

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

In the Matter of:

Electronic Application of Licking Valley)
Rural Electric Cooperative Corporation for)
a General Adjustment of Rates and Other) Case No. 2024-00211
General Relief)

LICKING VALLEY RURAL ELECTRIC COOPERATIVE CORPORATION'S
VERIFIED RESPONSE TO
COMMISSION STAFF'S SECOND REQUESTS FOR INFORMATION
ENTERED SEPTEMBER 4, 2024

Comes now Licking Valley Rural Electric Cooperative Corporation (Licking Valley), by counsel, and does hereby tender its Verified Response to Commission Staff's Second Request for Information entered September 4, 2024.

Entered September 18, 2024

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application of Licking Valley)
Rural Electric Cooperative Corporation for)
a General Adjustment of Rates and Other)
General Relief)

Case No. 2024-00211

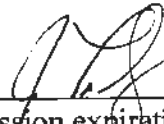
VERIFICATION OF KERRY HOWARD

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF MORGAN)

Kerry Howard, Manager and Chief Executive Officer of Licking Valley Energy Corporation, being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's Second 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.


Kerry Howard

The foregoing Verification was signed, acknowledged and sworn to before me this 18th day of September, 2024, by Kerry Howard.


Commission expiration:

JONATHAN TRAVIS STACY
NOTARY PUBLIC
STATE AT LARGE
KENTUCKY
COMMISSION # KYNP86494
MY COMMISSION EXPIRES 3-11-2028

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

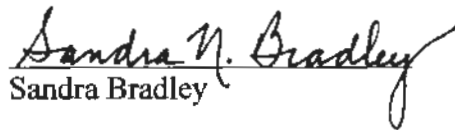
In the Matter of:

Electronic Application of Licking Valley) Rural Electric Cooperative Corporation for) a General Adjustment of Rates and Other) General Relief		Case No. 2024-00211
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VERIFICATION OF SANDRA BRADLEY

COMMONWEALTH OF KENTUCKY)
)
 COUNTY OF MORGAN)

Sandra Bradley, Accountant for Licking Valley Energy Corporation, being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Second 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.


 Sandra Bradley

The foregoing Verification was signed, acknowledged and sworn to before me this 16th day of September, 2024, by Sandra Bradley.

<p style="text-align: center;"></p> Commission expiration: _____	<p style="text-align: center; font-size: small;"> JONATHAN TRAVIS STACY NOTARY PUBLIC STATE AT LARGE KENTUCKY COMMISSION # KYNP86494 MY COMMISSION EXPIRES 3-11-2026 </p>
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COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

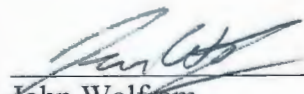
In the Matter of:

THE ELECTRONIC APPLICATION OF LICKING)	
VALLEY RURAL ELECTRIC COOPERATIVE)	CASE NO.
CORPORATION FOR A GENERAL ADJUSTMENT)	2024-00211
OF RATES)	

VERIFICATION OF JOHN WOLFRAM

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

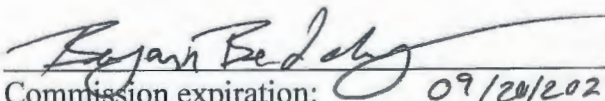
John Wolfram, being duly sworn, states that he has supervised the preparation of responses to certain data requests in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



 John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this 11th day of September 2024, by John Wolfram.

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



 Commission expiration: 09/20/2027

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 1: Refer to the Application, Exhibit 1, provide an overview of the energy sales for Licking Valley RECC for the years 2019 to through July 2024 and forecasted through 2029. Include with this overview, provide an explanation as to whether the continued decline in energy sales cited in Exhibit 1 was considered when calculating the amount of the requested rate increase and how energy sales were incorporated into the calculation.

Response 1: Please refer to the response to Commission Staff's First Request, Item 15 for prior year energy sales. An updated energy forecast is scheduled to be presented to the Board on September 19, 2024. After that presentation, if the Board approves the updated energy forecast, Licking Valley will supplement this response to provide the energy forecast.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 2: Refer to Licking Valley RECC's response to Commission Staff's First Request for Information (Staff's First Request), Item 1(b). Licking Valley RECC stated that it has undertaken activities and initiatives to reduce costs, and lists operating with a lean workforce as an example.

a. Provide a listing, with descriptions, of all activities, initiatives or programs undertaken by Licking Valley RECC since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. If unable to do so, state why not.

b. Licking Valley RECC stated that it cannot reasonably estimate the dollar impact of implementing such activities. Provide an explanation as to why an estimate cannot be provided.

Response 2(a)-(b): Licking Valley cannot provide a list of programs or activities to minimize costs. There has not been a specific program or initiative to save money. The way Licking Valley has attempted to minimize costs are as simple as choosing the least cost available for office supplies, changing the format of its annual meeting, and other small changes in its day-to-day operations. Licking Valley is being mindful of its spending while also providing safe and reliable service for its members.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 3: Refer to Licking Valley RECC's response to Staff's First Request, Item 21. The response file attached included only the CEO salary and compensation. 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 salary/compensation increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status since the test year in Licking Valley RECC's most recent rate case, provide the salaries for the persons they replaced.

Response 3: Mr. Howard, the Manager and Chief Executive Officer is Licking Valley's only executive.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 4: Refer to Licking Valley RECC's response to Staff's First Request, Item 28(a)-(b).

Licking Valley RECC stated that it does not have a written compensation policy. Provide the following information:

- a. Explain how amendments to the compensation policy are tracked or monitored based on the response that no written policy exists. Include in the response how Licking Valley RECC proposes the amendments.
- b. Confirm whether discussions between the CEO and the board regarding the compensation policy or any amendments to executive officer compensation are reflected in meeting minutes. If not, then explain why not.

Response 4(a): Licking Valley does not track or monitor amendments to the compensation policy because there is no policy.

Response 4(b): The CEO and the Board discuss compensation of all employees at Board meetings. Please see Attachment 2-4(b) for an example.

ATTACHMENT 2-4(b)

5. LVRECC 2024 ANNUAL WAGE/SALARY ADJUSTMENT CONSIDERATION:

Upon motion by C.K. Stacy and Seconded by Philip Williams. The LVRECC Board of Directors approved a 0% to 5% increase based on individual employee performance evaluations. Motion Carried.

6. LVRECC BOARD POLICY NO. 217 & RESOLUTION:

Upon Motion by J. Frank Porter and Seconded by Philip Williams, The LVRECC Board of Directors approved the following resolution and revision of LVRECC Board Policy Number 217, business expense as exhibited with the December 21, 2023 minutes.

RESOLUTION

WHEREAS, Licking Valley Rural Electric Cooperative Corporation, (hereinafter referred to as LVRECC), reimburses directors and employees for business use of personal vehicles at rates consistent with Internal Revenue Service allowances; and

WHEREAS, reimbursement rates for directors and employees using their personal vehicle(s) on LVRECC business have been changed. The new rate, which is consistent with Internal Revenue Service Rates, is .67 cents per mile for all business miles driven; and

BE IT, THEREFORE RESOLVED, that the General Manager/CEO is authorized to revise the director and employees' mileage reimbursement rates for business use of personal vehicles to .67 cents per mile for all business miles driven, to be effective January 01, 2024.

MOTION CARRIED.

FINANCIAL REPORT:

General Manager/CEO Kerry K. Howard Presented the financial report. October 2023, we had negative margins of (\$49,883).

Negative year-to-date margins of (\$1,663,607)

Compared to October 2022 year-to-date positive margins of (\$150,087)

TIER for October 2023, was: .66

Year-to-date: (0.28)

Budget: 1.22

Total bank Draft accounts in December 2023 were 2,355 totaling \$296,869.49.

Recurring Credit Card accounts for the same period was 654, totaling \$83,301.58

Total accounts rejected 18 totaling \$3,122.81

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 5: Refer to the Direct Testimony of John Wolfram (Wolfram Direct Testimony), at 20.

Provide the Return on Rate Base for each customer class after the proposed revenue allocation.

Response 5: Please see the Application, Exhibit 10, Direct Testimony of John Wolfram, Exhibit

JW-3, page 1 of 2

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 6: Refer to Wolfram Direct Testimony, at 22. With regard to Energy Efficiency (EE)

Demand-Side Management (DSM) programs, provide the following:

- a. A list of all EE DSM programs that Licking Valley RECC offers.
- b. A participant count for each class under the DSM programs.
- c. Provide the MW savings for each DSM program.

Request 6: Please see the Response to Commission Staff's First Request, Item 40 and the attachment provided with that response.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 7: Refer to the Wolfram Direct Testimony, at 23.

- a. Explain how increasing the customer charge from \$16.50 to \$30, or by approximately 82 percent, aligns with the principle of gradualism.
- b. Explain why Licking Valley RECC charges a Prepay Service Fee of \$3 for the Residential and Small Commercial classes.

Response 7(a): Over the last several years the Commission's orders in many distribution cooperative rate cases have awarded small increases to the residential customer charges, often resulting in charges far below cost-based rates. In Licking Valley's last case, prior to rehearing, the Commission initially awarded no increase to the residential customer charge despite support for an increase based on industry-standard methods of analysis. At the levels approved in some distribution cooperative cases, including Licking Valley's most recent case, it would take several decades for residential customer charges to approach cost-based rates. In recognizing this, Licking Valley's Board of Directors opted to prioritize the principle of cost causation over the principle of gradualism in this case, and propose a customer charge much closer (but still lower than) the cost-based rate determined in the cost-of-service study.

Response 7(b): The prepay program charges were approved by the Commission in Case No. 2020-00338¹ specifically to cover the costs of the investment in the AMI meters. Licking Valley has not proposed to revise those charges in the instant case.

¹ Case No. 2020-00338, *Electronic Application of Licking Valley Rural Electric Cooperative Corporation for a General Adjustment of Rates Pursuant to Streamlined Procedure Pilot Program Established in Case No. 2018-00407*, April 8, 2021 Order (Ky. PSC April 8, 2021).

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 8: Refer to Wolfram Direct Testimony, Exhibit JW-8, page 2.

a. Explain how a customer-related classification percentage of 188.87 percent is reasonable and should be accepted by the Commission.

b. Explain how a demand-related classification percentage of -88.87 percent is reasonable and should be accepted by the Commission.

Response 8(a)-(b): The last three lines of Exhibit JW-8, which address this situation, were inadvertently omitted from the printed exhibit. (They are present in the electronic version uploaded to the Commission website but were not included in the “print area” of the page.) The percentages noted in the question are not mathematically reasonable and were not used in the cost-of-service study. Instead, the costs noted in the question were assigned 100 percent to demand, consistent with the findings of the Commission on rehearing in Licking Valley’s last rate case. Please refer to the Application, Exhibit 10, Direct Testimony of John Wolfram, Exhibit JW-4 where the demand factor is 1.000000 and the customer factor is 0.000000.

Please see Attachment 2-8 to show the last three lines that were inadvertently omitted.

ATTACHMENT 2-8

LICKING VALLEY RECC
Zero Intercept & Minimum System Analyses

Account 365 - Overhead Conductors and Devices

Description	Size	Cost	Quantity	Actual Unit Cost (\$ per Unit)	Linear Regression Inputs		
					y*n^0.5	n^0.5	xn^0.5
2 ACWC CONDUCTOR	66.37	\$ 2,121.28	10,096	0.21	21.11	100.48	6,668.78
4 ACWC	41.74	\$ 701,862.02	3,309,109	0.21	385.83	1,819.10	75,929.05
6 ACWC	26.25	\$ 2,295,443.97	30,443,554	0.08	416.02	5,517.57	144,841.67
8 ACWC	16.51	\$ 13,053,883.33	84,381,922	0.15	1,421.07	9,185.96	151,651.07
2 ACSR	66.37	\$ 12,226,934.90	49,143,629	0.25	1,744.15	7,010.25	465,270.41
4 ACSR	41.74	\$ 6,343,469.05	67,990,022	0.09	769.32	8,245.61	344,196.08
6 ACSR	26.25	\$ 184.23	5,740	0.03	2.43	75.76	1,988.85
1/0 ACSR	105.53	\$ 7,353,614.52	20,246,736	0.36	1,634.27	4,499.64	474,846.73
2/0 ACSR	133.07	\$ 14,533.62	17,470	0.83	109.96	132.17	17,588.68
3/0 ACSR	167.80	\$ 4,840,253.55	9,709,636	0.50	1,553.34	3,116.03	522,869.65
4/0 ACSR	211.59	\$ 21,127.61	128,604	0.16	58.91	358.61	75,879.85
6 STEEL	26.25	\$ 1,388.16	48,768	0.03	6.29	220.83	5,797.13
9.5 STEEL	11.66	\$ 9,301.36	90,530	0.10	30.91	300.88	3,508.25
2 3-STRAND CU	199.11	\$ 87,028.15	791,165	0.11	97.84	889.47	177,103.28
6 HD CU	26.25	\$ 31.79	963	0.03	1.02	31.03	814.63
8 HD CU	16.51	\$ 424.98	23,455	0.02	2.77	153.15	2,528.36
1/0 HD CU	105.53	\$ 11,060.73	79,400	0.14	39.25	281.78	29,736.25
336.4 ACSR	336.40	\$ 5,327,294.06	6,132,490	0.87	2,151.24	2,476.39	833,056.41
TOTAL		\$ 52,289,957.31	272,553,289				

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	0.00237
Zero Intercept (\$ per Unit)	0.06607
R-Square	0.9421

LINEST Array

0.00237	0.06607
0.00026	0.01993
0.94210	238.46458

Plant Classification

Total Number of Units	272,553,289
Zero Intercept (\$/Unit)	\$ 0.07
Minimum System (\$/Unit)	\$ 0.018
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 18,008,944
Total Cost of Sample	\$ 52,289,957
Percentage of Total	0.3444
Percentage Classified as Customer-Related	34.44%
Percentage Classified as Demand-Related	65.56%

LICKING VALLEY RECC
Zero Intercept & Minimum System Analyses

Account 367 - Underground Conductors and Devices

Description	Size	Cost	Quantity	Actual Unit Cost (\$ per Unit)	Linear Regression Inputs		
					$y \cdot n^{0.5}$	$n^{0.5}$	$xn^{0.5}$
1/0 URD Primary	105.53	\$ 579,252.12	148,908	3.89	1,501.10	385.89	40,722.55
3/0 URD Primary	167.80	\$ 443.02	239	1.85	28.66	15.46	2,594.13
TOTAL		\$ 579,695.14	149,147				

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	(0.03270)
Zero Intercept (\$ per Unit)	7.34105
R-Square	1.0000

LINEST Array

(0.03270)	7.34105
-	-
1.00000	-

Plant Classification

Total Number of Units	149,147
Zero Intercept (\$/Unit)	\$ 7.34
Minimum System (\$/Unit)	\$ 1.85
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 1,094,896
Total Cost of Sample	\$ 579,695
Percentage of Total	1.8887
Percentage Classified as Customer-Related	188.87%
Percentage Classified as Demand-Related	-88.87%

LICKING VALLEY RECC
Zero Intercept & Minimum System Analyses

Account 368 - Line Transformers

Description	Size	Cost	Quantity	Actual	Linear Regression Inputs			NARUC CAM *	
				Unit Cost (\$ per Unit)	y*n^0.5	n^0.5	xn^0.5	Incl?	Qty
1.5 KVA	1.50	\$ 5,407.59	114	47.44	506.47	10.68	16.02	1	114
3 KVA	3.00	\$ 25,642.78	448	57.24	1,211.51	21.17	63.50	1	448
5 KVA	5.00	\$ 202,720.07	1,192	170.07	5,871.63	34.53	172.63	1	1,192
7.5 KVA	7.50	\$ 20,971.02	100	209.71	2,097.10	10.00	75.00	1	100
10 KVA	10.00	\$ 3,172,987.77	6,286	504.77	40,020.38	79.28	792.84	1	6,286
15 KVA	15.00	\$ 3,315,927.46	4,932	672.33	47,216.47	70.23	1,053.42	1	4,932
25 KVA	25.00	\$ 1,526,051.95	2,028	752.49	33,887.17	45.03	1,125.83	1	2,028
37.5 KVA	37.50	\$ 24,323.00	41	593.24	3,798.61	6.40	240.12	1	41
10 KVA Padmount	10.00	\$ 3,712.99	3	1,237.66	2,143.70	1.73	17.32	1	3
15 KVA Padmount	15.00	\$ 61,528.56	20	3,076.43	13,758.20	4.47	67.08	1	20
45 KVA E-Phase Padmount	45.00	\$ 20,471.63	4	5,117.91	10,235.82	2.00	90.00	1	4
100 KVA Padmount	100.00	\$ 6,285.50	2	3,142.75	4,444.52	1.41	141.42	0	-
25 KVA Padmount	25.00	\$ 119,237.13	32	3,726.16	21,078.35	5.66	141.42	1	32
50 KVA Padmount	50.00	\$ 30,427.22	11	2,766.11	9,174.15	3.32	165.83	1	11
50 KVA	50.00	\$ 463,423.42	391	1,185.23	23,436.33	19.77	988.69	1	391
75 KVA	75.00	\$ 111,472.50	73	1,527.02	13,046.87	8.54	640.80	0	-
100 KVA	100.00	\$ 192,300.99	111	1,732.44	18,252.40	10.54	1,053.57	0	-
167 KVA	167.00	\$ 82,848.69	44	1,882.92	12,489.91	6.63	1,107.75	0	-
250 KVA	250.00	\$ 37,838.94	10	3,783.89	11,965.72	3.16	790.57	0	-
500 KVA	500.00	\$ 76,195.76	12	6,349.65	21,995.82	3.46	1,732.05	0	-
1500 KVA	1,500.00	\$ 64,080.02	5	12,816.00	28,657.46	2.24	3,354.10	0	-
2500 KVA	2,500.00	\$ 23,551.50	1	23,551.50	23,551.50	1.00	2,500.00	0	-
750 KVA	750.00	\$ 118,982.35	10	11,898.24	37,625.52	3.16	2,371.71	0	-
300 KVA	300.00	\$ 83,035.94	13	6,387.38	23,030.03	3.61	1,081.67	0	-
1000 KVA	1,000.00	\$ 88,196.65	6	14,699.44	36,006.13	2.45	2,449.49	0	-
TOTAL		\$ 9,877,621.43	15,889						15,602

Zero Intercept Linear Regression Results

Size Coefficient (\$ per MCM)	11.82609
Zero Intercept (\$ per Unit)	414.20292
R-Square	0.9053

LINEST Array

11.82609	414.20292
1.18893	60.26878
0.90528	7,127.55552

Plant Classification

Total Number of Units	15,602
Zero Intercept (\$/Unit)	\$ 414.20
Minimum System (\$/Unit)	\$ 47.44
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 6,462,394
Total Cost of Sample	\$ 9,877,621
Percentage of Total	0.6542
Percentage Classified as Customer-Related	65.42%
Percentage Classified as Demand-Related	34.58%

* Only single-phase up to 50 KVA should be included in the Customer-related component per NARUC CAM under the Zero Intercept method.

Description	Acct	Demand	Customer	Method
Overhead Conductors and Devices	365	0.6556	0.3444	Z
Underground Conductors and Devices	367	1.0000	-	D
Line Transformers	368	0.3458	0.6542	Z

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 9: Refer to Wolfram Direct Testimony, page 14. Confirm that line 5 contains a typo and provide the corrected information.

Response 9: Page 14, Line 5 of Wolfram Direct Testimony does contain a typo. The sentence should read as follows:

“This adjustment normalizes Licking Valley’s employee wages and salaries to account for changes due to wage increases, departures, or new hires for a standard year of 2,080 hours.”

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 10: Refer to Wolfram Direct Testimony, page 22. Explain why Licking Valley RECC did not request a customer charge to maximize mitigation of subsidization of the residential classes since the difference between the COSS supported residential customer charge and the proposed residential customer charge is \$1.62.

Response 10: The Licking Valley Board of Directors desired to set the customer charge very close to the cost-based customer charge determined in the cost-of-service study, with rounding to consider understandability and simplicity of calculation.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 11: Refer to Wolfram Direct Testimony, page 24. Confirm that the sole basis for increasing the Small Industrial Customer charge was because Licking Valley RECC believes the Commission has shown a preference that the residential customer charge does not exceed a commercial customer charge. If not confirmed, explain why not.

Response 11: This was one basis but not the only basis. Another basis for increasing the charge is to move it closer to the cost-based charge determined in the cost-of-service study. Additionally, the Commission has explicitly stated this view in orders:

The Commission does not support a rate design in which nonresidential rate classes pay a monthly customer charge that is lower than that charged to the residential class and finds that a customer charge that, at a minimum, is equal to the residential class is reasonable.²

² Case No. 2020-00104, *Electronic Application of Clark Energy Cooperative, Inc. for a General Adjustment of Rates Pursuant to Streamlined Procedure Pilot Program Established in Case No. 2018-00407*, August 11, 2020 Order at 13 (Ky. PSC August 11, 2020), citing Case No. 2019-00053, *Electronic Application of Jackson Purchase Energy Corporation for a General Adjustment of Rates*, June 20, 2019 Order at 16-17 (Ky. PSC June 20, 2019).

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 12: Refer to Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.08. Provide a breakdown of each of those expenses listed by category for the entirety of each amount.

Response 12: Please see Attachment 2-12.

ATTACHMENT 2-12

LICKING VALLEY RECC-426.00 DONATIONS

Date	Vendor Name	Invoice	Check	Amount
1/10/2023	CASH REGISTER	EKP	0	-300.00
1/24/2023	MORGAN COUNTY HIGH SCHOOL CHEERLEADERS	DONATION	8143104	60.00
2/9/2023	MAGOFFIN COUNTY YOUTH BASEBALL/SOFTBALL	DONATION	8143273	200.00
2/14/2023	MORGAN COUNTY MIDDLE SCHOOL	DONATION	8143305	200.00
2/24/2023	ROYALTON COMMUNITY COUNCIL	DONATION	8143375	250.00
2/27/2023	MCHS LADY HORNET SOFTBALL TEAM	DONATION	8143380	150.00
2/27/2023	MAGOFFIN COUNTY HIGH SCHOOL	DONATION	8143379	300.00
3/7/2023	PLEASANT VALLEY COUNTRY CLUB	DONATION	8143468	500.00
3/13/2023	WOLFE COUNTY MIDDLE SCHOOL	DONATION	8143490	200.00
4/10/2023	MORGAN COUNTY JAG	DONATION	8143717	200.00
4/30/2023	RURAL COOP CREDIT UNION	DONATION	8143994	250.16
5/3/2023	MORGAN COUNTY HIGH SCHOOL	DONATION	8144000	300.00
5/23/2023	MAGOFFIN COUNTY HIGH SCHOOL	DONATION	8144078	200.00
5/24/2023	WOLFE COUNTY AGAINST DRUGS	DONATION	8144079	300.00
6/26/2023	WOLFE COUNTY HOMECOMING	DONATION	8144353	100.00
6/30/2023	JACKSON LIONS CLUB	AUCTION	8144450	200.00
7/14/2023	MAGOFFIN COUNTY COMMUNITY FOUNDATION	DONATION	8144490	500.00
7/26/2023	BRAXTON PATTERSON MEMORIAL FUND	DONATION	8144542	300.00
8/9/2023	MAGOFFIN COUNTY QUARTERBACK CLUB	DONATION	8144671	150.00
8/9/2023	MORGAN COUNTY QUARTERBACK CLUB	DONATION	8144672	150.00
8/11/2023	MENIFEE COUNTY HIGH SCHOOL	DONATION	8144682	150.00
9/13/2023	MORGAN COUNTY MIDDLE SCHOOL FOOTBALL	DONATION	8144916	300.00
9/13/2023	WRIGLEY ELEMENTARY KINDERGARTEN	DONATION	8144917	300.00
9/14/2023	KIWANIS MOUNTAIN HORSE CELEBRATION	DONATION	8144927	125.00
11/16/2023	STUDENT SANTA PROGRAM 2023	DONATION	8145333	200.00
11/30/2023	MORGAN COUNTY COPS FOR KIDS	DONATION	8145387	250.00
12/5/2023	WOLFE COUNTY FOSTER CARE CHRISTMAS FUND	DONATION	8145479	250.00
12/5/2023	CAMPTON ELEMENTARY	DONATION	8145478	250.00
12/11/2023	SHOP WITH A TROOPER	DONATION	8145493	250.00

6285.16

LICKING VALLEY RECC-930.20 DUES

Date	Vendor Name	Reference	Check	Amount
2/6/2023	KENTUCKY ELECTRIC COOPERATIVES	DUES	8143256	43456.80
2/13/2023	KENTUCKY ELECTRIC COOPERATIVES	DUES	8143284	300.00
5/31/2023	KENTUCKY ELECTRIC COOPERATIVES	DUES	8144204	223.18
10/26/2023	NATIONAL RURAL ELECTRIC COOP ASSN	DUES	8145197	24738.00
12/19/2023	KENTUCKY ELECTRIC COOPERATIVES	REFUND		-5639.00
				63078.98

LICKING VALLEY RECC-930.30 ANNUAL MEETING

Date	Vendor Name	Reference	Check	Amount
4/30/2023	CREEKSIDE STITCHIN & MORE	EMPLOYEE SHIRTS	8143997	3226.64
5/24/2023	CREEKSIDE STITCHIN & MORE	EMPLOYEE SHIRTS	8144082	42.40
5/31/2023	KENTUCKY ELECTRIC COOPERATIVES	BUCKETS & BULBS	8144204	10064.06
6/26/2023	RURAL COOPERATIVES CREDIT UNION	MISC SUPPLIES	8144354	258.88
6/30/2023	RURAL COOPERATIVES CREDIT UNION	MISC SUPPLIES	8144378	988.45
6/30/2023	RURAL COOPERATIVES CREDIT UNION	FOOD	8144382	1554.85
6/30/2023	LABOR AND SECONDARY SPREAD	LABOR DISTRIBUTION		15028.11
6/30/2023	WCBJ	ADVERTISING	8144467	180.00
6/30/2023	WRLV	ADVERTISING	8144468	237.60
6/30/2023	WLKS	ADVERTISING	8144469	194.40
7/31/2023	COURIER PUBLISHING COMPANY	ADVERTISING	0	806.98
11/15/2023	EAST KY POWER	REFUND	0	-1750.00
				30832.37

LICKING VALLEY RECC-930.40 MISC EXPENSES

Date	Vendor Name	Reference	Check	Amount
1/5/2023	LVRECC PETTY CASH	MISC	8143008	25.44
1/9/2023	ALL OCCASION FLOWERS	FLOWERS/DEATH	8143011	135.15
1/13/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8143056	6887.87
1/20/2023	THE FLOWER POT	FLOWERS/DEATH	8143088	212.00
1/31/2023	INSURANCE	FEDERATED RURAL		453.79
1/31/2023	RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8143239	242.24
1/31/2023	RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8143241	216.13
2/9/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8143267	6914.73
2/28/2023	INSURANCE	FEDERATED RURAL		453.79
2/28/2023	EAST KENTUCKY POWER COOPERATIVE INC	KEENLAND TICKETS	8143514	100.00
3/13/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8143493	6927.07
3/23/2023	OLD GRASSY CHRISTIAN CHURCH	DONATION/DEATH	8143571	200.00
3/24/2023	TIM WEBB PHOTOGRAPHY	TIM WEBB PHOTOGRAPHY	8143584	424.00
3/31/2023	INSURANCE	FEDERATED RURAL		453.79
4/10/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8143714	6927.07
4/30/2023	RURAL COOPERATIVES CREDIT UNION	KEY ACCOUNTS OUTING	8143994	201.00
4/30/2023	INSURANCE	FEDERATED RURAL		453.79
5/17/2023	UNIVERSITY OF KENTUCKY	SCHOLARSHIP	8144058	1000.00
5/18/2023	HAZARD COMMUNITY/TECHNICAL COLLEGE	SCHOLARSHIP	8144071	1000.00
5/24/2023	EASTERN KENTUCKY UNIVERSITY	SCHOLARSHIP	8144087	1000.00
5/24/2023	CORA BETH HAMMOMDS	SCHOLARSHIP	8144086	1000.00
5/31/2023	INSURANCE	FEDERATED RURAL		453.79
5/31/2023	MCTC	SCHOLARSHIP	8144212	1000.00
5/31/2023	UNIVERSITY OF KENTUCKY	SCHOLARSHIP	8144214	1000.00
5/31/2023	EAST KENTUCKY POWER COOPERATIVE INC	HONOR FLIGHT	8144220	2000.00
5/31/2023	MOREHEAD STATE UNIVERSITY	SCHOLARSHIP	8144232	1000.00
6/30/2023	INSURANCE	FEDERATED RURAL		453.79
6/30/2023	EASTERN KENTUCKY UNIVERSITY	SCHOLARSHIP	8144470	1000.00
7/31/2023	INSURANCE	FEDERATED RURAL		453.79
7/31/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8144678	6932.64
7/31/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8144678	8733.48
7/31/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8144678	7177.39
8/11/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8144678	7184.32
8/11/2023	KENTUCKY ELECTRIC COOPERATIVES	WASHINGTON YOUTH TOUR	8144678	3452.82
8/29/2023	RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8144785	65.60
8/29/2023	TOWNSEND SORGHUM	HONOR FLIGHT	8144790	375.00
8/31/2023	INSURANCE	FEDERATED RURAL		453.79
9/14/2023	KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8144924	7183.75
9/18/2023	TRAVIS STACY	WASHINGTON YOUTH TOUR	8144933	41.59
9/18/2023	TRAVIS STACY	HONOR FLIGHT	8144934	179.47
9/28/2023	RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8144990	267.34
9/28/2023	RURAL COOPERATIVES CREDIT UNION	FISH FRY	8144992	189.62
9/28/2023	RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8144992	107.78
9/28/2023	RURAL COOPERATIVES CREDIT UNION	FISH FRY	8144994	203.99
9/28/2023	RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8144994	165.17
9/28/2023	RURAL COOPERATIVES CREDIT UNION	MISC	8144995	3.18

9/30/2023 EAST KENTUCKY POWER COOPERATIVE	KEENLAND TICKETS	8145083	120.00
9/30/2023 INSURANCE	FEDERATED RURAL		453.79
10/31/2023 INSURANCE	FEDERATED RURAL		453.79
10/31/2023 KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8145270	7202.83
10/31/2023 RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8145286	146.41
10/31/2023 RURAL COOPERATIVES CREDIT UNION	FLOWERS/DEATH	8145289	79.50
10/31/2023 RURAL COOPERATIVES CREDIT UNION	HALLOWEEN CANDY	8145294	103.75
11/30/2023 INSURANCE	FEDERATED RURAL		453.79
11/30/2023 KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8145488	7205.70
12/14/2023 KENTUCKY ELECTRIC COOPERATIVES	KENTUCKY LIVING	8145501	7209.74
12/14/2023 TRAVIS STACY	FOOD	8145513	198.49
12/14/2023 LVRECC PETTY CASH	EMPLOYEE GIFTS	8145514	98.86
12/19/2023 KENTUCKY ELECTRIC COOPERATIVES	CALENDARS	8145521	1459.04
12/31/2023 INSURANCE	FEDERATED RURAL		453.81
12/31/2023 RURAL COOPERATIVES CREDIT UNION	FOOD	8145686	617.13
12/31/2023 RURAL COOPERATIVES CREDIT UNION	VENDOR GIFTS	8145687	116.55

111679.34

LICKING VALLEY RECC-DIRECTORS EXPENSE

Account	Date	Vendor Name	Reference	Check	Amount
930.11	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	1.08
930.11	1/3/2023	PHILIP WILLIAMS	FEE & MILEAGE	8143007	336.68
930.11	2/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8143223	336.68
930.11	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	1.08
930.11	3/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8143412	336.68
930.11	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	1.08
930.11	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	1.08
930.11	4/3/2023	PHILIP WILLIAMS	FEE & MILEAGE	8143663	336.68
930.11	5/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8143946	336.68
930.11	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	1.08
930.11	6/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8144165	336.68
930.11	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	1.08
930.11	7/3/2023	PHILIP WILLIAMS	FEE & MILEAGE	8144415	336.68
930.11	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.11	8/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8144589	336.68
930.11	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	1.08
930.11	8/10/2023	PHILIP WILLIAMS	KEC ANNUAL MEETING	8144675	923.64
930.11	8/29/2023	RURAL COOP CREDIT UNION	KEC ANNUAL MEETING	8144785	325.45
930.11	8/29/2023	RURAL COOP CREDIT UNION	KEC ANNUAL MEETING	8144785	-240.81
930.11	9/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8144821	336.68
930.11	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	1.08
930.11	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	1.08
930.11	10/3/2023	PHILIP WILLIAMS	FEE & MILEAGE	8145034	336.68
930.11	10/31/2023	RURAL COOP CREDIT UNION	950.1 PRACTICAL COMM	8145289	1013.92
930.11	11/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8145234	336.68
930.11	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	1.08
930.11	11/16/2023	NRECA	NRECA LIFE INSURANCE	8145323	43.00
930.11	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.11	12/1/2023	PHILIP WILLIAMS	FEE & MILEAGE	8145432	336.68
930.11	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	1.08
930.11	12/31/2023	RURAL COOP CREDIT UNION	REFUND WINTER SCHOOL	8145683	-955.07
930.14	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	1.08
930.14	1/3/2023	DARRELL CUNDIFF	FEE & MILEAGE	8143000	345.85
930.14	2/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8143216	345.85
930.14	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	1.08
930.14	3/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8143405	345.85
930.14	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	1.08
930.14	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	1.08
930.14	4/3/2023	DARRELL CUNDIFF	FEE & MILEAGE	8143656	345.85
930.14	5/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8143939	345.85
930.14	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	1.08
930.14	6/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8144158	345.85
930.14	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	1.08
930.14	7/3/2023	DARRELL CUNDIFF	FEE & MILEAGE	8144408	345.85

930.14	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.14	8/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8144582	345.85
930.14	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	1.08
930.14	9/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8144814	345.85
930.14	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	1.08
930.14	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	1.08
930.14	10/3/2023	DARRELL CUNDIFF	FEE & MILEAGE	8145027	345.85
930.14	11/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8145227	345.85
930.14	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	1.08
930.14	11/16/2023	NRECA	NRECA LIFE INSURANCE	8145323	43.00
930.14	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.14	12/1/2023	DARRELL CUNDIFF	FEE & MILEAGE	8145425	345.85
930.14	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	1.08
930.14	12/31/2023	RURAL COOP CREDIT UNION	CHRISTMAS GIFT	8145683	58.85
930.18	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	0.70
930.18	1/3/2023	TED A HOLBROOK	FEE & MILEAGE	8143001	336.68
930.18	2/1/2023	TED A HOLBROOK	FEE & MILEAGE	8143217	336.68
930.18	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	0.70
930.18	3/1/2023	TED A HOLBROOK	FEE & MILEAGE	8143406	336.68
930.18	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	0.70
930.18	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	0.70
930.18	4/3/2023	TED A HOLBROOK	FEE & MILEAGE	8143657	336.68
930.18	4/30/2023	RURAL COOP CREDIT UNION	EKPC SPECIAL BD MEETING	8143993	9.84
930.18	5/1/2023	TED A HOLBROOK	FEE & MILEAGE	8143940	336.68
930.18	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	0.70
930.18	6/1/2023	TED A HOLBROOK	FEE & MILEAGE	8144159	336.68
930.18	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	0.70
930.18	7/3/2023	TED A HOLBROOK	FEE & MILEAGE	8144409	336.68
930.18	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.18	8/1/2023	TED A HOLBROOK	FEE & MILEAGE	8144583	336.68
930.18	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	0.70
930.18	9/1/2023	TED A HOLBROOK	FEE & MILEAGE	8144815	336.68
930.18	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	0.70
930.18	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	0.70
930.18	10/3/2023	TED A HOLBROOK	FEE & MILEAGE	8145028	336.68
930.18	11/1/2023	TED A HOLBROOK	FEE & MILEAGE	8145228	336.68
930.18	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	0.70
930.18	11/16/2023	NRECA	RURAL ELECTRIC MAGAZINE	8145323	43.00
930.18	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.18	12/1/2023	TED A HOLBROOK	FEE & MILEAGE	8145426	336.68
930.18	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	0.70
930.18	12/31/2023	RURAL COOP CREDIT UNION	CHRISTMAS GIFT	8145683	58.85
930.21	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	1.08
930.21	1/3/2023	C K STACY	FEE & MILEAGE	8143006	300.66
930.21	2/1/2023	C K STACY	FEE & MILEAGE	8143222	300.66
930.21	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	1.08
930.21	3/1/2023	C K STACY	FEE & MILEAGE	8143411	300.66

930.21	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	1.08
930.21	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	1.08
930.21	4/3/2023	C K STACY	FEE & MILEAGE	8143662	300.66
930.21	5/1/2023	C K STACY	FEE & MILEAGE	8143945	300.66
930.21	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	1.08
930.21	6/1/2023	C K STACY	FEE & MILEAGE	8144164	300.66
930.21	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	1.08
930.21	7/3/2023	C K STACY	FEE & MILEAGE	8144414	300.66
930.21	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.21	8/1/2023	C K STACY	FEE & MILEAGE	8144588	300.66
930.21	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	1.08
930.21	9/1/2023	C K STACY	FEE & MILEAGE	8144820	300.66
930.21	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	1.08
930.21	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	1.08
930.21	10/3/2023	C K STACY	FEE & MILEAGE	8145033	300.66
930.21	11/1/2023	C K STACY	FEE & MILEAGE	8145233	300.66
930.21	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	1.08
930.21	11/16/2023	NRECA	RURAL ELECTRIC MAGAZINE	8145323	43.00
930.21	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.21	12/1/2023	C K STACY	FEE & MILEAGE	8145431	300.66
930.21	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	1.08
930.21	12/31/2023	RURAL COOP CREDIT UNION	CHRISTMAS GIFT	8145683	58.85
930.22	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	0.70
930.22	1/3/2023	TOMMY HILL	FEE & MILEAGE	8143002	607.86
930.22	1/25/2023	AMERICAN EXPRESS	KEC BOARD MEETING	8143156	495.37
930.22	2/1/2023	TOMMY HILL	FEE & MILEAGE	8143218	607.86
930.22	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	0.70
930.22	3/1/2023	TOMMY HILL	FEE & MILEAGE	8143407	607.86
930.22	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	0.70
930.22	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	0.70
930.22	4/3/2023	TOMMY HILL	FEE & MILEAGE	8143658	607.86
930.22	5/1/2023	TOMMY HILL	FEE & MILEAGE	8143941	607.86
930.22	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	0.70
930.22	5/18/2023	TOMMY HILL	KEC BOARD MEETING	8144065	275.43
930.22	5/31/2023	RURAL COOP CREDIT UNION	KEC BOARD MEETING	8144184	400.34
930.22	6/1/2023	TOMMY HILL	FEE & MILEAGE	8144160	607.86
930.22	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	0.70
930.22	7/3/2023	TOMMY HILL	FEE & MILEAGE	8144410	607.86
930.22	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	0.70
930.22	7/20/2023	TOMMY HILL	KEC BOARD MEETING	8144498	313.57
930.22	7/31/2023	RURAL COOP CREDIT UNION	KEC BOARD MEETING	8144569	132.28
930.22	8/1/2023	TOMMY HILL	FEE & MILEAGE	8144584	607.86
930.22	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	0.70
930.22	8/17/2023	TOMMY HILL	KEC ANNUAL MEETING	8144707	208.31
930.22	8/17/2023	TOMMY HILL	KEC ANNUAL MEETING	8144709	275.43
930.22	8/29/2023	RURAL COOP CREDIT UNION	KEC BOARD MEETING	8144785	757.86
930.22	9/1/2023	TOMMY HILL	FEE & MILEAGE	8144816	607.86

930.22	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	0.70
930.22	9/21/2023	TOMMY HILL	KEC BOARD MEETING	8144970	296.30
930.22	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	0.70
930.22	10/3/2023	TOMMY HILL	FEE & MILEAGE	8145029	607.86
930.22	10/31/2023	RURAL COOP CREDIT UNION	KEC BOARD MEETING	8145289	1322.86
930.22	11/1/2023	TOMMY HILL	FEE & MILEAGE	8145229	607.86
930.22	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	0.70
930.22	11/16/2023	NRECA	RURAL ELECTRIC MAGAZINE	8145323	43.00
930.22	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.22	11/30/2023	RURAL COOP CREDIT UNION	KEC BOARD MEETING	8145482	252.69
930.22	12/1/2023	TOMMY HILL	FEE & MILEAGE	8145427	607.86
930.22	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	0.70
930.22	12/19/2023	TOMMY HILL	KEC BOARD MEETING	8145527	242.35
930.22	12/21/2023	TOMMY HILL	KEC BOARD MEETING	8145561	144.82
930.22	12/31/2023	RURAL COOP CREDIT UNION	REFUND WINTER SCHOOL	8145683	-955.07
930.23	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	1.08
930.23	1/3/2023	J FRANK PORTER	FEE & MILEAGE	8143005	332.75
930.23	2/1/2023	J FRANK PORTER	FEE & MILEAGE	8143221	332.75
930.23	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	1.08
930.23	3/1/2023	J FRANK PORTER	FEE & MILEAGE	8143410	332.75
930.23	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	1.08
930.23	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	1.08
930.23	4/3/2023	J FRANK PORTER	FEE & MILEAGE	8143661	332.75
930.23	5/1/2023	J FRANK PORTER	FEE & MILEAGE	8143944	332.75
930.23	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	1.08
930.23	6/1/2023	J FRANK PORTER	FEE & MILEAGE	8144163	332.75
930.23	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	1.08
930.23	7/3/2023	J FRANK PORTER	FEE & MILEAGE	8144413	332.75
930.23	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.23	8/1/2023	J FRANK PORTER	FEE & MILEAGE	8144587	332.75
930.23	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	1.08
930.23	9/1/2023	J FRANK PORTER	FEE & MILEAGE	8144819	332.75
930.23	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	1.08
930.23	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	1.08
930.23	10/3/2023	J FRANK PORTER	FEE & MILEAGE	8145032	332.75
930.23	11/1/2023	J FRANK PORTER	FEE & MILEAGE	8145232	332.75
930.23	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	1.08
930.23	11/16/2023	NRECA	RURAL ELECTRIC MAGAZINE	8145323	43.00
930.23	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.23	12/1/2023	J FRANK PORTER	FEE & MILEAGE	8145430	332.75
930.23	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	1.08
930.23	12/31/2023	RURAL COOP CREDIT UNION	CHRISTMAS GIFT	8145683	58.85
930.24	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	1.08
930.24	1/3/2023	KEVIN HOWARD	FEE & MILEAGE	8143003	339.30
930.24	2/1/2023	KEVIN HOWARD	FEE & MILEAGE	8143219	339.30
930.24	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	1.08
930.24	3/1/2023	KEVIN HOWARD	FEE & MILEAGE	8143408	339.30

930.24	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	1.08
930.24	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	1.08
930.24	4/3/2023	KEVIN HOWARD	FEE & MILEAGE	8143659	339.30
930.24	4/30/2023	RURAL COOP CREDIT UNION	SUMMER SCHOOL	8143993	1380.00
930.24	5/1/2023	KEVIN HOWARD	FEE & MILEAGE	8143942	339.30
930.24	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	1.08
930.24	5/31/2023	HIRE RIGHT LLC	BACKGROUND REPORT	8144230	94.37
930.24	6/1/2023	KEVIN HOWARD	FEE & MILEAGE	8144161	339.30
930.24	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	1.08
930.24	6/30/2023	KEVIN HOWARD	SUMMER SCHOOL	8144457	5843.14
930.24	7/3/2023	KEVIN HOWARD	FEE & MILEAGE	8144411	339.30
930.24	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.24	8/1/2023	KEVIN HOWARD	FEE & MILEAGE	8144585	339.30
930.24	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	1.08
930.24	8/29/2023	RURAL COOP CREDIT UNION	EKPC COMMITTEE MEETING	8144785	61.70
930.24	9/1/2023	KEVIN HOWARD	FEE & MILEAGE	8144817	339.30
930.24	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	1.08
930.24	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	1.08
930.24	10/3/2023	KEVIN HOWARD	FEE & MILEAGE	8145030	339.30
930.24	10/31/2023	RURAL COOP CREDIT UNION	WINTER SCHOOL	8145289	1763.92
930.24	11/1/2023	KEVIN HOWARD	FEE & MILEAGE	8145230	339.30
930.24	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	1.08
930.24	11/16/2023	NRECA	RURAL ELECTRIC MAGAZINE	8145323	43.00
930.24	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.24	12/1/2023	KEVIN HOWARD	FEE & MILEAGE	8145428	339.30
930.24	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	1.08
930.24	12/31/2023	KEVIN HOWARD	WINTER SCHOOL	8145644	1116.70
930.24	12/31/2023	RURAL COOP CREDIT UNION	WINTER SCHOOL	8145683	2843.48
930.27	1/3/2023	NRECA	NRECA LIFE INSURANCE	8142992	1.08
930.27	1/3/2023	ALAN OLDFIELD	FEE & MILEAGE	8142999	313.10
930.27	2/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8143215	313.10
930.27	2/1/2023	NRECA	NRECA LIFE INSURANCE	8143229	1.08
930.27	3/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8143404	313.10
930.27	3/1/2023	NRECA	NRECA LIFE INSURANCE	8143419	1.08
930.27	4/3/2023	NRECA	NRECA LIFE INSURANCE	8143649	1.08
930.27	4/3/2023	ALAN OLDFIELD	FEE & MILEAGE	8143655	313.10
930.27	5/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8143938	313.10
930.27	5/1/2023	NRECA	NRECA LIFE INSURANCE	8143975	1.08
930.27	6/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8144157	313.10
930.27	6/1/2023	NRECA	NRECA LIFE INSURANCE	8144173	1.08
930.27	7/3/2023	ALAN OLDFIELD	FEE & MILEAGE	8144407	313.10
930.27	7/3/2023	NRECA	NRECA LIFE INSURANCE	8144423	1.08
930.27	8/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8144581	313.10
930.27	8/1/2023	NRECA	NRECA LIFE INSURANCE	8144598	1.08
930.27	9/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8144813	313.10
930.27	9/1/2023	NRECA	NRECA LIFE INSURANCE	8144828	1.08
930.27	10/3/2023	NRECA	NRECA LIFE INSURANCE	8145018	1.08

930.27	10/3/2023	ALAN OLDFIELD	FEE & MILEAGE	8145026	313.10
930.27	10/31/2023	RURAL COOP CREDIT UNION	WINTER SCHOOL	8145289	1643.82
930.27	11/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8145226	313.10
930.27	11/3/2023	NRECA	NRECA LIFE INSURANCE	8145246	1.08
930.27	11/16/2023	NRECA	RURAL ELECTRIC MAGAZINE	8145323	43.00
930.27	11/30/2023	CREEKSIDE STITCHIN & MORE	CHRISTMAS GIFT	8145460	68.90
930.27	12/1/2023	ALAN OLDFIELD	FEE & MILEAGE	8145424	313.10
930.27	12/1/2023	NRECA	NRECA LIFE INSURANCE	8145438	1.08
930.27	12/31/2023	ALAN OLDFIELD	WINTER SCHOOL	8145643	545.99
930.27	12/31/2023	RURAL COOP CREDIT UNION	WINTER SCHOOL	8145683	1794.17
930.27	12/31/2023	ALAN OLDFIELD	WINTER SCHOOL	8145692	534.46

59041.36

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 13: Provide the number of union employees as well as the number of non-union employees for Licking Valley RECC.

Response 13: Licking Valley has 40 employees. There are no union employees.

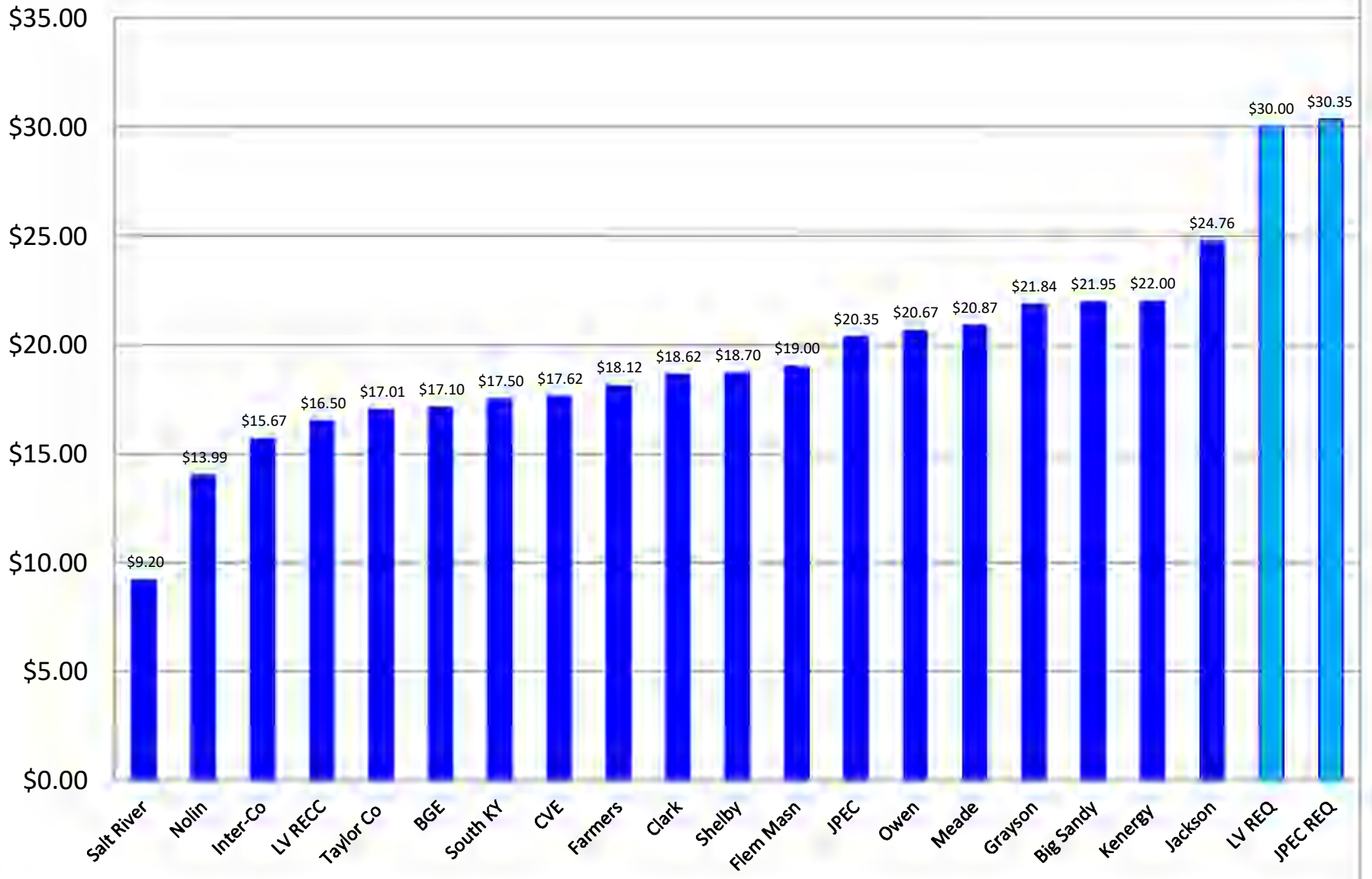
Licking Valley Rural Electric Cooperative Corporation
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Commission Staff's Second Request for Information

Request 14: Refer to the Direct Testimony of Kerry Howard (Howard Direct Testimony), page 4. Provide a comparison chart for Licking Valley RECC's proposed residential customer charge of \$30, as it relates to the current customer charge for all East Kentucky Power Cooperative, Inc. member cooperatives.

Response 14: Please see Attachment 2-14. Note the Attachment includes the Jackson Purchase Energy Corporation proposed customer charge that is pending before the Commission in Case No. 2024-00085.

ATTACHMENT 2-14

Monthly Residential Fixed Charges



Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 15: Refer to Howard Testimony, page 5. Describe how Licking Valley RECC's management evaluates any opportunities to gain efficiencies and reduce costs for staffing.

Response 15: In the Howard Direct Testimony, Licking Valley indicated it will evaluate opportunities to gain efficiencies and reduce staff costs going forward. This includes keeping staffing levels low and operating within the lowest budget possible to maintain safe and reliable service for our members.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 16: Refer to Howard Testimony, page 5. Describe the lean budget changes Licking Valley RECC has made to its right-of-way maintenance, labor, headcount, and interest.

Response 16: Licking Valley operates on the lowest budget possible to maintain its financial integrity and provide adequate, efficient and reasonable service to its members. As the Commission is aware, all utilities in the state have been faced with inflation, rising interest, and higher costs for goods and materials. While Licking Valley has thus far been able to maintain the safe and reliable service that our members require with the current revenue, Licking Valley needs additional revenue to account for these higher costs to serve its members and ensure the financial integrity of the cooperative. Additionally, the Commission has indicated that electrical cooperatives should not wait until they are in dire financial circumstances to file an application for an increase in rates. Licking Valley is attempting to follow this guidance from the Commission by filing for a rate increase at this time.³

³ Also see, Case No. 2020-00338, *Electronic Application of Licking Valley Rural Electric Cooperative Corporation for a General Adjustment of Rates Pursuant to Streamlined Procedure Pilot Program Establish in Case No. 2018-00407*, May 10, 2021 Order at 5 (Ky. PSC May 10, 2021) which required Licking Valley to file an application for a general adjustment of rates within 3 years of the entry of the order.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 17: Refer to Howard Testimony, page 6. Provide a list of the key financial metrics that are presented to the Licking Valley RECC Board of Directors monthly.

Response 17: Please see Attachment 2-17 for examples from June, July, and August 2024 of the type of financial information presented monthly to the Board.

ATTACHMENT 2-17

NOW, THEREFORE BE IT RESOLVED by the Licking Valley Board of Directors that the Board of Directors hereby grants approval for the management of Licking Valley to take all necessary and advisable actions in connection with the Application for a general adjustment to be filed with the Kentucky Public Service Commission.

NOW, THEREFORE BE IT FURTHER RESOLVED by the Licking Valley Board of Directors that the Board of Directors grants approval for the Application to be filed with the Kentucky Public Service Commission for a general adjustment of rates will be for an increase not to exceed \$3,000,000.

MOTION CARRIED:

FINANCIAL REPORT:

General Manager/CEO Kerry K. Howard Presented the financial report. April 2024, we had negative margins of \$(278,810)

Negative year-to-date margins of (\$289,216)

Compared to April 2023 year-to-date negative margins of (\$694,937)

TIER for April 2024, was: 0.94

Year-to-date: (0.09)

Budget: 0.66

Total bank Draft accounts in June 2024 were 2,468 totaling \$302,202.63.

Recurring Credit Card accounts for the same period was 687, totaling \$84,153.81

Total accounts rejected 24 totaling \$2,545.79.

ENVIROMENTAL SURCHARGE:

The environmental surcharge from East Kentucky Power Cooperative, for the month of May 2024, was 12.90%. Fuel Adjustment Charge for the month of May 2024, was 0.00576

REPORT FROM THE GENERAL MANAGER/CEO:

Kerry K. Howard gave his report to the LVRECC Board of Directors.

CRYPTO UPDATE:

John R. May reported that there is talk of a possible crypto site.

CYBER SECURITY:

Cyber Security continues to be closely monitored at our LVRECC offices.

BE IT, THEREFORE RESOLVED that this resolution was properly authorized and adopted on behalf of LVRECC by the Board during the duly regular monthly Board Meeting held July 18, 2024.

Done at West Liberty, Kentucky, this 18th day of July 2024.

MOTION CARRIED:

FINANCIAL REPORT:

General Manager/CEO Kerry K. Howard Presented the financial report. May 2024, we had negative margins of \$(422,834)

Negative year-to-date margins of (\$1,073,936)

Compared to May 2023 year-to-date negative margins of (\$1,000,378)

TIER for May 2024, was: (1.835)

Year-to-date: (0.44)

Budget: 0.49

Total bank Draft accounts in July 2024 were 2,511 totaling \$315,914.11.

Recurring Credit Card accounts for the same period was 703, totaling \$86,083.92

Total accounts rejected 28 totaling \$3,349.91

ENVIROMENTAL SURCHARGE:

The environmental surcharge from East Kentucky Power Cooperative, for the month of May 2024, was 16.09%. Fuel Adjustment Charge for the month of June 2023, was 1.255

REPORT FROM THE GENERAL MANAGER/CEO:

Kerry K. Howard gave his report to the LVRECC Board of Directors.

SAFETY AND LOSS CONTROL:

General Manager/CEO Kerry K. Howard presented the directors a copy of the July 10, 2024 Safety and Loss Control Memorandum from LVRECC General Superintendent Chris Murphy as copied, mailed and emailed, with the board meeting material on July 11, 2024 stating there had been 0 new incidents reported by employees which resulted in lost time from work since our previous update on June 3, 2024.

FINANCIAL REPORT:

General Manager/CEO Kerry K. Howard Presented the financial report. June 2024, we had positive margins of \$225,542.

Negative year-to-date margins of (\$848,394)

Compared to June 2023 year-to-date negative margins of (\$993,177)

TIER for June 2024, was: 0.03.

Year-to-date: (0.05)

Budget: .84

Total bank Draft accounts in August 2024 were 2,574 totaling \$433,786.86

Recurring Credit Card accounts for the same period was 699, totaling \$117,787.76.

Total accounts rejected 26 totaling \$4,581.01.

ENVIROMENTAL SURCHARGE:

The environmental surcharge from East Kentucky Power Cooperative, for July 2024 billing was 15.20%.

Fuel Adjustment Charge for July 2024 was 0.00813.

REPORT FROM THE GENERAL MANAGER/CEO:

Kerry K. Howard gave his report to the LVRECC Board of Directors.

SAFETY AND LOSS CONTROL:

General Manager/CEO Kerry K. Howard presented the directors a copy of the August 2, 2024, Safety and Loss Control Memorandum from LVRECC General Superintendent Chris Murphy as copied, mailed and emailed, with the board meeting material on August 9, 2024, stating there had been 0 new incidents reported by employees which resulted in lost time from work since our previous update on July 10, 2024.

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 18: Refer to Sandra N. Bradley Direct Testimony, page 5. Provide a table showing the decrease in electrical sales and the decrease in residential, commercial, and industrial customers from 2020 to 2023.

Response 18:

Electric Sales

Year	KWH	Revenue
2021	241,250,108	28,625,147
2022	245,250,401	34,366,349
2023	259,738,785	33,071,853
2024	199,651,261	22,348,186

Customers

2021	17,617
2022	17,660
2023	17,826
2024	17,896

Please see the responses to Commission Staff's First Request, Item 14 and Item 15 for a further breakdown of customers by class and sales by class.

**ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY**

Licking Valley Rural Electric Cooperative Corporation
Case No. 2024-00211
Commission Staff's Second Request for Information

Request 19: Refer to Sandra N. Bradley Direct Testimony, page 8.

- a. Provide the cost-of-living information the Licking Valley RECC Board of Directors uses to determine wage increases.
- b. Provide the 2020 wage and salary review that is the basis for maintaining employees.

Response 19(a): The Board of Directors uses data from the United States Bureau of Labor Statistics to determine cost of living wage increases.

Response 19(b): The wage and salary study is being provided confidentially and is the subject of a motion for confidential treatment.

ATTACHMENT
2-19(b) FILED
UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT