

**COMMONWEALTH OF KENTUCKY  
BEFORE THE  
KENTUCKY PUBLIC SERVICE COMMISSION**

In the Matter of:

Electronic Application of Jackson Purchase )	
Energy Corporation for a General )	
Adjustment of Rates and Other General )	Case No. 2024-00085
Relief )	

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JACKSON PURCHASE ENERGY CORPORATION'S VERIFIED RESPONSE TO  
COMMISSION STAFF'S FIRST REQUESTS FOR INFORMATION  
ENTERED APRIL 12, 2024

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Comes now Jackson Purchase Energy Corporation (Jackson Purchase), by counsel, and does hereby tender its Verified Response to Commission Staff's First Request for Information entered April 12, 2024.

Entered May 14, 2024

**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 )  
)

Case No. 2024-00085

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**VERIFICATION OF GREG GRISSOM**

COMMONWEALTH OF KENTUCKY )  
)  
COUNTY OF McCracken )

Greg Grissom, President and Chief Executive Officer 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.

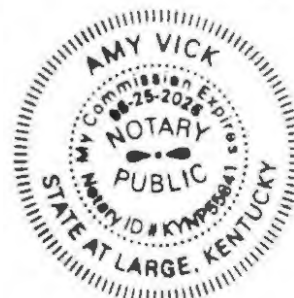


\_\_\_\_\_  
Greg Grissom

The foregoing Verification was signed, acknowledged and sworn to before me this 8<sup>th</sup> day of May, 2024, by Greg Grissom.

Commission expiration: \_\_\_\_\_

8/25/2026





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 )  
)

Case No. 2024-00085

VERIFICATION OF JOHN WOLFRAM

COMMONWEALTH OF KENTUCKY )  
)  
COUNTY OF JEFFERSON )

John Wolfram, 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 her knowledge, information and belief, formed after reasonable inquiry.

John Wolfram  
John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this 9<sup>th</sup> day of May, 2024, by John Wolfram

**BENJAMIN BERDICHEVSKY**  
Notary Public - State at Large  
Kentucky  
My Commission Expires Sept. 20, 2027  
Notary ID KYNP79738

Benjamin Berdichevsky  
Commission expiration: 09/20/27

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 1:** Provide the following expense account data:

a. A schedule, in comparative form showing the operating expense account balance for the test year and each of the three most recent calendar years for each account or subaccount in Jackson Purchase Energy's annual report. Show the percentage of increase or decrease of each year over the prior year.

b. A listing, with descriptions, of all activities, initiatives, or programs undertaken by Jackson Purchase Energy 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 1(a):** Please see the Excel file provided separately.

**Response 1(b):** 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 currently has outstanding debt with National Rural Utilities Cooperative Finance Corporation (CFC), CoBank, and Rural Utilities Service/Federal Financing Bank (RUS/FFB). All of this debt is secured at fixed interest rates. Overall, the current weighted average cost of Jackson Purchase's outstanding debt is calculated at 2.9%, which is very low. Since its last rate case, Jackson Purchase has only borrowed long-term debt through

RUS/FFB, which has historically offered significantly lower interest rates than other lenders.

- In March 2023 a severe windstorm caused significant damage to Jackson Purchase's poles, transformers, and other distribution system assets. Jackson Purchase applied for, and received \$565,524, from the Federal Emergency Management Agency (FEMA) to repair and replace the damaged assets. This amount represented approximately 87% of the cost of the event to Jackson Purchase.
- To avoid incurring additional interest expense, Jackson Purchase transferred a \$1.975 million deposit from one of its direct serve members (Blockware) to be held by Big Rivers Electric Corporation ("Big Rivers") during a time of mandated high interest rates on consumer deposits in 2023. This resulted in overall savings of approximately \$32,000 in 2023. Assuming the current interest rate on consumer deposits of 5.38% this will result in approximately \$106,000 in interest expense savings in 2024.
- Jackson Purchase operates with an extremely lean staff. In 2022, CFC's Key Ratio Trend Analysis (KRTA) Ratio #4, Total Number of Employees ranked Jackson Purchase as the 65th lowest staffed out of 67 cooperatives of a similar consumer size, with Jackson Purchase reporting 65 full time employees versus a median headcount in that category of 99 full time employees at that time.
- Big Rivers Electric Corporation ("Big Rivers"), Jackson Purchase's generation and transmission provider, has taken over expenses incurred for *Kentucky Living* publication. This will result in savings of approximately \$145,000 annually.
- While still working to cut and maintain its right-of-way to provide reliable service to its members, Jackson Purchase did not utilize its full budget allotment for vegetation management in the calendar years 2021-2023. Jackson Purchase spent approximately \$480,000, \$998,000, and \$470,000 less than budgeted during budget years 2021, 2022 and 2023, respectively.
- Jackson Purchase's management team consistently works to keep expenses low and under budget. Management personnel receive monthly budget versus actual expense reports specific to the departments that they oversee and review the cooperative's overall financial health each month to determine if and where cuts to controllable expenses need to be made. Operating and maintenance expenses (not including Cost of Purchased Power) were under

budget by \$1,084,589 (8% of budget), \$2,118,559 (12% of budget), and \$1,166,375 (7% of budget) at the end of 2021, 2022 and 2023, respectively.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY



**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**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 the Excel file provided separately. Schedules A1 and A2 are provided on separate tabs withing the Excel file.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 3:** Provide the following:

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

**Response 3a:** Please see the Excel file provided separately. Schedule B1 and Schedule B2 are provided on separate tabs within the Excel file.

**Response 3b:** Please see the Excel file provided separately. Schedule B1 and Schedule B2 are provided on separate tabs within the Excel file.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 4:** Provide Jackson Purchase Energy'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 in Exhibit 17 of the Application 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.

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

Investments to be EXCLUDED from 15 Percent Calculation

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

<b><u>Type of Investment</u></b>	<b><u>Description</u></b>	<b><u>Includable or Excludable</u></b>
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"> <li>1. Caulking</li> <li>2. Weather-stripping</li> <li>3. Ceiling insulation</li> <li>4. Wall insulation</li> <li>5. Floor insulation</li> <li>6. Duct insulation</li> <li>7. Pipe insulation</li> <li>8. Water heater insulation</li> <li>9. Storm windows</li> <li>10. Thermal windows</li> <li>11. Storm or thermal doors</li> <li>12. Clock thermostats</li> <li>13. Attic ventilation fans</li> </ol>	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

## INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
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

## INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
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

## INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
National Rural Utilities Coopera- tive 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

<b><u>Type of Investment</u></b>	<b><u>Description</u></b>	<b><u>Includable or Excludable</u></b>
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



## INVESTMENT DESCRIPTIONS

<u>Type of Investment</u>	<u>Description</u>	<u>Includable or Excludable</u>
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

**INVESTMENT DESCRIPTIONS**

<b><u>Type of Investment</u></b>	<b><u>Description</u></b>	<b><u>Includable or Excludable</u></b>
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><b>Type of Investment</b></u>	<u><b>Description</b></u>	<u><b>Includable or Excludable</b></u>
U.S. Government issued, guaranteed, or fully insured, securities or deposits (continued)	<p>Securities fully backed with the full faith and credit of the U.S. Government are as follows:</p> <ol style="list-style-type: none"> <li>1. Farm Credit System Financial Assistance Corporation (FCSFAC)</li> <li>2. Farmers Home Administration (FmHA) Certificates of Beneficial Ownership (CBO)</li> <li>3. Federal Financing Bank (FFB)</li> <li>4. General Services Administration (GSA)</li> <li>5. Government National Mortgage Association (GNMA), also known as Ginnie Mae</li> <li>6. Maritime Administration Guaranteed Ship Financing Bonds, issued after 1972</li> <li>7. Small Business Administration (SBA)</li> <li>8. Washington Metropolitan Area Transit Authority (WMATA) Bonds</li> </ol>	Excludable
	<p>The following investments are securities backed by the full faith and credit of U.S. Government agencies and are Excludable Investments:</p> <ol style="list-style-type: none"> <li>1. Farm Credit System</li> <li>2. Federal Home Loan Banks (FHLB)</li> <li>3. Federal Home Loan Mortgage Corporation (FHLMC) (Freddie Mac)</li> </ol>	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**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 5:** Provide Jackson Purchase's long-term construction planning program.

**Response 5:** Please see attached Construction Work Plan.

# Jackson Purchase Energy Corporation

## Kentucky 20 McCracken

### CONSTRUCTION WORK PLAN (CWP)

Jan 2024 – Dec 2027

Prepared By:

Travis Spiceland, P.E.  
Vice President of Engineering  
Registration No. 37856

I certify that this 2024-2027 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.

10/5/2023

Date

By: Travis Spiceland, P.E.

Travis Spiceland, P.E.

**JACKSON PURCHASE ENERGY CORPORATION  
2024 – 2027 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 2024-2027.

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 2024-2027 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 2018-2022 non-coincident peak loads grown at rates historically established. This method provides design loading of 184.4 MW for Summer and 185.7 MW for Winter in year 2027. The RUS approved 2012 LRP called for a peak of 238 MW while the 2023 LF calls for a peak of 155 MW. The load forecast, which was completed by JPEC's power supplier Big Rivers Electric Corporation (BREC), includes potential impacts of future Demand Side Management (DSM) programs as well as electric vehicle (EV) saturation.

An analysis, using RUS guidelines and the design criteria herein, of thermal loading, voltages, and physical conditions was performed on all the substations, distribution lines and major equipment of the existing system. Milsoft's WindMill software was used to analyze the distribution circuits during the peak loading periods. For each deficiency that was determined, alternative 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 the construction proposed herein is consistent with the LRP unless otherwise noted and explained.

The Cooperative's 2019 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 30,885 meters; 25,637 residential, 5,191 small



commercial, 15 large commercial and industrial loads. Average monthly residential usage is projected to be 1,195 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.

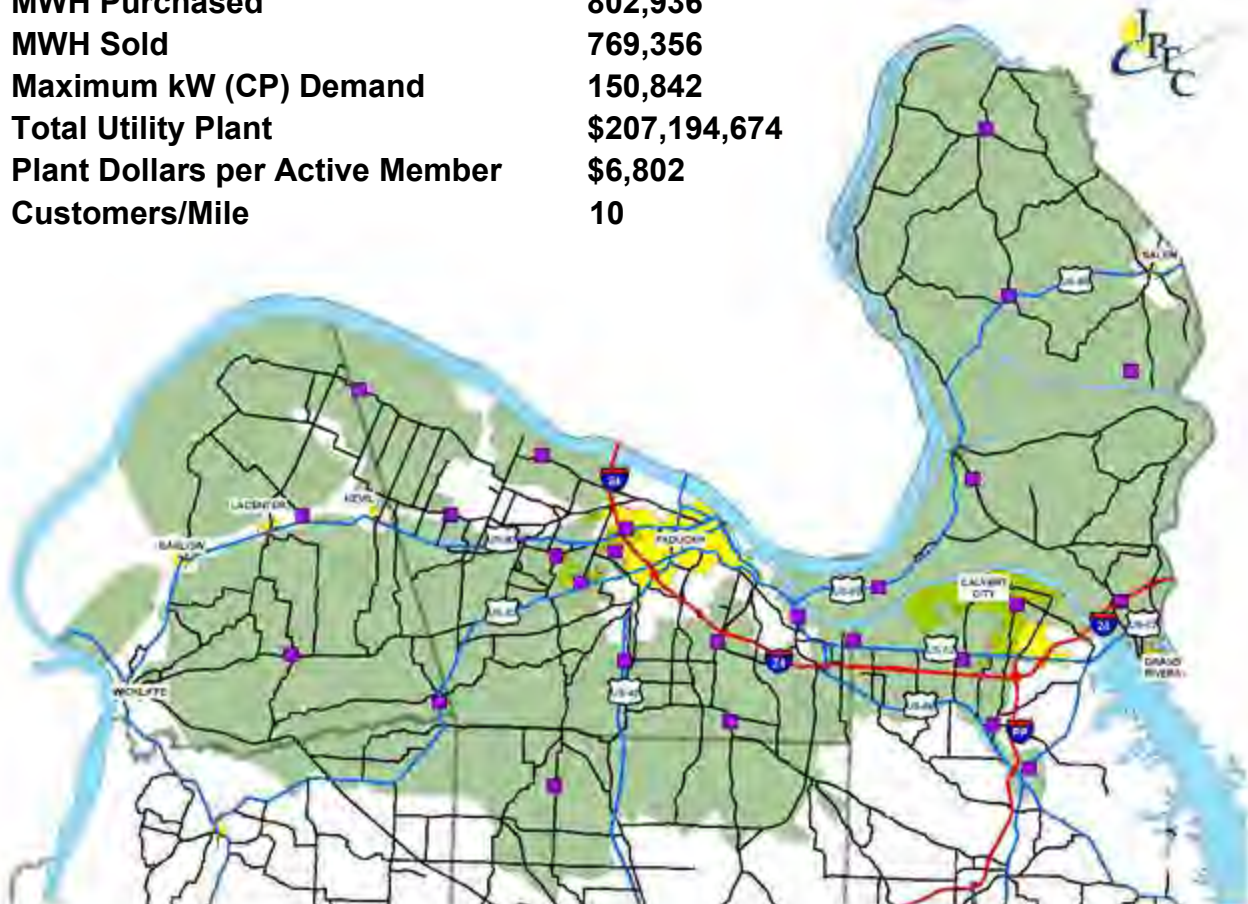
JPEC's service area is comprised mostly of rolling hills and farmland. Much of the service area is rural/residential in nature, but JPEC also serves strong commercial, industrial, and tourism loads. JPEC's service area is adjacent to Kentucky Lake, the Mississippi and Ohio Rivers.

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 2,988 miles of line. JPEC also has two direct serve customers. One is served at 69/4.6 kV and the other is served at 69/13 kV.

The following data is from Jackson Purchase Energy Corporation's 12/31/2022 RUS Form 7:

<b>Total Number of Consumers</b>	<b>30,459</b>
<b>MWH Purchased</b>	<b>802,936</b>
<b>MWH Sold</b>	<b>769,356</b>
<b>Maximum kW (CP) Demand</b>	<b>150,842</b>
<b>Total Utility Plant</b>	<b>\$207,194,674</b>
<b>Plant Dollars per Active Member</b>	<b>\$6,802</b>
<b>Customers/Mile</b>	<b>10</b>











## **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 Owensboro, 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 recommendations relative to power supply and delivery are discussed with BREC.

## **SERVICE TERRITORY & LOCATIONS**

-  Big Rivers Electric Corp.
-  Jackson Pure Fresh Energy Corporation
-  Mason County Rural Electric Cooperative Corporation
-  Kenergy Corp.
-  Sebree Station
-  Wilcox Station
-  Colman 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 185.7 MW. Improvements were identified based on voltage drop, conductor loading, 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**

<b>RUS Form 740C Category</b>	<b>Category Name</b>	<b>Estimated Cost</b>
100	New Distribution Lines	\$ 6,367,708
200	Tie Lines/New Construction	\$ 600,000
300	Conversion & Line Changes	\$ 2,593,504
400	New Substation/Switching/Metering	\$ -
500	Substation/Switching/Metering Changes	\$ 8,775,000
600	Misc. Distribution Equipment	\$ 33,205,686
700	Other Distribution Items	\$ 6,121,639
<b>2024 - 2027 CWP Total</b>		<b>\$ 57,663,537</b>

100 – New overhead and underground line construction

200 – New tie lines

300 – Conversion and line changes

400 – New construction of substations

500 – Substation upgrades, replacements, and other changes

600 - Miscellaneous distribution equipment and pole changes. This includes aged conductor 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

JACKSON PURCHASE ENERGY CORPORATION 2024-2027 CWP  
COST SUMMARY SPREADSHEET

NEW-CONSTRUCTION - RUS CODE 100

ITEM	RUS CODE	Miles	Avg. \$/Consumer	# Cons	2024	2025	2026	2027	TOTAL
New Underground Construction	101	68.8	\$4,678.73	999	\$1,067,656	\$1,132,249	\$1,200,750	\$1,273,396	\$4,674,051
New Overhead Construction	102	14.5	\$3,840.49	441	\$386,868	\$410,274	\$435,096	\$461,419	\$1,693,657
		83.3							
<b>Total Code 100:</b>				1440	\$1,454,524	\$1,542,523	\$1,635,846	\$1,734,815	\$6,367,708

TIE LINES/NEW CONSTRUCTION - RUS CODE 200

SUB-SECTION	RUS CODE	Original Conductor	INST. COND/#PH	\$/MI	# OF MILES	2024	2025	2026	2027	TOTAL
Draffenville, New Hwy 68 Circuit	201-20*	N/A	750 ALUG	\$500,000	1.2	\$600,000	\$0	\$0	\$0	\$600,000
<b>Total Code 200:</b>				\$ 500,000.00	1.2	\$600,000	\$0	\$0	\$0	\$600,000

LINE CONVERSION / REPLACEMENT - RUS CODE 300

SUB-SECTION	RUS CODE	Original Conductor	INST. COND/#PH	\$/MI	# OF MILES	2024	2025	2026	2027	TOTAL
Burna PROH_00034077 - PROH_00034145	301-12*	1ph #2 ACSR	3ph 1/0 ACSR	\$181,747	2.2	\$0	\$0	\$0	\$399,843	\$399,843
Culp PROH_00028600 - PROH_00028642	342-30	1ph #2 ACSR	3ph 1/0 ACSR	\$164,851	0.55	\$0	\$90,668	\$0	\$0	\$90,668
Cumberland PROH_00033215 - PROH_00033281	315-30	1ph #2 ACSR	3ph 1/0 ACSR	\$157,000	2.51	\$394,070	\$0	\$0	\$0	\$394,070
Draffenville PROH_00031223 - PROH_00031224	366-30	1ph #1/0 ACSR	3ph 1/0 ACSR	\$157,000	0.1	\$15,700	\$0	\$0	\$0	\$15,700
Grand Rivers PROH_00041851 - PROH_00035334	376-30	1ph #2 ACSR	3ph 1/0 ACSR	\$173,093	0.8	\$0	\$0	\$131,551	\$0	\$131,551
Grand Rivers PROH_00035691 to PROH_00035728	339-16*	1ph #2 ACSR	3ph 1/0 ACSR	\$181,747	0.3	\$0	\$0	\$0	\$54,524	\$54,524
Joy PROH_00042185 - PROH_00036619	305-30	1ph #2 and #1/0 ACSR	3ph 1/0 ACSR	\$164,850	2.71	\$0	\$446,744	\$0	\$0	\$446,744
Kansas PROH_00014298 - PROH_00014303	361-30	1ph #2 ACSR	3ph 336 ACSR	\$168,000	1.02	\$0	\$171,360	\$0	\$0	\$171,360
Ledbetter PROH_00038602 - PROH_00038616	331-30	1ph #2 ACSR	3ph 1/0 ACSR	\$157,000	0.41	\$64,370	\$0	\$0	\$0	\$64,370
Ledbetter PROH_00042326 - PROH_00038936	331-31	1ph #2 ACSR	3ph 1/0 ACSR	\$164,852	0.25	\$0	\$41,213	\$0	\$0	\$41,213
Lovellville PROH_00044960 - PROH_00010373	349-30	1ph #2 ACSR	3ph 336 ACSR	\$160,000	0.61	\$97,600	\$0	\$0	\$0	\$97,600
Possum Trot PROH_00027430 - PROH_00027448	378-30	1ph #2 ACSR	3ph 1/0 ACSR	\$181,747	0.47	\$0	\$0	\$0	\$85,421	\$85,421
Possum Trot PROH_00001611 - PROH_00030312	378-31	1ph #2 ACSR	3ph 1/0 ACSR	\$157,000	0.98	\$153,860	\$0	\$0	\$0	\$153,860
Smithland PROH_00001929 - PROH_00040695	332-30	1ph #2 ACSR	3ph 1/0 ACSR	\$173,093	1.24	\$0	\$0	\$214,635	\$0	\$214,635
Smithland PROH_00081251 - PROH_00039826	332-31	1ph #2 ACSR	3ph 1/0 ACSR	\$173,093	1.34	\$0	\$0	\$231,945	\$0	\$231,945
* Carryover from previous plan										
<b>TOTAL CODE 300</b>					15.45	\$725,600	\$749,985	\$578,131	\$539,788	\$2,593,504

SUBSTATION IMPROVEMENTS - RUS CODE 500'S

ITEM	RUS CODE	Original Equipment	Recommended Equipment	# Items	2024	2025	2026	2027	TOTAL
Draffenville - Substation Upgrade	511*		Add recloser to existing structure		\$35,000	\$0	\$0	\$0	\$35,000
Kansas - Substation Upgrade	513		Upgrade recloser source and load switches on each feeder		\$25,000	\$0	\$0	\$0	\$25,000
Kevil - Substation Upgrade	514	Upgrade to 15/20/25 MVA transformer, add ckt regulation, add control house w/ solid state relays			\$0	\$1,000,000	\$2,420,000	\$0	\$3,420,000
New York - Substation Upgrade	508*	Upgrade to solid state relays w/ cabinet, add feeder regulation, add 69kV circuit breaker			\$0	\$1,635,000	\$0	\$0	\$1,635,000
Smithland - Substation Upgrade	515	Upgrade to 15/20/25 MVA transformer, add ckt regulation, add control house w/ solid state relays			\$0	\$0	\$1,000,000	\$2,660,000	\$3,660,000
* Carryover from previous plan									
<b>TOTAL CODE 500</b>					\$60,000	\$2,635,000	\$3,420,000	\$2,660,000	\$8,775,000

MISCELLANEOUS DIST. EQUIPMENT - RUS CODE 600'S

ITEM	RUS CODE	# Items	2024	2025	2026	2027	TOTAL
New Transformers/Meters	601		\$1,668,185	\$6,431,854	\$1,379,423	\$1,460,545	\$10,940,007
Service Upgrades	602		\$178,155	\$188,934	\$200,364	\$212,486	\$779,939
Sectionalizing	603		\$371,528	\$390,104	\$409,609	\$430,090	\$1,601,331
Voltage Regulators	604		\$50,000	\$51,500	\$53,045	\$54,636	\$209,181
Capacitors	605		\$50,000	\$51,500	\$53,045	\$54,636	\$209,181
Pole Replacement	606		\$3,108,587	\$3,296,657	\$3,496,105	\$3,707,619	\$13,608,968
Conductor Replacement	608		\$600,000	\$618,000	\$636,540	\$655,636	\$2,510,176
Smart Grid Fiber	616		\$500,000	\$515,000	\$530,450	\$546,364	\$2,091,814
Misc	607		\$300,000	\$309,000	\$318,270	\$327,818	\$1,255,088
<b>TOTAL CODE 600</b>			<b>\$6,826,455</b>	<b>\$11,852,549</b>	<b>\$7,076,851</b>	<b>\$7,449,831</b>	<b>\$33,205,686</b>

OTHER DIST. ITEMS - RUS CODE 700'S

ITEM	RUS CODE	# Items	2024	2025	2026	2027	TOTAL
Outdoor Lights- Replacement	701		\$1,267,200	\$1,370,477	\$941,061	\$646,196	\$4,224,934
Outdoor Lights-New	702		\$81,609	\$84,898	\$88,319	\$91,879	\$346,705
AMR/AMI Equipment	705		\$1,275,000	\$275,000	\$0	\$0	\$1,550,000
<b>TOTAL CODE 700</b>			<b>\$2,623,809</b>	<b>\$1,730,375</b>	<b>\$1,029,380</b>	<b>\$738,075</b>	<b>\$6,121,639</b>

2024-2027 Kentucky 20 - McCracken

<b>CONSTRUCTION WORK PLAN TOTAL:</b>			<b>\$12,290,388</b>	<b>\$18,510,432</b>	<b>\$13,740,208</b>	<b>\$13,122,509</b>	<b>\$57,663,537</b>
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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 loaded over 60% of their thermal rating (50% for major tie lines between substations) will be evaluated.
3. The following equipment will be evaluated if the nameplate rating is thermally loaded by more than the percentage shown:
  - a. 85% - Power Transformers (OA rating)
  - b. 90% - Substation and Line Voltage Regulators
  - c. 90% - Oil Circuit Reclosers
  - d. 90% - Line Fuses
4. Loading on single phase lines should be limited to no more than 35 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 98% 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. 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 Per Mile**

<b>Size</b>	<b>Type</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
#2 ACSR	Replace 1-PH	\$56,870	\$59,714	\$62,699	\$65,834
#2 ACSR	Convert 3-PH	\$129,500	\$135,975	\$142,774	\$149,912
1/0 ACSR	Convert 3-PH	\$157,000	\$164,850	\$173,093	\$181,747
336.4 ACSR	Convert 3-PH	\$160,000	\$168,000	\$176,400	\$185,220

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

<b>Device</b>	<b>Type</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
V. Regulator (1)	656 amp	\$62,250	\$65,363	\$68,631	\$72,062
V. Regulator (1)	548 amp	\$48,125	\$50,531	\$53,058	\$55,711
V. Regulator (1)	438 amp	\$44,250	\$46,463	\$48,786	\$51,225
V. Regulator (1)	328 amp	\$44,000	\$46,200	\$48,510	\$50,936
V. Regulator (1)	219 amp	\$40,125	\$42,131	\$44,238	\$46,450
V. Regulator (1)	150 amp	\$45,250	\$47,513	\$49,888	\$52,383
V. Regulator (1)	100 amp	\$29,338	\$30,804	\$32,345	\$33,962
Capacitors	900kVAR w/ controls	\$18,375	\$19,294	\$20,258	\$21,271
Capacitors	300kVAR fixed	\$4,095	\$4,300	\$4,515	\$4,740
Reclosers	Viper w/ controls	\$35,689	\$37,473	\$39,347	\$41,314
Reclosers	CMR w/ controls	\$6,096	\$6,401	\$6,721	\$7,057



## **Status of Previous CWP Items**

Project Status from the 2020-2023 CWP

<b>Code</b>	<b>Substation</b>	<b>Status</b>
201-21	LED	Completed
201-20	DRA	Carry Over
301-12	BUR	Carry Over
303-12	CAL	Completed
304-23	CUL	Completed
312-12	JOY	Completed
317-12	LIT	Completed
320-12	LIT	Completed
339-16	GRA	Carry Over
340-23	KEV	Deleted
341-16	KAN	Completed
342-16	KRE	Completed
343-16	LOV	Completed
345-16	NEW	Deleted
348-21	NEW	Completed
349-21	NEW	Completed
342-23	KRE	Deleted
506	KAN	Completed
508	NEW	Carry Over
509	KRE	Completed
510	SMI	Completed
511	DRA	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 78% 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. 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 but instead invest in the upgrades of the New York and Kevil stations.

The last recommendation was to upgrade the transformer at the Kansas Substation. This was completed in 2020 providing ample capacity at this station.

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 2019. This report is reviewed by the President and CEO and the RUS GFR every four years and is the basis for the following conclusions and recommended items.

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

The second recommendation was to monitor problem trees in heavily residential areas.

The third 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.

## **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.

Table II-E-8 Substation Load Table											
	Installed Capability		Existing System <sup>2</sup>				% Increase	4 Year System Unimproved <sup>3</sup>		4 Year System Improved <sup>3</sup>	
			Noncoincident Peak Demand					Noncoincident Peak Demand		Noncoincident Peak Demand	
	Nameplate (MVA)	Rating (kVA)	Peak (kW)	Peak Year	Power Factor @ Peak	Max % Load		2023 Peak (kW)	Max % Load	2023 Peak (kW)	Max % Load
Burna	5/6.25/7	5,000	3,611	2021	96.82%	72%	1.0%	3,758	75%	3,758	75%
Calvert City	12/16/17.9	12,000	6,445	2018	98.16%	54%	1.0%	6,707	56%	6,707	56%
Coleman Road	15/20/25/28	15,000	9,357	2018	93.69%	62%	1.0%	9,737	65%	9,737	65%
Culp	12/16/17.9	12,000	9,444	2022	98.03%	79%	1.0%	9,827	82%	9,827	82%
Cumberland	7.5/8.4	7,500	5,136	2018	91.32%	68%	1.0%	5,345	71%	5,345	71%
Draffenville	7.5/9.375/10.5	7,500	3,609	2019	99.47%	48%	1.0%	3,756	50%	3,756	50%
Freemont	15/18.75/21	15,000	7,927	2022	98.98%	53%	2.0%	8,580	57%	8,580	57%
Grand Rivers	12/16/20/22.4	12,000	8,832	2019	97.43%	74%	1.0%	9,191	77%	9,191	77%
High Point	7.5/9.375/10.5	7,500	2,093	2022	99.38%	28%	1.0%	2,178	29%	2,178	29%
Husbands Road	12/16/17.9	12,000	8,631	2022	97.72%	72%	3.5%	9,904	83%	9,904	83%
Joy	7.5/9.375/10.5	7,500	1,823	2022	100.00%	24%	2.0%	1,973	26%	1,973	26%
Kansas	15/20/25/28	15,000	7,744	2020	98.52%	52%	2.0%	8,382	56%	8,382	56%
<b>Kevil</b>	<b>7.5/9.375/10.5</b>	<b>7,500</b>	<b>6,765</b>	<b>2022</b>	<b>100.00%</b>	<b>90%</b>	<b>2.0%</b>	<b>7,323</b>	<b>98%</b>	<b>7,323</b>	<b>49%</b>
Krebs Station Road	15/20/25	15,000	10,219	2021	100.00%	68%	1.0%	10,634	71%	10,634	71%
La Center	5/6.25/7	5,000	4,143	2021	99.07%	83%	1.0%	4,311	86%	4,311	86%
Ledbetter	12/16/17.9	12,000	8,651	2022	99.70%	72%	3.0%	9,737	81%	9,737	81%
Little Union	12/16/17.9	12,000	9,300	2022	99.02%	78%	3.0%	10,467	87%	10,467	87%
Lovellsville	7.5/9.375/10.5	7,500	6,303	2020	99.45%	84%	3.0%	7,094	95%	7,094	95%
Maxon Road	7.5/9.375/10.5	7,500	4,584	2022	96.02%	61%	1.0%	4,770	64%	4,770	64%
New York	12/16/17.9	12,000	7,439	2022	99.91%	62%	2.0%	8,052	67%	8,052	54%
Olivet Church Road	12/16/17.9	12,000	7,141	2021	99.37%	60%	1.0%	7,431	62%	7,431	62%
Palma	12/16/17.9	12,000	7,982	2019	95.94%	67%	1.0%	8,306	69%	8,306	69%
Possum Trot	12/16/20/22.4	12,000	6,914	2022	99.53%	58%	3.0%	7,782	65%	7,782	65%
Ragland	5/6.25/7	5,000	2,488	2022	100.00%	50%	2.0%	2,693	54%	2,693	54%
Reidland	7.5/9.375/10.5	7,500	6,279	2018	94.35%	84%	1.0%	6,534	87%	6,534	87%
<b>Smithland</b>	<b>7.5/9.375/10.5</b>	<b>7,500</b>	<b>6,674</b>	<b>2022</b>	<b>99.87%</b>	<b>89%</b>	<b>1.5%</b>	<b>7,084</b>	<b>94%</b>	<b>7,084</b>	<b>47%</b>
Strawberry Hill	15/20/25/28	15,000	9,111	2021	94.49%	61%	1.0%	9,481	63%	9,481	63%
Vulcan	12/16/20/22.4	12,000	7,893	2020	98.38%	66%	1.0%	8,213	68%	8,213	68%

1. The transformers at Kevil and Smithland substations will be upgraded according to Section 3, Pages 34-35. 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 consumer is 4.24. This value fell from the previous five-year average of 4.92 hours per consumer due to reduced severity of MEDs. Excluding storms, the five-year average outage hours per consumer rose slightly from the previous CWP. This is due partly due to the increase in scheduled work.

**Table II-E-9**

### **SUMMARY OF SERVICE INTERRUPTIONS**

Outage Hours per Consumer

Year	Power Supply	Major Storms	Scheduled	Other	Total	Total Without Storms
2018	0.21	6.10	0.10	1.74	8.14	2.05
2019	0.00	4.45	0.10	2.19	6.74	2.29
2020	0.03	0.16	0.13	1.39	1.71	1.55
2021	0.14	0.00	0.15	1.89	2.18	2.18
2022	0.02	0.18	0.15	2.06	2.42	2.24
Average	0.08	2.18	0.13	1.86	4.24	2.06

Outage Minutes per Consumer

Year	Power Supply	Major Storms	Scheduled	Other	Total	Total Without Storms
2018	12.52	365.76	5.79	104.50	488.58	122.82
2019	0.00	266.94	6.20	131.16	404.29	137.36
2020	1.63	9.82	7.86	83.57	102.88	93.06
2021	8.24	0.00	8.78	113.63	130.65	130.65
2022	1.31	10.97	9.18	123.88	145.35	134.37
Average	5.60	160.63	7.16	108.21	281.60	120.97

### Historical Cost Data - Table II-E-10

Description	Historical			Projected				Total Work Plan 2024-2027
	2020	2021	2022	2024	2025	2026	2027	
<b>101 - New Underground Customers</b>								
1. New services constructed	263	249	226	246	248	251	253	999
2. Cost per Customer	\$ 6,771.01	\$3,649.45	\$3,773.97	\$4,340.07	\$4,557.07	\$4,784.92	\$5,024.17	
3. Cost of New Customers	\$1,780,776.50	\$908,712.28	\$852,917.79	\$1,067,656.11	\$1,132,249.31	\$1,200,750.39	\$1,273,395.79	\$4,674,051.60
4. Total Wire Footage	89,605	73,192	105,676	89,491	90,386	91,290	92,203	363,369
Average Footage	341	294	468	364	364	364	364	1,455
Total Miles	16.97	13.86	20.01	16.95	17.12	17.29	17.46	68.8
<b>102 - New Overhead Customers</b>								
1. New services constructed	114	115	97	109	110	111	112	441
2. Cost per Customer	\$ 2,490.25	\$2,403.73	\$3,236.49	\$3,560.14	\$3,738.15	\$3,925.05	\$4,121.31	
3. Cost of New Customers	\$ 283,888.71	\$276,428.48	\$313,939.88	\$386,868.44	\$410,273.98	\$435,095.55	\$461,418.84	\$1,693,656.81
4. Total Wire Footage	15,305	22,019	19,132	18,819	19,007	19,197	19,389	76,411
Average Footage	\$ 134	191	197	173	173	173	173	693
Total Miles	2.90	4.17	3.62	3.56	3.60	3.64	3.67	14.5
<b>601 - New Underground Transformers</b>								
1. New transformers added	119	128	97	115	116	117	118	466
2. Cost per Transformer	\$ 2,750.60	\$3,559.91	\$5,002.44	\$4,517.75	\$4,743.64	\$4,980.82	\$5,229.86	
3. Cost of New Transformers	\$ 327,320.95	\$455,668.80	\$485,236.79	\$518,035.33	\$549,376.47	\$582,613.75	\$617,861.88	\$2,267,887.43
<b>601 - New Overhead Transformers</b>								
1. New transformers added	321	393	286	333	337	340	343	1,353
2. Cost per Transformer	\$ 1,262.15	\$1,421.67	\$1,612.61	\$1,913.03	\$2,008.68	\$2,109.12	\$2,214.57	
3. Cost of New Transformers	\$ 405,150.58	\$558,717.66	\$461,206.26	\$ 637,676.67	\$676,256.11	\$717,169.60	\$760,558.36	\$2,791,660.73

Description	Historical			Projected				Total Work Plan 2024-2027
	2020	2021	2022	2024	2025	2026	2027	
<b>601 - New Meters AMI New Customers</b>								
1. New Meters for Customers	240	0*	539	355	358	362	365	1,440
2. AMI Replacement Meters				2,500	27,860			30,360
3. Cost per Meter	\$263.55	----	\$296.57	\$179.50	\$184.50	\$220.00	\$225.00	
4. Cost of New Meters	\$63,252.00	----	\$159,849.95	\$512,472.50	\$5,206,221.00	\$79,640.00	\$82,125.00	\$5,880,458.50
*No meters were purchased in 2021								
<b>602 - Service Upgrades</b>								
1. Number of Service Upgrades	26	49	42	46	46	46	47	185
2. Cost per Service Upgrade	\$ 1,779.16	\$5,537.82	\$3,361.66	\$ 3,915.50	\$4,111.28	\$4,316.84	\$4,532.68	
3. Cost of Service Upgrades	\$ 46,258.16	\$271,353.41	\$141,189.73	\$178,155.31	\$188,933.71	\$200,364.20	\$212,486.23	\$779,939.44
<b>603 - Sectionalizing Equipment</b>	\$ 265,987.37	\$138,665.38	\$656,855.00	\$371,527.71	\$390,104.10	\$409,609.30	\$430,089.77	\$1,601,330.88
<b>604 - Voltage Regulators</b>	N/A	\$7,575.44	N/A	\$50,000.00	\$51,500.00	\$53,045.00	\$54,636.35	\$209,181.35
<b>605 - Capacitors</b>	N/A	N/A	N/A	\$50,000.00	\$51,500.00	\$53,045.00	\$54,636.35	\$209,181.35
<b>606 - Poles - Addition/Replacement</b>								
1. Replacement of Poles	1,120	846	810	925	935	944	953	3,757
2. Additional Poles	53	33	66	51	51	52	52	206
3. Total Poles	1,173	879	876	976	986	996	1,006	3,963
4. Cost per Pole Change	\$ 2,293.25	\$2,275.87	\$3,033.36	\$3,185.03	\$3,344.28	\$3,511.49	\$3,687.07	
5. Cost of Poles	\$2,689,978.25	\$2,000,491.78	\$2,657,224.08	\$3,108,587.33	\$3,296,656.86	\$3,496,104.60	\$3,707,618.93	\$13,608,967.72
<b>608 - Conductor Replacement</b>	\$ 100,724.20	\$247,112.44	\$207,348.94	\$600,000.00	\$618,000.00	\$636,540.00	\$655,636.20	\$2,510,176.20
<b>701 &amp; 702 - Outdoor Lights</b>								
1. New Outdoor Lights Added (702)	91	126	119	112	113	114	115	455
2. Replacement of Outdoor Lights (701)	211	809	1,581	1,739	1,826	1,217	812	5,594
3. Total Outdoor Lights	302	935	1,700	1,851	1,939	1,331	927	6,049
4. Cost per Outdoor Light	\$ 717.02	\$734.31	\$670.96	\$ 728.65	\$750.51	\$773.03	\$796.22	
5. Cost of Outdoor Lights	\$ 216,541.22	\$686,583.93	\$1,140,628.95	\$1,348,809.38	\$1,455,375.05	\$1,029,380.76	\$738,074.16	\$4,571,639.35

## **NEW MEMBER EXTENSIONS – RUS CODE 100**

A total of 1,440 new services are anticipated – 999 of which are underground, 441 are overhead construction. The total projected cost for new service construction is \$6,367,708.

The average length of service per overhead customer is 173 feet, and 364 feet for underground. The total projected length for the work plan period is approximately 83 miles.



## **TIE LINES/NEW CONSTRUCTION – RUS CODE 200**

### **Draffenville Substation, New Hwy 68 Ckt**

#### **Code 201-20**

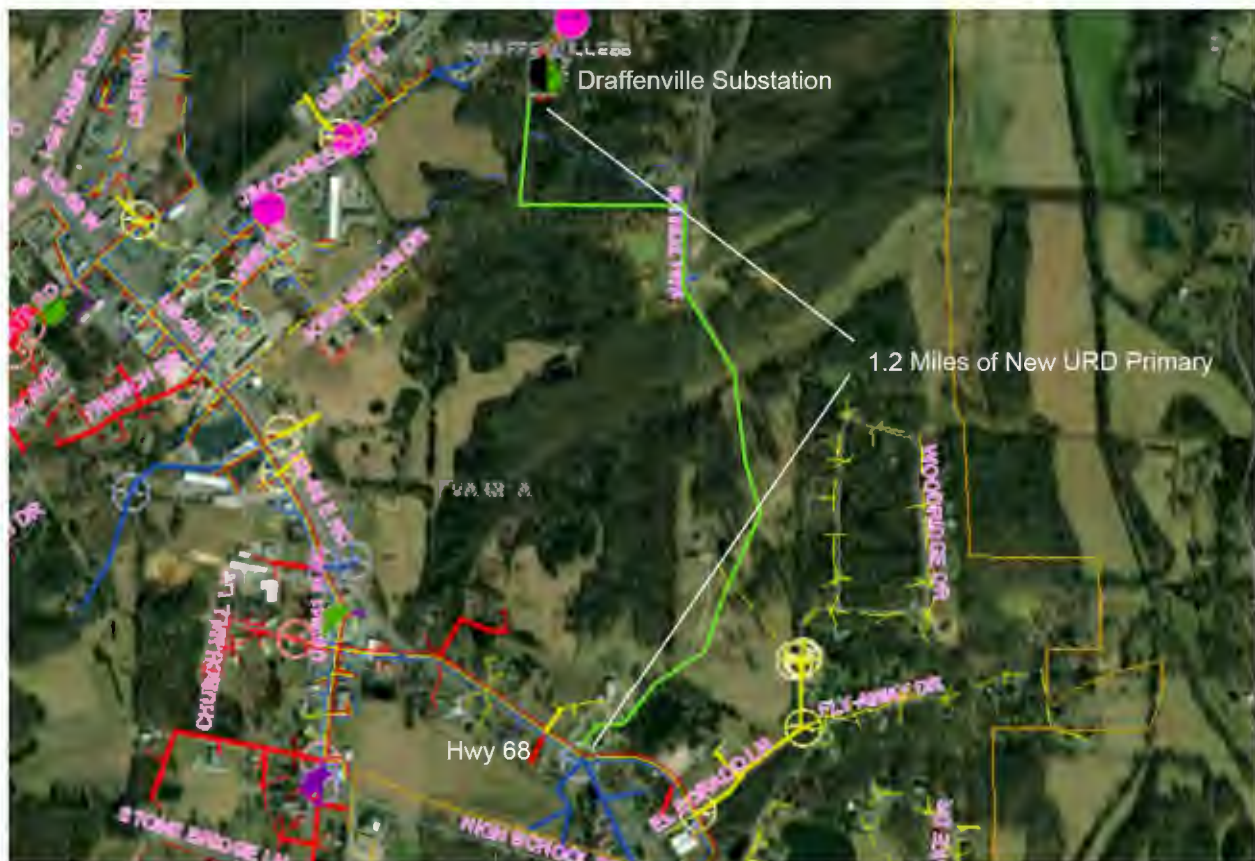
Estimated Cost: \$600,000

Year: 2024

#### **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 1.2 miles of new underground line.

The total projected cost for the upgrades at Draffenville is \$600,000.



## **SYSTEM IMPROVEMENTS – RUS CODE 300**

### **Burna Substation, Smithland 14254**

#### **Code 301-12**

Estimated Cost: \$399,843

Year: 2027

#### **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 west to Duley Rd (CR-1323) in Smithland.

#### **Reason for Proposed Construction**

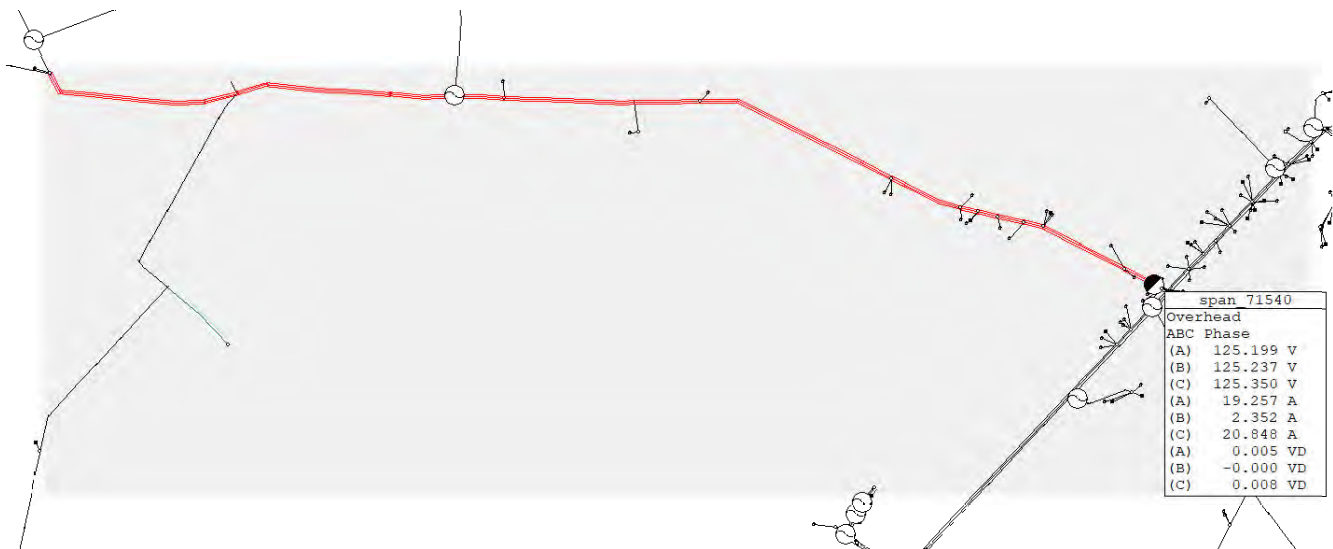
Design Criteria (DC) Item 4 is being violated. (43 amps on single phase)

#### **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**

**Culp Substation, Sharpe 42244**

**Code 342-30**

Estimated Cost: \$90,668

Year: 2025

### **Description of Proposed Construction**

Sections PROH\_00028600 to PROH\_00028642 – Convert 0.55 miles of single-phase #2 ACSR to three-phase #1/0 ACSR. These line sections are along Sharpe School Rd from Hwy 68 north to Hunters Lane in Calvert City.

### **Reason for Proposed Construction**

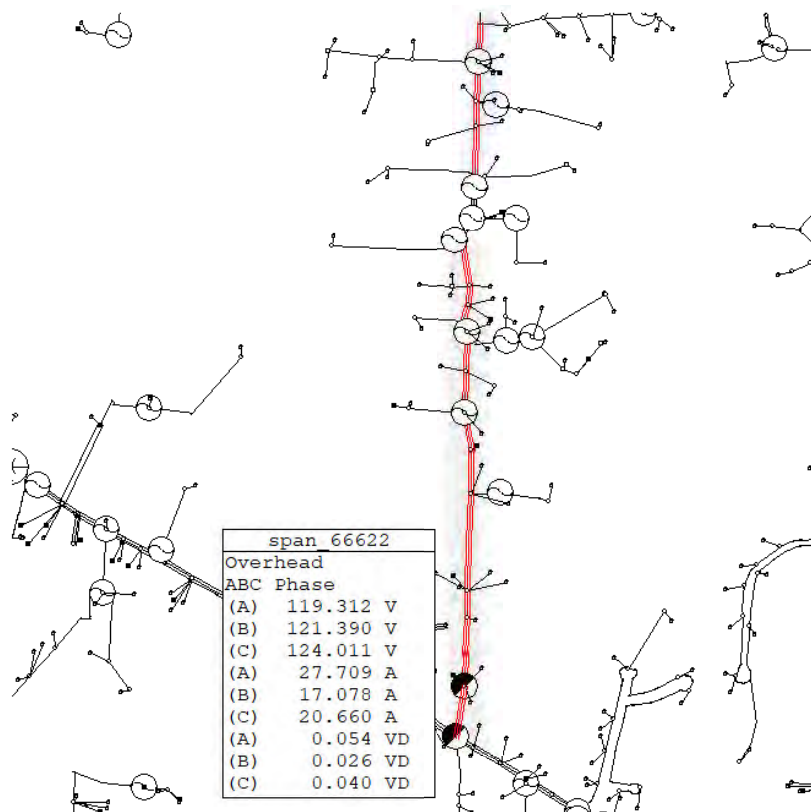
Design Criteria (DC) Item 4 is being violated. (66 amps on single phase)

### **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**

**Cumberland Substation, Pinckneyville 15224**

**Code 315-30**

Estimated Cost: \$394,070

Year: 2024

### **Description of Proposed Construction**

Sections PROH\_00033215 to PROH\_00033281 – Convert 2.51 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Kitchen Rd from Pinckneyville Rd east to Shelby Rd near Salem.

### **Reason for Proposed Construction**

Design Criteria (DC) Items 1 and 4 are being violated. (70 amps on single phase)

### **Results of Proposed Construction**

DC Item 1 and 4 will be met.

### **Alternative Corrective Plan Investigated**

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



## **SYSTEM IMPROVEMENTS – RUS CODE 300**

**Draffenville Substation, Draffenville 66214**

**Code 366-30**

Estimated Cost: \$15,700

Year: 2024

### **Description of Proposed Construction**

Sections PROH\_00031223 to PROH\_00031224 – Convert .1 mile of single-phase 1/0 ACSR to three-phase 1/0 ACSR. These line sections are along Gate Rd from Native Circle to the end of the road in Benton.

### **Reason for Proposed Construction**

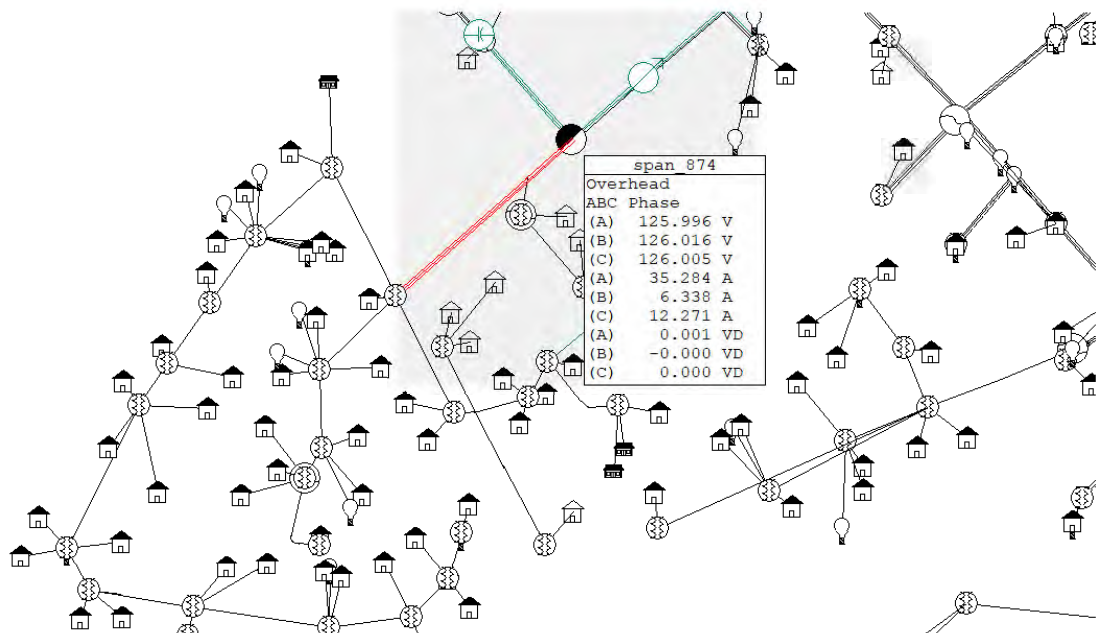
Design Criteria (DC) Item 4 is being violated. (54 amps on single phase)

### **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, Smithland 76224**

#### **Code 376-30**

Estimated Cost: \$131,551

Year: 2026

#### **Description of Proposed Construction**

Sections PROH\_00041851 to PROH\_00035334 – Convert .8 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Red Bud Rd from Dover Rd north to Doe Run Rd in Grand Rivers.

#### **Reason for Proposed Construction**

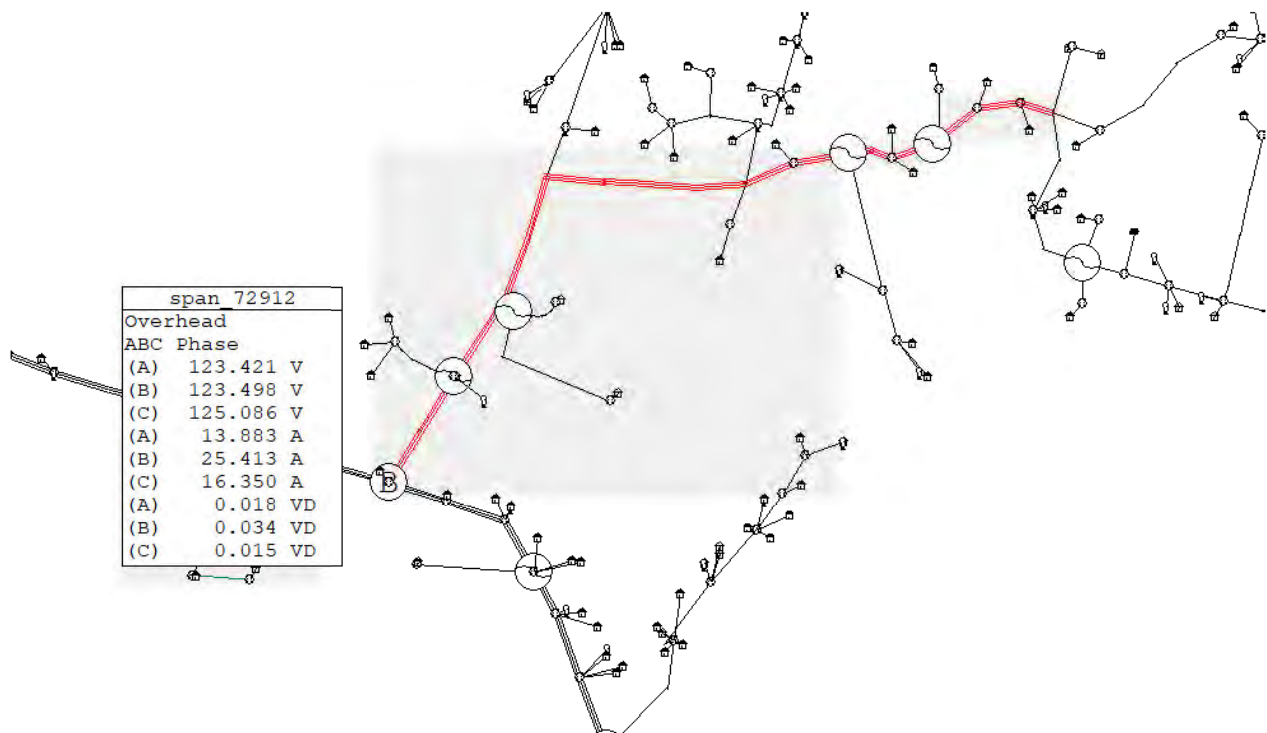
Design Criteria (DC) Item 4 is being violated. (56 amps on single phase)

#### **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: \$54,524

Year: 2027

#### **Description of Proposed Construction**

Sections PROH\_00035691 to PROH\_00035728 – Convert 0.27 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Koon Rd (CR-1123) to Jennings Rd in Grand Rivers.

#### **Reason for Proposed Construction**

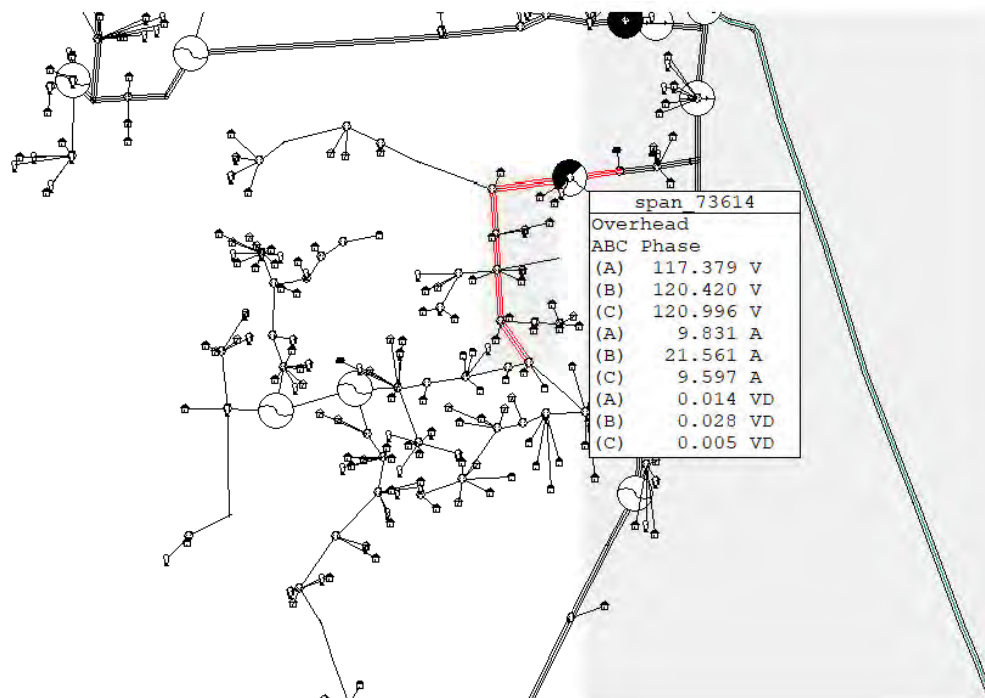
Design Criteria (DC) Items 1 and 4 are being violated. (41 amps on single phase)

#### **Results of Proposed Construction**

DC Item 1 and 4 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, Hampton 17495**

**Code 305-30**

Estimated Cost: \$446,744

Year: 2025

### **Description of Proposed Construction**

Sections PROH\_00042185 to PROH\_00036619 – Convert 2.71 miles of single-phase #2 and 1/0 ACSR to three-phase 1/0 ACSR. These line sections are along Lola Rd from Carrsville Rd west to Cave Springs Rd in Smithland.

### **Reason for Proposed Construction**

Design Criteria (DC) Item 4 is being violated. (62 amps on single phase)

### **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**

### **Kansas Substation, Folsomdale 61224**

#### **Code 361-30**

Estimated Cost: \$171,360

Year: 2025

#### **Description of Proposed Construction**

Sections PROH\_00014298 to PROH\_00014303 – Convert 1.02 miles of single-phase #2 ACSR to three-phase 336 ACSR. These line sections are along KY-1241 running north from Shaw Rd to Alvin Rd in Boaz.

#### **Reason for Proposed Construction**

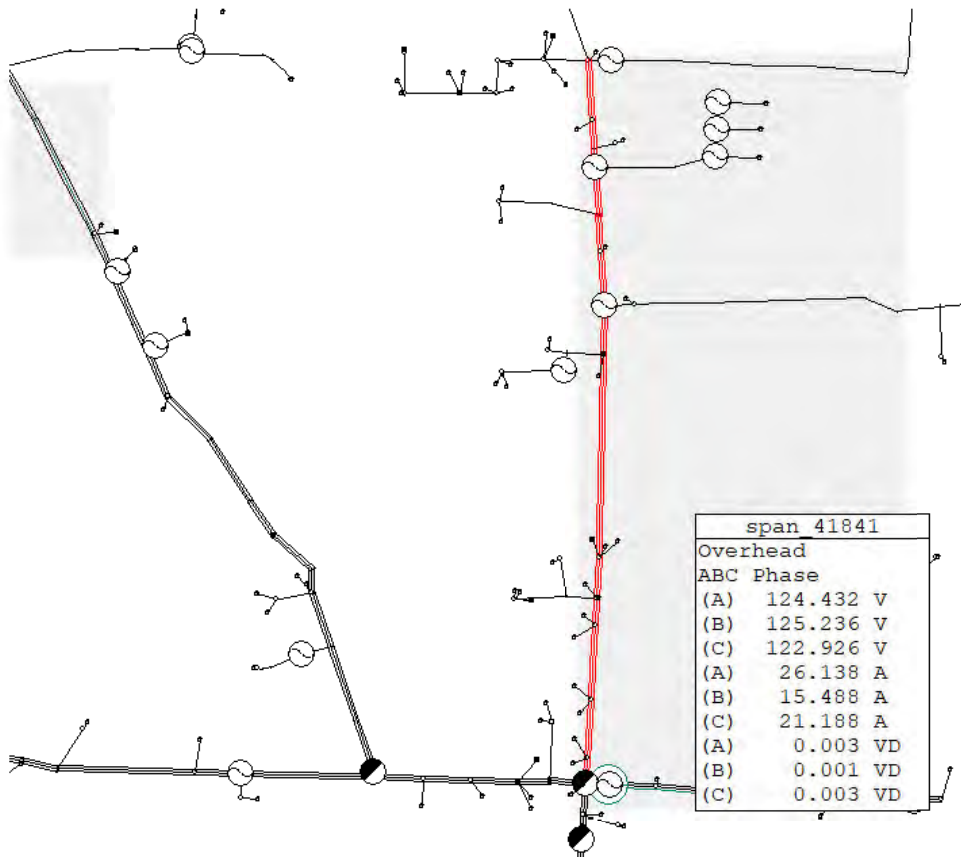
Design Criteria (DC) Item 4 is being violated. (64 amps on single phase)

#### **Results of Proposed Construction**

DC Item 4 will be met.

#### **Alternative Corrective Plan Investigated**

The new line section will create backfeed capabilities and assist with load support.



## **SYSTEM IMPROVEMENTS – RUS CODE 300**

### **Ledbetter Substation, Ledbetter 31244**

#### **Code 331-30**

Estimated Cost: \$64,370

Year: 2024

#### **Description of Proposed Construction**

Sections PROH\_00038602 to PROH\_00038616 – Convert .41 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Rudd Spees Rd from Hicks Ln south to Cody Cooper Rd in Ledbetter.

#### **Reason for Proposed Construction**

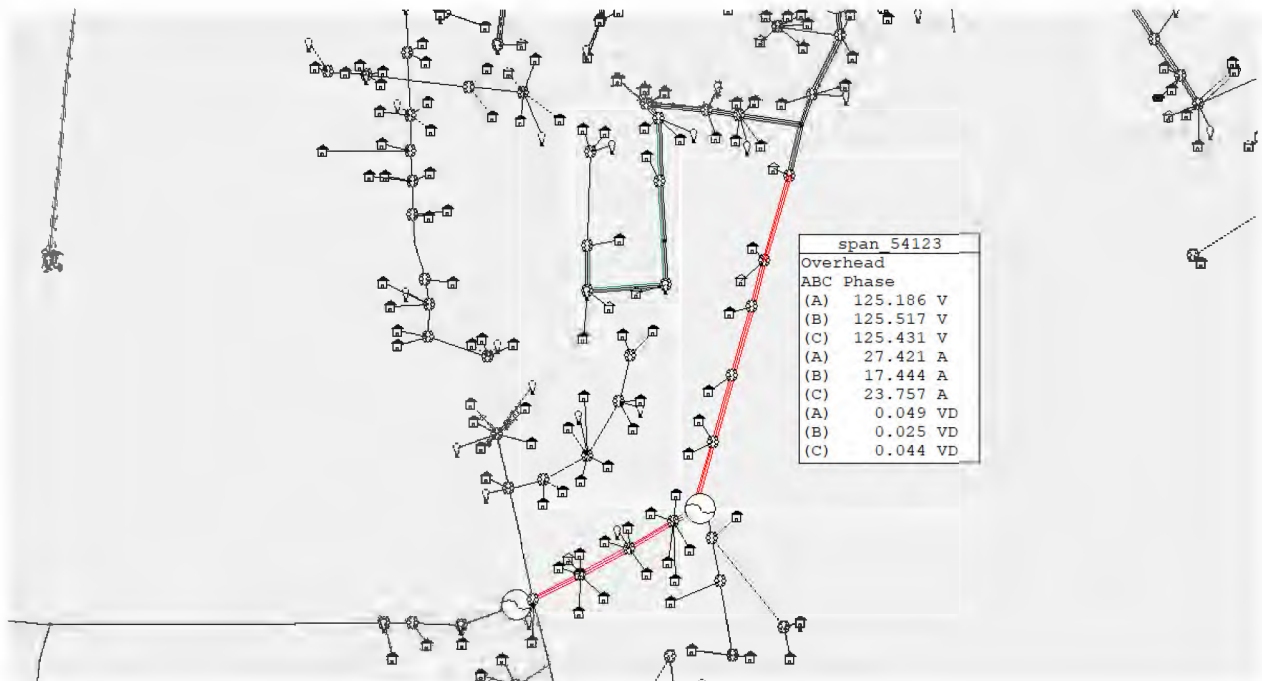
Design Criteria (DC) Item 4 is being violated. (69 amps on single phase)

#### **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**

### **Ledbetter Substation, Ledbetter 31244**

#### **Code 331-31**

Estimated Cost: \$41,213

Year: 2025

#### **Description of Proposed Construction**

Sections PROH\_00042326 to PROH\_00038936 – Convert 0.25 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Shelia Drive beginning north of US 60 and running south to Erwin Circle in Ledbetter.

#### **Reason for Proposed Construction**

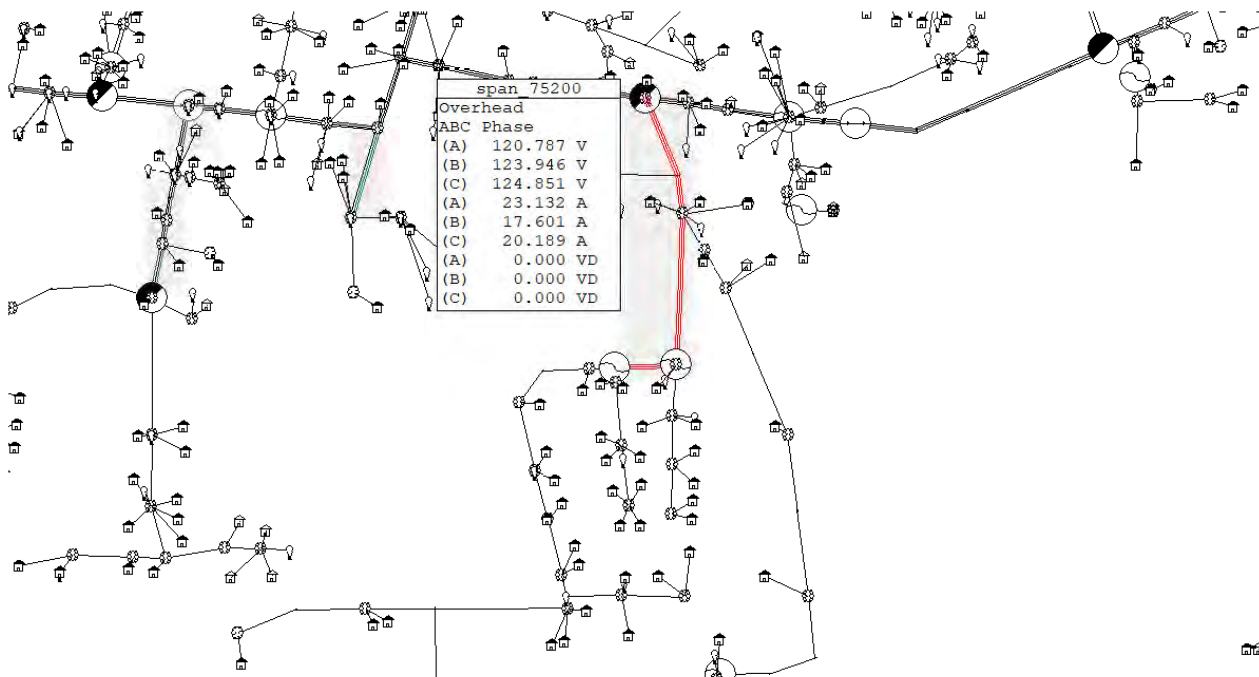
Design Criteria (DC) Item 4 is being violated. (61 amps on single phase)

#### **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**

**Lovellsville Substation, Lovellsville 49224**

**Code 349-30**

Estimated Cost: \$97,600

Year: 2024

### **Description of Proposed Construction**

Sections PROH\_00044960 to PROH\_00010373 – Convert 0.61 miles of single-phase #2 ACSR to three-phase 336 ACSR. These line sections run along Hamburg Rd from E Walnut St. north to Upshaw Ln in Lovellsville.

### **Reason for Proposed Construction**

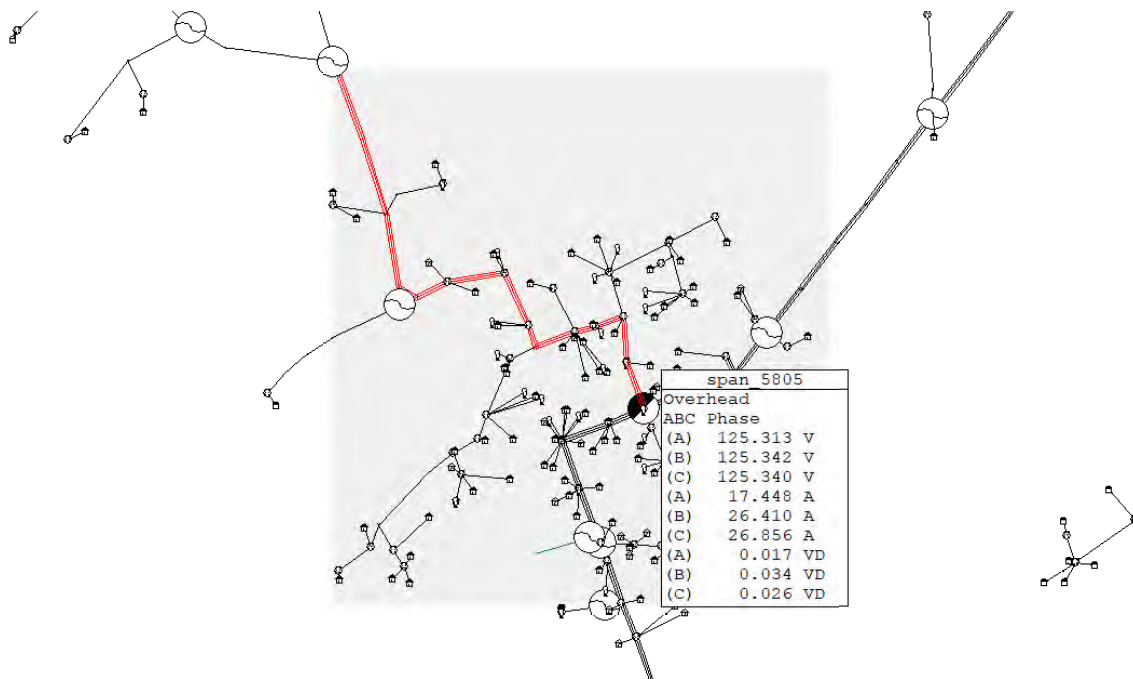
Design Criteria (DC) Item 4 is being violated. (71 amps on single phase)

### **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**

### **Possum Trot Substation, Possum Trot 78224**

#### **Code 378-30**

Estimated Cost: \$85,421

Year: 2027

#### **Description of Proposed Construction**

Sections PROH\_00027430 to PROH\_00027448 – Convert .47 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Windy Hills Circle and Breeze Ln. from US-62 north to Gale Rd in Calvert City.

#### **Reason for Proposed Construction**

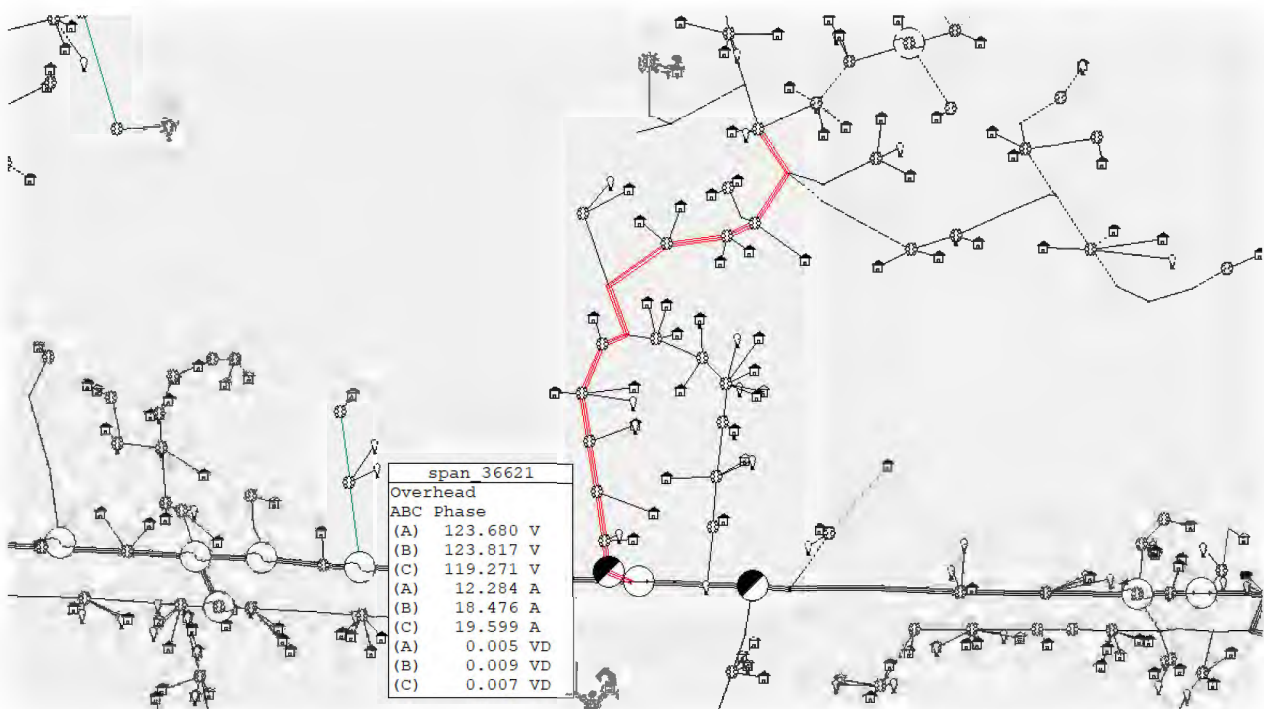
Design Criteria (DC) Item 4 is being violated. (50 amps on single phase)

#### **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**

### **Possum Trot Substation, Industrial Loop 78254**

#### **Code 378-31**

Estimated Cost: \$153,860

Year: 2024

#### **Description of Proposed Construction**

Sections PROH\_00001611 to PROH\_00030312 – Convert .98 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Calvert City Rd from Industrial Pkwy east to Retirement Circle in Calvert City.

#### **Reason for Proposed Construction**

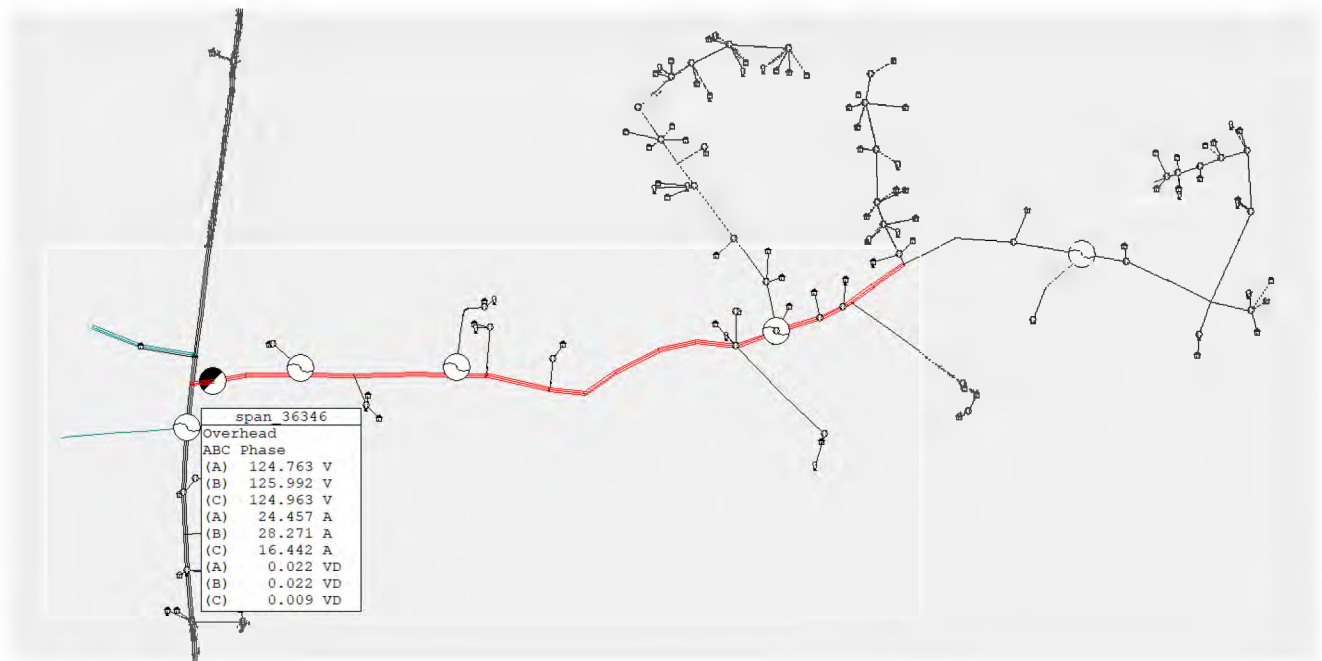
Design Criteria (DC) Item 4 is being violated. (70 amps on single phase)

#### **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

### Smithland Substation, Tiline 32224

#### Code 332-30

Estimated Cost: \$214,635

Year: 2026

#### Description of Proposed Construction

Sections PROH\_00001929 to PROH\_00040695 – Convert 1.24 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Mount Zion Rd from Linley Rd south to Coon Chapel Rd in Smithland.

#### Reason for Proposed Construction

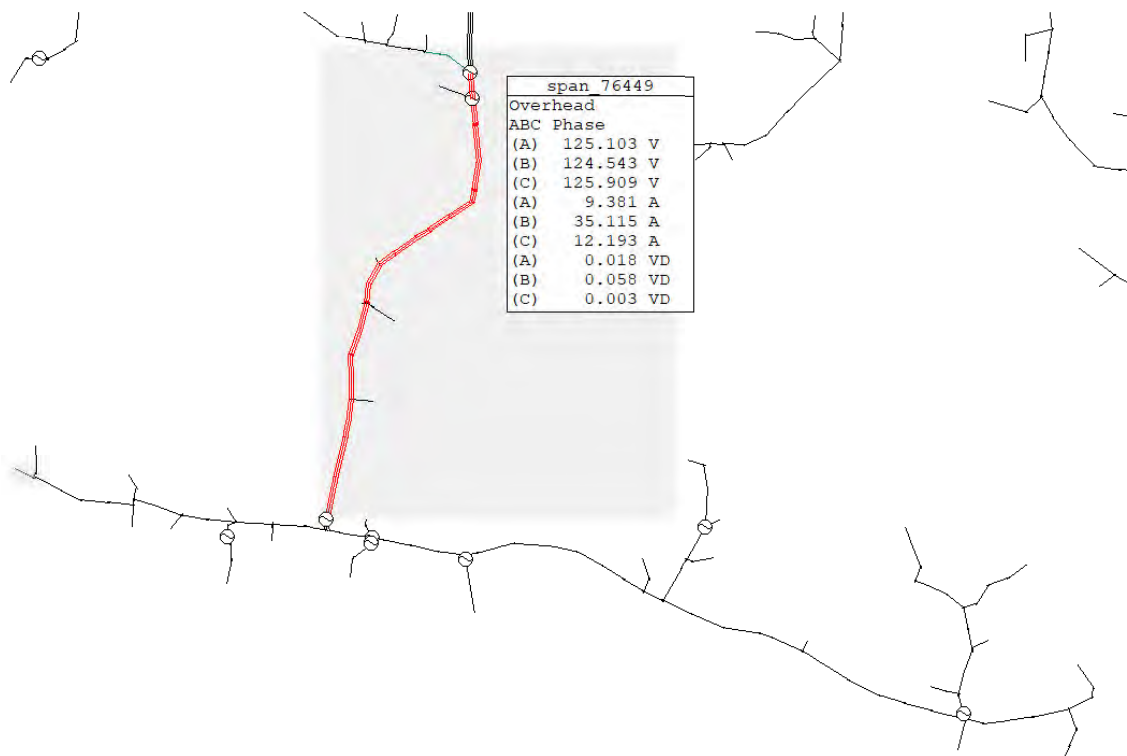
Design Criteria (DC) Item 4 is being violated. (57 amps on single phase)

#### 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**

### **Smithland Substation, Mitchell Store 32244**

#### **Code 332-31**

Estimated Cost: \$231,945

Year: 2026

#### **Description of Proposed Construction**

Sections PROH\_00081251 to PROH\_00039826 – Convert 1.34 miles of single-phase #2 ACSR to three-phase 1/0 ACSR. These line sections are along Paradise Rd from luka Rd north to Country Rd in Grand Rivers.

#### **Reason for Proposed Construction**

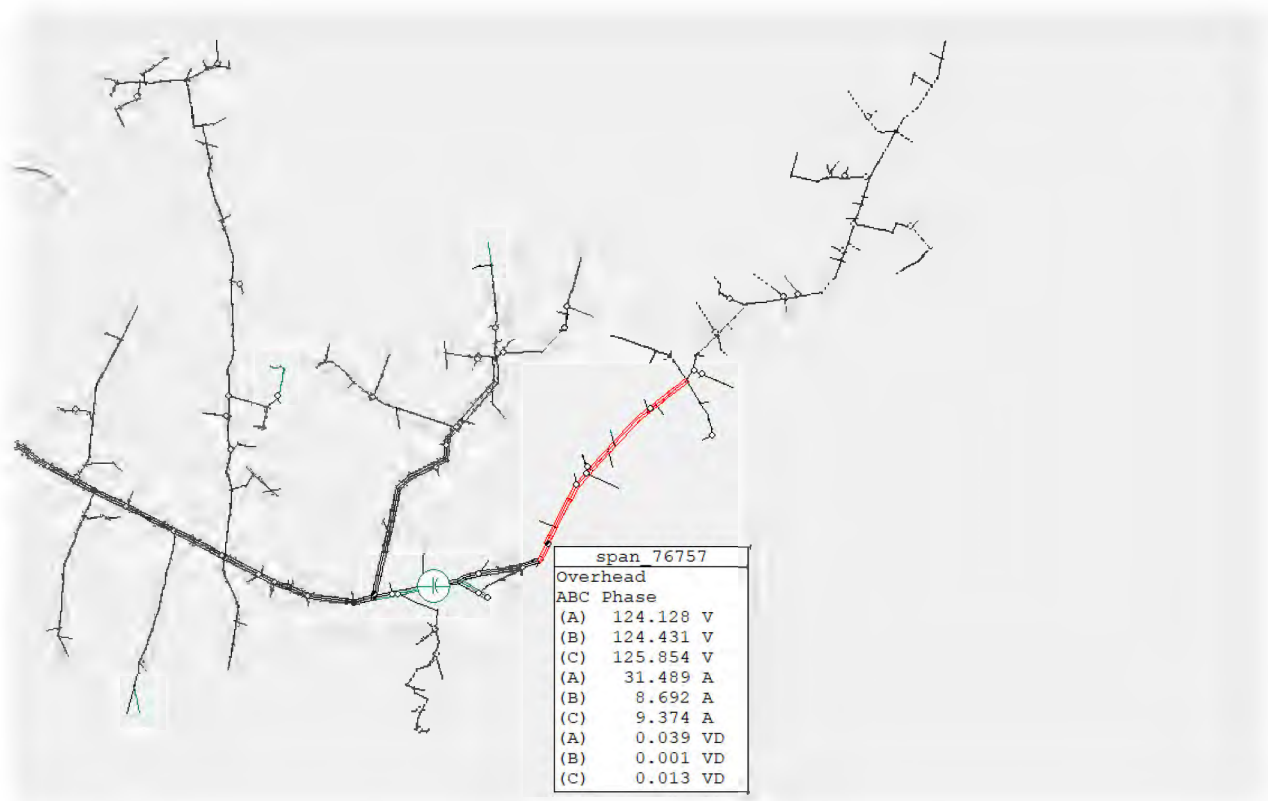
Design Criteria (DC) Item 4 is being violated. (50 amps on single phase)

#### **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.





## **SUBSTATION UPGRADES– RUS CODE 500**

**Upgrade Kevil Substation to 15/20/25 MVA (514)** - The Kevil substation will be upgraded in 2026. With the increase in transformer size, a 69kV 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 \$3,420,000.00.

<b>Kevil Substation Upgrade:</b>	Quantity	Unit Price	Total(Time Escalated)	Years Escalated
Steel Modifications		\$375,000.00	\$409,772.63	3
Transformer:	1 - 69/12.5kV 15/20/25 MVA	\$700,000.00	\$764,908.90	3
Circuit Breaker or Switcher	1 - 69 kV @ \$50,000 ea.	\$50,000.00	\$54,636.35	3
Regulators:	9 - 438 Amp @ \$40,000 ea.	\$40,000.00	\$393,381.72	3
Foundations		\$175,000.00	\$191,227.23	3
Feeder Breakers	3-1200A R-Mags @ \$35,000	\$105,000.00	\$114,736.34	3
Conduit and Control Cable		\$75,000.00	\$81,954.53	3
Relays and Battery Equipment		\$50,000.00	\$54,636.35	3
Switches and Bus Work		\$375,000.00	\$409,772.63	3
Oil Containment		\$80,000.00	\$87,418.16	
Fence/Site Prep		\$100,000.00	\$106,090.00	2
Control House		\$280,000.00	\$305,963.56	3
	<b>Subtotal</b>		<b>\$2,974,498.38</b>	
Testing		\$50,000.00	\$54,636.35	3
	<b>Subtotal</b>		<b>\$3,029,134.73</b>	
Engineering (7.4%)			\$224,155.97	
	<b>Subtotal</b>		<b>\$3,253,290.69</b>	
Contingency (5%)			\$162,664.53	
	<b>Total</b>		<b>\$3,415,955.23</b>	
	<b>Total for Budget</b>		<b>\$3,420,000.00</b>	

**Upgrade New York Substation to feeder regulation (508)** - The New York substation will be upgraded in 2025. The old Krebs Rd transformer was installed at New York in 2023 which increased available capacity. Upgrade in 2025 will include feeder regulation, solid state relays, and 69kV breaker addition.

The total projected cost for the upgrades at New York is \$1,635,000.

<b>New York Substation Upgrade:</b>	Quantity	Unit Price	Total(Time Escalated)	Years Escalated
Steel Modifications		\$100,000.00	\$109,272.70	3
Circuit Breaker or Switcher	1 - 69 kV @ \$70,000 ea.	\$70,000.00	\$76,490.89	2
Regulators:	15 - 438 Amp @ \$40,000 ea.	\$40,000.00	\$636,540.00	2
Foundations		\$50,000.00	\$57,963.70	3
Conduit and Control Cable		\$40,000.00	\$43,709.08	3
Relay Cabinet		\$25,000.00	\$27,318.18	3
<b>Subtotal</b>			\$951,294.55	
Labor (50%)			\$475,647.27	
Testing		\$20,000.00	\$21,854.54	3
<b>Subtotal</b>			\$1,448,796.36	
Engineering (7.4%)			\$107,210.93	
<b>Subtotal</b>			\$1,556,007.29	
Contingency (5%)			\$77,800.36	
<b>Total</b>			<b>\$1,633,807.66</b>	
<b>Total for Budget</b>			<b>\$1,635,000.00</b>	

**Upgrade Smithland Substation to 15/20/25 MVA (515)** – The Smithland substation will be upgraded in 2027. With the increase in transformer size, a 69kV 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 Smithland is \$3,660,000.

<b>Smithland Substation Upgrade:</b>	Quantity	Unit Price	Total(Time Escalated)	Years Escalated
Steel Modifications for Highside Breaker		\$100,000.00	\$112,550.88	4
Transformer:	1 - 69/12.5kV 15/20/25 MVA	\$700,000.00	\$787,856.17	4
Circuit Breaker or Switcher	1 - 69 kV @ \$70,000 ea.	\$70,000.00	\$78,785.62	4
Regulators:	9 - 438 Amp @ \$40,000 ea.	\$40,000.00	\$405,183.17	4
Foundations		\$175,000.00	\$202,872.96	5
Feeder Breakers	3-1200A R-Mags @ \$25,000	\$25,000.00	\$84,413.16	4
Conduit and Control Cable		\$75,000.00	\$84,413.16	4
Relays and Battery Equipment		\$50,000.00	\$57,963.70	5
Feeder Bay Steel & Conductors	4	\$200,000.00	\$927,419.26	5
Oil Containment		\$80,000.00	\$90,040.70	4
Control House		\$280,000.00	\$324,596.74	5
Site Work		\$30,000.00	\$33,765.26	4
<b>Subtotal</b>			\$3,156,095.53	
Testing		\$50,000.00	\$57,963.70	5
<b>Subtotal</b>			\$3,214,059.23	
Engineering (7.4%)			\$237,840.38	
<b>Subtotal</b>			\$3,451,899.62	
Contingency (5%)			\$172,594.98	
<b>Total</b>			<b>\$3,658,259.86</b>	
<b>Total for Budget</b>			<b>\$3,660,000.00</b>	

## **RUS CODE 601**

### **New Transformers and Meters**

A total of 1,819 new transformers are anticipated – 466 of which are underground, 1,353 are overhead construction. The total projected cost for adding new transformers is \$5,059,548.

A total of 1,440 new meters are anticipated at an estimated cost of \$291,538.50.

An AMI system upgrade is planned during 2024 and 2025. The total number of replacement meters is approximately 30,360 at an estimated cost of \$5,588,920.

The total cost for anticipated new transformers and meters over the 2024-2027 CWP is estimated at \$10,940,007.

## **RUS CODE 608**

### **Replace Aging Conductor – RUS Code 608**

JPEC is planning to replace a significant amount of CWC conductor with new #2 ACSR. There are an estimated 94 miles of this wire on the system. JPEC is planning to replace approximately 20 miles of this wire over four years. Reconductor projects are also planned along the Cumberland, Pinckneyville Ckt. and the Grand Rivers, Averitt Ckt. to replace small conductor with #336 ACSR.

The projected cost of this conductor replacement is \$2,510,176.

## **RUS CODE 616**

### **Communications/New Fiber – RUS Code 616**

JPEC plans to add fiber between substations on existing overhead poles. This project will include approximately 105 miles of new fiber between existing substations. This is needed for redundant communication paths between substations and communication to down-line electric system devices. All work will be done within existing ROW and no tree clearing will be required.

## **RUS CODE 700**

### **Outdoor Lighting – RUS Code 701 and 702**

JPEC plans to replace 5,594 lights over the 2024-2027 CWP period. These replacements are due to failure of aging lights. All new lights installed will be LED fixtures.

Along with the replacements, 455 new lights are anticipated during this CWP.

The total projected cost of replacements and new installations is \$4,571,639.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 6:** Concerning Jackson Purchase Energy's construction projects, for each project started during the last five calendar years, provide the information requested in the format contained in Schedule C. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

**Request 6:** Please see the Excel file provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**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 test year.

**Response 7:** Please see the Excel file provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 8:** Provide, in the format provided in Schedule E, an analysis of Jackson Purchase Energy's Construction Work in Progress (CWP) as defined in the Uniform System of Accounts for each project identified in Schedule D.

**Response 8:** Please see the Excel file provided separately.



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**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 generally accepted accounting principles (GAAP).

**Jackson Purchase Energy Corporation  
Case No. 2024-00085  
Commission Staff's First Request for Information**

**Request 10:** Provide the following monthly account balances for the test year for the total company and Kentucky jurisdiction 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;
  - j. Balance in accounts payable applicable to amounts included in plant under construction;
- and:
- k. Balance in accounts payable applicable to prepayments by major category or subaccount.

**Response 10(a-g) & (i-k):** Please see the Excel file provided separately. Jackson Purchase only operates in jurisdictions in Kentucky.

**Response 10(h):** Minimum cash balance is determined on a weekly basis depending on the needs of the Cooperative. When needed, Jackson Purchase utilizes its lines of credit with CFC and/or CoBank for additional liquidity.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

Witness: Meredith Kendall and John Wolfram

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 11:** Provide a reconciliation and detailed explanation of each difference, if any, in Jackson Purchase Energy's capitalization and net investment rate base for the test year.

**Response 11:** The reconciliation of capitalization and rate base is provided in the Application, Exhibit 15.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**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 end of the test year.

**Response 12:** No acquisitions of an operating unit or system have occurred since the last rate case.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 13:** Provide a copy of Jackson Purchase Energy's most recent depreciation study. If no such study exists, provide a copy of Jackson Purchase Energy'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 of 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**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 14:** Provide Jackson Purchase Energy'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 jurisdictional operations.

**Response 14:** Please see the Excel file provided separately.



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 15:** Provide the average number of customers on Jackson Purchase's system by rate schedule for the test year and two most recent calendar years.

**Response 15:** Please see the Excel file provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 16:** 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 16:** Please see the Excel file provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 17:** Provide the comparative operating statistics as shown in Schedule G.

**Response 17:** Please see the Excel file provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 18:** Provide the information requested in Schedule H1 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 5 percent. Complete the information requested in Schedule H1.

**Response 18:** Please see the Excel files provided separately. Both regular wage and overtime wage variances can be partially attributed to headcount. Generally, as headcount increases, average hours worked per employee (including overtime hours) decreases. Overtime variances are also driven by storms and system outages and may fluctuate each month. Overall, in fiscal year 2021, actual wages were unfavorable to budgeted wages by less than 1%, and in fiscal years 2022, 2023, and the test period September 2022-August 2023, actual wages were favorable to budget. In most months, overall headcount was also less than budgeted headcount.



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 19:** State whether Jackson Purchase, 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 Jackson Purchase's last base rate case.

a. 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.

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

**Response 19(a):** Jackson Purchase utilizes an outside consultant to perform a salary study. The salary study has been provided under seal pursuant to a Motion for Confidential Treatment.

**Response 19(b):** Please see the response to 19(a) above.

ATTACHMENT  
FILED UNDER SEAL  
PURSUANT TO A  
MOTION FOR  
CONFIDENTIAL  
TREATMENT

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 20:** Provide the most recent wage, compensation, and employee benefits studies, analyses, or surveys conducted since Jackson Purchase Energy's last base rate case or that are currently utilized by Jackson Purchase Energy.

**Response 20:** Please see the confidential attachment filed in response to 19(a) above.

ATTACHMENT  
FILED UNDER SEAL  
PURSUANT TO A  
MOTION FOR  
CONFIDENTIAL  
TREATMENT

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 21:** For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted in the past three calendar years.

**Response 21:** Bargaining employees received negotiated annual raises per contract of 2% effective on or around November 1 in 2021, 2022, and 2023. Non-bargaining employees generally receive merit-based raises effective July 1 each year. These raises ranged from 2% to 17.7% during the last three calendar years (2021-2023). See the attached schedule in Excel for more information regarding non-bargaining employees' annual raises during this time.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
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**Request 22:** Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year 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 office status since the test year in Jackson Purchase Energy's most recent rate case, provide the salaries for the persons they replaced.

**Response 22:** Please see the Excel files provided separately.



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
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**Request 23:** 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 23:** Both bargaining and non-bargaining employees of Jackson Purchase Energy 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 employees, and the employee's share of the premium is deducted from payroll weekly. Current employee contribution rates are 17.5% for all bargaining employees and approximately 7.7% for all non-bargaining employees. The medical plan has a deductible amount of \$600/\$1,800 for single/family coverage, with no deductibles for dental or vision and a \$60 prescription drug deductible. Members of the Board of Directors do not receive medical/dental/vision insurance through Jackson Purchase.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 24:** Provide all current labor contracts and the most recent labor contracts previously in effect.

**Response 24:** Please see attached.

**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 AND NON-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 TWO WEEKS OF VACATION. IF HIRED AND WORK COMMENCES JULY 1 OR AFTER, EMPLOYEE WILL BE GRANTED ONE WEEK 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 1<sup>ST</sup> 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:**

<b>Years of service</b>	<b>Days per year</b>
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.

**RESPONSIBILITY:** THE HUMAN RESOURCES DEPARTMENT SHALL BE RESPONSIBLE FOR THE OVERALL ADMINISTRATION OF THIS PROCEDURE.

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.**

## **FUNERAL PAY**

**(16). 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
	<u>Pay Increase</u>		\$ 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	<u>Pay Increase</u>		\$ 0.62	\$ 0.63	\$ 0.64	\$ 0.65	\$ 0.67
		\$30.85	\$ 31.47	\$ 32.10	\$ 32.74	\$ 33.39	\$ 34.06
Warehouse Helper	<u>Pay Increase</u>		\$ 0.54	\$ 0.56	\$ 0.57	\$ 0.58	\$ 0.59
		\$27.22	\$ 27.76	\$ 28.32	\$ 28.89	\$ 29.46	\$ 30.05
Meter Reader	<u>Pay Increase</u>		\$ 0.62	\$ 0.63	\$ 0.64	\$ 0.65	\$ 0.67
		\$30.85	\$ 31.47	\$ 32.10	\$ 32.74	\$ 33.39	\$ 34.06
Meter Technician	<u>Pay Increase</u>		\$ 0.57	\$ 0.58	\$ 0.59	\$ 0.60	\$ 0.61
		\$28.31	\$ 28.88	\$ 29.45	\$ 30.04	\$ 30.64	\$ 31.26
Electronic 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

**(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, 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 \_\_\_\_\_ DAY OF \_\_\_\_\_ 2019

\_\_\_\_\_  
**PRESIDENT & CEO      DATE**  
**JACKSON PURCHASE ENERGY**  
**CORPORATION,**

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

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**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 25:** Provide each medical insurance policy that Jackson Purchase Energy currently maintains.

**Response 25:** Please see attached.



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 <http://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 <a href="#">deductible</a> ?	\$600 Individual/\$1,800 Family <i>Certain <a href="#">out-of-network claims</a> are treated as <a href="#">in-network claims</a> (see page 2).</i>	Generally, you must pay all of the costs from <a href="#">providers</a> up to the <a href="#">deductible</a> amount before this <a href="#">plan</a> begins to pay. If you have other family members on the <a href="#">plan</a> , each family member must meet their own individual <a href="#">deductible</a> until the total amount of <a href="#">deductible</a> expenses paid by all family members meets the overall family <a href="#">deductible</a> .
Are there services covered before you meet your <a href="#">deductible</a> ?	Yes. MD Live visits and <a href="#">in-network preventive</a> services are covered before you meet your <a href="#">deductible</a> .	This <a href="#">plan</a> covers some items and services even if you haven't yet met the <a href="#">deductible</a> amount. But a <a href="#">copayment</a> or <a href="#">coinsurance</a> may apply.
Are there other <a href="#">deductibles</a> for specific services?	Yes. \$60 <a href="#">prescription drug deductible</a> per individual and \$60 non-accident <a href="#">emergency room deductible</a> per visit after first 2 visits.	You must pay all of the costs for these specific services up to the specific <a href="#">deductible</a> amount before this <a href="#">plan</a> begins to pay for these services.
What is the <a href="#">out-of-pocket limit</a> for this <a href="#">plan</a> ?	Medical Coinsurance Out-of-Pocket Maximum: \$1,900 Individual/\$3,800 Family Maximum PPO <a href="#">Out-of-Pocket Limit</a> : Medical: \$4,725 Individual/\$9,450 Family <a href="#">Prescription</a> : \$4,725 Individual/\$9,450 Family Non-PPO <a href="#">Out-of-Pocket Limit</a> : No limit <i>Certain medical <a href="#">out-of-network claims</a> are treated as medical <a href="#">in-network claims</a> (see page 2).</i>	The <a href="#">out-of-pocket limit</a> is the most you could pay in a year for covered services. If you have other family members in this <a href="#">plan</a> , they have to meet their own <a href="#">out-of-pocket limits</a> until the overall family <a href="#">out-of-pocket limit</a> has been met.
What is not included in the <a href="#">out-of-pocket limit</a> ?	Medical <a href="#">Coinsurance</a> Out-of-Pocket Maximum: <a href="#">Premiums</a> , <a href="#">balance-billing</a> charges, <a href="#">deductibles</a> , office visit <a href="#">copayments</a> , <a href="#">prescription drugs</a> , non-accident emergency room <a href="#">deductible</a> , chiropractic services, <a href="#">coinsurance</a> for Non-Centers of Excellence transplant benefits, <a href="#">cost sharing</a> for hearing aids, and health care this <a href="#">plan</a> doesn't cover. Maximum PPO Out-of-Pocket Limit: <a href="#">Premiums</a> , <a href="#">balance-billing</a> charges, expenses for Non-PPO providers, and health care that this <a href="#">plan</a> does not cover.	Even though you pay these expenses, they don't count toward the <a href="#">out-of-pocket limit</a> .

Important Questions	Answers	Why This Matters:
Will you pay less if you use a <a href="#">network provider</a> ?	Yes.* See <a href="http://www.bcbs.com/find-a-doctor">www.bcbs.com/find-a-doctor</a> or call 1-800-810-2583 for a list of PPO <a href="#">providers</a> . * <a href="#">Out-of-network providers</a> may be treated as <a href="#">network providers</a> for <a href="#">cost-sharing</a> purposes for <a href="#">out-of-network emergency services</a> , <a href="#">out-of-network providers</a> at <a href="#">in-network facilities</a> , and <a href="#">out-of-network air ambulance costs</a> for <a href="#">emergencies</a> .	This <a href="#">plan</a> uses a <a href="#">provider network</a> . You will pay less if you use a <a href="#">provider</a> in the <a href="#">plan's network</a> . You will pay the most if you use an <a href="#">out-of-network provider</a> , and you might receive a bill from a <a href="#">provider</a> for the difference between the <a href="#">provider's</a> charge and what your <a href="#">plan</a> pays ( <a href="#">balance billing</a> ). Be aware your <a href="#">network provider</a> might use an <a href="#">out-of-network provider</a> for some services (such as lab work). Check with your <a href="#">provider</a> before you get services.
Do you need a <a href="#">referral</a> to see a <a href="#">specialist</a> ?	No.	You can see the <a href="#">specialist</a> you choose without a <a href="#">referral</a> .

 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 <a href="#">Provider</a> (You will pay the least)	Non-PPO <a href="#">Provider</a> (You will pay the most)	
If you visit a health care <a href="#">provider's</a> office or clinic	Primary care visit to treat an injury or illness	\$15 <a href="#">copayment</a> /visit	\$15 <a href="#">copayment</a> /visit	Certain services are available through MD Live. There is no <a href="#">copayment</a> , <a href="#">deductible</a> , or <a href="#">coinsurance</a> for a virtual visit through MD Live.
	<a href="#">Specialist</a> visit	\$15 <a href="#">copayment</a> /visit. 50% <a href="#">coinsurance</a> for chiropractic care.	\$15 <a href="#">copayment</a> /visit. 50% <a href="#">coinsurance</a> for chiropractic care.	Chiropractic care limited to 48 visits per individual per calendar year. Certain services are available through MD Live. There is no <a href="#">copayment</a> , <a href="#">deductible</a> , or <a href="#">coinsurance</a> for a virtual visit through MD Live.
	<a href="#">Preventive care/screening/immunization</a>	No charge	30% <a href="#">coinsurance</a>	Certain services are available through MD Live. There is no <a href="#">copayment</a> , <a href="#">deductible</a> , or <a href="#">coinsurance</a> for a virtual visit through MD Live. You may have to <b>pay for services that aren't <a href="#">preventive</a></b> . Ask your <a href="#">provider</a> if the services needed are <a href="#">preventive</a> . Then check what your <a href="#">plan</a> will pay for. See <a href="https://www.healthcare.gov/coverage/preventive-care-benefits/">https://www.healthcare.gov/coverage/preventive-care-benefits/</a> for covered preventive services.
If you have a test	<a href="#">Diagnostic test</a> (x-ray, blood work)	10% <a href="#">coinsurance</a>	30% <a href="#">coinsurance</a>	None
	Imaging (CT/PET scans, MRIs)			

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <a href="#">Provider</a> (You will pay the least)	Non-PPO <a href="#">Provider</a> (You will pay the most)	
<p>If you need <a href="#">drugs</a> to treat your illness or condition More information about <a href="#">prescription drug coverage</a> is available at <a href="http://www.medimpact.com">www.medimpact.com</a></p>	Generic <a href="#">drugs</a>	<p>\$15 <a href="#">copayment</a>/fill (retail) and \$25 <a href="#">copayment</a>/fill (mail order) after \$60 <a href="#">prescription drug deductible</a>. Medical <a href="#">deductible</a> does not apply.</p>		<p>34-day supply (retail); 90-day supply (mail order) Maintenance <a href="#">medications</a> limited to 3 fills at a retail pharmacy, then must be filled through mail order. 90-day supply for maintenance <a href="#">drugs</a> is available through CVS Mandatory Choice90 (retail and mail order). Your <a href="#">cost sharing</a> applies toward the <a href="#">prescription out-of-pocket limit</a>. Individuals age 19 and younger subject to opioid utilization program, which includes limiting members new to therapy to a 3-day supply. Drugs considered <a href="#">preventive</a> services under the ACA are covered at 100% and not subject to <a href="#">prescription drug deductible</a> or <a href="#">copayments</a>. <a href="#">Specialty drugs</a> included on the Select Drugs and Products List that are administered by a healthcare <a href="#">provider</a> in a hospital, clinic or facility and those self-administered are subject to <a href="#">precertification</a> for <a href="#">medical necessity</a> and participation in the Select Drugs and Products Program. All covered persons receiving <a href="#">specialty drugs</a> included on the Select Drugs and Products List must enroll in the Select Drugs and Products Program. <a href="#">Specialty drugs</a> are subject to <a href="#">prior authorization</a>, step-therapy, and administrative review that may require specific <a href="#">drug</a> distribution channels be used. Failure to obtain <a href="#">prior authorization</a> may result in a cost containment penalty equal to 100% reduction in benefits payable.</p>
	Brand <a href="#">drugs</a>	<p>\$20 <a href="#">copayment</a>/fill (retail) and \$35 <a href="#">copayment</a>/fill (mail order) after \$60 <a href="#">prescription drug deductible</a>, plus the difference between generic and brand when generic is available. Medical <a href="#">deductible</a> does not apply.</p>	<p>50% <a href="#">coinsurance</a> (retail) after \$60 <a href="#">prescription drug deductible</a>. Medical <a href="#">deductible</a> does not apply.</p>	
	<a href="#">Specialty drugs</a> through <a href="#">prescription drug program</a>	<p>10% <a href="#">coinsurance</a> (retail and mail order) after \$60 <a href="#">prescription drug deductible</a> up to \$125 maximum/fill. Medical <a href="#">deductible</a> does not apply.</p>		

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <a href="#">Provider</a> (You will pay the least)	Non-PPO <a href="#">Provider</a> (You will pay the most)	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)			None
	Physician/surgeon fees	10% <a href="#">coinsurance</a>	30% <a href="#">coinsurance</a> unless otherwise required by No Surprises Act	<a href="#">Provider</a> charges for co-surgeons are limited to 50% of <a href="#">allowed amount</a> . <a href="#">Provider</a> charges for assistant surgeons are limited to 20% of <a href="#">allowed amount</a> . No coverage for organ transplants without <a href="#">precertification</a> .
If you need immediate medical attention	<a href="#">Emergency room care</a>	10% <a href="#">coinsurance</a> ; \$60 non-accident <a href="#">emergency room deductible</a> applies after first 2 visits per calendar year. Medical <a href="#">deductible</a> does not apply.	30% <a href="#">coinsurance unless</a> otherwise required by No Surprises Act; \$60 non-accident <a href="#">emergency room deductible</a> applies after first 2 visits per calendar year. Medical <a href="#">deductible</a> does not apply.	None
	<a href="#">Emergency medical transportation</a>	10% <a href="#">coinsurance</a>	10% <a href="#">coinsurance</a> for ground ambulance transportation; 30% <a href="#">coinsurance</a> for all other transportation unless otherwise required by No Surprises Act	
	<a href="#">Urgent care</a>		30% <a href="#">coinsurance</a> unless otherwise required by No Surprises Act	
If you have a hospital stay	Facility fee (e.g., hospital room)			Charges based on semi-private room rates.
	Physician/surgeon fees	10% <a href="#">coinsurance</a>	30% <a href="#">coinsurance</a> unless otherwise required by No Surprises Act	<a href="#">Provider</a> charges for co-surgeons are limited to 50% of <a href="#">allowed amount</a> . <a href="#">Provider</a> charges for assistant surgeons are limited to 20% of <a href="#">allowed amount</a> . No coverage for organ transplants without <a href="#">precertification</a> .

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <a href="#">Provider</a> (You will pay the least)	Non-PPO <a href="#">Provider</a> (You will pay the most)	
If you need mental health, behavioral health, or substance abuse services	Outpatient services	\$15 <a href="#">copayment</a> /office visit; 10% <a href="#">coinsurance</a> for all other services.	\$15 <a href="#">copayment</a> /office visit; 30% <a href="#">coinsurance</a> for all other services unless otherwise required by No Surprises Act	Certain services are available through MD Live. There is no <a href="#">copayment</a> , <a href="#">deductible</a> , or <a href="#">coinsurance</a> 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.
	Inpatient services	10% <a href="#">coinsurance</a>	30% <a href="#">coinsurance</a> unless otherwise required by No Surprises Act	Charges based on semi-private room rates.
If you are pregnant	Office visits	10% <a href="#">coinsurance</a>	30% <a href="#">coinsurance</a> unless otherwise required by No Surprises Act	<a href="#">Plan</a> does not cover the pregnancy of a dependent child, except as otherwise required by law.
	Childbirth/ delivery professional services			
	Childbirth/ delivery facility services			
If you need help recovering or have other special health needs	<a href="#">Home health care</a>	10% <a href="#">coinsurance</a>	30% <a href="#">coinsurance</a>	60-day maximum per occurrence.
	<a href="#">Rehabilitation services</a>			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.
<a href="#">Habilitation services</a>	Coverage is limited to ABA therapy.			
<a href="#">Skilled nursing care</a>	None			
<a href="#">Durable medical equipment</a>	Equipment cannot exceed 130% of its wholesale cost.			
<a href="#">Hospice services</a>	None			

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		PPO <a href="#">Provider</a> (You will pay the least)	Non-PPO <a href="#">Provider</a> (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			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% <a href="#">coinsurance</a>	10% <a href="#">coinsurance</a>	None

Excluded Services & Other Covered Services:

Services Your <a href="#">Plan</a> Generally Does NOT Cover (Check your policy or <a href="#">plan</a> document for more information and a list of any other <a href="#">excluded services</a> .)		
<ul style="list-style-type: none"> <li>Cosmetic surgery (except for injury, sickness, disease, or <a href="#">reconstructive surgery</a> following mastectomy)</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Habilitation services</a> (except for ABA therapy)</li> <li>Long-term care</li> <li>Non-<a href="#">emergency</a> care when traveling outside the U.S.</li> </ul>	<ul style="list-style-type: none"> <li>Private-duty nursing (except for <a href="#">Hospice</a> care)</li> <li>Weight loss programs</li> </ul>

Other Covered Services (Limitations may apply to these services. <b>This isn't a complete list.</b> Please see your <a href="#">plan</a> document.)		
<ul style="list-style-type: none"> <li>Acupuncture (48 visits per individual per calendar year combined with physical therapy and massage therapy)</li> <li>Bariatric surgery</li> </ul>	<ul style="list-style-type: none"> <li>Chiropractic care (up to 48 visits per individual per calendar year)</li> <li>Dental care (Adult) (up to \$1,500 per individual per calendar year)</li> <li>Hearing aids (up to \$1,250 per ear every 5 years; no limit for individuals under age 18)</li> </ul>	<ul style="list-style-type: none"> <li>Infertility treatment (artificial means of treatment are excluded)</li> <li>Routine eye care (Adult) (up to \$400 per individual per calendar year)</li> <li>Routine foot care</li> </ul>



**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](http://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 ([deductible](#), [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 [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:

<a href="#">Cost Sharing</a>	
<a href="#">Deductibles*</a>	\$600
<a href="#">Copayments</a>	\$0
<a href="#">Coinsurance</a>	\$1,200
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$1,860

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

- The [plan's](#) overall [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:

<a href="#">Cost Sharing</a>	
<a href="#">Deductibles*</a>	\$660
<a href="#">Copayments</a>	\$500
<a href="#">Coinsurance</a>	\$60
<i>What isn't covered</i>	
Limits or exclusions	\$20
The total Joe would pay is	\$1,240

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

- The [plan's](#) overall [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:

<a href="#">Cost Sharing</a>	
<a href="#">Deductibles*</a>	\$600
<a href="#">Copayments</a>	\$50
<a href="#">Coinsurance</a>	\$200
<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.



## 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

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 26:** Provide detailed descriptions of all early retirement plans or other staff reduction programs Jackson Purchase Energy has offered or intends to offer its employees during the test year. Include all cost-benefit analyses associated with these programs.

**Response 26:** Jackson Purchase does not offer any early retirement plan or staff reduction programs currently or during the test period.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 27:** Provide a complete description of Jackson Purchase's other post-employment benefit package(s) provided to its employees.

**Response 27:** Jackson Purchase offers a retiree medical plan. Please see the Medical Insurance Procedure provided in response to Request 25.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 28:** Provide a complete description of the financial reporting and ratemaking treatment of Jackson Purchase's pension costs.

**Response 28:** Utility pension costs incurred are spread to the general ledger accounts charged with labor. These expense accounts would directly impact the ratemaking revenue requirement.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 29:** Regarding Jackson Purchase's employee compensation policy:

- a. Provide Jackson Purchase's written compensation policy as approved by the board of directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and Jackson Purchase's objectives for the policy.
- c. 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.
- d. Explain when Jackson Purchase's compensation policy was last reviewed or given consideration by the board of directors.

**Response 29(a):** 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.

**Response 29(b):** This document provides an overview of the objectives, policies, and procedures for administering Jackson Purchase's compensation plans. Jackson Purchase's objectives regarding this matter include attracting and retaining qualified personnel, ensuring all employees' pay is fair compared to other positions with similar responsibilities, the administration of fair and consistent performance appraisals, and the ability to budget appropriately for employee compensation.

**Response 29(c):** The procedure was developed by senior management at Jackson Purchase and is reviewed regularly by senior management. The cooperative utilizes an outside consultant and outside sources for salary and compensation research.

**Response 29(d):** The board entrusts in the CEO to follow the procedure to hire and promote employees. Typically, the CEO discusses annual raises in executive session with the board.





## 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**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 30:** State whether Jackson Purchase's expenses for wages, salaries, benefits, and other compensation included in the test year, and any adjustments to the test year, are compliant with the board of director's compensation policy.

**Response 30:** The utility's expenses for wage, salaries, benefits and other compensation are compliant with the policies and procedures of Jackson Purchase and its board of directors. The board delegates authority to the CEO to make hiring and salary decisions while following the guidelines for wages and salaries.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 31:** Provide, in the format provided in Schedule I, the following information for Jackson Purchase's compensation and benefits for the test year and the three most recent calendar years preceding the test year. 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 or deferred compensation.
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost.
  - (1) Amount paid by Jackson Purchase Energy.
  - (2) Amount paid by employee
- i. Dental benefits cost.
  - (1) Amount paid by Jackson Purchase Energy.
  - (2) Amount paid by employee.
- j. Vision benefit cost.
  - (1) Amount paid by Jackson Purchase Energy.
  - (2) Amount paid by employee.
- k. Life insurance cost.
  - (1) Amount paid by Jackson Purchase Energy.

- (2) Amount paid by employee.
- l. Accidental death and disability benefits.
  - (1) Amount paid by Jackson Purchase Energy.
  - (2) Amount paid by employee.
- m. Defined Benefit Retirement.
  - (1) Amount paid by Jackson Purchase Energy.
  - (2) Amount paid by employee.
- n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by Jackson Purchase Energy.
- o. Cost of any other benefit available to an employee (specify).

**Response 31a. through 31o:** Please see Excel filed provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 32:** For each item of benefits listed in Item 31 above for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

**Response 32:** The employee is required to pay part of the cost of the medical/dental/vision plan offered through NECA-IBEW as discussed in the Response to Item 23. The Medical Insurance Procedure in the Response to Item 25 dictates how increases in premiums are handled for non-bargaining employees. Increases in these premiums are shared by an 80/20 (80% employer, 20% employee) cost share going forward. The Board adopted this rule in 2006. The labor contract shown in the Response to Item 24 shows the amounts that bargaining employees contribute from year to year. Employees also pay one-third of the premium for Long-Term Disability insurance, of which participation by the employee is optional; the same cost share of this benefit was in effect during Jackson Purchase's last general rate case.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 33:** 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, etc.). 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 33:** Please refer to Jackson Purchase's responses to Requests 23 and 32.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 34:** 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 34:** Jackson Purchase's medical/dental/vision insurance premiums include a \$20,000 life insurance policy (see the Response to Item 32 as to how this premium is split among the employer/employees) as well as short-term income replacement. Jackson Purchase also pays 100% of the premium for basic life insurance equal to two times the employee's annual base wages. This applies to all employees of Jackson Purchase. Supplemental life insurance, accidental death and dismemberment insurance, spouse life insurance, and/or child life insurance is also available to all employees; the cost of these supplemental plans is at the employee's expense. Members of the Board of Directors receive coverage for up to a \$20,000 AD&D and a \$100,000 business travel accident insurance policy.



**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 35:** 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 35:** Retirement offered to bargaining employees consists of a 5% employer contribution to the NECA-IBEW pension and participation in the NRECA R&S plan benefit, which is fully funded by the employer. Non-bargaining employees hired before 2006 participate in the NRECA R&S plan and receive a 4% employer contribution to their 401(k). All non-bargaining employees hired in 2006, or after, receive a 14% employer contribution to their 401(k). Employees have no required contributions. Jackson Purchase's retirement plans have remained unchanged since its last general rate case.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 36:** Provide an analysis of Jackson Purchase's expenses for research and development activities for the test year and the three preceding calendar years. For the test year, include the following:

- a. The basis of fees paid to research organizations and Jackson Purchase's portion of the total revenue of each organization, including where the contribution is monthly and provide the current rate and the effective date;
- b. Details of the research activities conducted by each organization;
- c. Details of services and other benefits provided to Jackson Purchase by each organization during the test year and the preceding calendar year;
- d. Total expenditures of each organization including the basic nature of costs incurred by the organization; and
- e. Details of the expected benefits to Jackson Purchase.

**Response 36(a) through 36(e):** Jackson Purchase did not have any research or development activities in the test year or the three preceding calendar years.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 37:** Provide a running total for the following information concerning the cost of preparing the case:

a. 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;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

b. 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 37 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.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in 37a. above. Updates will be due when Jackson Purchase files its monthly financial statements with the Commission, through the month of the public hearing.

**Response 37(a) and 37(b):** Please see attached. The attachments are Excel spreadsheets which are being uploaded into the Commission's electronic filing system separately. Copies of invoices have also been included. Jackson Purchase's estimate of total legal and consulting fees for this case were based on the total fees incurred during its last case, which totaled approximately \$210,000.

Note – pages 32 and 33 of the Attachment contain information redacted pursuant to Attorney/Client privilege, no copy will be provided. The invoice mistakenly included items that should have been included in a different matter and were not related to the rate case. The full amount of the invoice was not included in the rate case expense for this case.

**Response 37(c):** Jackson Purchase will provide the requested monthly updates of the actual costs incurred in conjunction with the rate case.



**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystcllc.com

November 1, 2023

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001

Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of October 2023.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure

5862

11/10/23



**CATAYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystllc.com

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NOV - 2 2023  
ACCOUNTING

**INVOICE**

<b>Date:</b> November 1, 2023	<b>Invoice #:</b> 231010
<b>Client:</b> Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b> Electric Rate Consulting  For Services Provided in October 2023

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support. Review budget issues and address inquiry. Calls and emails with JPEC staff on same.	2.5 hours	\$225.00	\$ 562.50
<b>TOTAL</b>					<b>\$ 562.50</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.



**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystcllc.com

December 1, 2023

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001

Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of November 2023.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure

5862

12/8/23



**CATAYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystcllc.com

RECEIVED  
DEC 6 2023  
ACCOUNTING

**INVOICE**

<b>Date:</b> December 1, 2023	<b>Invoice #:</b> 231113
<b>Client:</b> Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b> Electric Rate Consulting  For Services Provided in November 2023

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support. Begin revenue requirement analysis. Calls and emails with JPEC staff on same.	1.5 hours	\$225.00	\$ 337.50
<b>TOTAL</b>					<b>\$ 337.50</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.





**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystllc.com

December 31, 2023

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001

Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of December 2023.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure

5862

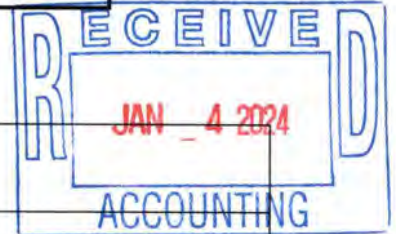
1-5-24



**CATAYST**  
**CONSULTING LLC**

3308 Haddon Road  
 Louisville, KY 40241  
 (502) 599-1739  
 johnwolfram@catalystllc.com

**INVOICE**



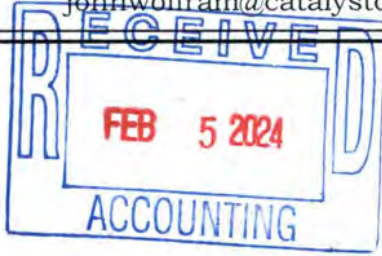
<b>Date:</b> December 31, 2023	<b>Invoice #:</b> 231209
<b>Client:</b> Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b> Electric Rate Consulting For Services Provided in December 2023

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support. Begin cost of service and rate study analysis. Process data request response. Calls and emails with JPEC staff on same.	15.5 hours	\$225.00	\$ 3,487.50
<b>TOTAL</b>					<b>\$ 3,487.50</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

5862

2/16/24



February 1, 2024

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001

Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of January 2024.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,

John Wolfram  
Principal

Enclosure

	<h1 style="margin: 0;">CATALYST</h1> <h2 style="margin: 0;">CONSULTING LLC</h2>
<p style="margin: 0; text-align: center;">3308 Haddon Road Louisville, KY 40241 (502) 599-1739 johnwolfram@catalystcllc.com</p>	

### INVOICE

<b>Date:</b> February 1, 2024	<b>Invoice #:</b> 240109
<b>Client:</b>  Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b>  Electric Rate Consulting  For Services Provided in January 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support. Continue cost of service and rate study analysis. Calls and emails with JPEC staff on same.	21.5 hours	\$230.00	\$ 4,945.00
<b>TOTAL</b>					<b>\$ 4,945.00</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

5862

3/15/24



**CATAYST**  
**CONSULTING LLC**

3308 Haddon Road  
 Louisville, KY 40241  
 (502) 599-1739  
 johnwolfram@catalystllc.com

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 MAR 4 2024  
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**INVOICE**

<b>Date:</b> March 1, 2024	<b>Invoice #:</b> 240208
<b>Client:</b> Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b> Electric Rate Consulting  For Services Provided in February 2024

	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support. Complete unadjusted COS. Design draft rates. Board presentation. Discuss potential pro forma adjustments. Calls and emails with JPEC staff on same.	7.5 hours	\$230.00	\$ 1,725.00
<b>TOTAL</b>					<b>\$ 1,725.00</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.





March 1, 2024

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001

Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of February 2024.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram".

John Wolfram  
Principal

Enclosure

5862

4/12/24



**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystllc.com

March 31, 2024

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001



Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of March 2024.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,



John Wolfram  
Principal

Enclosure



	<p style="text-align: center;"><b>CATAYST</b>  <b>CONSULTING LLC</b></p> <p style="text-align: center;">3308 Haddon Road  Louisville, KY 40241  (502) 599-1739  johnwolfram@catalystcllc.com</p>
---	--

**INVOICE**

<b>Date:</b> March 31, 2024	<b>Invoice #:</b> 240307
<b>Client:</b>  Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b>  Electric Rate Consulting  For Services Provided in March 2024

	<b>Item</b>	<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amt</b>
1	Consulting Services	John Wolfram – consulting support. Update pro forma adjustments. Complete adjusted COS and rate design. Board presentations 3/14 and 3/28. Calls and emails with JPEC staff on same.	28.0 hours	\$230.00	\$ 6,440.00
2	Mileage	3/14 Travel Lou to Paducah KY	460.0	0.670	308.20
<b>TOTAL</b>					<b>\$ 6,748.20</b>

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

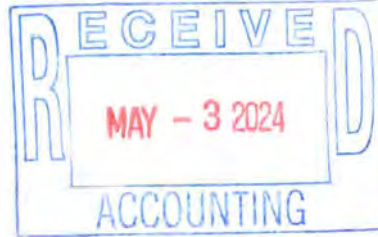
5862

5/10/24



**CATALYST**  
CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystllc.com



May 1, 2024

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy  
P.O. Box 4030  
6525 US Hwy 60 W  
Paducah, KY 42001

Dear Greg:

Enclosed please find the invoices for services provided by Catalyst Consulting LLC to JPEC for the month of April 2024.

I appreciate the opportunity to work with JPEC on this project. Please let me know if you have any questions. Thank you.

Sincerely,



John Wolfram  
Principal

Enclosure



# CATAYST

CONSULTING LLC

3308 Haddon Road  
Louisville, KY 40241  
(502) 599-1739  
johnwolfram@catalystcllc.com

## INVOICE

<b>Date:</b> May 1, 2024	<b>Invoice #:</b> 240410
<b>Client:</b> Jackson Purchase Energy 6525 US Hwy 60 W Paducah, KY 42001	<b>Project:</b> Electric Rate Consulting Case No. 2024-00085  For Services Provided in April 2024

	<b>Item</b>	<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amt</b>
1	Consulting Services	John Wolfram – consulting support. Draft testimony and exhibits for filing. Calls and emails with JPEC staff on same.	6.0 hours	\$230.00	\$ 1,380.00
<b>TOTAL</b>					<b>\$ 1,380.00</b>

Routing No.: 083000108  
Account No.: 3026937313

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

2032

6-16-2023



**L. Allyson Honaker**  
 allyson@hloky.com  
 (859) 368-8803 (office)  
 (859)396-3172 (mobile)

1795 Alysheba Way, Ste 6202  
 Lexington, KY 40509



June 08, 2023  
 Invoice No. 350

Jackson Energy Purchase Cooperative  
 Mr. Greg Grisson, President  
 2900 Irvine Cobb Dr.  
 Paducah, KY 42003

---

Client Number: 03540 Jackson Energy Purchase Cooperative  
 Matter 03540-0001 Jackson Purchase - General  
 For Services Rendered Through 5/31/2023. ✓

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<b>Fees</b>				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
5/18/2023	LAH	Review and respond to email from M. Kendall re scheduling conference call to discuss possible rate case filing; review and calendar date for meeting.	0.20	\$53.00
5/24/2023	LAH	Email to M. Kendall re rescheduling date for meeting.	0.10	\$26.50
5/25/2023	LAH	Review emails and recalendar date for meeting from M. Kendall.	0.10	\$26.50
<b>Billable Hours / Fees:</b>			<b>0.40</b>	<b>\$106.00</b>

---

**Timekeeper Summary**

Timekeeper LAH worked 0.40 hours at \$265.00 per hour, totaling \$106.00.

---

Client Number: 03540  
Matter Number: 03540-0001

6/8/2023  
Page: 2

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
4/3/2023	Check Number 231639 against Inv# 229	(\$951.50)
<b>Total Payments Received:</b>		<b>(\$951.50)</b>

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### Current Invoice Summary

<b>Prior Balance:</b>	\$951.50	
<b>Payments Received:</b>	(\$951.50)	<b>Last Payment: 4/3/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$106.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$106.00</b>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

7-14-2023



**L. Allyson Honaker**  
 allyson@hloky.com  
 (859) 368-8803 (office)  
 (859) 396-3172 (mobile)

1795 Alysheba Way, Ste 6202  
 Lexington, KY 40509

July 03, 2023

Invoice No. 389

Jackson Energy Purchase Cooperative  
 Mr. Greg Grisson, President  
 2900 Irvine Cobb Dr.  
 Paducah, KY 42003

---

Client Number: 03540 Jackson Energy Purchase Cooperative  
 Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
 For Services Rendered from 6/1/2023 Through 6/30/2023.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
6/19/2023	BHK	Status update with A. Honaker on rate case preparation, timing of board meeting in August and preparation of cost of service study for work assignments.	0.20	\$51.00
6/19/2023	LAH	Conference with B. Koenig re meeting scheduled to discuss possible upcoming rate case.	0.20	\$53.00
6/20/2023	LAH	Telephone conference with J. Wolfram re upcoming meeting to discuss rate case and possible need to change date.	0.20	\$53.00
6/29/2023	LAH	Review notes from depositions and type out same; email same to S. Shute, et. al. for review.	0.90	\$238.50
6/29/2023	LAH	Conference and email exchange with B. Koenig re timing to follow-up with Commission on pending case re: new spreadsheet to use in GCA.	0.40	\$106.00

**Billable Hours / Fees:** 1.90 \$501.50

Continued On Next Page

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**Timekeeper Summary**

Timekeeper LAH worked 1.70 hours at \$265.00 per hour, totaling \$450.50.

Timekeeper BHK worked 0.20 hours at \$255.00 per hour, totaling \$51.00.

---

**Current Invoice Summary**

<b>Prior Balance:</b>	\$0.00
<b>Payments Received:</b>	\$0.00
<b>Unpaid Prior Balance:</b>	<u>\$0.00</u>
<b>Current Fees:</b>	\$501.50
<b>Advanced Costs:</b>	\$0.00
<b>TOTAL AMOUNT DUE:</b>	<u><u>\$501.50</u></u>

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

9-15-2023



L. Allyson Honaker  
allyson@hloky.com  
(859) 368-8803 (office)  
(859)396-3172 (mobile)

1795 Alysheba Way, Ste 6202  
Lexington, KY 40509

September 08, 2023  
Invoice No. 476

Jackson Purchase Eergy Cooperative  
Mr. Greg Grisson, President  
2900 Irvine Cobb Dr.  
Paducah, KY 42003



Client Number: 03540 Jackson Purchase Eergy Cooperative  
Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
For Services Rendered Through 8/31/2023.

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
8/23/2023	LAH	Review prior rate case documents to prepare for meeting; participate in meeting with G. Grissom et. al. re rate case.	1.70	\$450.50
8/23/2023	BHK	Attend rate case planning meeting with G. Grissom, M. Kendall. J. Wolfram.	1.20	\$306.00
8/23/2023	BHK	Discussion re: planning for rate case with A. Honaker.	0.30	\$76.50
8/30/2023	BHK	Emails with J. Wolfram, A. Honaker Re: scheduling meeting re: tariff issues for rate case for JPEC.	0.20	\$51.00
8/30/2023	LAH	Review email from M. Kendall re dates for meeting; exchange emails with J. Wolfram and B. Koenig re same.	0.10	\$26.50
<b>Billable Hours / Fees:</b>			<b>3.50</b>	<b>\$910.50</b>

Continued On Next Page



Client Number: 03540  
Matter Number: 03540-0002

9/8/2023  
Page: 2

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### Timekeeper Summary

Timekeeper LAH worked 1.80 hours at \$265.00 per hour, totaling \$477.00.

Timekeeper BHK worked 1.70 hours at \$255.00 per hour, totaling \$433.50.

---

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/18/2023	Check number 232516	(\$501.50)
<b>Total Payments Received:</b>		<b>(\$501.50)</b>

---

### Current Invoice Summary

<b>Prior Balance:</b>	\$501.50	
<b>Payments Received:</b>	(\$501.50)	<b>Last Payment: 7/18/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$910.50	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$910.50</b>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

10-13-2023



L. Allyson Honaker  
allyson@hloky.com  
(859) 368-8803 (office)  
(859)396-3172 (mobile)

1795 Alysheba Way, Ste 6202  
Lexington, KY 40509

Jackson Purchase Eergy Cooperative  
Mr. Greg Grisson, President  
2900 Irvine Cobb Dr.  
Paducah, KY 42003



October 03, 2023  
Invoice No. 501

Client Number: 03540 Jackson Purchase Eergy Cooperative  
Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
For Services Rendered Through 9/30/2023.

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
9/1/2023	LAH	Exchange emails with J. Wolfram and B. Koenig re possible meeting dates.	0.20	\$53.00
9/1/2023	BHK	Exchange emails with A. Honaker and J. Wolfram re available dates to meet.	0.20	\$51.00
9/1/2023	BHK	Review calendar invite from A. Honaker and calendar same; review emails re same.	0.20	\$51.00
9/4/2023	LAH	Exchange emails with M. Kendall re meeting dates.	0.10	\$26.50
9/5/2023	LAH	Exchange emails with M. Kendall re meeting date; create and email Teams invite.	0.30	\$79.50
<b>Billable Hours / Fees:</b>			<b>1.00</b>	<b>\$261.00</b>

Continued On Next Page

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### Timekeeper Summary

Timekeeper LAH worked 0.60 hours at \$265.00 per hour, totaling \$159.00.  
Timekeeper BHK worked 0.40 hours at \$255.00 per hour, totaling \$102.00.

---

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
9/19/2023	Check Number 232957 against Inv# 476	(\$910.50)
<b>Total Payments Received:</b>		<b>(\$910.50)</b>

---

### Current Invoice Summary

<b>Prior Balance:</b>	\$910.50	
<b>Payments Received:</b>	(\$910.50)	<b>Last Payment: 9/19/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$261.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$261.00</b>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

11/17/23



L. Allyson Honaker  
allyson@hloky.com  
(859) 368-8803 (office)  
(859)396-3172 (mobile)

1795 Alyshcha Way, Ste 6202  
Lexington, KY 40509

November 04, 2023

Invoice No. 547

Jackson Purchase Eergy Cooperative  
Mr. Greg Grisson, President  
2900 Irvine Cobb Dr.  
Paducah, KY 42003

---

Client Number: 03540 Jackson Purchase Eergy Cooperative  
Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
For Services Rendered from 1/1/2023 Through 10/31/2023.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
10/4/2023	BHK	Discuss plan for full or streamlined rate case with A. Honaker.	0.10	\$25.50
10/4/2023	LAH	Office conference with B. Koenig re preparation needed for rate filing.	0.10	\$26.50
10/5/2023	BHK	Reviewing notes and file preparation for full rate case preparation.	0.40	\$102.00
10/18/2023	LAH	Review email and attachments from M. Kendall to prepare for telephone conference.	0.80	\$212.00
10/19/2023	LAH	Telephone conference with G. Grissom, et. al re upcoming rate filing.	0.80	\$212.00
10/19/2023	BHK	Attend rate case discussion/planning meeting with M. Kendall, G. Grissom, A. Honaker, J. Wolfram.	0.80	\$204.00
10/31/2023	BHK	Discussion with A. Honaker re: tariff changes proposed by M. Kendall, review email to M. Kendall.	0.40	\$102.00

Continued On Next Page

Client Number: 03540  
Matter Number: 03540-0002

11/4/2023  
Page: 2

Billable Hours / Fees: 3.40 \$884.00

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### Timekeeper Summary

Timekeeper BHK worked 1.70 hours at \$255.00 per hour, totaling \$433.50.

Timekeeper LAH worked 1.70 hours at \$265.00 per hour, totaling \$450.50.

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### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/16/2023	Check Number 233171 against Inv# 501	(\$261.00)
	<b>Total Payments Received:</b>	<b>(\$261.00)</b>

---

### Current Invoice Summary

<b>Prior Balance:</b>	\$261.00	
<b>Payments Received:</b>	(\$261.00)	<b>Last Payment: 10/16/2023</b>
<b>Unpaid Prior Balance:</b>	<u>\$0.00</u>	
<b>Current Fees:</b>	\$884.00	
<b>Advanced Costs:</b>	<u>\$0.00</u>	
<b>TOTAL AMOUNT DUE:</b>	<u><u>\$884.00</u></u>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

12/15/23



**L. Allyson Honaker**  
 allyson@hloky.com  
 (859) 368-8803 (office)  
 (859)396-3172 (mobile)

1795 Alysheba Way, Ste 6202  
 Lexington, KY 40509

December 06, 2023

Invoice No. 598



Jackson Purchase Eergy Cooperative  
 Mr. Greg Grisson, President  
 2900 Irvine Cobb Dr.  
 Paducah, KY 42003

Client Number: 03540 Jackson Purchase Eergy Cooperative  
 Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
 For Services Rendered Through 12/6/2023.

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
11/1/2023	BHK	Email from M. Kendall re: work plan for tariff changes in rate case and discussion to follow-up with.	0.30	\$76.50
11/1/2023	LAH	Exchange emails with M. Kendall re rate case filing and other items to include.	0.10	\$26.50
11/2/2023	BHK	Discussion with A. Honaker re: tariffs.	0.40	\$102.00
11/6/2023	BHK	Discussion with A. Honaker re: case status and work plan.	0.20	\$51.00
11/6/2023	LAH	Conference with B. Koenig re work plan and timing.	0.20	\$53.00
11/19/2023	BHK	Draft Application with information from Jackson Purchase last rate case and annual report and Exhibit cover sheets for Exhibit 1-3 for preparation to send to client.	1.50	\$382.50
11/19/2023	BHK	Draft exhibits 3-32 cover sheets, draft verifications, customer notice, adding information from Jackson Purchase Energy and highlighting missing information needed.	3.60	\$918.00

Continued On Next Page

Client Number: 03540  
Matter Number: 03540-0002

12/6/2023  
Page: 2

11/19/2023	LAH	Review emails and attachments from B. Koenig re templates for rate case.	0.70	\$185.50
			<b>Billable Hours / Fees:</b>	<b>7.00      \$1,795.00</b>

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### Timekeeper Summary

Timekeeper LAH worked 1.00 hours at \$265.00 per hour, totaling \$265.00.  
Timekeeper BHK worked 6.00 hours at \$255.00 per hour, totaling \$1,530.00.

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### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
11/27/2023	Check Number 233415 against Inv# 547	(884.00)
<b>Total Payments Received:</b>		<b>(884.00)</b>

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### Current Invoice Summary

<b>Prior Balance:</b>	\$884.00	
<b>Payments Received:</b>	(884.00)	<b>Last Payment: 11/27/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$1,795.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$1,795.00</b>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

1-5-24



L. Allyson Honaker  
 allyson@hloky.com  
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 (859) 396-3172 (mobile)



1795 Alysheba Way, Ste 6202  
 Lexington, KY 40509

January 02, 2024

Invoice No. 638

Jackson Purchase Eergy Cooperative  
 Mr. Greg Grisson, President  
 2900 Irvine Cobb Dr.  
 Paducah, KY 42003

Client Number: 03540 Jackson Purchase Eergy Cooperative  
 Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
 For Services Rendered Through 12/31/2023.

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/10/2023	BHK	Review materials from J. Wolfram and emails from J. Wolfram and M. Kendall re: rate requirements and analysis.	0.40	\$102.00
12/10/2023	LAH	Review multiple emails and attachments from J. Wolfram and M. Kendall re COSS and information needed.	0.90	\$238.50
12/11/2023	LAH	Review emails from M. Kendall, et. al. re COSS.	0.20	\$53.00
12/12/2023	BHK	Review of financial analysis and data sent between M. Kendall and J. Wolfram.	0.40	\$102.00
12/12/2023	BHK	Review of financial discussion via email re: FAC issues with data from M. Kendall and discussion from J. Wolfram.	0.40	\$102.00
12/12/2023	LAH	Review email and information provided by M. Kendall re test year.	0.30	\$79.50
12/14/2023	BHK	Discussion with A. Honaker re: case management for end of December.	0.20	\$51.00
12/14/2023	LAH	Review email from M. Kendall re test year; conference with B. Koenig re timeline.	0.30	\$79.50

Continued On Next Page



Client Number: 03540  
Matter Number: 03540-0002

1/2/2024  
Page: 2

Billable Hours / Fees: 3.10 \$807.50

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### Timekeeper Summary

Timekeeper LAH worked 1.70 hours at \$265.00 per hour, totaling \$450.50.

Timekeeper BHK worked 1.40 hours at \$255.00 per hour, totaling \$357.00.

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### Current Invoice Summary

Prior Balance:	\$1,795.00
Payments Received:	\$0.00
Unpaid Prior Balance:	<u>\$1,795.00</u>
Current Fees:	\$807.50
Advanced Costs:	\$0.00
<b>TOTAL AMOUNT DUE:</b>	<b><u><u>\$2,602.50</u></u></b>

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2037

2/23/24



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 (859) 396-3172 (mobile)

1795 Alysheba Way, Ste 6202  
 Lexington, KY 40509

February 06, 2024  
 Invoice No. 684

Jackson Purchase Energy Cooperative  
 Mr. Greg Grisson, President  
 2900 Irvine Cobb Dr.  
 Paducah, KY 42003

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Client Number: 03540 Jackson Purchase Energy Cooperative  
 Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
 For Services Rendered Through 1/31/2024.

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<b>Fees</b>				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
1/9/2024	BHK	Plan and prepare for upcoming rate case management and discussion re: scheduling filings with A. Honaker.	0.20	\$55.00
1/9/2024	LAH	Telephone conference with J. Wolfram re timing for COSS completion and tentative filing of notice of intent and application.	0.20	\$58.00
1/31/2024	LAH	Telephone conference with J. Wolfram re status of COSS and timing for filing.	0.20	\$58.00
<b>Billable Hours / Fees:</b>			<b>0.60</b>	<b>\$171.00</b>

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**Timekeeper Summary**

Timekeeper BHK worked 0.20 hours at \$275.00 per hour, totaling \$55.00.  
 Timekeeper LAH worked 0.40 hours at \$290.00 per hour, totaling \$116.00.

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Client Number: 03540  
Matter Number: 03540-0002

2/6/2024  
Page: 2

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
1/2/2024	Check Number 233688 against Inv# 598	(\$1,795.00)
1/11/2024	Check Number 233823 against Inv# 638	(\$807.50)
<b>Total Payments Received:</b>		<b>(\$2,602.50)</b>

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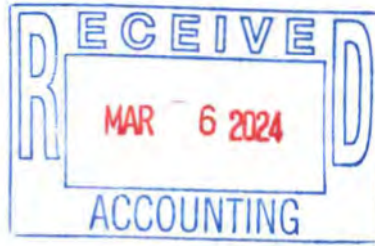
### Current Invoice Summary

<b>Prior Balance:</b>	\$2,602.50	
<b>Payments Received:</b>	(\$2,602.50)	<b>Last Payment: 1/11/2024</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$171.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$171.00</b>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

3/22/24



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1795 Alysheba Way, Ste 1203  
Lexington, KY 40509

March 05, 2024

Invoice No. 723

Jackson Purchase Energy Cooperative  
Mr. Greg Grisson, President  
2900 Irvine Cobb Dr.  
Paducah, KY 42003

Client Number: 03540 Jackson Purchase Energy Cooperative  
Matter 03540-0001 Jackson Purchase - General  
For Services Rendered Through 2/29/2024.

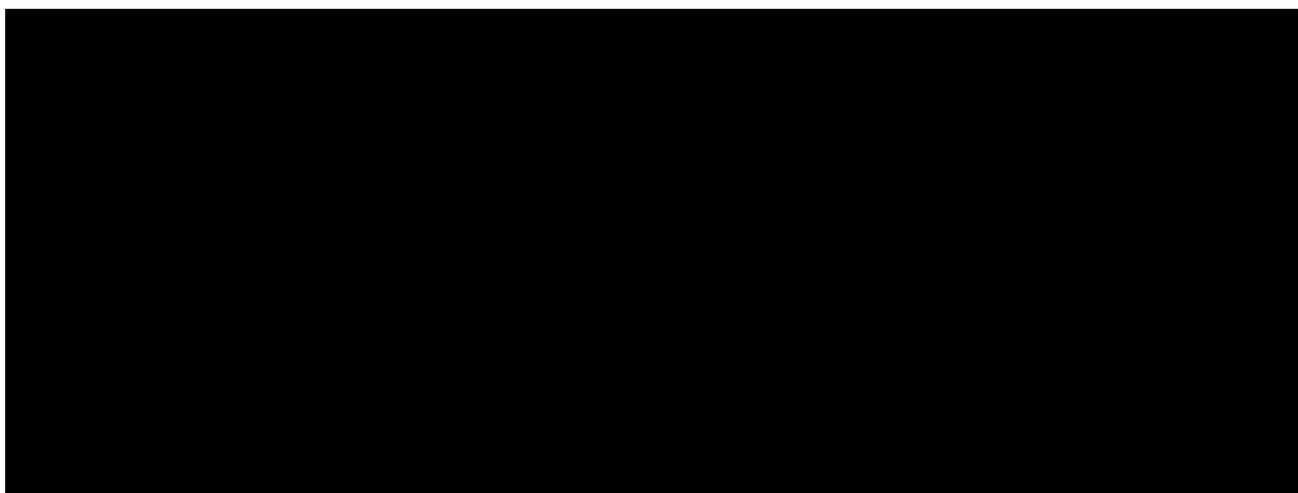
**Fees**

Date	Timekeeper	Description	Hours	Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2/2/2024	HST	Telephone conference with A. Honaker re timing for filing and draft documents.	0.20	\$53.00
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2/15/2024	LAH	Telephone conference with H Temple re updated COSS timing.	0.20	\$58.00
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Continued On Next Page

Client Number: 03540  
Matter Number: 03540-0001

3/5/2024  
Page: 2



Billable Hours / Fees: 6.10 \$1,664.00

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### Timekeeper Summary

Timekeeper LAH worked 1.90 hours at \$290.00 per hour, totaling \$551.00.  
Timekeeper HST worked 4.20 hours at \$265.00 per hour, totaling \$1,113.00.

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### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
2/29/2024	Check Number 234135 against Inv# 683	(\$7,185.00)
	<b>Total Payments Received:</b>	<b>(\$7,185.00)</b>

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### Current Invoice Summary

<b>Prior Balance:</b>	\$7,185.00	
<b>Payments Received:</b>	(\$7,185.00)	<b>Last Payment: 2/29/2024</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$1,664.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<u>\$1,664.00</u>	

Thank You for Letting Us Serve You.  
Payment Due Upon Receipt.

2032

3/22/24



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1795 Alysheba Way, Ste 1203  
Lexington, KY 40509

March 05, 2024

Invoice No. 724

Jackson Purchase Eergy Cooperative  
Mr. Greg Grisson, President  
2900 Irvine Cobb Dr.  
Paducah, KY 42003

Client Number: 03540 Jackson Purchase Eergy Cooperative  
Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
For Services Rendered Through 2/29/2024.

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
2/1/2024	LAH	Exchange emails with H. Temple re review of previous rate case order for any requirements/conditions for upcoming case.	0.20	\$58.00
2/1/2024	HST	Review last rate case order to identify issues. Draft list of requirements. Emailed document with issues to A.Honaker. Telephone conference with A. Honaker on issues.	1.00	\$265.00
2/1/2024	LAH	Telephone conference with H. Temple re issues identified to review from last rate case.	0.20	\$58.00
2/2/2024	LAH	Review prior order requirement list from H. Temple; comment and email same to H. Temple for review; forward list to J. Wolfram.	0.30	\$87.00
2/2/2024	LAH	Telephone conference with H. Temple re timing for filing and to begin review and edit of drafts.	0.20	\$58.00
2/4/2024	LAH	Exchange emails with J. Wolfram re requirements from prior rate case order.	0.10	\$29.00

Continued On Next Page

186.210

2/5/2024	LAH	Telephone conference with H. Temple re review and items to add to Q&A from list of requirements from prior order.	0.20	\$58.00
2/5/2024	HST	Discussed needed rate case documents with A.Honaker. Began updating and drafting application documents and testimony to send to clients.	3.50	\$927.50
2/6/2024	HST	Drafted testimony for witnesses. Emailed documents to A.Honaker for review.	0.80	\$212.00
2/6/2024	HST	Continue preparing first drafts of exhibits for rate case.	1.70	\$450.50
2/6/2024	LAH	Review updated drafts of Application and testimonies from H. Temple; edit same; exchange emails with H. Temple re same; email to J. Wolfram re test year.	1.00	\$290.00
2/7/2024	HST	Reviewed edits to drafts from A.Honaker. Updated drafts and sent to client.	0.60	\$159.00
2/7/2024	LAH	Review email and attachments from H. Temple re drafts of application and testimony; review email from M. Kendall re same; telephone conference with H. Temple re timing and drafts.	0.40	\$116.00
2/13/2024	LAH	Review emails from J. Wolfram and G. Grissom re preliminary COSS; review attachments re same.	0.40	\$116.00
2/15/2024	HST	Discussed status of COSS with A.Honaker. Drafted application exhibits.	0.90	\$238.50
2/16/2024	HST	Drafted NOI. Emailed to A.Honaker for review.	0.30	\$79.50
2/16/2024	HST	Reviewed edits to NOI by A.Honaker. Sent to client for review.	0.20	\$53.00
2/16/2024	LAH	Review and edit notice of intent and cover letter from H. Temple; exchange emails with H. Temple re same.	0.30	\$87.00
2/17/2024	BHK	Review Notice of Intent and sent edits to H. Temple.	0.20	\$55.00
2/17/2024	HST	Reviewed email from M.Kendall re testimony. Set up meeting with M.Kendall and A.Honaker.	0.20	\$53.00
2/17/2024	LAH	Review email from M. Kendall re meeting scheduling.	0.10	\$29.00
2/19/2024	HST	Review email from J.Wolfram re timeline of rate case filing	0.10	\$26.50

Continued On Next Page

2/22/2024	LAH	Participate in video conference with M. Kendall and H. Temple re testimony questions; separate telephone conference with M. Kendall re notice of intent and date for filing.	0.60	\$174.00
2/22/2024	HST	Met with M.Kendall about testimony.	0.50	\$132.50
2/23/2024	LAH	Exchange emails with M. Kendall re notice of intent and timing for same.	0.10	\$29.00
2/26/2024	HST	Reviewed emails from M.Kendall and A.Honaker about notice in Kentucky Living.	0.20	\$53.00
2/26/2024	LAH	Exchange emails with J. Wolfram and M. Kendall re customer notice and other items; telephone conference with J. Wolfram re COSS timing and other issues.	0.30	\$87.00
2/27/2024	LAH	Review information provided by J. Wolfram to prepare for video conference; participate in video conference with M. Kendall, et. al.; exchange emails with M. Kendall re customer notice; update calendar dates for filing.	1.60	\$464.00
2/29/2024	LAH	Review emails from M. Kendall and H. Temple re testimony draft.	0.10	\$29.00
2/29/2024	LAH	Telephone conference with H. Temple re status of timing for filing.	0.20	\$58.00
2/29/2024	HST	Telephone conference with A. Honaker re status of timing for filing.	0.20	\$53.00
<b>Billable Hours / Fees:</b>			<b>16.70</b>	<b>\$4,585.00</b>

**Timekeeper Summary**

Timekeeper LAH worked 6.30 hours at \$290.00 per hour, totaling \$1,827.00.  
Timekeeper HST worked 10.20 hours at \$265.00 per hour, totaling \$2,703.00.  
Timekeeper BHK worked 0.20 hours at \$275.00 per hour, totaling \$55.00.

**Payment Detail**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
2/29/2024	Check Number 234135 against Inv# 684	(\$171.00)
<b>Total Payments Received:</b>		<b>(\$171.00)</b>



Client Number: 03540  
Matter Number: 03540-0002

3/5/2024  
Page: 4

### Current Invoice Summary

Prior Balance:	\$171.00	
Payments Received:	(\$171.00)	Last Payment: 2/29/2024
Unpaid Prior Balance:	<u>\$0.00</u>	
Current Fees:	\$4,585.00	
Advanced Costs:	<u>\$0.00</u>	
<b>TOTAL AMOUNT DUE:</b>	<b><u><u>\$4,585.00</u></u></b>	

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Payment Due Upon Receipt.

2032

4/12/24



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 (859)396-3172 (mobile)

1795 Alysheba Way, Ste 1203  
 Lexington, KY 40509

April 03, 2024

Invoice No. 777

Jackson Purchase Eergy Cooperative  
 Mr. Greg Grisson, President  
 2900 Irvine Cobb Dr.  
 Paducah, KY 42003

Client Number: 03540 Jackson Purchase Eergy Cooperative  
 Matter 03540-0002 Jackson Purchase - 2023 Rate Case  
**For Services Rendered Through 3/31/2024.**

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
3/1/2024	HST	Reviewed email M.Kendall re testimony.	0.10	\$26.50
3/1/2024	LAH	Review emails from M.Kendall, et al. re testimony.	0.10	\$29.00
3/4/2024	HST	Draft customer notice and review draft testimony for rate case.	2.50	\$662.50
3/4/2024	LAH	Review and edit draft customer notice from H. Temple; email same to H. Temple for review.	0.20	\$58.00
3/5/2024	HST	Reviewed edits from A.Honaker. Sent customer notice draft to M. Kendall and J.Wolfram. Reviewed and edited draft testimony.	1.20	\$318.00
3/5/2024	LAH	Review and edit customer notice from H. Temple; review emails re same; review draft testimony and edit same; conference with H. Temple re same.	0.90	\$261.00
3/5/2024	HST	Conference with A. Honaker re testimony drafts.	0.20	\$53.00

Continued On Next Page

3/6/2024	HST	Continued creating exhibits for rate application.	0.80	\$212.00
3/12/2024	HST	Reviewed email from J. Wolfram re: COSS and customer charge.	0.10	\$26.50
3/12/2024	LAH	Reviewed email from J. Wolfram re: COSS and customer charge.	0.10	\$29.00
3/13/2024	HST	Review information from J. Wolfram about potential ways to structure rate increase.	0.40	\$106.00
3/13/2024	LAH	Review attachments from J. Wolfram for board presentation on rate design.	0.40	\$116.00
3/14/2024	BHK	Reviewed emails for board meeting prep.	0.20	\$55.00
3/14/2024	LAH	Review emails and edited slides for board meeting from J. Wolfram.	0.20	\$58.00
3/14/2024	HST	Review emails and edited slides for board meeting from J. Wolfram.	0.20	\$53.00
3/18/2024	LAH	Review and respond to email re items needed after board meeting.	0.10	\$29.00
3/19/2024	HST	Review email and board resolution from M. Kendall. Reviewed previous resolutions to make sure in compliance. Responded to M. Kendall.	0.40	\$106.00
3/19/2024	LAH	Review emails from M. Kendall and H. Temple re board resolution.	0.10	\$29.00
3/21/2024	LAH	Review revised COSS information from J. Wolfram following board workshop.	0.40	\$116.00
3/21/2024	HST	Review revised COSS information from J. Wolfram following board workshop.	0.40	\$106.00
3/27/2024	LAH	Review emails from J. Wolfram, et. al. re customer notice.	0.10	\$29.00
3/27/2024	HST	Review emails from J. Wolfram, et. al. re customer notice.	0.10	\$26.50
3/28/2024	HST	Drafted notice of electronic procedures and filed with Commission.	0.60	\$159.00
3/28/2024	LAH	Exchange emails with H. Temple re notice to use electronic procedures; exchange emails with M. Kendall re same; review filing made; review acknowledgment letter from PSC and case number; review emails and draft customer notice; exchange emails with M. Kendall re board meeting.	0.50	\$145.00

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3/29/2024	LAH	Exchange emails with M. Kendall re customer notice; compare final version of customer notice to regulation; exchange texts with H. Temple re same; review and respond to emails from M. Kendall re notice; review NOI from H. Temple and emails re same.	0.50	\$145.00
3/29/2024	HST	Review emails from M.Kendall and J.Wolfram about notice. Reviewed notice for final edits. Reviewed email to Kentucky Living re notice. Updated NOI and sent to client for approval. Exchange emails with M. Kendall re testimony draft.	1.10	\$291.50

**Billable Hours / Fees:** 11.90      \$3,245.50

### Timekeeper Summary

Timekeeper HST worked 8.10 hours at \$265.00 per hour, totaling \$2,146.50.  
 Timekeeper LAH worked 3.60 hours at \$290.00 per hour, totaling \$1,044.00.  
 Timekeeper BHK worked 0.20 hours at \$275.00 per hour, totaling \$55.00.

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
4/1/2024	Check Number 234331 against Inv# 724	(\$4,585.00)
<b>Total Payments Received:</b>		<u>(\$4,585.00)</u>

### Current Invoice Summary

<b>Prior Balance:</b>	\$4,585.00	
<b>Payments Received:</b>	(\$4,585.00)	<b>Last Payment: 4/1/2024</b>
<b>Unpaid Prior Balance:</b>	<u>\$0.00</u>	
<b>Current Fees:</b>	\$3,245.50	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<u><u>\$3,245.50</u></u>	

Thank You for Letting Us Serve You.  
 Payment Due Upon Receipt.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 38:** Provide the following information for the most recent calendar year concerning Jackson Purchase and any affiliated service corporation or corporate service division/unit:

a. A schedule detailing the costs charged, either directly or allocated, by the service company to Jackson Purchase. Indicate Jackson Purchase's accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

b. A schedule detailing the costs charged, either directly or allocated, by the service company to Jackson Purchase. Indicate Jackson Purchase's accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

**Response 38(a) and 38(b):** Jackson Purchase had no amounts charged or allocated to it by an affiliate during the most recent calendar year.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 39:** Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 38:

- a. Provide the names of affiliates that provided some form of service to Jackson Purchase and the type of service Jackson Purchase received from each affiliate.
- b. Provide the names of affiliates to whom Jackson Purchase provided some form of service and the type of service Jackson Purchase 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 39(a) through 39(c):** Please refer to Jackson Purchase's Response to Request 38.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 40:** Describe Jackson Purchase'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 40:** Jackson Purchase does not engage in lobbying activities.



**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 41:** Regarding demand-side management, conservation, and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by Jackson Purchase.
- b. The total cost incurred for these programs by Jackson Purchase in each of the three most recent calendar years.
- c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years.
- d. The total cost for these programs included in the test year and expected energy reductions to be realized from these programs.

**Response 41 (a)-(d):** By Order of the Commission entered December 12, 2018, in Case No. 2018-00236, *Demand-Side Management Filing of Big Rivers 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, or energy-efficiency programs. Also see Application Exhibit 31. When Jackson Purchase did offer these programs previously, Big Rivers paid the full cost of the programs.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 42:** 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 42(a) through 42(f):** Please see the Excel files provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 43:** Provide an analysis of Other Operating Taxes as shown in Schedule J for the most recent calendar year.

**Response 43:** Please see the Excel files provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 44:** 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 Jackson Purchase according to each invoice, and a description of the services performed.

**Response 44:** Please see the Excel file uploaded separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 45:** Provide the following information for Jackson Purchase. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. 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.

b. 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.

c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as shown 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 45(a) - (c):** Please see attached Excel worksheets. There are separate worksheets for parts (a)-(c).



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation  
Case No. 2024-00085  
Commission Staff's First Request for Information**

**Request 46:** Provide the name and personal mailing address of each member of Jackson Purchase's board of directors. Also identify the board members who are representatives to the Kentucky Association of Electric Cooperatives or the National Rural Electric Cooperative Association. If any changes occur in board membership during the course of this proceeding, update the response to this request.

**Response 46:** The name and mailing address for Jackson Purchase Board members are below:

JOSHUA BARNES  
1689 Owens Chapel Road  
Melber, KY 42069

LEE BEARDEN  
211 Green Oaks Lane  
Benton, KY 42025-7848  
DOB: 10/11/1940

KEVIN BELL  
659 Purcell Road  
LaCenter, KY 42056

DAVID BROWN  
1403 Carrsville Rd  
Hampton, KY 42047

WAYNE ELLIOTT, SECRETARY / TREASURER  
1675 Mayfield Metropolis Rd  
Paducah, KY 42001

ERICK HARRIS, CHAIRMAN  
3470 Rickman Road  
West Paducah, KY 42086

JACK MARSHALL, VICE-CHAIRMAN  
6905 Old Calvert City Road  
Paducah, KY 42003-9370

TERRY TEITLOFF  
788 Hillcrest Drive  
Smithland, KY 42081

Lee Bearden represents Jackson Purchase Energy on the Kentucky Association of Electric Cooperatives. Representatives to attend meetings of the National Rural Electric Cooperative Association are voted upon on a meeting-by-meeting basis.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 47:** Provide a detailed analysis of the total compensation paid to each member of the board of directors during the test year, including all fees, fringe benefits, and expenses, with a description of the type of meetings, seminars, etc., attended by each member. If any of the listed expenses in this analysis include the costs for directors' spouses, list expenses for the directors' spouses separately.

**Response 47:** Please see attached. Also please see the response to Request 49 for specifics on fees and expenses for board members.

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# GENERAL LEDGER ACTIVITY

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 546 - D-Fees-Bearden							
0 930.21	80	09/30/2022	107833 AP	AUTHORIZED	BD Workshop,KECMeeting,BRECAAnnualMeeting	1,025.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	NRECA Region 2&3, BD Meeting	1,750.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting (NRECA-spouse)	600.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	BD Workshop& Meeting/KAEC BD Meeting	725.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop by phone	300.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BD Workshop/Meeting & KEC Reception	1,025.00	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	04/30/2023	118926 AP	AUTHORIZED	NRECA-Washington, DC	1,325.00	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	725.00	
0 930.21	80	06/22/2023	120871 AP	AUTHORIZED	Board Meeting & Annual Meeting	600.00	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	BD, KEC Workshop & Board Meeting	600.00	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	KEC/BD Meeting & BD Workshop	1,025.00	
<b>Total For Account:</b>						0 930.21	
<b>Dept:</b>						80	11,500.00
<b>Total For Activity - 546:</b>						11,500.00	
Activity: 547 - D-Expenses-Bearden							
0 930.21	80	10/10/2022	103850 GL	UNASSIGNED	NRECA Regional Meeting-Bearden	1,125.00	
0 930.21	80	09/30/2022	107833 AP	AUTHORIZED	BD Workshop,KECMeeting,BRECAAnnualMeeting	532.96	
0 930.21	80	09/10/2022	108280 GL	UNASSIGNED	Lodging Deposit-Bearden Reg Mtg	290.46	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	NRECA Region 2&3, BD Meeting	2,002.62	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting (NRECA-spouse)	50.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	BD Workshop& Meeting/KAEC BD Meeting	480.41	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	50.00	
0 930.21	80	02/23/2023	115067 GL	UNASSIGNED	KEC Legislative Reception-Lee Bearden	139.51	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BD Workshop/Meeting & KEC Reception	64.67	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	52.40	
0 930.21	80	04/19/2023	116976 GL	UNASSIGNED	NRECA Legislative Conference-Bearden	446.41	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	52.40	
0 930.21	80	04/30/2023	118926 AP	AUTHORIZED	NRECA-Washington, DC	2,434.35	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Big Rivers Ribbon Cutting	159.82	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	526.54	
0 930.21	80	06/22/2023	120871 AP	AUTHORIZED	Board Meeting & Annual Meeting	52.40	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	BD, KEC Workshop & Board Meeting	526.71	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	KEC/BD Meeting & BD Workshop	406.70	
<b>Total For Account:</b>						0 930.21	
<b>Dept:</b>						80	9,393.36
<b>Total For Activity - 547:</b>						9,393.36	
Activity: 548 - D-Fees-Brown							

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# GENERAL LEDGER ACTIVITY

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 548 - D-Fees-Brown								
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop & Meeting BREC Annual Meetin	900.00		
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	600.00		
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	2,050.00		
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	300.00		
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop & Board & Annual Meeting	900.00		
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	BD Workshop by phone & BD Meeting	600.00		
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	DirectTrain/KEC,BDMeet,BDWrksho/ACREDona	1,925.00		
<b>Total For Account:</b>						0 930.21	<b>Dept: 80</b>	10,875.00
<b>Total For Activity - 548:</b>							10,875.00	
Activity: 549 - D-Expenses-Brown								
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop & Meeting BREC Annual Meetin	80.63		
0 930.21	80	09/26/2022	108279 GL	UNASSIGNED	NRECA Winter School-Brown	1,260.00		
0 930.21	80	09/09/2022	108280 GL	UNASSIGNED	NRECA Winter School-Brown	1,260.00		
0 930.21	80	09/12/2022	108280 GL	UNASSIGNED	Lodging Deposit-Brown Winter School	258.16		
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	71.88		
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	94.38		
0 930.21	80	12/13/2022	112412 GL	UNASSIGNED	NRECA Winter School-Brown	961.03		
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	783.51		
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	60.00		
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	120.00		
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	125.76		
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	125.76		
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	125.76		
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	125.76		
0 930.21	80	05/31/2023	120388 AP	BECKY-1	JPEC/BREC Luncheon Mileage	62.88		
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop & Board & Annual Meeting	188.64		
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	BD Workshop by phone & BD Meeting	62.88		
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	DirectTrain/KEC,BDMeet,BDWrksho/ACREDona	472.76		
0 930.21	80	08/08/2023	123627 GL	UNASSIGNED	Director Training/KEC Mtg-David Brown	803.24		
0 930.21	80	08/31/2023	123839 AP	AUTHORIZED	Director Training/KEC Annual Meeting	120.00		
<b>Total For Account:</b>						0 930.21	<b>Dept: 80</b>	7,163.03
<b>Total For Activity - 549:</b>							7,163.03	

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# GENERAL LEDGER ACTIVITY

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 552 - D-Fees-Elliott							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	300.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BD Workshop&Meeting,ChamberAnnualMeeting	900.00	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	900.00	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop & Meeting	600.00	
<b>Total For Account:</b>						0 930.21	
<b>Dept:</b>						80	8,100.00
<b>Total For Activity - 552:</b>						8,100.00	
Activity: 553 - D-Expenses-Elliott							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	Board Workshop & Meeting	15.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	Board Workshop & Meeting	15.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	15.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	Board Workshop & Meeting	15.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	7.50	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	15.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BD Workshop&Meeting,ChamberAnnualMeeting	31.44	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	15.72	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	15.72	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	15.72	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	23.58	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	15.72	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop & Meeting	15.72	
<b>Total For Account:</b>						0 930.21	
<b>Dept:</b>						80	216.12
<b>Total For Activity - 553:</b>						216.12	
Activity: 554 - D-Fees-Harris							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	Board Meeting	400.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	800.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	800.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	Board Workshop & Meeting	800.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	400.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	800.00	

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 554 - D-Fees-Harris							
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BdWorkshop/Meeting,ChamberAnnual Meeting	1,200.00	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	800.00	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	800.00	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meetin	800.00	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	1,200.00	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	800.00	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	800.00	
<b>Total For Account:</b>						0 930.21	
						<b>Dept:</b>	80
						10,400.00	
<b>Total For Activity - 554:</b>						10,400.00	
Activity: 555 - D-Expenses-Harris							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	Board Meeting	1.88	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	3.76	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	3.76	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	Board Workshop & Meeting	3.76	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	1.88	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	3.76	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BdWorkshop/Meeting,ChamberAnnual Meeting	15.73	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	3.94	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	3.94	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meetin	3.94	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	5.91	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	3.94	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	3.94	
<b>Total For Account:</b>						0 930.21	
						<b>Dept:</b>	80
						60.14	
<b>Total For Activity - 555:</b>						60.14	
Activity: 558 - D-Fees-Marshall							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop & Meeting BREC Annual Meetin	900.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	Board Workshop & Meeting, ACRE Donation	600.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	Board Meeting & Workshop	600.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	300.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BDWrkshp/Meeting,NRECAConf,KECReception	2,350.00	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	900.00	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	600.00	



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# GENERAL LEDGER ACTIVITY

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit	
Activity: 558 - D-Fees-Marshall								
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	600.00		
<b>Total For Account:</b>						0 930.21	<b>Dept: 80</b>	9,850.00
<b>Total For Activity - 558:</b>							9,850.00	
Activity: 559 - D-Expenses-Marshall								
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop & Meeting BREC Annual Meetin	53.14		
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	Board Workshop & Meeting, ACRE Donation	43.76		
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	43.76		
0 930.21	80	02/07/2023	112124 GL	UNASSIGNED	NRECA Director's Conference - Marshall	2,749.95		
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	Board Meeting & Workshop	43.76		
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	21.88		
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	43.76		
0 930.21	80	02/09/2023	114681 GL	UNASSIGNED	2023 NRECA Director's Conf-Marshall	1,395.19		
0 930.21	80	02/23/2023	115065 GL	UNASSIGNED	KEC Legislative Reception-Jack Marshall	139.51		
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	BDWrkshp/Meeting,NRECAConf,KECReception	365.92		
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	45.86		
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	45.86		
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	45.86		
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	68.79		
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	45.86		
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	45.86		
<b>Total For Account:</b>						0 930.21	<b>Dept: 80</b>	5,198.72
<b>Total For Activity - 559:</b>							5,198.72	
Activity: 567 - D-Fees-Barnes								
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	Board Workshop	300.00		
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	600.00		
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	1,625.00		
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	300.00		
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop & Annual Meeting	600.00		
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	600.00		
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Worskhop/Meeting ACRE Donation	600.00		
<b>Total For Account:</b>						0 930.21	<b>Dept: 80</b>	8,225.00

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# GENERAL LEDGER ACTIVITY

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
<b>Total For Activity - 567:</b>						8,225.00	
Activity: 568 - D-Expenses-Barnes							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	Board Workshop	20.00	
0 930.21	80	09/30/2022	108279 GL	UNASSIGNED	NRECA Winter School-Barnes	1,890.00	
0 930.21	80	10/03/2022	108982 GL	UNASSIGNED	NRECA Winter School-1 night deposit	258.16	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	45.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	40.00	
0 930.21	80	12/11/2022	112410 GL	UNASSIGNED	NRECA Winter School-Barnes	689.55	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	383.45	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	20.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	40.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	37.99	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	37.99	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	40.61	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	41.27	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop & Annual Meeting	41.92	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	41.92	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Worskhop/Meeting ACRE Donation	41.92	
<b>Total For Account: 0 930.21</b>						<b>Dept: 80</b>	3,669.78
<b>Total For Activity - 568:</b>						3,669.78	
Activity: 569 - D-Fees-Bell							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop&Meeting,BREC Annual Meeting	900.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	Bd Workshop & Meeting, ACRE Donation	600.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	2,050.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	300.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board & Annual Meeting & Board Workshop	900.00	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop/Meeting ACRE Donation	600.00	
<b>Total For Account: 0 930.21</b>						<b>Dept: 80</b>	9,550.00
<b>Total For Activity - 569:</b>						9,550.00	
Activity: 570 - D-Expenses-Bell							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop&Meeting,BREC Annual Meeting	213.84	
0 930.21	80	09/07/2022	108280 GL	UNASSIGNED	NRECA Winter School-Bell	2,575.00	

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# GENERAL LEDGER ACTIVITY

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## Detail From SEP 2022 To AUG 2023

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 570 - D-Expenses-Bell							
0 930.21	80	09/10/2022	108280 GL	UNASSIGNED	Lodging Deposit-Bell Winter School	258.16	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	Bd Workshop & Meeting, ACRE Donation	31.26	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	28.13	
0 930.21	80	12/03/2022	112411 GL	UNASSIGNED	NRECA Winter School-Bell	779.68	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	905.18	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	12.50	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	25.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	32.76	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	32.76	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	32.76	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	29.48	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board & Annual Meeting & Board Workshop	44.54	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	36.03	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	BD Workshop/Meeting ACRE Donation	26.20	
<b>Total For Account:</b>						0 930.21	
<b>Dept:</b>						80	5,063.28
<b>Total For Activity - 570:</b>						5,063.28	
Activity: 571 - D-Fees-Teitloff							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop & Meeting BREC Annual Meetin	900.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	600.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	2,050.00	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	300.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	900.00	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	600.00	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	DirectTrain,KEC,BDMeeting,BDWrksp,ACRE	1,925.00	
<b>Total For Account:</b>						0 930.21	
<b>Dept:</b>						80	10,875.00
<b>Total For Activity - 571:</b>						10,875.00	
Activity: 572 - D-Expenses-Teitloff							
0 930.21	80	09/26/2022	107833 AP	AUTHORIZED	BD Workshop & Meeting BREC Annual Meetin	67.50	
0 930.21	80	09/26/2022	108279 GL	UNASSIGNED	NRECA Winter School-Teitloff	2,520.00	
0 930.21	80	10/31/2022	109496 AP	AUTHORIZED	BD Workshop & Meeting, ACRE Donation	60.00	
0 930.21	80	11/30/2022	111152 AP	AUTHORIZED	Board Workshop & Meeting	60.00	
0 930.21	80	12/03/2022	112413 GL	UNASSIGNED	NRECA Winter School-Teitloff	1,297.30	

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**GENERAL LEDGER  
ACTIVITY**

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**Detail From SEP 2022 To AUG 2023**

<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: 572 - D-Expenses-Teitloff							
0 930.21	80	12/31/2022	112541 AP	AUTHORIZED	NRECA School, BD Workshop & Meeting	597.41	
0 930.21	80	12/31/2022	112627 AP	AUTHORIZED	Special Board Workshop	30.00	
0 930.21	80	01/31/2023	113820 AP	AUTHORIZED	Board Workshop & Meeting	30.00	
0 930.21	80	02/28/2023	115301 AP	AUTHORIZED	Board Workshop & Meeting	62.88	
0 930.21	80	03/31/2023	116684 AP	AUTHORIZED	Board Workshop & Meeting	62.88	
0 930.21	80	04/30/2023	118045 AP	AUTHORIZED	Board Workshop & Meeting	62.88	
0 930.21	80	05/31/2023	119400 AP	AUTHORIZED	Board Workshop & Meeting	62.88	
0 930.21	80	05/31/2023	120388 AP	BECKY-1	JPEC/BREC Luncheon Mileage	31.44	
0 930.21	80	06/27/2023	120871 AP	AUTHORIZED	Board Workshop, Board & Annual Meeting	94.32	
0 930.21	80	07/31/2023	122269 AP	AUTHORIZED	Board Workshop & Meeting	62.88	
0 930.21	80	08/10/2023	123570 GL	UNASSIGNED	Director Training/KEC Annual Mtg-Teitloff	1,026.28	
0 930.21	80	08/30/2023	123616 AP	AUTHORIZED	DirectTrain,KEC,BDMeeting,BDWrksp,ACRE	337.98	
<b>Total For Account:</b>						0 930.21	
						<b>Dept:</b>	80
							6,466.63
<b>Total For Activity - 572:</b>							6,466.63
<b>Grand Total:</b>						\$ 116,606.06	\$ 0.00
<b>Net Of Grand Total:</b>							116,606.06

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**GENERAL LEDGER  
ACTIVITY**

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**PARAMETERS ENTERED:****Account:** All**Department:** All**Activity:** 546, 547, 548, 549, 552, 553, 554, 555, 558, 559, 567, 568, 569, 570, 571, 572**BU Project:** All**Date Selection:** Period Range**Period:** SEP 2022 To AUG 2023**Date:** To**Net Activity Totals Only:** No**Format:** Detail**Activities With No Transactions:** Yes**Extended Reference:** No**Interface Detail:** No

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 48:** Provide Jackson Purchase's written policies on the compensation of its attorneys, auditors, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the test year. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. If any changes occurred during the test year, indicate the effective date of these changes and the reason for these changes.

**Response 48:** Jackson Purchase's policy concerning its attorney selection and compensation is attached. Jackson Purchase does not have a written policy concerning the compensation of other professional service providers. Please see attached for the most recent engagement letters or similar documents of various professional services providers.



## **POLICY NO. 120**

### **SELECTION OF LEGAL REPRESENTATION**

#### **I. OBJECTIVE**

The JPEC Board of Directors ("Board") recognizes that competent legal representation and effective use of attorneys are critical to the successful operation of JPEC ("Cooperative"). Although an attorney or law firm retained or employed by JPEC ("Attorney"), and the Attorney's representation of the Cooperative are governed by rules of professional conduct and other local, state, and federal law, the objective of this policy is to provide additional guidance for, and emphasize important aspects of, the Attorney's representation of the Cooperative and its use of the Attorney.

#### **II. POLICY**

A. General Counsel and Board Counsel. As determined by the Board, it may retain, employ, direct and discharge an attorney or law firm to continually or periodically provide general legal services to the Board representing the Board and the Cooperative as his or her client. The Cooperative shall pay Board counsel a reasonable fee and reasonable expenses. The counsel shall be able to perform general legal services including but are not limited to: (1) attending, and drafting or reviewing minutes of, all meetings of the Board and all annual and special meetings of the Cooperative members; (2) negotiating, drafting, and reviewing contracts; (3) providing legal services for the disposition or acquisition of real property and interests in real property; (4) providing legal services for the borrowing or lending of money; and (5) providing legal services regarding general business, cooperative, tax, and electric utility law.

B. Special Counsel. As reasonably necessary, and following consultation with the General Counsel, the Cooperative may retain or employ an Attorney to provide special legal services to the Cooperative ("Special Counsel"). Special legal services require competence in a particular field of law and include, but are not limited to: (1) representing the Cooperative in state or federal court, or before a local, state, or federal agency; and (2) providing legal services regarding labor, employment, tax, antitrust, environmental, or intellectual property law. In providing special legal services to the Cooperative, a Special Counsel shall provide the General Counsel copies of all communications, memoranda, briefs, notices, motions, and other documents prepared, filed, received, or sent by the Special Counsel. As determined by the Board, the General Counsel may provide special legal services to the Cooperative.

C. Board Counsel. As determined by the Board, it may retain, employ, direct, and discharge an attorney or law firm to continually or periodically provide legal services to the Board ("Board Counsel"), with the Board Counsel representing the Board as his or her client. The Cooperative shall pay a Board

Counsel a reasonable fee and reasonable expenses. To the extent practical, a Board Counsel's representation of the Board must be governed in a manner similar to the manner in which an Attorney's representation of the Cooperative is governed under this policy.

D. Retaining, Employing, and Discharging Attorney. The Board shall make decisions regarding retaining, employing, and discharging the General Counsel and shall annually evaluate the performance of the General Counsel. Following consultation with the General Counsel, the CEO shall make decisions regarding retaining, employing, and discharging any other Attorney. By providing written notice to an Attorney, the Cooperative may discharge the Attorney, and terminate any attorney engagement agreement, at any time for any reason. By providing written notice to the Cooperative, and as required or allowed by applicable law and rules of professional conduct, an Attorney shall or may withdraw from representing the Cooperative and terminate any attorney engagement agreement.

E. Third Party. As part of providing legal services to the Cooperative, and with the CEO's prior consent, an Attorney may retain another attorney or may use an attorney or paraprofessional associated with the Attorney in a law firm. As reasonably necessary or helpful in providing legal services to the Cooperative, and subject to any limitations stated in an attorney engagement agreement, an Attorney may contract for a non-attorney and non-paraprofessional third party to provide goods or services.

F. Directing Attorney. Only the Board, the Chairperson of the Board, or the CEO may request that an Attorney provide legal services to the Cooperative. As requested by an Attorney, and as reasonably necessary or helpful in providing legal services to the Cooperative, the Cooperative shall provide the Attorney reasonable access to its directors, officers, employees, consultants, agents, representatives, records, and documents. The CEO and Attorney shall keep the Board reasonably informed regarding any matter for which the Attorney is providing legal services to the Cooperative. In consultation with the Board or as directed by the Board, the CEO shall direct an Attorney. In providing legal services to the Cooperative, and subject to the Board or Manager's direction, an Attorney may act on the Cooperative's behalf in any manner reasonably believe to be in the Cooperative's best interest.

Unless the CEO gives his or her prior consent, an Attorney may not make a statement outside of a tribunal regarding the Attorney's provision of legal services to the Cooperative, which statement the Attorney knows or reasonably should know will be disseminated by means of public communication.

G. Attorney Fees and Expenses. The Cooperative shall pay an Attorney a reasonable fee and reasonable expenses. An Attorney shall provide legal services to the Cooperative in a cost-effective and efficient manner. The fees and expenses for an Attorney retained by the Cooperative must be specified in an Attorney engagement agreement, a sample of which is attached to this policy.

H. Unauthorized Practice of Law. No Cooperative director, officers, employee, consultant, agent, or representative may provide legal services to the Cooperative unless the individual is an attorney admitted to practice law in an appropriate jurisdiction.

I. Electric Cooperative as Client. In providing legal services to the Cooperative, an Attorney represents the Cooperative, as his or her client, acting through its authorized directors, officers, employees, and members. In representing the Cooperative, an Attorney does not represent the Cooperative's directors, officers, employees, or members. If the Board gives its informed, written, and prior consent, and if an Attorney complies with applicable conflict of interest requirements, then the Attorney may represent an Affiliated Entity and the Attorney may represent individual Cooperative directors, officers, employees, and members in matters related to the Attorney's representation of the



Cooperative.

J. Attorney-Client Privilege. Confidential communications between the Cooperative, or its agent or representative, and the Attorney, or his or her agent or representative, made to facilitate the Attorney's provision of legal services to the Cooperative are protected by the attorney-client privilege. Cooperative directors, officers, employees, consultants, agents, and representatives shall not disclose these communications to third persons, other than those to whom disclosure is made in furtherance of this provision of legal services, or those reasonably necessary for transmitting the communications. To the extent these communications are disclosed to Cooperative employees, consultants, agents, or representatives, they must only be disclosed to individuals who reasonably need to know of the communications.

K. Attorney's Duty to Inform and Consult. An Attorney shall keep the Board and the CEO reasonably informed regarding a matter for which the Attorney is providing legal services to the Cooperative. For decisions regarding the matter to be made by the Cooperative, the Attorney, shall explain the matter to the Board and the CEO to the extent reasonably necessary to permit the Cooperative to make an informed decision. An attorney shall promptly comply with the Cooperative's reasonable request for information.

L. Reliance. In providing legal services to the Cooperative, an Attorney may rely upon information provided by the Cooperative, unless the Attorney knows that the reliance is unwarranted. In performing his or her duties, a Cooperative director, officer, or employee may rely upon information, opinions, reports, and statements prepared or presented by an Attorney. A director, officer, or employee's reliance, however, is only permitted regarding matters involving skills or expertise that he or she reasonably believes are within the Attorney's professional or expert competence. Further, this reliance is only permitted if the director, officer, or employee acts in good faith and reasonably believes that the reliance is warranted and that the Attorney merits confidence.

M. Evidence of Violation of Law or Breach of Duty. If an Attorney, other than the General Counsel, knows or reasonably should know of any evidence of an actual or intended material violation of law or material breach of duty, or evidence of an actual or intended violation of law or breach of duty likely to result in substantial injury to the Cooperative, by the Cooperative or by any Cooperative director, officer, employee, consultant, agent or representative ("Evidence"), then the Attorney shall report the Evidence to the General Counsel. If the General Counsel knows or reasonably should know of any Evidence, then the General Counsel shall report the Evidence to the CEO.

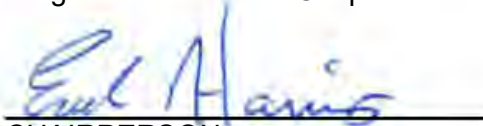
Within thirty (30) days of the Evidence being first reported, the General Counsel or the CEO as determined by the CEO, shall investigate the Evidence, respond appropriately to the Evidence, and inform the reporting Attorney regarding the investigation and response. If an Attorney, other than the General Counsel, reasonably believes that neither the General Counsel nor the CEO has investigated or responded appropriately to the Evidence, or if the Attorney believes it is reasonably necessary in the best interest of the Electric Cooperative, then the Attorney shall report the Evidence to the Board in person and without the presence of any other person, except a person invited by the Attorney. If the General Counsel reasonably believes that the CEO has not investigated or responded appropriately to the Evidence, or if the General Counsel believes it is reasonably necessary in the best interest of the Cooperative, then the General Counsel shall report the Evidence to the Board in person and without the presence of any other person, except a person invited by the General Counsel.

If a reporting Attorney reasonably believes that her or she has been discharged because he or she reported Evidence, then the Attorney shall inform the Board of this belief. To encourage and facilitate the reporting and investigating of Evidence, and responding appropriately to Evidence, the Board shall meet at least quarterly with the General Counsel and without the presence of any other person, except a person invited by the General Counsel.

N. Legal Programs, Publications, and Memberships. The Cooperative shall encourage the General Counsel to: (1) attend legal programs sponsored by, and to subscribe to legal publications published by, the National Rural Electric Cooperative Association and any association of electric cooperatives located within the state; and (2) be a member of, and attend programs sponsored by the Electric Cooperative Bar Association and any association of attorney representing electric cooperatives located within the state. The payment of any fees and expenses related to a General Counsel retained by the Electric Cooperative attending these legal programs, subscribing to these legal publications, or being a member of these associations must be specific in an attorney engagement agreement.

### III. RESPONSIBILITY

The Board is responsible for compliance with this policy. The CEO is responsible for communicating with an Attorney regarding the Attorney's provision of legal services to the Cooperative.

  
\_\_\_\_\_  
CHAIRPERSON

10/24/2019  
\_\_\_\_\_  
DATE

APPROVED: 10/24/2019  
REVISED

April 19, 2023



850 Center Way  
Norcross, GA 30071

(770) 453-1410  
[pdengineers.com](http://pdengineers.com)

Travis Spiceland  
Jackson Purchase Energy Corporation  
6525 US Highway 60W  
Paducah, KY 42001

**Subject: Shay Hobbs Qualifications**

An experienced B-class lineman with over 8 years of experience, Shay specializes in staking, designing, and inspecting electric distribution lines as well as make ready work. Shay is proficient in NISC staking software, Futura and Partner software. Shay is skilled fiber optic line installation, Osmose change outs, copper change outs, large conductor staking and multi circuit staking etc.

Shay's rate is \$110 per hour plus meals, mileage, and lodging. Shay could start as soon as Monday April 24<sup>th</sup> and can be available for approximately 4 weeks (with the expectation that we may need him for 1 of those 4 weeks). After the first 4-week period, we may adjust to a schedule of 2 weeks on, 2 weeks off or something similar that is satisfactory to both parties.

If you have any questions or would like further information, feel free to contact me anytime at 334-726-6719. Thank you for this opportunity.

Sincerely,  
**Patterson & Dewar Engineers, Inc.**

Keith Womack





*Jones, Nale & Mattingly PLC*

August 7, 2023

Board of Directors  
Jackson Purchase Energy Corporation  
6525 US Highway 60 W  
Paducah, Kentucky 42001

Attention: Greg H. Grissom, President & CEO

We are pleased to confirm our understanding of the services we are to provide for Jackson Purchase Energy Corporation, (the Cooperative) for the year ending December 31, 2023.

#### **Audit Scope and Objectives**

We will audit the financial statements of the Cooperative, which comprise the balance sheet as of December 31, 2023, and the related statements of revenue and comprehensive income, changes in members' equity, and cash flows for the year then ending, and the disclosures (collectively, the "financial statements").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*. The auditor's report, report on compliance and internal control over financial reporting and management letter are being issued in order to enable the Cooperative to comply with the provisions of RUS's security instruments.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the reporting requirement of RUS set forth in CFR Chapter XVII, Part 1773- RUS Policy on Audits of Electric Borrowers, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Cooperative or to acts by management or employees acting on behalf of the Cooperative. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors. We will disclose any fraud or illegal acts that come to our attention in accordance with 7 CFR Chapter XVII, Parts 1773.9 and 1773.20(b).

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cooperative's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures – Internal Control**

We will obtain an understanding of the Cooperative and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of control may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if

performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

We have identified the following significant risk of material misstatement as part of our audit planning:

- Management override of controls.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Cooperative's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will prepare the Cooperative's federal tax return, and property tax returns for the year ending December 31, 2023, based on information provided by you. We will also assist in preparing the financial statements and related notes of the Cooperative in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax returns, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

In order to comply with the provisions of the RUS security instruments, management is responsible for obtaining an audit in accordance with 7 CFR Chapter XVII, P1773.

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and

monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of the financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Cooperative from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Cooperative involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Cooperative received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Cooperative complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Cooperative is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Cooperative; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.



The audit documentation for this engagement is the property of Jones, Nale & Mattingly PLC and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the RUS or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jones, Nale & Mattingly PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

At the conclusion of our audit, we will submit our audit report, report on compliance and internal control over financial reporting and management letter in accordance with RUS Part 1773. We will issue a separate letter detailing any material weaknesses which we observe in your system of internal accounting control, along with recommendations for strengthening internal accounting controls and improving operating procedures if significant deficiencies are noted in these areas. We will document our audit work performed in accordance with Generally Accepted *Government Auditing Standards* (GAGAS), the professional standards of the AICPA and the requirements of RUS Part 1773. We will make all audit-related documents available to the RUS.

We are independent with respect to the Cooperative as defined and interpreted by the Professional Ethics Division of the AICPA and *Government Auditing Standards*. We are a member in good standing of the AICPA Peer Review Program as required by RUS. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the RUS. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

I am the engagement partner and am responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Fees for the financial statement audit will be \$17,400. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Fees for the preparation of the Cooperative's federal tax and property tax returns will be billed separately.

## **Reporting**

We will issue a written report upon completion of our audit of the Cooperative's financial statements. Our report will be addressed to the Board of Directors of the Cooperative. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Cooperative's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cooperative's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Cooperative is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

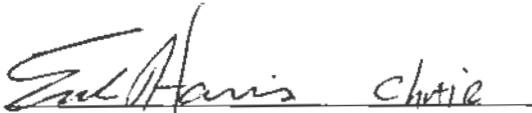
Sincerely,

JONES, NALE & MATTINGLY PLC

  
Travis C. Frick, CPA, CGMA

RESPONSE:

This letter correctly sets forth the understanding of the Cooperative:

  
Name and Title

Sept 12 - 2023  
Date



L. Allyson Honaker  
allyson@hloky.com  
(859)396-3172

July 20, 2022

*VIA EMAIL*

Mr. Greg Grissom  
President & CEO  
Jackson Purchase Energy Cooperative  
2900 Irvin Cobb Dr.  
Paducah, KY 42003

Re: Engagement of Honaker Law Office, PLLC

Dear Mr. Grissom:

I am pleased that you have asked Honaker Law Office, PLLC (the "Firm") to serve as your counsel. This letter will confirm my discussion with you regarding your engagement of the Firm and will describe the basis upon which the Firm will provide legal services to you. The engagement will be effective August 1, 2022. Accordingly, I submit for your approval the following provisions governing this engagement. If you are in agreement, please sign the enclosed copy of this letter in the space provided below. If you have any questions about these provisions, do not hesitate to call. Again, I am pleased to have the opportunity to serve you.

Client; Scope of Representation. The Firm's client in this matter will be Jackson Purchase Energy Cooperative (the "Client"). The Firm will be engaged to advise the Client in connection with matters arising before the Kentucky Public Service Commission and other general business matters. You may limit or expand the scope of the Firm's representation from time to time, provided that any substantial expansion must be agreed to by me. While I would be interested in assisting you in other matters, unless I am specifically engaged for some other future matter this will confirm that the Firm's representation of you is limited to the foregoing matters and will end when they are concluded.

Fees. The Firm's fees are based primarily upon the time we expend on the engagement, including travel time which is charged at regular hourly rates. These hourly rates are \$265 for L. Allyson Honaker. Our hourly rates are reviewed periodically and may be increased from time to time.

Potential Conflicts. As we have discussed, you are aware that the Firm represents many other companies and individuals. This can create situations where work for one client on a matter might preclude us from assisting other clients on unrelated matters. It is possible that during the

time that we are representing the Client, some of our present or future clients will have disputes or transactions with the Client. In order to avoid the potential for this kind of restriction on our practice, the Client agrees that we may continue to represent or may undertake in the future to represent existing or new clients in any matter that is not substantially related to matters in which we have represented the Client, even if the interests of such clients in those other matters are directly adverse to yours. We do not intend, however, for you to waive your right to have the Firm maintain confidences or secrets that you transmit to the Firm, and we agree not to disclose them to any third party without your consent. We would, of course, take appropriate steps to insure that such information is kept confidential by us.

ABA Statement of Policy. We wish to inform the Client, and the Client acknowledges, that it is the Firm's policy to comply strictly with the terms of the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975) in any response that the Client requests we make to the Client's auditors regarding "loss contingencies" affecting the Client.

Electronic Data Communication and Storage. In the interest of facilitating our services, we may communicate with you or others by email, facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your case may be transmitted or stored using these methods. In using these data communication and storage methods, the Firm makes reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to the Firm's use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Expenses. Expenses we incur on the engagement are charged to the Client's account. Expenses include such items as court costs, charges for computerized research services and hard copy document reproductions, long distance telephone, travel expenses, messenger service charges, overnight mail or delivery charges, extraordinary administrative support, filing fees, fees of court reporters and charges for depositions, fees for expert witnesses and other expenses we incur on your behalf. Our charges for these services reflect our actual out-of-pocket costs based on usage, and in some areas may also include our related administrative expenses.

Monthly Statements. Unless a different billing period is agreed upon with the Client, the Firm will render monthly statements indicating the current status of the account as to both fees and expenses. The statements shall be payable upon receipt. If statements are not paid in full within 30 days, we reserve the right to add a late charge of 1% per month of the amount due. If it becomes necessary for the Firm to file suit or to engage a collection agency for the collection of fees or expenses, the Client shall pay all related costs and expenses, including reasonable attorneys' fees.

Litigation Matters. If this engagement involves litigation, the Client may be required to pay the opposing party's trial costs. Such costs include filing fees, witness fees, and fees for depositions and documents used at trial. We will not settle litigated matters without the Client's express consent. We require the Client's active participation in all phases of the case.

Insurance coverage. Unless we have been explicitly retained to address insurance coverage issues (as documented in this engagement letter), we have no responsibility or obligation to: (a) identify any potentially applicable insurance coverage; (b) provide notice to any carrier; or (c) advise the Client on issues relating to insurance coverage at any point during our representation.

No Guarantee of Success It is expressly acknowledged by you that the Firm has not made any warranties or representations to you, nor have we given you any assurances as to the favorable or successful resolution of your claim or defense of the action referred to above; nor as to the favorable outcome of any legal action that may be filed; nor as to the nature or amount of any awards or distributions of property, attorney fees, costs, or any other aspects of this matter. All of the Firm's expressions relative to your case are limited only to estimates based upon our experience and judgment and are only our opinion. Such expressions should not be considered as representations, promises, or guarantees of results, which might be obtainable, either by way of a negotiated settlement or in a contested trial.

Termination. The Client has the right to terminate our representation at any time by notifying us of your intention to do so in writing. We will have the same right, subject to an obligation to give the Client reasonable notice to arrange alternative representation. In the event either party should elect to terminate our relationship, our fees and expenses incurred up to that point still will be due to us. Upon payment to us of any balance due for fees and expenses, we will return to the Client, or to whomever the Client directs, any property or papers of the Client in our possession.

Withdrawal. Under the rules of professional conduct by which we are governed, we may withdraw from our representation of the Client in the event of, for example: nonpayment of our fees and expenses; misrepresentation or failure to disclose material facts concerning the engagement; action taken by the Client contrary to our advice; and in situations involving a conflict of interest with another client. If such a situation occurs, which we do not expect, we will promptly give the Client written notice of our intention to withdraw.

Post-Engagement Services. The Client is engaging the Firm to provide legal services in connection with a specific matter. After completion of that matter, changes may occur in the applicable laws or regulations that could have an impact on the Client's future rights and liabilities. Unless the Client engages us after completion of the matter to provide additional advice on issues arising from the matter, the Firm has no continuing obligation to advise the Client with respect to future legal developments.

Retention and Disposition of Documents. At the Client's request, its documents and property will be returned to the Client upon conclusion of our representation in the matter

Mr. Greg Grissom  
July 20, 2022  
Page 4

described above, although the Firm reserves the right to retain copies of any such documents as it deems appropriate. Our own files pertaining to the matter will be retained by the Firm for a period of five (5) years after we close our file. These Firm files include, for example, Firm administrative records, time and expense reports, personnel and staffing materials, and credit and accounting records. At the expiration of the five-year period, we will destroy these files unless you notify us in writing that you wish to take possession of them. We reserve the right to charge administrative fees and costs associated with researching, retrieving, copying and delivering such files.

Parent/Subsidiary/Affiliate Relationships. The Client may be a subsidiary of a parent organization or may itself have subsidiary or affiliated organizations. The Client agrees that the Firm's representation of the Client in this matter does not give rise to an attorney-client relationship between the Firm and any parent, subsidiary or affiliate of the Client (any of them being referred to as "Affiliate"). The Firm, during the course of its representation of the Client, will not be given any confidential information regarding any of the Client's Affiliates. Accordingly, representation of the Client in this matter will not give rise to any conflict of interest in the event other clients of the Firm are adverse to any of the Client's Affiliates.

Consultation with Counsel. From time to time, issues arise that raise questions as to our duties under the professional conduct rules that apply to lawyers. These might include conflict of interest issues, and could even include issues raised because of a dispute between us and a client over the handling of a matter. We believe that it is in our clients' interest, as well as the Firm's interest, that in the event that issues arise during a representation about our duties and obligations as lawyers, we receive expert analysis of our obligations. Accordingly, as part of our agreement concerning our representation, the Client agrees that if we determine in our own discretion during the course of the representation that it is either necessary or appropriate to consult with counsel, we have the Client's consent to do so and that our representation of the Client shall not, thereby, waive any attorney-client privilege that the Firm may have to protect the confidentiality of our communications with counsel.

Authorization. By the Client's agreement to these terms of our representation, the Client authorizes us to take any and all action we deem advisable on the Client's behalf on this matter. We will, whenever possible, discuss with the Client in advance any significant actions we intend to take.

We appreciate the opportunity to represent you. If these terms of our engagement are acceptable to you, please return a signed copy of this letter to me in the enclosed envelope.

We look forward very much to working with you on this matter.

Sincerely,



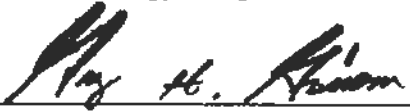
L. Allyson Honaker

HONAKER LAW OFFICE, PLLC

Mr. Greg Grissom  
July 20, 2022  
Page 5

The foregoing is understood and accepted:

**Jackson Purchase Energy Cooperative**

By:   
\_\_\_\_\_  
**Greg Grissom, President & CEO**

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 49:** Provide Jackson Purchase's policies, specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect during the test year. If changes occurred during the test year, indicate the effective date and the reason for the changes.

**Response 49:** Please see the attached policy.



**PAYMENT OF DIRECTORS' FEES  
AND EXPENSE ALLOWANCE**



**I. OBJECTIVE**

To establish a fair and equitable basis upon which to compensate Directors for time spent on behalf of JPEC and to reimburse Directors for expenses incurred in the performance of their official duties as a director.

**POLICY**

- A. It is the policy of the company to pay all attendance fees and to reimburse Directors for travel, lodging, and other ordinary and necessary expenses incurred in the performance of their duties on behalf of JPEC. This includes attendance at regular, special, and committee meetings, seminars, conferences, and other board authorized functions.

Directors shall receive the sum of \$300 and the Board Chair shall receive \$400 for attendance at each regular meeting, special meeting or committee meeting of the Board of Directors. In addition, each member will be reimbursed at the federal mileage rate as reported on January 1 of each year for mileage traveled in his/her own personal vehicle to and from such meetings.

Directors who are representing the Cooperative at other meetings on official business such as seminars, conferences, teleconferences, luncheons, or cooperative related sponsored activities, shall receive \$300 with the Board Chair receiving \$400 for such attendance on the business session days and \$125 for each day for the balance of days while on such official business. Directors who represent the cooperative on other boards or committees where the fee paid by the Board or committee is less than that approved in this policy will be paid a fee by the cooperative that, combined with the fee paid by the other committee or board will equal the fees authorized in this policy. Fees for travel to in-state meetings shall be limited to one travel day each way. Travel time to out of state meetings shall be limited to a maximum of two (2) days travel each way unless more travel days are allotted by the Board on a case-by-case basis.

Meetings other than Board meetings held in or around the area served by the cooperative may be deemed to be official meetings and such meetings shall qualify for compensation at the same rate as regular and special Board meetings. Such meetings include but shall not be limited to the following:

1. District or Sectional meetings with the membership; joint meetings with surrounding utilities or other cooperatives; area chamber of commerce functions; other meetings to enhance economic development of the cooperative service area; official meetings with legislators and other governing bodies where it is the intent of the meeting to enhance the cooperative's position in regard to laws, statutes, rules, regulations, and franchises; and meetings with associated organizations in or around the area served by the

cooperative where such meetings are for the purpose of furthering the attainment of the objectives of cooperative.

2. Any meetings not included in the above list will be approved by the Board's regular monthly meetings.

Board Fee – The Bylaws of JPEC has set the maximum sum for director fees as follows:

- a. Board Chair - \$18,000/calendar year
- b. Director seeking certification - \$16,000/calendar year
- c. All other directors - \$15,000/calendar year

Association and Industry-Related Fees - A Director shall be paid his or her expenses for attending a conference, seminar, or meeting sponsored by KAEC, NRECA, CFC, CoBank, etc. on behalf of JPEC. A Director attending educational seminars, conferences, business meetings, or other functions on behalf of the company shall report pertinent information to the Board at its next Board meeting.

Expense Reimbursement - A Director shall be reimbursed for expenses upon submission of a detailed, itemized, expense report, with receipts attached as appropriate. A separate expense report shall be submitted for regular meetings, special meetings, and committee meetings versus meetings for state, regional and national meetings, and industry-related meetings. Such expense report shall be submitted to the Vice President of Finance & Accounting and should be submitted within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses shall not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses. However, the Director shall be reimbursed for the full cost of lodging regardless of the number of family members who share the accommodation. The board may authorize payment of expenses for a spouse or a family member when the activity is a group function.

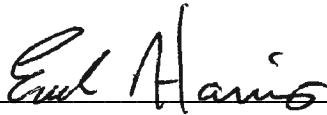
Expenses for entertainment shall be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

Ordinary and necessary expenses include the cost of transportation, meals, lodging, telephone calls, Internet connection fees, cab fare or other local transportation, laundry, car rental, etc. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. The mode of travel concerning personal automobile versus coach class airfare is left up to the discretion of the Director, but a Director is encouraged not to exceed a reasonable airfare when traveling by a personal automobile.

It shall be the responsibility of the Board to review the expenses of the board members on a monthly basis.

## II. RESPONSIBILITY

The Board of Directors shall be responsible for ensuring compliance with this policy on the part of its members.

  
\_\_\_\_\_  
CHAIRPERSON

9/23/2021  
\_\_\_\_\_  
DATE

APPROVED: 10/24/2019  
REVISED: 1/28/2021  
REVISED: 09/23/2021

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 50:** Provide the date, time, and a general description of the activities at the most recent annual members' meeting. Indicate the number of new board members elected. For the most recent meeting and the five previous annual members' meetings, provide the number of members in attendance, the number of members voting for new board members, and the total cost of the meeting.

**Response 50:** Jackson Purchase Energy's 2023 annual meeting was held on Tuesday, June 27th at McCracken County High School. Drive-thru registration was from noon – 5 pm, with the business meeting held at 6 pm in the MCHS auditorium. There were no board elections in 2023. 651 members registered for the annual meeting during drive-thru registration. There were only three members, in addition to JPEC staff, in attendance at the in-person business meeting. The total cost of the meeting was \$32,838.15. See attached chart in Excel format for information regarding the five previous annual meetings.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 51:** Provide any information, when known, that would have a material effect on net operating income, rate base, or cost of capital that have incurred after the test year but were not incorporated in the filed testimony and exhibits.

**Response 51:** 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.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 52:** For the test year and the five preceding calendar years, provide a schedule detailing all nonrecurring charges by customer class which includes:

- a. Type of charge;
- b. Amount billed;
- c. Amount recovered;
- d. Number of times the charge was assessed; and
- e. Support for the nonrecurring charge.

**Response 52:** Please see the Excel files provided separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 53:** To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in Jackson Purchase's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

**Response 53:** The Excel spreadsheet files responsive to this request were uploaded to the Commission website on May 1, 2024, concurrent with the filing of the Application in this docket.



**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 54:** To the extent not already provided, provide all workpapers, calculations, and assumptions Jackson Purchase used to develop its test year financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

**Response 54:** The Excel spreadsheet files responsive to this request were uploaded to the Commission website on May 1, 2024, concurrent with the filing of the Application in this docket.

**Jackson Purchase Energy Corporation**  
**Case No. 2024-00085**  
**Commission Staff's First Request for Information**

**Request 55:** State the credit metrics that are used in Jackson Purchase Energy's debt covenants.

**Response 55:** Along with reporting and other requirements, the general financial covenants that Jackson Purchase is required to meet are as follows:

- RUS/FFB: The average Coverage Ratios in the 2 best years out of the 3 most recent calendar years must not be less than any of the following:
  - TIER = 1.25
  - DSC = 1.25
  - OTIER = 1.1
  - ODSC = 1.1
- CoBank: Average DSC ratio of 1.25 (based on the best 2 out of the last 3 calendar years) and Equity/Total Asset ratio of 27.5% or greater
- CFC: Average MDSC ratio of 1.35 (based on the best 2 out of the last 3 calendar years)