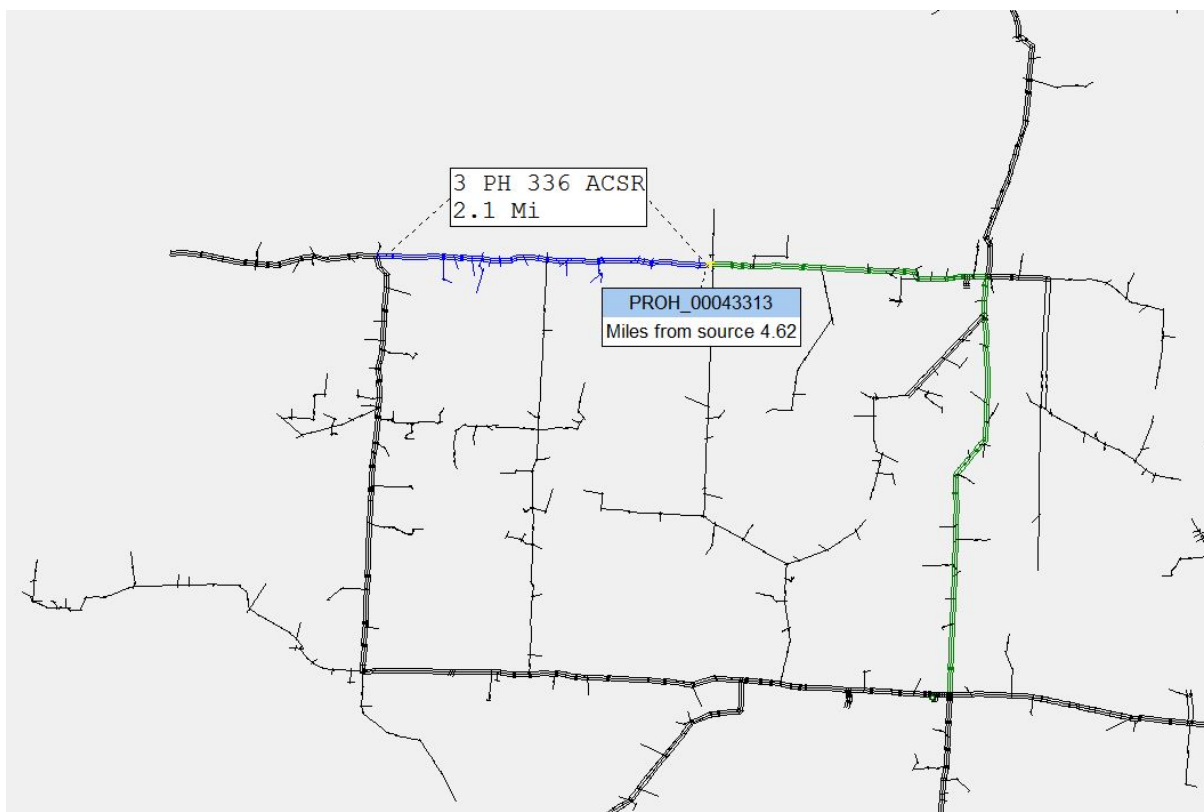
Design Criteria (DC) Item 3 is being violated

Results of Proposed Construction

DC Item 3 will be met

Alternative Corrective Plan Investigated

New line section will create future backfeed capabilities and existing feed will be changed for better voltage support.



SYSTEM IMPROVEMENTS – RUS CODE 300

Kevil Substation, Kelley Rd 28234

Code 340-23

Estimated Cost: \$43,400

Year: 2023

Description of Proposed Construction

Sections PROH_00009556 to PROH_00009534 – Convert 0.50 miles of single-phase #2 ACSR to three-phase 1/0 ACSR and re-phase nearby taps to balance load. These line sections are along Childress Rd running west off of McKendree Church Rd (KY-726).

Reason for Proposed Construction

Design Criteria (DC) Item 4 is being violated

Results of Proposed Construction

DC Item 4 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Krebs Road Substation, Clinton Rd 5003

Code 342-16

Estimated Cost: \$99,300

Year: 2020

Description of Proposed Construction

Sections PROH_00019367 to PROH_00019460 – Convert 1.30 miles of single-phase and two-phase #2 ACSR to three-phase 336 ACSR and re-phase nearby taps to balance load. These line sections are along KY-1438 between Mayfield-Metropolis Rd (KY-786) and Lovelaceville-Florence Station Rd W (CR-1214) in Paducah.

Reason for Proposed Construction

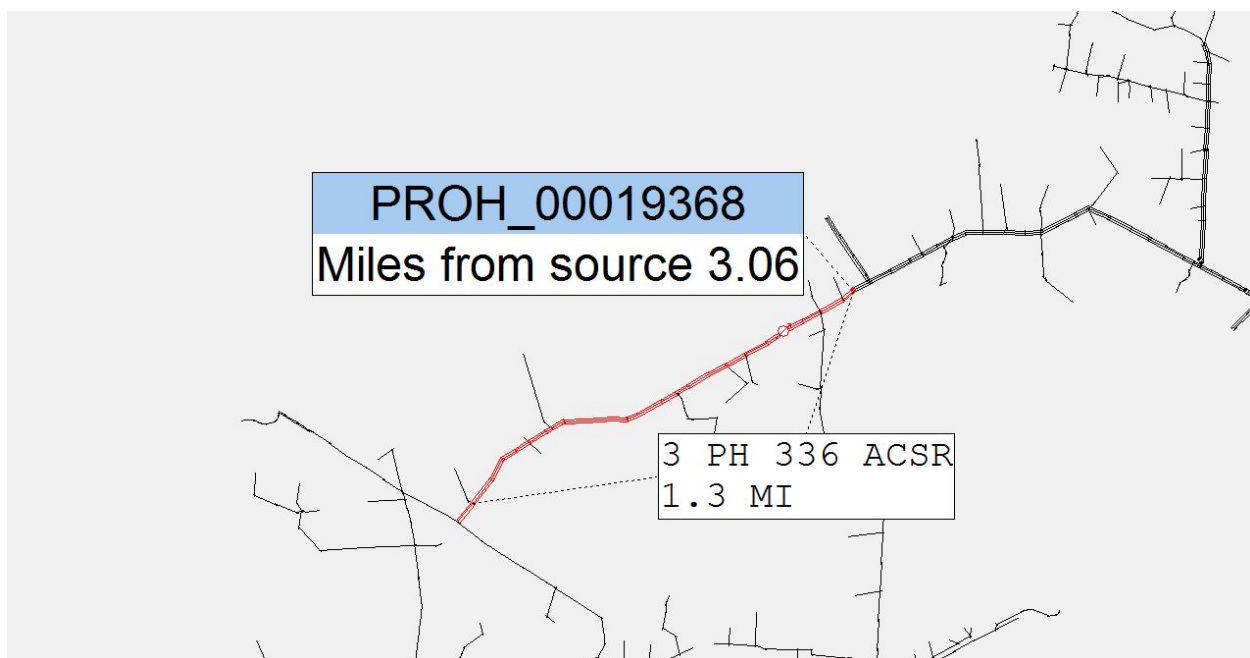
Design Criteria (DC) Item 3 is being violated

Results of Proposed Construction

DC Item 3 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Krebs Road Substation, Old US 45 5002

Code 342-23

Estimated Cost: \$52,100

Year: 2023

Description of Proposed Construction

Sections PROH_00017520 to PROH_00016691 – Convert 0.60 miles of single-phase #2 ACSR to three-phase 1/0 ACSR and re-phase nearby taps to balance load. These line sections are along Bryan Rd (CR-1127) between Old Houser Rd (CR-1112) and Houser Rd (CR-1126) in Paducah.

Reason for Proposed Construction

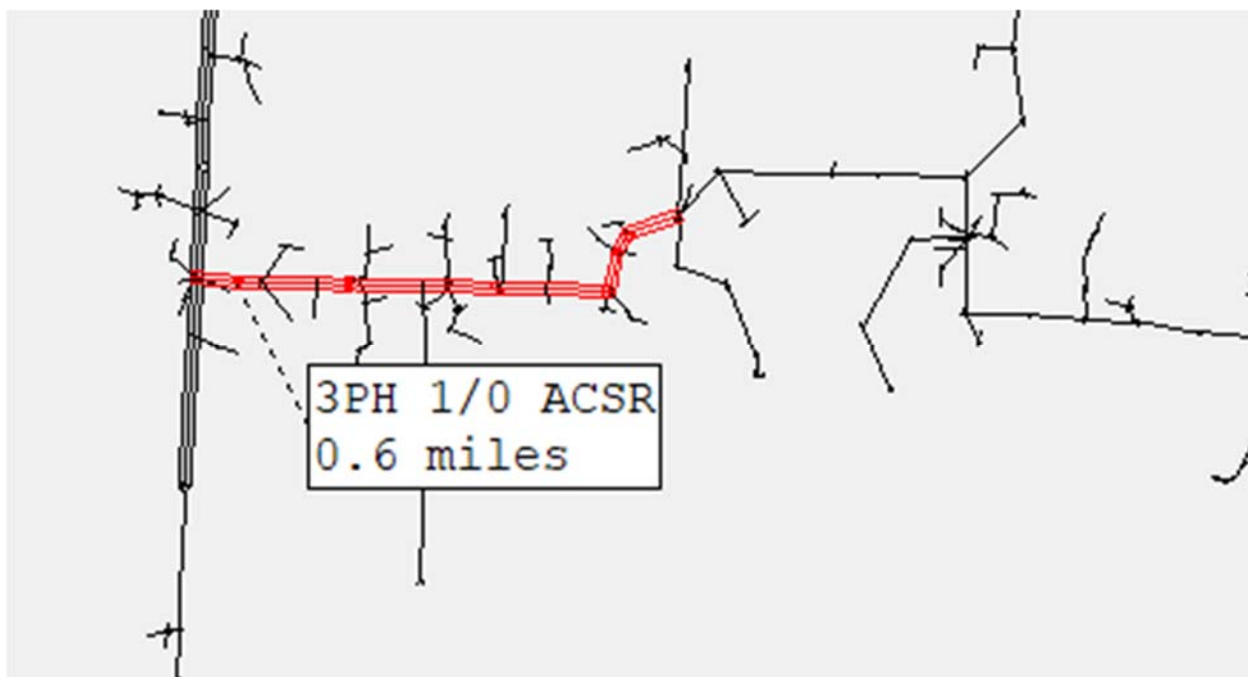
Design Criteria (DC) Item 1 is being violated

Results of Proposed Construction

DC Item 1 will be met

Alternative Corrective Plan Investigated

New line section will create future backfeed capabilities and existing feed will be changed for better voltage support.



SYSTEM IMPROVEMENTS – RUS CODE 300

Little Union Substation, Roy Lee Rd 3904

Code 317-12

Estimated Cost: \$37,000

Year: 2022

Description of Proposed Construction

Sections PROH_00019249 to PROH_00019285 – Convert 0.50 miles of single-phase and two-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are just off Lovelaceville Rd (KY-1322) beginning at Mayfield-Metropolis Rd (KY-786) in Paducah.

Reason for Proposed Construction

Design Criteria (DC) Item 3 is being violated

Results of Proposed Construction

DC Item 3 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Little Union Substation, US 60 W 3902

Code 320-12

Estimated Cost: \$60,700

Year: 2021

Description of Proposed Construction

Sections PROH_00017870 to PROH_00045318 – Convert 0.70 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections run along West Airport Dr (CR-1242) south from KY-3520 in Paducah.

Reason for Proposed Construction

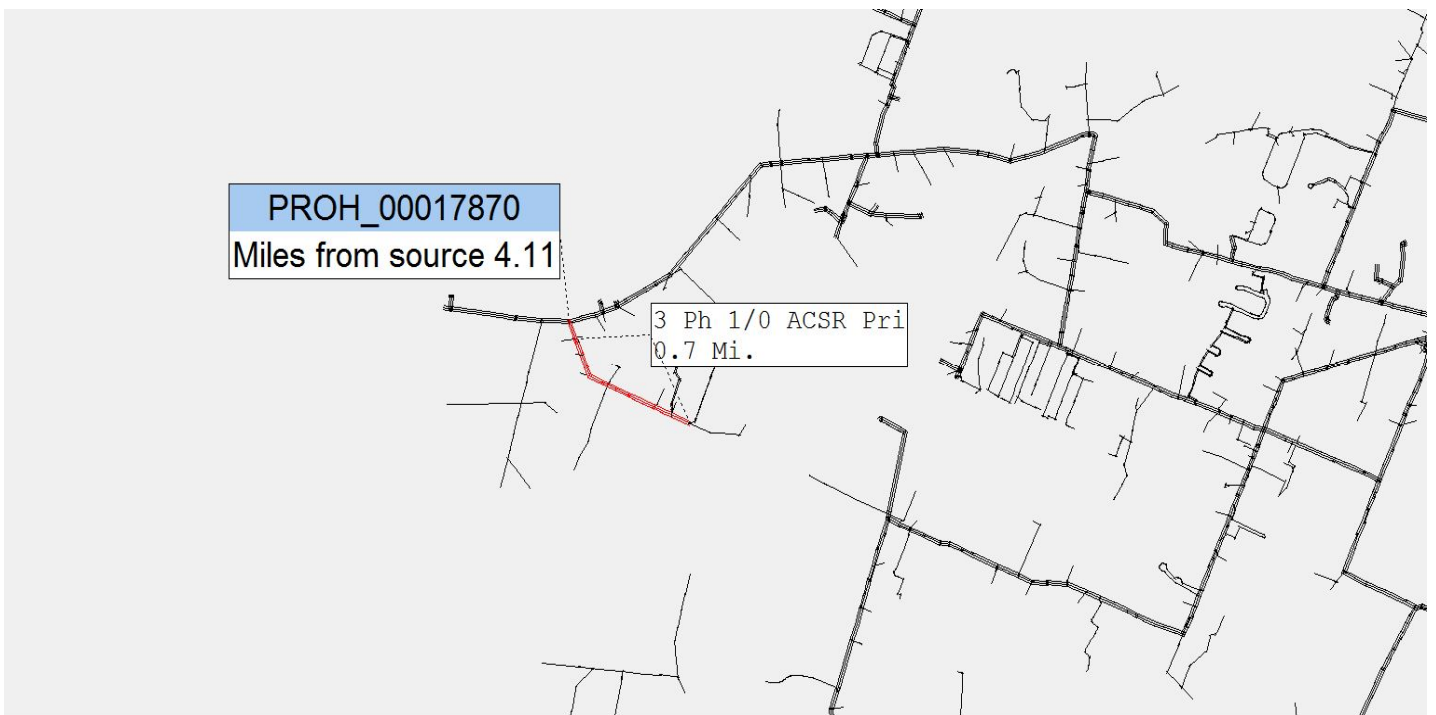
Design Criteria (DC) Item 3 is being violated

Results of Proposed Construction

DC Item 3 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

Lovellaceville Substation, Lovellaceville 4902

Code 343-16

Estimated Cost: \$297,000

Year: 2021

Description of Proposed Construction

Sections PROH_00011035 to PROH_00010865 – Convert 2.7 miles of single-phase #2 ACSR to three-phase 336 ACSR and re-phase nearby taps to balance load. These line sections are along KY-1837 and KY-1438 between Harris Rd (KY-1322) and Hocker Rd (CR-1210) in Paducah.

Reason for Proposed Construction

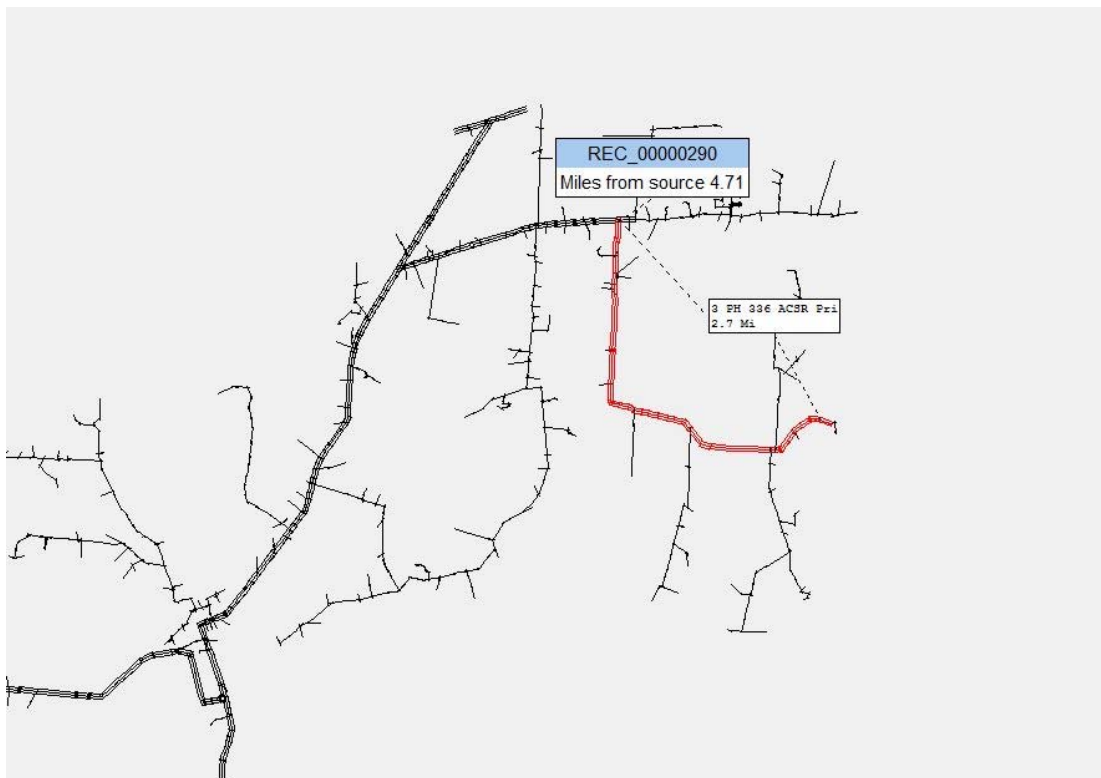
Design Criteria (DC) Item 1 is being violated

Results of Proposed Construction

DC Item 1 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

New York Substation, US 286 Gage 47224

Code 345-16

Estimated Cost: \$91,100

Year: 2023

Description of Proposed Construction

Sections PROH_00004959 to PROH_00004930 – Convert 1.40 miles of single-phase #2 ACSR to two-phase 1/0 ACSR and re-phase nearby taps to balance load. These line sections are along Phelps Rd (CR-1231) heading northeast from Wickliffe Rd (KY-286) in Kevil.

Reason for Proposed Construction

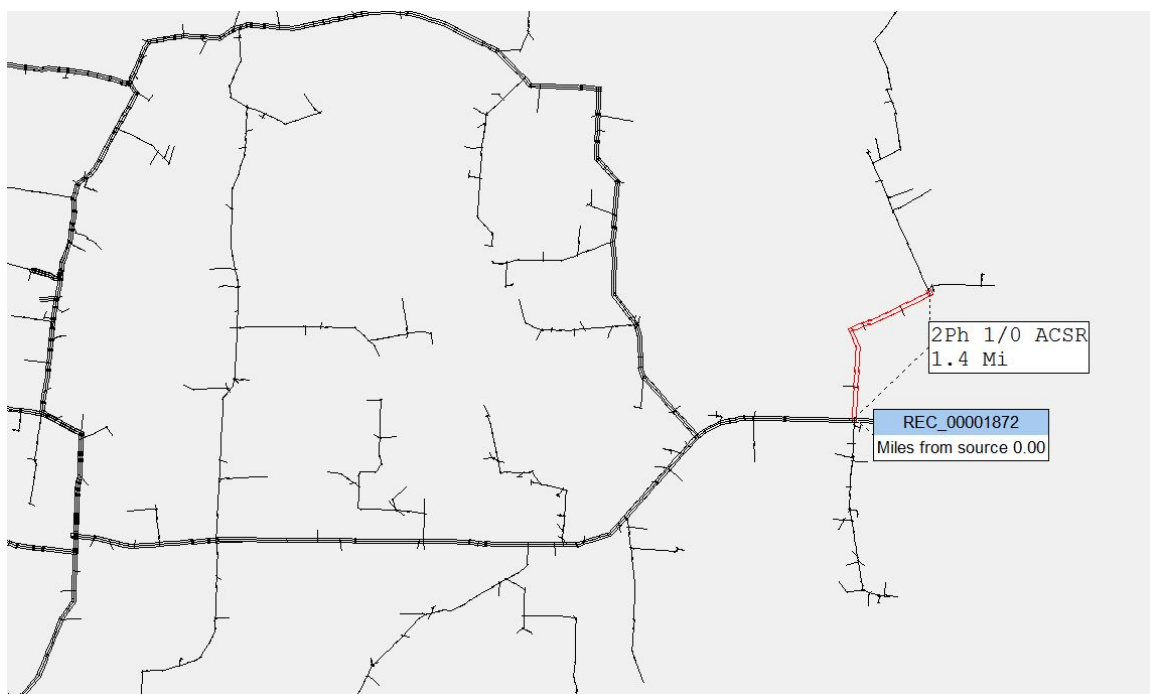
Design Criteria (DC) Item 1 is being violated

Results of Proposed Construction

DC Item 1 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



Upgrade New York Substation to 15/20/25 MVA (508) - The New York substation will be upgraded in 2023. With the increase in transformer size a circuit switcher or breaker will be used for transformer protection along with installing new solid-state relays and upgrading to feeder regulation.

The total projected cost for the upgrades at New York is \$2,050,000.00.

New York Substation Upgrade:	Quantity	Unit Price	Total(Time Escalated)	Years Escalated
Steel Modifications		\$100,000.00	\$115,927.41	5
Transformer:	1 - 69/12.5kV 15/20/25 MVA	\$500,000.00	\$530,450.00	2
Circuit Breaker or Switcher	1 - 69 kV @ \$50,000 ea.	\$50,000.00	\$53,045.00	2
Regulators:	15 - 656 Amp @ \$20,000 ea.	\$20,000.00	\$318,270.00	2
Foundations		\$50,000.00	\$57,963.70	5
Conduit and Control Cable		\$40,000.00	\$42,436.00	2
Relays and Battery Equipment		\$50,000.00	\$57,963.70	5
Subtotal			\$1,176,055.81	
Labor (50%)			\$588,027.91	
Testing		\$50,000.00	\$53,045.00	2
Subtotal			\$1,817,128.72	
Engineering (7.4%)			\$134,467.53	
Subtotal			\$1,951,596.25	
Contingency (5%)			\$97,579.81	
Total			\$2,049,176.06	
Total for Budget			\$2,050,000.00	

Upgrade Krebs Substation to 2-15/20/25 MVA (509) - The Krebs substation will be upgraded in 2021 and 2022. Because the existing transformer is already a 12/16/17.9 MVA unit, the existing unit should be pulled and 2-15/20/25 MVA units be installed. The existing unit can be rebuilt and installed in a future substation.

The total projected cost for the upgrades at Krebs is \$3,711,000.00.

Krebs Substation Upgrade:	Quantity	Unit Price	Total(Time Escalated)	Years Escalated
Steel Modifications		\$95,000.00	\$103,809.07	3
Demolition		\$70,000.00	\$72,100.00	1
Transformer:	2 - 69/12.5kV 15/20/25 MVA	\$500,000.00	\$1,030,000.00	1
Circuit Breaker or Switcher	2 - 69 kV @ \$50,000 ea.	\$50,000.00	\$109,272.70	1
Regulators:	12 - 438 Amp @ \$20,000 ea.	\$20,000.00	\$247,200.00	1
Foundations		\$100,000.00	\$109,272.70	3
Conduit and Control Cable		\$30,000.00	\$36,896.22	1
Relays and Battery Equipment		\$50,000.00	\$54,636.35	3
Feeder Bay Steel & Conductors	6	\$35,000.00	\$229,472.67	3
Reclosers (15 kV)	4	\$20,000.00	\$82,400.00	1
Control House		\$80,000.00	\$82,400.00	1
Subtotal			\$2,157,459.71	
Labor (50%)			\$1,078,729.85	
Testing		\$50,000.00	\$54,636.35	3
Subtotal			\$3,290,825.91	
Engineering (7.4%)			\$243,521.12	
Subtotal			\$3,534,347.02	
Contingency (5%)			\$176,717.35	
Total			\$3,711,064.38	
Total for Budget			\$3,711,000.00	

Upgrade Kansas Substation to 15/20/25 MVA (506) – The Kansas substation is a carryover project from the previous work plan. This work has already begun and is scheduled to be completed in spring of 2020. With the increase in transformer size a circuit switcher or breaker will be used for transformer protection along with installing new solid state relays and circuit regulation.

The total projected cost for the upgrades at Kansas is \$1,453,000.00.

Kansas Substation Upgrade:	Quantity	Unit Price	Total(Time Escalated)	Years Escalated
Steel Modifications for Highside Breaker		\$15,000.00	\$16,882.63	4
Transformer:	1 - 69/12.5kV 15/20/25 MVA	\$500,000.00	\$500,000.00	0
Circuit Breaker or Switcher	1 - 69 kV @ \$55,000 ea.	\$50,000.00	\$50,000.00	0
Regulators:	3 - 656 Amp @ \$20,000 ea.	\$20,000.00	\$60,000.00	0
Foundations		\$25,000.00	\$28,137.72	4
Conduit and Control Cable		\$30,000.00	\$30,000.00	0
Relays and Battery Equipment		\$50,000.00	\$56,275.44	4
Control House		\$75,000.00	\$84,413.16	4
Subtotal			\$825,708.95	
Labor (50%)			\$412,854.48	
Testing		\$50,000.00	\$50,000.00	
Subtotal			\$1,288,563.43	
Engineering (7.4%)			\$95,353.69	
Subtotal			\$1,383,917.12	
Contingency (5%)			\$69,195.86	
Total			\$1,453,112.97	
Total for Budget			\$1,453,000.00	

Upgrade Smithland Substation to 15/20/25 MVA (510) – In 2020, JPEC will have the enclosed switchgear and breaker cabinets painted for a projected cost of \$10,000.

Upgrade Draffenville Substation to include one more feeder (511)- In 2020, JPEC plans to add a new three-phase recloser to the existing structure at the Draffenville substation in order to provide a tie point and improve overall reliability of the station.

The total projected cost for the upgrades at Draffenville is \$30,000.

RUS CODE 601

New Transformers and Meters

A total of 1,486 new transformers are anticipated – 363 of which are underground, 1,123 are overhead construction. The total projected cost for adding new transformers is \$2,128,583.

A total of 1,255 new meters are anticipated at an estimated cost of \$305,900.

The total cost for anticipated new transformers and meters over the 2020-2023 CWP is estimated at \$2,434, 483.

RUS CODE 608

Replace Aging Conductor – RUS Code 608

JPEC is planning to replace much of the existing CWC conductor with new #2 ACSR. There are an estimated 100 miles of this wire existing now. JPEC is planning to replace approximately 40 miles of this wire over four years. The projected cost of this replacement process is \$1,882,632.

RUS CODE 616

Communications/New Fiber – RUS Code 616

JPEC plans to add fiber between substations on existing overhead poles. This project will include 130 miles of new fiber between 10 existing substations. All work will be done within existing ROW and no tree clearing will be required.

RUS CODE 700

Outdoor Lighting – RUS Code 702

JPEC plans to replace 426 lights over the 2020-2023 CWP period. The total projected cost of these light replacements is \$509,345.

RUS CODE 1300

Headquarters Facility – RUS Code 1300

JPEC plans to purchase an existing building on an existing lot and remodel for the purpose of a new headquarters facility.

SYSTEM IMPROVEMENTS – RUS CODE 300

New York Substation, Slater 47254

Code 348-21

Estimated Cost: \$168,500

Year: 2021

Description of Proposed Construction

Sections PROH_00005652 to PROH_00046368 – Convert 1.9 miles of single-phase #2 ACSR to three-phase 1/0 ACSR and re-phase nearby taps to balance load. These line sections are along Crews Rd (KY-1280) between S Adkins Dixon Rd (CR-1202) and Barlow Rd (US-60) in Wickliffe.

Reason for Proposed Construction

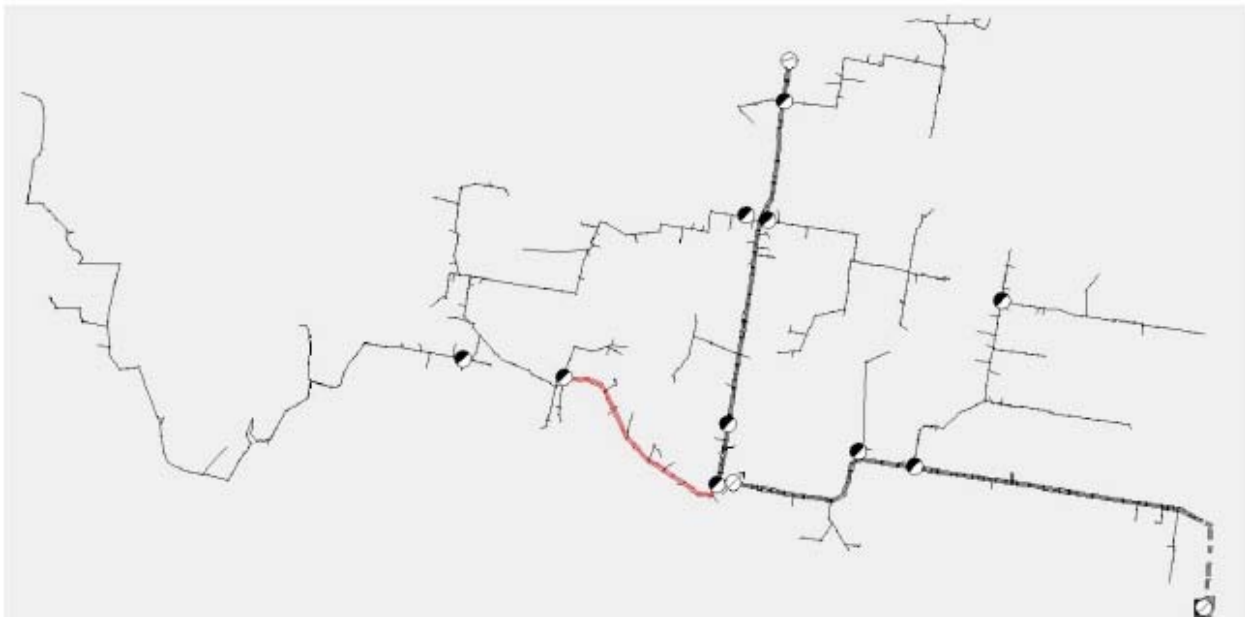
Design Criteria (DC) Item 1 is being violated

Results of Proposed Construction

DC Item 1 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



SYSTEM IMPROVEMENTS – RUS CODE 300

New York Substation, Wickliffe 47244

Code 349-21

Estimated Cost: \$96,000

Year: 2021

Description of Proposed Construction

Sections PROH_00006706 to PROH_00006756 – Convert 1.26 miles of single-phase #2 ACSR to three-phase 1/0 ACSR and re-phase nearby taps to balance load. These line sections are along Buck Rd (KY-1279) heading northeast from Wickliffe Rd (KY-286) in Wickliffe.

Reason for Proposed Construction

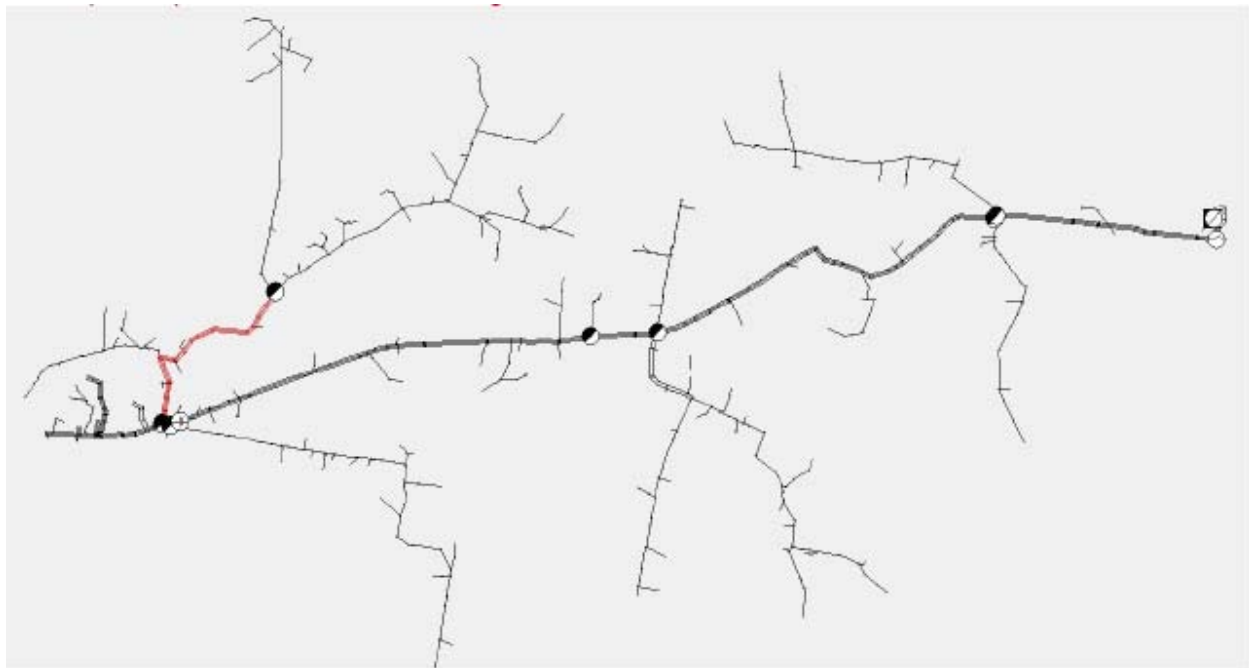
Design Criteria (DC) Item 1 is being violated

Results of Proposed Construction

DC Item 1 will be met

Alternative Corrective Plan Investigated

This is a radial tap, no backfeed to relieve loading exists.



JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 6

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 6. Concerning the utility's construction projects:

Request 6a. For each project started during the last five calendar years, provide the information requested in the format contained in Schedule C1. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

Response 6a. Please see attached Schedule C1.

Request 6b. Using the data included in Schedule C1, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule C2.

Response 6b. Please see attached Schedule C2.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION
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**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 7**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 7. Provide the information shown in Schedule D for each construction project in progress, or planned to be in progress, during the 12 months preceding the historical test year and the historical test year.

Response 7. Please see attached Schedule D.

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**JACKSON PURCHASE ENERGY COOPERATIVE
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 8**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 8. Provide, in the format provided in Schedule E, an analysis of the utility's Construction Work in Progress (CWIP) as defined in the Uniform System of Accounts for each project identified in Schedule D.

Response 8. Please see attached Schedule E.

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JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 9

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 9. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

Response 9. Jackson Purchase does not typically capitalize interest on construction since the projects are generally short-term in nature and do not qualify under GAAP. The recent headquarters project is the lone exception because it required its own line-of-credit as bridge financing. The amounts capitalized were based on the interest incurred on this line-of-credit only.

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 10

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 10. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:

- a. Plant in service (Account No. 101);
- b. Plant purchased or sold (Account No. 102);
- c. Property held for future use (Account No. 105);
- d. Completed construction not classified (Account No. 106);
- e. Construction work in progress (Account No. 107);
- f. Depreciation reserve (Account No. 108);
- g. Materials and supplies (include all accounts and subaccounts);
- h. Computation and development of minimum cash requirements;
- i. Balance in accounts payable applicable to amounts included in utility plant in service (if actual is indeterminable, give a reasonable estimate);

j. Balance in accounts payable applicable to amounts included in plant under construction (if actual is indeterminable, give a reasonable estimate); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

Response 10 (a) through (g) and (i) through (k). Please see attachment for (a) through (g) and (i) through (k). Please note that Plant is recorded in 370-390, which is added to the bottom of the attachment.

Response 10(h). Minimum cash requirement is adjusted on a daily and weekly basis depending upon the needs of the cooperative. Jackson Purchase utilizes its lines-of-credit with CoBank and CFC for liquidity purposes. The typical cash balance is usually between \$1 and \$2 million.

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JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 11

RESPONSIBLE PERSON: Jeff Williams & John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 11. Provide a reconciliation and detailed explanation of each difference, if any, in the utility's capitalization and net investment rate base for the historical test year.

Response 11. The capitalization and net rate base calculation provided as part of Mr. Wolfram's testimony, Application Exhibit 10, Testimony Exhibit JW-4, is attached.

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**JACKSON PURCHASE ENERGY CORPORATION
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**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 12**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 12. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the beginning of the test year.

Response 12. No acquisitions of an operating unit or system have occurred.

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 13

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 13. Provide a copy of the utility's most recent depreciation study. If no such study exists, provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

Response 13. Please refer to Case No. 2007-00116, *General Adjustment of Electric Rates of Jackson Purchase Energy Corporation*, Application part 9 of 9, Exhibit P, Depreciation Study, Bates 000719-000748.

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION--10/6/21
REQUEST 14

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 14. Provide the utility's cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky operations.

Response 14. Please see attached.

ATTACHMENTS
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JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 15

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 15. Provide the average number of customers on the utility's system (actual and projected) by rate schedule for the test year and two most recent calendar years.

Response 15. Please see attached. The actual number of customers are provided for the time periods requested. Jackson Purchase doesn't project the number of customers on a rate-schedule basis.

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JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21

REQUEST 16

RESPONSIBLE PERSON: **John Wolfram**

COMPANY: **Jackson Purchase Energy Corporation**

Request 16. Provide a copy of each cost of service study, billing analysis, and all exhibits and schedules filed with the utility's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response 16. Please see the following files in Excel spreadsheet format that were uploaded by Jackson Purchase to the Commission's website for this docket on October 15, 2021 as part of the Application filing:

1. JPEC-RevReq-FILED.xlsx
2. JPEC-COS-FILED.xlsx
3. JPEC-Pres_Proposed_Rates-FILED.xlsx

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 17

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 17. Provide the following expense account data:

Request 17a. A schedule, in comparative form, showing the total company and Kentucky operating expense account balance for the test year and each of the three most recent calendar years preceding the test year for each account or subaccount included in the utility's annual report (FERC Form 1, pages 320–323). Show the percentage of increase or decrease of each year over the prior year.

Response 17a. This request duplicates Request 1a; please see Jackson Purchase's response to Request 1a.

Request 17b. A listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Jackson Purchase since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

Response 17b. This request duplicates Request 1b; please see Jackson Purchase's response to Request 1b

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 18

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation.**

Request 18. Provide a schedule, in the format provided in Schedule F, of electric operations net income, per kWh sold, per company books for the test year and three calendar years preceding the test year.

Response 18. Please see attached Schedule F.

ATTACHMENTS
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JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 19

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 19. Provide the comparative operating statistics for total company as shown in Schedule G.

Response 19. Please see attached Schedule G.

ATTACHMENTS
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SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 20

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 20a. Provide the information requested in Schedule H for budgeted and actual numbers of full and part time employees by employee group, by month, and by year; and regular wages, overtime wages, and total wages by employee group, by month, for the test year and three most recent calendar years preceding the test year. Explain any variance exceeding five percent.

Response 20a. Please see attached Schedule H. The variances to regular wages are tied to headcount. As headcount is favorable (or a negative percentage) to budget, the regular wages are as well. Overtime variances are driven by outages and storm work and fluctuate from month to month. Each year, Jackson Purchase is favorable in total wages. The budgeted numbers for wages are estimated in years 2016-2018 based upon projected headcount and the budget in 2019.

Request 20b. Complete the information requested in Schedule H1.

Response 20b. Please see attached Schedule H1.

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SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
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COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 21

RESPONSIBLE PERSON: Greg Grissom

COMPANY: Jackson Purchase Energy Corporation.

Request 21. State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises since the utility's last base rate case.

Request 21a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.

Response 21a. Jackson Purchase works with an outside consultant to perform a salary study. The salary study has been provided under seal pursuant to a Motion for Confidential Treatment.

Request 21b. If comparisons were not performed, explain why not.

Response 21b. Please see the response to 21a above.

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 22**

RESPONSIBLE PERSON: Greg Grissom

COMPANY: Jackson Purchase Energy Corporation

Request 22. Provide the most recent wage, compensation, and employee benefits studies, analyses, or surveys conducted since the utility's last base rate case or that are currently utilized by the utility.

Response 22. Please see the confidential attachment filed in response 21a above.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 23

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation.

Request 23. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years and the historical test period.

Response 23. The Bargaining Group received raises per the contract in 2018 totaling 5.25%. The 2019 and 2020 increases were 2%. Merit increases for the non-bargaining group were 4.2%, 5.52% and 5.24%.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 24

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation.**

Request 24. Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

Response 24. Please see attached schedule.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF’S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 25

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation.**

Request 25. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan’s deductible(s) amounts.

Response 25. Both bargaining and non-bargaining Unit employees of Jackson Purchase are covered by the National Electrical Contractors Association/International Brotherhood of Electrical Workers (“NECA-IBEW”) Welfare Trust Plan, which utilizes the Anthem BlueCross/BlueShield PPO Network. Under this plan, one premium is paid by Jackson Purchase to NECA-IBEW for medical, dental and vision coverage for its employee workforce. Current contribution rates are 5.8% for all non-bargaining employees and 16% for all of our union workforce. The medical plan has a deductible amount of \$600/\$1800 for individual/family, with no deductibles for dental or vision.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 26**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 26. Provide all current labor contracts and the most recent labor contracts previously in effect.

Response 26. Please see attached.

INTRODUCTION

THIS AGREEMENT, MADE AND ENTERED INTO THIS 3RD DAY OF NOVEMBER, 2016, BY AND BETWEEN JACKSON PURCHASE ENERGY COOPERATION (HEREINAFTER CALLED "JPEC"), HAVING ITS PRINCIPAL OFFICE AND PLACE OF BUSINESS IN PADUCAH, KENTUCKY, AND LOCAL UNION NO. 816, OF THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS (HEREINAFTER CALLED THE "UNION").

THIS CONTRACT SHALL BE BINDING UPON SUCCESSORS OF JACKSON PURCHASE ENERGY CORPORATION AS THE TERM "SUCCESSORS" IS INTERPRETED UNDER THE NATIONAL LABOR RELATIONS ACT.

BASIC PRINCIPLES

JPEC IS ENGAGED IN THE BUSINESS OF SUPPLYING ELECTRIC SERVICE AND POWER TO THE PUBLIC AND FOR THIS REASON EMPLOYEES COVERED BY THIS AGREEMENT ARE CHARGED WITH SPECIAL OBLIGATIONS AND RESPONSIBILITIES TO FACILITATE FAIR, ORDERLY AND PROPER ADJUSTMENT OF ANY DISPUTES WHICH MAY ARISE.

ARTICLE I TERM OF CONTRACT

(1) (A). THIS AGREEMENT SHALL TAKE EFFECT THE 3RD DAY OF NOVEMBER, 2016, AND SHALL REMAIN IN FULL FORCE AND EFFECT UNTIL, AND INCLUDING THE 2ND DAY OF NOVEMBER, 2019, AND SHALL CONTINUE IN EFFECT FROM YEAR TO YEAR THEREAFTER UNLESS EITHER PARTY NOTIFIES THE OTHER OF ITS DESIRE TO TERMINATE OR CHANGE THIS AGREEMENT BY GIVING SIXTY (60) DAYS WRITTEN NOTICE PRIOR TO AN EXPIRATION DATE.

(B). GENDER: WHENEVER A PERSONAL PRONOUN/NOUN IS USED IN THE MASCULINE GENDER (HE, HIM, HIS, LINEMAN), IT SHOULD BE DEEMED TO INCLUDE THE FEMININE (SHE, HER, HERS, LINEPERSON) ALSO, UNLESS THE CONTEXT CLEARLY INDICATES THE CONTRARY.

ARTICLE II EMPLOYEES COVERED

(1) . THIS AGREEMENT COVERS ONLY OPERATING, MAINTENANCE AND LINE OPERATION ON WORK DONE BY THE EMPLOYER ON A FORCE ACCOUNT BASIS. IT SHALL NOT APPLY TO SUPERVISORY, SALES, ENGINEERING, TEMPORARY OR OTHER EMPLOYEES AND COMMON LABOR USED FOR THE CLEARANCE ON RIGHT-OF-WAY AND SIMILAR WORK DONE BY MEMBERS OF A SELF-HELP PLAN.

ARTICLE III UNION RECOGNITION

(1) . JPEC RECOGNIZES THE RIGHTS OF ITS EMPLOYEES TO BARGAIN COLLECTIVELY THROUGH REPRESENTATIVES OF THEIR OWN CHOOSING AND RECOGNIZES THE UNION AS THE EXCLUSIVE REPRESENTATIVE OF THE EMPLOYEES COVERED BY THIS AGREEMENT FOR THE PURPOSE OF COLLECTIVELY BARGAINING IN RESPECT TO RATES OF PAY, WAGES, HOURS OF EMPLOYMENT, WORKING CONDITIONS AND OTHER CONDITIONS OF EMPLOYMENT.

ARTICLE IV RIGHTS OF MANAGEMENT

(1) . IT IS UNDERSTOOD AND AGREED THAT JPEC SHALL BE THE SOLE JUDGE OF THE QUALIFICATIONS AND COMPETENCE OF ALL EMPLOYEES AND APPLICANTS FOR EMPLOYMENT. JPEC SHALL HAVE THE SOLE RIGHT TO SELECT, HIRE, OUTLINE WORK ASSIGNMENTS, TRANSFER TO OTHER POSITIONS, PROMOTE, SUSPEND, DISCHARGE OR LAY OFF EMPLOYEES. HOWEVER, JPEC SHALL NOT DISCRIMINATE AGAINST ANY EMPLOYEE BECAUSE OF HIS MEMBERSHIP IN THE UNION OR HIS UNION ACTIVITY.

(2) . SUPERVISORS OR OTHER REPRESENTATIVES OF MANAGEMENT SHALL NOT PERFORM BARGAINING UNIT WORK EXCEPT TO EXPERIMENT OR DIAGNOSE PROBLEMS, TRAIN OR INSTRUCT EMPLOYEES, LEND MINOR ASSISTANCE, PROTECT PROPERTY, INSURE THE SAFETY OF EMPLOYEES, TAKE INVENTORY, SERVICE JPEC MEMBERS OR MAINTAIN EQUIPMENT AND OTHER PROPERTY WHERE A QUALIFIED EMPLOYEE IS NOT AVAILABLE, IN EMERGENCIES, AND IN THOSE SPECIAL CASES WHERE A SPECIFIED JOB IS NOW BEING PERFORMED BY A SUPERVISOR. FOR SIX MONTHS, A SUPERVISOR MAY RETURN TO THE BARGAINING UNIT WITHOUT LOSS OF SENIORITY.

**ARTICLE V
UNION MEMBERSHIP AND SENIORITY**

(1) . THE UNION, ITS OFFICERS AND MEMBERS, SHALL NOT INTIMIDATE OR COERCE EMPLOYEES INTO JOINING THE UNION. JPEC SHALL NOT DISCRIMINATE AGAINST ANY EMPLOYEE BECAUSE OF HIS UNION MEMBERSHIP IN ANY MANNER WHATSOEVER.

(2) . ALL NEW OR REHIRED EMPLOYEES SHALL BE PLACED ON PROBATION AND SHALL BE CLASSIFIED AS TEMPORARY EMPLOYEES DURING THE FIRST NINETY (90) ACTUAL WORKING DAYS OF THEIR EMPLOYMENT WITH JPEC. DURING SUCH NINETY (90) ACTUAL WORKING DAYS PROBATIONARY PERIOD JPEC MAY DISCHARGE OR OTHERWISE DISCIPLINE, LAYOFF, TRANSFER OR ASSIGN SUCH EMPLOYEES WITH OR WITHOUT CAUSE, AND SUCH ACTIONS SHALL NOT BE SUBJECT TO THE GRIEVANCE PROCEDURE. FOR THE PURPOSE OF CALCULATING THE NINETY (90) ACTUAL WORKING DAYS, ANY REFERENCE TO WORKING DAYS MEANS THE EMPLOYEE(S) ACTUALLY WORKED (INCLUDING SATURDAY OR SUNDAY) .

PROBATIONARY EMPLOYEES WHO COMPLETE THE PROBATIONARY PERIOD WILL BE CLASSED AS REGULAR EMPLOYEES AND THEIR LENGTH OF EMPLOYMENT SHALL BE FROM THE FIRST DAY OF HIRING .

ALL EMPLOYEES COMING WITHIN THE BARGAINING UNIT SHALL BE REQUIRED TO BECOME MEMBERS OF THE UNION ON OR AFTER THE NINETIETH (90TH) ACTUAL WORKING DAY FOLLOWING THE EFFECTIVE DATE OF THE AGREEMENT, OR THE NINETIETH (90TH) ACTUAL WORKING DAY FOLLOWING THE DAY OF HIRING, WHICHEVER IS LATER.

(3) . ANY NEW EMPLOYEES SHALL BE REQUIRED (AS A CONDITION OF EMPLOYMENT) TO MAKE APPLICATION FOR MEMBERSHIP IN THE UNION NINETY (90) ACTUAL WORKING DAYS FROM THE DATE OF EMPLOYMENT .

(4) . JPEC AGREES TO WITHHOLD MONTHLY UNION DUES UPON RECEIPT OF AUTHORIZATION SIGNED BY EACH EMPLOYEE. THIS DEDUCTION WILL BE WITHHELD EQUALLY FROM EACH PAY PERIOD AND FORWARDED MONTHLY TO THE LOCAL UNION .

(5) (A) . IT IS THE POLICY OF JPEC TO USE ITS OWN EMPLOYEES IN THE PERFORMANCE OF MAINTENANCE WORK. NO ROUTINE MAINTENANCE WORK, WHICH WOULD RESULT IN A REDUCTION OF EMPLOYEES IN THE BARGAINING UNIT, WILL BE CONTRACTED OUT. CONSTRUCTION WORK MAY BE CONTRACTED OUT AS LONG AS THIS DOES NOT RESULT IN A REDUCTION OF EMPLOYEES IN THE BARGAINING UNIT. IT IS WITHIN THE SOLE DISCRETION OF JPEC MANAGEMENT

TO DETERMINE WHAT WORK WILL BE CONTRACTED OUT TAKING INTO CONSIDERATION SUCH FACTORS AS ECONOMY, TIME REQUIREMENT, AND REGULATORY REQUIREMENTS AS MANDATED BY THE PUBLIC SERVICE COMMISSION, QUANTITY AND EFFICIENCY.

(B). JPEC MAY EMPLOY SPECIALISTS TO SUPERVISE WORK OF A SPECIAL NATURE.

(6). FOR THE PURPOSE OF DETERMINING SENIORITY, EMPLOYEES EMPLOYED BY JPEC AT THE TIME OF THIS AGREEMENT'S EXECUTION SHALL BE GIVEN CREDIT FOR THE TIME THEY HAVE BEEN CONTINUOUSLY EMPLOYED WITHIN THE JURISDICTION OF WORK COVERED BY THIS AGREEMENT. SENIORITY FOR FUTURE EMPLOYEES SHALL BEGIN AS OF THE DATE OF HIS/HER EMPLOYMENT OR RE-EMPLOYMENT. SENIORITY SHALL TERMINATE FOR ANY OF THE FOLLOWING REASONS:

A. VOLUNTARY QUITTING.

B. DISCHARGE FOR CAUSE SUBJECT TO THE GRIEVANCE PROCEDURE OUTLINED IN ARTICLE VI HEREOF.

C. SECURING OTHER EMPLOYMENT DURING A LEAVE OF ABSENCE WHICH MAY BE GRANTED BY JPEC UNLESS MUTUALLY AGREED UPON BETWEEN JPEC AND THE EMPLOYEE.

D. FAILURE TO REPORT FOR WORK UPON RECALL WITHIN SEVEN (7) CALENDAR DAYS AFTER NOTIFICATION FROM JPEC BY CERTIFIED LETTER TO THE LAST ADDRESS FURNISHED BY THE EMPLOYEE OR TO GIVE AN EXCUSE SATISFACTORY TO JPEC.

E. BEING ABSENT FROM WORK FOR TWENTY-FOUR (24) MONTHS DUE TO ILLNESS OR INJURY.

(7). IF A REDUCTION IN THE WORKING FORCE SHALL BECOME NECESSARY, SUCH LAYOFF WILL BE MADE IN REVERSE ORDER OF SENIORITY OF THE EMPLOYEES, PROVIDED THAT THE REMAINING EMPLOYEES CAN EFFICIENTLY PERFORM THE AVAILABLE WORK IMMEDIATELY AND WITHOUT ANY TRAINING. IN REHIRING AFTER A LAYOFF, JPEC AGREES TO OFFER REEMPLOYMENT TO THE EXTENT ADDITIONAL HELP IS NEEDED TO LAID OFF EMPLOYEES IN THE OCCUPATIONAL CLASSIFICATIONS INVOLVED IN THE REVERSE ORDER IN WHICH SUCH EMPLOYEES WERE LAID OFF, (WITH THE EXCEPTION OF TEMPORARY EMPLOYEES):

- A. PROVIDED THAT THE PERIOD OF LAYOFF DOES NOT EXCEED TWO (2) YEARS; AND
- B. THAT THE EMPLOYEES ARE PHYSICALLY QUALIFIED TO PERFORM THE AVAILABLE WORK AT THE TIME THE OFFER OF RE-EMPLOYMENT IS MADE.
- C. DURING PERIODS OF LAYOFF, EMPLOYEES WILL NOT ACCUMULATE SENIORITY.

(8). TEMPORARY EMPLOYEES: JPEC MAY EMPLOY TEMPORARY HELP NOT TO EXCEED SIX (6) MONTHS DURATION. THESE EMPLOYEES WILL NOT BE GUARANTEED RECALL RIGHTS FOLLOWING THEIR TERMINATION FROM THE TEMPORARY ASSIGNMENT. JPEC WILL NOTIFY THE UNION AS TO WHEN TEMPORARY EMPLOYEES ARE TO BE HIRED, TYPE OF WORK INVOLVED, AND THE EXPECTED DURATION. JPEC WILL ALSO INFORM THE UNION OF THE NAMES OF THE TEMPORARY EMPLOYEES. IF TEMPORARY EMPLOYEES WORK BEYOND THE SIX (6) MONTHS PERIOD, OR ARE REHIRED WITHIN NINETY (90) DAYS, SENIORITY WILL BE RETROACTIVE TO THE ORIGINAL DATE OF HIRE.

(9). WHEN A VACANCY IN A CLASSIFICATION COVERED BY THIS AGREEMENT OCCURS, JPEC WILL POST THE JOB FOR SEVEN (7) DAYS, EXCLUDING SATURDAY AND SUNDAY. EMPLOYEES DESIRING TO BE CONSIDERED MUST MAKE A WRITTEN APPLICATION TO HUMAN RESOURCES. JPEC WILL AWARD THE JOB VACANCY TO THE SENIOR QUALIFIED EMPLOYEE. THE SUCCESSFUL BIDDER SHALL BE GIVEN A SIXTY (60) DAY PROBATIONARY PERIOD IN WHICH TO DEMONSTRATE HIS ABILITY TO LEARN THE NEW JOB.

THE UNION UNDERSTANDS JPEC HAS THE RIGHT TO EVALUATE THE PERFORMANCE OF THE SUCCESSFUL BIDDER. AT THE END OF THIS TRIAL PERIOD, HE MAY BE REMOVED BY THE EMPLOYER IF HE DOES NOT DEMONSTRATE NORMAL PROGRESS. IF SO REMOVED, HE SHALL RETURN TO HIS PREVIOUS JOB AND SHALL BE PAID THE RATE OF PAY REQUIRED BY HIS SENIORITY IN THAT CLASSIFICATION.

CREW LEADER VACANCY: IN THE FILLING OF VACANCIES OF CREW LEADER, JPEC WILL AWARD THE JOB VACANCY TO THE SENIOR QUALIFIED EMPLOYEE. EMPLOYEE MUST BE A CERTIFIED LINE TECHNICIAN WITH TEN (10) YEARS EXPERIENCE INCLUDING APPRENTICE TRAINING IN A CREDENTIALLED APPRENTICESHIP PROGRAM. EMPLOYEE MUST ALSO HAVE A MINIMUM OF FIVE (5) YEARS EXPERIENCE AS A CERTIFIED LINE TECHNICIAN AT JPEC. CREW LEADERS MAY BID "LATERALLY" ON CREW LEADER VACANCIES.

ARTICLE VI STRIKES AND LOCKOUTS

(1). THE UNION ITS AGENTS, REPRESENTATIVES AND EMPLOYEES OF JPEC AGREE THAT DURING THE TERM OF THIS AGREEMENT, NEITHER THE UNION, ITS OFFICERS, AGENTS OR MEMBERS OR EMPLOYEES OF JPEC SHALL AUTHORIZE, INSTIGATE, AID OR ENGAGE IN ANY WORK STOPPAGE, STRIKE OF ANY KIND OR DESCRIPTION, INCLUDING SO CALLED SYMPATHY STRIKES, OR OTHERWISE INTERRUPT, IMPEDE OR RESTRICT SERVICES OF JPEC.

IN THE EVENT EMPLOYEES ENCOUNTER A LAWFUL PICKET LINE AT ANY LOCATION THEY ARE DISPATCHED TO PERFORM WORK, THEY SHALL IMMEDIATELY ADVISE JPEC AND THE UNION OF SUCH FACT. THE UNION WILL HAVE THREE (3) HOURS TO RESOLVE THE ISSUE. IF NO RESOLUTION IS ACCOMPLISHED WITH THE STRIKING UNION AND EMPLOYEES, JPEC EMPLOYEES ARE REQUIRED TO IMMEDIATELY CROSS THE PICKET LINE AND PERFORM THE WORK FOR WHICH THEY WERE DISPATCHED.

ANY EMPLOYEE WHO ENGAGES IN ANY CONDUCT PROHIBITED BY THIS SECTION, OR WHO FAILS OR REFUSES TO COMPLY WITH ANY PROVISION OF THIS SECTION, SHALL BE SUBJECT TO APPROPRIATE DISCIPLINE, INCLUDING DISCHARGE, WITHOUT WARNING BY JPEC.

JPEC SHALL NOT LOCKOUT MEMBERS OF THE UNION DURING THE TERM OF THIS AGREEMENT.

(2). DISPUTES GROWING OUT OF GRIEVANCES OR OUT OF THE INTERPRETATION OR APPLICATION OF THE PROVISIONS OF THIS AGREEMENT SHALL BE HANDLED BY AUTHORIZED REPRESENTATIVES OF THE UNION AND/OR AN EMPLOYEE(S) WITH AUTHORIZED REPRESENTATIVES OF JPEC IN THE FOLLOWING MANNER:

(A). DISPUTES SHALL BE PRESENTED IN WRITING TO THE EMPLOYEE'S IMMEDIATE SUPERVISOR AND SHOULD BE ADDRESSED WITHIN FIVE (5) WORKING DAYS OF THE OCCURRENCE OF THE DISPUTE OR DISAGREEMENT. THE SUPERVISOR AND JPEC WILL RENDER A DECISION WITHIN FIVE (5) WORKING DAYS AFTER THE GRIEVANCE WAS PRESENTED.

(B) . IF THE MATTER IS NOT DISPOSED OF AS SET FORTH IN ARTICLE VI SECTION 2 (A) ABOVE, THE EMPLOYEE MUST SUBMIT THE SIGNED GRIEVANCE IN WRITING THROUGH AN AUTHORIZED UNION REPRESENTATIVE TO THE MANAGEMENT OF JPEC WITHIN FIVE (5) WORKING DAYS. A MEETING WILL THEN BE HELD BETWEEN THE AGGRIEVED EMPLOYEE, THE UNION STEWARD, AND TWO (2) AUTHORIZED REPRESENTATIVES OF JPEC WITHIN FIVE (5) WORKING DAYS. AFTER SAID MEETING HAS TAKEN PLACE, JPEC HAS FIVE (5) WORKING DAYS TO INFORM THE UNION IN WRITING OF THE DISPOSITION MADE OF THE GRIEVANCE .

(C) (1) . IF THE MATTER IS NOT DISPOSED OF AS SET FORTH IN ARTICLE VI SECTION 2 (B) ABOVE, A MEETING WILL BE HELD WITHIN TEN (10) WORKING DAYS BETWEEN THE AGGRIEVED EMPLOYEE, THE UNION STEWARD, THE BUSINESS MANAGER OR HIS DESIGNATED REPRESENTATIVE, AND TWO (2) AUTHORIZED REPRESENTATIVES OF JPEC. FOLLOWING SAID MEETING, JPEC WILL INFORM THE UNION IN WRITING, WITHIN TEN (10) WORKING DAYS, OF THE DISPOSITION MADE OF THE GRIEVANCE .

(C) (2) . ANY GRIEVANCE WHICH IS NOT FILED OR APPEALED WITHIN THE TIME LIMITS SET FORTH ABOVE, SHALL BE CONSIDERED VOID AND CANNOT BE APPEALED OR RE-FILED .

(C) (3) . WHEN A GRIEVANCE INVOLVES MORE THAN ONE EMPLOYEE, THOSE EMPLOYEES SHALL BE REPRESENTED BY ONE EMPLOYEE FROM THE AGGRIEVED GROUP. TIME LOST BY EMPLOYEES, WHOSE TESTIMONY IS REQUIRED BY JPEC DURING THE SETTLEMENT OF THE GRIEVANCE, SHALL BE PAID BY JPEC. JPEC SHALL PAY THE LOST TIME OF ONE WITNESS CALLED BY THE UNION; BUT IF ADDITIONAL EMPLOYEES ARE CALLED AS WITNESSES BY THE UNION, THEIR LOST WAGES SHALL BE PAID BY THE UNION .

(D) (1) . DISPUTES NOT SATISFACTORILY DISPOSED OF AS SET FORTH IN ARTICLE VI SECTION 2 (C) (1) ABOVE SHALL BE REFERRED TO AN ARBITRATION COMMITTEE AT THE REQUEST OF EITHER PARTY. THE ARBITRATION COMMITTEE SHALL CONSIST OF AN AUTHORIZED REPRESENTATIVE OF JPEC, AND AUTHORIZED REPRESENTATIVE OF THE UNION AND AN ARBITRATOR, A DISINTERESTED PARTY WHO SHALL ACT AS CHAIRMAN OF THE COMMITTEE AND WHO SHALL BE SELECTED BY THE OTHER TWO FROM A PANEL OF SEVEN (7) ARBITRATORS PROVIDED BY THE FEDERAL MEDIATION & CONCILIATION SERVICE. UPON RECEIPT OF SAID PANEL, THE ARBITRATOR IS SELECTED BY A PROCESS IN WHICH A JPEC REPRESENTATIVE AND THE UNION REPRESENTATIVE STRIKE NAMES UNTIL ONE NAME REMAINS. THE PARTY REQUESTING ARBITRATION SHALL HAVE THE FIRST STRIKE. A MAJORITY VOTE OF THE ARBITRATION COMMITTEE SHALL DECIDE ANY QUESTION AND SHALL

BE FINAL. DISPUTES REFERRED TO THE ARBITRATION COMMITTEE SHALL BE SETTLED WITHIN THIRTY (30) DAYS FROM THE DATE ON WHICH THE COMMITTEE IS ABLE TO CONDUCT A MEETING. THE DECISION OF THE COMMITTEE SHALL BE RETROACTIVE TO THE TIME THE DISPUTE WAS FIRST PRESENTED TO THE AUTHORIZED REPRESENTATIVE OF JPEC AND SHALL BE FINAL AND BINDING UPON ALL PARTIES INVOLVED. IT IS MUTUALLY AGREED THAT EACH PARTY WILL PAY THE SALARY AND EXPENSE, IF ANY, OF ITS OWN REPRESENTATIVE ON THE COMMITTEE. THE SALARY AND EXPENSE, IF ANY, OF THE CHAIRMAN, TOGETHER WITH SUCH OTHER EXPENSE THAT MAY BE NECESSARY AND ORDERED BY THE CHAIRMAN, SHALL BE DIVIDED EQUALLY BETWEEN THE TWO PARTIES. IT IS UNDERSTOOD THAT THE EMPLOYEES COVERED BY THIS AGREEMENT ARE TO PERFORM REGULAR WORK DUTIES DURING ARBITRATION OF GRIEVANCES.

(D) (2) . THE DISINTERESTED ARBITRATOR SELECTED BY JPEC AND THE UNION SHALL ONLY HAVE JUDICIAL AND NOT LEGISLATIVE AUTHORITY. SUCH ARBITRATOR SHALL HAVE NO POWER OR AUTHORITY TO ADD TO, SUBTRACT FROM OR MODIFY ANY PROVISION OF THIS AGREEMENT.

(E) . IN THE EVENT AN EMPLOYEE AND/OR THEIR DESIGNATED UNION REPRESENTATIVE FEELS THAT HE/SHE HAS BEEN UNJUSTLY DISCHARGED OR SUSPENDED, EMPLOYEE MUST FILE A COMPLAINT IN WRITING WITHIN THREE (3) WORKING DAYS OF NOTIFICATION OF DISCHARGE OR SUSPENSION. JPEC AND THE UNION SHALL SETTLE THIS COMPLAINT AT THE EARLIEST POSSIBLE TIME. SHOULD IT BE DECIDED OR AGREED THAT THIS EMPLOYEE HAS BEEN UNJUSTLY DISCHARGED OR SUSPENDED; SUCH EMPLOYEE MAY BE REINSTATED WITH OR WITHOUT LOSS OF COMPENSATION OR SENIORITY.

ARTICLE VII

HOURS, WAGES, AND WORKING CONDITIONS

(1) (A) . THE WORK WEEK SHALL RUN FROM 12:01 A.M. , SATURDAY THROUGH 12:00 MIDNIGHT, FRIDAY. ALL EMPLOYEES EXCEPT THE ON-CALL CREW SHALL REPORT FOR DUTY MONDAY THROUGH FRIDAY. THE ON-CALL CREW SHALL WORK AS PROVIDED IN ARTICLE VII, SECTION 26. AT THE REQUEST OF ANY INDIVIDUAL SECURING PRIOR APPROVAL FROM HIS SUPERVISOR, MAKE-UP TIME, COMPENSATED AT REGULAR RATE OF PAY, MAY BE GRANTED IF WORK IS AVAILABLE ON SATURDAY. LINE CREWS WILL REPORT TO WORK AT 7:00 A.M. , AT THEIR RESPECTIVE HEADQUARTERS AND RETURN TO THEIR RESPECTIVE HEADQUARTERS AT 3:30 P.M. , QUITTING TIME. HOWEVER, BEGINNING THE SECOND WEEK OF JUNE AND ENDING THE SATURDAY BEFORE LABOR DAY, BARGAINING EMPLOYEES WILL REPORT TO WORK AT 6:00 A.M. AND END AT 2:30 P.M. THE CHANGED WORK SCHEDULE WILL NOT APPLY TO THE METER READER, METER TECHNICIAN AND ELECTRONIC TECHNICIAN POSITIONS.

(1) (B) . FLEX SCHEDULE - JPEC MAY SCHEDULE A 4-DAY 10-HOUR SCHEDULE ON A VOLUNTARY BASIS AT STRAIGHT TIME PAY. ONE SHIFT WOULD WORK MONDAY-THURSDAY AND ONE SHIFT TUESDAY-FRIDAY. IT'S AGREED THIS SCHEDULE BE FOR A MINIMUM 2-MONTH PERIOD .

(1) (C) . LUNCH PERIOD - EMPLOYEES SHALL BE ENTITLED TO THIRTY (30) MINUTES TIME OUT FOR LUNCH. EMPLOYEES OR CREWS MAY TAKE THE THIRTY (30) MINUTE LUNCH IN THE MANNER THEY CHOOSE AT THE TIME THEY DESIRE, INCLUDING THE USE OF PUBLIC FACILITIES .

(1) (D) . EMPLOYEES SHALL NOT BE REQUIRED TO PERFORM OUTDOOR WORK DURING INCLEMENT WEATHER, EXCEPT IN CASE OF EMERGENCY .

(2) (A) . WHEN CONDITIONS REQUIRE THAT AN EMPLOYEE WORK AT A DISTANCE FROM HIS PERMANENT HEADQUARTERS AND REMAIN ON SAID WORK OVERNIGHT, JPEC, AT ITS OPTION, SHALL EITHER PROVIDE TRANSPORTATION, MEALS AND LODGING OR SHALL REIMBURSE THE EMPLOYEE A REASONABLE AMOUNT FOR SUCH EXPENSES ACTUALLY INCURRED FOR MEALS AND LODGING. IF A PUBLIC CARRIER IS USED, JPEC SHALL PAY THE ACTUAL TICKET COST. WHEN POOL/PUBLIC TRANSPORTATION IS UNAVAILABLE, USE OF PERSONAL VEHICLE WILL BE REIMBURSED AT THE CURRENT IRS RATE .

(2) (B) . WHEN EMPLOYEES COVERED UNDER THIS AGREEMENT ARE CALLED TO WORK OUT-OF-TOWN STORM DAMAGE, ALL HOURS WORKED MONDAY-SATURDAY WILL BE COMPENSATED AT TIME AND ONE-HALF (1 ½) THE REGULAR RATE OF PAY. ALL HOURS WORKED SUNDAYS AND HOLIDAYS WILL BE COMPENSATED AT TWO (2) TIMES THE REGULAR RATE OF PAY IN ADDITION TO THE REGULAR HOLIDAY PAY REQUIRED BY THIS AGREEMENT. OUT-OF-TOWN WORK WILL BE DEFINED AS WORK THAT REQUIRES THE EMPLOYEE TO STAY AWAY FROM HOME .

(3) . ALL EMPLOYEES COVERED BY THIS AGREEMENT SHALL RECEIVE FULL-TIME PAY SO LONG AS THEIR SERVICES ARE REASONABLY NEEDED, PROVIDED THEY ARE READY AND IN CONDITION TO PERFORM THEIR WORK. EMPLOYEES LAID OFF BECAUSE A JOB IS COMPLETED OR SHUT DOWN FOR REASONS BEYOND JPEC'S CONTROL SHALL BE PAID IN FULL TO THE DATE OF LAYOFFS .

(4) . ALL TIME WORKED IN EXCESS OF THE REGULARLY SCHEDULED EIGHT (8) HOUR DAY OR FORTY (40) HOUR WEEK SHALL BE PAID FOR AT THE RATE OF ONE AND ONE-HALF (1 1/2) TIMES THE REGULAR RATE OF PAY. THIS OVERTIME SHALL BE DIVIDED AS EQUALLY AND IMPARTIALLY AS POSSIBLE AMONG THE EMPLOYEES OF THE RESPECTIVE DEPARTMENTS. ALL WORK ON SUNDAY AND HOLIDAYS WILL BE COMPENSATED FOR AT THE RATE OF TWO (2) TIMES THE REGULAR RATE OF PAY.

(5) (A) . IN THE EVENT AN EMPLOYEE WORKS EIGHT OR MORE UNSCHEDULED OVERTIME HOURS BETWEEN HIS NORMAL QUITTING TIME AND HIS NORMAL STARTING TIME AND IS NOT PERMITTED EIGHT (8) HOURS' CONTINUOUS REST, THE EMPLOYEE MAY WITH THE APPROVAL OF THE SUPERVISOR CHOOSE TO NOT WORK THE FOLLOWING NORMAL WORK DAY. IF, HOWEVER, THE EMPLOYEE ELECTS TO WORK THE FOLLOWING NORMAL WORK DAY, HE SHALL BE COMPENSATED FOR THAT DAY AT ONE AND ONE-HALF (1 1/2) TIMES HIS REGULAR RATE.

(B) AFTER SIXTEEN (16) CONSECUTIVE HOURS OF WORK, AN EMPLOYEE SHALL BE GIVEN THE OPPORTUNITY TO REST EIGHT (8) HOURS IF HE SO DESIRES. IN THE EVENT OF EXTENDED OUTAGES, NO EMPLOYEE SHALL BE EXPECTED TO WORK IN EXCESS OF SIX (6) HOURS WITHOUT A MEAL BREAK.

(C) FOR PURPOSES OF ARTICLE VII, SECTION 5, "WORK" SHALL MEAN ACTUAL HOURS WORKED AND NOT HOURS PAID.

(6) . THE FOLLOWING SHALL BE PAID HOLIDAYS EFFECTIVE NOVEMBER 3, 2016:

NEW YEAR'S DAY, JANUARY 1
PRESIDENT'S DAY
GOOD FRIDAY, FRIDAY BEFORE EASTER
MEMORIAL DAY, LAST MONDAY IN MAY
INDEPENDENCE DAY, JULY 4
LABOR DAY, FIRST MONDAY IN SEPTEMBER
VETERANS' DAY, NOVEMBER 11
THANKSGIVING DAY, FOURTH THURSDAY IN NOVEMBER
DAY AFTER THANKSGIVING
CHRISTMAS EVE
CHRISTMAS DAY, DECEMBER 25

HOLIDAYS FALLING ON SATURDAY WILL BE OBSERVED ON FRIDAY; THOSE FALLING ON SUNDAY WILL BE OBSERVED ON MONDAY. JPEC AGREES TO PAY THE EMPLOYEE AT HIS REGULAR RATE OF PAY FOR HOLIDAYS. WORK PERFORMED ON THE ABOVE MENTIONED HOLIDAYS WILL BE PAID AT TWO (2) TIMES THE EMPLOYEE'S REGULAR RATE OF PAY IN ADDITION TO THE REGULAR HOLIDAY PAY.

(7) . ANY EMPLOYEE CALLED OUT FOR WORK AFTER HIS REGULAR QUITTING TIME SHALL RECEIVE A MINIMUM OF THREE (3) HOURS PAY AT ONE AND ONE-HALF (1 1/2) TIMES HIS REGULAR RATE OF PAY. SHOULD HE WORK LONGER THAN THE MINIMUM THREE (3) HOURS, HE SHALL RECEIVE ONE AND ONE-HALF (1 1/2) TIMES HIS REGULAR RATE OF PAY FOR ACTUAL TIME WORKED. IF THE EMPLOYEE IS CALLED OUT A SECOND TIME WITHIN A ONE HOUR PERIOD FROM THE ORIGINAL CALL-OUT, IT WILL NOT CONSTITUTE A SECOND CALL. A NEW CALL-OUT WILL START 20 MINUTES AFTER EMPLOYEE HAS BEEN RELEASED BY DISPATCH OR WHEN THE EMPLOYEE ARRIVES HOME; WHICHEVER IS FIRST. ONE HOUR MUST LAPSE FROM INITIAL CALL IN ORDER TO CONSTITUTE ANOTHER CALL-OUT. IF SUCH CALL OUT TIME IS ON A SUNDAY OR HOLIDAY, IT SHALL BE COMPENSATED FOR AT TWO (2) TIMES THE REGULAR RATE OF PAY. STARTING TIME BEGINS WHEN HE RECEIVES THE CALL AND ENDS WHEN HE RETURNS TO HIS CUSTOMARY REPORTING PLACE.

EMERGENCY CALL OUT: THE UNION WILL ENCOURAGE THE EMPLOYEES TO RESPOND TO EMERGENCY CALL-OUTS. JPEC WILL PROVIDE THE UNION STEWARD WITH UPDATES OF CALL-OUTS AND RESPONSES.

IN THE EVENT AN EMPLOYEE IS CALLED OUT AS PROVIDED HEREIN AND SAID CALL-OUT TIME OVERLAPS THE NORMAL WORK DAY, THE THREE (3) HOURS MINIMUM FOR SUCH CALL OUTS WILL NOT APPLY.

METER READERS ARE TO BE PAID A MINIMUM OF ONE HOUR AT TIME AND ONE-HALF THE REGULAR RATE OF PAY PER CONNECT, RECONNECT OR DISCONNECT AFTER 3:30PM. IF THEY GO HOME AND THEY ARE THERE FOR ONE HOUR, THE THREE HOUR CALL OUT APPLIES AT THAT POINT AND HE SHALL RECEIVE ONE AND ONE-HALF (1-1/2) TIMES HIS REGULAR RATE OF PAY. SHOULD HE WORK LONGER THAN THE MINIMUM THREE (3) HOURS ON A THREE (3) HOUR CALL OUT, HE SHALL RECEIVE ONE AND ONE-HALF (1-1/2) TIMES HIS REGULAR RATE OF PAY FOR ACTUAL TIME WORKED. METER READERS SHALL NOT RECEIVE THE ONE HOUR AT TIME AND ONE-HALF RATE OF PAY PER CONNECT, RECONNECT OR DISCONNECT WHILE ON A THREE (3) HOUR MINIMUM CALL-OUT OR AN EXTENSION THEREOF. IF SUCH CALL OUT TIME IS ON A SUNDAY OR HOLIDAY, IT SHALL BE COMPENSATED FOR AT TWO (2) TIMES THE REGULAR RATE OF PAY.

(8) . JPEC SHALL FURNISH TRANSPORTATION TO ALL EMPLOYEES TO AND FROM DESIGNATED STATION AND DESIGNATED WORK WHILE ON DUTY .

(9) . IN THE EVENT A LINE TECHNICIAN AND/OR CREW LEADER IS WORKING ON ENERGIZED LINES OR EQUIPMENT OF THE VOLTAGES OF 600 VOLTS OR ABOVE , HE/THEY SHALL BE ASSISTED BY A LINE TECHNICIAN OR APPRENTICE LINE TECHNICIAN . THIRD- AND FOURTH-YEAR APPRENTICES MAY BE ASSIGNED TROUBLE CALLS . HOWEVER , THE RATIO OF LINE TECHNICIAN TO APPRENTICE LINE TECHNICIAN WILL BE ONE TO ONE .

(10) . THE TRAINING OF APPRENTICES IS RECOGNIZED AS BEING JOINT RESPONSIBILITY OF BOTH JPEC AND THE UNION . THE UNION REALIZES THE VALUE OF APPRENTICES ' TRAINING AND WILL COOPERATE WITH JPEC IN ITS SAFETY PROGRAM , IF REQUESTED . APPRENTICESHIP TRAINING SHALL BE STARTED WITH QUALIFIED CREW ASSISTANTS BEING GIVEN PREFERENCE . JPEC SHALL DETERMINE THE NUMBER TO BE TRAINED AND THE NUMBER OF POSITIONS OR CLASSIFICATIONS AVAILABLE FOR TRAINING .

A SCHOLARSHIP LOAN AGREEMENT AND ASSOCIATED APPRENTICE PROMISSORY NOTE WILL BE APPLICABLE FOR ALL APPRENTICE LINE TECHNICIANS .

(11) . JPEC SHALL FURNISH ADEQUATE PROTECTIVE EQUIPMENT FOR EMPLOYEES WHEN WORKING ON ENERGIZED LINES AND EQUIPMENT . ANY TOOLS , EQUIPMENT , PROTECTIVE CLOTHING ISSUED TO EMPLOYEES SHALL BE MAINTAINED IN FIRST CLASS CONDITION BY THE EMPLOYEE . IN THE EVENT OF FAILURE OF THE TOOL , EQUIPMENT OR PROTECTIVE CLOTHING , THE DEFECTIVE PORTION SHALL BE RETURNED TO JPEC FOR A NEW ISSUE .

(12) . ALL EMPLOYEES SHALL WEAR UNIFORMS WITH IDENTIFICATION SPECIFIED BY MANAGEMENT . UNIFORMS ARE DEFINED AS LONG-SLEEVED SHIRTS , T-SHIRTS , PANTS , AND OUTER WEAR SUITABLE FOR THE JOB CLASSIFICATION AND THE PREVAILING SEASON AND SHALL BE IN COMPLIANCE WITH ALL OSHA , JPEC SAFETY MANUAL , NESC AND /OR OTHER SAFETY STANDARDS . IN CASES OF CONFLICTING REGULATIONS/ STANDARDS , MANAGEMENT SHALL DETERMINE THE APPROPRIATE UNIFORM .

EMPLOYEES SHALL MAINTAIN UNIFORMS IN GOOD CONDITION . EMPLOYEES SHALL RETURN UNIFORMS TO JPEC FOR DESTRUCTION IF MATERIAL BECOMES FRAYED , TORN , STAINED OR OTHERWISE UNFIT TO BE WORN ON THE JOB . EMPLOYEES SHALL PROPERLY CARE FOR AND CLEAN THEIR UNIFORMS IN ACCORDANCE WITH THE MANUFACTURER ' S AND MANAGEMENT ' S RECOMMENDATIONS .

EMPLOYEES WITH JOB CLASSIFICATIONS OF CREW LEADER, LINE TECHNICIAN, APPRENTICE LINE TECHNICIAN, METER READER, METER TECHNICIAN, AND ELECTRONIC TECHNICIAN REQUIRE FR (FLAME RETARDANT AND/OR FIRE RESISTANT) CLOTHING AT ALL TIMES AND SHALL RECEIVE A \$900 ALLOWANCE PER YEAR AVAILABLE JAN. 1 EACH YEAR, TOWARD THE PURCHASE OF REQUIRED CLOTHING.

ALL EMPLOYEES NOT IN THE JOB CLASSIFICATIONS LISTED ABOVE DO NOT REQUIRE FR CLOTHING AND SHALL RECEIVE A \$425 ALLOWANCE FOR UNIFORM LONG-SLEEVED SHIRTS, T-SHIRTS AND OUTER WEAR. NEW HIRES SHALL GET EITHER A \$900 OR \$425 ALLOWANCE ACCORDING TO THEIR JOB CLASSIFICATION AND THEN AN ADDITIONAL \$450 OR \$210 UPON SATISFACTORILY COMPLETING THEIR PROBATIONARY PERIOD. THIS ALLOWANCE WILL COVER ALL COSTS ASSOCIATED WITH THE UNIFORM INCLUDING BUT NOT LIMITED TO: JPEC LOGO, NAME AND SHIPPING.

MANAGEMENT SHALL HAVE THE RIGHT TO REVIEW AND AMEND ALL UNIFORM SELECTIONS AND VENDORS. MANAGEMENT SHALL HAVE THE RIGHT TO REPLACE OR AUGMENT THIS UNIFORM ALLOWANCE WITH A UNIFORM CLEANING SERVICE IN THE FUTURE.

IF AN EMPLOYEE SPENDS MORE THAN HIS ALLOWANCE, HE SHALL PAY THE DIFFERENCE OR SHALL REIMBURSE JPEC FOR THE DIFFERENCE. IF AN EMPLOYEE DOES NOT SPEND HIS ALLOWANCE, THE REMAINING BALANCE OF THE ALLOWANCE SHALL NOT BE CARRIED OVER FROM YEAR TO YEAR.

(13). JPEC AND THE UNION MUTUALLY AGREE TO DISCONTINUE THE PRACTICE OF ACCRUING AND USING "PAID TIME OFF" OR "PTO" THAT WAS ESTABLISHED IN THE PRIOR AGREEMENT (EFFECTIVE NOVEMBER 3, 2013 - NOVEMBER 2, 2016), IN LIEU OF TRADITIONALLY ACCRUED VACATION (BASED ON YEARS OF SERVICE) AND SICK LEAVE (BASED ON EMPLOYEE RECEIVING ON (1) DAY PER MONTH PER YEAR).

EFFECTIVE 11:59 P.M. ON NOVEMBER 2, 2016, ALL PTO HOURS SHALL BE "FROZEN". NO ADDITIONAL PTO HOURS SHALL ACCRUE TO ANY EMPLOYEE ON OR AFTER 12:00 A.M. ON NOVEMBER 3, 2016.

JPEC AND UNION RECOGNIZE THAT CERTAIN EMPLOYEES EMPLOYED BY JPEC ON NOVEMBER 3, 2016, MAY HAVE BALANCES WITHIN THEIR INDIVIDUAL PTO ACCOUNTS ESTABLISHED BY THE PRIOR AGREEMENT. JPEC AND THE UNION AGREE THAT ONLY THOSE BALANCES OF "FROZEN" PTO HOURS MAY BE USED IN ANY COMBINATION OF ONE OR MORE OF THE FOLLOWING METHODS BY THOSE

EMPLOYEES WITH PTO BALANCES:

- A. UTILIZE 100% OF SUCH HOURS FOR VACATION LEAVE IN INCREMENTS OF TWO WEEKS (80) OR LESS THROUGHOUT THE TERM OF THIS AGREEMENT. SUBJECT TO APPROVAL BY MANAGEMENT.
- B. TRANSFER SUCH HOURS UP TO A MAXIMUM OF ONE HUNDRED SIXTY (160) HOURS TO THE EMPLOYEE'S SICK LEAVE "BANK" AS ESTABLISHED IN ARTICLE VII, PARAGRAPH (16), SECTION 1. IN NO INSTANCE, SHALL AN EMPLOYEE'S SICK LEAVE "BANK" CONTAIN MORE THAN ONE HUNDRED SIXTY (160) HOURS.
- C. ROLL FORWARD FORTY (40) SUCH HOURS INTO 2017 TO BE USED AS VACATION LEAVE WITHIN THE FIRST SIX MONTHS OF 2017.
- D. SELL BACK, AT THE EMPLOYEE'S RATE OF PAY ON NOVEMBER 2, 2016, TO JPEC UP TO 1/3 SUCH HOURS PER YEAR ON OR BEFORE DECEMBER 15 OF ANY OR ALL OF THE FOLLOWING YEARS: 2016, 2017 OR 2018. PAYMENTS FOR ALL SUCH HOURS SOLD SHALL BE MADE (LESS APPROPRIATE TAXES) VIA THE EMPLOYEE'S NEXT REGULAR SCHEDULED PAY CHECK.
- E. ROLL INTO THE NRECA 401(K) PENSION PLAN ANY OR ALL SUCH HOURS (SUBJECT TO IRS LIMITS) AT THE EMPLOYEE'S RATE OF PAY ON NOVEMBER 2, 2016 ON OR BEFORE DECEMBER 15 OF ANY OR ALL OF THE FOLLOWING YEARS: 2016, 2017 OR 2018.

ANY AND ALL "FROZEN" PTO HOURS NOT USED IN ANY COMBINATION OF ONE OR MORE OF THE ABOVE-LISTED METHODS BY 11:59 P.M. ON NOVEMBER 2, 2019, SHALL BE FORFEITED BY THE EMPLOYEE.

(14). VACATION LEAVE: VACATION LEAVE ACCRUED SHALL BE SUBJECT TO THE FOLLOWING BASIS:

- A. EMPLOYEES OF JPEC HIRED BEFORE DECEMBER 31, 2016 DURING THE FIRST YEAR OF EMPLOYMENT SHALL ACCRUE VACATION AT THE RATE OF 3.333 HOURS PER MONTH OR FRACTION THEREOF. THIS PARTIAL VACATION MAY BE TAKEN AFTER NINETY (90) WORK DAYS CONTINUOUS EMPLOYMENT OR THIS PARTIAL VACATION MAY BE CARRIED OVER TO 2017.

B. EMPLOYEES OF JPEC WITH ONE (1) YEAR OF CONTINUOUS SERVICE, BUT LESS THAN FIVE YEARS OF CONTINUOUS SERVICE SHALL ACCRUE VACATION AT THE RATE OF 6.667 HOURS PER MONTH OR FRACTION THEREOF.

C. EMPLOYEES OF JPEC WITH GREATER THAN FIVE (5) YEARS OF CONTINUOUS SERVICE BUT LESS THAN TEN (10) YEARS OF CONTINUOUS SERVICE SHALL ACCRUE VACATION AT THE RATE OF 10.000 HOURS PER MONTH OR FRACTION THEREOF.

D. EMPLOYEES WITH GREATER THAN TEN (10) YEARS OF CONTINUOUS SERVICE SHALL ACCRUE VACATION PER MONTH AS PER THE TABLE BELOW.

Years of Service (Continuous)	Accrual Amount Hours per Month
11 years	10.667
12 years	11.333
13 years	12.000
14 years	12.667
15 years	13.333
16 years	14.000
17 years	14.667
18 years	15.333
19 years	16.000
20 years or more	16.667

E. NO LATER THAN DECEMBER 15, 2016, AND EACH DECEMBER 15 THEREAFTER, EMPLOYEES MAY SELL BACK UP TO ONE-HALF (1/2) OF ACCRUED VACATION LEAVE UP TO A MAXIMUM OF TWO (2) WEEKS OR MAY ROLL INTO THE NRECA 401(K) PENSION PLAN ANY UNUSED VACATION LEAVE ACCRUED DURING THE YEAR (SUBJECT TO IRS LIMITS) .

F. FORTY (40) HOURS OF VACATION LEAVE MAY BE DEFERRED TO THE FIRST SIX (6) MONTHS OF THE FOLLOWING YEAR. ALL OTHER VACATION TIME ACCRUED BUT NOT TAKEN SHALL BE LOST UNLESS THE EMPLOYEE HAS REQUESTED VACATION BUT HAS BEEN DENIED HIS SCHEDULE BECAUSE OF THE WORKLOAD OF JPEC IN WHICH EVENT, A LONGER POSTPONEMENT SHALL BE GRANTED .

VACATIONS ARE TO BE SELECTED BY EACH EMPLOYEE WITH THE APPROVAL OF HIS IMMEDIATE SUPERVISOR AND DEPARTMENT HEAD. VACATION LEAVE SHALL BE TAKEN IN INCREMENTS OF TWO WEEKS (80 HOURS) OR LESS UNLESS APPROVED BY THE PRESIDENT AND CEO .

JPEC WILL PAY TO EACH EMPLOYEE HIS VACATION PAY FOR EACH DAY OF VACATION, A SUM EQUAL TO EIGHT (8) HOURS PAY AT HIS REGULAR HOURLY RATE .

IF REQUESTED, VACATION PAY WILL BE PAID AT THE START OF A VACATION PERIOD OF ONE (1) WEEK OR MORE PROVIDING THE EMPLOYEE HAS COMPLETED THE NECESSARY ELIGIBILITY PERIOD AND SECURED ALL NECESSARY APPROVALS .

IF THE HOLIDAY IS OBSERVED DURING AN EMPLOYEE'S VACATION, THE HOLIDAY WILL NOT COUNT AS A DAY'S VACATION .

G. FOR VACATION LEAVE OF FIVE (5) DAYS OR LONGER, AT LEAST THREE (3) WORKING DAYS NOTICE SHALL BE REQUIRED, ALL OTHERS SHALL REQUIRE AT LEAST ONE (1) WORKING DAY NOTICE, EXCEPT IN EMERGENCY SITUATIONS, SO AS NOT TO INTERFERE WITH ESSENTIAL OPERATIONS AND SERVICE OF JPEC .

H. EMPLOYEES MAY DONATE ACCUMULATED VACATION HOURS TO AID EMPLOYEES WHO HAVE EXHAUSTED ALL THEIR ACCUMULATED SICK LEAVE AND VACATION LEAVE AND ARE UNABLE TO WORK DUE TO A SERIOUS MEDICAL SITUATION OR PERSONAL HARDSHIP SITUATION. MANAGEMENT WILL BE RESPONSIBLE FOR THE ADMINISTRATION OF DONATING VACATION LEAVE IN ACCORDANCE WITH JPEC POLICY 900-19, AS ADOPTED AND AMENDED THE BOARD OF DIRECTORS.

I. ACCRUAL OF VACATION LEAVE SHALL BE BASED ON THE EMPLOYEE'S ANNIVERSARY DATE AND ANY CHANGE IN THE ACCRUAL AMOUNT SHALL BE EFFECTIVE ON THE FIRST PAY PERIOD OF THE MONTH FOLLOWING THE EMPLOYEE'S ANNIVERSARY.

(15). SICK LEAVE: SICK LEAVE SHALL ACCRUE MONTHLY AT THE RATE OF EIGHT (8) HOURS PER MONTH, BEGINNING DECEMBER 1, 2016.

A. NO LATER THAN DECEMBER 15 EACH YEAR, UNUSED SICK DAYS MAY BE CASHED OUT OR DEPOSITED INTO THE NRECA 401(K) PENSION PLAN (SUBJECT TO IRS GUIDELINES).

B. EMPLOYEES MAY ALSO VOLUNTARILY ELECT TO BANK SICK LEAVE UP TO A MAXIMUM OF 160 HOURS. ACCUMULATED SICK LEAVE MAY BE CASHED OUT AT THE CURRENT RATE WHEN THE EMPLOYEE SEPARATES FROM EMPLOYMENT EXCEPT FOR TERMINATION FOR CAUSE.

C. NEW EMPLOYEES WILL BE ELIGIBLE FOR SICK LEAVE AFTER COMPLETING THE PROBATIONARY PERIOD. MANAGEMENT WILL CONSIDER TIME OFF WITH NO PAY FOR EMERGENCY SITUATIONS ON A CASE-BY-CASE BASIS.

D. SICK LEAVE MAY ONLY BE USED DURING PERIODS OF BONA-FIDE ILLNESS OR INJURY OTHER THAN THAT CAUSED BY CONSUMPTION OF ALCOHOLIC LIQUOR OR DRUGS OF ANY KIND. EMPLOYEES MAY BE REQUIRED TO PRODUCE MEDICAL DOCTOR'S CERTIFICATE AS TO THE EXISTENCE OR CONTINUATION OF A SICKNESS OR DISABILITY WHEN MORE THAN THREE (3) CONSECUTIVE SICK DAYS ARE CLAIMED.

E. EMPLOYEES MAY TAKE SICK LEAVE IN ONE (1) HOUR INCREMENTS FOR SICKNESS OR DISABILITY. ANY EMPLOYEE WHO TAKES SICK LEAVE WITHOUT BEING SICK OR DISABLED WILL BE SUBJECT TO DISCIPLINARY ACTION.

F. JPEC AND UNION AGREE THAT SICK LEAVE SHALL BE MADE AVAILABLE TO EMPLOYEES IN ACCORDANCE WITH THE PROVISIONS AND REGULATIONS ISSUED IN ACCORDANCE WITH THE FAMILY AND MEDICAL LEAVE ACT ("FMLA") OF 1993 AND AS AMENDED.

G. AN EMPLOYEE RETURNING TO WORK, WHO HAS BEEN ON A SICK LEAVE INJURY FOR LESS THAN THIRTY (30) DAYS, SHALL GIVE THEIR SUPERVISOR PRIOR NOTICE OF AT LEAST ONE (1) WORKDAY IN ORDER TO FACILITATE ORDERLY CREW ASSIGNMENTS. EMPLOYEES WHO HAVE BEEN ON SICK LEAVE FOR THIRTY DAYS OR MORE SHALL GIVE THEIR SUPERVISOR AT LEAST THREE (3) WORKING DAYS NOTICE OF THEIR INTENTION TO RETURN TO WORK.

(16) (a). JPEC CARRIES WORKER'S COMPENSATION INSURANCE AS REQUIRED BY STATE AND FEDERAL LAW. EMPLOYEES ELIGIBLE FOR THIS INSURANCE MAY USE ACCRUED SICK LEAVE DURING THE FIRST FORTY (40) STRAIGHT TIME WORKING HOURS FOLLOWING A COMPENSATORY INJURY. EMPLOYEES MAY USE TWO SICK LEAVE DAYS (A TOTAL OF 16 HOURS) PER FULL WORK WEEK AS LONG AS THEY ARE ELIGIBLE FOR COMPENSATION AND THEY HAVE NOT EXHAUSTED THEIR ACCRUED SICK LEAVE. THIS PROVISION WILL NOT EXTEND MORE THAN TWENTY-SIX (26) WEEKS FROM THE DATE OF COMPENSATORY INJURY.

(b) LIGHT-DUTY WORK MAY BE ASSIGNED TO ANY EMPLOYEE WHO HAS BEEN RELEASED BY HIS/HER DOCTOR TO PERFORM LIGHT-DUTY WORK. HOWEVER, LIGHT-DUTY WORK MUST BE AVAILABLE THAT MEETS THE MEDICAL RESTRICTIONS SET FORTH BY THE ATTENDING PHYSICIAN. THE EMPLOYEE MUST HAVE KNOWLEDGE OR SKILLS NECESSARY TO PERFORM THE AVAILABLE WORK AND THE EMPLOYEE MUST AGREE TO THE CONDITIONS SET FORTH IN THE PROCEDURE. IF THERE IS NO LIGHT-DUTY WORK AVAILABLE, WHICH IS AT THE SOLE DISCRETION OF MANAGEMENT, THAT EMPLOYEE CAN SAFELY PERFORM A POSITION WILL NOT BE CREATED TO ACCOMMODATE HIM/HER.

(c) LIGHT-DUTY WORK WILL TERMINATE WHENEVER THE EMPLOYEE IS RELEASED FOR REGULAR DUTY OR LIGHT-DUTY WORK IS NO LONGER AVAILABLE OR THE EMPLOYEE CANNOT SUCCESSFULLY COMPLETE THE ASSIGNED WORK. FAILURE TO NOTIFY JPEC OF BEING RELEASED TO FULL DUTY STATUS MAY RESULT IN DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION.

(D) WAGES FOR LIGHT-DUTY WORK WILL BE PAID AT 100% OF THE EMPLOYEE'S REGULAR GROSS BASE WAGES IF EMPLOYEE IS INJURED WHILE AT WORK AND IF LIGHT-DUTY WORK IS AVAILABLE AS DESCRIBED ABOVE. IF THE INJURY TO EMPLOYEE HAPPENS WHILE AWAY FROM WORK AND LIGHT-DUTY WORK IS AVAILABLE THE EMPLOYEE WILL BE PAID AT 75% OF THE EMPLOYEE'S REGULAR GROSS BASE WAGES, UNLESS APPROVED BY MANAGEMENT. VACATION LEAVE AND/OR SICK LEAVE USED DURING THIS TIME WILL BE PAID AT 100% OF THE EMPLOYEE'S REGULAR GROSS BASE WAGES. USE OF SICK LEAVE WHILE ON LIGHT-DUTY WILL STILL FOLLOW THE GUIDELINES ALREADY ESTABLISHED IN ARTICLE VII, PARAGRAPH (15) D. OF THIS AGREEMENT.

(E) WHILE THE EMPLOYEE IS ON LIGHT-DUTY WORK, HE/SHE WILL NOT BE ELIGIBLE FOR STANDBY OR OVERTIME PAY UNLESS APPROVED BY THE VP OF ENGINEERING AND OPERATIONS.

THIS CHANGE TO THE CONTRACT DOES NOT GUARANTEE OR ESTABLISH PRECEDENCE OF LIGHT-DUTY WORK. THE AVAILABILITY OF WORK IS AT THE SOLE DISCRETION OF MANAGEMENT AND WILL BE EVALUATED ON A CASE BY CASE BASIS.

(17). THREE-DAYS FUNERAL LEAVE AT REGULAR PAY WILL BE GRANTED FOR DEATH IN AN EMPLOYEE'S IMMEDIATE FAMILY. IMMEDIATE FAMILY, FOR THE PURPOSES OF THIS POLICY INCLUDES: SPOUSE, PARENT, CURRENT STEP-PARENT, CHILD, CURRENT STEP-CHILD, GRANDCHILD, BROTHER, SISTER, GRANDPARENT, IN-LAW OF THE EMPLOYEE (I.E. MOTHER/FATHER-IN-LAW, SISTER/BROTHER-IN-LAW, DAUGHTER/SON-IN-LAW) OR A RELATED DEPENDENT LIVING IN THE EMPLOYEE'S HOUSEHOLD. FOR SITUATIONS REQUIRING MORE THAN THREE DAYS, EMPLOYEES MAY USE VACATION LEAVE.

ONE-DAY LEAVE AT REGULAR PAY WILL BE GRANTED FOR THE DEATH OF RELATIVES OUTSIDE THE IMMEDIATE FAMILY WHICH INCLUDE: AUNT, UNCLE, NIECE, NEPHEW, GREAT-GRANDPARENT, OR STEPCHILDREN NOT LIVING WITH EMPLOYEE.

WITH THE PRIOR APPROVAL OF THE DEPARTMENT HEAD ONE HALF (1/2) OF ONE (1) DAY MAY BE GRANTED TO ATTEND FUNERALS OR ACT AS PALLBEARERS FOR FRIENDS OR RELATIVES OUTSIDE THE IMMEDIATE FAMILY.

FUNERAL PAY WILL NOT BE PAID WHILE AN EMPLOYEE IS ON VACATION LEAVE, LAYOFF, LEAVE OF ABSENCE OR ANY HOLIDAY FALLING WITHIN THE PERIOD THE EMPLOYEE IS ABSENT.

(18). ALL EMPLOYEES WHO OPERATE HEAVY EQUIPMENT AS PART OF THEIR JOB DUTIES MUST MEET THE REQUIREMENTS FOR CERTIFICATION SET BY THE DEPARTMENT OF TRANSPORTATION. EMPLOYEES ARE SUBJECT TO RECERTIFICATION EVERY TWO YEARS.

(19). NO EMPLOYEE COVERED BY THIS AGREEMENT SHALL ABSENT HIMSELF FROM DUTY WITHOUT SECURING PERMISSION FROM HIS IMMEDIATE SUPERVISOR OR DEPARTMENT HEAD. IN CASE OF ILLNESS, THE EMPLOYEE SHALL USE EVERY EFFORT TO NOTIFY HIS IMMEDIATE SUPERVISOR OR DEPARTMENT HEAD BEFORE WORKING HOURS.

(20). ALL EMPLOYEES COVERED BY THIS AGREEMENT SHALL BE PAID ON FRIDAY OF EACH WEEK FOLLOWING ONE (1) WEEK'S PREPARATION TIME. A WEEK TO BE FROM SATURDAY, 12:01 A.M. TO FRIDAY 12:00 MIDNIGHT. WHEN PAY DAY FALLS ON A HOLIDAY, EMPLOYEES WILL BE PAID ON THE PRECEDING DAY. EFFECTIVE JANUARY 1, 2006, DIRECT DEPOSIT WILL BE MANDATORY FOR ALL EMPLOYEES.

(21). JANUARY 1, 1998, JPEC WILL ADOPT A 30 YEAR AND AGE 62 RETIREMENT PLAN ADMINISTERED BY THE NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION (NRECA). JPEC WILL PAY THE FULL PREMIUM OF THE NRECA RETIREMENT AND SECURITY PLAN AS REQUIRED TO MAINTAIN A 1.6 DEFINED BENEFIT LEVEL. THIS DEFINED BENEFIT PLAN IS FOR EMPLOYEES HIRED PRIOR TO NOVEMBER 3, 2005 ONLY.

FOR EMPLOYEES HIRED AFTER NOVEMBER 3, 2005 JPEC WILL ADOPT A 30 YEAR AND AGE 62 RETIREMENT PLAN ADMINISTERED BY THE NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION (NRECA). JPEC WILL PAY THE FULL PREMIUM OF THIS NRECA RETIREMENT AND SECURITY PLAN AS REQUIRED TO MAINTAIN A 1.0 DEFINED BENEFIT LEVEL.

(22). BARGAINING UNIT EMPLOYEES HIRED PRIOR TO NOVEMBER 3, 2005 MAY CONTRIBUTE TO THE NRECA 401(K) PENSION PLAN THROUGH EMPLOYEE PAYROLL DEDUCTIONS. THE AMOUNT OF ALLOWED CONTRIBUTIONS WILL BE ADMINISTERED BY NRECA UNDER IRS GUIDELINES.

EMPLOYEES HIRED AFTER NOVEMBER 3, 2005 MAY CONTINUE TO CONTRIBUTE TO THE NRECA 401(K) PENSION PLAN THROUGH PAYROLL DEDUCTIONS. THE AMOUNT OF THESE CONTRIBUTIONS WILL BE ADMINISTERED BY NRECA UNDER IRS GUIDELINES

(23) . JPEC AGREES TO PAY INTO THE NECA-IBEW PENSION BENEFIT TRUST FUND ON BEHALF OF ALL BARGAINING UNIT EMPLOYEES AN AMOUNT EQUAL TO 10% OF ALL GROSS BASE WAGES EFFECTIVE ANNUALLY ON NOVEMBER 15 OF EACH YEAR. GROSS BASE WAGES MEANS ALL WAGES DUE AN EMPLOYEE , EXCLUDING ANY WAGES PAID FOR OVERTIME HOURS .

(24) (A) IT IS MUTUALLY AGREED BY THE PARTIES HERETO THAT JPEC AND THE EMPLOYEES SHALL JOINTLY CONTRIBUTE (AS SPECIFIED IN ARTICLE VII, PARAGRAPH (24) (B)) TO THE NECA-IBEW WELFARE TRUST FUND THE REQUIRED HOURLY RATE, AS ESTABLISHED BY THE FUND TRUSTEES, FOR THE LENGTH OF THIS AGREEMENT. CURRENTLY, THE RATE IS \$6.85 PER HOUR X 160 HOURS PER MONTH FOR EACH EMPLOYEE. FUND PARTICIPATION WAS EFFECTIVE JANUARY 1, 1998.

(B) BEGINNING ON DECEMBER 1, 2016, JPEC SHALL PAY 90% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 10% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

BEGINNING ON DECEMBER 1, 2017, JPEC SHALL 90% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 10% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

BEGINNING ON DECEMBER 1, 2018, JPEC SHALL PAY 85% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 15% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

(C) UPON RETIREMENT, JPEC WILL CONTINUE TO PROVIDE HEALTH INSURANCE COVERAGE FOR ITS RETIREES FOR A MAXIMUM OF 10 YEARS OR UNTIL AGE 65, WHICHEVER COMES FIRST. THIS RETIREE BENEFIT WILL CONTINUE THROUGHOUT THE ENTIRE PERIOD FOR WHICH THE RETIREE IS ELIGIBLE .

(D) THE FAILURE OF THE INDIVIDUAL EMPLOYER TO COMPLY WITH THE APPLICABLE PROVISIONS OF THE NECA-IBEW WELFARE TRUST FUND AGREEMENT SHALL ALSO CONSTITUTE A BREACH OF THIS LABOR AGREEMENT .

(E) CAFETERIA PLAN: JPEC AGREES TO ESTABLISH A CAFETERIA PLAN (SECTION 125) WITHIN IRS GUIDELINES FOR EMPLOYEE REQUIRED CONTRIBUTION .

(25) . LONG TERM DISABILITY. JPEC WILL PROVIDE TWO THIRDS (2/3) OF THE COST OF NRECA LONG TERM DISABILITY INSURANCE, IF THE EMPLOYEE ELECTS TO CONTRIBUTE THE BALANCE OF ONE THIRD (1/3) .

(26) . STAND BY: JPEC WILL INSTITUTE THE ON-CALL PLAN WHEREBY EMPLOYEES WILL BE DESIGNATED TO BE AVAILABLE FOR EMERGENCY CALLS . THESE ON-CALL ALLOCATIONS ARE TO BE ROTATED OVER THE EMPLOYEES IN THE CLASSIFICATIONS MEETING THE REQUIREMENTS OF EMERGENCY WORK . THE ON-CALL CREW WILL NOT BE GUARANTEED SCHEDULED OVERTIME .

THE ON-CALL CREW SHALL REPORT FOR WORK ON SATURDAY AND MONDAY THROUGH THURSDAY OF THE WORKWEEK AND BE OFF ON FRIDAY, SATURDAY AND SUNDAY FOLLOWING THEIR ON-CALL DUTY . THEY SHALL BE ON-CALL FROM THURSDAY, 3:30 P.M. , UNTIL THE FOLLOWING THURSDAY, 3:30 P.M. THE CREW THAT IS DESIGNATED AS THE ON-CALL CREW SHALL HAVE A PREMIUM RATE ACCORDING TO THE FOLLOWING FORMULA: FORTY (40) HOURS REGULAR RATE PLUS TWELVE (12) HOURS REGULAR RATE ALL OF WHICH IS DIVIDED BY FORTY (40) HOURS SHALL EQUAL THE PREMIUM RATE . ANY HOURS WORKED IN EXCESS OF FORTY (40) IN A WEEK OR IN EXCESS OF EIGHT (8) IN A DAY SHALL BE COMPENSATED FOR AT A RATE OF ONE AND ONE-HALF (1 1/2) TIMES THE PREMIUM RATE EXCEPT THAT WORK PERFORMED ON SUNDAYS OR HOLIDAYS WILL BE TWO (2) TIMES THE PREMIUM RATE . IN THE EVENT A HOLIDAY OCCURS DURING THE ON-CALL PERIOD, THE EMPLOYEE MAY SELECT A DAY OF THE FOLLOWING WEEK TO CELEBRATE THE HOLIDAY . THIS WOULD ALSO APPLY TO THE ON-CALL CREWS COMING ON DUTY THANKSGIVING AFTERNOON .

(27) . IT IS AGREED BY THE UNION THAT ALL EMPLOYEES, REGARDLESS OF THEIR CLASSIFICATION, SHALL ASSIST FELLOW EMPLOYEES IN ANY WORK THEY ARE CAPABLE OF DOING OR MAY BE CALLED ON TO PERFORM THAT TENDS TO EXPEDITE THE BUSINESS OF JPEC AND THE PARTICULAR JOB TO WHICH THEY HAVE BEEN ASSIGNED . NO LINE TECHNICIAN WILL RECEIVE CREW LEADER PAY WHEN NOT WORKING AS A CREW LEADER

(28) . JPEC AGREES TO THE MINIMUM RATES OF PAY AS SET FORTH BELOW BUT MAY PAY HIGHER RATES :

THE UNION AND JPEC FURTHER AGREE THAT THE PERCENTAGE OF LINE TECHNICIAN' S PAY FOR ALL CLASSIFICATIONS WILL BE AS FOLLOWS :

Classification:

Line Technician	<u>2016</u>	<u>2017</u>	<u>2018</u>
	34.39	35.34	36.29

INCREASE LINE TECH.	.90	.95	.95
---------------------	-----	-----	-----

Crew Leader	37.83	38.87	39.92
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% Line Technician
Wages
110%

Other Classifications

Apprentice Line Technician	<u>2016</u>	<u>2017</u>	<u>2018</u>
----------------------------	-------------	-------------	-------------

8th 6 months	32.67	33.57	34.48	95%
7th 6 months	31.29	32.16	33.02	91%
6th 6 months	29.23	30.04	30.85	85%
5th 6 months	27.51	28.27	29.03	80%
4th 6 months	25.79	26.51	27.22	75%
3rd 6 months	24.07	24.74	25.40	70%
2nd 6 months	22.35	22.97	23.59	65%
1st 6 months	20.63	21.20	21.77	60%

% Line Technician Pay

	<u>2016</u>	<u>2017</u>	<u>2018</u>
--	-------------	-------------	-------------

Line Technician Asst. (12 yrs. or more service)	31.29	32.16	33.02	91%
--	-------	-------	-------	-----

Crew Assistant	<u>2016</u>	<u>2017</u>	<u>2018</u>
----------------	-------------	-------------	-------------

After 10 years	25.79	26.51	27.22	75%
3 to 10 years	24.07	24.74	25.40	70%
4th 6 months	22.35	22.97	23.59	65%
3rd 6 months	20.63	21.20	21.77	60%
2nd 6 months	18.91	19.44	19.96	55%
1st 6 months	17.20	17.67	18.15	50%

	<u>2016</u>	<u>2017</u>	<u>2018</u>
--	-------------	-------------	-------------

Material Handler	29.23	30.04	30.85	85%
------------------	-------	-------	-------	-----

	<u>2016</u>	<u>2017</u>	<u>2018</u>
--	-------------	-------------	-------------

Assistant Materials Handler	27.51	28.27	29.03	80%
-----------------------------	-------	-------	-------	-----

Warehouse Helper	<u>2016</u>	<u>2017</u>	<u>2018</u>	
6th 6 months and after	25.79	26.51	27.22	75%
5th 6 months	24.07	24.74	25.40	70%
4th 6 months	22.35	22.97	23.59	65%
3rd 6 months	20.63	21.20	21.77	60%
2nd 6 months	18.91	19.44	19.96	55%
1st 6 months	17.20	17.67	18.15	50%

Meter Reader	<u>2016</u>	<u>2017</u>	<u>2018</u>	
5th year and thereafter	29.23	30.04	30.85	85%
4th year	28.54	29.33	30.12	83%
6th 6 months	27.51	28.27	29.03	80%
5th 6 months	26.48	27.21	27.94	77%
4th 6 months	25.45	26.15	26.85	74%
3rd 6 months	24.42	25.09	25.77	71%
2nd 6 months	23.39	24.03	24.68	68%
1st 6 months	22.35	22.97	23.59	65%

Meter Technician	<u>2016</u>	<u>2017</u>	<u>2018</u>	
6th 6 months and thereafter	26.82	27.57	28.31	78%
5th 6 months	24.07	24.74	25.40	70%
4th 6 months	22.35	22.97	23.59	65%
3rd 6 months	20.63	21.20	21.77	60%
2nd 6 months	18.91	19.44	19.96	55%
1st 6 months	17.20	17.67	18.15	50%

Electronic Technician	<u>2016</u>	<u>2017</u>	<u>2018</u>	
8th 6 months and thereafter	32.67	33.57	34.48	95%
7th 6 months	30.95	31.81	32.66	90%
6th 6 months	29.23	30.04	30.85	85%
5th 6 months	27.51	28.27	29.03	80%
4th 6 months	25.79	26.51	27.22	75%
3rd 6 months	24.07	24.74	25.40	70%
2nd 6 months	22.35	22.97	23.59	65%
1st 6 months	20.63	21.20	21.77	60%

(29) . ANY EMPLOYEE WHO IS FORCED TO CHANGE FROM ONE CLASSIFICATION TO A LOWER CLASSIFICATION WILL RECEIVE THE RATE OF PAY IN THAT CLASSIFICATION COMMENSURATE WITH THE EMPLOYEE'S SENIORITY. THE LINE TECHNICIAN ASSISTANT CLASSIFICATION IS RESERVED FOR A LINE TECHNICIAN WHO IS NO LONGER ABLE TO PERFORM A LINE TECHNICIAN'S DUTY BUT WHO CAN RENDER A VALUABLE SERVICE TO JPEC PROVIDED HE HAS TEN (10) YEARS OF SERVICE WITH JPEC AND IS QUALIFIED TO PERFORM A CREW ASSISTANT'S DUTIES.

SIX MONTHS TO ONE YEAR AS A CREW ASSISTANT IS A PREREQUISITE TO APPRENTICE LINE TECHNICIAN, DURING WHICH TIME THE INDIVIDUAL WILL COMPLETE JPEC'S CURRENTLY RECOGNIZED PRE-APPRENTICE LINE TECHNICIAN PROGRAM OR SIMILAR ESTABLISHED PRE-APPRENTICE LINE TECHNICIAN PROGRAM. MANAGEMENT SHALL HAVE THE SOLE DISCRETION ON THE ACCEPTANCE OF THE PRE-APPRENTICE TRAINING. AFTER COMPLETION OF PRE-APPRENTICE TRAINING, CREW LEADERS AND MANAGEMENT WILL DETERMINE WHEN THE INDIVIDUAL IS READY TO ENTER INTO JPEC'S APPRENTICE PROGRAM.

(30) . JPEC AND BARGAINING UNIT AGREE THAT IF THERE IS A REALIZED SAVINGS THAT CAN BE DISTRIBUTED AMONG THE EMPLOYEES, (AS DETERMINED BY MANAGEMENT) THE BARGAINING UNIT WILL WORK WITHIN AN ESTABLISHED COMMITTEE TO ENSURE EQUAL DISTRIBUTION TO ALL EMPLOYEES.

ARTICLE VIII EMPLOYEE OBLIGATIONS

(1) . EMPLOYEES SHALL BE ALLOWED REASONABLE TIME TO VOTE IN ALL FEDERAL, STATE AND LOCAL ELECTIONS WITHOUT LOSS IN STRAIGHT-TIME PAY, PROVIDED THE EMPLOYEES SHOW ELIGIBILITY TO VOTE AND PROVIDING SUCH EXTRA TIME IS NECESSARY.

(2) . EACH EMPLOYEE HAS CERTAIN BASIC OBLIGATIONS. EACH EMPLOYEE SHALL REPORT TO WORK ON TIME EACH SCHEDULED DAY AND BE AT THE WORK STATION READY TO WORK AT THE SCHEDULED STARTING TIME; BE FIT FOR WORK; PERFORM A FAIR DAY'S WORK; FOLLOW THE INSTRUCTIONS OF THE CREW LEADER; ADHERE TO JPEC'S WORK RULES; FOLLOW GOOD SAFETY PRACTICES; AND GENERALLY FURTHER JPEC'S INTEREST IN PROVIDING RELIABLE AND EFFICIENT SERVICE TO ITS CUSTOMERS.

(3) . EACH EMPLOYEE IS RESPONSIBLE FOR HAVING HIS CORRECT ADDRESS AND TELEPHONE NUMBER ON FILE WITH JPEC . JPEC MAY RELY ON THE ADDRESS AND TELEPHONE NUMBER ON FILE IN GIVING ANY NOTICE REQUIRED BY THIS AGREEMENT .

ARTICLE IX MILITARY LEAVE

EMPLOYEES INDUCTED INTO THE ARMED FORCES OF THE UNITED STATES SHALL BE RE-EMPLOYED ACCORDING TO THE PROVISIONS OF THE VIETNAM ERA VETERAN'S READJUSTMENT ASSISTANCE ACT OF 1974 , AS AMENDED , (VEVRA) , AND THE UNIFORMED SERVICES EMPLOYMENT AND RE-EMPLOYMENT RIGHTS ACT OF 1994 . ANY AND ALL BENEFITS UNDER THIS AGREEMENT WHICH REQUIRE WORKING AS A CONDITION OF EARNING SUCH BENEFITS AND SUCH OTHER BENEFITS AS HEALTH , MEDICAL AND OTHER INSURANCE SHALL NOT BE DUE SUCH EMPLOYEES , UNLESS SPECIFICALLY REQUIRED BY STATUTE .

ARTICLE X STATEMENT OF NON-DISCRIMINATION

JACKSON PURCHASE ENERGY CORPORATION IS AN EQUAL OPPORTUNITY EMPLOYER AND WILL NOT DISCRIMINATE AGAINST ANY EMPLOYEE OR APPLICANT FOR EMPLOYMENT BECAUSE OF RACE , CREED , COLOR , NATIONAL ORIGIN , SEX , AGE OR HANDICAP . JPEC COMMITMENT TO EQUAL EMPLOYMENT OPPORTUNITY ASSURES AFFIRMATIVE ACTION WILL BE IMPLEMENTED THROUGHOUT THE CORPORATION .

ARTICLE XI
SIGNATURE PAGE

SIGNED THIS 2nd DAY OF December 2016

JACKSON PURCHASE ENERGY
CORPORATION,

LOCAL UNION 816,
PADUCAH KENTUCKY
INTERNATIONAL BROTHERHOOD
OF ELECTRICAL WORKERS

Daniel L. Carr
PRESIDENT & CEO

DATE

12-2-2016

[Signature]
BUSINESS MANAGER

DATE

12/2/16

APPROVED
INTERNATIONAL OFFICE - I.B.E.W.

2/3/2017

Lonnie Stephenson, President
This approval does not make the
International a party to this agreement.

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MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into by and between Jackson Purchase Energy Corporation (“JPEC”) and Local Union No. 816 of the International Brotherhood of Electrical Workers (“Union”), for and on behalf of itself, the employees of JPEC it represents, including Jamie Hardin, to address the issue of the Meter Technician’s pay when performing other duties. JPEC and the Union will be referred to collectively as “the Parties”.

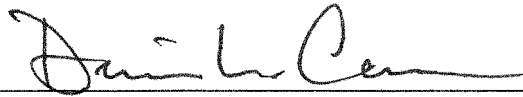
In exchange for the promises made herein by the Union and JPEC and other good and sufficient consideration JPEC and the Union agree to the following;

JPEC will pay to Jamie Hardin (“Hardin”), the current employee in the classification of Meter Technician a negotiated full and final settlement of her claim for back wages for having performed certain tasks outside the Meter Technician classification. JPEC also agrees to pay the top Meter Technician classification (sixth 6 months and thereafter) 78% of the Line Technician’s rate of pay for all work performed effective when the Agreement is ratified to succeed the one which expired on November 2, 2016. Further, the Union, for and on behalf of itself and of Hardin, agrees that effective November 3, 2016 and thereafter, neither the Union, Hardin nor any other employee in the Meter Technician classification will make any claim for an increase in pay when the employee performs work in the Meter Reader classification provided that the work in the Meter Reader classification does not exceed 25% of total hours worked.

IN TESTIMONY WHEREOF, JPEC and the Union by their respective officers, agents and representatives hereunto duly authorized have signed this Memorandum of Understanding on the 15th day of February, 2017.

JACKSON PURCHASE ENERGY CORPORATION

LOCAL UNION NO. 816 of the INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS





Date: 2-15-2017

Date: 2/15/17

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding, made and entered into this 16th day of November, 2017, by and between Jackson Purchase Energy Corporation hereinafter called (“JPEC”), having its principal office and place of business in Paducah, Kentucky, and Local Union No. 816 of the International Brotherhood of Electrical Workers hereinafter called the (“Union”) is for the purpose of clarifying Article VII, Hours, Wages and Working Conditions, Section 14, Vacation Leave, Subsections A and D of the Collective Bargaining Agreement effective November 3, 2016 through November 2, 2019.

JPEC and the Union agree as follows:

Article VII, Section 14, Vacation Leave, Subsections A and D shall be modified to read as follows:

- A. Employees of JPEC hired after December 31, 2016, during the first year of employment shall accrue vacation at the rate of 3.333 hours per month or a fraction thereof. This partial vacation may be taken after completing their probationary period, or this partial vacation may be carried over to the following year.

- D. Employees of JPEC with ten (10) or more years of continuous service shall accrue vacation per month as per the table below:

Years of Service (Continuous)	Accrual Amount Hours per Month
10 years	10.667
11 years	11.333
12 years	12.000
13 years	12.667
14 years	13.333
15 years	14.000
16 years	14.667
17 years	15.333
18 years	16.000
19 years or more	16.667

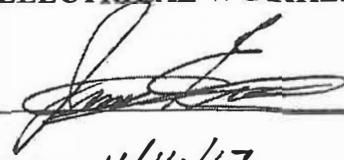
IN TESTIMONY WHEREOF, JPEC and the Union by their respective officers, agents and representatives hereunto duly authorized have signed this Memorandum of Understanding on the 16th day of November, 2017.

**JACKSON PURCHASE ENERGY
CORPORATION**

**LOCAL UNION NO. 816 of the
INTERNATIONAL BROTHERHOOD OF
ELECTRICAL WORKERS**



Date: 11-16-2017



Date: 11/16/17

AGREEMENT BETWEEN

**JACKSON PURCHASE ENERGY
CORPORATION
(JPEC)**

AND

**LOCAL UNION 816
INTERNATIONAL BROTHERHOOD OF
ELECTRICAL WORKERS, AFL-CIO**

INTRODUCTION

THIS AGREEMENT, MADE AND ENTERED INTO THIS 3RD DAY OF NOVEMBER, 2019, BY AND BETWEEN JACKSON PURCHASE ENERGY COOPERATION (HEREINAFTER CALLED "JPEC"), HAVING ITS PRINCIPAL OFFICE AND PLACE OF BUSINESS IN PADUCAH, KENTUCKY, AND LOCAL UNION NO. 816, OF THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS (HEREINAFTER CALLED THE "UNION").

THIS CONTRACT SHALL BE BINDING UPON SUCCESSORS OF JACKSON PURCHASE ENERGY CORPORATION AS THE TERM "SUCCESSORS" IS INTERPRETED UNDER THE NATIONAL LABOR RELATIONS ACT.

BASIC PRINCIPLES

JPEC IS ENGAGED IN THE BUSINESS OF SUPPLYING ELECTRIC SERVICE AND POWER TO THE PUBLIC AND FOR THIS REASON EMPLOYEES COVERED BY THIS AGREEMENT ARE CHARGED WITH SPECIAL OBLIGATIONS AND RESPONSIBILITIES TO FACILITATE FAIR, ORDERLY AND PROPER ADJUSTMENT OF ANY DISPUTES WHICH MAY ARISE.

ARTICLE I TERM OF CONTRACT

(1)(A). THIS AGREEMENT SHALL TAKE EFFECT THE 3RD DAY OF NOVEMBER, 2019, AND SHALL REMAIN IN FULL FORCE AND EFFECT UNTIL, AND INCLUDING THE 2ND DAY OF NOVEMBER, 2024, AND SHALL CONTINUE IN EFFECT FROM YEAR TO YEAR THEREAFTER UNLESS EITHER PARTY NOTIFIES THE OTHER OF ITS DESIRE TO TERMINATE OR CHANGE THIS AGREEMENT BY GIVING SIXTY (60) DAYS WRITTEN NOTICE PRIOR TO AN EXPIRATION DATE.

(B). GENDER: WHENEVER A PERSONAL PRONOUN/NOUN IS USED IN THE MASCULINE GENDER (HE, HIM, HIS, LINEMAN), IT SHOULD BE DEEMED TO INCLUDE THE FEMININE (SHE, HER, HERS, LINEPERSON) ALSO, UNLESS THE CONTEXT CLEARLY INDICATES THE CONTRARY.

ARTICLE II EMPLOYEES COVERED

(1). THIS AGREEMENT COVERS ONLY OPERATING, MAINTENANCE AND LINE OPERATION ON WORK DONE BY THE EMPLOYER ON A FORCE ACCOUNT BASIS. IT SHALL NOT APPLY TO SUPERVISORY, SALES, ENGINEERING, TEMPORARY OR OTHER EMPLOYEES AND COMMON LABOR USED FOR THE CLEARANCE ON RIGHT-OF-WAY AND SIMILAR WORK DONE BY MEMBERS OF A SELF-HELP PLAN.

ARTICLE III UNION RECOGNITION

(1). JPEC RECOGNIZES THE RIGHTS OF ITS EMPLOYEES TO BARGAIN COLLECTIVELY THROUGH REPRESENTATIVES OF THEIR OWN CHOOSING AND RECOGNIZES THE UNION AS THE EXCLUSIVE REPRESENTATIVE OF THE EMPLOYEES COVERED BY THIS AGREEMENT FOR THE PURPOSE OF COLLECTIVELY BARGAINING IN RESPECT TO RATES OF PAY, WAGES, HOURS OF EMPLOYMENT, WORKING CONDITIONS AND OTHER CONDITIONS OF EMPLOYMENT.

ARTICLE IV RIGHTS OF MANAGEMENT

(1). THE UNION RECOGNIZES THE SOLE AND EXCLUSIVE RIGHT OF THE COOPERATIVE TO MANAGE ITS BUSINESS, TO DECIDE ON ANY AND ALL MATTERS PERTAINING TO ITS OPERATIONS AND ITS PROCESSES, AND TO TAKE ANY ACTION IN ACCORDANCE WITH ITS JUDGMENT WHICH IT DEEMS APPROPRIATE IN THE MANAGEMENT OF ITS FACILITIES AND THE DIRECTION OF THE WORKFORCES NOT IN CONFLICT WITH THIS AGREEMENT. JPEC SHALL BE THE SOLE JUDGE OF THE QUALIFICATIONS AND COMPETENCE OF ALL EMPLOYEES AND APPLICANTS FOR EMPLOYMENT. JPEC SHALL NOT DISCRIMINATE AGAINST ANY EMPLOYEE BECAUSE OF HIS OR HER MEMBERSHIP IN THE UNION OR HIS OR HER UNION ACTIVITY

JPEC SPECIFICALLY RESERVES THE SOLE AND EXCLUSIVE RIGHT IN ACCORDANCE WITH ITS JUDGMENT TO REPRIMAND, SUSPEND, DISCHARGE, OR OTHERWISE DISCIPLINE EMPLOYEES FOR JUST CAUSE; TO HIRE, PROMOTE, TRANSFER, LAY OFF, AND RECALL EMPLOYEES TO WORK; TO ESTABLISH HOURS OF WORK AND THE NUMBER OF HOURS TO BE WORKED; TO MAKE AND CHANGE RULES, POLICIES AND PRACTICES NOT IN CONFLICT WITH THE TERMS AND PROVISIONS OF THIS AGREEMENT; TO CONTRACT OUT WORK; REDUCE WORK WEEKS; AND OTHERWISE GENERALLY TO MANAGE ITS FACILITIES AND DIRECT ITS WORK FORCE.

(2). SUPERVISORS OR OTHER REPRESENTATIVES OF MANAGEMENT SHALL NOT PERFORM BARGAINING UNIT WORK EXCEPT TO EXPERIMENT OR DIAGNOSE PROBLEMS, TRAIN OR INSTRUCT EMPLOYEES, LEND MINOR ASSISTANCE, PROTECT PROPERTY, INSURE THE SAFETY OF EMPLOYEES, TAKE INVENTORY, SERVICE JPEC MEMBERS OR MAINTAIN EQUIPMENT AND OTHER PROPERTY WHERE A QUALIFIED EMPLOYEE IS NOT AVAILABLE, IN EMERGENCIES, AND IN THOSE SPECIAL CASES WHERE A SPECIFIED JOB IS NOW BEING PERFORMED BY A SUPERVISOR. FOR SIX MONTHS, A SUPERVISOR MAY RETURN TO THE BARGAINING UNIT WITHOUT LOSS OF SENIORITY.

ARTICLE V UNION MEMBERSHIP AND SENIORITY

(1). JPEC RECOGNIZES AND WILL NOT INTERFERE WITH THE RIGHTS OF ITS EMPLOYEES TO BECOME MEMBERS OF THE UNION. THE UNION RECOGNIZES THE RIGHT OF JPEC EMPLOYEES TO REFRAIN FROM UNION ACTIVITIES OR UNION MEMBERSHIP. THERE SHALL BE NO DISCRIMINATION, INTERFERENCE, RESTRAINT OR COERCION BY THE COOPERATIVE OR THE UNION OR ANY OF THEIR AGENTS AGAINST EMPLOYEES BECAUSE OF THEIR MEMBERSHIP OR NON-MEMBERSHIP IN THE UNION.

(2). ALL NEW OR REHIRED EMPLOYEES SHALL BE PLACED ON PROBATION AND SHALL BE CLASSIFIED AS TEMPORARY EMPLOYEES DURING THE FIRST ONE HUNDRED, TWENTY (120) ACTUAL WORKING DAYS OF THEIR EMPLOYMENT WITH JPEC. DURING SUCH ONE HUNDRED, TWENTY (120) ACTUAL WORKING DAYS PROBATIONARY PERIOD JPEC MAY DISCHARGE OR OTHERWISE DISCIPLINE, LAYOFF, TRANSFER OR ASSIGN SUCH EMPLOYEES WITH OR WITHOUT CAUSE, AND SUCH ACTIONS SHALL NOT BE SUBJECT TO THE GRIEVANCE PROCEDURE. FOR THE PURPOSE OF CALCULATING THE ONE HUNDRED, TWENTY (120) ACTUAL WORKING DAYS, ANY REFERENCE TO WORKING DAYS MEANS THE EMPLOYEE(S) ACTUALLY WORKED (INCLUDING SATURDAY OR SUNDAY).

PROBATIONARY EMPLOYEES WHO COMPLETE THE PROBATIONARY PERIOD WILL BE CLASSIFIED AS REGULAR EMPLOYEES AND THEIR LENGTH OF EMPLOYMENT SHALL BE FROM THE FIRST DAY OF HIRING.

THIS CONTRACT DOCUMENT RECOGNIZES THE "RIGHT TO WORK" PROVISIONS OF THE KENTUCKY REVISED STATUTES. THE PARTIES AGREE THAT IF THAT LAW IS RESCINDED, THE PROVISIONS OF THIS SECTION SHALL BE SUBJECT TO RENEGOTIATION BY PROPER NOTICE OF EITHER PARTY.

(3). JPEC AGREES TO WITHHOLD MONTHLY UNION DUES UPON RECEIPT OF AUTHORIZATION SIGNED BY EACH EMPLOYEE. THIS DEDUCTION WILL BE WITHHELD EQUALLY FROM EACH PAY PERIOD AND FORWARDED MONTHLY TO THE LOCAL UNION.

(4) (A). IT IS WITHIN THE SOLE DISCRETION OF JPEC MANAGEMENT TO DETERMINE WHAT WORK WILL BE CONTRACTED OUT TAKING INTO CONSIDERATION SUCH FACTORS AS ECONOMY, TIME REQUIREMENT, REGULATORY REQUIREMENTS AS MANDATED BY THE PUBLIC SERVICE COMMISSION, QUANTITY AND EFFICIENCY. NO WORK MAY BE CONTRACTED OUT WHICH RESULTS IN A LAYOFF OF EMPLOYEES WITHIN THE BARGAINING UNIT.

(B). JPEC MAY EMPLOY SPECIALISTS TO SUPERVISE WORK OF A SPECIAL NATURE.

(5). FOR THE PURPOSE OF DETERMINING SENIORITY, EMPLOYEES EMPLOYED BY JPEC AT THE TIME OF THIS AGREEMENT'S EXECUTION SHALL BE GIVEN CREDIT FOR THE TIME THEY HAVE BEEN CONTINUOUSLY EMPLOYED WITHIN THE JURISDICTION OF WORK COVERED BY THIS AGREEMENT. SENIORITY FOR FUTURE EMPLOYEES SHALL BEGIN AS OF THE DATE OF HIS/HER EMPLOYMENT OR RE-EMPLOYMENT. SENIORITY SHALL TERMINATE FOR ANY OF THE FOLLOWING REASONS:

A. VOLUNTARY QUITTING.

B. DISCHARGE FOR CAUSE SUBJECT TO THE GRIEVANCE PROCEDURE OUTLINED IN ARTICLE VI HEREOF.

C. SECURING OTHER EMPLOYMENT DURING A LEAVE OF ABSENCE WHICH MAY BE GRANTED BY JPEC UNLESS MUTUALLY AGREED UPON BETWEEN JPEC AND THE EMPLOYEE.

D. FAILURE TO REPORT FOR WORK UPON RECALL WITHIN SEVEN (7) CALENDAR DAYS AFTER NOTIFICATION FROM JPEC BY CERTIFIED LETTER TO THE LAST ADDRESS FURNISHED BY THE EMPLOYEE OR TO GIVE AN EXCUSE SATISFACTORY TO JPEC.

(6). IF A REDUCTION IN THE WORKING FORCE SHALL BECOME NECESSARY, SUCH LAYOFF WILL BE MADE IN REVERSE ORDER OF SENIORITY OF THE EMPLOYEES, PROVIDED THAT THE REMAINING EMPLOYEES CAN EFFICIENTLY PERFORM THE AVAILABLE WORK IMMEDIATELY AND WITHOUT ANY TRAINING. IN REHIRING AFTER A

LAYOFF, JPEC AGREES TO OFFER REEMPLOYMENT TO THE EXTENT ADDITIONAL HELP IS NEEDED TO LAID OFF EMPLOYEES IN THE OCCUPATIONAL CLASSIFICATIONS INVOLVED IN THE REVERSE ORDER IN WHICH SUCH EMPLOYEES WERE LAID OFF, (WITH THE EXCEPTION OF TEMPORARY EMPLOYEES):

- A. PROVIDED THAT THE PERIOD OF LAYOFF DOES NOT EXCEED TWO (2) YEARS; AND**
- B. THAT THE EMPLOYEES ARE PHYSICALLY QUALIFIED TO PERFORM THE AVAILABLE WORK AT THE TIME THE OFFER OF RE-EMPLOYMENT IS MADE.**
- C. DURING PERIODS OF LAYOFF, EMPLOYEES WILL NOT ACCUMULATE SENIORITY.**

(7). TEMPORARY EMPLOYEES: JPEC MAY EMPLOY TEMPORARY HELP NOT TO EXCEED SIX (6) MONTHS DURATION. THESE EMPLOYEES WILL NOT BE GUARANTEED RECALL RIGHTS FOLLOWING THEIR TERMINATION FROM THE TEMPORARY ASSIGNMENT. JPEC WILL NOTIFY THE UNION AS TO WHEN TEMPORARY EMPLOYEES ARE TO BE HIRED, TYPE OF WORK INVOLVED, AND THE EXPECTED DURATION. JPEC WILL ALSO INFORM THE UNION OF THE NAMES OF THE TEMPORARY EMPLOYEES. IF TEMPORARY EMPLOYEES WORK BEYOND THE SIX (6) MONTHS PERIOD, OR ARE REHIRED WITHIN NINETY (90) DAYS, SENIORITY WILL BE RETROACTIVE TO THE ORIGINAL DATE OF HIRE.

(8). WHEN A VACANCY IN A CLASSIFICATION COVERED BY THIS AGREEMENT OCCURS, JPEC WILL POST THE JOB FOR SEVEN (7) DAYS, EXCLUDING SATURDAY AND SUNDAY. EMPLOYEES DESIRING TO BE CONSIDERED MUST MAKE A WRITTEN APPLICATION TO HUMAN RESOURCES. JPEC WILL AWARD THE JOB VACANCY TO THE SENIOR QUALIFIED EMPLOYEE. THE SUCCESSFUL BIDDER SHALL BE GIVEN A SIXTY (60) DAY PROBATIONARY PERIOD IN WHICH TO DEMONSTRATE HIS ABILITY TO LEARN THE NEW JOB.

THE UNION UNDERSTANDS JPEC HAS THE RIGHT TO EVALUATE THE PERFORMANCE OF THE SUCCESSFUL BIDDER. AT THE END OF THIS TRIAL PERIOD, HE MAY BE REMOVED BY THE EMPLOYER IF HE DOES NOT DEMONSTRATE NORMAL PROGRESS. IF SO REMOVED, HE SHALL RETURN TO HIS PREVIOUS JOB AND SHALL BE PAID THE RATE OF PAY REQUIRED BY HIS SENIORITY IN THAT CLASSIFICATION.

CREW LEADER VACANCY: IN THE FILLING OF VACANCIES OF CREW LEADER, JPEC WILL AWARD THE JOB VACANCY TO THE SENIOR QUALIFIED EMPLOYEE. EMPLOYEE MUST BE A CERTIFIED LINE TECHNICIAN WITH TEN (10) YEARS'

EXPERIENCE INCLUDING APPRENTICE TRAINING IN A CREDENTIALLED APPRENTICESHIP PROGRAM. EMPLOYEE MUST ALSO HAVE A MINIMUM OF FIVE (5) YEARS' EXPERIENCE AS A CERTIFIED LINE TECHNICIAN AT JPEC. CREW LEADERS MAY BID "LATERALLY" ON CREW LEADER VACANCIES.

ARTICLE VI STRIKES AND LOCKOUTS

(1). THE UNION ITS AGENTS, REPRESENTATIVES AND EMPLOYEES OF JPEC AGREE THAT DURING THE TERM OF THIS AGREEMENT, NEITHER THE UNION, ITS OFFICERS, AGENTS OR MEMBERS OR EMPLOYEES OF JPEC SHALL AUTHORIZE, INSTIGATE, AID OR ENGAGE IN ANY WORK STOPPAGE, STRIKE OF ANY KIND OR DESCRIPTION, INCLUDING SO CALLED SYMPATHY STRIKES, OR OTHERWISE INTERRUPT, IMPEDE OR RESTRICT SERVICES OF JPEC AND ITS MEMBER-OWNERS

JPEC SHALL NOT LOCKOUT MEMBERS OF THE UNION DURING THE TERM OF THIS AGREEMENT.

(2). DISPUTES GROWING OUT OF GRIEVANCES OR OUT OF THE INTERPRETATION OR APPLICATION OF THE PROVISIONS OF THIS AGREEMENT SHALL BE HANDLED BY AUTHORIZED REPRESENTATIVES OF THE UNION AND/OR AN EMPLOYEE(S) WITH AUTHORIZED REPRESENTATIVES OF JPEC IN THE FOLLOWING MANNER:

(A). DISPUTES SHALL BE PRESENTED IN WRITING TO THE EMPLOYEE'S IMMEDIATE SUPERVISOR AND SHOULD BE ADDRESSED WITHIN FIVE (5) WORKING DAYS OF THE OCCURRENCE OF THE DISPUTE OR DISAGREEMENT. THE SUPERVISOR AND JPEC WILL RENDER A DECISION WITHIN FIVE (5) WORKING DAYS AFTER THE GRIEVANCE WAS PRESENTED.

(B). IF THE MATTER IS NOT DISPOSED OF AS SET FORTH IN ARTICLE VI SECTION 2(A) ABOVE, THE EMPLOYEE MUST SUBMIT THE SIGNED GRIEVANCE IN WRITING THROUGH AN AUTHORIZED UNION REPRESENTATIVE TO THE MANAGEMENT OF JPEC WITHIN FIVE (5) WORKING DAYS. A MEETING WILL THEN BE HELD BETWEEN THE AGGRIEVED EMPLOYEE, THE UNION STEWARD, AND TWO (2) AUTHORIZED REPRESENTATIVES OF JPEC WITHIN FIVE (5) WORKING DAYS. AFTER SAID MEETING HAS TAKEN PLACE, JPEC HAS FIVE (5) WORKING DAYS TO INFORM THE UNION IN WRITING OF THE DISPOSITION MADE OF THE GRIEVANCE.

(C)(1). IF THE MATTER IS NOT DISPOSED OF AS SET FORTH IN **ARTICLE VI SECTION 2(B)** ABOVE, A MEETING WILL BE HELD WITHIN TEN **(10)** WORKING DAYS BETWEEN THE AGGRIEVED EMPLOYEE, THE **UNION STEWARD**, THE **BUSINESS MANAGER** OR HIS DESIGNATED REPRESENTATIVE, AND TWO **(2)** AUTHORIZED REPRESENTATIVES OF **JPEC**. FOLLOWING SAID MEETING, **JPEC** WILL INFORM THE **UNION** IN WRITING, WITHIN TEN **(10)** WORKING DAYS, OF THE DISPOSITION MADE OF THE GRIEVANCE.

(C)(2). ANY GRIEVANCE WHICH IS NOT FILED OR APPEALED WITHIN THE TIME LIMITS SET FORTH ABOVE, SHALL BE CONSIDERED VOID AND CANNOT BE APPEALED OR RE-FILED.

(C)(3). WHEN A GRIEVANCE INVOLVES MORE THAN ONE EMPLOYEE, THOSE EMPLOYEES SHALL BE REPRESENTED BY ONE EMPLOYEE FROM THE AGGRIEVED GROUP. TIME LOST BY EMPLOYEES, WHOSE TESTIMONY IS REQUIRED BY **JPEC** DURING THE SETTLEMENT OF THE GRIEVANCE, SHALL BE PAID BY **JPEC**. **JPEC** SHALL PAY THE LOST TIME OF ONE WITNESS CALLED BY THE **UNION**; BUT IF ADDITIONAL EMPLOYEES ARE CALLED AS WITNESSES BY THE **UNION**, THEIR LOST WAGES SHALL BE PAID BY THE **UNION**.

(D)(1). DISPUTES NOT SATISFACTORILY DISPOSED OF AS SET FORTH IN **ARTICLE VI SECTION 2(C)(1)** ABOVE SHALL BE REFERRED TO AN ARBITRATION COMMITTEE AT THE REQUEST OF EITHER PARTY. THE ARBITRATION COMMITTEE SHALL CONSIST OF AN AUTHORIZED REPRESENTATIVE OF **JPEC**, AND AUTHORIZED REPRESENTATIVE OF THE **UNION** AND AN ARBITRATOR, A DISINTERESTED PARTY WHO SHALL ACT AS **CHAIRMAN** OF THE COMMITTEE AND WHO SHALL BE SELECTED BY THE OTHER TWO FROM A PANEL OF SEVEN **(7)** ARBITRATORS PROVIDED BY THE **FEDERAL MEDIATION & CONCILIATION SERVICE**. UPON RECEIPT OF SAID PANEL, THE ARBITRATOR IS SELECTED BY A PROCESS IN WHICH A **JPEC** REPRESENTATIVE AND THE **UNION** REPRESENTATIVE STRIKE NAMES UNTIL ONE NAME REMAINS. THE PARTY REQUESTING ARBITRATION SHALL HAVE THE FIRST STRIKE. A MAJORITY VOTE OF THE ARBITRATION COMMITTEE SHALL DECIDE ANY QUESTION AND SHALL BE FINAL. DISPUTES REFERRED TO THE ARBITRATION COMMITTEE SHALL BE SETTLED WITHIN THIRTY **(30)** DAYS FROM THE DATE ON WHICH THE COMMITTEE IS ABLE TO CONDUCT A MEETING. THE DECISION OF THE COMMITTEE SHALL BE RETROACTIVE TO THE TIME THE DISPUTE WAS FIRST PRESENTED TO THE AUTHORIZED REPRESENTATIVE OF **JPEC** AND SHALL BE FINAL AND BINDING UPON ALL PARTIES INVOLVED. IT IS MUTUALLY AGREED THAT EACH PARTY WILL PAY THE SALARY AND EXPENSE, IF ANY, OF ITS OWN REPRESENTATIVE ON THE COMMITTEE. THE SALARY AND EXPENSE, IF ANY, OF THE **CHAIRMAN**, TOGETHER WITH SUCH

OTHER EXPENSE THAT MAY BE NECESSARY AND ORDERED BY THE CHAIRMAN, SHALL BE DIVIDED EQUALLY BETWEEN THE TWO PARTIES. IT IS UNDERSTOOD THAT THE EMPLOYEES COVERED BY THIS AGREEMENT ARE TO PERFORM REGULAR WORK DUTIES DURING ARBITRATION OF GRIEVANCES.

(D)(2). THE DISINTERESTED ARBITRATOR SELECTED BY JPEC AND THE UNION SHALL ONLY HAVE JUDICIAL AND NOT LEGISLATIVE AUTHORITY. SUCH ARBITRATOR SHALL HAVE NO POWER OR AUTHORITY TO ADD TO, SUBTRACT FROM OR MODIFY ANY PROVISION OF THIS AGREEMENT.

(E). IN THE EVENT AN EMPLOYEE AND/OR THEIR DESIGNATED UNION REPRESENTATIVE FEELS THAT HE/SHE HAS BEEN UNJUSTLY DISCHARGED OR SUSPENDED, EMPLOYEE MUST FILE A COMPLAINT IN WRITING WITHIN THREE (3) WORKING DAYS OF NOTIFICATION OF DISCHARGE OR SUSPENSION. JPEC AND THE UNION SHALL SETTLE THIS COMPLAINT AT THE EARLIEST POSSIBLE TIME NOT TO EXCEED 30 CALENDAR DAYS. SHOULD IT BE DECIDED OR AGREED THAT THIS EMPLOYEE HAS BEEN UNJUSTLY DISCHARGED OR SUSPENDED, SUCH EMPLOYEE SHALL BE REINSTATED WITH COMPENSATION AND SENIORITY OR PURSUANT TO THE TERMS OF AN AGREED UPON SETTLEMENT ENTERED INTO BETWEEN THE EMPLOYEE AND JPEC.

ARTICLE VII HOURS, WAGES, AND WORKING CONDITIONS

(1)(A). THE WORK WEEK SHALL RUN FROM 12:01 A.M., SATURDAY THROUGH 12:00 MIDNIGHT, FRIDAY. ALL EMPLOYEES EXCEPT THE ON-CALL CREW SHALL REPORT FOR DUTY MONDAY THROUGH FRIDAY. THE ON-CALL CREW SHALL WORK AS PROVIDED IN ARTICLE VII, SECTION 26. AT THE REQUEST OF ANY INDIVIDUAL SECURING PRIOR APPROVAL FROM HIS SUPERVISOR, MAKE-UP TIME, COMPENSATED AT REGULAR RATE OF PAY, MAY BE GRANTED IF WORK IS AVAILABLE ON SATURDAY. LINE CREWS WILL REPORT TO WORK AT 7:00 A.M., AT THEIR RESPECTIVE HEADQUARTERS AND RETURN TO THEIR RESPECTIVE HEADQUARTERS AT 3:30 P.M., QUITTING TIME. HOWEVER, BEGINNING THE FIRST SATURDAY IN JUNE AND ENDING THE LAST FRIDAY IN SEPTEMBER OF EVERY YEAR, BARGAINING EMPLOYEES WILL REPORT TO WORK AT 6:00 A.M., AND END AT 2:30 P.M.

(1)(B). FLEX SCHEDULE – JPEC MAY SCHEDULE A 4-DAY 10-HOUR SCHEDULE ON A VOLUNTARY BASIS AT STRAIGHT TIME PAY. ONE SHIFT WOULD WORK MONDAY-THURSDAY AND ONE SHIFT TUESDAY-FRIDAY. IT'S AGREED THIS SCHEDULE BE FOR A MINIMUM 2-MONTH PERIOD.

(1)(c). LUNCH PERIOD - EMPLOYEES SHALL BE ENTITLED TO THIRTY (30) MINUTES TIME OUT FOR LUNCH. EMPLOYEES OR CREWS MAY TAKE THE THIRTY (30) MINUTE LUNCH IN THE MANNER THEY CHOOSE AT THE TIME THEY DESIRE, INCLUDING THE USE OF PUBLIC FACILITIES.

(1)(d). EMPLOYEES SHALL NOT BE REQUIRED TO PERFORM OUTDOOR WORK DURING INCLEMENT WEATHER, EXCEPT IN CASE OF EMERGENCY.

(2)(a). WHEN CONDITIONS REQUIRE THAT AN EMPLOYEE WORK AT A DISTANCE FROM HIS PERMANENT HEADQUARTERS AND REMAIN ON SAID WORK OVERNIGHT, JPEC, AT ITS OPTION, SHALL EITHER PROVIDE TRANSPORTATION, MEALS AND LODGING OR SHALL REIMBURSE THE EMPLOYEE A REASONABLE AMOUNT FOR SUCH EXPENSES ACTUALLY INCURRED FOR MEALS AND LODGING. IF A PUBLIC CARRIER IS USED, JPEC SHALL PAY THE ACTUAL TICKET COST. WHEN POOL/PUBLIC TRANSPORTATION IS UNAVAILABLE, USE OF PERSONAL VEHICLE WILL BE REIMBURSED AT THE CURRENT IRS RATE.

(2)(b). WHEN EMPLOYEES COVERED UNDER THIS AGREEMENT ARE CALLED TO WORK OUT-OF-TOWN STORM DAMAGE, ALL HOURS WORKED MONDAY-SATURDAY WILL BE COMPENSATED AT TIME AND ONE-HALF (1 ½) THE REGULAR RATE OF PAY. ALL HOURS WORKED SUNDAYS AND HOLIDAYS WILL BE COMPENSATED AT TWO (2) TIMES THE REGULAR RATE OF PAY IN ADDITION TO THE REGULAR HOLIDAY PAY REQUIRED BY THIS AGREEMENT. OUT-OF-TOWN WORK WILL BE DEFINED AS WORK THAT REQUIRES THE EMPLOYEE TO STAY AWAY FROM HOME.

(3). ALL EMPLOYEES COVERED BY THIS AGREEMENT SHALL RECEIVE FULL-TIME PAY SO LONG AS THEIR SERVICES ARE REASONABLY NEEDED, PROVIDED THEY ARE READY AND IN CONDITION TO PERFORM THEIR WORK. EMPLOYEES LAID OFF BECAUSE A JOB IS COMPLETED OR SHUT DOWN FOR REASONS BEYOND JPEC'S CONTROL SHALL BE PAID IN FULL TO THE DATE OF LAYOFFS.

(4). ALL TIME WORKED IN EXCESS OF THE REGULARLY SCHEDULED EIGHT (8) HOUR DAY OR FORTY (40) HOUR WEEK SHALL BE PAID FOR AT THE RATE OF ONE AND ONE-HALF (1 ½) TIMES THE REGULAR RATE OF PAY. THIS OVERTIME SHALL BE DIVIDED AS EQUALLY AND IMPARTIALLY AS POSSIBLE AMONG THE EMPLOYEES OF THE RESPECTIVE DEPARTMENTS. ALL WORK ON SUNDAY AND HOLIDAYS WILL BE COMPENSATED FOR AT THE RATE OF TWO (2) TIMES THE REGULAR RATE OF PAY.

(5)(a). IN THE EVENT OF A MAJOR OUTAGE OR EMERGENCY, THE UNION AGREES THAT ALL EMPLOYEES SHALL, UPON NOTIFICATION, BE EXPECTED TO

REPORT TO WORK EXCEPT IN THE CASE OF DOCUMENTED ILLNESS, EMERGENCY, OR PREVIOUSLY SCHEDULED VACATION.

NO EMPLOYEE SHALL BE REQUIRED TO WORK CONTINUOUSLY FOR MORE THAN SIXTEEN (16) HOURS IN ANY TWENTY-FOUR (24) HOUR PERIOD WITHOUT BEING GIVEN THE OPPORTUNITY TO REST FOR EIGHT (8) HOURS. ANY EMPLOYEE WHO WORKS TWENTY-FOUR (24) HOURS CONTINUOUSLY WILL BE REQUIRED TO TAKE AN EIGHT (8) HOUR REST PERIOD. IN THE EVENT SAID REQUIRED EIGHT (8) HOUR REST PERIOD FALLS DURING AN EMPLOYEE'S REGULAR HOURS OF WORK, THE EMPLOYEE SHALL BE COMPENSATED FOR THAT TIME AT HIS REGULAR PAY RATE. IN THE EVENT OF EXTENDED OUTAGES, NO EMPLOYEE SHALL BE EXPECTED TO WORK IN EXCESS OF SIX (6) HOURS WITHOUT A MEAL BREAK.

IF AN EMPLOYEE WORKS EIGHT OR MORE UNSCHEDULED OVERTIME HOURS BETWEEN HIS NORMAL QUITTING TIME AND HIS NORMAL STARTING TIME AND IS NOT PERMITTED EIGHT (8) HOURS' CONTINUOUS REST, THE EMPLOYEE MAY WITH THE APPROVAL OF THE SUPERVISOR CHOOSE TO NOT WORK THE FOLLOWING NORMAL WORKDAY. IF, HOWEVER, THE EMPLOYEE IS REQUIRED TO WORK THE FOLLOWING NORMAL WORKDAY, HE SHALL BE COMPENSATED FOR THAT DAY AT ONE AND ONE-HALF (1 1/2) TIMES HIS REGULAR RATE.

(B) FOR PURPOSES OF ARTICLE VII, SECTION 5, "WORK" SHALL MEAN ACTUAL HOURS WORKED AND NOT HOURS PAID.

(6). THE FOLLOWING SHALL BE PAID HOLIDAYS EFFECTIVE NOVEMBER 3, 2019:

**NEW YEAR'S DAY, JANUARY 1
MARTIN LUTHER KING DAY
GOOD FRIDAY, FRIDAY BEFORE EASTER
MEMORIAL DAY, LAST MONDAY IN MAY
INDEPENDENCE DAY, JULY 4
LABOR DAY, FIRST MONDAY IN SEPTEMBER
VETERANS' DAY, NOVEMBER 11
THANKSGIVING DAY, FOURTH THURSDAY IN NOVEMBER
DAY AFTER THANKSGIVING
CHRISTMAS EVE
CHRISTMAS DAY, DECEMBER 25**

HOLIDAYS FALLING ON SATURDAY WILL BE OBSERVED ON FRIDAY; THOSE FALLING ON SUNDAY WILL BE OBSERVED ON MONDAY. JPEC AGREES TO PAY THE

EMPLOYEE AT HIS REGULAR RATE OF PAY FOR HOLIDAYS. WORK PERFORMED ON THE ABOVE MENTIONED HOLIDAYS WILL BE PAID AT TWO (2) TIMES THE EMPLOYEE'S REGULAR RATE OF PAY IN ADDITION TO THE REGULAR HOLIDAY PAY.

(7). ANY EMPLOYEE CALLED OUT FOR WORK AFTER HIS REGULAR QUITTING TIME SHALL RECEIVE A MINIMUM OF THREE (3) HOURS PAY AT ONE AND ONE-HALF (1 1/2) TIMES HIS REGULAR RATE OF PAY. SHOULD HE WORK LONGER THAN THE MINIMUM THREE (3) HOURS, HE SHALL RECEIVE ONE AND ONE-HALF (1 1/2) TIMES HIS REGULAR RATE OF PAY FOR ACTUAL TIME WORKED. IF THE EMPLOYEE IS CALLED OUT A SECOND TIME WITHIN A ONE HOUR PERIOD FROM THE ORIGINAL CALL-OUT, IT WILL NOT CONSTITUTE A SECOND CALL. A NEW CALL-OUT WILL START 20 MINUTES AFTER EMPLOYEE HAS BEEN RELEASED BY DISPATCH OR WHEN THE EMPLOYEE ARRIVES HOME; WHICHEVER IS FIRST. ONE HOUR MUST LAPSE FROM INITIAL CALL IN ORDER TO CONSTITUTE ANOTHER CALL-OUT. IF SUCH CALL OUT TIME IS ON A SUNDAY OR HOLIDAY, IT SHALL BE COMPENSATED FOR AT TWO (2) TIMES THE REGULAR RATE OF PAY. STARTING TIME BEGINS WHEN HE RECEIVES THE CALL AND ENDS WHEN HE RETURNS TO HIS CUSTOMARY REPORTING PLACE.

EMERGENCY CALL OUT: THE UNION WILL ENCOURAGE THE EMPLOYEES TO RESPOND TO EMERGENCY CALL-OUTS. JPEC WILL PROVIDE THE UNION STEWARD WITH UPDATES OF CALL-OUTS AND RESPONSES.

IN THE EVENT AN EMPLOYEE IS CALLED OUT AS PROVIDED HEREIN AND SAID CALL-OUT TIME OVERLAPS THE NORMAL WORKDAY, THE THREE (3) HOURS MINIMUM FOR SUCH CALL OUTS WILL NOT APPLY.

METER READERS ARE NOT ON CALL AND THEREFORE NOT ELIGIBLE FOR PREMIUM PAY.

(8). JPEC SHALL FURNISH TRANSPORTATION TO ALL EMPLOYEES TO AND FROM DESIGNATED STATION AND DESIGNATED WORK WHILE ON DUTY.

(9). IN THE EVENT A LINE TECHNICIAN AND/OR CREW LEADER IS WORKING ON ENERGIZED LINES OR EQUIPMENT OF THE VOLTAGES OF 600 VOLTS OR ABOVE, HE/THEY SHALL BE ASSISTED BY A LINE TECHNICIAN OR APPRENTICE LINE TECHNICIAN. THIRD- AND FOURTH-YEAR APPRENTICES MAY BE ASSIGNED TROUBLE CALLS. HOWEVER, THE RATIO OF LINE TECHNICIAN TO APPRENTICE LINE TECHNICIAN WILL BE ONE TO ONE.

(10). THE TRAINING OF APPRENTICES IS RECOGNIZED AS BEING JOINT RESPONSIBILITY OF BOTH JPEC AND THE UNION. THE UNION REALIZES THE VALUE

OF APPRENTICES' TRAINING AND WILL COOPERATE WITH JPEC IN ITS SAFETY PROGRAM, IF REQUESTED. APPRENTICESHIP TRAINING SHALL BE STARTED WITH QUALIFIED CREW ASSISTANTS BEING GIVEN PREFERENCE. JPEC SHALL DETERMINE THE NUMBER TO BE TRAINED AND THE NUMBER OF POSITIONS OR CLASSIFICATIONS AVAILABLE FOR TRAINING.

A SCHOLARSHIP LOAN AGREEMENT AND ASSOCIATED APPRENTICE PROMISSORY NOTE WILL BE APPLICABLE FOR ALL APPRENTICE LINE TECHNICIANS.

(11). JPEC SHALL FURNISH ADEQUATE PROTECTIVE EQUIPMENT FOR EMPLOYEES WHEN WORKING ON ENERGIZED LINES AND EQUIPMENT. ANY TOOLS, EQUIPMENT, PROTECTIVE CLOTHING ISSUED TO EMPLOYEES SHALL BE MAINTAINED IN FIRST CLASS CONDITION BY THE EMPLOYEE. IN THE EVENT OF FAILURE OF THE TOOL, EQUIPMENT OR PROTECTIVE CLOTHING, THE DEFECTIVE PORTION SHALL BE RETURNED TO JPEC FOR A NEW ISSUE.

(12). ALL EMPLOYEES SHALL WEAR UNIFORMS WITH IDENTIFICATION SPECIFIED BY MANAGEMENT. UNIFORMS ARE DEFINED AS LONG-SLEEVED SHIRTS, T-SHIRTS, PANTS, AND OUTER WEAR SUITABLE FOR THE JOB CLASSIFICATION AND THE PREVAILING SEASON AND SHALL BE IN COMPLIANCE WITH ALL OSHA, JPEC SAFETY MANUAL, NESC AND /OR OTHER SAFETY STANDARDS. IN CASES OF CONFLICTING REGULATIONS/ STANDARDS, MANAGEMENT SHALL DETERMINE THE APPROPRIATE UNIFORM.

EMPLOYEES SHALL MAINTAIN UNIFORMS IN GOOD CONDITION. EMPLOYEES SHALL RETURN UNIFORMS TO JPEC FOR DESTRUCTION IF MATERIAL BECOMES FRAYED, TORN, STAINED OR OTHERWISE UNFIT TO BE WORN ON THE JOB. EMPLOYEES SHALL PROPERLY CARE FOR AND CLEAN THEIR UNIFORMS IN ACCORDANCE WITH THE MANUFACTURER'S AND MANAGEMENT'S RECOMMENDATIONS.

EMPLOYEES WITH JOB CLASSIFICATIONS OF LINE CREW LEADER, LINE TECHNICIAN, APPRENTICE LINE TECHNICIAN, SUBSTATION CREW LEADER, SUBSTATION TECHNICIAN, METER READER, METER TECHNICIAN, AND ELECTRONIC TECHNICIAN REQUIRE FR (FLAME RETARDANT AND/OR FIRE RESISTANT) CLOTHING AT ALL TIMES AND SHALL RECEIVE A \$925 ALLOWANCE PER YEAR AVAILABLE JAN. 1 EACH YEAR, TOWARD THE PURCHASE OF REQUIRED CLOTHING.

ALL EMPLOYEES NOT IN THE JOB CLASSIFICATIONS LISTED ABOVE DO NOT REQUIRE FR CLOTHING AND SHALL RECEIVE A \$450 ALLOWANCE FOR UNIFORM LONG-SLEEVED SHIRTS, T-SHIRTS AND OUTER WEAR. NEW HIRES SHALL GET EITHER

A **\$925** OR **\$450** ALLOWANCE ACCORDING TO THEIR JOB CLASSIFICATION AND THEN AN ADDITIONAL **\$450** OR **\$210** UPON SATISFACTORILY COMPLETING THEIR PROBATIONARY PERIOD. THIS ALLOWANCE WILL COVER ALL COSTS ASSOCIATED WITH THE UNIFORM INCLUDING BUT NOT LIMITED TO: **JPEC** LOGO, NAME AND SHIPPING.

MANAGEMENT SHALL HAVE THE RIGHT TO REVIEW AND AMEND ALL UNIFORM SELECTIONS AND VENDORS. MANAGEMENT SHALL HAVE THE RIGHT TO REPLACE OR AUGMENT THIS UNIFORM ALLOWANCE WITH A UNIFORM CLEANING SERVICE IN THE FUTURE.

IF AN EMPLOYEE SPENDS MORE THAN HIS ALLOWANCE, HE SHALL PAY THE DIFFERENCE OR SHALL REIMBURSE **JPEC FOR THE DIFFERENCE. IF AN EMPLOYEE DOES NOT SPEND HIS ALLOWANCE, THE REMAINING BALANCE OF THE ALLOWANCE SHALL NOT BE CARRIED OVER FROM YEAR TO YEAR.**

(13). VACATION LEAVE: VACATION LEAVE ACCRUED SHALL BE SUBJECT TO THE FOLLOWING BASIS:

EFFECTIVE: THIS PROCEDURE BECOMES EFFECTIVE JANUARY 1, 2020.

ELIGIBILITY: ELIGIBLE EMPLOYEES ARE FULL-TIME **JPEC EMPLOYEES – BARGAINING. A FULL-TIME EMPLOYEE IS AN EMPLOYEE WHO WORKS ON AVERAGE AT LEAST 30 HOURS PER WEEK. EMPLOYEES WORKING LESS THAN 30 HOURS PER WEEK ON A REGULAR BASIS ARE CONSIDERED PART-TIME AND ARE NOT ELIGIBLE FOR VACATION. LIKewise, TEMPORARY EMPLOYEES, EMPLOYEES WHO WORK FOR THE ORGANIZATION IN A FULL OR PART-TIME CAPACITY FOR THE SOLE PURPOSE OF FILLING A TEMPORARY VACANCY ARE NOT ELIGIBLE FOR ANNUAL VACATION LEAVE.**

PROCEDURE:

- 1. NEW EMPLOYEES WHO WERE HIRED AND COMMENCED WORK BY JUNE 30 WILL BE GRANTED TEN DAYS OF VACATION. IF HIRED AND WORK COMMENCES JULY 1 OR AFTER, EMPLOYEE WILL BE GRANTED FIVE DAYS OF VACATION.**
- 2. NEW EMPLOYEES WILL BE ELIGIBLE TO USE EARNED VACATION THE FIRST DAY OF THE MONTH FOLLOWING THE COMPLETION OF THE PROBATIONARY PERIOD. SPECIAL CIRCUMSTANCES MAY BE ALLOWED UPON DEPARTMENT VP RECOMMENDATION.**

3. **VACATION WILL BE AVAILABLE ON JANUARY 1ST OF EACH YEAR. ACCRUED TIME WILL BE DETERMINED BY PREVIOUS YEARS OF SERVICE BASED ON THE EMPLOYEE'S ANNIVERSARY DATE.**
4. **EMPLOYEES WILL NOT ACCRUE VACATION WHILE ON UNPAID LEAVES OF ABSENCE, SUSPENSIONS, LAYOFFS, OR WHILE USING DONATED VACATION HOURS.**
5. **VACATION TIME MAY NOT BE TAKEN IN EXCESS OF HOURS ACCUMULATED.**
6. **VACATION WILL ACCRUE AS SHOWN BELOW:**

Years of service	Days per year
1 through 4	10 days
5 through 9	15 days
10	16 days
11	17 days
12	18 days
13	19 days
14	20 days
15	21 days
16	22 days
17	23 days
18	24 days
19 or more	25 days

WHEN POSSIBLE, REQUESTS FOR VACATION WILL BE GRANTED; HOWEVER, REQUESTS FOR VACATION MUST BE BALANCED AGAINST STAFFING THE CO-OP IN ORDER TO BEST SERVE OUR CONSUMER-MEMBERS. THIS CAN MEAN A REQUEST FOR VACATION WILL BE DENIED IF IT WOULD CAUSE INSUFFICIENT STAFFING OF THE CO-OP.

1. **EMPLOYEES MAY TAKE VACATION IN 30 MINUTE INCREMENTS.**
2. **VACATION PAY IS BASED ON YOUR REGULAR RATE OF PAY. OVERTIME DOES NOT APPLY.**

- 3. IF A HOLIDAY IS OBSERVED DURING AN EMPLOYEE'S VACATION, THE HOLIDAY(S) WILL NOT BE COUNTED AS A VACATION DAY.**

VACATION CARRY OVER: EMPLOYEES MAY CARRYOVER THE AMOUNT OF TIME THEY ARE ELIGIBLE TO EARN EACH YEAR. THE AMOUNT OF TIME THAT CAN BE CARRIED OVER WILL REFLECT WHAT IS EARNED ON JANUARY 1 EACH YEAR (EX. IF AN EMPLOYEE EARNS THREE-WEEKS OF VACATION THEN THE EMPLOYEE MAY CARRYOVER THREE WEEKS).

DONATING VACATION: EARNED VACATION HOURS MAY BE DONATED TO EMPLOYEES WHO HAVE EXHAUSTED ALL THEIR ACCRUED SICK AND VACATION LEAVE AND ARE UNABLE TO WORK DUE TO A SERIOUS MEDICAL SITUATION OR PERSONAL HARDSHIP SITUATION. EMPLOYEES IN NEED OF DONATED VACATION HOURS SHOULD APPLY THROUGH HUMAN RESOURCES.

VACATION CASH OUT/ROLL OVER:

- 1. ON OR BEFORE DECEMBER 15 OF EACH YEAR, ONE-HALF (1/2) OF VACATION FOR THE CURRENT YEAR, UP TO A MAXIMUM OF TWO (2) WEEKS, MAY BE CASHED OUT / OR DEPOSITED INTO THE NRECA 401(K) PENSION PLAN SUBJECT TO IRS GUIDELINES.**
- 2. VACATION HOURS CASHED OUT OR DEPOSITED INTO THE 401(K) PLAN WILL BE AT THE EMPLOYEE'S CURRENT, BASE (STRAIGHT TIME) HOURLY RATE OF PAY.**
- 3. UNUSED VACATION HOURS WILL BE CASHED OUT AT 100% OF THE EMPLOYEE'S CURRENT, BASE (STRAIGHT TIME) HOURLY RATE OF PAY UPON RETIREMENT, TERMINATION, RESIGNATION, PERMANENT DISABILITY OR DEATH. VACATION TIME MAY NOT BE USED TO EXTEND DATES OF EMPLOYMENT BEYOND THE LAST DAY WORKED.**

RECONCILIATION OF DISCREPANCIES: THE VP OF FINANCE & ACCOUNTING SHALL BE CONTACTED FOR RESOLUTION OF ANY DISCREPANCIES IN VACATION EARNED OR TAKEN AND FOR THE PAYMENT OF UNUSED VACATION HOURS UPON SEPARATION FROM EMPLOYMENT.

IT IS THE RESPONSIBILITY OF ALL JPEC EMPLOYEES TO ABIDE BY THIS PROCEDURE. VIOLATIONS OF THIS PROCEDURE MAY LEAD TO DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION.

(14). SICK LEAVE: SICK LEAVE SHALL ACCRUE MONTHLY AT THE RATE OF EIGHT (8) HOURS PER MONTH.

- A. NO LATER THAN DECEMBER 15 EACH YEAR, UNUSED SICK DAYS MAY BE CASHED OUT OR DEPOSITED INTO THE NRECA 401(K) PENSION PLAN (SUBJECT TO IRS GUIDELINES).**
- B. EMPLOYEES MAY ALSO VOLUNTARILY ELECT TO BANK SICK LEAVE UP TO A MAXIMUM OF 240 HOURS. ACCUMULATED SICK LEAVE MAY BE CASHED OUT AT THE CURRENT RATE WHEN THE EMPLOYEE SEPARATES FROM EMPLOYMENT EXCEPT FOR TERMINATION FOR CAUSE OR EMPLOYEE RESIGNATION.**
- C. NEW EMPLOYEES WILL BE ELIGIBLE FOR SICK LEAVE AFTER COMPLETING THE PROBATIONARY PERIOD OF ONE HUNDRED, TWENTY (120) DAYS. MANAGEMENT WILL CONSIDER TIME OFF WITH NO PAY FOR EMERGENCY SITUATIONS ON A CASE-BY-CASE BASIS.**
- D. SICK LEAVE MAY ONLY BE USED DURING PERIODS OF BONA-FIDE ILLNESS OR INJURY OTHER THAN THAT CAUSED BY CONSUMPTION OF ALCOHOLIC LIQUOR OR DRUGS OF ANY KIND. EMPLOYEES MAY BE REQUIRED TO PRODUCE MEDICAL DOCTOR'S CERTIFICATE AS TO THE EXISTENCE OR CONTINUATION OF A SICKNESS OR DISABILITY WHEN MORE THAN THREE (3) CONSECUTIVE SICK DAYS ARE CLAIMED.**
- E. EMPLOYEES MAY TAKE SICK LEAVE IN ONE (1) HOUR INCREMENTS FOR SICKNESS OR DISABILITY. ANY EMPLOYEE WHO TAKES SICK LEAVE WITHOUT BEING SICK OR DISABLED WILL BE SUBJECT TO DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION.**

F. JPEC AND UNION AGREE THAT SICK LEAVE SHALL BE MADE AVAILABLE TO EMPLOYEES IN ACCORDANCE WITH THE PROVISIONS AND REGULATIONS ISSUED IN ACCORDANCE WITH THE FAMILY AND MEDICAL LEAVE ACT (“FMLA”) OF 1993 AND AS AMENDED.

G. AN EMPLOYEE RETURNING TO WORK, WHO HAS BEEN ON A SICK LEAVE INJURY FOR LESS THAN THIRTY (30) DAYS, SHALL GIVE THEIR SUPERVISOR PRIOR NOTICE OF AT LEAST ONE (1) WORKDAY IN ORDER TO FACILITATE ORDERLY CREW ASSIGNMENTS. EMPLOYEES WHO HAVE BEEN ON SICK LEAVE FOR THIRTY DAYS OR MORE SHALL GIVE THEIR SUPERVISOR AT LEAST THREE (3) WORKING DAYS’ NOTICE OF THEIR INTENTION TO RETURN TO WORK.

(15)(A). JPEC CARRIES WORKER'S COMPENSATION INSURANCE AS REQUIRED BY STATE AND FEDERAL LAW. EMPLOYEES ELIGIBLE FOR THIS INSURANCE MAY USE ACCRUED SICK LEAVE DURING THE FIRST FORTY (40) STRAIGHT TIME WORKING HOURS FOLLOWING A COMPENSATORY INJURY. EMPLOYEES MAY USE TWO SICK LEAVE DAYS (A TOTAL OF 16 HOURS) PER FULL WORK WEEK AS LONG AS THEY ARE ELIGIBLE FOR COMPENSATION AND THEY HAVE NOT EXHAUSTED THEIR ACCRUED SICK LEAVE. THIS PROVISION WILL NOT EXTEND MORE THAN TWENTY-SIX (26) WEEKS FROM THE DATE OF COMPENSATORY INJURY.

(B) LIGHT-DUTY WORK MAY BE ASSIGNED TO ANY EMPLOYEE WHO HAS BEEN RELEASED BY HIS/HER DOCTOR TO PERFORM LIGHT-DUTY WORK. HOWEVER, LIGHT-DUTY WORK MUST BE AVAILABLE THAT MEETS THE MEDICAL RESTRICTIONS SET FORTH BY THE ATTENDING PHYSICIAN. THE EMPLOYEE MUST HAVE KNOWLEDGE OF THE SKILLS NECESSARY TO PERFORM THE AVAILABLE WORK. IF THERE IS NO LIGHT-DUTY WORK AVAILABLE, WHICH IS AT THE SOLE DISCRETION OF MANAGEMENT, THAT THE EMPLOYEE CAN SAFELY PERFORM, A POSITION WILL NOT BE CREATED TO ACCOMMODATE HIM/HER.

(C) LIGHT-DUTY WORK WILL TERMINATE WHENEVER THE EMPLOYEE IS RELEASED FOR REGULAR DUTY OR LIGHT-DUTY WORK IS NO LONGER AVAILABLE OR THE EMPLOYEE CANNOT SUCCESSFULLY COMPLETE THE ASSIGNED WORK. FAILURE

TO NOTIFY JPEC OF BEING RELEASED TO FULL DUTY STATUS MAY RESULT IN DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION.

(D) WAGES FOR LIGHT-DUTY WORK WILL BE PAID AT 100% OF THE EMPLOYEE'S REGULAR GROSS BASE WAGES IF EMPLOYEE IS INJURED WHILE AT WORK AND IF LIGHT-DUTY WORK IS AVAILABLE AS DESCRIBED ABOVE. IF THE INJURY TO THE EMPLOYEE HAPPENS WHILE AWAY FROM WORK, AND LIGHT DUTY WORK IS AVAILABLE, WHICH MEETS THE MEDICAL RESTRICTIONS SET FORTH BY THE ATTENDING PHYSICIAN, AND THE EMPLOYEE HAS KNOWLEDGE OF THE SKILLS NECESSARY TO PERFORM THE AVAILABLE WORK, AND IT IS WITHIN THE SOLE DISCRETION OF MANAGEMENT THAT THE EMPLOYEE CAN SAFELY PERFORM THE LIGHT DUTY WORK, THE EMPLOYEE WILL BE PAID 75% OF THE EMPLOYEE'S REGULAR GROSS BASE WAGES, UNLESS APPROVED BY MANAGEMENT. VACATION LEAVE AND/OR SICK LEAVE USED DURING THIS TIME WILL BE PAID AT 100% OF THE EMPLOYEE'S REGULAR GROSS BASE WAGES. USE OF SICK LEAVE WHILE ON LIGHT-DUTY WILL STILL FOLLOW THE GUIDELINES ALREADY ESTABLISHED IN ARTICLE VII, PARAGRAPH (14) D OF THIS AGREEMENT.

(E) WHILE THE EMPLOYEE IS ON LIGHT-DUTY WORK, HE/SHE WILL NOT BE ELIGIBLE FOR STANDBY OR OVERTIME PAY UNLESS APPROVED BY THE VP OF ENGINEERING AND OPERATIONS.

THIS CHANGE TO THE CONTRACT DOES NOT GUARANTEE OR ESTABLISH PRECEDENCE OF LIGHT-DUTY WORK. THE AVAILABILITY OF WORK IS AT THE SOLE DISCRETION OF MANAGEMENT AND WILL BE EVALUATED ON A CASE BY CASE BASIS.

(16). FUNERAL PAY: IN CASE OF DEATH IN THE IMMEDIATE FAMILY OF AN ACTIVE EMPLOYEE, THE EMPLOYEE SHALL BE GRANTED THE DAY BEFORE THE FUNERAL OR MEMORIAL SERVICE, THE DAY OF THE FUNERAL OR MEMORIAL SERVICE, AND THE DAY AFTER FUNERAL OR MEMORIAL SERVICE LEAVE WITH PAY IF SAID DAYS FALL ON THE EMPLOYEE'S NORMAL WORKING DAYS. IMMEDIATE FAMILY, FOR THE PURPOSES OF THIS POLICY INCLUDES: SPOUSE, PARENT, STEP-PARENT, CHILD, STEP-CHILD, GRANDCHILD, BROTHER, SISTER, GRANDPARENT, IN-LAW OF THE EMPLOYEE (I.E. MOTHER/FATHER-IN-LAW, SISTER/BROTHER-IN-LAW, DAUGHTER/SON-IN-LAW) OR A RELATED DEPENDENT LIVING IN THE EMPLOYEE'S HOUSEHOLD. FOR SITUATIONS REQUIRING MORE THAN THREE DAYS, EMPLOYEES MAY USE VACATION LEAVE.

ONE-DAY LEAVE TO ATTEND THE FUNERAL OR MEMORIAL SERVICE, PROVIDED THE FUNERAL IS ON THE EMPLOYEE'S NORMAL WORKING DAY SHALL BE GRANTED

FOR THE DEATH OF RELATIVES OUTSIDE THE IMMEDIATE FAMILY WHICH INCLUDE: AUNT, UNCLE, NIECE, NEPHEW, OR GREAT-GRANDPARENT.

WITH THE PRIOR APPROVAL OF THE DEPARTMENT HEAD ONE HALF (1/2) OF ONE (1) DAY MAY BE GRANTED TO ATTEND FUNERALS OR ACT AS PALLBEARERS FOR FRIENDS OR RELATIVES OUTSIDE THE IMMEDIATE FAMILY PROVIDED THE FUNERAL FALLS ON THE EMPLOYEE'S NORMAL WORKING DAY.

FUNERAL PAY WILL NOT BE PAID WHILE AN EMPLOYEE IS ON VACATION LEAVE, LAYOFF, LEAVE OF ABSENCE OR ANY HOLIDAY FALLING WITHIN THE PERIOD THE EMPLOYEE IS ABSENT.

THE MANAGEMENT OF THE COOPERATIVE RESERVES THE RIGHT TO GRANT ADDITIONAL PAID FUNERAL LEAVE IF CONDITIONS WARRANT SAID ADDITIONAL DAYS.

(17). ALL EMPLOYEES WHO OPERATE HEAVY EQUIPMENT AS PART OF THEIR JOB DUTIES MUST MEET THE REQUIREMENTS FOR CERTIFICATION SET BY THE DEPARTMENT OF TRANSPORTATION. EMPLOYEES ARE SUBJECT TO RECERTIFICATION EVERY TWO YEARS.

(18). NO EMPLOYEE COVERED BY THIS AGREEMENT SHALL ABSENT HIMSELF FROM DUTY WITHOUT SECURING PERMISSION FROM HIS IMMEDIATE SUPERVISOR OR DEPARTMENT HEAD. IN CASE OF ILLNESS, THE EMPLOYEE SHALL USE EVERY EFFORT TO NOTIFY HIS IMMEDIATE SUPERVISOR OR DEPARTMENT HEAD BEFORE WORKING HOURS.

(19). ALL EMPLOYEES COVERED BY THIS AGREEMENT SHALL BE PAID ON FRIDAY OF EACH WEEK FOLLOWING ONE (1) WEEK'S PREPARATION TIME. A WEEK TO BE FROM SATURDAY, 12:01 A.M. TO FRIDAY 12:00 MIDNIGHT. WHEN PAY DAY FALLS ON A HOLIDAY, EMPLOYEES WILL BE PAID ON THE PRECEDING DAY. EFFECTIVE JANUARY 1, 2006, DIRECT DEPOSIT WILL BE MANDATORY FOR ALL EMPLOYEES.

(20). JANUARY 1, 1998, JPEC WILL ADOPT A 30 YEAR OR AGE 62 RETIREMENT PLAN ADMINISTERED BY THE NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION (NRECA). JPEC WILL PAY THE FULL PREMIUM OF THE NRECA RETIREMENT AND SECURITY PLAN AS REQUIRED TO MAINTAIN A 1.8 DEFINED BENEFIT LEVEL FROM AND AFTER JANUARY 1, 2020, GOING FORWARD. THIS DEFINED BENEFIT PLAN IS FOR EMPLOYEES HIRED PRIOR TO NOVEMBER 3, 2005 ONLY.

FOR EMPLOYEES HIRED AFTER NOVEMBER 3, 2005 JPEC WILL ADOPT A 30 YEAR OR AGE 62 RETIREMENT PLAN ADMINISTERED BY THE NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION (NRECA). JPEC WILL PAY THE FULL PREMIUM OF THIS NRECA RETIREMENT AND SECURITY PLAN AS REQUIRED TO MAINTAIN A 1.8 DEFINED BENEFIT LEVEL, FROM AND AFTER JANUARY 1, 2020 GOING FORWARD.

(21). ALL EMPLOYEES MAY CONTRIBUTE TO THE NRECA 401(K) PENSION PLAN THROUGH PAYROLL DEDUCTIONS. THE AMOUNT OF THESE CONTRIBUTIONS WILL BE ADMINISTERED BY NRECA UNDER IRS GUIDELINES.

(22). JPEC AGREES TO PAY INTO THE NECA-IBEW PENSION BENEFIT TRUST FUND ON BEHALF OF ALL BARGAINING UNIT EMPLOYEES AN AMOUNT EQUAL TO 5% OF ALL GROSS BASE WAGES EFFECTIVE ANNUALLY ON NOVEMBER 15 OF EACH YEAR. GROSS BASE WAGES MEANS ALL WAGES DUE AN EMPLOYEE, EXCLUDING ANY WAGES PAID FOR OVERTIME HOURS.

(23)(A) IT IS MUTUALLY AGREED BY THE PARTIES HERETO THAT JPEC AND THE EMPLOYEES SHALL JOINTLY CONTRIBUTE (AS SPECIFIED IN ARTICLE VII, PARAGRAPH (24)(B)) TO THE NECA-IBEW WELFARE TRUST FUND THE REQUIRED HOURLY RATE, AS ESTABLISHED BY THE FUND TRUSTEES, FOR THE LENGTH OF THIS AGREEMENT.

(B) BEGINNING ON DECEMBER 1, 2019, JPEC SHALL PAY 85% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 15% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

BEGINNING ON DECEMBER 1, 2020, JPEC SHALL PAY 84% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 16% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

BEGINNING ON DECEMBER 1, 2021, JPEC WILL PAY 82.5% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 17.5% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

BEGINNING ON DECEMBER 1, 2022, JPEC WILL PAY 82.5% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 17.5% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

BEGINNING ON DECEMBER 1, 2023, JPEC WILL PAY 82.5% OF THE FULL PREMIUM COST, AND EMPLOYEES SHALL PAY 17.5% OF THE FULL PREMIUM COST VIA EMPLOYEE PAYROLL DEDUCTION.

(C) UPON RETIREMENT, JPEC WILL CONTINUE TO PROVIDE HEALTH INSURANCE COVERAGE FOR ITS RETIREES FOR A MAXIMUM OF 10 YEARS OR UNTIL SAID EMPLOYEE IS MEDICARE ELIGIBLE, WHICHEVER COMES FIRST. THIS RETIREE BENEFIT WILL CONTINUE THROUGHOUT THE ENTIRE PERIOD FOR WHICH THE RETIREE IS ELIGIBLE.

(D) THE FAILURE OF THE INDIVIDUAL EMPLOYER TO COMPLY WITH THE APPLICABLE PROVISIONS OF THE NECA-IBEW WELFARE TRUST FUND AGREEMENT SHALL ALSO CONSTITUTE A BREACH OF THIS LABOR AGREEMENT.

(24). LONG TERM DISABILITY. JPEC WILL PROVIDE TWO THIRDS (2/3) OF THE COST OF NRECA LONG TERM DISABILITY INSURANCE, IF THE EMPLOYEE ELECTS TO CONTRIBUTE THE BALANCE OF ONE THIRD (1/3).

(25). STAND BY: JPEC WILL INSTITUTE THE ON-CALL PLAN WHEREBY EMPLOYEES WILL BE DESIGNATED TO BE AVAILABLE FOR EMERGENCY CALLS. THESE ON-CALL ALLOCATIONS ARE TO BE ROTATED OVER THE EMPLOYEES IN THE CLASSIFICATIONS MEETING THE REQUIREMENTS OF EMERGENCY WORK. THE ON-CALL CREW WILL NOT BE GUARANTEED SCHEDULED OVERTIME.

THE ON-CALL CREW SHALL REPORT FOR WORK ON SATURDAY AND MONDAY THROUGH THURSDAY OF THE WORKWEEK AND BE OFF ON FRIDAY, SATURDAY AND SUNDAY FOLLOWING THEIR ON-CALL DUTY. THEY SHALL BE ON-CALL FROM THURSDAY, 3:30 P.M., UNTIL THE FOLLOWING THURSDAY, 3:30 P.M. THE CREW THAT IS DESIGNATED AS THE ON-CALL CREW SHALL BE PAID A PREMIUM RATE FOR THEIR REGULAR FORTY (40) HOURS OF WORK. THAT PREMIUM RATE SHALL BE THE RATE, AFTER ADDING THIRTY (30) PERCENT TO THEIR BASE RATE. ANY HOURS WORKED IN EXCESS OF FORTY (40) IN A WEEK OR IN EXCESS OF EIGHT (8) IN A DAY SHALL BE COMPENSATED FOR AT A RATE OF ONE AND ONE-HALF (1 1/2) TIMES THE PREMIUM RATE EXCEPT THAT WORK PERFORMED ON SUNDAYS OR HOLIDAYS WILL BE TWO (2) TIMES THE PREMIUM RATE. IN THE EVENT A HOLIDAY OCCURS DURING THE ON-CALL PERIOD, THE EMPLOYEE MAY SELECT A DAY OF THE FOLLOWING WEEK

TO CELEBRATE THE HOLIDAY. THIS WOULD ALSO APPLY TO THE ON-CALL CREWS COMING ON DUTY THANKSGIVING AFTERNOON.

(26). IT IS AGREED BY THE UNION THAT ALL EMPLOYEES, REGARDLESS OF THEIR CLASSIFICATION, SHALL ASSIST FELLOW EMPLOYEES IN ANY WORK THEY ARE CAPABLE OF DOING OR MAY BE CALLED ON TO PERFORM THAT TENDS TO EXPEDITE THE BUSINESS OF JPEC AND THE PARTICULAR JOB TO WHICH THEY HAVE BEEN ASSIGNED. NO LINE TECHNICIAN WILL RECEIVE CREW LEADER PAY WHEN NOT WORKING AS A CREW LEADER

(27). JPEC AGREES TO THE MINIMUM RATES OF PAY AS SET FORTH BELOW BUT MAY PAY HIGHER RATES:

Classification	<u>Year</u>	2018	2019	2020	2021	2022	2023
Substation Crew Leader	<u>Pay Increase</u>		\$ 0.80	\$ 0.81	\$ 0.83	\$ 0.85	\$ 0.86
		\$39.92	\$ 40.72	\$ 41.53	\$ 42.36	\$ 43.21	\$ 44.07
Substation Technician	<u>Pay Increase</u>		\$ 0.73	\$ 0.74	\$ 0.76	\$ 0.77	\$ 0.79
		\$36.29	\$ 37.02	\$ 37.76	\$ 38.51	\$ 39.28	\$ 40.07
Crew Leader	<u>Pay Increase</u>		\$ 0.80	\$ 0.81	\$ 0.83	\$ 0.85	\$ 0.86
		\$39.92	\$ 40.72	\$ 41.53	\$ 42.36	\$ 43.21	\$ 44.07
Line Technician	<u>Pay Increase</u>		\$ 0.73	\$ 0.74	\$ 0.76	\$ 0.77	\$ 0.79
		\$36.29	\$ 37.02	\$ 37.76	\$ 38.51	\$ 39.28	\$ 40.07
Apprentice Line Technician	<u>Pay Increase</u>		\$ 0.69	\$ 0.70	\$ 0.72	\$ 0.73	\$ 0.75
8th 6 months		\$34.48	\$ 35.17	\$ 35.87	\$ 36.59	\$ 37.32	\$ 38.07
	<u>Pay Increase</u>		\$ 0.66	\$ 0.67	\$ 0.69	\$ 0.70	\$ 0.71
7th 6 months		\$33.02	\$ 33.68	\$ 34.35	\$ 35.04	\$ 35.74	\$ 36.46
	<u>Pay Increase</u>		\$ 0.62	\$ 0.63	\$ 0.64	\$ 0.65	\$ 0.67
6th 6 months		\$30.85	\$ 31.47	\$ 32.10	\$ 32.74	\$ 33.39	\$ 34.06
	<u>Pay Increase</u>		\$ 0.58	\$ 0.59	\$ 0.60	\$ 0.62	\$ 0.63
5th 6 months		\$29.03	\$ 29.61	\$ 30.20	\$ 30.81	\$ 31.42	\$ 32.05
	<u>Pay Increase</u>		\$ 0.54	\$ 0.56	\$ 0.57	\$ 0.58	\$ 0.59
4th 6 months		\$27.22	\$ 27.76	\$ 28.32	\$ 28.89	\$ 29.46	\$ 30.05
	<u>Pay Increase</u>		\$ 0.51	\$ 0.52	\$ 0.53	\$ 0.54	\$ 0.55
3rd 6 months		\$25.40	\$ 25.91	\$ 26.43	\$ 26.95	\$ 27.49	\$ 28.04
	<u>Pay Increase</u>		\$ 0.47	\$ 0.48	\$ 0.49	\$ 0.50	\$ 0.51
2nd 6 months		\$23.59	\$ 24.06	\$ 24.54	\$ 25.03	\$ 25.53	\$ 26.05
	<u>Pay Increase</u>		\$ 0.44	\$ 0.44	\$ 0.45	\$ 0.46	\$ 0.47
1st 6 months		\$21.77	\$ 22.21	\$ 22.65	\$ 23.10	\$ 23.56	\$ 24.04
Line Technician Assistant	<u>Pay Increase</u>		\$ 0.66	\$ 0.67	\$ 0.69	\$ 0.70	\$ 0.71
		\$33.02	\$ 33.68	\$ 34.35	\$ 35.04	\$ 35.74	\$ 36.46
Crew Assistant	<u>Pay Increase</u>		\$ 0.40	\$ 0.41	\$ 0.42	\$ 0.42	\$ 0.43

2nd 6 months	-	\$19.96	\$ 20.36	\$ 20.77	\$ 21.18	\$ 21.61	\$ 22.04
	<i>Pay Increase</i>		\$ 0.36	\$ 0.37	\$ 0.38	\$ 0.39	\$ 0.39
1st 6 months	-	\$18.15	\$ 18.51	\$ 18.88	\$ 19.26	\$ 19.65	\$ 20.04
Material Handler	<i>Pay Increase</i>		\$ 0.62	\$ 0.63	\$ 0.64	\$ 0.65	\$ 0.67
		\$30.85	\$ 31.47	\$ 32.10	\$ 32.74	\$ 33.39	\$ 34.06
Warehouse Helper	<i>Pay Increase</i>		\$ 0.54	\$ 0.56	\$ 0.57	\$ 0.58	\$ 0.59
		\$27.22	\$ 27.76	\$ 28.32	\$ 28.89	\$ 29.46	\$ 30.05
Meter Reader	<i>Pay Increase</i>		\$ 0.62	\$ 0.63	\$ 0.64	\$ 0.65	\$ 0.67
		\$30.85	\$ 31.47	\$ 32.10	\$ 32.74	\$ 33.39	\$ 34.06
Meter Technician	<i>Pay Increase</i>		\$ 0.57	\$ 0.58	\$ 0.59	\$ 0.60	\$ 0.61
		\$28.31	\$ 28.88	\$ 29.45	\$ 30.04	\$ 30.64	\$ 31.26
Electronic Technician	<i>Pay Increase</i>		\$ 0.73	\$ 0.74	\$ 0.76	\$ 0.77	\$ 0.79
		\$36.29	\$ 37.02	\$ 37.76	\$ 38.51	\$ 39.28	\$ 40.07

(28). ANY EMPLOYEE WHO IS FORCED TO CHANGE FROM ONE PAY CLASSIFICATION TO A LOWER CLASSIFICATION SHALL RECEIVE THE RATE OF PAY IN THAT CLASSIFICATION COMMENSURATE WITH THE EMPLOYEE'S SENIORITY.

(29) THE LINE TECHNICIAN ASSISTANT CLASSIFICATION IS RESERVED FOR A LINE TECHNICIAN WHO IS NO LONGER ABLE TO PERFORM A LINE TECHNICIAN'S DUTY BUT WHO CAN RENDER A VALUABLE SERVICE TO JPEC PROVIDED HE HAS TEN (10) YEARS OF SERVICE WITH JPEC AND IS QUALIFIED TO PERFORM A CREW ASSISTANT DUTY.

UP TO ONE YEAR AS A CREW ASSISTANT IS A PRE-REQUISITE TO APPRENTICE LINE TECHNICIAN, UNLESS APPROVED BY THE DEPARTMENT VP TO BYPASS THE CREW ASSISTANT POSITION. DURING THIS TIME, THE INDIVIDUAL WILL COMPLETE JPEC'S CURRENTLY RECOGNIZED PRE-APPRENTICE LINE TECHNICIAN PROGRAM OR SIMILAR ESTABLISHED PRE-APPRENTICE LINE TECHNICIAN PROGRAM. MANAGEMENT SHALL HAVE THE SOLE DISCRETION ON THE ACCEPTANCE OF THE PRE-APPRENTICE TRAINING. AFTER COMPLETION OF PRE-APPRENTICE TRAINING, CREW LEADERS AND MANAGEMENT WILL DETERMINE WHEN THE INDIVIDUAL IS READY TO ENTER INTO JPEC'S APPRENTICE PROGRAM.

ARTICLE VIII EMPLOYEE OBLIGATIONS

(1). EMPLOYEES SHALL BE ALLOWED REASONABLE TIME TO VOTE IN ALL FEDERAL, STATE AND LOCAL ELECTIONS WITHOUT LOSS IN STRAIGHT-TIME PAY, PROVIDED THE EMPLOYEES SHOW ELIGIBILITY TO VOTE AND PROVIDING SUCH EXTRA TIME IS NECESSARY.

(2). EACH EMPLOYEE HAS CERTAIN BASIC OBLIGATIONS. EACH EMPLOYEE SHALL REPORT TO WORK ON TIME EACH SCHEDULED DAY AND BE AT THE WORKSTATION READY TO WORK AT THE SCHEDULED STARTING TIME; BE FIT FOR WORK; PERFORM A FAIR DAY'S WORK; FOLLOW THE INSTRUCTIONS OF THE CREW LEADER; ADHERE TO JPEC'S WORK RULES; SHALL COMPLY WITH APPROPRIATE SAFETY PRACTICES; AND GENERALLY FURTHER JPEC'S INTEREST IN PROVIDING RELIABLE AND EFFICIENT SERVICE TO ITS CUSTOMERS.

(3). EACH EMPLOYEE IS RESPONSIBLE FOR HAVING HIS CORRECT ADDRESS AND TELEPHONE NUMBER ON FILE WITH JPEC. JPEC MAY RELY ON THE ADDRESS AND TELEPHONE NUMBER ON FILE IN GIVING ANY NOTICE REQUIRED BY THIS AGREEMENT.

ARTICLE IX MILITARY LEAVE

EMPLOYEES INDUCTED INTO THE ARMED FORCES OF THE UNITED STATES SHALL BE RE-EMPLOYED ACCORDING TO THE PROVISIONS OF THE VIETNAM ERA VETERAN'S READJUSTMENT ASSISTANCE ACT OF 1974, AS AMENDED, (VEVRA), AND THE UNIFORMED SERVICES EMPLOYMENT AND RE-EMPLOYMENT RIGHTS ACT OF 1994. ANY AND ALL BENEFITS UNDER THIS AGREEMENT WHICH REQUIRE WORKING AS A CONDITION OF EARNING SUCH BENEFITS AND SUCH OTHER BENEFITS AS HEALTH, MEDICAL AND OTHER INSURANCE SHALL NOT BE DUE SUCH EMPLOYEES, UNLESS SPECIFICALLY REQUIRED BY STATUTE.

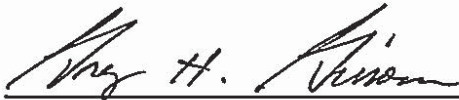
ARTICLE X STATEMENT OF NON-DISCRIMINATION

JACKSON PURCHASE ENERGY CORPORATION IS AN EQUAL OPPORTUNITY EMPLOYER AND WILL NOT DISCRIMINATE AGAINST ANY EMPLOYEE OR APPLICANT FOR EMPLOYMENT BECAUSE OF RACE, COLOR, NATIONAL ORIGIN, SEX, AGE,

RELIGION, OR DISABILITY. JPEC COMMITMENT TO EQUAL EMPLOYMENT OPPORTUNITY ASSURES AFFIRMATIVE ACTION WILL BE IMPLEMENTED THROUGHOUT THE CORPORATION.

ARTICLE XI
SIGNATURE PAGE

SIGNED THIS 3rd DAY OF November 2019.



PRESIDENT & CEO DATE
JACKSON PURCHASE ENERGY
CORPORATION,



BUSINESS MANAGER DATE
LOCAL UNION 816,
PADUCAH KENTUCKY
INTERNATIONAL BROTHERHOOD
OF ELECTRICAL WORKERS

APPROVED
INTERNATIONAL OFFICE - I.B.E.W.

12/9/2019

Lonnie R. Stephenson, Int'l President
This approval does not make the
International a party to this agreement

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JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 27

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 27. Provide each medical insurance policy that the utility currently maintains.

Response 27. Please see attached Medical Insurance Procedure for Jackson Purchase as well as the Summary of Benefits and Coverage for our NECA-IBEW Welfare Trust Medical-Dental-Vision plan.



Procedure No. 340

JPEC MEDICAL INSURANCE PROGRAM

I. OBJECTIVE

Jackson Purchase Energy Cooperative (JPEC) provides medical insurance for its employees, retirees, and eligible dependents in accordance with the guidelines established below. The company reserves the right to modify, amend or terminate its medical insurance coverage at any time outside the conditions as set forth in contractual agreements.

PROCEDURE:

A. Regular Full-Time Employees

1. JPEC provides medical insurance for regular full-time employees and eligible dependents. A full-time employee is an employee who works on average at least 30-hours per week.
2. As established January 1, 2006, employees co-share in the base premium rate and future premium increases on an 80/20 split (80% company/20% employee). Premium co-share for negotiating employees will be based on the agreement between JPEC and Local Union 816 IBEW.

B. Retirees

1. Employees who retire at age 55 or older with less than 5 years accumulative service to JPEC **will not** be eligible for retiree medical.
2. Employees hired before January 1, 2006, who retire after 30 years' participation in the Retirement Pension Plan or at age 62 (with 10 or more years accumulative service to JPEC) will be eligible for 100% of **retiree** medical (single coverage) for 10 years or until age 65, whichever occurs first.
3. Employees hired before January 1, 2006, who retire at age 55 or older, with 5 to 10 years accumulative service to JPEC, will be eligible for **retiree** medical (single coverage) as scheduled below or until age 65, whichever occurs first:
 - 5 years worked – 100% of medical premium paid for 5 years
 - 6 years worked – 100% of medical premium paid for 6 years
 - 7 years worked – 100% of medical premium paid for 7 years
 - 8 years worked – 100% of medical premium paid for 8 years
 - 9 years worked – 100% of medical premium paid for 9 years
 - 10 years worked – 100% of medical premium paid for 10 years
4. Employees hired after December 31, 2005, who retire at age 55 or older, with 5 or more years accumulative service to JPEC, will be eligible for **retiree** medical (single coverage) according to the schedule below or until age 65, whichever occurs first:
 - 5 years worked – 50% of premium in effect at retirement paid for 5 years
 - 6 years worked – 60% of premium in effect at retirement paid for 6 years
 - 7 years worked – 70% of premium in effect at retirement paid for 7 years
 - 8 years worked – 80% of premium in effect at retirement paid for 8 years
 - 9 years worked – 90% of premium in effect at retirement paid for 9 years
 - 10 years worked – 100% of premium in effect at retirement paid for 10 years.

5. All employer contributions for retiree medical insurance premiums will be paid to the medical insurance provider. If a retiree elects to waive retiree medical insurance, no cash contribution will be made to the retiree.


C. Disabled

1. If an employee becomes totally disabled and has completed one (1) to four (4) years of accumulative service, JPEC will provide medical insurance coverage for six (6) months at the same rate and level of coverage as on the date of disability. The disabled individual will be responsible for paying required employee contributions and all subsequent increases in premiums above the rate at the time of disability. At the end of the six-month period, the disabled individual and eligible dependents may remain on our group under COBRA on a self-pay basis.
2. If an employee becomes totally disabled and has completed five (5) to (9) years of accumulative service, JPEC will provide medical insurance coverage for 12 months at the same rate and level of coverage as on the date of disability. The disabled individual will be responsible for paying required employee contributions and all subsequent increases in premiums above the rate at the time of disability. At the end of the 12-month period, the disabled individual and eligible dependents may remain on our group under COBRA on a self-pay basis.
3. If an employee becomes totally disabled and has completed 10 to 15 years of accumulative service, JPEC will provide medical insurance coverage for 18 months at the same rate and level of coverage as on the date of disability. The disabled individual will be responsible for paying required employee contributions and any subsequent increases in premiums above the rate at the time of disability. At the end of the 18-month period, the disabled individual and eligible dependents may remain on our group under COBRA on a self-pay basis.
4. If an employee becomes totally disabled and has completed 16 years or more of accumulative service, JPEC will provide medical insurance coverage for 24 months at the same rate and level of coverage as on the date of disability. The disabled individual will be responsible for paying required employee contributions and any subsequent increases in premiums above the rate at the time of disability. At the end of the 24-month period, the disabled individual and eligible dependents may remain on our group under COBRA on a self-pay basis.

RESPONSIBILITY:


The Human Resources department shall be responsible for the overall administration of this procedure.

APPROVED: 01/01/2020

 **The Summary of Benefits and Coverage (SBC) document will help you choose a health plan. The SBC shows you how you and the plan would share the cost for covered health care services. NOTE: Information about the cost of this plan (called the premium) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, call 1-800-765-4239. For general definitions of common terms, such as allowed amount, balance billing, coinsurance, copayment, deductible, provider, or other underlined terms see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call 1-800-765-4239 to request a copy.

Important Questions	Answers	Why This Matters:
What is the overall deductible?	\$600 Individual/ \$1,800 Family	Generally, you must pay all of the costs from <u>providers</u> up to the <u>deductible</u> amount before this <u>plan</u> begins to pay. If you have other family members on the <u>plan</u> , each family member must meet their own individual <u>deductible</u> until the total amount of <u>deductible</u> expenses paid by all family members meets the overall family <u>deductible</u> .
Are there services covered before you meet your deductible?	Yes. MD Live visits.	This <u>plan</u> covers some items and services even if you haven't yet met the <u>deductible</u> amount. But a <u>copayment</u> or <u>coinsurance</u> may apply.
Are there other deductibles for specific services?	Yes. \$60 <u>prescription drug deductible</u> per individual and \$60 non-accident emergency room <u>deductible</u> per visit after first 2 visits. There are no other specific deductibles.	You must pay all of the costs for these specific services up to the specific <u>deductible</u> amount before this <u>plan</u> begins to pay for these services.
What is the out-of-pocket limit for this plan?	\$1,900 Individual/ \$3,800 Family	The <u>out-of-pocket limit</u> is the most you could pay in a year for covered services. If you have other family members in this <u>plan</u> , they have to meet their own <u>out-of-pocket limits</u> until the overall family <u>out-of-pocket limit</u> has been met.
What is not included in the out-of-pocket limit?	<u>Premiums</u> , <u>balance-billing</u> charges, <u>deductibles</u> , office visit <u>copayments</u> , <u>prescription drugs</u> , non-accident emergency room <u>deductible</u> , chiropractic services, <u>coinsurance</u> for Non-Centers of Excellence transplant benefits, <u>cost sharing</u> for hearing aids, and health care this <u>plan</u> does not cover.	Even though you pay these expenses, they don't count toward the <u>out-of-pocket limit</u> .

Will you pay less if you use a <u>network provider</u>?	Yes. See www.bcbs.com/find-a-doctor or call 1-800-810-2583 for a list of PPO <u>providers</u> .	This <u>plan</u> uses a <u>provider network</u> . You will pay less if you use a <u>provider</u> in the <u>plan's network</u> . You will pay the most if you use an <u>out-of-network provider</u> , and you might receive a bill from a <u>provider</u> for the difference between the <u>provider's</u> charge and what your <u>plan</u> pays (<u>balance billing</u>). Be aware your <u>network provider</u> might use an <u>out-of-network provider</u> for some services (such as lab work). Check with your <u>provider</u> before you get services.
Do you need a <u>referral</u> to see a <u>specialist</u>?	No.	You can see the <u>specialist</u> you choose without a <u>referral</u> .

 All copayment and coinsurance costs shown in this chart are after your deductible has been met, if a deductible applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <u>Provider</u> (You will pay the least)	Non-PPO <u>Provider</u> (You will pay the most)	
If you visit a health care <u>provider's</u> office or clinic	Primary care visit to treat an injury or illness	\$15 <u>copayment</u> /visit	\$15 <u>copayment</u> /visit	Office visit <u>copayments</u> do not count toward the <u>out-of-pocket limit</u> . Certain services are available through MD Live. There is no <u>copayment</u> , <u>deductible</u> , or <u>coinsurance</u> for a virtual visit through MD Live.
	<u>Specialist</u> visit	\$15 <u>copayment</u> /visit. 50% <u>coinsurance</u> for chiropractic care.	\$15 <u>copayment</u> /visit. 50% <u>coinsurance</u> for chiropractic care.	Chiropractic care limited to 48 visits per individual per calendar year. Office visit <u>copayments</u> do not count toward the <u>out-of-pocket limit</u> . Certain services are available through MD Live. There is no <u>copayment</u> , <u>deductible</u> , or <u>coinsurance</u> for a virtual visit through MD Live.
	<u>Preventive care/screening/immunization</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Certain services are available through MD Live. There is no <u>copayment</u> , <u>deductible</u> , or <u>coinsurance</u> for a virtual visit through MD Live.
If you have a test	<u>Diagnostic test</u> (x-ray, blood work)	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None
	<u>Imaging</u> (CT/PET scans, MRIs)	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO Provider (You will pay the least)	Non-PPO Provider (You will pay the most)	
<p>If you need drugs to treat your illness or condition More information about prescription drug coverage is available at www.caremark.com</p>	Generic drugs	<p>\$15 <u>copayment/fill</u> (retail) and \$25 <u>copayment/fill</u> (mail order) after \$60 <u>prescription drug deductible</u>. Medical <u>deductible</u> does not apply.</p>	<p>50% <u>coinsurance</u> (retail) after \$60 <u>prescription drug deductible</u>. Medical <u>deductible</u> does not apply.</p>	<p>34-day supply (retail); 90-day supply (mail order) Maintenance medications limited to 3 fills at a retail pharmacy, then must be filled through mail order. 90-day supply for maintenance drugs is available through CVS Maintenance Choice (retail and mail order).</p>
	Brand drugs	<p>\$20 <u>copayment/fill</u> (retail) and \$35 <u>copayment/fill</u> (mail order) after \$60 <u>prescription drug deductible</u>, plus the difference between generic and brand when generic is available. Medical <u>deductible</u> does not apply.</p>	<p>50% <u>coinsurance</u> (retail) after \$60 <u>prescription drug deductible</u>. Medical <u>deductible</u> does not apply.</p>	<p>Your <u>cost sharing</u> does not count toward the <u>out-of-pocket limit</u>. Individuals age 19 and younger subject to opioid utilization program, which includes limiting members new to therapy to a 3-day supply. Vaccines for flu, pneumococcal, shingles and TDAP will be subject to \$0 <u>copay</u> when obtained from a CVS pharmacy.</p>
	Specialty drugs through <u>prescription drug program</u>	<p>10% <u>coinsurance</u> (retail and mail order) after \$60 <u>prescription drug deductible</u> up to \$125 maximum/fill. Medical <u>deductible</u> does not apply.</p>	<p>50% <u>coinsurance</u> (retail) after \$60 <u>prescription drug deductible</u>. Medical <u>deductible</u> does not apply.</p>	<p>Specialty Medications included on the Select Drugs and Products List that are administered by a healthcare provider in a hospital, clinic or facility and those self-administered are subject to precertification for medical necessity and participation in the Select Drugs and Products Program. All covered persons receiving specialty medications included on the Select Drugs and Products List must enroll in the Select Drugs and Products Program. Specialty medications are subject to prior authorization, step-therapy, and administrative review that may require specific drug distribution channels be used. Failure to obtain medical necessity may result in a cost containment penalty equal to 100% reduction in benefits payable.</p>

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <u>Provider</u> (You will pay the least)	Non-PPO <u>Provider</u> (You will pay the most)	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None
	Physician/surgeon fees	10% <u>coinsurance</u>	25% <u>coinsurance</u>	<u>Provider</u> charges for co-surgeons are limited to 50% of <u>allowed amount</u> . <u>Provider</u> charges for assistant surgeons are limited to 20% of <u>allowed amount</u> . No coverage for organ transplants without precertification.
If you need immediate medical attention	<u>Emergency room care</u>	10% <u>coinsurance</u> ; \$60 non-accident emergency room <u>deductible</u> applies after first 2 visits per calendar year. Medical <u>deductible</u> does not apply.	25% <u>coinsurance</u> ; \$60 non-accident emergency room <u>deductible</u> applies after first 2 visits per calendar year. Medical <u>deductible</u> does not apply.	\$60 non-accident emergency room <u>deductible</u> does not count toward the <u>out-of-pocket limit</u> .
	<u>Emergency medical transportation</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None
	<u>Urgent care</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None
If you have a hospital stay	Facility fee (e.g., hospital room)	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Charges based on semi-private room rates.
	Physician/surgeon fees	10% <u>coinsurance</u>	25% <u>coinsurance</u>	<u>Provider</u> charges for co-surgeons are limited to 50% of <u>allowed amount</u> . <u>Provider</u> charges for assistant surgeons are limited to 20% of <u>allowed amount</u> . No coverage for organ transplants without precertification.
If you need mental health, behavioral health, or substance abuse services	Outpatient services	\$15 <u>copayment</u> /office visit; 10% <u>coinsurance</u> for all other services.	\$15 <u>copayment</u> /office visit; 25% <u>coinsurance</u> for all other services.	Certain services are available through MD Live. There is no <u>copayment</u> , <u>deductible</u> , or <u>coinsurance</u> for a virtual visit through MD Live. Dependents must be 12 years old to use this service and dependents under age 18 require a parent/guardian present. Member Assistance Program: first 3 counseling sessions covered at 100%.
	Inpatient services	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Charges based on semi-private room rates.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO Provider (You will pay the least)	Non-PPO Provider (You will pay the most)	
If you are pregnant	Office visits	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Plan does not cover the pregnancy of a dependent child.
	Childbirth/ delivery professional services	10% <u>coinsurance</u>	25% <u>coinsurance</u>	
	Childbirth/ delivery facility services	10% <u>coinsurance</u>	25% <u>coinsurance</u>	
If you need help recovering or have other special health needs	<u>Home health care</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	60-day maximum per occurrence.
	<u>Rehabilitation services</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Limited to 12 weeks per calendar year for cardiac rehab. Limited to 48 visits per individual per calendar year combined for physical/massage therapy/acupuncture. Limited to 48 visits per individual per calendar year for speech therapy. Limited to 48 visits per individual per calendar year for occupational therapy. Physical/massage/speech/occupational therapy limits apply to individuals age six and older. There are no limits for dependents under age six if the dependent is making ongoing therapeutic progress.
	<u>Habilitation services</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Coverage is limited to ABA therapy.
	<u>Skilled nursing care</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None
	<u>Durable medical equipment</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	Equipment cannot exceed 130% of its wholesale cost.
	<u>Hospice services</u>	10% <u>coinsurance</u>	25% <u>coinsurance</u>	None

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <u>Provider</u> (You will pay the least)	Non-PPO <u>Provider</u> (You will pay the most)	
If your child needs dental or eye care	Children's eye exam	No charge	No charge	None
	Children's glasses	No charge	No charge	Calendar year maximum of one set of lenses and one pair of frames, or one 12-month supply of contacts, or one frame and one 12-month supply of contacts. One 12-month supply of contacts must be purchased at one time.
	Children's dental check-up	10% <u>coinsurance</u>	10% <u>coinsurance</u>	None

Excluded Services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services.)

- Cosmetic surgery (except for injury, sickness, disease, or reconstructive surgery following mastectomy)
- Habilitation services (except for ABA therapy)
- Long-term care
- Non-emergency care when traveling outside the U.S.
- Private-duty nursing (except for Hospice care)
- Weight loss programs

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)

- Acupuncture (48 visits per individual per calendar year combined with physical therapy and massage therapy)
- Bariatric surgery
- Chiropractic care (up to 48 visits per individual per calendar year)
- Dental care (Adult) (up to \$1,500 per individual per calendar year)
- Hearing aids (up to \$1,250 per ear every 5 years, except for individuals under age 18)
- Infertility treatment (artificial means of treatment are excluded)
- Routine eye care (Adult) (up to \$400 per individual per calendar year)
- Routine foot care

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or <https://www.dol.gov/agencies/ebsa>. Other coverage options may be available to you too, including buying individual insurance coverage through the Health Insurance Marketplace. For more information about the Marketplace, visit www.HealthCare.gov or call 1-800-318-2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your plan for a denial of a claim. This complaint is called a grievance or appeal. For more information about your rights, look at the explanation of benefits you will receive for that medical claim. Your plan documents also provide complete information on how to submit a claim, appeal, or a grievance for any reason to your plan. For more information about your rights, this notice, or assistance, contact the Fund Administrator, NECA-IBEW Welfare Trust Fund, 2120 Hubbard Avenue, Decatur, IL 62526-2871, Telephone 1-800-765-4239. You may also contact the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or <https://www.dol.gov/agencies/ebsa>.

Does this plan provide Minimum Essential Coverage? **Yes**

Minimum Essential Coverage generally includes plans, health insurance available through the Marketplace or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of Minimum Essential Coverage, you may not be eligible for the premium tax credit.

Does this plan meet the Minimum Value Standards? **Yes**

If your plan doesn't meet the Minimum Value Standards, you may be eligible for a premium tax credit to help you pay for a plan through the Marketplace.

Language Access Services:

Para obtener asistencia en Español, llame al 1-800-765-4239.

To see examples of how this plan might cover costs for a sample medical situation, see the next section.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby
(9 months of PPO pre-natal care and a hospital delivery)

- The plan's overall medical deductible \$600
- Specialist copayment \$15
- Hospital (facility) coinsurance 10%
- Other coinsurance 10%

This **EXAMPLE** event includes services like:
Specialist office visits (prenatal care)
Childbirth/Delivery Professional Services
Childbirth/Delivery Facility Services
Diagnostic tests (ultrasounds and blood work)
Specialist visit (anesthesia)

Total Example Cost	\$12,700
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In this example, Peg would pay:

<i>Cost Sharing</i>	
<u>Deductibles*</u>	\$610
<u>Copayments</u>	\$0
<u>Coinsurance</u>	\$1,200
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$1,870

Managing Joe's type 2 Diabetes
(a year of routine PPO care of a well-controlled condition)

- The plan's overall medical deductible \$600
- Specialist copayment \$15
- Hospital (facility) coinsurance 10%
- Other coinsurance 10%

This **EXAMPLE** event includes services like:
Primary care physician office visits (including disease education)
Diagnostic tests (blood work)
Prescription drugs
Durable medical equipment (glucose meter)

Total Example Cost	\$5,600
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In this example, Joe would pay:

<i>Cost Sharing</i>	
<u>Deductibles*</u>	\$660
<u>Copayments</u>	\$810
<u>Coinsurance</u>	\$20
<i>What isn't covered</i>	
Limits or exclusions	\$120
The total Joe would pay is	\$1,610

Mia's Simple Fracture
(PPO emergency room visit and follow up care)

- The plan's overall medical deductible \$600
- Specialist copayment \$15
- Hospital (facility) coinsurance 10%
- Other coinsurance 10%

This **EXAMPLE** event includes services like:
Emergency room care (including medical supplies)
Diagnostic test (x-ray)
Durable medical equipment (crutches)
Rehabilitation services (physical therapy)

Total Example Cost	\$2,800
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In this example, Mia would pay:

<i>Cost Sharing</i>	
<u>Deductibles*</u>	\$610
<u>Copayments</u>	\$60
<u>Coinsurance</u>	\$180
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$850

*NOTE: This plan has other deductibles for specific services included in this coverage example. See "Are there other deductibles for specific services?" row above.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 28**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 28. Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered or intends to offer its employees during the test period. Include all cost-benefit analyses associated with these programs.

Response 28. Jackson Purchase does not offer any early retirement plan or staff reduction program in the test period or since.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 29

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 29. Provide a complete description of the utility's other post-employment benefit package(s) provided to its employees.

Response 29. Jackson Purchase offers a retiree medical plan. Please see the Medical Insurance Procedure provided by Jackson Purchase in response to Request 27.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 30

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 30. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

Response 30. Pension costs get distributed to accounts that are charged labor. Accounts that are expense would be the ones that directly impact the ratemaking revenue requirement.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 31

RESPONSIBLE PERSON: Greg Grissom

COMPANY: Jackson Purchase Energy Corporation

Request 31. Regarding the utility's employee compensation policy:

Request 31a. Provide the utility's written compensation policy as approved by the board of directors.

Response 31a. The wages and salary policy is a procedure managed by the CEO and in his delegation to the senior management of the cooperative. Please see attached.

Request 31b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.

Response 31b. The purpose of the document is to provide an overview of the objectives, policies, and procedures for administering Jackson Purchase's pay plans. Jackson Purchase is committed to maintaining a competitive compensation program. Jackson Purchase's objectives include:

- attracting and retaining quality personnel to support Jackson Purchase.
- ensuring pay administration is fair and equitable for all employees.

- determining pay increases and promotions on the basis of demonstrated individual performance.
- ensure pay opportunities for employees reflect changes in competitive compensation trends and economic conditions.
- ensure administration of program complies with all relevant regulations and legislation.

Also, please refer to parts II (A-D) of the attached policy.

Request 31c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.

Response 31c. The procedure was developed by senior management at Jackson Purchase, while the cooperative does retain help for salary studies from outside consultants and sources.

Request 31d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of directors.

Response 31d. The board entrusts in the CEO to follow the policy to hire and promote. Typically, annual raises are discussed in executive session with the Board.

**PROCEDURE NO. 332****WAGES AND SALARY****I. OBJECTIVE**

This procedure has been established to pay compensation that is nondiscriminatory and competitive. However, all compensation procedure decisions must take into consideration the Company's overall financial condition and competitive position.

II. PROCEDURE

- A. To establish salaries that will attract and retain qualified personnel and encourage strong performance, growth and development.
- B. To provide assurance that salaries compare fairly with what is paid for other positions having similar duties and responsibilities within the area that the Cooperative recruits.
- C. To assure both management and employees that performance will be appraised systematically, fairly and consistently and that each employee will be provided with the advice, counsel, assistance and training needed to enable him or her to develop, improve and advance within the organization within demonstrated capabilities.
- D. To enable management to determine more accurately budget requirements and training needs and to do this on a planned and controlled basis.

III. RESPONSIBILITY

- A. The Vice President of Human Resources, Communications & Member Services will participate in or conduct compensation surveys covering other employers with similar jobs every two years. This and other available information should be used to help set compensations ranges and to determine the relative competitive position of the Cooperative's pay structure.
- B. Each Department Vice President is responsible for discussing employee compensation with the Vice President of Human Resources, Communications & Member Services annually.
- C. All people managers are responsible for conducting a performance review with each employee at least annually.

APPROVED: 01/01/2020

REVISED

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 32

RESPONSIBLE PERSON: Greg Grissom

COMPANY: Jackson Purchase Energy Corporation

Request 32. State whether the utility's expenses for wages, salaries, benefits, and other compensation included in the test period, and any adjustments to the test period, are compliant with the board of director's compensation policy.

Response 32. The utility's expenses for wages, salaries, benefits and other compensation are compliant with the policies and procedures of Jackson Purchase and its board of directors. The board gives the authority to the CEO to make hiring and salary decisions while following a company procedure on wages and salaries.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 33**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 33. Provide, in the format provided in Schedule I, the following information for the utility's compensation and benefits for the test period and the three most recent calendar years preceding the test period. Provide information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.

- a. Regular salary or wages.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives, including stock options or forms of deferred compensation.

- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by employee.
- i. Dental benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by employee.
- j. Vision benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by employee.
- k. Life insurance cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid the utility.
 - (2) Amount paid by employee.
- m. Defined Benefit Retirement.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by the utility.
- o. Cost of any other benefit available to an employee (specify).

Response 33.

Please see attached Schedule I.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 34

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 34. For each item of benefits listed in Item 33 above where an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

Response 34. Referring to Item 33 above, the employee is required to pay part of the cost to the Medical-Dental-Vision offered through NECA-IBEW as discussed in Item 25. The Medical Insurance Procedure in Item 27 dictates how increases in premiums are handled for non-bargaining unit employees. Increases in these premiums will result in an 80/20 cost share going forward. The Board adopted this 80/20 rule in 2006. The labor contract shown in Jackson Purchase's response to Item 26 shows the amounts the bargaining unit will contribute from year to year.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 35**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 35. Provide a listing of all healthcare plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

Response 35. Please refer to Jackson Purchase's responses to Requests 25 and 34 above.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 36**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 36. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

Response 36. Basic life insurance of two-times salary is provided by Jackson Purchase for every employee. An employee, at their own expense, can choose to purchase up to five-times their salary in supplemental life insurance. Additional AD&D insurance, spouse and child life insurance can be purchased by the employee at their expense as well. These options apply to every employee.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 37**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 37. Provide a listing of all retirement plans available to corporate officers individually, and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total premium cost for each plan category.

Response 37. Retirement offered to bargaining unit employees consists of a 5% employer contribution to their NECA-IBEW pension and participation in the NRECA R&S plan benefit fully funded by the employer. Non-bargaining unit employees hired before 2006 participate in the NRECA retirement security plan and receive a 4% employer contribution to their 401k. All non-bargaining unit employees hired 2006 and after, receive a 14% employer contribution to their 401k. Employees have no required contributions.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 38

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 38. Provide an analysis of the utility's expenses for research and development activities for the test year and the three preceding calendar years. For the test year include the following:

Response 38. Jackson Purchase has no research and development activities.

Request 38a. Basis of fees paid to research organizations and the utility's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

Response 38a. Jackson Purchase has no research and development activities.

Request 38b. Details of the research activities conducted by each organization.

Response 38b. Jackson Purchase has no research and development activities.

Request 38c. Details of services and other benefits provided to the utility by each organization during the test year and the preceding calendar year.

Response 38c. Jackson Purchase has no research and development activities.

Request 38d. Total expenditures of each organization including the basic nature of costs incurred by the organization.

Response 38d. Jackson Purchase has no research and development activities.

Request 38e. Details of the expected benefits to the company.

Response 38e. Jackson Purchase has no research and development activities.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 39**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 39. Provide a running total of the following information concerning the cost of preparing this case:

Request 39a. A detailed schedule of expenses incurred to date for the following categories: For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

- (1) Accounting;
- (2) Engineering;
- (3) Legal; and
- (4) Consultants; and Other Expenses (Identify separately).

Response 39a. Please see attached schedule.

Request 39b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting work papers and calculations.

Response 39b. Please see attached schedule.

Request 39c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

Response 39c. Jackson Purchase will provide the requested monthly updates of the actual costs incurred in conjunction with the rate case.

2-26-2021

202103331502001

40545



ATTORNEYS AT LAW PLLC

Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

February 12, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
2900 Irvin Cobb Dr.
Paducah, KY 42002

FEB 23 2021

Re: Invoice for January 1, 2021 to January 31, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period January 1, 2021 to January 31, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility	\$0.00
General Regulatory	\$4,453.00
2021 Rate Adjustment	<u>\$992.00</u>
Total	\$5,445.00

O.K.
Mark Goss
2-22-21

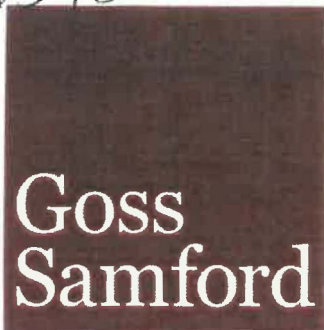
Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

0545

3-19-2021



ATTORNEYS AT LAW PLLC

20210314094733

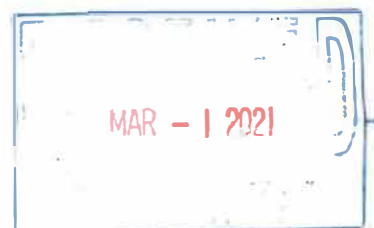
Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

March 11, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
2900 Irvin Cobb Dr.
Paducah, KY 42002

Re: Invoice for February 1, 2021 to February 28, 2021

Dear Greg:



Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period February 1, 2021 to February 28, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility	\$605.50
General Regulatory	\$4,826.00
2021 Rate Adjustment	\$11.98
Total	\$5,443.48

OK
M.D.G.
3-15-21

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

Enclosures

60595

4-30-2021

20210423075017

**Goss
Samford**

Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

ATTORNEYS AT LAW PLLC

April 13, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
2900 Irvin Cobb Dr.
Paducah, KY 42002

Re: Invoice for March 1, 2021 to March 31, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period March 1, 2021 to March 31, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility	\$800.00
General Regulatory	\$4,628.60
2021 Rate Adjustment	<u>\$160.00</u>
Total	\$5,588.60

*OK
Paid
4-22-21*

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

Enclosures



6545

6-4-2021

20210602145721

**Goss
Samford**

ATTORNEYS AT LAW PLLC

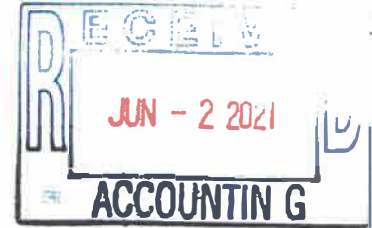
Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

May 10, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
2900 Irvin Cobb Dr.
Paducah, KY 42002

Re: Invoice for April 1, 2021 to April 30, 2021

Dear Greg:



Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period April 1, 2021 to April 30, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility	\$1,270.50
General Regulatory	\$2,071.50
2021 Rate Adjustment	<u>\$192.00</u>
Total	\$3,534.00

Handwritten signature
3-21-20

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Handwritten signature of Mark David Goss

Mark David Goss

Enclosures

6545

7-77-2021

20210715104300

**Goss
Samford**

ATTORNEYS AT LAW PLLC

Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

July 8, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
6525 US Highway 60 W
Paducah, KY 42001

Re: Invoice for June 1, 2021 to June 30, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period June 1, 2021 to June 30, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility - prior	\$0.00
- current	\$2,548.00
General Regulatory - prior	\$0.00
2021 Rate Adjustment - prior	\$0.00
- current	<u>\$384.00</u>
Total	\$2,932.00

Handwritten signature and date: 7-13-21

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

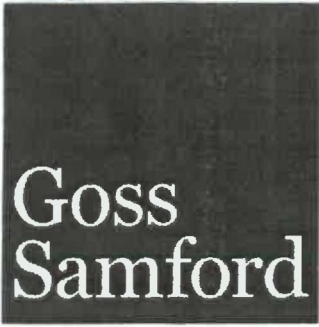
Handwritten signature of Mark David Goss

Mark David Goss



6595

8-20-2021



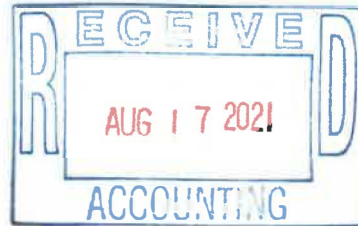
ATTORNEYS AT LAW PLLC

20210817093249

Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

August 10, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
6525 US Highway 60 W
Paducah, KY 42001



Re: Invoice for July 1, 2021 to July 31, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period July 1, 2021 to July 31, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility - prior	\$0.00
- current	\$2,524.40
General Regulatory - prior	\$0.00
2021 Rate Adjustment - prior	\$0.00
- current	<u>\$512.00</u>
Total	\$3,036.40

Oldy
8-16-21

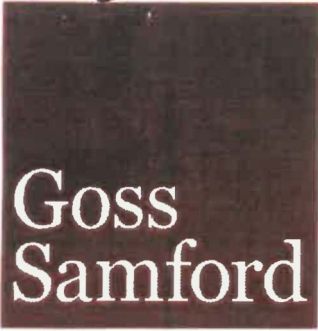
Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

4-24-2021

0075



ATTORNEYS AT LAW PLLC

2210922104003

Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

September 14, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
6525 US Highway 60 W
Paducah, KY 42001

Re: Invoice for August 1, 2021 to August 31, 2021

Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period August 1, 2021 to August 31, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

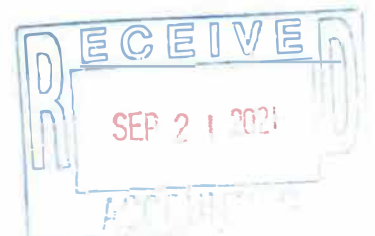
<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility - prior	\$0.00
- current	\$0.00
General Regulatory - prior	\$192.00
2021 Rate Adjustment - prior	\$0.00
- current	\$3,187.87
Total	\$3,379.87

OK
No. 1001
9-22-21

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss



10-12-2021

662915

Goss Samford

ATTORNEYS AT LAW PLLC

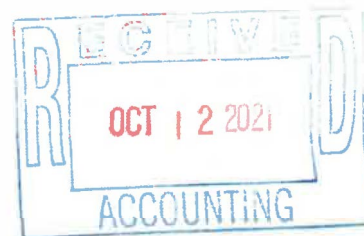
Mark David Goss
mdgoss@gosssamfordlaw.com
(859) 368-7740

3621101212041

October 6, 2021

Greg Grissom, CEO
Jackson Purchase Energy Corporation
6525 US Highway 60 W
Paducah, KY 42001

Re: Invoice for September 1, 2021 to September 30, 2021



Dear Greg:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of Jackson Purchase Energy Corporation for the period September 1, 2021 to September 30, 2021. Please remit payment for the amounts due within thirty days of today's date. A summary of the amounts due and owing, by matter, are as follows:

<u>Matter Description</u>	<u>Amount</u>
Headquarters Facility - prior	\$0.00
- current	\$0.00
General Regulatory - current	\$944.50
2021 Rate Adjustment – prior	\$0.00
- current	<u>\$18,530.78</u>
Total	\$19,475.28

OK
10-11-21

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent Jackson Purchase Energy Corporation and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

5862

6-1-2021

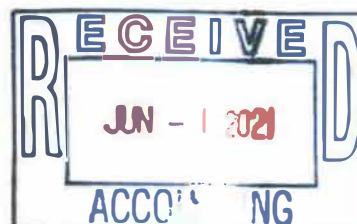


INVOICE

Date: May 1, 2021	Invoice #: 210406
Client: Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030 Attn: Jeff Williams	Project: 2021 Rate Case Case No. 2021-000__ For Services Provided in April 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Review cooperative data. Initialize cost study models. Calls and emails with JPEC staff on same.	3.0 hours	\$200.00	\$ 600.00
TOTAL					\$600.00

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



5862

6-1-2021



CATAYST
CONSULTING LLC

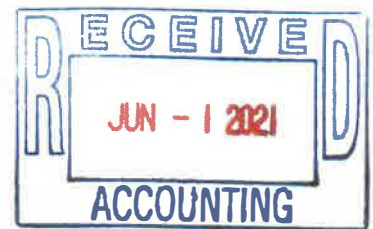
3308 Haddon Road
Louisville, KY 40241
(502) 599-1739
johnwolfram@catalystcllc.com

INVOICE

Date: June 1, 2021	Invoice #: 210509
Client: Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030 Attn: Jeff Williams	Project: 2021 Rate Case Case No. 2021-000__ For Services Provided in May 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Prepare unadjusted cost of service study. Calls and emails with JPEC staff on same.	47.0 hours	\$200.00	\$ 9,400.00
TOTAL					\$9,400.00

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



5842

7-9-2021



CATAYST
CONSULTING LLC

3308 Haddon Road
Louisville, KY 40241
(502) 599-1739
johnwolfram@catalystcllc.com

INVOICE

Date: July 1, 2021	Invoice #: 210610
Client: Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030 Attn: Jeff Williams	Project: 2021 Rate Case Case No. 2021-000__ For Services Provided in June 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Prepare unadjusted cost of service study. Process pro forma adjustments. Calls and emails with counsel and JPEC staff on same.	13.0 hours	\$200.00	\$ 2,600.00
TOTAL					\$2,600.00

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



5862

9-3-2021

	<h1>CATAYST</h1> <h2>CONSULTING LLC</h2>
	3308 Haddon Road Louisville, KY 40241 (502) 599-1739 johnwolfram@catalystllc.com

INVOICE



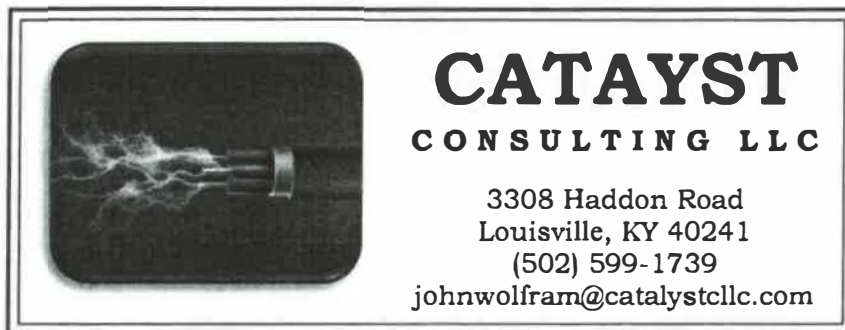
Date: September 1, 2021	Invoice #: 210809
Client: Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030 Attn: Jeff Williams	Project: 2021 Rate Case Case No. 2021-000 ____ For Services Provided in August 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Complete draft COS and Rates. Present to BOD on 8/3. Revise models. Present to BOD on 8/26. Calls and emails with counsel and JPEC staff on same.	29.5 hours	\$200.00	\$ 5,900.00
2	Mileage	8/3 Travel to Paducah	458 miles	0.560	\$ 256.48
3	Mileage	8/26 Travel to Paducah	458 miles	0.560	\$ 256.48
TOTAL					\$ 6,412.96

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

5862

10-8-2021

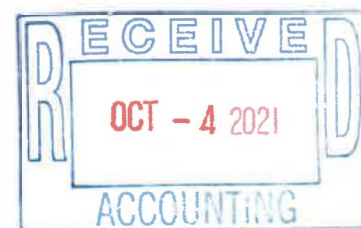


INVOICE

Date: October 1, 2021	Invoice #: 210908
Client: Jackson Purchase Energy 2900 Irwin Cobb Drive Paducah, KY 42002-4030 Attn: Jeff Williams	Project: 2021 Rate Case Case No. 2021-00358 For Services Provided in September 2021

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for 2021 Rate Case. Prepare notice. Update testimony and exhibits. Review draft filing. Calls and emails with counsel and JPEC staff on same.	10.0 hours	\$200.00	\$ 2,000.00
TOTAL					\$ 2,000.00

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 40

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 40. Provide the following information for the most recent calendar year concerning the utility and any affiliated service corporation or corporate service division/unit:

Request 40a. A schedule detailing the costs charged, either directly or those allocated by the utility to the service company. Indicate the utility's accounts where these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.

Response 40a. Please refer to Jackson Purchase's Application Exhibit 24. Jackson Purchase had no amounts charged or allocated to it by an affiliate or general or home office, and Jackson Purchase did not pay monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years.

Request 40b. A schedule detailing the costs charged, either directly or allocated, by the service company to the utility. Indicate the utility's accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

Response 40b. Please refer to Jackson Purchase's response to Request 40a.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 41**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 41. Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 40:

- a. Provide the names of affiliates that provided some form of service to the utility and the type of service the utility received from each affiliate.
- b. Provide the names of affiliates to whom the utility provided some form of service and the type of service the utility provided to each affiliate.
- c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.

Response 41a-c. Please refer to Jackson Purchase's response to Request 40a.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 42**

RESPONSIBLE PERSON: Greg Grissom

COMPANY: Jackson Purchase Energy Corporation

Request 42. Describe the utility's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.

Response 42. Jackson Purchase has not engaged in lobbying activities.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 43

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 43. Regarding demand-side management, conservation, and energy-efficiency programs, provide the following:

Request 43a. A list of all programs currently offered by the utility.

Response 43a. By Order of the Commission entered December 12, 2018, in Case No. 2018-00236, *Demand-Side Management Filing of Big Rivers Electric Corporation on Behalf of Itself, Jackson Purchase Energy Corporation, and Meade County RECC, and Request to Establish a Regulatory Liability*, Jackson Purchase does not offer demand-side management, conservation, nor energy-efficient programs. Please also see Application Exhibit 31. When Jackson Purchase did offer these programs previously, Big Rivers paid the full cost of the programs.

Request 43b. The total cost incurred for these programs by the utility in each of the three most recent calendar years.

Response 43b. Please refer to Jackson Purchase's response to 43a.

Request 43c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years.

Response 43c. Please refer to Jackson Purchase's response to 43a.

Request 43d. The total cost for these programs included in the historical test period and expected energy reductions to be realized from these programs.

Response 43d. Please refer to Jackson Purchase's response to 43a.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 44**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 44. Provide the following information with regard to uncollectible accounts for the test year and three preceding calendar years (taxable year acceptable):

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

Response 44. Please see attached.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORTION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 45

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 45. Provide an analysis of Kentucky Other Operating Taxes as shown in Schedule J for the most recent calendar year.

Response 45. Please see attached schedule.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE**

**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 46**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 46. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Schedule K, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

Response 46. Please see attached.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 47

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 47. Provide the following information for the utility. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

Request 47a. A detailed analysis of all charges booked during the test year for advertising expenditures. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule L1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

Response 47a. There were no amounts charged to Account 913 during the test year.

Request 47b. An analysis of Account No. 930 – Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Schedule L2 and provide detailed workpapers supporting this analysis. At a minimum, the workpapers

should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule L2.

Response 47b. Please see attached.

Request 47c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as show in Schedule L3, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule L3.

Response 47c. Please see attached.

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Detail From JAN 2019 To DEC 2019

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 0 - Unassigned Activity							
0 930.1	0	08/09/2019	61710 AP	AUTHORIZED	United Way Acknowledgement	340.00	
0 930.1	0	08/31/2019	63439 GL	UNASSIGNED	United Way Acknowledgement		340.00
Total For Account:						0 930.1	Dept: 0
						340.00	340.00
Total For Activity - 0:						340.00	340.00
Activity: 101 - Salaries							
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Labor	259.67	
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Sick Accrued Time Off Non Union	11.30	
0 930.2	10	05/31/2019	59895 PL	UNASSIGNED	Non Productive Time	33.90	
Total For Account:						0 930.2	Dept: 10
						304.87	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Labor	203.60	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Sick Accrued Time Off Non Union	11.85	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Vacation Accrued Time Off	19.75	
0 930.2	15	12/31/2019	67005 PL	UNASSIGNED	Non Productive Time	58.93	
Total For Account:						0 930.2	Dept: 15
						294.13	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Labor	139.20	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Sick Accrued Time Off Non Union	7.14	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Vacation Accrued Time Off	10.87	
0 930.2	20	05/31/2019	59895 PL	UNASSIGNED	Non Productive Time	18.23	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	Labor	96.27	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	Vacation Accrued Time Off	4.87	
0 930.2	20	08/31/2019	62867 PL	UNASSIGNED	Non Productive Time	2.05	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	Labor	163.28	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	Sick Accrued Time Off Non Union	4.98	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	Vacation Accrued Time Off	6.23	
0 930.2	20	10/31/2019	64963 PL	UNASSIGNED	Non Productive Time	9.65	
Total For Account:						0 930.2	Dept: 20
						462.77	
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	Labor	327.01	
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	Sick Accrued Time Off Non Union	14.30	
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	Vacation Accrued Time Off	11.88	
0 930.2	30	05/31/2019	59895 PL	UNASSIGNED	Non Productive Time	42.74	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	Labor	542.18	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	Sick Accrued Time Off Non Union	27.11	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	Vacation Accrued Time Off	23.88	
0 930.2	30	08/31/2019	62867 PL	UNASSIGNED	Non Productive Time	12.38	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	Labor	96.15	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	Sick Accrued Time Off Non Union	4.37	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	Vacation Accrued Time Off	3.64	

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GENERAL LEDGER ACTIVITY

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Detail From JAN 2019 To DEC 2019

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 101 - Salaries								
0 930.2	30	10/31/2019	64963 PL	UNASSIGNED	Non Productive Time	5.75		
Total For Account:						0 930.2	Dept: 30	1,111.39
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	Labor	147.60		
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	5.25		
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	4.38		
0 930.2	40	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	4.37		
Total For Account:						0 930.2	Dept: 40	161.60
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Labor	1,450.66		
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Sick Accrued Time Off Non Union	59.14		
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Vacation Accrued Time Off	83.94		
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Vacation Accrued Time Off Union	7.63		
0 930.2	50	05/31/2019	59895 PL	UNASSIGNED	Non Productive Time	189.46		
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Labor	595.02		
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	17.15		
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	28.66		
0 930.2	50	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	17.72		
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Labor	236.76		
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Sick Accrued Time Off Non Union	10.80		
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Vacation Accrued Time Off	2.60		
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Vacation Accrued Time Off Union	7.68		
0 930.2	50	10/31/2019	64963 PL	UNASSIGNED	Non Productive Time	14.21		
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Labor	858.80		
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Sick Accrued Time Off Non Union	48.74		
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Vacation Accrued Time Off	57.58		
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Vacation Accrued Time Off Union	3.47		
0 930.2	50	11/30/2019	66044 PL	UNASSIGNED	Non Productive Time	321.59		
Total For Account:						0 930.2	Dept: 50	4,011.61
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Labor	287.52		
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Sick Accrued Time Off Non Union	10.19		
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Vacation Accrued Time Off	20.38		
0 930.2	60	05/31/2019	59895 PL	UNASSIGNED	Non Productive Time	37.62		
Total For Account:						0 930.2	Dept: 60	355.71
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	Labor	372.62		
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	20.78		
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	17.33		
0 930.22	10	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	11.12		
Total For Account:						0 930.22	Dept: 10	421.85

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GENERAL LEDGER ACTIVITY

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Detail From JAN 2019 To DEC 2019

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 101 - Salaries								
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Labor	551.68		
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Sick Accrued Time Off Non Union	20.30		
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Vacation Accrued Time Off	30.44		
0 930.22	15	03/31/2019	57546 PL	UNASSIGNED	Non Productive Time	29.75		
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Labor	1,106.01		
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	46.19		
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	70.47		
0 930.22	15	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	32.92		
Total For Account:						0 930.22	Dept: 15	1,887.76
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Labor	1,022.54		
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	49.33		
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	63.45		
0 930.22	20	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	30.36		
Total For Account:						0 930.22	Dept: 20	1,165.68
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Labor	192.52		
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	11.55		
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	21.20		
0 930.22	40	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	5.71		
Total For Account:						0 930.22	Dept: 40	230.98
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Labor	7,202.92		
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	206.06		
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	225.73		
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off Union	39.47		
0 930.22	50	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	214.18		
Total For Account:						0 930.22	Dept: 50	7,888.36
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Labor	633.68		
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Sick Accrued Time Off Non Union	26.45		
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Vacation Accrued Time Off	29.19		
0 930.22	60	06/30/2019	60826 PL	UNASSIGNED	Non Productive Time	18.85		
Total For Account:						0 930.22	Dept: 60	708.17
Total For Activity - 101:								19,004.88
Activity: 201 - Health Insurance								
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Health Insurance	13.37		
Total For Account:						0 930.2	Dept: 10	13.37
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Health Insurance	31.58		

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ACTIVITY**

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Detail From JAN 2019 To DEC 2019

Div	Account	Dept	BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 201 - Health Insurance									
Total For Account:							0 930.2		
							Dept:	15	31.58
0	930.2	20		05/31/2019	59590 PL	UNASSIGNED	Health Insurance	63.64	
0	930.2	20		08/31/2019	62862 PL	UNASSIGNED	Health Insurance	24.62	
0	930.2	20		10/31/2019	64961 PL	UNASSIGNED	Health Insurance	14.90	
Total For Account:							0 930.2		
							Dept:	20	103.16
0	930.2	30		05/31/2019	59590 PL	UNASSIGNED	Health Insurance	60.11	
0	930.2	30		08/31/2019	62862 PL	UNASSIGNED	Health Insurance	98.03	
0	930.2	30		10/31/2019	64961 PL	UNASSIGNED	Health Insurance	9.73	
Total For Account:							0 930.2		
							Dept:	30	167.87
0	930.2	40		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	35.07	
Total For Account:							0 930.2		
							Dept:	40	35.07
0	930.2	50		05/31/2019	59590 PL	UNASSIGNED	Health Insurance	297.70	
0	930.2	50		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	62.36	
0	930.2	50		10/31/2019	64961 PL	UNASSIGNED	Health Insurance	41.19	
0	930.2	50		11/30/2019	66043 PL	UNASSIGNED	Health Insurance	139.95	
Total For Account:							0 930.2		
							Dept:	50	541.20
0	930.2	60		05/31/2019	59590 PL	UNASSIGNED	Health Insurance	43.60	
Total For Account:							0 930.2		
							Dept:	60	43.60
0	930.22	10		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	83.78	
Total For Account:							0 930.22		
							Dept:	10	83.78
0	930.22	15		03/31/2019	57545 PL	UNASSIGNED	Health Insurance	86.18	
0	930.22	15		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	198.36	
Total For Account:							0 930.22		
							Dept:	15	284.54
0	930.22	20		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	315.09	
Total For Account:							0 930.22		
							Dept:	20	315.09
0	930.22	40		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	40.31	
Total For Account:							0 930.22		
							Dept:	40	40.31
0	930.22	50		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	583.46	
Total For Account:							0 930.22		
							Dept:	50	583.46
0	930.22	60		06/30/2019	60821 PL	UNASSIGNED	Health Insurance	106.52	
Total For Account:							0 930.22		
							Dept:	60	106.52

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Detail From JAN 2019 To DEC 2019

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 201 - Health Insurance							
Total For Activity - 201:						2,349.55	
Activity: 205 - LTD & Life Insurance							
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Life Insurance	1.19	
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Long Term Disability and Life Insurance	1.19	
Total For Account:						2.38	Dept: 10
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Life Insurance	0.89	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.90	
Total For Account:						1.79	Dept: 15
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Life Insurance	0.81	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.68	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	Life Insurance	0.35	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.34	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	Life Insurance	0.38	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.37	
Total For Account:						2.93	Dept: 20
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	Life Insurance	1.66	
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	Long Term Disability and Life Insurance	1.64	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	Life Insurance	2.68	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	Long Term Disability and Life Insurance	2.54	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	Life Insurance	0.31	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.30	
Total For Account:						9.13	Dept: 30
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	0.49	
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.46	
Total For Account:						0.95	Dept: 40
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Life Insurance	6.81	
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Long Term Disability and Life Insurance	6.45	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	1.55	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	1.47	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Life Insurance	0.85	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.90	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Life Insurance	3.89	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Long Term Disability and Life Insurance	3.95	
Total For Account:						25.87	Dept: 50
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Life Insurance	1.01	

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Detail From JAN 2019 To DEC 2019

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 205 - LTD & Life Insurance							
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Long Term Disability and Life Insurance	1.09	
Total For Account:						0 930.2	Dept: 60
						2.10	
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	1.34	
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	1.27	
Total For Account:						0 930.22	Dept: 10
						2.61	
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Life Insurance	2.32	
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Long Term Disability and Life Insurance	2.16	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	4.10	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	3.86	
Total For Account:						0 930.22	Dept: 15
						12.44	
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	4.73	
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	3.96	
Total For Account:						0 930.22	Dept: 20
						8.69	
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	1.06	
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	1.00	
Total For Account:						0 930.22	Dept: 40
						2.06	
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	16.78	
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	15.15	
Total For Account:						0 930.22	Dept: 50
						31.93	
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Life Insurance	1.93	
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Long Term Disability and Life Insurance	0.89	
Total For Account:						0 930.22	Dept: 60
						2.82	
Total For Activity - 205:						105.70	
Activity: 207 - Worker Compensation Insurance							
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.62	
Total For Account:						0 930.2	Dept: 10
						0.62	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Workers Compensation - Class: Electric	16.40	
0 930.2	15	12/31/2019	67005 PL	UNASSIGNED	Workers Comp		5.72
Total For Account:						0 930.2	Dept: 15
						16.40	5.72
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.27	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.23	
0 930.2	20	08/31/2019	62867 PL	UNASSIGNED	Workers Comp Retent		0.78
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	Workers Compensation - Class: Electric	7.10	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 207 - Worker Compensation Insurance							
Total For Account:						0 930.2	0.78
Dept:						20	7.60
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.68	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	Workers Compensation - Class: Clerical	1.33	
0 930.2	30	08/31/2019	62867 PL	UNASSIGNED	Workers Comp Retent		4.56
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.22	
Total For Account:						0 930.2	4.56
Dept:						30	2.23
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Electric	6.58	
Total For Account:						0 930.2	6.58
Dept:						40	6.58
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.79	
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Workers Compensation - Class: Electric	48.74	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Electric	25.58	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Workers Compensation - Class: Electric	12.12	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Workers Compensation - Class: Electric	42.07	
Total For Account:						0 930.2	129.30
Dept:						50	129.30
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.64	
Total For Account:						0 930.2	0.64
Dept:						60	0.64
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.77	
Total For Account:						0 930.22	0.77
Dept:						10	0.77
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Workers Compensation - Class: Electric	25.46	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.35	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Electric	43.92	
Total For Account:						0 930.22	69.73
Dept:						15	69.73
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Clerical	2.35	
Total For Account:						0 930.22	2.35
Dept:						20	2.35
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Clerical	0.52	
Total For Account:						0 930.22	0.52
Dept:						40	0.52
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Electric	286.90	
Total For Account:						0 930.22	286.90
Dept:						50	286.90
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Workers Compensation - Class: Clerical	1.30	
Total For Account:						0 930.22	1.30
Dept:						60	1.30
Total For Activity - 207:						524.94	11.06

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 210 - Taxes - FICA & Unemployment							
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	ER FICA Tax Spread	16.07	
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	ER MED Tax Spread	3.77	
Total For Account:						0 930.2	Dept: 10
						19.84	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	ER FICA Tax Spread	21.83	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	ER FUTA Tax Spread	0.48	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	ER MED Tax Spread	5.10	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	ER SUTA Tax Spread	0.32	
Total For Account:						0 930.2	Dept: 15
						27.73	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	ER FICA Tax Spread	9.54	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	ER MED Tax Spread	2.14	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	ER FICA Tax Spread	6.30	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	ER MED Tax Spread	1.47	
0 930.2	20	08/31/2019	62867 PL	UNASSIGNED	State Unemployment Taxes	0.02	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	ER FICA Tax Spread	10.44	
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	ER MED Tax Spread	2.44	
Total For Account:						0 930.2	Dept: 20
						32.35	
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	ER FICA Tax Spread	20.37	
0 930.2	30	05/31/2019	59590 PL	UNASSIGNED	ER MED Tax Spread	4.71	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	ER FICA Tax Spread	38.80	
0 930.2	30	08/31/2019	62862 PL	UNASSIGNED	ER MED Tax Spread	9.07	
0 930.2	30	08/31/2019	62867 PL	UNASSIGNED	State Unemployment Taxes	0.29	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	ER FICA Tax Spread	6.56	
0 930.2	30	10/31/2019	64961 PL	UNASSIGNED	ER MED Tax Spread	1.53	
Total For Account:						0 930.2	Dept: 30
						81.33	
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	9.49	
0 930.2	40	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	2.22	
Total For Account:						0 930.2	Dept: 40
						11.71	
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	ER FICA Tax Spread	93.33	
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	ER MED Tax Spread	21.86	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	40.62	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	9.50	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	ER FICA Tax Spread	16.59	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	ER MED Tax Spread	3.88	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	ER FICA Tax Spread	57.07	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	ER MED Tax Spread	13.35	
Total For Account:						0 930.2	Dept: 50
						256.20	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 210 - Taxes - FICA & Unemployment							
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	ER FICA Tax Spread	18.53	
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	ER MED Tax Spread	4.37	
Total For Account:						0 930.2	Dept: 60
						22.90	
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	23.13	
0 930.22	10	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	5.41	
Total For Account:						0 930.22	Dept: 10
						28.54	
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	ER FICA Tax Spread	36.84	
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	ER MED Tax Spread	8.62	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	71.89	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	16.81	
Total For Account:						0 930.22	Dept: 15
						134.16	
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	67.76	
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	ER FUTA Tax Spread	0.76	
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	15.86	
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	ER SUTA Tax Spread	0.41	
Total For Account:						0 930.22	Dept: 20
						84.79	
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	14.64	
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	3.42	
Total For Account:						0 930.22	Dept: 40
						18.06	
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	465.38	
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	108.84	
Total For Account:						0 930.22	Dept: 50
						574.22	
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	ER FICA Tax Spread	39.34	
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	ER MED Tax Spread	9.19	
Total For Account:						0 930.22	Dept: 60
						48.53	
Total For Activity - 210:						1,340.36	
Activity: 220 - Post Retirement Benefits							
0 930.2	10	05/31/2019	59590 PL	UNASSIGNED	Post Retirement	3.31	
Total For Account:						0 930.2	Dept: 10
						3.31	
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	Post Retirement	7.57	
Total For Account:						0 930.2	Dept: 15
						7.57	
0 930.2	20	05/31/2019	59590 PL	UNASSIGNED	Post Retirement	13.47	
0 930.2	20	08/31/2019	62862 PL	UNASSIGNED	Post Retirement	5.21	

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Div	Account	Dept	BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 220 - Post Retirement Benefits									
0	930.2	20		10/31/2019	64961 PL	UNASSIGNED	Post Retirement	3.58	
Total For Account: 0 930.2									
								Dept: 20	22.26
0	930.2	30		05/31/2019	59590 PL	UNASSIGNED	Post Retirement	13.25	
0	930.2	30		08/31/2019	62862 PL	UNASSIGNED	Post Retirement	21.49	
0	930.2	30		10/31/2019	64961 PL	UNASSIGNED	Post Retirement	2.77	
Total For Account: 0 930.2									
								Dept: 30	37.51
0	930.2	40		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	7.42	
Total For Account: 0 930.2									
								Dept: 40	7.42
0	930.2	50		05/31/2019	59590 PL	UNASSIGNED	Post Retirement	65.16	
0	930.2	50		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	14.17	
0	930.2	50		10/31/2019	64961 PL	UNASSIGNED	Post Retirement	8.61	
0	930.2	50		11/30/2019	66043 PL	UNASSIGNED	Post Retirement	29.26	
Total For Account: 0 930.2									
								Dept: 50	117.20
0	930.2	60		05/31/2019	59590 PL	UNASSIGNED	Post Retirement	9.30	
Total For Account: 0 930.2									
								Dept: 60	9.30
0	930.22	10		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	18.61	
Total For Account: 0 930.22									
								Dept: 10	18.61
0	930.22	15		03/31/2019	57545 PL	UNASSIGNED	Post Retirement	19.16	
0	930.22	15		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	45.29	
Total For Account: 0 930.22									
								Dept: 15	64.45
0	930.22	20		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	83.23	
Total For Account: 0 930.22									
								Dept: 20	83.23
0	930.22	40		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	8.53	
Total For Account: 0 930.22									
								Dept: 40	8.53
0	930.22	50		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	146.66	
Total For Account: 0 930.22									
								Dept: 50	146.66
0	930.22	60		06/30/2019	60821 PL	UNASSIGNED	Post Retirement	22.54	
Total For Account: 0 930.22									
								Dept: 60	22.54
								Total For Activity - 220:	548.59

Activity: 223 - Retirement - 401K

0	930.2	10		05/31/2019	59590 PL	UNASSIGNED	401K	36.44	
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<u>Div Account</u>	<u>Dept</u>	<u>BU Project</u>	<u>Date</u>	<u>Journal Mod</u>	<u>Batch</u>	<u>Reference</u>	<u>Debit</u>	<u>Credit</u>
Activity: 223 - Retirement - 401K								
Total For Account:						0 930.2	Dept: 10	36.44
0 930.2	20		05/31/2019	59590 PL	UNASSIGNED	401K	23.41	
0 930.2	20		08/31/2019	62862 PL	UNASSIGNED	401K	11.24	
Total For Account:						0 930.2	Dept: 20	34.65
0 930.2	30		08/31/2019	62862 PL	UNASSIGNED	401K	9.46	
0 930.2	30		10/31/2019	64961 PL	UNASSIGNED	401K	14.07	
Total For Account:						0 930.2	Dept: 30	23.53
0 930.2	40		06/30/2019	60821 PL	UNASSIGNED	401K	14.71	
Total For Account:						0 930.2	Dept: 40	14.71
0 930.2	50		05/31/2019	59590 PL	UNASSIGNED	401K	34.31	
0 930.2	50		06/30/2019	60821 PL	UNASSIGNED	401K	5.17	
Total For Account:						0 930.2	Dept: 50	39.48
0 930.2	60		05/31/2019	59590 PL	UNASSIGNED	401K	9.21	
Total For Account:						0 930.2	Dept: 60	9.21
0 930.22	15		06/30/2019	60821 PL	UNASSIGNED	401K	21.09	
Total For Account:						0 930.22	Dept: 15	21.09
0 930.22	20		06/30/2019	60821 PL	UNASSIGNED	401K	106.58	
Total For Account:						0 930.22	Dept: 20	106.58
0 930.22	40		06/30/2019	60821 PL	UNASSIGNED	401K	13.82	
Total For Account:						0 930.22	Dept: 40	13.82
0 930.22	50		06/30/2019	60821 PL	UNASSIGNED	401K	4.31	
Total For Account:						0 930.22	Dept: 50	4.31
0 930.22	60		06/30/2019	60821 PL	UNASSIGNED	401K	45.00	
Total For Account:						0 930.22	Dept: 60	45.00
Total For Activity - 223:								348.82
Activity: 225 - Retirement - RS&I								
0 930.2	15		12/31/2019	66919 PL	UNASSIGNED	Retirement Company Paid RS&I	62.67	
Total For Account:						0 930.2	Dept: 15	62.67
0 930.2	20		10/31/2019	64961 PL	UNASSIGNED	Retirement Company Paid RS&I	12.17	
Total For Account:						0 930.2	Dept: 20	12.17

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<u>Div Account</u>	<u>Dept BU Project</u>	<u>Date</u>	<u>Journal Mod</u>	<u>Batch</u>	<u>Reference</u>	<u>Debit</u>	<u>Credit</u>
Activity: 225 - Retirement - RS&I							
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	Retirement Company Paid RS&I	279.14	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	Retirement Company Paid RS&I	85.44	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	Retirement Company Paid RS&I	37.39	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	Retirement Company Paid RS&I	174.22	
Total For Account: 0 930.2						Dept: 50	576.19
0 930.2	60	05/31/2019	59590 PL	UNASSIGNED	Retirement Company Paid RS&I	80.00	
Total For Account: 0 930.2						Dept: 60	80.00
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	Retirement Company Paid RS&I	68.04	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	Retirement Company Paid RS&I	136.87	
Total For Account: 0 930.22						Dept: 15	204.91
0 930.22	20	06/30/2019	60821 PL	UNASSIGNED	Retirement Company Paid RS&I	43.84	
Total For Account: 0 930.22						Dept: 20	43.84
0 930.22	40	06/30/2019	60821 PL	UNASSIGNED	Retirement Company Paid RS&I	63.95	
Total For Account: 0 930.22						Dept: 40	63.95
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	Retirement Company Paid RS&I	712.29	
Total For Account: 0 930.22						Dept: 50	712.29
0 930.22	60	06/30/2019	60821 PL	UNASSIGNED	Retirement Company Paid RS&I	69.75	
Total For Account: 0 930.22						Dept: 60	69.75
Total For Activity - 225:							1,825.77
Activity: 227 - Retirement Benefits- Bargaining							
0 930.2	15	12/31/2019	66919 PL	UNASSIGNED	IBEW Pension	10.77	
Total For Account: 0 930.2						Dept: 15	10.77
0 930.2	20	10/31/2019	64961 PL	UNASSIGNED	IBEW Pension	9.46	
Total For Account: 0 930.2						Dept: 20	9.46
0 930.2	50	05/31/2019	59590 PL	UNASSIGNED	IBEW Pension	79.13	
0 930.2	50	06/30/2019	60821 PL	UNASSIGNED	IBEW Pension	21.87	
0 930.2	50	10/31/2019	64961 PL	UNASSIGNED	IBEW Pension	16.29	
0 930.2	50	11/30/2019	66043 PL	UNASSIGNED	IBEW Pension	65.34	
Total For Account: 0 930.2						Dept: 50	182.63
0 930.22	15	03/31/2019	57545 PL	UNASSIGNED	IBEW Pension	50.72	
0 930.22	15	06/30/2019	60821 PL	UNASSIGNED	IBEW Pension	46.10	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 227 - Retirement Benefits- Bargaining								
Total For Account:						0 930.22	Dept: 15	96.82
0 930.22	50	06/30/2019	60821 PL	UNASSIGNED	IBEW Pension	336.74		
Total For Account:						0 930.22	Dept: 50	336.74
Total For Activity - 227:							636.42	
Activity: 312 - Business Meetings-Lunches, Etc.								
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Barnes	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bearden	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Bell	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Crouch	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Elliott	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Harris	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Marshall	14.32		
0 930.21	80	01/08/2019	54954 GL	DIRECTORMEAL	JPEC Board Workshop Dinner - Teitloff	14.32		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Bell	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Harris	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	4.38		
0 930.21	80	02/28/2019	56462 GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	4.38		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Bell	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Harris	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	14.04		
0 930.21	80	03/19/2019	57038 GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	14.04		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	9.69		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	9.69		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Bell	9.69		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	9.69		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Harris	9.69		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	9.69		
0 930.21	80	03/28/2019	57527 GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	9.69		
0 930.21	80	04/09/2019	57621 GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	10.85		
0 930.21	80	04/09/2019	57621 GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	12.83		
0 930.21	80	04/09/2019	57621 GL	DIRECTORMEAL	JPEC Board Dinner - Bell	15.02		

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Div	Account	Dept	BU Project	Date	Journal	Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.										
0	930.21	80		04/09/2019	57621	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	13.15	
0	930.21	80		04/09/2019	57621	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	11.22	
0	930.21	80		04/09/2019	57621	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	13.90	
0	930.21	80		04/09/2019	57621	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	13.90	
0	930.21	80		04/09/2019	57621	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	10.21	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	12.23	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	11.32	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	13.33	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	12.79	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	13.12	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	11.96	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	9.05	
0	930.21	80		04/08/2019	57622	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	13.12	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	7.33	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	7.33	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	7.33	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	7.33	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	7.33	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	7.33	
0	930.21	80		04/18/2019	57884	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	7.33	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	13.27	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	15.12	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	16.18	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	19.36	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	16.17	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	13.52	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	15.11	
0	930.21	80		05/02/2019	58540	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	14.05	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	11.92	
0	930.21	80		05/21/2019	59472	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	11.92	
0	930.21	80		05/23/2019	59473	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	8.02	
0	930.21	80		05/23/2019	59473	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	8.02	
0	930.21	80		05/23/2019	59473	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	8.02	
0	930.21	80		05/23/2019	59473	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	8.02	
0	930.21	80		05/23/2019	59473	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	8.02	

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Activity: 312 - Business Meetings-Lunches, Etc.										
0	930.21	80		05/23/2019	59473	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	8.02	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	7.44	
0	930.21	80		06/17/2019	60079	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	7.44	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	13.86	
0	930.21	80		07/09/2019	60742	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	13.86	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	10.07	
0	930.21	80		07/23/2019	61215	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	10.07	
0	930.21	80		06/30/2019	61326	GL	UNASSIGNED	BREC Meals-Directors	28.54	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	8.01	
0	930.21	80		07/23/2019	61337	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	8.01	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	13.49	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	13.49	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	13.49	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	13.49	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	13.49	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	13.49	
0	930.21	80		06/27/2019	61338	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	13.48	

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Activity: 312 - Business Meetings-Lunches, Etc.										
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Barnes		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Bearden		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Bell		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Crouch		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Elliott		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Harris		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Marshall		10.07
0	930.21	80		07/23/2019	61435	GL	61215R	JPEC Board Dinner - Teitloff		10.07
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	10.74	
0	930.21	80		07/23/2019	61439	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	10.74	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	13.18	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	13.18	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	13.18	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	13.18	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	13.18	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	13.18	
0	930.21	80		08/07/2019	61595	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	13.18	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	7.44	
0	930.21	80		08/22/2019	62468	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	7.44	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	9.39	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	9.39	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	9.39	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	9.39	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	9.39	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	9.39	
0	930.21	80		09/10/2019	62987	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	9.39	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	0.04	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	0.04	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	0.04	

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Div	Account	Dept	BU Project	Date	Journal	Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.										
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	0.04	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	0.04	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	0.04	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Marshall	0.04	
0	930.21	80		08/22/2019	63127	GL	DIRECTORMEAL	JPEC Board Dinner - Teitloff	0.04	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	9.55	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	9.55	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	9.55	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	9.55	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	9.55	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	9.55	
0	930.21	80		09/26/2019	63616	GL	DIRECTORMEAL	JPEC Board Dinners - Teitloff	9.55	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinners- Marshall	16.53	
0	930.21	80		10/14/2019	64182	GL	DIRECTORMEAL	JPEC Board Dinners - Teitloff	16.53	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	10.15	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	10.15	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	10.15	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	10.15	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	10.15	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinners- Marshall	10.15	
0	930.21	80		10/24/2019	64789	GL	DIRECTORMEAL	JPEC Board Dinners - Teitloff	10.15	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinners- Marshall	18.00	
0	930.21	80		11/12/2019	65178	GL	DIRECTORMEAL	JPEC Board Dinners - Teitloff	18.00	
0	930.21	80		11/21/2019	65607	GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	9.47	
0	930.21	80		11/21/2019	65607	GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	9.47	
0	930.21	80		11/21/2019	65607	GL	DIRECTORMEAL	JPEC Board Dinner - Bell	9.47	
0	930.21	80		11/21/2019	65607	GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	9.47	
0	930.21	80		11/21/2019	65607	GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	9.47	
0	930.21	80		11/21/2019	65607	GL	DIRECTORMEAL	JPEC Board Dinner - Harris	9.47	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 312 - Business Meetings-Lunches, Etc.							
0 930.21	80	11/21/2019	65607 GL	DIRECTORMEAL	JPEC Board Dinners- Marshall	9.47	
0 930.21	80	11/21/2019	65607 GL	DIRECTORMEAL	JPEC Board Dinners - Teitloff	9.47	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinner - Barnes	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinner - Bearden	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinner - Bell	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinner - Crouch	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinner - Elliott	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinner - Harris	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinners- Marshall	9.19	
0 930.21	80	12/09/2019	66194 GL	DIRECTORMEAL	JPEC Board Dinners - Teitloff	9.19	
Total For Account: 0 930.21						Dept: 80	
						2,150.49	80.56
Total For Activity - 312:						2,150.49	80.56
Activity: 318 - Computer & Printer Supplies/Software							
0 930.21	80	02/28/2019	56301 GL	UNASSIGNED	iPads for Directors	1,728.51	
0 930.21	80	02/28/2019	56436 GL	56301R	iPads for Directors		1,728.51
0 930.21	80	02/28/2019	56437 GL	56301	iPads for Directors	1,759.57	
0 930.21	80	03/31/2019	57475 GL	UNASSIGNED	iPads for directors		1,759.57
Total For Account: 0 930.21						Dept: 80	
						3,488.08	3,488.08
Total For Activity - 318:						3,488.08	3,488.08
Activity: 330 - Donations & Sponsorships							
0 930.2	25	11/30/2019	65713 AP	AUTHORIZED	2020 Membership Dues	1,045.00	
Total For Account: 0 930.2						Dept: 25	
						1,045.00	
0 930.2	30	02/26/2019	56687 GL	UNASSIGNED	Gatorade for flood victims	55.04	
0 930.2	30	03/13/2019	56955 AP	AUTHORIZED	Victory Celebration Table Sponsor	257.20	
0 930.2	30	03/31/2019	57185 GL	UNASSIGNED	Flood Supplies	199.97	
0 930.2	30	09/25/2019	63373 AP	AUTHORIZED	W KY LAUNCH Participant	150.00	
0 930.2	30	11/01/2019	66485 GL	UNASSIGNED	W KY Launch Participant		75.00
Total For Account: 0 930.2						Dept: 30	
						662.21	75.00
0 930.2	50	08/31/2019	63490 GL	UNASSIGNED	KRUS Golf Scramble	300.00	
Total For Account: 0 930.2						Dept: 50	
						300.00	
0 930.3	10	05/17/2019	59129 GL	UNASSIGNED	Homebuilders Assoc. of West KY Benefit	400.00	
0 930.3	10	05/17/2019	59131 GL	59129R	Homebuilders Assoc. of West KY Benefit		400.00
0 930.3	10	04/30/2019	59132 GL	59129	Homebuilders Assoc. of West KY Benefit	400.00	
0 930.3	10	05/31/2019	59618 GL	UNASSIGNED	IBEW Local 816 Golf Tournament	270.00	
0 930.3	10	06/20/2019	60365 GL	UNASSIGNED	Golf Scramble	325.00	
0 930.3	10	06/21/2019	60366 GL	UNASSIGNED	Donation	100.00	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 330 - Donations & Sponsorships							
0 930.3	10	12/09/2019	66021 AP	AUTHORIZED	2020 Power Card	175.00	
0 930.3	10	12/04/2019	66200 AP	AUTHORIZED	Gold Sponsor for 2020	1,500.00	
Total For Account:						0 930.3	Dept: 10
						3,170.00	400.00
0 930.3	25	01/07/2019	54335 AP	AUTHORIZED	Donation	50.00	
0 930.3	25	01/07/2019	54335 AP	AUTHORIZED	Donation	50.00	
0 930.3	25	01/09/2019	54431 AP	AUTHORIZED	Sponsorship of 2019 Class Act Series	3,750.00	
0 930.3	25	03/06/2019	56380 AP	AUTHORIZED	Sponsorship for Marshall Co Trap Team/Lo	250.00	
0 930.3	25	05/02/2019	58324 AP	AUTHORIZED	Sponsorship of 2019 Class Act Series	3,750.00	
0 930.3	25	06/17/2019	59804 AP	AUTHORIZED	Safety Sponsorship	500.00	
0 930.3	25	07/17/2019	60894 AP	AUTHORIZED	Chamber Breakfast-Grissom & Adair	18.00	
0 930.3	25	07/19/2019	61044 AP	AUTHORIZED	2019 Paducah Kindness Walk Donation	250.00	
0 930.3	25	07/25/2019	61510 AP	AUTHORIZED	Sponsorship of 2019-2020 Class Act Serie	3,750.00	
0 930.3	25	08/19/2019	62092 BR	UNASSIGNED	Incorrect amount		3,750.00
0 930.3	25	07/31/2019	62105 AP	AUTHORIZED	Golf Fundraiser Drake Creek Golf 2019	250.00	
0 930.3	25	08/19/2019	62105 AP	AUTHORIZED	Kentucky Lineman's Rodeo Sponsorship	250.00	
0 930.3	25	08/31/2019	62550 AP	AUTHORIZED	Bronze Banquet Sponsor	300.00	
0 930.3	25	09/10/2019	62870 AP	AUTHORIZED	Porkstock Table for BBQ on the River	375.00	
0 930.3	25	09/26/2019	63413 AP	AUTHORIZED	Sponsorship for Combined Conference	250.00	
0 930.3	25	09/30/2019	63543 AP	AUTHORIZED	Sponsorship & Advertising	385.00	
0 930.3	25	10/02/2019	63549 AP	AUTHORIZED	Booth Rental for Octoberfest	20.00	
0 930.3	25	10/15/2019	64105 AP	AUTHORIZED	2019 Membership	100.00	
0 930.3	25	10/23/2019	64404 AP	AUTHORIZED	Donation-Food Pantry	100.00	
0 930.3	25	10/24/2019	64452 AP	AUTHORIZED	Christmas in the Park Donation	1,000.00	
0 930.3	25	10/30/2019	64657 AP	AUTHORIZED	Workforce Development Breakfast	15.00	
0 930.3	25	12/04/2019	65918 AP	AUTHORIZED	Feed the Need Campaign 2019 Donation	100.00	
0 930.3	25	12/10/2019	66021 AP	AUTHORIZED	Donation	100.00	
0 930.3	25	12/10/2019	66021 AP	AUTHORIZED	Donation	100.00	
0 930.3	25	11/01/2019	66485 GL	UNASSIGNED	Sponsorship - 8th Annual Conference		125.00
0 930.3	25	11/01/2019	66485 GL	UNASSIGNED	Smithland Map Sponsor		192.50
0 930.3	25	12/31/2019	66590 AP	AUTHORIZED	Breakfast Blender Ticket-Scott Adair	15.00	
Total For Account:						0 930.3	Dept: 25
						15,728.00	4,067.50
Total For Activity - 330:						20,905.21	4,542.50
Activity: 333 - Economic Development							
0 930.2	10	01/04/2019	54431 AP	AUTHORIZED	Jan 2019 Investement Pad Econ Developmen	500.00	
0 930.2	10	02/20/2019	55919 AP	AUTHORIZED	Feb 2019 Investment Pad Econ Development	500.00	
0 930.2	10	03/25/2019	57111 AP	AUTHORIZED	Mar 2019 Investment Pad Econ Development	500.00	
0 930.2	10	04/08/2019	57547 AP	AUTHORIZED	April 2019 Investment in Greater PED	500.00	
0 930.2	10	06/30/2019	60330 AP	AUTHORIZED	May 2019 Investment in Greater PED	500.00	
0 930.2	10	07/12/2019	60777 AP	AUTHORIZED	June 2019 Investment in Greater PED	500.00	

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Activity: 333 - Economic Development							
0 930.2	10	08/16/2019	62207 AP	AUTHORIZED	July 2019 Investment in Greater PED	500.00	
0 930.2	10	09/30/2019	63595 AP	AUTHORIZED	August 2019 Investment in Greated PED	500.00	
0 930.2	10	10/17/2019	64285 AP	AUTHORIZED	September 2019 Investment Greater PED	500.00	
0 930.2	10	11/18/2019	65211 AP	AUTHORIZED	October 2019 Investment Greater PED	500.00	
0 930.2	10	12/20/2019	66378 AP	AUTHORIZED	November 2019 Investment Greater PED	500.00	
Total For Account:						0 930.2	Dept: 10
						5,500.00	
0 930.2	25	01/29/2019	55085 GL	UNASSIGNED	ApplyBR Economic Development Funding		6,000.00
Total For Account:						0 930.2	Dept: 25
						6,000.00	
Total For Activity - 333:						5,500.00	6,000.00
Activity: 348 - KAEC Annual MTG/Summer MTG							
0 930.2	10	11/30/2019	65985 GL	UNASSIGNED	KAEC Annual Meeting Silent Auction	113.37	
Total For Account:						0 930.2	Dept: 10
						113.37	
Total For Activity - 348:						113.37	
Activity: 354 - KAEC Dues							
0 930.2	0	01/31/2019	55641 GL	RECURRING8	KAEC Association Dues	5,375.36	
0 930.2	0	02/28/2019	56139 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	03/31/2019	57494 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	04/30/2019	58569 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	05/31/2019	59390 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	06/30/2019	60738 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	07/31/2019	61757 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	08/31/2019	62929 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	09/30/2019	63722 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	11/12/2019	64916 RG	UNASSIGNED	Cash Register		13,022.00
0 930.2	0	10/31/2019	65051 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	11/30/2019	65863 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	12/23/2019	66844 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	12/31/2019	66855 GL	RECURRING09	KAEC Association Dues	5,375.36	
0 930.2	0	12/23/2019	66859 GL	66844R	KAEC Association Dues		5,375.36
Total For Account:						0 930.2	Dept: 0
						69,879.68	18,397.36
Total For Activity - 354:						69,879.68	18,397.36
Activity: 363 - Membership Dues/Donation							
0 930.3	10	01/29/2019	55085 GL	UNASSIGNED	Apply BR Economic Development Funding		2,145.00
0 930.3	10	09/05/2019	62613 AP	AUTHORIZED	Scott Lathram Mem Golf-Donation Only	50.00	
Total For Account:						0 930.3	Dept: 10
						50.00	2,145.00

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 363 - Membership Dues/Donation								
0 930.3	25	01/03/2019	54334 AP	AUTHORIZED	Member Dues	500.00		
0 930.3	25	01/10/2019	54442 AP	AUTHORIZED	2019 Power Card	160.50		
0 930.3	25	01/01/2019	55071 GL	UNASSIGNED	2019 Chamber of Commerce Dues	100.00		
0 930.3	25	01/31/2019	55578 AP	AUTHORIZED	2019 Membership Dues	1,025.00		
0 930.3	25	02/19/2019	55864 AP	AUTHORIZED	2019 Annual Dinner Sponsorship	300.00		
0 930.3	25	02/14/2019	55919 AP	AUTHORIZED	2019 Membership Dues	500.00		
0 930.3	25	03/31/2019	57591 AP	AUTHORIZED	2019 Power of the Purse	190.80		
0 930.3	25	06/14/2019	59800 AP	AUTHORIZED	Leadership Paducah Class Ashley Turner	1,500.00		
0 930.3	25	08/22/2019	62207 AP	AUTHORIZED	2019 Golf Scramble Hole Sponsorship	190.00		
0 930.3	25	08/22/2019	62207 AP	AUTHORIZED	August Biscuits & Business Breakfast	15.00		
0 930.3	25	08/26/2019	62315 AP	AUTHORIZED	Smithland's 32nd Annual Octoberfest	100.00		
0 930.3	25	10/31/2019	64681 AP	AUTHORIZED	Annual Membership Investment	450.00		
0 930.3	25	11/15/2019	65075 AP	AUTHORIZED	2020 Membership Dues	100.00		
0 930.3	25	11/26/2019	65516 AP	AUTHORIZED	2020 Membership Dues	500.00		
Total For Account:						0 930.3	Dept: 25	5,631.30
Total For Activity - 363:						5,681.30	2,145.00	
Activity: 369 - Miscellaneous								
0 930.2	10	05/01/2019	59480 GL	UNASSIGNED	Flowers - Dr. Crouch's mother's funeral	58.00		
Total For Account:						0 930.2	Dept: 10	58.00
0 930.2	15	11/21/2019	65512 AP	AUTHORIZED	Business Headshots W. Morgan, S. Ribble	49.00		
Total For Account:						0 930.2	Dept: 15	49.00
0 930.2	30	01/18/2019	55201 GL	UNASSIGNED	Gift Cards - Appreciation Gift	534.75		
0 930.2	30	04/29/2019	58109 AP	AUTHORIZED	Public Policy Series S. Adair, W. Morgan	30.00		
0 930.2	30	04/29/2019	58938 GL	UNASSIGNED	Public Policy Series Pad. Chamber		30.00	
0 930.2	30	06/13/2019	59781 AP	AUTHORIZED	Business Headshots-J. Williams/S. Adair	49.00		
Total For Account:						0 930.2	Dept: 30	613.75
0 930.2	40	11/21/2019	65512 AP	AUTHORIZED	Business Headshots W. Morgan, S. Ribble	49.00		
Total For Account:						0 930.2	Dept: 40	49.00
0 930.2	60	06/13/2019	59781 AP	AUTHORIZED	Business Headshots-J. Williams/S. Adair	49.00		
Total For Account:						0 930.2	Dept: 60	49.00
0 930.21	80	04/26/2019	58215 AP	AUTHORIZED	Donation in Lieu of Flowers from BOD	100.00		
0 930.21	80	05/02/2019	58303 AP	AUTHORIZED	In Memory of Joyce Perry for Chris Perry	75.00		
Total For Account:						0 930.21	Dept: 80	175.00
Total For Activity - 369:						993.75	30.00	

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Activity: 372 - MODL Insurance									
0 930.21	80	01/09/2019	54431 AP	AUTHORIZED	Director's 24 hr Accident Insurance	3.72			
0 930.21	80	02/11/2019	55461 AP	AUTHORIZED	Director's 24 hr Accident Insurance	3.72			
0 930.21	80	01/31/2019	55643 GL	RECURRING10	Prepaid Insurance Expensed	1,362.83			
0 930.21	80	02/28/2019	56138 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	03/05/2019	56435 AP	AUTHORIZED	Directors 24 hrs Accident Insurance	3.72			
0 930.21	80	04/01/2019	57222 AP	AUTHORIZED	Directors 24 HR Accident Insurance	3.72			
0 930.21	80	03/31/2019	57493 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	05/07/2019	58494 AP	AUTHORIZED	Directors 24 HRS Accident Insurance	3.72			
0 930.21	80	04/30/2019	58568 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	05/31/2019	59389 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	06/06/2019	59454 AP	AUTHORIZED	Directors 24 HRS Accident Insurance	3.72			
0 930.21	80	07/01/2019	60335 AP	AUTHORIZED	DIRECTORS 24 HRS ACCIDENT INSURANCE	3.72			
0 930.21	80	06/30/2019	60737 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	08/05/2019	61466 AP	AUTHORIZED	Directors 24 HRS Accident Insurance	3.72			
0 930.21	80	07/31/2019	61756 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	09/03/2019	62571 AP	AUTHORIZED	Directors 24 Hrs Accident Insurance	3.72			
0 930.21	80	08/31/2019	62928 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	10/03/2019	63578 AP	AUTHORIZED	Directors 24 HRS Accident Insurance	3.72			
0 930.21	80	09/30/2019	63721 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	11/06/2019	64875 AP	AUTHORIZED	DIRECTORS 24 HRS ACCIDENT INSURANCE	3.72			
0 930.21	80	10/31/2019	65050 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	12/05/2019	65844 AP	AUTHORIZED	Directors 24 HRS Accident Insurance	3.72			
0 930.21	80	11/30/2019	65862 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	12/23/2019	66843 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	12/31/2019	66854 GL	RECURRING08	Ins. for Directors Liability - Federated	1,362.83			
0 930.21	80	12/23/2019	66867 GL	66843R	Ins. for Directors Liability - Federated		1,362.83		
Total For Account:						0 930.21	Dept: 80	17,761.43	1,362.83
Total For Activity - 372:								17,761.43	1,362.83
Activity: 381 - NRECA Dues									
0 930.2	0	01/31/2019	55641 GL	RECURRING8	NRECA membership dues	3,401.08			
0 930.2	0	02/28/2019	56139 GL	RECURRING09	NRECA Membership dues	3,401.08			
0 930.2	0	03/31/2019	57494 GL	RECURRING09	NRECA Membership dues	3,401.08			
0 930.2	0	04/30/2019	58569 GL	RECURRING09	NRECA Membership dues	3,401.08			
0 930.2	0	05/31/2019	59390 GL	RECURRING09	NRECA Membership dues	3,401.08			
0 930.2	0	06/30/2019	60738 GL	RECURRING09	NRECA Membership dues	3,401.08			
0 930.2	0	07/31/2019	61757 GL	RECURRING09	NRECA Membership dues	3,413.67			
0 930.2	0	08/31/2019	62929 GL	RECURRING09	NRECA Membership dues	3,413.67			
0 930.2	0	09/30/2019	63722 GL	RECURRING09	NRECA Membership dues	3,413.67			
0 930.2	0	10/31/2019	65051 GL	RECURRING09	NRECA Membership dues	3,413.67			
0 930.2	0	11/30/2019	65863 GL	RECURRING09	NRECA Membership dues	3,413.67			

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Activity: 381 - NRECA Dues							
0 930.2	0	12/23/2019	66844 GL	RECURRING09	NRECA Membership dues	3,413.67	
0 930.2	0	12/31/2019	66855 GL	RECURRING09	NRECA Membership dues	3,413.67	
0 930.2	0	12/23/2019	66859 GL	66844R	NRECA Membership dues		3,413.67
Total For Account:						0 930.2	Dept: 0
						44,302.17	3,413.67
Total For Activity - 381:						44,302.17	3,413.67
Activity: 399 - Office Supplies							
0 930.21	80	01/17/2019	54940 GL	UNASSIGNED	Logo Apparel for board members	98.34	
0 930.21	80	02/28/2019	56690 GL	UNASSIGNED	Bags for hats directors were given	10.60	
Total For Account:						0 930.21	Dept: 80
						108.94	
Total For Activity - 399:						108.94	
Activity: 402 - Outside Services							
0 930.2	0	11/30/2019	65988 GL	UNASSIGNED	Rick Walters - KEC Mtg/Training	215.39	
Total For Account:						0 930.2	Dept: 0
						215.39	
Total For Activity - 402:						215.39	
Activity: 408 - Preprinted Supplies/Printing							
0 930.21	80	07/26/2019	61220 AP	AUTHORIZED	Business Cards	222.60	
Total For Account:						0 930.21	Dept: 80
						222.60	
Total For Activity - 408:						222.60	
Activity: 417 - Property Tax Expense							
0 930.2	0	01/31/2019	55642 GL	RECURRING1	Property Taxes Accrued	4,798.86	
0 930.2	0	02/28/2019	56133 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	03/31/2019	57488 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	04/30/2019	58563 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	05/31/2019	59384 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	06/30/2019	60732 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	07/31/2019	61751 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	08/31/2019	62923 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	09/30/2019	63716 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	10/31/2019	65045 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	11/30/2019	65857 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	12/23/2019	66838 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	12/31/2019	66849 GL	RECURRING03	Property Taxes Accrued	4,798.86	
0 930.2	0	12/23/2019	66862 GL	66838R	Property Taxes Accrued		4,798.86
0 930.2	0	12/31/2019	67678 GL	RECURRING03	Property Taxes Accrued	155.43	
Total For Account:						0 930.2	Dept: 0
						62,540.61	4,798.86

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Total For Activity - 417:						62,540.61	4,798.86
Activity: 435 - Subscriptions/Publications							
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription	364.64	
Total For Account:						364.64	
0 930.21 Dept: 80							
Total For Activity - 435:						364.64	
Activity: 444 - Transportation							
0 930.2	20	10/31/2019	65080 FM	UNASSIGNED	Fleet Management Transaction	145.25	
Total For Account:						145.25	
0 930.2 Dept: 20							
0 930.2	40	06/30/2019	60874 FM	UNASSIGNED	Fleet Management Transaction	38.10	
Total For Account:						38.10	
0 930.2 Dept: 40							
0 930.2	50	06/30/2019	60874 FM	UNASSIGNED	Fleet Management Transaction	62.11	
0 930.2	50	11/30/2019	66049 FM	UNASSIGNED	Fleet Management Transaction	162.40	
Total For Account:						224.51	
0 930.2 Dept: 50							
0 930.22	15	03/31/2019	57685 FM	UNASSIGNED	Fleet Management Transaction	151.59	
0 930.22	15	06/30/2019	60874 FM	UNASSIGNED	Fleet Management Transaction	143.03	
Total For Account:						294.62	
0 930.22 Dept: 15							
0 930.22	50	06/30/2019	60874 FM	UNASSIGNED	Fleet Management Transaction	2,006.05	
Total For Account:						2,006.05	
0 930.22 Dept: 50							
Total For Activity - 444:						2,708.53	
Activity: 450 - Uniform Expense							
0 930.21	80	01/17/2019	54949 GL	UNASSIGNED	Logo Apparel for board members	217.16	
0 930.21	80	05/02/2019	59065 GL	UNASSIGNED	Clothing for Board of Directors	101.49	
0 930.21	80	07/31/2019	61651 GL	UNASSIGNED	Logo Clothing Erick Harris & K. Bell	97.60	
0 930.21	80	08/14/2019	62331 GL	UNASSIGNED	Logo Clothing - Board Member	117.21	
0 930.21	80	10/25/2019	64794 GL	UNASSIGNED	Blazers	1,093.92	
0 930.21	80	10/31/2019	65476 GL	UNASSIGNED	Director Clothing	82.87	
Total For Account:						1,710.25	
0 930.21 Dept: 80							
Total For Activity - 450:						1,710.25	
Activity: 546 - D-Fees-Bearden							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	Board & KAEC Meeting and Board Workshop	400.00	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	800.00	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	KAEC&NRECA Spouse Meal, Strategic, Bd/Worksh	1,125.00	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop/Meeting	600.00	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Mtg WKRECC Tour & Dinner	800.00	

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Activity: 546 - D-Fees-Bearden							
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	KEC BD Meeting/Wrkshp & Annual Meeting	600.00	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	KAEC BD Meeting & Bd Meeting & Workshop	600.00	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Bd Workshop& Meeting, BREC Annual Meetin	600.00	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	NRECA Regional Meeting & Board Workshop	925.00	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	KAEC Meeting and Bd Workshop & Meeting	525.00	
0 930.21	80	12/31/2019	66930 GL	UNASSIGNED	NRECA School Fees Accrued	450.00	
0 930.21	80	12/31/2019	67529 GL	66930R	Reverse accrual je#66930		450.00
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Winter School	450.00	
Total For Account:						0 930.21	Dept: 80
						8,675.00	450.00
Total For Activity - 546:						8,675.00	450.00
Activity: 547 - D-Expenses-Bearden							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	Board & KAEC Meeting and Board Workshop	441.27	
0 930.21	80	03/07/2019	56166 GL	UNASSIGNED	Registration for NRECA Annual Meeting	670.00	
0 930.21	80	03/07/2019	56166 GL	UNASSIGNED	Hotel Deposit - NRECA Annual Meeting	285.00	
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	03/08/2019	56435 AP	AUTHORIZED	`	371.10	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	181.66	
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	KAEC&NRECA Spouse Meal, Strategic, Bd/Worksh	1,697.21	
0 930.21	80	03/07/2019	57766 GL	UNASSIGNED	Rev. part of JE#56166		285.00
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop/Meeting	33.42	
0 930.21	80	04/30/2019	58856 GL	UNASSIGNED	NRECA Annual Meeting Lodging Deposit	322.88	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Mtg WKRECC Tour& Dinner	33.42	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	KEC BD Meeting/Wrkshp & Annual Meeting	445.06	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	22.28	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	KAEC BD Meeting & Bd Meeting & Workshop	473.79	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Bd Workshop& Meeting, BREC Annual Meetin	449.95	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	NRECA Regional Meeting & Board Workshop	1,090.66	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Meeting & Workshop	22.28	
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58
0 930.21	80	12/13/2019	66210 GL	UNASSIGNED	NRECA Winter School - Nashville	911.74	
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	KAEC Meeting and Bd Workshop & Meeting	680.90	
0 930.21	80	12/31/2019	66930 GL	UNASSIGNED	NRECA School Fees Accrued	503.82	
0 930.21	80	12/31/2019	67529 GL	66930R	Reverse accrual je#66930		503.82
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Winter School	503.82	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit			
Activity: 547 - D-Expenses-Bearden										
Total For Account:						0 930.21	Dept: 80	9,958.28	1,220.62	
Total For Activity - 547:						9,958.28	1,220.62			
Activity: 550 - D-Fees-Crouch										
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop and Meeting	400.00				
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	800.00				
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop	200.00				
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop	200.00				
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & WKRECC Tour & Dinner	600.00				
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshop/Meeting & Annual Meeting	600.00				
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	400.00				
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	600.00				
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Meeting	200.00				
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	400.00				
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	400.00				
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Workshop & Meeting	400.00				
Total For Account:						0 930.21	Dept: 80	5,200.00		
Total For Activity - 550:						5,200.00				
Activity: 551 - D-Expenses-Crouch										
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	Jan 2019 Board Workshop & Meeting	99.40				
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22				
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging			386.22		
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22				
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	Internet Service,JPEC Retreat&BD Meeting	309.36				
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58				
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	JPECstrategicPlanning & Internet/Bd Work	219.57				
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April Internet Services/Board Workshop	79.68				
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Internet & Board Wrkshop & WKRECC Tour	141.74				
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Internet-May & Bd Wrkshp- Annual Meeting	125.50				
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Internet Services, Bd Wrkshop & Meeting	99.40				
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Internet Services, Bd Workshop & Meeting	119.12				
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Internet-September & Board Meeting	79.68				
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Internet Service-Oct, BD Workshop/Meetin	99.40				
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Internet Services, BD Workshop & Meeting	99.40				
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription			45.58		
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Internet, Board Workshop & Meeting	99.40				
Total For Account:						0 930.21	Dept: 80	2,389.67	431.80	
Total For Activity - 551:						2,389.67	431.80			

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit		
Activity: 552 - D-Fees-Elliott									
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	400.00			
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	800.00			
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	200.00			
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	600.00			
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Meeting	600.00			
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	600.00			
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	600.00			
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	413.92			
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Meeting & Workshop	400.00			
0 930.21	80	11/01/2019	65609 GL	UNASSIGNED	Mileage Expense Correction Oct.		13.92		
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
Total For Account:						0 930.21	Dept: 80	5,813.92	13.92
Total For Activity - 552:						5,813.92		13.92	
Activity: 553 - D-Expenses-Elliott									
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	27.84			
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22			
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22		
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22			
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	100.92			
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58			
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	23.92			
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	41.76			
0 930.21	80	04/30/2019	58647 GL	UNASSIGNED	Big Rivers Meeting	11.61			
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Meeting	41.76			
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	41.76			
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	27.84			
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	27.84			
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	27.84			
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	13.92			
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Meeting & Workshop	27.84			
0 930.21	80	11/01/2019	65609 GL	UNASSIGNED	Mileage Expense Correction Oct.	13.92			
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58		
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Workshop & Meeting	26.10			
Total For Account:						0 930.21	Dept: 80	1,272.89	431.80
Total For Activity - 553:						1,272.89		431.80	
Activity: 554 - D-Fees-Harris									

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 554 - D-Fees-Harris							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	600.00	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	1,200.00	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	PED,KAEC,Spouse Meals, Board/WkShop Meet	1,625.00	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	900.00	
0 930.21	80	05/28/2019	59055 AP	AUTHORIZED	Bd Workshop & Meeting, WKRECC Tour/Dinne	1,200.00	
0 930.21	80	04/30/2019	59114 AP	AUTHORIZED	NRECA Legislative Conference	725.00	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	900.00	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Meeting & Workshop	900.00	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
Total For Account:						0 930.21	
Dept:						80	11,050.00
Total For Activity - 554:							11,050.00
Activity: 555 - D-Expenses-Harris							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	25.52	
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	198.36	
0 930.21	80	04/28/2019	57040 GL	UNASSIGNED	Airline Fees - NRECA Washington	40.00	
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	PED,KAEC,Spouse Meals, Board/WkShop Meet	354.96	
0 930.21	80	03/31/2019	57496 GL	UNASSIGNED	Airfare NRECA Annual Meeting - Harris	418.96	
0 930.21	80	04/30/2019	57620 GL	UNASSIGNED	NRECA Legislative Conference	464.17	
0 930.21	80	04/28/2019	57624 GL	57040R	Airline Fees - NRECA Washington Rev.		40.00
0 930.21	80	03/01/2019	57773 GL	UNASSIGNED	KAEC Director Training & Legislative	367.58	
0 930.21	80	03/01/2019	57774 GL	UNASSIGNED	Spouse Meals - KAEC Training - Harris		30.84
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	38.28	
0 930.21	80	04/23/2019	57998 AP	AUTHORIZED	2019 Membership	625.00	
0 930.21	80	04/30/2019	58647 GL	UNASSIGNED	NRECA Legislative Meeting - Washington	789.37	
0 930.21	80	04/30/2019	58850 GL	UNASSIGNED	Tip on Dubliners-NRECA Conference	4.00	
0 930.21	80	04/30/2019	58893 GL	UNASSIGNED	NRECA Annual Mtg - Meals correction		27.00
0 930.21	80	04/30/2019	58894 GL	58893R	NRECA Annual Mtg - Meals correction	27.00	
0 930.21	80	04/30/2019	58895 GL	58893	NRECA Annual Mtg - Meals correction		27.00
0 930.21	80	04/30/2019	58895 GL	58893	NRECA Annual Mtg - Meals correction	7.50	
0 930.21	80	04/30/2019	58961 GL	UNASSIGNED	NRECA Annual Meeting - Food	2.50	
0 930.21	80	04/30/2019	59052 GL	UNASSIGNED	IL Viaggio - Meal Correction	2.50	
0 930.21	80	05/28/2019	59055 AP	AUTHORIZED	Bd Workshop & Meeting, WKRECC Tour/Dinne	79.46	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 555 - D-Expenses-Harris							
0 930.21	80	04/30/2019	59114 AP	AUTHORIZED	NRECA Legislative Conference	172.84	
0 930.21	80	05/31/2019	59621 GL	UNASSIGNED	ACES Conference - Uber	53.08	
0 930.21	80	05/31/2019	60168 GL	UNASSIGNED	Paducah Country Club Membership -Grissom		625.00
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	35.96	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	25.52	
0 930.21	80	08/23/2019	62253 GL	UNASSIGNED	Legislative Conference - Meal	43.75	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Meeting & Workshop	38.28	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	25.52	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	25.52	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	25.52	
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Workshop & Meeting	25.52	
Total For Account:						0 930.21	
Dept:						80	
						4,734.69	1,181.64
Total For Activity - 555:						4,734.69	1,181.64
Activity: 558 - D-Fees-Marshall							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	400.00	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	800.00	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	PED,SpouseReg,Strategic,BDWorksho/Meetin	600.00	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	Board Workshop/Meeting Spouse Kaec Meeti	600.00	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	BD Meeting & WkShop WKRECC Tour & Dinner	800.00	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	400.00	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	BREC Annual Meeting	200.00	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Meeting	200.00	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Meeting & Workshop	400.00	
Total For Account:						0 930.21	
Dept:						80	
						5,800.00	
Total For Activity - 558:						5,800.00	
Activity: 559 - D-Expenses-Marshall							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	11.60	
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	203.00	
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	PED,SpouseReg,Strategic,BDWorksho/Meetin	22.04	
0 930.21	80	03/31/2019	57760 GL	UNASSIGNED	JPEC strategic Planning Meals	34.87	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 559 - D-Expenses-Marshall							
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	Board Workshop/Meeting Spouse Kaec Meeti	17.40	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	BD Meeting & WkShop WKRECC Tour & Dinner	52.20	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshop/Meeting & Annual Meeting	11.60	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	11.60	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	17.40	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Meeting	5.80	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	11.60	
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Meeting & Workshop	5.80	
0 930.21	80	12/16/2019	66255 AP	AUTHORIZED	Board Meeting & Workshop	5.80	
Total For Account: 0 930.21							
Dept: 80						1,228.73	431.80
Total For Activity - 559:						1,228.73	431.80
Activity: 567 - D-Fees-Barnes							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	400.00	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning Retreat	800.00	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop & Meeting	400.00	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop/Meeting	600.00	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Mtg WKRECC Tour & Dinne	600.00	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	600.00	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Wrkshop/Meeting	400.00	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	12/31/2019	66928 GL	UNASSIGNED	NRECA Winter School Accrue Fees	1,325.00	
0 930.21	80	12/31/2019	66931 GL	66928R	NRECA Winter School Accrue Fees		1,325.00
0 930.21	80	12/31/2019	66932 GL	66928	NRECA Winter School Accrue Fees	1,325.00	
0 930.21	80	12/31/2019	67528 GL	66932R	Reverse accrual je#66932		1,325.00
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Winter School	1,325.00	
Total For Account: 0 930.21							
Dept: 80						9,975.00	2,650.00
Total For Activity - 567:						9,975.00	2,650.00
Activity: 568 - D-Expenses-Barnes							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	48.72	
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning Retreat	221.56	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit		
Activity: 568 - D-Expenses-Barnes									
0 930.21	80	02/28/2019	56463 GL	UNASSIGNED	Strategic Planning Retreat Dinner	20.68			
0 930.21	80	03/01/2019	57049 GL	56463R	Strategic Planning Retreat Dinner Rev.		20.68		
0 930.21	80	03/01/2019	57050 GL	UNASSIGNED	Dinner Strategic Planning Retreat	24.81			
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58			
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop & Meeting	48.72			
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop/Meeting	73.08			
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Mtg WKRECC Tour & Dinne	24.36			
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Board Workshop & Mtg WKRECC Tour & Dinne	48.72			
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrkshp/Meeting & Annual Meeting	71.92			
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Wrkshop/Meeting	48.72			
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Workshop & Meeting	73.08			
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	48.72			
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	48.72			
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	48.72			
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58		
0 930.21	80	12/13/2019	66211 GL	UNASSIGNED	NRECA Winter School - Nashville	3,571.11			
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	Board Workshop & Meeting	31.32			
0 930.21	80	12/31/2019	66928 GL	UNASSIGNED	NRECA Winter School Accrue Exp.	945.62			
0 930.21	80	12/31/2019	66929 GL	UNASSIGNED	NRECA Director Class - Lodging	1,183.35			
0 930.21	80	12/31/2019	66931 GL	66928R	NRECA Winter School Accrue Exp.		945.62		
0 930.21	80	12/31/2019	66932 GL	66928	NRECA Winter School Accrue Exp.	945.62			
0 930.21	80	12/31/2019	67528 GL	66932R	Reverse accrual je#66932		945.62		
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Winter School	945.62			
Total For Account:						0 930.21	Dept: 80	9,291.19	2,343.72
Total For Activity - 568:								9,291.19	2,343.72
Activity: 569 - D-Fees-Bell									
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	400.00			
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	800.00			
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop & Meeting	400.00			
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	600.00			
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Bd Wkrshop & Meeting WKRECC Tour & Dinne	800.00			
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Workshop/Meeting & Annual Meeting	600.00			
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Meeting	400.00			
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Bd Workshop/Meeting & BREC Annual Meetin	600.00			
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	Board Workshop & Meeting	400.00			
0 930.21	80	12/18/2019	67008 GL	UNASSIGNED	NRECA Winter School Accrued Fees	525.00			
0 930.21	80	12/18/2019	67531 GL	67008R	Reverse accrual je#67008		525.00		

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Activity: 569 - D-Fees-Bell							
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Directors Winter School	525.00	
Total For Account:						0 930.21	Dept: 80
						7,250.00	525.00
Total For Activity - 569:						7,250.00	525.00
Activity: 570 - D-Expenses-Bell							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	58.00	
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	226.20	
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop & Meeting	46.40	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	48.72	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop & Meeting	26.10	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	Bd Wkrshop & Meeting WKRECC Tour & Dinne	114.26	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Workshp/Meeting & Annual Meeting	75.40	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	52.20	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	Board Meeting	46.40	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Bd Workshop/Meeting & BREC Annual Meetin	208.80	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	Board Workshop & Meeting	51.04	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	46.40	
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58
0 930.21	80	12/16/2019	66212 GL	UNASSIGNED	NRECA Winter School - Nashville, TN	1,530.74	
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	Board Workshop & Meeting	46.40	
0 930.21	80	12/18/2019	67006 GL	UNASSIGNED	NRECA Winter School - Lodging	589.38	
0 930.21	80	12/18/2019	67008 GL	UNASSIGNED	NRECA Winter School Accrued Expense	349.02	
0 930.21	80	12/18/2019	67008 GL	UNASSIGNED	Refund of Lodging NRECA Director		230.04
0 930.21	80	12/18/2019	67531 GL	67008R	Reverse accrual je#67008		349.02
0 930.21	80	12/18/2019	67531 GL	67008R	Reverse accrual je#67008	230.04	
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Directors Winter School	118.98	
Total For Account:						0 930.21	Dept: 80
						4,682.50	1,010.86
Total For Activity - 570:						4,682.50	1,010.86
Activity: 571 - D-Fees-Teitloff							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	400.00	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	800.00	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop & Meeting	400.00	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop	400.00	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	BD Wrkshop & Mtg & WKRECC Tour & Dinner	800.00	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrk Shop,Meeting & Annual Meeting	600.00	

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Activity: 571 - D-Fees-Teitloff							
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	NRECA Summer School & Board Meeting	1,850.00	
0 930.21	80	08/26/2019	62458 AP	UNASSIGNED	NRECA Summer School & Board Meeting		1,850.00
0 930.21	80	08/26/2019	62467 AP	AUTHORIZED	NRECA Summer School & Board Meeting	1,850.00	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	NRECA Regions 2&3, BD Metting & Workshop	1,125.00	
0 930.21	80	10/31/2019	64674 AP	UNASSIGNED	NRECA Regions 2&3, BD Metting & Workshop		1,125.00
0 930.21	80	10/28/2019	64681 AP	AUTHORIZED	NRECA Regions 2&3, BD Metting & Workshop	1,125.00	
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	Board Workshop & Meeting	400.00	
0 930.21	80	12/31/2019	66923 GL	UNASSIGNED	Accrue NRECA Winter School Fees	525.00	
0 930.21	80	12/31/2019	67530 GL	66923R	Reverse accrual je#66923		525.00
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Winter School	525.00	
Total For Account: 0 930.21							
Dept: 80						12,000.00	3,500.00
Total For Activity - 571:						12,000.00	3,500.00
Activity: 572 - D-Expenses-Teitloff							
0 930.21	80	01/25/2019	55133 AP	AUTHORIZED	January 2019 Board Workshop & Meeting	16.24	
0 930.21	80	02/24/2019	56236 GL	UNASSIGNED	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/24/2019	56239 GL	56236R	BOD Strategic Planning - Lodging		386.22
0 930.21	80	02/24/2019	56240 GL	56236R	BOD Strategic Planning - Lodging	386.22	
0 930.21	80	02/28/2019	56435 AP	AUTHORIZED	JPEC Strategic Planning & Board Meeting	175.16	
0 930.21	80	03/28/2019	57140 AP	AUTHORIZED	Subscription-Rural Electric Magazine	45.58	
0 930.21	80	03/31/2019	57267 AP	AUTHORIZED	March 2019 Board Workshop & Meeting	16.24	
0 930.21	80	04/22/2019	57927 AP	AUTHORIZED	April 2019 Board Workshop	16.24	
0 930.21	80	05/24/2019	59055 AP	AUTHORIZED	BD Wrkshop & Mtg & WKRECC Tour & Dinner8	70.76	
0 930.21	80	06/30/2019	60267 AP	AUTHORIZED	Board Wrk Shop,Meeting & Annual Meeting	24.36	
0 930.21	80	07/30/2019	61266 AP	AUTHORIZED	Board Workshop & Meeting	16.24	
0 930.21	80	08/01/2019	61683 GL	UNASSIGNED	NRECA Summer School - Teitloff	3,336.00	
0 930.21	80	08/08/2019	61873 GL	UNASSIGNED	NRECA Summer School - Teitloff - Lodging	1,564.72	
0 930.21	80	08/26/2019	62437 AP	AUTHORIZED	NRECA Summer School & Board Meeting	662.99	
0 930.21	80	08/26/2019	62458 AP	UNASSIGNED	NRECA Summer School & Board Meeting		662.99
0 930.21	80	08/26/2019	62467 AP	AUTHORIZED	NRECA Summer School & Board Meeting	663.05	
0 930.21	80	09/30/2019	63505 AP	AUTHORIZED	Board Workshop & Meeting	16.24	
0 930.21	80	10/08/2019	63671 GL	UNASSIGNED	NRECA Regional Meeting - Louisville	465.00	
0 930.21	80	10/10/2019	64080 GL	UNASSIGNED	NRECA Regional Mtg - Lodging/Reg.	1,346.77	
0 930.21	80	10/14/2019	64408 GL	UNASSIGNED	T. Teitloff - Winter Director School	1,771.74	
0 930.21	80	10/28/2019	64635 AP	AUTHORIZED	NRECA Regions 2&3, BD Metting & Workshop	467.58	
0 930.21	80	10/31/2019	64674 AP	UNASSIGNED	NRECA Regions 2&3, BD Metting & Workshop		467.58
0 930.21	80	10/28/2019	64681 AP	AUTHORIZED	NRECA Regions 2&3, BD Metting & Workshop	383.58	
0 930.21	80	10/10/2019	64786 GL	UNASSIGNED	NRECA Director Class - Parking	84.00	

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Activity: 572 - D-Expenses-Teitloff									
0 930.21	80	11/22/2019	65509 AP	AUTHORIZED	Board Workshop & Meeting	16.24			
0 930.21	80	11/30/2019	65988 GL	UNASSIGNED	Refund NRECA Registration - Teitloff		619.00		
0 930.21	80	11/30/2019	66031 GL	UNASSIGNED	Reclass Director Magazine Subscription		45.58		
0 930.21	80	12/20/2019	66382 AP	AUTHORIZED	Board Workshop & Meeting	16.24			
0 930.21	80	12/31/2019	66923 GL	UNASSIGNED	Accrue NRECA Winter School Fees	294.25			
0 930.21	80	12/31/2019	66927 GL	UNASSIGNED	NRECA Director School - Lodging	375.34			
0 930.21	80	12/31/2019	67530 GL	66923R	Reverse accrual je#66923		294.25		
0 930.21	80	12/31/2019	67649 AP	AUTHORIZED	NRECA Winter School	294.25			
Total For Account:						0 930.21	Dept: 80	12,911.25	2,475.62
Total For Activity - 572:								12,911.25	2,475.62
Activity: 705 - Community Events									
0 930.2	25	02/12/2019	55578 AP	AUTHORIZED	Marshall Co. H.S. Memorial Anniversary	703.00			
0 930.2	25	06/17/2019	60088 GL	UNASSIGNED	JPEC Cares Program	134.59			
0 930.2	25	06/30/2019	60337 AP	AUTHORIZED	Sandblast Kits, Table Throw, Prem Tents	700.21			
0 930.2	25	06/30/2019	60339 AP	AUTHORIZED	table throw	96.29			
0 930.2	25	06/13/2019	60832 GL	UNASSIGNED	Donuts - No Boys Allowed Camp Tour	33.00			
0 930.2	25	08/09/2019	61588 AP	AUTHORIZED	Reimbursement for Supplies	89.20			
0 930.2	25	09/20/2019	63631 GL	UNASSIGNED	Touch a Truck demo; linemen's rodeo	54.43			
0 930.2	25	09/25/2019	64084 GL	UNASSIGNED	Retirement Meeting, Lunch, Take Home Box	4.24			
Total For Account:						0 930.2	Dept: 25	1,814.96	
0 930.2	30	05/24/2019	59067 GL	UNASSIGNED	Lunch for Beautify the Bluegrass	109.79			
0 930.2	30	05/31/2019	59371 AP	AUTHORIZED	Plastic Sheet, Fabric Pins for Beautify	25.93			
0 930.2	30	05/31/2019	59371 AP	AUTHORIZED	Red Charcoal Wall Block for Beautify Blu	358.70			
0 930.2	30	05/31/2019	59621 GL	UNASSIGNED	Beautify the Bluegrass - Gatorade	22.63			
0 930.2	30	08/31/2019	62979 GL	UNASSIGNED	Candy for Parade	526.72			
0 930.2	30	10/04/2019	63742 GL	UNASSIGNED	Giveaway at Octoberfest Smithland	104.94			
0 930.2	30	10/17/2019	64406 GL	UNASSIGNED	Fall Festival; Giveaway; Coop Appreciati	104.94			
0 930.2	30	11/29/2019	65998 GL	UNASSIGNED	Hot dog buns donation - Reidland School	47.12			
0 930.2	30	11/29/2019	65998 GL	UNASSIGNED	Parade supplies	79.69			
0 930.2	30	11/29/2019	65998 GL	UNASSIGNED	Parade supplies	52.97			
0 930.2	30	11/29/2019	65998 GL	UNASSIGNED	Candy for Parade	126.10			
0 930.2	30	12/19/2019	66317 GL	UNASSIGNED	Parade Supplies	57.08			
0 930.2	30	12/31/2019	67034 AP	AUTHORIZED	Table Covers for Christmas Float	8.48			
Total For Account:						0 930.2	Dept: 30	1,625.09	
0 930.2	40	06/18/2019	60080 GL	UNASSIGNED	WKCT Camp - substation tour & lunch	89.98			
Total For Account:						0 930.2	Dept: 40	89.98	
Total For Activity - 705:								3,530.03	

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Activity: 711 - Cooperative Information							
0 930.2	10	03/16/2019	57212 AP	AUTHORIZED	Kentucky Living Magazines	6,435.53	
0 930.2	10	04/09/2019	57658 AP	AUTHORIZED	Kentucky Living Magazines	6,302.16	
0 930.2	10	05/08/2019	59093 AP	AUTHORIZED	Kentucky Living Magazines	6,279.79	
0 930.2	10	07/31/2019	61725 AP	AUTHORIZED	Kentucky Living Magazines	6,290.43	
0 930.2	10	08/29/2019	62427 AP	AUTHORIZED	Kentucky Living Magazines	6,263.70	
0 930.2	10	09/11/2019	62870 AP	AUTHORIZED	Kentucky Living Magazines	6,245.98	
0 930.2	10	10/17/2019	64285 AP	AUTHORIZED	Kentucky Living Magazines	6,235.07	
0 930.2	10	11/19/2019	65369 AP	AUTHORIZED	Kentucky Living Magazines	6,257.16	
0 930.2	10	12/10/2019	66021 AP	AUTHORIZED	Kentucky Living Magazines	6,248.98	
Total For Account: 0 930.2							
Dept: 10						56,558.80	
0 930.2	25	10/31/2019	65121 AP	AUTHORIZED	911 Ordinance Billing thru 9/30/19	3,844.62	
Total For Account: 0 930.2							
Dept: 25						3,844.62	
0 930.2	30	10/21/2019	64452 AP	AUTHORIZED	Commercial Photography	350.00	
Total For Account: 0 930.2							
Dept: 30						350.00	
0 930.4	25	01/31/2019	55664 AP	AUTHORIZED	Holiday Advertising	39.00	
0 930.4	25	01/31/2019	55798 AP	AUTHORIZED	Ad-Non Discrimination & Youth Tour KY	346.80	
0 930.4	25	02/28/2019	56680 AP	AUTHORIZED	Morning News/Community Board Sponsor Ad	250.00	
0 930.4	25	03/31/2019	57591 AP	AUTHORIZED	Morning News/Community Board Sponsor Ad	250.00	
0 930.4	25	04/30/2019	58409 AP	AUTHORIZED	Morning News Community Board Sponsor Ad	250.00	
0 930.4	25	06/03/2019	59371 AP	AUTHORIZED	Morning News Community Board Sponsor Ad	250.00	
0 930.4	25	06/03/2019	59579 AP	UNASSIGNED	Morning News Community Board Sponsor Ad		250.00
0 930.4	25	05/31/2019	59597 AP	AUTHORIZED	Morning News Community Board Sponsor Ad	250.00	
0 930.4	25	06/30/2019	60576 AP	AUTHORIZED	Morning News Community Board Sponsor Ad	250.00	
0 930.4	25	07/31/2019	61510 AP	AUTHORIZED	Morning News Community Board Sponsor	250.00	
0 930.4	25	08/22/2019	62254 AP	AUTHORIZED	Two Banners with Logo	147.08	
0 930.4	25	08/31/2019	62870 AP	AUTHORIZED	Morning News Community Board Sponsor	250.00	
0 930.4	25	09/30/2019	63595 AP	AUTHORIZED	Morning News Community Board Sponsor	250.00	
0 930.4	25	09/30/2019	63750 AP	AUTHORIZED	Afternoon News Sponsor	300.00	
0 930.4	25	10/31/2019	64806 AP	AUTHORIZED	Morning New Community Board Sponsor	250.00	
0 930.4	25	10/31/2019	64806 AP	AUTHORIZED	Advertising	125.82	
0 930.4	25	10/31/2019	65211 AP	AUTHORIZED	Afternoon News Sponsor	375.00	
0 930.4	25	11/30/2019	65713 AP	AUTHORIZED	Holiday Greetings/5:30 Spots	100.00	
0 930.4	25	11/30/2019	65728 AP	AUTHORIZED	Morning News Community Board Sponsor	250.00	
0 930.4	25	11/30/2019	65728 AP	AUTHORIZED	Holiday Advertising Package	100.00	
0 930.4	25	11/30/2019	66442 AP	AUTHORIZED	Afternoon News Sponsor	300.00	
0 930.4	25	11/01/2019	66485 GL	UNASSIGNED	W KY Launch Participant		62.91
0 930.4	25	12/27/2019	66566 AP	AUTHORIZED	Sign Powered by JPEC	159.00	
0 930.4	25	12/31/2019	66615 AP	AUTHORIZED	Holiday Greetings Package/59:30 Spots	100.00	

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Activity: 711 - Cooperative Information									
0 930.4	25	12/31/2019	66826 AP	AUTHORIZED	Holiday Advertising Package	100.00			
0 930.4	25	12/31/2019	66826 AP	AUTHORIZED	Morning News Community Board Sponsor	250.00			
0 930.4	25	12/31/2019	67098 AP	AUTHORIZED	Afternoon News Sponsor	375.00			
Total For Account:						0 930.4	Dept: 25	5,567.70	312.91
0 930.42	25	02/28/2019	56700 AP	AUTHORIZED	Bulletin Board Package/16-:60 Spots	250.00			
0 930.42	25	03/31/2019	57330 AP	AUTHORIZED	Bulletin Board Package/25-60 Spots	250.00			
0 930.42	25	04/30/2019	58302 AP	AUTHORIZED	Bulletin Board Package/20-60 Spots	250.00			
0 930.42	25	05/30/2019	59140 AP	AUTHORIZED	Bulletin Board Package/20-:60 Spots	250.00			
0 930.42	25	06/30/2019	60576 AP	AUTHORIZED	Bulletin Board Package/25-:60 Spots	250.00			
0 930.42	25	07/31/2019	61434 AP	AUTHORIZED	Bulletin Board Package/25:60 Spots	250.00			
0 930.42	25	08/31/2019	62550 AP	AUTHORIZED	25	250.00			
0 930.42	25	09/30/2019	63595 AP	AUTHORIZED	Bulletin Board Package/20:60 Spots	250.00			
0 930.42	25	10/31/2019	64681 AP	AUTHORIZED	Bulletin Board Package/20:60 Spots	250.00			
0 930.42	25	11/30/2019	65713 AP	AUTHORIZED	Bulletin Board Package/20:60 Spots	250.00			
0 930.42	25	12/31/2019	66615 AP	AUTHORIZED	Bulletin Board Package/25:60 Spots	250.00			
Total For Account:						0 930.42	Dept: 25	2,750.00	
0 930.44	25	02/28/2019	56435 AP	AUTHORIZED	2019 Chamber Directory Advertisement	800.00			
0 930.44	25	12/20/2019	66378 AP	AUTHORIZED	2020 Chamber Directory Ad 1/3 Page	800.00			
Total For Account:						0 930.44	Dept: 25	1,600.00	
Total For Activity - 711:						70,671.12	312.91		
Activity: 741 - Energy Efficiency Program Costs									
0 930.92	25	01/31/2019	55429 GL	UNASSIGNED	Gift Card - EE Promotions	10.00			
0 930.92	25	01/31/2019	55695 GL	EE INCENTIVES	Program Incentives for Employees		20.00		
0 930.92	25	02/28/2019	56361 GL	UNASSIGNED	Gift cards for EE program	20.00			
0 930.92	25	05/31/2019	60027 GL	EE INCENTIVES	Program Incentives for Employees		10.00		
Total For Account:						0 930.92	Dept: 25	30.00	30.00
Total For Activity - 741:						30.00	30.00		
Activity: 749 - JPEC Annual Meeting									
0 930.22	25	02/26/2019	56168 AP	AUTHORIZED	BRM Permit 342000, First-Class Presort	470.00			
0 930.22	25	02/25/2019	56362 GL	UNASSIGNED	Post box rental	494.00			
0 930.22	25	04/22/2019	57996 AP	AUTHORIZED	Dark Cobalt Blue Polo's size L & XL	52.50			
0 930.22	25	05/24/2019	58906 AP	AUTHORIZED	Deposit Annual Meeting	500.00			
0 930.22	25	05/24/2019	58991 AP	AUTHORIZED	Annual Meeting Postage	5,818.36			
0 930.22	25	06/03/2019	59352 AP	AUTHORIZED	Presorting Mailing Annual Meeting	1,443.36			
0 930.22	25	05/31/2019	59790 AP	AUTHORIZED	stickers	372.10			
0 930.22	25	06/14/2019	59790 AP	AUTHORIZED	PTHS NJROTC	150.00			
0 930.22	25	06/14/2019	59790 AP	AUTHORIZED	Polo Shirts	1,815.25			

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit		
Activity: 749 - JPEC Annual Meeting									
0 930.22	25	06/14/2019	59790 AP	AUTHORIZED	Polo shirts	469.05			
0 930.22	25	06/18/2019	59790 AP	AUTHORIZED	Singing the National Anthem	50.00			
0 930.22	25	06/20/2019	60071 AP	AUTHORIZED	Officer-Benjamin Anthony for Annual Meet	130.00			
0 930.22	25	06/20/2019	60071 AP	AUTHORIZED	Annual Meeting Dinner-Per Ed White	254.36			
0 930.22	25	06/20/2019	60071 AP	AUTHORIZED	Dinner for 78 Employees-Annual Meeting	2,543.55			
0 930.22	25	06/21/2019	60071 AP	AUTHORIZED	Golfcart Rental for Annual Meeting	156.88			
0 930.22	25	06/17/2019	60081 GL	UNASSIGNED	Centerpieces, flowers, frame -annual mtg	162.21			
0 930.22	25	06/25/2019	60089 AP	AUTHORIZED	Brochures for Annual Meeting	413.40			
0 930.22	25	06/25/2019	60130 AP	AUTHORIZED	Advertisement for Annual Meeting	788.50			
0 930.22	25	06/30/2019	60337 AP	AUTHORIZED	Sandblast Kits, Table Throw, Prem Tents	700.20			
0 930.22	25	06/30/2019	60339 AP	AUTHORIZED	table throw	96.29			
0 930.22	25	06/17/2019	60666 GL	UNASSIGNED	Table cloth rental for Annual Meeting	130.00			
0 930.22	25	07/12/2019	60711 AP	AUTHORIZED	Buckets/Bulbs for Annual Meeting	5,855.80			
0 930.22	25	06/17/2019	60783 GL	UNASSIGNED	Sharpies, tickets, Steamer	24.24			
0 930.22	25	06/30/2019	60864 AP	AUTHORIZED	Rental of Theater for Annual Meeting	4,969.36			
0 930.22	25	06/18/2019	61343 GL	UNASSIGNED	Supplies for Annual Meeting	118.79			
0 930.22	25	07/31/2019	61476 AP	AUTHORIZED	Annual Meeting Photographer	250.00			
0 930.22	25	07/31/2019	61601 GL	UNASSIGNED	Lunch employees setting up annual mtg	139.56			
Total For Account:						0 930.22	Dept: 25	28,367.76	
0 930.224	25	06/30/2019	60576 AP	AUTHORIZED	Annual Meeting Advertisement	530.00			
0 930.224	25	06/30/2019	60650 AP	AUTHORIZED	Annual Meeting Advertisement	553.00			
Total For Account:						0 930.224	Dept: 25	1,083.00	
0 930.225	25	06/12/2019	59713 AP	AUTHORIZED	Annual Meeting Cash Door Prizes	850.00			
0 930.225	25	06/12/2019	59742 AP	UNASSIGNED	Annual Meeting Cash Door Prizes		850.00		
0 930.225	25	06/18/2019	59864 GL	UNASSIGNED	Door Prizes at Annual Meeting	850.00			
0 930.225	25	06/25/2019	60053 GL	UNASSIGNED	Annual Meeting Cash Disbursed to Members	4,270.00			
Total For Account:						0 930.225	Dept: 25	5,970.00	850.00
0 930.226	25	05/20/2019	58815 AP	AUTHORIZED	Annual Meeting Notice Postcards	1,158.58			
0 930.226	25	07/09/2019	60576 AP	AUTHORIZED	2019 Annual Graphic Design	1,423.38			
0 930.226	25	07/09/2019	60576 AP	AUTHORIZED	2019 Annual Report Photo Shoot	600.00			
Total For Account:						0 930.226	Dept: 25	3,181.96	
Total For Activity - 749:								38,602.72	850.00
Activity: 763 - Scholarships									
0 930.208	25	01/17/2019	54628 AP	AUTHORIZED	Scholarship Ad	796.00			
0 930.208	25	02/28/2019	56230 AP	AUTHORIZED	2nd Half Of Scholarship for Masa McGrew	500.00			
0 930.208	25	05/24/2019	59008 AP	AUTHORIZED	Scholarship Isabela Grafce Ferrell 2019	1,000.00			
0 930.208	25	05/24/2019	59008 AP	AUTHORIZED	Jack Howard Scholarship 2019-2020	1,000.00			

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 763 - Scholarships							
0 930.208	25	07/01/2019	60335 AP	AUTHORIZED	Scholarship for Emily Bridges fall 2019	1,000.00	
0 930.208	25	07/11/2019	60660 AP	AUTHORIZED	Sec 1/2 Scholarship Elizabeth Stevenson	1,000.00	
0 930.208	25	08/07/2019	61559 AP	AUTHORIZED	Scholarship for Nathan Clark	1,000.00	
0 930.208	25	10/09/2019	63818 AP	AUTHORIZED	4-H Youth Award Camp Scholarship 2019	235.00	
0 930.208	25	10/18/2019	64203 AP	AUTHORIZED	Scholarship for Ashleigh Mast	1,000.00	
0 930.208	25	11/01/2019	66485 GL	UNASSIGNED	Livingston Co. 4-H Scholarship		117.50
Total For Account:						0 930.208	Dept: 25
						7,531.00	117.50
Total For Activity - 763:						7,531.00	117.50
Activity: 769 - Touchstone							
0 930.4	25	01/31/2019	55798 AP	AUTHORIZED	Ad-Non Discrimination & Youth Tour KY	151.50	
Total For Account:						0 930.4	Dept: 25
						151.50	
0 930.41	25	08/31/2019	63439 GL	UNASSIGNED	United Way Acknowledgement	340.00	
Total For Account:						0 930.41	Dept: 25
						340.00	
Total For Activity - 769:						491.50	
Activity: 775 - Youth Tour (Frankfort/Washington)							
0 930.209	25	02/01/2019	54628 AP	AUTHORIZED	Youth Tour Ad	796.00	
0 930.209	25	02/27/2019	56174 GL	UNASSIGNED	Cookies for Youth Tour	24.00	
0 930.209	25	03/05/2019	56431 GL	UNASSIGNED	Frankfort Youth Tour Expense - J. Lopez	872.80	
0 930.209	25	03/06/2019	56435 AP	AUTHORIZED	KY Youth Tour Chaperone	82.50	
0 930.209	25	03/06/2019	57087 GL	UNASSIGNED	Rental vehicle for Youth Tour - KY	319.42	
0 930.209	25	07/31/2019	61725 AP	AUTHORIZED	2019 Washington Youth Tour	3,500.00	
Total For Account:						0 930.209	Dept: 25
						5,594.72	
Total For Activity - 775:						5,594.72	
Activity: 885 - JPEC Own Use Power							
0 930.2	0	01/31/2019	55710 GL	MONTHLYJE08	KWH Use at JPECC facilities	185.47	
0 930.2	0	02/28/2019	56531 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	133.29	
0 930.2	0	03/31/2019	57386 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	132.04	
0 930.2	0	04/30/2019	58637 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	76.71	
0 930.2	0	05/31/2019	59523 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	80.42	
0 930.2	0	06/30/2019	60730 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	88.36	
0 930.2	0	07/31/2019	61637 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	63.84	
0 930.2	0	08/31/2019	62949 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	120.90	
0 930.2	0	09/30/2019	64075 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	84.61	
0 930.2	0	10/31/2019	65177 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	87.49	
0 930.2	0	11/30/2019	66297 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	153.12	
0 930.2	0	12/31/2019	66802 GL	MONTHLYJE34	Record JPEC Own Power Usage - Taxes	50.85	

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<u>Div Account</u>	<u>Dept BU Project</u>	<u>Date</u>	<u>Journal Mod</u>	<u>Batch</u>	<u>Reference</u>	<u>Debit</u>	<u>Credit</u>
Activity: 885 - JPEC Own Use Power							
					Total For Account:	0 930.2	
						Dept:	0
							1,257.10
					Total For Activity - 885:		1,257.10
					Grand Total:	\$ 505,612.78	\$ 62,587.11
					Net Of Grand Total:		443,025.67

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
0	Unassigned Activity	0.00	0.00
101	Salaries	19,004.88	0.00
201	Health Insurance	2,349.55	0.00
205	LTD & Life Insurance	105.70	0.00
207	Worker Compensation Insurance	513.88	0.00
210	Taxes - FICA & Unemployment	1,340.36	0.00
216	D-Expenses-Marshall	0.00	0.00
220	Post Retirement Benefits	548.59	0.00
223	Retirement - 401K	348.82	0.00
225	Retirement - RS&I	1,825.77	0.00
227	Retirement Benefits- Bargaining	636.42	0.00
300	Annual Audit	0.00	0.00
303	Big Rivers Meetings	0.00	0.00
306	Bank Charges/Courier Expense	0.00	0.00
309	Board/Management Workshop	0.00	0.00
312	Business Meetings-Lunches, Etc.	2,069.93	0.00
315	Cellular Phone Expense	0.00	0.00
318	Computer & Printer Supplies/Software	0.00	0.00
321	Direct Mail Advertising	0.00	0.00
324	Director & Officers Liability Insurance	0.00	0.00
327	Director Training	0.00	0.00
330	Donations & Sponsorships	16,362.71	0.00
333	Economic Development	0.00	500.00
336	Employee Job Training/Travel	0.00	0.00
339	Equipment Maint/Agreement	0.00	0.00
342	Injuries and Damages	0.00	0.00
345	Internal Audit	0.00	0.00
348	KAEC Annual MTG/Summer MTG	113.37	0.00
351	KAEC Departmental Conferences	0.00	0.00
352	KAEC Directors Expense	0.00	0.00
354	KAEC Dues	51,482.32	0.00
357	KAEC Managers' Meeting	0.00	0.00
360	Legal Fees	0.00	0.00
363	Membership Dues/Donation	3,536.30	0.00
366	MISC Travel Exp	0.00	0.00
369	Miscellaneous	963.75	0.00
372	MODL Insurance	16,398.60	0.00
375	NISC Training - Meals, Materials, Etc.	0.00	0.00
378	NRECA Annual Meeting	0.00	0.00
381	NRECA Dues	40,888.50	0.00

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Actv	Description	Debit	Credit
384	NRECA Legislative	0.00	0.00
387	NRECA Managers Conference	0.00	0.00
390	NRECA Regional Meeting	0.00	0.00
393	NRECA Rural Electric Update	0.00	0.00
396	NRECA/CFC Mgmt Training	0.00	0.00
399	Office Supplies	108.94	0.00
402	Outside Services	215.39	0.00
405	Postage Expenses	0.00	0.00
408	Preprinted Supplies/Printing	222.60	0.00
411	Professional Dues	0.00	0.00
414	Property Insurance	0.00	0.00
417	Property Tax Expense	57,741.75	0.00
420	PSC Administrative Hearings	0.00	0.00
423	PSC Conference	0.00	0.00
426	Scanning	0.00	0.00
429	Special Equip-Labor Clear	0.00	0.00
432	Staff Development	0.00	0.00
435	Subscriptions/Publications	364.64	0.00
438	Telephone Directory Listings	0.00	0.00
441	Temporary Help-Outside Agency	0.00	0.00
444	Transportation	2,708.53	0.00
447	Umbrella and General Insurance	0.00	0.00
450	Uniform Expense	1,710.25	0.00
453	Utilities	0.00	0.00
456	Worker's Compensation Deductible Expense	0.00	0.00
459	Chemicals - ROW	0.00	0.00
462	Line Patrol	0.00	0.00
465	Maint Overhead Lines	0.00	0.00
468	Maint Tree Trimming	0.00	0.00
471	Maint URD Lines	0.00	0.00
472	URD Line Expense	0.00	0.00
473	Maintenance of Fiber	0.00	0.00
474	Major Storm Outages (FEMA)	0.00	0.00
476	AMI Equipment Maintenance	0.00	0.00
477	Mapping Costs	0.00	0.00
478	Fiber Maintenance	0.00	0.00
480	Meter Expense	0.00	0.00
483	Misc Dist Expenses	0.00	0.00
486	Oil Spill Cleanup	0.00	0.00
489	Overhead Line Exp	0.00	0.00

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Actv	Description	Debit	Credit
492	PCB Disposal	0.00	0.00
495	PCB Field Testing	0.00	0.00
498	Pest Control	0.00	0.00
501	Pole Testing/INSPT/Treating	0.00	0.00
504	Reg/OCR/Transformer Main	0.00	0.00
507	Rent Fees	0.00	0.00
510	Rodeo Expenses	0.00	0.00
513	SCADA Maint/Software	0.00	0.00
516	SCADA Maintenance/Radio Expense	0.00	0.00
519	SCADA Maintnace/Fiber Expense	0.00	0.00
522	Substation Ground Spray	0.00	0.00
525	Substation Maintenance	0.00	0.00
528	Tools	0.00	0.00
530	Right of Way Expense	0.00	0.00
531	Trade a Tree	0.00	0.00
534	Truck Stock	0.00	0.00
537	Custodian Supplies	0.00	0.00
540	Maint General Plant & Other Expenses	0.00	0.00
543	Maint Grounds/Bldgs	0.00	0.00
546	D-Fees-Bearden	8,225.00	0.00
547	D-Expenses-Bearden	8,737.66	0.00
548	D-Fees-Birney	0.00	0.00
549	D-Expenses-Birney	0.00	0.00
550	D-Fees-Crouch	5,200.00	0.00
551	D-Expenses-Crouch	1,957.87	0.00
552	D-Fees-Elliott	5,800.00	0.00
553	D-Expenses-Elliott	841.09	0.00
554	D-Fees-Harris	11,050.00	0.00
555	D-Expenses-Harris	3,553.05	0.00
556	D-Fees-Joiner	0.00	0.00
557	D-Expenses-Joiner	0.00	0.00
558	D-Fees-Marshall	5,800.00	0.00
559	D-Expenses-Marshall	796.93	0.00
560	D-Fees-Thompson	0.00	0.00
561	D-Expense-Thompson	0.00	0.00
562	D-Expenses-Spears	0.00	0.00
563	D-Fees-Spears	0.00	0.00
564	D-Expenses-Walker	0.00	0.00
565	D-Fees-Mullen	0.00	0.00
566	D-Expenses-Mullen	0.00	0.00

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<u>Actv</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
567	D-Fees-Barnes	7,325.00	0.00
568	D-Expenses-Barnes	6,947.47	0.00
569	D-Fees-Bell	6,725.00	0.00
570	D-Expenses-Bell	3,671.64	0.00
571	D-Fees-Teitloff	8,500.00	0.00
572	D-Expenses-Teitloff	10,435.63	0.00
600	Building Safety	0.00	0.00
602	First Aid & CPR Training	0.00	0.00
604	Personal Protective Equipment	0.00	0.00
606	Safety Incentive Program	0.00	0.00
607	Safety	0.00	0.00
608	Safety Testing	0.00	0.00
610	System Safety	0.00	0.00
612	Truck Safety Equipment	0.00	0.00
670	Industrial Recruitment	0.00	0.00
671	NU-NRECA Departmental Conferences	0.00	0.00
672	NU-Cellular Phone Expense (not used)	0.00	0.00
673	NU-Communication-Telephone Lease (not us	0.00	0.00
674	NU-Congressional Breakfast (no longer us	0.00	0.00
675	NU-Internet Access (not used)	0.00	0.00
676	NU-Uniforms (Supervisors) (not used)	0.00	0.00
677	NU-Wholesale/Retail Rate Exp.(not used)	0.00	0.00
678	NU-Wireless Service Plan (no longer used	0.00	0.00
679	NU-Boundary Research (no longer used)	0.00	0.00
680	Key Accounts	0.00	0.00
681	NU-Unbundling costs (not used)	0.00	0.00
682	NU-Tree Growth Regulator (not used)	0.00	0.00
683	NU-Weather Center (not used)	0.00	0.00
684	NU-Electrical Test Trucks	0.00	0.00
685	NU-New Service Stakes	0.00	0.00
686	NU-Truck Maps	0.00	0.00
701	Chamber Activities	0.00	0.00
703	Children's Christmas Party	0.00	0.00
705	Community Events	3,530.03	0.00
707	Comps Review/Manpower Study	0.00	0.00
709	CO-OP Month Expense	0.00	0.00
711	Cooperative Information	70,358.21	0.00
713	DOT/CDL	0.00	0.00
715	Drug & Alcohol Testing - CDL	0.00	0.00
717	Drug & Alcohol Testing - Non CDL	0.00	0.00

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Actv	Description	Debit	Credit
719	Dual Fuel New Home	0.00	0.00
721	Electric Home Incentives	0.00	0.00
723	Employee Assistance Program	0.00	0.00
725	Employee Benefit/Coffee Supplies	0.00	0.00
727	Employee Benefits/Misc.	0.00	0.00
729	Employee Christmas Party	0.00	0.00
731	Employee Handbook	0.00	0.00
732	Employee Incentive	0.00	0.00
733	Employee Meeting	0.00	0.00
735	Employee Photos/ID Badges	0.00	0.00
737	Employee Events	0.00	0.00
739	Employee Service Awards	0.00	0.00
741	Energy Efficiency Program Costs	0.00	0.00
743	Homebuilders	0.00	0.00
745	Immunizations	0.00	0.00
747	In-House Training (Outside Consultants)	0.00	0.00
749	JPEC Annual Meeting	37,752.72	0.00
751	Marketing (New Projects)	0.00	0.00
753	Newsletter	0.00	0.00
755	Pre-Employment Physicals - Non DOT	0.00	0.00
757	Printing (New Projects)	0.00	0.00
759	Recruitment Expense	0.00	0.00
761	Retirement Functions	0.00	0.00
763	Scholarships	7,413.50	0.00
765	Service Related Promotional Item	0.00	0.00
767	Surveys/Market Research	0.00	0.00
769	Touchstone	491.50	0.00
771	Tuition Aid Program	0.00	0.00
773	Water Heater Incentives	0.00	0.00
775	Youth Tour (Frankfort/Washington)	5,594.72	0.00
777	Employee Civic Membership	0.00	0.00
779	NU-McCracken Events	0.00	0.00
801	Irrigation	0.00	0.00
803	Large Commercial	0.00	0.00
805	Residential	0.00	0.00
807	NU-Shell Oil	0.00	0.00
808	Small Commercial	0.00	0.00
811	Street & Highway Lighting	0.00	0.00
813	After Hour Connection Fees	0.00	0.00
815	Collection Fees	0.00	0.00

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<u>Actv</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
817	Connection & Reconnection Fees	0.00	0.00
819	Returned Check Fees	0.00	0.00
821	Penalties	0.00	0.00
851	Interest Income	0.00	0.00
853	Interest Income - Cushion of Credit	0.00	0.00
855	Fee Income - Paducah Water Works	0.00	0.00
856	Miscellaneous Income	0.00	0.00
857	Rental Income - Fiber Optics Lease	0.00	0.00
859	Depreciation - Nonutility Property	0.00	0.00
861	Depreciation-Distribution	0.00	0.00
863	Depreciation-General	0.00	0.00
865	Gain/Loss on Disposal of Property	0.00	0.00
867	Consumer Deposits Interest	0.00	0.00
869	Interest-Long Term-CFC	0.00	0.00
870	Interest Long Term - SBA Loan	0.00	0.00
871	Interest-Long Term-CoBank	0.00	0.00
873	Interest-Long Term-RUS	0.00	0.00
875	Interest on Taxes	0.00	0.00
877	Interest-Past Service Liability	0.00	0.00
879	Interest-Short Term-CFC	0.00	0.00
881	Interest-Short Term-CoBank	0.00	0.00
883	Regulatory Assessment Tax (PSC)	0.00	0.00
885	JPEC Own Use Power	1,257.10	0.00
887	G & T Capital Credits	0.00	0.00
889	Other Capital Credits	0.00	0.00
890	Bad Debt Expense	0.00	0.00
891	Cash Short/Over	0.00	0.00
892	Collection Expense	0.00	0.00
896	System Meter Reading	0.00	0.00
897	NU-Long Distance - Expenses (no longer u	0.00	0.00
898	Misc Income - Material Sales	0.00	0.00
899	NU- Power Plus Credit Card (no longer us	0.00	0.00
980	Buildings & Improvements	0.00	0.00
981	Office Furniture & Equipment	0.00	0.00
982	Computers/Software	0.00	0.00
983	Transportation	0.00	0.00
984	Stores Equipment	0.00	0.00
985	Tools/Shop/Garage Equipment	0.00	0.00
986	Lab Equipment	0.00	0.00
987	Power Equipment	0.00	0.00

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Actv	Description	Debit	Credit
988	Communication Equipment	0.00	0.00
989	Miscellaneous General Assets	0.00	0.00
999	Accounting Department Use Only	0.00	0.00
	Activity Total:	443,525.67	500.00
	Net Activity Total:		443,025.67

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GENERAL LEDGER ACTIVITY

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PARAMETERS ENTERED:

Account: 0 930.1, 0 930.2, 0 930.201, 0 930.202, 0 930.203, 0 930.204, 0 930.205, 0 930.206, 0 930.208, 0 930.209, 0 930.21, 0 930.219, 0 930.22, 0 930.224, 0 930.225, 0 930.226, 0 930.23, 0 930.3, 0 930.39, 0 930.4, 0 930.41, 0 930.42, 0 930.43, 0 930.44, 0 930.45, 0 930.6, 0 930.61, 0 930.62, 0 930.66, 0 930.9, 0 930.91, 0 930.92

Department: All

Activity: All

BU Project: All

Date Selection: Period Range

Period: JAN 2019 To DEC 2019

Date: To

Net Activity Totals Only: No

Format: Detail

Activities With No Transactions: Yes

Extended Reference: No

Interface Detail: No

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**GENERAL LEDGER
 ACTIVITY**

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Detail From JAN 2019 To DEC 2019

<u>Div Account</u>	<u>Dept BU Project</u>	<u>Date</u>	<u>Journal Mod</u>	<u>Batch</u>	<u>Reference</u>	<u>Debit</u>	<u>Credit</u>
Activity: 330 - Donations & Sponsorships							
0 426.1	0	10/03/2019	63603 AP	AUTHORIZED	Donation to Integrity Fund	1,000.00	
0 426.1	0	09/12/2019	64183 GL	UNASSIGNED	Integrity Fund Donation	349.71	
Total For Account: 0 426.1						Dept: 0	1,349.71
0 426.1	25	01/17/2019	54628 AP	AUTHORIZED	Project Graduation Donation	100.00	
0 426.1	25	01/30/2019	55168 AP	AUTHORIZED	Project Graduation	100.00	
0 426.1	25	02/14/2019	55798 AP	AUTHORIZED	Project Graduation Donation	100.00	
0 426.1	25	02/28/2019	56230 AP	AUTHORIZED	Project Graduation	100.00	
0 426.1	25	02/28/2019	56230 AP	AUTHORIZED	Project Graduation Donation	100.00	
0 426.1	25	02/28/2019	56230 AP	AUTHORIZED	Project Graduation Donation	100.00	
0 426.1	25	04/05/2019	57446 AP	AUTHORIZED	Project Graduation Donation	100.00	
0 426.1	25	08/29/2019	62431 AP	AUTHORIZED	Graves County High School Orchestra	100.00	
0 426.1	25	09/26/2019	63413 AP	AUTHORIZED	Project Graduation	100.00	
Total For Account: 0 426.1						Dept: 25	900.00
Total For Activity - 330:							2,249.71
Grand Total:						\$ 2,249.71	\$ 0.00
Net Of Grand Total:							2,249.71

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**GENERAL LEDGER
 ACTIVITY**

Page: 2

Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
0	Unassigned Activity	0.00	0.00
101	Salaries	0.00	0.00
201	Health Insurance	0.00	0.00
205	LTD & Life Insurance	0.00	0.00
207	Worker Compensation Insurance	0.00	0.00
210	Taxes - FICA & Unemployment	0.00	0.00
216	D-Expenses-Marshall	0.00	0.00
220	Post Retirement Benefits	0.00	0.00
223	Retirement - 401K	0.00	0.00
225	Retirement - RS&I	0.00	0.00
227	Retirement Benefits- Bargaining	0.00	0.00
300	Annual Audit	0.00	0.00
303	Big Rivers Meetings	0.00	0.00
306	Bank Charges/Courier Expense	0.00	0.00
309	Board/Management Workshop	0.00	0.00
312	Business Meetings-Lunches, Etc.	0.00	0.00
315	Cellular Phone Expense	0.00	0.00
318	Computer & Printer Supplies/Software	0.00	0.00
321	Direct Mail Advertising	0.00	0.00
324	Director & Officers Liability Insurance	0.00	0.00
327	Director Training	0.00	0.00
330	Donations & Sponsorships	2,249.71	0.00
333	Economic Development	0.00	0.00
336	Employee Job Training/Travel	0.00	0.00
339	Equipment Maint/Agreement	0.00	0.00
342	Injuries and Damages	0.00	0.00
345	Internal Audit	0.00	0.00
348	KAEC Annual MTG/Summer MTG	0.00	0.00
351	KAEC Departmental Conferences	0.00	0.00
352	KAEC Directors Expense	0.00	0.00
354	KAEC Dues	0.00	0.00
357	KAEC Managers' Meeting	0.00	0.00
360	Legal Fees	0.00	0.00
363	Membership Dues/Donation	0.00	0.00
366	MISC Travel Exp	0.00	0.00
369	Miscellaneous	0.00	0.00
372	MODL Insurance	0.00	0.00
375	NISC Training - Meals, Materials, Etc.	0.00	0.00
378	NRECA Annual Meeting	0.00	0.00
381	NRECA Dues	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
384	NRECA Legislative	0.00	0.00
387	NRECA Managers Conference	0.00	0.00
390	NRECA Regional Meeting	0.00	0.00
393	NRECA Rural Electric Update	0.00	0.00
396	NRECA/CFC Mgmt Training	0.00	0.00
399	Office Supplies	0.00	0.00
402	Outside Services	0.00	0.00
405	Postage Expenses	0.00	0.00
408	Preprinted Supplies/Printing	0.00	0.00
411	Professional Dues	0.00	0.00
414	Property Insurance	0.00	0.00
417	Property Tax Expense	0.00	0.00
420	PSC Administrative Hearings	0.00	0.00
423	PSC Conference	0.00	0.00
426	Scanning	0.00	0.00
429	Special Equip-Labor Clear	0.00	0.00
432	Staff Development	0.00	0.00
435	Subscriptions/Publications	0.00	0.00
438	Telephone Directory Listings	0.00	0.00
441	Temporary Help-Outside Agency	0.00	0.00
444	Transportation	0.00	0.00
447	Umbrella and General Insurance	0.00	0.00
450	Uniform Expense	0.00	0.00
453	Utilities	0.00	0.00
456	Worker's Compensation Deductible Expense	0.00	0.00
459	Chemicals - ROW	0.00	0.00
462	Line Patrol	0.00	0.00
465	Maint Overhead Lines	0.00	0.00
468	Maint Tree Trimming	0.00	0.00
471	Maint URD Lines	0.00	0.00
472	URD Line Expense	0.00	0.00
473	Maintenance of Fiber	0.00	0.00
474	Major Storm Outages (FEMA)	0.00	0.00
476	AMI Equipment Maintenance	0.00	0.00
477	Mapping Costs	0.00	0.00
478	Fiber Maintenance	0.00	0.00
480	Meter Expense	0.00	0.00
483	Misc Dist Expenses	0.00	0.00
486	Oil Spill Cleanup	0.00	0.00
489	Overhead Line Exp	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
492	PCB Disposal	0.00	0.00
495	PCB Field Testing	0.00	0.00
498	Pest Control	0.00	0.00
501	Pole Testing/INSPT/Treating	0.00	0.00
504	Reg/OCR/Transformer Main	0.00	0.00
507	Rent Fees	0.00	0.00
510	Rodeo Expenses	0.00	0.00
513	SCADA Maint/Software	0.00	0.00
516	SCADA Maintenance/Radio Expense	0.00	0.00
519	SCADA Maintnace/Fiber Expense	0.00	0.00
522	Substation Ground Spray	0.00	0.00
525	Substation Maintenance	0.00	0.00
528	Tools	0.00	0.00
530	Right of Way Expense	0.00	0.00
531	Trade a Tree	0.00	0.00
534	Truck Stock	0.00	0.00
537	Custodian Supplies	0.00	0.00
540	Maint General Plant & Other Expenses	0.00	0.00
543	Maint Grounds/Bldgs	0.00	0.00
546	D-Fees-Bearden	0.00	0.00
547	D-Expenses-Bearden	0.00	0.00
548	D-Fees-Birney	0.00	0.00
549	D-Expenses-Birney	0.00	0.00
550	D-Fees-Crouch	0.00	0.00
551	D-Expenses-Crouch	0.00	0.00
552	D-Fees-Elliott	0.00	0.00
553	D-Expenses-Elliott	0.00	0.00
554	D-Fees-Harris	0.00	0.00
555	D-Expenses-Harris	0.00	0.00
556	D-Fees-Joiner	0.00	0.00
557	D-Expenses-Joiner	0.00	0.00
558	D-Fees-Marshall	0.00	0.00
559	D-Expenses-Marshall	0.00	0.00
560	D-Fees-Thompson	0.00	0.00
561	D-Expense-Thompson	0.00	0.00
562	D-Expenses-Spears	0.00	0.00
563	D-Fees-Spears	0.00	0.00
564	D-Expenses-Walker	0.00	0.00
565	D-Fees-Mullen	0.00	0.00
566	D-Expenses-Mullen	0.00	0.00

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GENERAL LEDGER
ACTIVITY

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
567	D-Fees-Barnes	0.00	0.00
568	D-Expenses-Barnes	0.00	0.00
569	D-Fees-Bell	0.00	0.00
570	D-Expenses-Bell	0.00	0.00
571	D-Fees-Teitloff	0.00	0.00
572	D-Expenses-Teitloff	0.00	0.00
600	Building Safety	0.00	0.00
602	First Aid & CPR Training	0.00	0.00
604	Personal Protective Equipment	0.00	0.00
606	Safety Incentive Program	0.00	0.00
607	Safety	0.00	0.00
608	Safety Testing	0.00	0.00
610	System Safety	0.00	0.00
612	Truck Safety Equipment	0.00	0.00
670	Industrial Recruitment	0.00	0.00
671	NU-NRECA Departmental Conferences	0.00	0.00
672	NU-Cellular Phone Expense (not used)	0.00	0.00
673	NU-Communication-Telephone Lease (not us	0.00	0.00
674	NU-Congressional Breakfast (no longer us	0.00	0.00
675	NU-Internet Access (not used)	0.00	0.00
676	NU-Uniforms (Supervisors) (not used)	0.00	0.00
677	NU-Wholesale/Retail Rate Exp.(not used)	0.00	0.00
678	NU-Wireless Service Plan (no longer used)	0.00	0.00
679	NU-Boundary Research (no longer used)	0.00	0.00
680	Key Accounts	0.00	0.00
681	NU-Unbundling costs (not used)	0.00	0.00
682	NU-Tree Growth Regulator (not used)	0.00	0.00
683	NU-Weather Center (not used)	0.00	0.00
684	NU-Electrical Test Trucks	0.00	0.00
685	NU-New Service Stakes	0.00	0.00
686	NU-Truck Maps	0.00	0.00
701	Chamber Activities	0.00	0.00
703	Children's Christmas Party	0.00	0.00
705	Community Events	0.00	0.00
707	Comps Review/Manpower Study	0.00	0.00
709	CO-OP Month Expense	0.00	0.00
711	Cooperative Information	0.00	0.00
713	DOT/CDL	0.00	0.00
715	Drug & Alcohol Testing - CDL	0.00	0.00
717	Drug & Alcohol Testing - Non CDL	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
719	Dual Fuel New Home	0.00	0.00
721	Electric Home Incentives	0.00	0.00
723	Employee Assistance Program	0.00	0.00
725	Employee Benefit/Coffee Supplies	0.00	0.00
727	Employee Benefits/Misc.	0.00	0.00
729	Employee Christmas Party	0.00	0.00
731	Employee Handbook	0.00	0.00
732	Employee Incentive	0.00	0.00
733	Employee Meeting	0.00	0.00
735	Employee Photos/ID Badges	0.00	0.00
737	Employee Events	0.00	0.00
739	Employee Service Awards	0.00	0.00
741	Energy Efficiency Program Costs	0.00	0.00
743	Homebuilders	0.00	0.00
745	Immunizations	0.00	0.00
747	In-House Training (Outside Consultants)	0.00	0.00
749	JPEC Annual Meeting	0.00	0.00
751	Marketing (New Projects)	0.00	0.00
753	Newsletter	0.00	0.00
755	Pre-Employment Physicals - Non DOT	0.00	0.00
757	Printing (New Projects)	0.00	0.00
759	Recruitment Expense	0.00	0.00
761	Retirement Functions	0.00	0.00
763	Scholarships	0.00	0.00
765	Service Related Promotional Item	0.00	0.00
767	Surveys/Market Research	0.00	0.00
769	Touchstone	0.00	0.00
771	Tuition Aid Program	0.00	0.00
773	Water Heater Incentives	0.00	0.00
775	Youth Tour (Frankfort/Washington)	0.00	0.00
777	Employee Civic Membership	0.00	0.00
779	NU-McCracken Events	0.00	0.00
801	Irrigation	0.00	0.00
803	Large Commercial	0.00	0.00
805	Residential	0.00	0.00
807	NU-Shell Oil	0.00	0.00
808	Small Commercial	0.00	0.00
811	Street & Highway Lighting	0.00	0.00
813	After Hour Connection Fees	0.00	0.00
815	Collection Fees	0.00	0.00

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GENERAL LEDGER
ACTIVITY

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
817	Connection & Reconnection Fees	0.00	0.00
819	Returned Check Fees	0.00	0.00
821	Penalties	0.00	0.00
851	Interest Income	0.00	0.00
853	Interest Income - Cushion of Credit	0.00	0.00
855	Fee Income - Paducah Water Works	0.00	0.00
856	Miscellaneous Income	0.00	0.00
857	Rental Income - Fiber Optics Lease	0.00	0.00
859	Depreciation - Nonutility Property	0.00	0.00
861	Depreciation-Distribution	0.00	0.00
863	Depreciation-General	0.00	0.00
865	Gain/Loss on Disposal of Property	0.00	0.00
867	Consumer Deposits Interest	0.00	0.00
869	Interest-Long Term-CFC	0.00	0.00
870	Interest Long Term - SBA Loan	0.00	0.00
871	Interest-Long Term-CoBank	0.00	0.00
873	Interest-Long Term-RUS	0.00	0.00
875	Interest on Taxes	0.00	0.00
877	Interest-Past Service Liability	0.00	0.00
879	Interest-Short Term-CFC	0.00	0.00
881	Interest-Short Term-CoBank	0.00	0.00
883	Regulatory Assessment Tax (PSC)	0.00	0.00
885	JPEC Own Use Power	0.00	0.00
887	G & T Capital Credits	0.00	0.00
889	Other Capital Credits	0.00	0.00
890	Bad Debt Expense	0.00	0.00
891	Cash Short/Over	0.00	0.00
892	Collection Expense	0.00	0.00
896	System Meter Reading	0.00	0.00
897	NU-Long Distance - Expenses (no longer u	0.00	0.00
898	Misc Income - Material Sales	0.00	0.00
899	NU- Power Plus Credit Card (no longer us	0.00	0.00
980	Buildings & Improvements	0.00	0.00
981	Office Furniture & Equipment	0.00	0.00
982	Computers/Software	0.00	0.00
983	Transportation	0.00	0.00
984	Stores Equipment	0.00	0.00
985	Tools/Shop/Garage Equipment	0.00	0.00
986	Lab Equipment	0.00	0.00
987	Power Equipment	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

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Net Activity Summary From JAN 2019 To DEC 2019

Actv	Description	Debit	Credit
988	Communication Equipment	0.00	0.00
989	Miscellaneous General Assets	0.00	0.00
999	Accounting Department Use Only	0.00	0.00
	Activity Total:	2,249.71	0.00
	Net Activity Total:		2,249.71

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GENERAL LEDGER ACTIVITY

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PARAMETERS ENTERED:

Account: 0 426.1
Department: All
Activity: All
BU Project: All
Date Selection: Period Range
Period: JAN 2019 To DEC 2019
Date: To
Net Activity Totals Only: No
Format: Detail
Activities With No Transactions: Yes
Extended Reference: No
Interface Detail: No

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—10/6/21
REQUEST 48

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 48. Provide any information, when known, that would have a material effect on net operating income, rate base, or cost of capital that have occurred after the test year but were not incorporated in the filed testimony and exhibits.

Response 48. Jackson Purchase knows of no material item that has occurred after the test year but will inform the Commission if and when any material item is identified.