

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

NOTICE OF INTENT FOR BLUE GRASS ENERGY)	
COOPERATIVE CORPORATION TO FILE AN)	CASE NO.
APPLICATION FOR RATE STRUCTURE CHANGE)	2014-00339
AND RATE INCREASE IN RETAIL RATES)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO
BLUE GRASS ENERGY COOPERATIVE CORPORATION

Blue Grass Energy Cooperative Corporation ("Blue Grass Energy"), pursuant to 807 KAR 5:001, is to file with the Commission one electronic copy and a paper copy of the following information, with a copy to all parties of record. The information requested herein is due on or before either 14 days after the initial submission of the rate application or 28 days after the date of this request, whichever is later. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Blue Grass Energy shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which Blue Grass Energy fails or refuses to furnish all or part of the requested information, Blue Grass Energy shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request.

1. Provide, in comparative form, a detailed income statement, a statement of cash flows, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

2. Provide Blue Grass Energy's rate of return on net investment rate base for the test year and the five most recent calendar years. Include the data used to calculate each return.

3. Provide Blue Grass Energy's times interest-earned ratio and debt service coverage ratio as calculated by the Rural Utilities Service ("RUS") for the test year and the five most recent calendar years. Include the data used to calculate each ratio.

4. Provide "Kentucky's Electrical Cooperatives Operating Expense and Statistical Comparisons" for the two most recent years available.

5. Provide Blue Grass Energy's capital structure at the end of each of the periods shown in Format 5.

6. a. List all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period, together with the related information as shown in Format 6a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 6a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 6a, Schedule 2.

b. Provide an analysis of end-of-period short-term debt and a calculation of the average and end-of-period cost rates as shown in Format 6b.

7. Provide a trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by Blue Grass Energy. All income statement accounts should show activity for 12 months. Show the balance in each control account and all underlying subaccounts per company books.

8. Provide the following:

a. A schedule, as shown in Format 8, comparing the balances for each balance sheet account or subaccount included in Blue Grass Energy's chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year.

b. A schedule, as shown in Format 8, comparing each income statement account or subaccount included in Blue Grass Energy's chart of accounts for each month of the test year to the same month of the 12-month period immediately

preceding the test year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances as of the end of the particular month.

9. Provide the following information for each item of electric property or plant held for future use at the end of the test year:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. Cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

10. List all non-utility property, related property taxes, and the accounts where amounts are recorded for the test period. Include a description of the property, the date purchased, and the cost.

11. Provide all studies, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

12. Provide Blue Grass Energy's current bylaws. Indicate any changes to the bylaws since Blue Grass Energy's most recent general rate case.

13. Provide Blue Grass Energy's equity management plan. Indicate when the current plan was adopted and identify any changes made in the plan since the year utilized as the test year in Blue Grass Energy's last rate case. Provide a five-year analysis of the amount of capital credits refunded to members under the plan and

indicate the amounts related to general retirements and special retirements (i.e., estates of deceased patrons).

14. Provide Blue Grass Energy'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.

15. Provide Blue Grass Energy'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.

16. 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 annual meeting.

17. Provide the following:

- a. A schedule showing, by customer class (e.g., residential, commercial, industrial, etc.), the amount and percentage of any proposed increase or decrease in revenue distributed to each class. Provide a detailed explanation of the

methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

b. A schedule showing how the increase or decrease in (a) above was further distributed to each rate charge (e.g., customer or facility charge, kilowatt-hour (“kWh”) charge, etc.). Explain in detail the methodology or basis used to allocate the increase or decrease.

c. If the rate schedule contains a demand charge, describe in detail how the proposed demand charge was determined. Provide all calculations, assumptions, workpapers, methodologies, etc., used in the development of the proposed demand charge.

d. If the rate schedule contains a monthly customer charge, describe in detail how the proposed customer charge was determined. Provide all calculations, assumptions, workpapers, methodologies, etc., used in the development of the proposed customer charge.

e. A reconciliation of Fuel Adjustment Clause (“FAC”) revenue and expense for the test year. The net result of this adjustment should be to remove all FAC revenue and expense from test-year revenue and expense.

f. A reconciliation of Environmental Surcharge (“ES”) revenue and expense for the test year. The net result of this adjustment should be to remove all ES revenue and expense from test-year revenue and expense.

18. For each rate schedule (rate class), provide the following information for the test year:

a. Number of customers;

- b. Kilowatt-hour sales;
- c. Rate schedule's percentage of Blue Grass Energy's total kilowatt-hour sales;
- d. Monthly peak kilowatt ("kW") demands for the rate schedule;
- e. Total revenue collected; and
- f. Rate schedule's percentage of Blue Grass Energy's total revenues.

19. Provide a schedule of purchased power costs for the test year and the 12-month period immediately preceding the test year by vendor, separated into demand and energy components. Include kW and kWh purchased. Indicate any estimates used and explain their use in detail.

20. Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, transportation clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how they were determined.

21. Provide the following:

- a. A schedule of salaries and wages for the test year and each of the three calendar years preceding the test year as shown in Format 21a. For each time period, provide the amount of overtime pay.

- b. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the five preceding calendar years.

22. Provide the following payroll information for each employee:

- a. The actual regular hours worked during the test year;

- b. The actual overtime hours worked during the test year;
- c. The test-year-end wage rate for each employee and the date of the last increase; and
- d. A calculation of the percentage of increase granted during the test year.
- e. The annual percentage of increase granted for both salaried and hourly employees for 2009 to 2014. The information shall identify all the employees as either salaried or hourly, and also as either full-time, part-time, or temporary. Employee numbers or other identifiers should be used instead of employee names. Include an explanation of how the overtime pay rate is determined. All employees terminated during the test year shall be identified (along with the month in which the termination occurred), as well as those employees who replaced terminated employees or were otherwise added to the payroll during the test year. If Blue Grass Energy has more than 100 employees, the above information may be provided by employee classification.

23. Provide the following payroll tax information:

- a. The base wages and salaries used to calculate the taxes, with an explanation of how the base wages and salaries were determined; and
- b. The tax rates in effect at test-year-end.

24. Provide the following tax data for the test year:

- a. A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees; and
- b. An analysis of other operating taxes imposed by Kentucky as shown in Format 24b.

25. Provide a statement of electric plant in service, per company books, for the test year. This data shall be presented as shown in Format 25.

26. Provide a schedule of all employee benefits available to Blue Grass Energy's employees. Include the number of employees at test-year-end covered under each benefit, the test-year-end actual cost of each benefit, the amount of the cost capitalized, the amount of the cost expensed, and the account numbers in which the capitalized or expensed costs were recorded.

27. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding 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 executive officer; and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries for the test year for those persons whom they replaced.

28. Provide a detailed analysis of advertising expenditures during the test year. Include a breakdown of Account No. 913, Advertising Expenses, as shown in Format 28 and show any advertising expenditures included in other expense accounts. Specify the purpose and expected benefit of each expenditure.

29. Provide an analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account as shown in Format 29. Include all detailed workpapers supporting this analysis. At a minimum, the workpapers shall show the date, vendor, reference (e.g., voucher number, etc.), dollar amount, and a brief description of each expenditure. Detailed analysis is not required

for amounts of less than \$100, provided the items are grouped by classes as shown in Format 29.

30. Provide an analysis of Account No. 426, Other Income Deductions, for the test period. This analysis shall show a complete breakdown of this account as shown in Format 30 and shall further provide all detailed supporting workpapers. At a minimum, the workpapers should show the date, vendor, reference (e.g., voucher number, etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$250, provided the items are grouped by classes as shown in Format 30.

31. Provide the name and personal mailing address of each member of Blue Grass Energy's board of directors. Identify the members who represent the cooperative on the board of directors of East Kentucky Power Cooperative, Inc. ("East Kentucky"). If any changes occur in board membership during the course of these proceedings, update your response to this request. Also, identify the board members who are representatives to the Kentucky Association of Electric Cooperatives and/or the National Rural Electric Cooperative Association.

32. 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. Identify any compensation paid to Blue Grass Energy's board members for serving on East Kentucky's board of directors. Do any of the listed expenses in this analysis include the costs for a director's spouse? If so, list expenses for the directors' spouses separately.

33. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 33. Include detailed workpapers supporting this analysis which show the payee, dollar amount, reference (e.g., voucher number, etc.), account charged, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided. Identify all rate case work by case number.

34. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of costs incurred to date. Include the date of the transaction, check number or other document reference, the vendor, amount, a description of the services performed, and the account number in which the expenditure was recorded. Indicate any costs incurred for this case during the test year. Include copies of invoices received from the vendors. Also, include an itemized estimate of the total cost to be incurred, a detailed explanation of how the estimate was determined, and all supporting workpapers and calculations.

b. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

35. Provide the estimated dates for drawdowns of unadvanced loan funds at test-year-end and the proposed uses of these funds.

36. Provide a list of depreciation expenses using Format 36.

37. Are the depreciation rates reflected in this filing identical to those most recently approved by the Commission?

a. If so, identify the case in which they were approved.

b. If not, provide the depreciation study that supports the rates reflected in this filing.

38. Provide information for plotting the depreciation guideline curves in accordance with RUS Bulletin 183-1, as shown in Format 38.

39. Provide a listing, with descriptions, of all activities, initiatives, or programs undertaken or continued by Blue Grass since its last general rate case or the period from the start of the calendar year 2009 through the end of the proposed test period ending December 31, 2013, whichever is less, for the purpose of minimizing costs or improving the efficiency of its operations and maintenance activities.

40. For each charitable and political contribution (in cash or services), provide the amount, recipient, and specific account charged.

41. Describe Blue Grass Energy's lobbying activities and provide a schedule showing the name and salary of each lobbyist; all company-paid or reimbursed expenses or allowances; and the account charged for all personnel for whom a principal function is lobbying, on the local, state, or national level; and indicate whether the lobbyist is an employee or an independent contractor. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

42. Provide complete details of the financial reporting and ratemaking treatment of Blue Grass Energy's pension costs.

43. Provide complete details of Blue Grass Energy's financial reporting and ratemaking treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, "Postretirement Benefits Other Than Pensions," including:

- a. The date Blue Grass Energy adopted or plans to adopt SFAS No. 106;
- b. All accounting entries made or to be made at the date of adoption; and
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded or to be recorded by Blue Grass Energy.

44. Provide complete details of Blue Grass Energy's financial reporting and ratemaking treatment of SFAS No. 112, "Postemployment Benefits," including:

- a. The date that Blue Grass Energy adopted SFAS No. 112;
- b. All accounting entries made at the date of adoption; and
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by Blue Grass Energy.

45. Provide complete details of Blue Grass Energy's financial reporting and ratemaking treatment of SFAS No. 143, "Accounting for Asset Retirement Obligations," including:

- a. The date that Blue Grass Energy adopted the SFAS;
- b. All accounting entries made at the date of adoption;
- c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by Blue Grass Energy; and
- d. A schedule comparing the depreciation rates utilized by Blue Grass Energy prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

46. Provide complete details of Blue Grass Energy's financial reporting and ratemaking treatment of SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans," including:

- a. The date that Blue Grass Energy adopted the SFAS;
- b. All accounting entries made at the date of adoption; and
- c. All studies and other documents used to determine the level of SFAS No. 158 cost recorded by Blue Grass Energy.

47. Provide any information, as soon as it is known, describing any events occurring after the test year that would have a material effect on net operating income, rate base, or cost of capital that is not incorporated in the filed testimony and exhibits.

48. Provide all current labor contracts and the most recent contracts in effect prior to the current contracts.

49. Regarding demand-side management, conservation and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by Blue Grass Energy;
- b. The total cost incurred for these programs during the test year and in each of the three most recent calendar years; and
- c. The total demand and energy reductions realized through these programs during the test year and in each of the three most recent calendar years.

50. Provide separate schedules, for the test year and the 12-month period immediately preceding the test year, that show the following information regarding Blue Grass Energy's investments in subsidiaries and joint ventures:

- a. Name of subsidiary or joint venture;

- b. Date of initial investment;
- c. Amount and type of investment;
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these; and
- e. Names of officers of each of the subsidiaries or joint ventures, each officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Indicate the position that each officer holds with Blue Grass Energy and the compensation received from Blue Grass Energy.

51. Provide separate schedules showing all dividends or income of any type received by Blue Grass Energy from its subsidiaries or joint ventures for the test year and the three years preceding the test year. Indicate how this income is reflected in the reports filed with the Commission and any reports to Blue Grass Energy's member customers.

52. Concerning non-regulated activities:

a. Is Blue Grass Energy engaged in any non-regulated activities? If so, provide a detailed description of each non-regulated activity.

b. Is Blue Grass Energy engaged in any non-regulated activities through an affiliate? If so, provide the name of each affiliate and the non-regulated activity in which it is engaged.

c. Identify each service agreement with each affiliate and indicate whether the service agreement is on file with the Commission. Provide a copy of each service agreement not already on file with the Commission.

d. Has Blue Grass Energy loaned any money or property to any affiliate? If so, describe in detail what was loaned, the terms of the loan, and the name of the affiliate.



Jeff R. Derouen
Executive Director
Public Service Commission
P. O. Box 615
Frankfort, Kentucky 40602

DATED OCT 06 2014

cc: Parties of Record

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Comparative Capital Structures
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt												
2.	Short-Term Debt												
3.	Preferred & Preference Stock												
4.	Common Equity												
5.	Other (Itemize by type)												
6.	Total Capitalization												

Line No.	Type of Capital	4th Year		3rd Year		2nd Year		1st Year		Test Year		Last Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt														
2.	Short-Term Debt														
3.	Preferred & Preference Stock														
4.	Common Equity														
5.	Other (Itemize by type)														
6.	Total Capitalization														

- Instructions:
1. Provide a calculation of the average test year data as shown in Format 5, Schedule 2.
 2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Calculation of Average Test Period Capital Structure
12 Months Ended _____
"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance Beginning of Test Year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (Line 1 through Line 13)							
15.	Average balance (Line 14/13)							
16.	Average capitalization ratios							
17.	End-of period capitalization ratios							

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total Company capital structure. Show the amount of common equity excluded.

2. Include premium class of stock.

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Schedule of Outstanding Long-Term Debt

For the Year Ended December 31, _____

Line No.	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate to Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) / Total Col. (d)]</p>										

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Schedule of Outstanding Long-Term Debt

For the Test Year Ended _____

Line No.	Type Of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate to Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (f) x Col. (d) (j)	Actual Test Year Interest Cost ⁽⁵⁾ (k)
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Total Long-Term Debt and Annualized Cost

Annualized Cost Rate [Total Col. (j) / Total Col. (d)]

Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (d)]

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.

⁵ Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Schedule of Short-Term Debt

For the Test Year Ended _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
<p>Total Short-Term</p> <p>Annualized Cost Rate [Total Col. (g) / Total Col. (d)]</p> <p>Actual Interest Paid or Accrued on Short-Term Debt during the Test Year [Report in Col. (g) of this Schedule]</p> <p>Average Short-Term Debt – Format 7, Schedule 2 Line 15 Col. (d) [Report in Col. (g) of this Schedule]</p> <p>Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]</p>							

- Instructions:
1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Analysis of Salaries and Wages
For the Calendar Years 20____ through 20____
And the Test Year

"000 Omitted"

Line No.	Item (a)							Test Year	
		3rd		2nd		1st		Amount (h)	% (i)
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)		
1.	Wages charged to expense								
2.	Power Production expense								
3.	Transmission expense								
4.	Distribution expense								
5.	Customer accounts expense								
6.	Sales expense								
7.	Administrative and general expenses:								
	(a) Administrative and general salaries								
	(b) Office supplies and expense								
	(c) Administrative expense transferred-cr								
	(d) Outside services employed								
	(e) Property insurance								
	(f) Injuries and Damages								
	(g) Employee pensions and benefits								

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g) and (i)

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Analysis of Salaries and Wages
For the Calendar Years 20____ through 20____
And the Test Year

"000 Omitted"

Line No.	Item (a)	3rd		2nd		1st		Test Year	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)
		7.	Administrative and general expenses (continued)						
	(h) Franchise requirements								
	(i) Regulatory commission expenses								
	(j) Duplicate charges – cr								
	(k) Miscellaneous general expense								
	(l) Maintenance of general plant								
8.	Total administrative and general expenses L7 (a) through L7 (l)								
9.	Total salaries and wages charged expense (L2 through L6 + L8)								
10.	Wages Capitalized								
11.	Total Salaries and Wages								
12.	Ratio of salaries and wages charged expense to total wages (L9 / L11)								
13.	Ratio of salaries and wages capitalized to total wages (L10 / L11)								

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g) and (i)

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Analysis of Other Operating Taxes

12 Months Ended _____

"000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged To Construction (c)	Charged To Other Accounts ¹ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail					
	(a) State income					
	(b) Franchise fees					
	(c) Ad valorem					
	(d) Payroll (employers portion)					
	(e) Other taxes					
2.	Total Retail (L1(a) through L1(e))					
3.	Other jurisdictions					
	Total per books (L2 and L3)					

¹ Explain items in this Column.

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Statement of Electric Plant in Service
12 Months Ended

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible plant:</u>					
301.0	Organization					
302.0	Franchises and consents					
303.0	Miscellaneous intangible plant					
106.0	Completed construction – not classified					
	Total intangible plant					
	<u>Transmission plant:</u>					
350.0	Land and land rights					
352.0	Structures and improvements					
353.0	Station equipment					
354.0	Towers and fixtures					
355.0	Poles and fixtures					
356.0	Overhead conductors and devices					
357.0	Underground conduit					
358.0	Underground conductors and devices					
359.0	Roads and trails					
106.0	Completed construction – not classified					
	Total transmission plant					
	<u>Distribution plant:</u>					
360.0	Land and land rights					
361.0	Structures and improvements					
362.0	Station equipment					
363.0	Storage battery equipment					
364.0	Poles, towers, and fixtures					
365.0	Overhead conductors and devices					
366.0	Underground conduit					
367.0	Underground conductors and devices					
368.0	Line transformers					

BLUE GRASS ENERGY COOPERATIVE CORPORATION

Case No. 2014-00339

Statement of Electric Plant in Service
12 Months Ended

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
369.0	Services					
370.0	Meters					
371.0	Installations on customer premises					
372.0	Leased property on customer premises					
373.0	Street lighting and signal systems					
106.0	Completed construction – not classified					
	Total distribution plant					
	<u>General plant:</u>					
389.0	Land and land rights					
390.0	Structures and improvements					
391.0	Office furniture and equipment					
392.0	Transportation equipment					
393.0	Stores equipment					
394.0	Tools, shop, and garage equipment					
395.0	Laboratory equipment					
396.0	Power operated equipment					
397.0	Communication equipment					
398.0	Miscellaneous equipment					
	Subtotal					
399.0	Other tangible property					
106.0	Completed construction – not classified					
	Total general plant					
	Total Account 101					
102.0	Electric plant purchased					
103.0	Electric plant sold					
103.0	Experimental plant unclassified					
	Total Electric Plant in Service					

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