

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

**In the Matter of:** )  
 )  
**THE APPLICATION OF KENERGY CORP.) CASE No. 2015-00312**  
**FOR AN ADJUSTMENT IN EXISTING )**  
**RATES )**

**APPLICATION**

The application of **KENERGY CORP.** (“Kenergy”) respectfully shows:

(a) Kenergy is a nonprofit electric cooperative organized under KRS Chapter 279 and is engaged in the business of distributing retail electric power to member customers in the Kentucky counties of Daviess, Hancock, Henderson, Hopkins, McLean, Muhlenberg, Ohio, Webster, Breckinridge, Union, Crittenden, Caldwell, Lyon, and Livingston.

(b) The post office address of Kenergy is Post Office Box 18, Henderson, Kentucky 42419-018. The street address of Kenergy is 6402 Old Corydon Road, Henderson, Kentucky 42420. The electronic mail address of Kenergy is [KPSC@kenergycorp.com](mailto:KPSC@kenergycorp.com).

(c) The current articles of consolidation are filed in Case No. 99-136. Kenergy is incorporated in Kentucky and attests that it is in good standing. 807 KAR 5:001 (Section 14(2)).

(d) Kenergy requests an adjustment in existing rates that will result in additional annual revenues in the amount of \$2,563,807, pursuant to KRS 278.280 and 807 KAR 5:001 Section 16. This will be a 1.93% increase in total annual revenues (excluding direct served industrials) and will result in a TIER of approximately 2.00. Kenergy needs this additional revenue to offset increased costs it is incurring, principally because of depreciation expense, labor and overheads. 807 KAR 5:001, Section 16(1)(b).

(e) The annual reports of Kenergy are on file with the Commission in accordance with 807 KAR 5:006, Section 4(1).

(f) A certificate of good standing (Certificate of Existence) is attached as "Exhibit 1." See 807 KAR 5:001, Section 14(2).

(g) A certificate of assumed name for Kenergy Corp., adopting the name Kenergy, has been filed in the Office of the Kentucky Secretary of State, the county clerk's offices of all counties in Kenergy's service territory, and the office of Franklin County Clerk. A copy is attached as "Exhibit 2." See 807 KAR 5:001, Section 16(1)(b)(2).

(h) The proposed tariff in a form that complies with 807 KAR 5:011 is attached as "Exhibit 3A." See 807 KAR 5:001, Section 16(1)(b)(3).

(i) The proposed tariff as compared to the existing tariff is shown in attached "Exhibit 3B." See 807 KAR 5:001, Section 16(1)(b)(4).

(j) All affected customers will be notified of the filing of this application by publishing a notice as required under 807 KAR 5:001, Section 16(1)(b)(9). The notice includes the information required under 807 KAR 5:001, Section 17 and the subparts thereof, and a copy of the notice is attached as "Exhibit 4." Affidavits from the publishers verifying that the notice was published will be filed with the Commission no later than 45 days of the file date hereof.

(k) Attached as "Exhibit 5A" is the Adjusted Income Statement with Proposed Adjustments for the 12 months ending June 30, 2015. This statement provides 12 month historical test period information and includes pro forma adjustments for known and measurable changes. See 807 KAR 5:001, Section 16(4).

(l) The prepared testimonies of Steve Thompson, Kenergy's Vice President of Finance and Accounting, Jack D. Gaines, rate analyst with JDG Consulting LLC, and Robert N. Welsh, depreciation and accounting consultant with Welsh Group, LLC, are attached as "Exhibit 6," "Exhibit 7," and "Exhibit 8," respectively. See 807 KAR 5:001, Section 16(4)(b).

(m) The impact on Kenergy's overall revenues is explained in the prepared testimony of Steve Thompson in "Exhibit 6." See 807 KAR 5:001, Section 16(4)(d).

(n) The impact on the average customer bill is explained in the prepared testimony of Steve Thompson in “Exhibit 6”. See 807 KAR 5:001, Section 16(4)(e).

(o) An analysis of customers’ bills as required by 807 KAR 5:001, Section 16(4)(g) is attached as “Exhibit 9.”

(p) Kenergy utilized interest coverage to determine its revenue requirements. See prepared testimony of Steve Thompson attached hereto as “Exhibit 6” and attached “Exhibit 5A,” page 1, line 41. See 807 KAR 5:001, Section 16(4)(h).

(q) The information required to be submitted pursuant to 807 KAR 5:001, Section 16(4)(i) is not applicable because Kenergy utilized interest coverage to determine its revenue requirements, and a deviation therefrom is requested.

(r) A current chart of accounts is attached as “Exhibit 12.” See 807 KAR 5:001, Section 16(4)(j).

(s) An independent auditor’s annual opinion report is attached as “Exhibit 13.” See 807 KAR 5:001, Section 16(4)(k).

(t) Kenergy is not regulated by the Federal Energy Regulatory Commission or Federal Communication Commission and therefore has no audit reports from these agencies. See 807 KAR 5:001, Section 16(4)(l) and (m).

(u) Kenergy's depreciation study prepared by Welsh Group, LLC is filed herewith in a separate binder as "Exhibit 11." The depreciation rate Narrative summarizes this study. See 807 KAR 5:001, Section 16(4)(n).

(v) Following is a list of all commercially available or in-house developed computer software, programs and models used in the development of the schedules and work papers associated with this filing:

Commercial software Microsoft Word and Microsoft Excel were used in the preparation of the Application, exhibits and depreciation and cost of service studies.

Welsh Group LLC used the following additional software to prepare the depreciation study:

- CADLAS (Computer Assisted Depreciation and Life Analysis System) which is a complete depreciation system designed by the Surface Transportation Board. This system is comprised of 12 separate programs that run under Microsoft operating systems (DOS). For this study only the SPR (Simulated Plant Record) module was used.
- UltraEdit-32 which is a text editor from IDM Computer Solutions that was used to re-format the SPR output into a more user-friendly format. UltraEdit-32 runs under Microsoft operating systems.
- DMS (Depreciation Management System) which is a complete depreciation system designed by Capital Software, Inc. The system provides a means to analyze service lives and salvage values and to calculate depreciation rates. For this study only the chart plotting portion was used. DMS runs under the Microsoft operating systems and requires a copy of Microsoft SQL Server to run.

JDG Consulting LLC developed in-house Unbundled Cost of Service Model for use in preparing the cost of service study.

See 807 KAR 5:001, Section 16(4)(o).

(w) Annual reports to members for the two (2) most recent years are attached as “Exhibit 14.” See 807 KAR 5:001, Section 16(4)(q). Kenergy, as a cooperative, has no bond or stock offering prospectuses. See 807 KAR 5:001, Section 16(4)(p).

(x) Monthly managerial reports providing financial results of operations of Kenergy for the 12 months in the test period are attached as “Exhibit 15A.” Operating Budgets for the 12 months in the test period (2015, 2014 and 2013) are attached as “Exhibit 15B.” See 807 KAR 5:001, Sections 16(4)(r) and 10(7)(d).

(y) Kenergy has not had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years. See 807 KAR 5:001, Section 16(4)(t).

(z) Cost of service study of JDG Consulting, LLC is filed herewith in a separate binder as “Exhibit 10” to this Application. See 807 KAR 5:001 Section 16(4)(u).

(aa) With respect to the requirements of 807 KAR 5:001, Section 10(5) applicant states: The detailed income statement required under subpart (a) is included in “Exhibit 5” (no adjustments are proposed for the balance sheet); subparts (b) and (c) do not apply as there are no adjustments for plant additions; the operating budget required under subpart (d) is included in “Exhibit

15B;” and the information concerning number of customers required under subpart (e) is included in “Exhibit 9”.

(ab) Kenergy Corp. requests that the rate adjustments proposed by it herein be allowed to become effective as contemplated by this filing.

(ac) Kenergy Corp. requests that a copy of any document served in this matter be served upon each of the following persons:

Mr. Jeff Hohn  
Kenergy Corp.  
6402 Old Corydon Road  
P. O. Box 18  
Henderson, KY 42419-0018

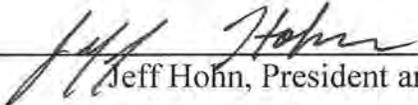
Mr. J. Christopher Hopgood  
Dorsey, Gray, Norment & Hopgood  
318 Second Street  
Henderson, KY 42420

**WHEREFORE**, applicant asks that the Public Service Commission of the Commonwealth of Kentucky make its order as follows:

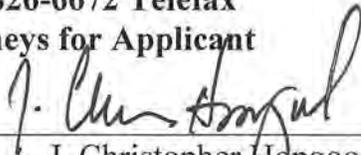
1. Approving the requested adjustments in existing rates and approving the proposed tariff schedules filed herewith.
2. That the rate adjustments proposed by Kenergy Corp. herein be allowed to become effective as contemplated by this filing.

3. Granting to Kenergy all proper relief.

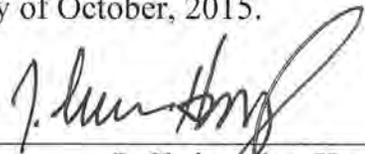
**Dated:** 10/29/15

  
Jeff Hohn, President and CEO

**Counsel:** **DORSEY, GRAY, NORMENT & HOPGOOD**  
318 Second Street  
Henderson, Kentucky 42420  
(270) 826-3965 Telephone  
(270) 826-6672 Telefax  
Attorneys for Applicant

By   
J. Christopher Hopgood  
[chopgood@dkenlaw.com](mailto:chopgood@dkenlaw.com)

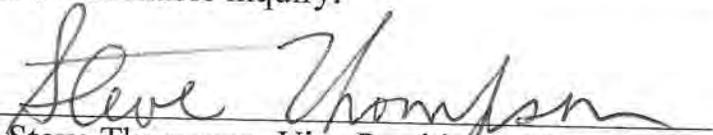
I hereby certify that the electronic version of the foregoing and its attachments, exhibits and testimony is a true and accurate copy of the paper original and that the electronic version has been submitted to the Commission by electronic mail with the paper original mailed the date below by Federal Express and further that the Attorney General of Kentucky, Office of Rate Intervention, 1024 Capital Center Drive, Frankfort, Kentucky 40601, and intervenor Kentucky Industrial Utility Customers, Inc., by and through its counsel Hon. Michael L. Kurtz, Boehm, Kurtz & Lowry, 36 East Seventh Street, Suite 1510, Cincinnati, Ohio 45202, have been notified by electronic mail of the availability of this filing on the Commission's website, on this 29<sup>th</sup> day of October, 2015.

  
J. Christopher Hopgood

CASE NO. 2015-00312

VERIFICATION

I verify, state and affirm that the testimony filed with this application and for which I am listed as a witness is true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.

  
Steve Thompson, Vice President - Finance

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Steve Thompson, this 23rd day of October, 2015.

My commission expires March 20, 2016

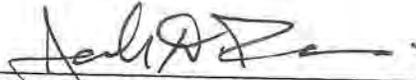
  
Notary Public

(seal)

CASE NO. 2015-00312

VERIFICATION

I verify, state and affirm that the testimony filed with this verification and for which I am listed as a witness is true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.



Jack D. Gaines, JDG Consulting, LLC

STATE OF GEORGIA

COUNTY OF: Fulton

The foregoing was signed, acknowledged and sworn to before me by Jack D. Gaines, this 20 day of October, 2015.

My commission expires 9/24/2015



Notary Public

**JOSEPH GENDREAU**  
NOTARY PUBLIC  
(seal) Fulton County  
State of Georgia  
My Comm. Expires Sept. 24, 2018

CASE NO. 2015-00312

VERIFICATION

I verify, state and affirm that the testimony filed with this application and for which I am listed as a witness are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.

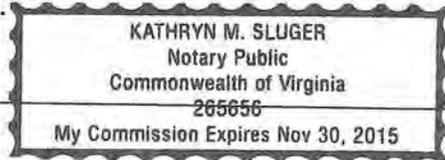
  
\_\_\_\_\_  
Robert N. Welsh, Welsh Group, LLC

COMMONWEALTH OF VIRGINIA

COUNTY OF: STAFFORD

The foregoing was signed, acknowledged and sworn to before me by Robert N. Welsh, this 20<sup>th</sup> day of October, 2015.

My commission expires \_\_\_\_\_



  
\_\_\_\_\_  
Notary Public

(seal)

**KENERGY CORP.  
CASE NO. 2015-00312**

**THE APPLICATION OF KENERGY CORP.  
FOR AN ADJUSTMENT IN EXISTING RATES**

Index of Exhibits to Application

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Exhibit 2	Certificate of Assumed Name
Exhibit 3	A. Proposed Tariff B. Proposed Tariff Changes
Exhibit 4	Required Customer Notice
Exhibit 5	A. Adjusted Income Statement, Adjustment Recap, And Pro-forma adjustments B. Analysis of all 930 accounts C. Analysis of all 426 accounts D. Analysis of other accounts containing disallowed costs
Exhibit 6	Testimony of Steve Thompson
Exhibit 7	Testimony of Jack D. Gaines
Exhibit 8	Testimony of Robert N. Welsh
Exhibit 9	Summary of Revenue, Consumption Analysis; Present, Normalized and Proposed Revenue by Class of Customer
Exhibit 10	Cost of Service Study
Exhibit 11	Depreciation Study
Exhibit 12	Current Chart of Accounts
Exhibit 13	Independent Auditor's Report - 2014
Exhibit 14	Annual Report to Members for 2013 and 2014
Exhibit 15	A. Monthly Managerial Reports Providing Financial Results for Twelve Months in Test Period (July 2014-June 2015) B. Operating Budget for Twelve Months in Test Period (2014 & 2015)

**Commonwealth of Kentucky**  
**Alison Lundergan Grimes, Secretary of State**

Alison Lundergan Grimes  
Secretary of State  
P. O. Box 718  
Frankfort, KY 40602-0718  
(502) 564-3490  
<http://www.sos.ky.gov>

**Certificate of Existence**

Authentication number: 168106  
Visit <https://app.sos.ky.gov/ftshow/certvalidate.aspx> to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

**KENERGY CORP.**

is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 273, whose date of incorporation is June 22, 1999 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 15<sup>th</sup> day of September, 2015, in the 224<sup>th</sup> year of the Commonwealth.



*Alison Lundergan Grimes*  
Alison Lundergan Grimes  
Secretary of State  
Commonwealth of Kentucky  
168106/0471117

Commonwealth of Kentucky  
Alison Lundergan Grimes, Secretary of State

C227  
0471117.04  
Alison Lundergan Grimes  
KY Secretary of State  
Received and Filed  
3/7/2014 11:51:26 AM  
Fee receipt: \$20.00

Alison Lundergan Grimes  
Secretary of State  
P. O. Box 718  
Frankfort, KY 40602-0718  
(502) 564-3490  
<http://www.sos.ky.gov>

Renewal Certificate of  
Assumed Name

REN

This certifies that the assumed name of

**KENERGY**

is hereby renewed by

**KENERGY CORP.**

a business entity organized and existing in the state of Kentucky.

**Signatures**

**Signature**

Debra Hayden

**Title**

Assistant Secretary

**Date**

3/7/2014 11:51:26 AM

## CONTENTS

### CLASSIFICATION OF SERVICE

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Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth Revised SHEET NO. 1
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 1

CLASSIFICATION OF SERVICE
Schedule 1 - Residential Service (Single Phase & Three-Phase)

APPLICABLE
In all territory served.

AVAILABILITY OF SERVICE
Available for single and three-phase single family residential service. Residential electric service is available for uses customarily associated with residential occupation, including lighting, cooking, heating, cooling, refrigeration, household appliances and other domestic purposes.

Residential rates are based on service to single family units and are not applicable to multi-family dwellings served through a single meter. Where two or more families occupy a residential building, Kenergy may require, as a condition precedent to the application of the residential rate, the wiring in the building be so arranged as to permit each family to be served through a separate meter. In those cases where such segregation of wiring would involve undue expense to the Member, at the Member's option in lieu of the foregoing, electric service rendered to a multi-family residential building through a single meter will be classified as commercial and billed on the basis of service to a Member at an appropriate non-residential rate.

If a separate meter is used to measure the consumption to remotely located buildings, such as garages, barns, pump houses, grain bins or other outbuildings, or facilities, such as electric fences, it will be considered a separate service and be billed as a separate service at the applicable non-residential rate.

RATE

- I Customer Charge per delivery point .....\$18.50 per month
Plus:
I Energy Charge per KWH .....\$0.102042

DATE OF ISSUE October 30, 2015
Month / Date / Year
DATE EFFECTIVE November 29, 2015
Month / Date / Year
ISSUED BY (Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Fourth Revised SHEET NO. 1A

CANCELLING PSC NO. 2

Third Revised SHEET NO. 1A

CLASSIFICATION OF SERVICE

Schedule 1-Residential Service (Single Phase & Three-Phase)

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

	Renewable Resource Energy Service Rider	Sheets No. 23 – 23D
	Fuel Adjustment Rider	Sheets No. 24 – 24A
	Environmental Surcharge Rider	Sheets No. 25 – 25A
D	Member Rate Stability Mechanism Rider	Sheets No. 28 – 28A
	Rural Economic Reserve Adjustment Rider	Sheet No. 29
	Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 – 30A

TAXES AND FEES

School Taxes added if applicable.  
Kentucky Sales Taxes added if applicable.

DATE OF ISSUE October 30, 2015

Month / Date / Year

DATE EFFECTIVE November 29, 2015

Month / Date / Year

ISSUED BY (Signature of Officer)

(Signature of Officer)

TITLE President & CEO

President & CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth SHEET NO. 3
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 3

CLASSIFICATION OF SERVICE
Schedule 3 - All Non-Residential Single Phase

APPLICABLE
In all territory served.

AVAILABILITY OF SERVICE
Available for all non-residential single phase service.

Three-phase service under this rate schedule is restricted to those customers being billed on this rate schedule as of its effective date of June 14, 2005.

RATE

Customer Charge per delivery point..... \$22.10 per month

Plus:

I Energy Charge per KWH.....\$0.100842

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Rural Economic Reserve Adjustment Rider, and Non-FAC Purchased Power Adjustment Rider.

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Taxes added if applicable.

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY (Signature of Officer)
TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Fourth Revised SHEET NO. 5A
CANCELLING PSC NO. 2
Third Revised SHEET NO. 5A

CLASSIFICATION OF SERVICE
Schedule 5 - Three-Phase Demand (Non-Residential)
Non-Dedicated Delivery Points (0 - 1,000 KW)

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No.
Renewable Resource Energy Service Rider - Sheets No. 23 - 23D
Fuel Adjustment Rider - Sheets No. 24 - 24A
Environmental Surcharge Rider - Sheets No. 25 - 25A
Member Rate Stability Mechanism Rider - Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider - Sheet No. 29
Non-FAC Purchased Power Adjustment Rider - Sheets No. 30 - 30A

TAXES AND FEES

School taxes added if applicable.
Kentucky Sales Tax added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

DETERMINATION OF BILLING DEMAND

The billing demand shall be the maximum kilowatt load used by the customer for any period of fifteen (15) consecutive minutes during the month for which the bill is rendered as indicated or recorded by a demand meter.

DATE OF ISSUE October 30, 2015
Month / Date / Year

DATE EFFECTIVE November 29, 2015
Month / Date / Year

ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Ninth Revised SHEET NO. 7
CANCELLING PSC NO. 2
Eighth Revised SHEET NO. 7

CLASSIFICATION OF SERVICE
Schedule 7 - Three-Phase Demand - 1,001 KW and Over
(Non-Dedicated Delivery Points)

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for all three-phase customers with a metered or contract demand 1,001 KW & Over served from a non-dedicated delivery point.

Any service provided under this tariff shall be for a minimum of twelve (12) consecutive months, whereby the customer will be billed a minimum of 1,001 KW for next twelve (12) months.

TYPE OF SERVICE

The electric service furnished under this schedule will be three-phase, 60 cycle, alternating current at available nominal voltage.

RATE

Option A - High Load Factor (above 50%):

Customer Charge per Delivery Point..... \$975.27 per month

Plus:

Demand Charge of:

I Per KW of Billing Demand in the month .....\$12.70

Plus:

Energy Charges of:

I First 200 KWH per KW, per KWH.....\$0.054327

I Next 200 KWH per KW, per KWH .....\$0.049903

I All Over 400 KWH per KW, per KWH .....\$0.047238

Primary Service Discount..... \$.65 per KW

Option B - Low Load Factor (below 50%):

Customer Charge per Delivery Point..... \$975.27 per month

Plus:

Demand Charge of:

I Per KW of Billing Demand in the month.....\$7.15

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Month / Date / Year

DATE EFFECTIVE November 29, 2015
Month / Date / Year

ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth Revised SHEET NO. 7A
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 7A

CLASSIFICATION OF SERVICE
Schedule 7 - Three-Phase Demand - 1,001 KW and Over
(Non-Dedicated Delivery Points)

Plus:

Energy Charges of:

Table with 2 columns: Description and Amount. Rows include First 150 KWH per KW, Over 150 KWH per KW, and Primary Service Discount.

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Rows include Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Rural Economic Reserve Adjustment Rider, Price Curtailable Service Rider, and Non-FAC Purchased Power Adjustment Rider.

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Tax added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

AGREEMENT

An "Agreement for Purchase of Power" shall be executed by the customer for service under this schedule. The minimum monthly charge shall be in accordance with investment to serve and as mutually agreed to by both parties. For any type of service that is not considered permanent, see tariff Sheet No. 138.

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DATE EFFECTIVE November 29, 2015
ISSUED BY (Signature of Officer)
TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Eleventh Revised SHEET NO. 15
CANCELLING PSC NO. 2
Tenth Revised SHEET NO. 15

CLASSIFICATION OF SERVICE
Schedule 15 - Private Outdoor Lighting

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Service under this schedule is offered, under the conditions set out hereinafter, for lighting applications on private property such as, but not limited to, residential, commercial and industrial plant site or parking lot, other commercial area lighting, etc. to customers now receiving electric service from Kenergy at the same location.

Standard (Served Overhead)

Table with 5 columns: Type Light, Watts, Approx. Lumens, Avg. Monthly Energy (KWH), and Rates (per lamp per month). Rows include Mercury Vapor and High Pressure Sodium lamps with various wattage and lumens specifications.

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Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Eleventh Revised SHEET NO. 15A
CANCELLING PSC NO. 2
Tenth Revised SHEET NO. 15A

CLASSIFICATION OF SERVICE
Schedule 15 - Private Outdoor Lighting

Commercial and Industrial Lighting
(Available to all classes except residential)

Type Light Watts Approx. Lumens Avg. Monthly Energy (KWH) (per lamp per month) Rates

Available for New Installations after November 2014:

Flood Lighting Fixture

LED Flood 192 18,500 66 \$17.21

Not Available for New Installations after December 1, 2012:

Table with 5 columns: Type Light, Watts, Approx. Lumens, Avg. Monthly Energy (KWH), Rates. Rows include High Pressure Sodium and Metal Halide with various wattages.

Not Available for New Installations after April 1, 2011:

Contemporary (Shoebox) Lighting Fixture

Table with 5 columns: Type Light, Watts, Approx. Lumens, Avg. Monthly Energy (KWH), Rates. Rows include High Pressure Sodium and Metal Halide with various wattages.

Not Available for New Installations after April 1, 2011:

Decorative Lighting Fixtures

Table with 5 columns: Type Light, Watts, Approx. Lumens, Avg. Monthly Energy (KWH), Rates. Rows include Acorn Globe Metal Halide, Round Globe Metal Halide, and Acorn Globe HPS.

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ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth Revised SHEET NO. 15B
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 15B

CLASSIFICATION OF SERVICE
Schedule 15 - Private Outdoor Lighting

Rate Per Month

Pedestal Mounted Pole

Not Available or New Installations after April 1, 2011:

Table with 2 columns: Pole Type (I, I, R) and Rate (\$9.03, \$10.15, \$17.07)

Direct Burial Pole

Available for New Installations after April 1, 2011:

Table with 2 columns: Pole Type (R, I) and Rate (\$5.65, \$11.62)
Not Available for New Installations after April 1, 2011:
Table with 2 columns: Pole Type (I, I) and Rate (\$12.42, \$13.64)

Kenergy will furnish facilities and electric service for commercial/industrial exterior lighting applications in accordance with an appropriate lease lighting agreement.

In the event existing facilities cannot be utilized, customer will be required to make an advance contribution equal to the estimated cost of labor and materials in excess of the cost to install the lighting unit on existing facilities. Customer shall be responsible for losses due to vandalism.

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. (Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Rural Economic Reserve Adjustment Rider, Non-FAC Purchased Power Adjustment Rider)

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Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth Revised SHEET NO. 16
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 16

CLASSIFICATION OF SERVICE
Schedule 16 - Street Lighting Service

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

- I To governmental units, lighting districts, or similar entities organized under KRS 179.470 located within the territory served by Kenergy. Service to the subdivisions of Baskett (\$3.87), Meadow Hills (\$3.52) and Spottsville (\$4.36) under a shared service agreement is restricted to those customers being billed under the special rate as of its effective date of June 14, 2005.

CONDITIONS OF SERVICE - STANDARD

Normally, street lighting fixtures and facilities are furnished and maintained by Kenergy at the rates specified below. However, special situations may require that service terms and conditions be negotiated individually and mutually agreed upon.

Street lighting for subdivision street lighting districts or similar entities created by a county fiscal court pursuant to KRS 179.470 will be coordinated with the appropriate county fiscal court. The rates for such service shall be in accordance with those specified below. Agreements for street lighting service with a county fiscal court and a street lighting district may (1) provide for advance collection of charges for street lighting service and (2) provide that service to a street lighting district will not be disconnected for nonpayment as long as the fiscal court of the county in which the street lighting district is located agrees to pay for the expense of street lighting on the terms provided in this tariff, collects the assessment in accordance with the customary procedures for collecting county ad valorem real property taxes, and within a reasonable time, pays Kenergy any amounts so collected. Upon failure, lights will be replaced with a comparable energy efficient LED fixture.

RATE

Table with 5 columns: Type Light, Watts, Approx. Lumens, Avg. Monthly Energy (KWH), and Rates (per light per month). Rows include Mercury Vapor, High Pressure Sodium, and Metal Halide with various wattage and lumens specifications.

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Tenth Revised SHEET NO. 16A

CANCELLING PSC NO. 2

Ninth Revised SHEET NO. 16A

<b>CLASSIFICATION OF SERVICE</b>
<b>Schedule 16 – Street Lighting Service</b>

	<u>Type Light</u>	<u>Watts</u>	<u>Approx. Lumens</u>	<u>Avg. Monthly Energy (KWH)</u>	<u>(per light per month) Rates</u>
	<i>Available for New Installations after November 2014</i>				
<b>R</b>	LED NEMA Head	60	5,200	21	\$ 8.53
<b>R</b>	LED Mid Output	108	9,500	37	\$10.82
<b>R</b>	LED High Output	135	11,000	46	\$13.24

UNDERGROUND SERVICE WITH NON-STANDARD POLE

**I** For service to governmental entities and street lighting districts with underground service on aluminum or fiberglass poles, an additional charge of \$7.34 per month per pole will be added to the standard charges for street lighting.

OVERHEAD SERVICE TO STREET LIGHTING DISTRICTS SERVED PURSUANT TO KRS 179.470

**I** For service to street lighting districts utilizing standard overhead facilities, an additional charge of \$3.07 per month per pole will be added to the standard charges for street lighting.

CONDITIONS OF SERVICE – DECORATIVE UNDERGROUND

Area lighting will be installed using underground service, with lights in each individual subdivision or lighting district having an average accessible service circuit of seventy-five (75) feet (i.e., distance from existing source of secondary electric service to light equals 75 feet average). For light locations in excess of seventy-five (75) feet average, or services requiring conductor sizes greater than the standard #12-2 AZ conductor, customer shall be required to pay these costs in advance of receiving service.

	<u>Type Light</u>	<u>Watts</u>	<u>Approx. Lumens</u>	<u>Avg. Monthly Energy (KWH)</u>	<u>(per lamp per month) Rates</u>
	<i>Not Available for New Installations after April 1, 2011:</i>				
<b>I</b>	High Pressure Sodium Fixture, with White Acorn Style Globe installed on decorative pole	70	6,300	30	\$14.93
<b>I</b>	High Pressure Sodium Fixture, with Lantern Style Globe installed on decorative pole	70	6,300	30	\$14.93
<b>R</b>	Two High Pressure Sodium Fixtures, with either Acorn or Lantern Style Globes installed on a decorative pole with scroll crossarm	140	12,600	60	\$24.40

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IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Fifth Revised SHEET NO. 16B
CANCELLING PSC NO. 2
Fourth Revised SHEET NO. 16B

CLASSIFICATION OF SERVICE
Schedule 16 - Street Lighting Service

Table with columns: Type light, Watts, Approx. Lumens, Avg. Monthly Energy (KWH), (per lamp per month Rates). Rows include 'Decorative Pole' (100 Watts, 9,500 Lumens, 43 KWH, \$27.52) and 'LED Fixture with Acorn Style Glove installed on 14 ft. Decorative Pole' (40 Watts, 2,900 Lumens, 14 KWH, \$22.31).

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table listing adjustment riders: Renewable Resource Energy Service Rider (Sheets No. 23 - 23D), Fuel Adjustment Rider (Sheets No. 24 - 24A), Environmental Surcharge Rider (Sheets No. 25 - 25A), Unwind Surcredit Adjustment Rider (Sheets No. 26 - 26A), Rural Economic Reserve Adjustment Rider (Sheet No. 29), Non-FAC Purchased Power Adjustment Rider (Sheets No. 30 - 30A).

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Taxes added if applicable.

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Second Revised SHEET NO. 26

CANCELLING PSC NO. 2

First Revised SHEET NO. 26

CLASSIFICATION OF SERVICE

Schedule 26 – Future Use

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D

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 26A

CANCELLING PSC NO. 2

Second Revised SHEET NO. 26A

**CLASSIFICATION OF SERVICE**

**Schedule 26 – Future Use**

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Second Revised SHEET NO. 27

CANCELLING PSC NO. 2

First Revised SHEET NO. 27

CLASSIFICATION OF SERVICE

Schedule 27 – Future Use

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 27A

CANCELLING PSC NO. 1

Second Revised SHEET NO. 27A

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D

<b>CLASSIFICATION OF SERVICE</b>
<b>Schedule 27 – Future Use</b>

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TITLE President and CEO

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Henderson, Kentucky

FOR ALL TERRITORY SERVED
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PSC NO. 2
Fifth Revised SHEET NO. 28A
CANCELLING PSC NO. 2
Fourth Revised SHEET NO. 28A

CLASSIFICATION OF SERVICE
Schedule 28 - Member Rate Stability Mechanism Rider

O = any over recovery amount from the second preceding month.
U = any under recovery amount from the second preceding month.

SECTION 2

BILLINGS TO CUSTOMERS SERVED FROM NON-DEDICATED DELIVERY POINTS

T Billings computed pursuant to the base rate portion of rate schedules approved by the Commission in Case No. 2013-00385 and to which this section is applicable shall be decreased during each month by 11.37345% ("the MRSM/RER-R or MRSM/RER-B percentage as applicable"). The percentages to be applied when the rates in Case No. 2015-00312 are effective are: Residential -11.09014%; Commercial single phase - 11.25621%; Commercial - three phase under 1000 kW - 11.37345%; Commercial - three phase over 1000 kW - 10.93211%; and Unmetered lighting - 11.26186%. Provided, however, that the MRSM/RER-R and MRSM/RER-B percentages will be applied in full for only those billing months that fall completely within a wholesale billing month for which the wholesale base rate credits offset 100% of the wholesale base rate increases as applicable. The MRSM/RER-R and the MRSM/RER-B percentages will be applied on a prorated bill basis when the billing month extends beyond the last wholesale billing month for which the wholesale base rate credits provide a 100% offset of the applicable wholesale base rate increase. In any month that the wholesale base credits as applicable offset less than 100% of the applicable wholesale base rate increase for that month, the MRSM/RER-R or MRSM/RER-B percentage will be adjusted proportionately based on the ratio of the amount of the wholesale credits and the amount of the wholesale base rate increase.

SECTION 3

BILLINGS TO CUSTOMERS SERVED FROM DEDICATED DELIVERY POINTS
(NO LINE LOSSES TO KENERGY)

Billings computed pursuant to rate schedules or special contracts to which this section is applicable shall be decreased during the month equal to the amount credited to Kenergy by the wholesale power supplier for the customer's dedicated delivery point

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Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Fourth Revised SHEET NO. 32
CANCELLING PSC NO. 2
Third Revised SHEET NO. 32

CLASSIFICATION OF SERVICE
Schedule 32 - Special Charges

In accordance with 807 KAR 5:006 Section 8, Kenergy will make the following special nonrecurring charges to recover customer-specific costs incurred, which would otherwise result in monetary loss to the utility or increased rates to other customers to whom no benefits accrue from the service provided or action taken.

- I (a) Turn-on Charge \$33.00 (overtime \$98.00) - A turn-on charge will be assessed for a seasonal or temporary service.
I (b) Reconnect Charge - \$33.00 (overtime \$98.00) - A reconnect charge will be assessed to reconnect a service which has been terminated for nonpayment of bills or violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations.
I (c) Termination or Field Collection Charge - \$33.00 (overtime \$98.00) - This charge will be assessed when a Kenergy representative makes a trip to the premises of a customer for the purpose of terminating service.
I (d) Special Meter Reading Charge - \$33.00 - This charge may be assessed when a customer requests that a meter be re-read, and the second reading shows the original reading was correct.

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Fifth Revised SHEET NO. 32A

CANCELLING PSC NO. 2

Fourth Revised SHEET NO. 32A

CLASSIFICATION OF SERVICE
Schedule 32 – Special Charges

(e) Meter Test Charge - \$52.00 – This charge will be assessed if a customer requests the meter be tested and the test shows the meter is not more than two (2) percent fast. No charge shall be made if the test shows the meter is more than two (2) percent fast.

(f) Returned Check Charge \$13.00 – A returned check charge will be assessed if a check accepted for payment of a bill is not honored by the customer’s financial institution.

Kenergy shall have the right to refuse to accept checks in payment of an account from any customer who has demonstrated poor credit risk by having two or more checks returned unpaid from a bank for any reason.

Kenergy shall not accept a check to pay for and redeem another check or accept a two-party check for cash or payment of an account.

When a customer has been mailed a notice of termination for non-payment and subsequently presents an insufficient check as payment, the original termination date will remain unchanged. The presentation of an insufficient funds check does not constitute payment of the account.

(g) Late Payment Kenergy Charge – A 5% charge will be assessed if a customer fails to pay a bill for services within (20) days from the date the bill was rendered. The charge will be assessed only once on any bill for rendered services. Any payment received shall first be applied to the bill for service rendered. Additional charges shall not be assessed on unpaid charges.

(h) Remote Disconnect/Reconnect Charge - \$24.00 – This charge will be assessed when service is terminated by remote switch for non-payment of bills, violation of Kenergy’s rules or Kentucky Public Service Commission administrative regulations. Termination of service will occur during normal business hours unless circumstances dictate otherwise, i.e. safety issues, illegal reconnect or meter is inaccessible. This charge will also be assessed when a service is reconnected by remote switch when service has been disconnected for non-payment of bills, violation of Kenergy’s rules or Kentucky Public Service Commission administrative regulations. Customers qualifying for service reconnection under Section 15 of 807 KAR 5:006 will be exempt from reconnect charges.

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TITLE President and CEO

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IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

First Revised SHEET NO. 32B

CANCELLING PSC NO.

Original SHEET NO. 32B

<b>CLASSIFICATION OF SERVICE</b>
<b>Schedule 32 – Special Charges</b>

- (i) Remote Special Meter Reading Charge - \$24.00 – This charge may be assessed when a customer requests that a meter be read again and the second reading obtained by a Kenergy representative shows the original reading was correct. No charge shall be assessed if the original reading was incorrect. This charge may also be assessed when a customer reading his/her own meter fails to read the meter for six (6) consecutive months and it is necessary for a Kenergy representative to obtain a reading remotely.

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TITLE President and CEO

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Second Revised SHEET NO. 32 (Exh. A)

CANCELLING PSC NO. 2

First Revised SHEET NO. 32 (Exh. A)

CLASSIFICATION OF SERVICE
Schedule 32 - Special Charges

Special Charges:

Non-Worked Hours:

Table with 3 columns: Category, Hours, Percent. Rows include Total Hours (2,080), Average Vacation (160), Holidays (64), Sick Leave Days (61), and Hours Worked (1,795).

For every \$100 of labor paid, \$86.30 is paid for work and \$13.70 is paid for non-working hours. The allocation for Office and Service employees is as follows:

Table with 4 columns: Employee Type, Hourly Rate, Percent, Non-Working Hourly Amount. Rows include Meter Reader/Service, Office/Clerical, and Dispatcher.

Other Costs Based on Regular Labor Worked: % of Regular Labor Worked

Proforma Ending June 30, 2015

Table with 4 columns: Category, Amount, Sign, Percent. Rows include Regular Wages, Health, Life, Disability, Pension, Payroll Taxes, Workers Comp., and a total row.

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Second Revised SHEET NO. 32 (Exh. B)

CANCELLING PSC NO. 2

First Revised SHEET NO. 32 (Exh. B)

<b>CLASSIFICATION OF SERVICE</b>
<b>Schedule 32 – Special Charges</b>

	Est. Hours	Per Hour	Amount
<u>Return Check Charge</u>			
No. of Hours Worked	0.25		
<b>I</b> Direct Labor Charge	0.25	\$21.73	\$ 5.43
<b>I</b> Non-Worked Overhead	0.25	\$ 2.98	\$ 0.75
<b>I</b> Other Cost Based on Reg. Labor Worked	0.25	54.94%	\$ 2.92
Bank Charge			\$ 3.52
<b>I</b> Total Charges		Total	<u>\$12.68</u> Use <u>\$13.00</u>

Turn-On, Reconnect, Termination, Special Meter Reading, Meter Test

	Per Hour	Turn-On, Reconnect, Termination	Meter Reading	Overtime	Meter Tests
Meter Reader/Service:					
No. of Hours		0.5	0.5	2	1
<b>R</b> Direct Labor Charge	\$21.73	\$ 10.87	\$ 10.87	\$65.19 <sup>1</sup>	\$21.73
<b>I</b> Non-Worked Overhead	\$ 2.98	\$ 1.49	\$ 1.49	N/A	\$ 2.98
Other Cost Based on Reg. Labor Worked	54.94%	\$ 5.97	\$ 5.97	\$11.73 <sup>2</sup>	\$11.94
Mileage					
	Per Mile				
	10	\$ 0.575	\$ 5.75		\$ 5.75
	20	\$ 0.575		\$11.50	
Office Clerical:					
No. of Hours		0.25	0.25	0.25	0.25
<b>I</b> Direct Labor Charge	\$21.73	\$ 5.43	\$ 5.43	\$ 5.43	\$ 5.43
<b>I</b> Non-Worked Overhead	\$ 2.98	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75
Other Cost Based on Reg. Labor Worked	54.94%	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98
<b>I</b> Total		<u>\$33.24</u>	<u>\$33.24</u>	<u>\$97.58</u>	<u>\$ 51.56</u>
<b>I</b> Charge		<u>\$33.00</u>	<u>\$33.00</u>	<u>\$98.00</u>	<u>\$ 52.00</u>

**I** <sup>1</sup> 2 hrs. x \$21.73 x 1.5

**I** <sup>2</sup> 2 hrs. x \$22.73 x 27.00% (23.47% + 3.53%)

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(Signature of Officer)

TITLE President and CEO

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IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

First Revised SHEET NO. 32 (Exh. C)

CANCELLING PSC NO. 2

Original SHEET NO. 32 (Exh. C)

CLASSIFICATION OF SERVICE
Schedule 32 - Special Charges

Remote Disconnect/Reconnect

Table with columns: Description, Per Hour, No. of Hours, Amount. Rows include Dispatcher (Direct Labor Charge, Non-Worked Overhead, Other Cost Based on Reg. Labor Worked), Office Clerical (Direct Labor Charge, Non-Worked Overhead, Other Cost Based on Reg. Labor Worked), (2) Amortization of Remote Switch Costs, Total, and Use.

- (1) See Tariff Sheet 32, Exhibit A.
(2) Cost of switch confidential per contract with vendor.

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Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Eighth Revised SHEET NO. 34

CANCELLING PSC NO. 2

Seventh Revised SHEET NO. 34

CLASSIFICATION OF SERVICE

Schedule – Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) – (Class B)

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To existing customers, Aleris and Kimberly Clark, and new customers executing special contracts approved by the Kentucky Public Service Commission.

RATE:

Customer Charge.....\$1,028 per Month
Plus Demand Charge of:
per KW of Billing Demand in Month.....\$10.715
Plus Energy Charge of:
per KWH.....\$0.038216

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Price Curtailable Service Rider, and Non-FAC Purchased Power Adjustment Rider.

AGREEMENT

An "agreement for purchase of power" shall be signed by any new customer prior to service under the rate.

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Taxes added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105

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ISSUED BY

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TITLE President and CEO

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FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Seventh Revised SHEET NO. 34A
CANCELLING PSC NO. 2
Sixth Revised SHEET NO. 34A

CLASSIFICATION OF SERVICE
Schedule 34 – Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) – Class B With Self-Generation

APPLICABLE
In all territory served.

AVAILABILITY OF SERVICE
To existing customer Domtar, and new customers executing special contracts approved by the Kentucky Public Service Commission.

RATE:
Customer Charge.....\$1,028 per Month
Plus:
Demand Charge of:
per KW of Firm Billing Demand in Month..... \$10.715
Plus:
Energy Charge of:
per KWH.....\$0.038216

NOTE: Charges for backup and replacement power are billed per contract, which includes a \$0.000166 retail adder per KWH Consumed At Site.

ADJUSTMENT CLAUSES:
The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No.
Renewable Resource Energy Service Rider Sheets No. 23 – 23D
Fuel Adjustment Rider Sheets No. 24 – 24A
Environmental Surcharge Rider Sheets No. 25 – 25A
Member Rate Stability Mechanism Rider Sheets No. 28 – 28A
Price Curtailable Service Rider Sheets No. 42 – 42C
Non-FAC Purchased Power Adjustment Rider Sheets No. 30 – 30A

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Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Eighth Revised SHEET NO. 35
CANCELLING PSC NO. 2
Seventh Revised SHEET NO. 35

CLASSIFICATION OF SERVICE
Schedule 35 – Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - (Class C)

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

This rate shall apply to existing large customers where service is provided through a dedicated delivery point connected to the transmission system of Big Rivers or other accessible system classified as Class C customers, or new customers executing special contracts approved by the Kentucky Public Service Commission.

TYPE OF SERVICE

The electric service furnished under this schedule will be three-phase sixty cycle, alternating current at available nominal voltage.

RATE

Customer Charge per Delivery Point \$100.00 per Month
Plus:
Demand Charge per KW of Billing Demand in Month \$ 10.715
Plus:
Energy Charges:
Per KWH \$ 0.041050

R Facilities Charge 1.14%
(times assigned dollars of Kenergy investment for facilities per month-see Sheet No.35B)

DETERMINATION OF BILLING DEMAND

The Billing Demand in kilowatts shall be the higher of: a) The customer's maximum integrated thirty-minute demand at such delivery point during each billing month, determined by meters which record at the end of each thirty-minute period the integrated kilowatt demand during the preceding thirty minutes; or b) the Contract Demand.

POWER FACTOR ADJUSTMENT

The customer agrees to maintain a power factor as nearly as practical to unity. Kenergy will permit the use of apparatus that shall result, during normal operation, in a power factor not lower than 90%. At Kenergy's option, in lieu of the customers providing the above corrective equipment when power factor is less than 90%, Kenergy may adjust the maximum measured demand for billing purposes in accordance with the following formula:

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Month / Date / Year

DATE EFFECTIVE November 29, 2015
Month / Date / Year

ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Fourth Revised SHEET NO. 35A
CANCELLING PSC NO. 2
Third Revised SHEET NO. 35A

CLASSIFICATION OF SERVICE
Schedule 35 - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - (Class C)

Max. Measured KW x 90%
Power Factor (%)

The power factor shall be measured at time of maximum load.

METERING

Electrical usage will be metered at the transmission voltage supplied or at the customer's secondary voltage with a 1.% adder to the metered KWH to account for transformer losses, as determined by Kenergy.

ADJUSTMENT CLAUSES

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Price Curtailable Service Rider, and Non-FAC Purchased Power Adjustment Rider.

D

AGREEMENT

An "agreement for purchase of power" shall be signed by any new customer prior to service under the rate.

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Taxes added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

TERMS OF PAYMENT

The above rates are net, the gross rate being five percent (5%) greater. In the event the current monthly bill is not paid within twenty (20) days from the date the bill was rendered, the gross rate will apply.

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY (Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Third Revised SHEET NO. 35B
CANCELLING PSC NO. 2
Second Revised SHEET NO. 35B

CLASSIFICATION OF SERVICE
Schedule 35 - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - (Class C)

DETERMINATION OF FACILITIES CHARGE RATE

Table with columns: Line No., Item, Rate Calculation. Rows include Distribution O & M Expense, Distribution Plant @ Year End, Dist. Exp. Cost Factor, Test Year A & G Acct. Expense, Test Year O & M Expense Excluding A & G, Line 5/6, Dist. Expense Carrying Cost Factor, A & G Cost Factor, Property Tax, Cost of Capital, Distribution Plant Depreciation Rate, Amortization Factor, Replacement Cost Factor, Capital Recovery Factor, General Plant Factor, General Plant @ Year End, Net General Plant @ Year End, General Plant Less Transportation @ Year End, General Plant Depreciation Rate, Property Tax, Cost of Capital, General Plant Fixed Charges, Total Utility Plant, Percent of TUP - General Plant Factor.

DATE OF ISSUE October 30, 2015
Month / Date / Year
DATE EFFECTIVE November 29, 2015
Month / Date / Year
ISSUED BY (Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Original SHEET NO. 35C
CANCELLING PSC NO. 2
SHEET NO. 35C

CLASSIFICATION OF SERVICE
Schedule 35 - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - (Class C)

Table with 4 columns: Item ID, Description, Value, and Rate. Includes items like O & M Factor (3.82%), A & G Factor (0.91%), Property Tax Factor (0.62%), Capital Recovery Factor (7.89%), General Plant Factor (0.47%), Total Annual Carrying Cost (13.70%), PSC Assessment (0.998099), Adjusted Annual Carrying Cost (13.73%), and Monthly Fixed Charge Rate Charge (1.14%).

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY (Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Eighth Revised SHEET NO. 43
CANCELLING PSC NO. 2
Seventh Revised SHEET NO. 43

CLASSIFICATION OF SERVICE
Schedule 43 – Small Power Production or Cogeneration (100 KW or Less)
(Customer Sells Power to Kenergy)

AVAILABLE

Available only to qualifying small power production or cogeneration facilities, 100 KW or below, which have executed an "Agreement for Purchase of Electric Energy" with Kenergy.

RATE SCHEDULE

Base payment of \$0.0450 per KWH, plus

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No.
Fuel Adjustment Rider: Sheets No. 24 – 24A
Environmental Surcharge Rider: Sheets No. 25 – 25A
Member Rate Stability Mechanism Rider: Sheets No. 28 – 28A
Rural Economic Reserve Adjustment Rider: Sheet No. 29
Non-FAC Purchased Power Adjustment Rider: Sheets No. 30 – 30A

DATE OF ISSUE October 30, 2015
Month / Date / Year

DATE EFFECTIVE November 29, 2015
Month / Date / Year

ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 76

CANCELLING PSC NO. 2

Second Revised SHEET NO. 76

CLASSIFICATION OF SERVICE
Schedule 76 - Cable Television Attachment Tariff

APPLICABLE

To entire territory served by Kenergy and on poles owned and used by Kenergy for its electric plant.

AVAILABLE

To all qualified CATV operators having the right to receive service.

RENTAL CHARGE

The annual rental charges shall be as follows:

- R Two-Party Pole Attachment \$ 6.20
R Three-Party Pole Attachment \$ 4.83
I Two-Party Anchor Attachment \$14.82
I Three-Party Anchor Attachment \$ 9.88

BILLING

Rental charges shall be billed annually, in succeeding year, based on the total number of pole attachments and anchors in place as of end of the preceding calendar year, and shall be due and payable on or before the date specified thereon.

SPECIFICATIONS

- A. The attachment to poles covered by this tariff shall at all times conform to the requirements of the National Electrical Safety Code, current edition, and subsequent revisions thereof, except where the lawful requirements of public authorities may be more stringent, in which case the latter will govern.
B. The strength of poles covered by this agreement shall meet the design requirements specified by the National Electrical Safety Code.

DATE OF ISSUE October 30, 2015
Month / Date / Year

DATE EFFECTIVE November 29, 2015
Month / Date / Year

ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 76 (Exh. A) (Page 1 of 3)

CANCELLING PSC NO. 2

Second Revised SHEET NO. 76 (Exh. A) (Page 1 of 3)

CLASSIFICATION OF SERVICE
Schedule 76 - Cable Television Attachment Tariff

CALCULATION OF ANNUAL POLE ATTACHMENT CHARGE

1. Annual Attachment Charge - Two-Party Pole

Annual Charge = [weighted avg. cost x .85 - n/a] x annual carrying charge x .1224

Annual Charge = \$451.71 x .85 x 13.20% x .1224

R Annual Charge = \$6.20

2. Annual Attachment Charge - Three-Party Pole

Annual Charge = [weighted avg. cost x .85 - n/a] x annual carrying charge x .0759

Annual Fixed = \$566.77 x .85 x 13.20% x .0759

R Annual Charge = \$4.83

/1 Weighted Average Cost for Poles Determined as follows:

35'-40' Poles = installed plant cost at 6/30/15 of \$32,618,278 ÷ 72,210 poles; or an average cost of \$451.71 per pole

40'-45' Poles = installed plant cost at 6/30/15 of \$30,516,716 ÷ 53,843 poles; or an average cost of \$566.77 per pole.

/2 Reduction factor for lesser appurtenances included in pole accounts per Page 8 of PSC Order in Case No. 251.

/3 Ground wire cost is not included in pole cost records, therefore, subject reduction is not applicable.

/4 See Sheet 76, Exhibit A, page 3 of 3.

/5 Usable space factor per Page 13 of PSC Order in Case No. 251.

DATE OF ISSUE October 30, 2015
Month / Date / Year

DATE EFFECTIVE November 29, 2015
Month / Date / Year

ISSUED BY (Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 76 (Exh. A)  
(Page 2 of 3)

CANCELLING PSC NO. 2

Second Revised SHEET NO. 76 (Exh. A)  
(Page 2 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**I** CALCULATION OF ANNUAL ANCHOR ATTACHMENT CHARGE

1. Annual Attachment Charge – Two-Party Anchor

$$\text{Annual Charge} = \frac{[\text{weighted average cost} \times \text{annual carrying charge}] \times \frac{1}{2}}{2}$$

$$\text{Annual Charge} = \frac{\$224.52 \times 13.20\%}{2}$$

$$\text{Annual Charge} = \$14.82$$

2. Annual Attachment Charge – Three-Party Anchor

$$\text{Annual Charge} = \frac{[\text{weighted average cost} \times \text{annual carrying charge}] \times \frac{1}{3}}{3}$$

$$\text{Annual Charge} = \frac{\$224.52 \times 13.20\%}{3}$$

$$\text{Annual Charge} = \$9.88$$

1 Weighted Average Cost for Anchors Determined as follows:

Installed plant cost of all anchors \$23,877,571 ÷ 106,348 anchors; or an average cost of \$224.52 per anchor as of 6/30/15.

2 See Sheet 76, Exhibit A, page 3 of 3.

DATE OF ISSUE October 30, 2015  
Month / Date / Year

DATE EFFECTIVE November 29, 2015  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 76 (Exh. A) (Page 3 of 3)

CANCELLING PSC NO. 2

Second Revised SHEET NO. 76 (Exh. A) (Page 3 of 3)

CLASSIFICATION OF SERVICE
Schedule 76 - Cable Television Attachment Tariff

PSC ADMINISTRATIVE CASE NO. 251

Table with 4 columns: Item, Description, Percent, Proforma Margins, Proforma Interest. Includes rows for Cost of Money, Proforma Operations and Maintenance Expense, Proforma Depreciation Expense, Proforma General Administrative Expense, and Annual Carrying Charges.

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY (Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 138

CANCELLING PSC NO. 2

Second Revised SHEET NO. 138

**RULES AND REGULATIONS**

**Schedule 138 – Temporary, Seasonal or Services of Questionable Tenure**

Temporary, seasonal or services of questionable tenure shall be construed to mean a party or establishment whose need for electric service, both as to amount and permanency, cannot be reasonably assured and same shall include, but not limited to, oil and coal facilities, farming operations, lakes, and summer cottages, recreational areas, campsites and construction sites, etc. A customer requesting such service will be required to pay an advance contribution in aid of construction equal to the cost of construction, excluding service drop, transformer(s) and metering. Based upon Kenergy’s determination of the minimum annual KWH usage required to amortize the cost of such facilities over a ten-year period, customer’s advance contribution will be refunded annually over a ten-year period, in ten equal amounts, for each year service is continued. The annual refund amount shall, however, be reduced to the extent that customer may fail to satisfy its designated minimum annual KWH usage. Should said service be discontinued for a period of 60 consecutive days, consumer shall forfeit any then remaining contribution which may be subject to refund.

Transformers and meters will be furnished by Kenergy except where requirements may be contrary to standard voltages, and in which case the transformer cost will be considered as materials as referred to above. Kenergy shall retain ownership of these facilities and provide necessary maintenance thereof.

**I** A service charge of \$33.00 shall be applicable to any disconnecting or reconnecting of seasonal and temporary services.

When more than one customer requests service from the same distribution extension at the same time, a mutual agreement of shared cost between the customers may be approved by Kenergy. Costs incurred for the construction of temporary services in which all or a part of the facilities will be used for permanent service will then be based on the type of permanent service ultimately connected.

Special situations may arise for a special type of service, and in which case the service will be negotiated on an individual basis as to voltage, contribution, contract, etc.

DATE OF ISSUE October 30, 2015  
Month / Date / Year

DATE EFFECTIVE November 29, 2015  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 152

CANCELLING PSC NO. 2

Second Revised SHEET NO. 152

**RULES AND REGULATIONS**  
**Schedule 152 – Meter Readings**

(a) Meters shall be easily accessible for reading, testing and making necessary adjustments and repairs and shall be located at the site designated by Kenergy Corp. personnel. Meters with demand devices shall be read monthly by Kenergy personnel. Unless otherwise agreed to by Kenergy, all other meters shall be read by the customer and readings supplied by the customer on the form provided. Such reading shall accompany customer’s monthly payment and shall serve as the basis of the subsequent month’s billing. Kenergy will read each customer-read meter at least once during each calendar year.

I (b) Kenergy reserves the right to charge a customer a fee of \$33.00 for each trip required to read a meter when the customer has failed to correctly read the meter for six (6) consecutive billing periods and which fee shall appear on customer’s subsequent monthly billing.

(c) Registration of each meter shall read in the same units as used for billing unless a conversion factor is shown on the billing form.

DATE OF ISSUE October 30, 2015  
Month / Date / Year

DATE EFFECTIVE November 29, 2015  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Third Revised SHEET NO. 153

CANCELLING PSC NO. 2

Second Revised SHEET NO. 153

**RULES AND REGULATIONS**

**Schedule 153 – Meter Tests**

I All new meters shall be checked for accuracy before installation. Kenergy will, at its own expense, make periodic tests and inspections of its meters in order to maintain a high standard of accuracy and to conform with the regulations of the Kentucky Public Service Commission. Kenergy will make additional test of meters at the request of the member upon payment of a \$52.00 fee. When the test is made at the customer's request and it shows the meter is accurate, within 2% slow or fast, no adjustment will be made to the customer's bill and the fee paid will be forfeited to help cover cost of the requested test. When the test shows the meter to be in excess of 2% slow or fast, appropriate adjustments will be made to the customer's bill. Refunds will be made in accordance with the Kentucky Public Service Commission General Rules 807 KAR 5:006 Section 10(2). If the test shows the meter to be more than 2% fast the \$52.00 fee paid by the customer shall be refunded.

FAILURE OF METER TO REGISTER OR METER TEST RESULTS ARE FAST OR SLOW

In the event a customer's meter should fail to register, the customer shall be billed from the date of such failure in accordance with 807 KAR 5:006, Section 10(2). If test results on a customer's meter show an average error greater than two percent (2%) fast or slow, or if a customer has been incorrectly billed for any other reason, except in an instance where Kenergy has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by a customer, Kenergy shall immediately determine the period during which the error has existed, and shall recompute and adjust the customer's bill to either provide a refund to the customer or collect an additional amount of revenue from the under billed customer. Kenergy shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If the customer and Kenergy are unable to agree on an estimate of the time period during which the error existed, the Kentucky Public Service Commission shall determine the issue. In all instances of customer over billing, the member's account shall be credited or the over billed amount refunded at the discretion of the customer within thirty (30) days after final meter test results. Kenergy shall not require customer repayment of any under billing to be made over a period shorter than a period coextensive with the under billing.

DATE OF ISSUE October 30, 2015  
Month / Date / Year

DATE EFFECTIVE November 29, 2015  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Sixth Revised SHEET NO. 162A
CANCELLING PSC NO. 2
Fifth Revised SHEET NO. 162A

RULES AND REGULATIONS
Schedule 162 - Deposits
(Excluding Three-Phase Over 1,000 KW & Special Contracts)

Residential deposits will be retained for a period not to exceed twelve (12) months, provided the customer has met satisfactory payment and credit criteria. Non-residential deposits will be maintained as long as the customer remains on service.

If a deposit is held longer than eighteen (18) months, the deposit will be recalculated at the customer's request based on the customer's actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, Kenergy may collect any underpayment and shall refund any overpayment by check or credit to the customer's bill. No refund will be made if the customer's bill is delinquent at the time of the recalculations.

DEPOSIT AMOUNT

I Residential customers as defined under Sheet No. 1, will pay a deposit in the amount of \$274.00 (with accelerated use of Big Rivers' reserve funds) and \$325.00 (after expiration of Big Rivers' reserve funds), which is calculated in accordance with 807 KAR 5:006, Section 7(1)(b).

Non-residential and three-phase customers' under 1000 KW deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the load information provided by customer. The deposit amount shall not exceed 2/12ths if the customer's actual or estimated annual bill where bills are rendered monthly.

DATE OF ISSUE October 30, 2015
Month / Date / Year
DATE EFFECTIVE November 29, 2015
Month / Date / Year
ISSUED BY (Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED

**CONTENTS**  
**CLASSIFICATION OF SERVICE**

<u>SCHEDULE</u>		<u>SHEET NO.</u>
1.	Residential ..... (Single Phase & Three-Phase)	1 - 1A
2.	Future Use.....	2
3.	All Non-Residential ..... (Single Phase)	3 - 3A
4.	Future Use.....	4
5.	Three-Phase Demand (Non-Residential)..... Non-Dedicated Delivery Points (0 - 1,000 KW)	5- 5B
6.	Future Use.....	6
7.	Three-Phase Demand..... Non-Dedicated Delivery Points (1,001 KW & Over)	7- 7B
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17.	Future Use.....	17 - 22
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24.	Fuel Adjustment Rider.....	24 - 24A
25.	Environmental Surcharge Rider.....	25 - 25A
26.	Unwind Surecredit Adjustment Clause Rider.....	26 - 26A
27.	Rebate Adjustment Rider.....	
T 28.	Member Rate Stability Mechanism Rider.....	
T 29.	Rural Economic Reserve Adjustment Rider.....	

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Burt Aubrey</i> EFFECTIVE
<b>2/1/2014</b> PURSUANT TO 807 KAR 5.011 SECTION 9(1)

**CONTENTS**  
**CLASSIFICATION OF SERVICE**

<u>SCHEDULE</u>		<u>SHEET NO.</u>
1.	Residential ..... (Single Phase & Three-Phase)	1 - 1A
2.	Future Use.....	2
3.	All Non-Residential ..... (Single Phase)	3 - 3A
4.	Future Use.....	4
5.	Three-Phase Demand (Non-Residential)..... Non-Dedicated Delivery Points (0 - 1,000 KW)	5- 5B
6.	Future Use.....	6
7.	Three-Phase Demand..... Non-Dedicated Delivery Points (1,001 KW & Over)	7 - 7B
8.	Future Use.....	8 - 14
15.	Private Outdoor Lighting.....	15 - 15C
16.	Street Lighting Service.....	16 - 16C
17.	Future Use.....	17 - 22
23.	Renewable Resource Energy Service Rider.....	23 - 23D
24.	Fuel Adjustment Rider.....	24 - 24A
25.	Environmental Surcharge Rider.....	25 - 25A
T 26.	Future Use.....	26 - 26A
T 27.	Future Use.....	27 - 27A
28.	Member Rate Stability Mechanism Rider.....	28 - 28B
29.	Rural Economic Reserve Adjustment Rider.....	29 - 29B



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Ninth Revised SHEET NO. 1
CANCELLING PSC NO. 2
Eighth Revised SHEET NO. 1

Table with 1 row: CLASSIFICATION OF SERVICE, Schedule 1 - Residential Service (Single Phase & Three-Phase)

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for single and three-phase single family residential service. Residential electric service is available for uses customarily associated with residential occupation, including lighting, cooking, heating, cooling, refrigeration, household appliances and other domestic purposes.

Residential rates are based on service to single family units and are not applicable to multi-family dwellings served through a single meter. Where two or more families occupy a residential building, Kenergy may require, as a condition precedent to the application of the residential rate, the wiring in the building be so arranged as to permit each family to be served through a separate meter.

If a separate meter is used to measure the consumption to remotely located buildings, such as garages, barns, pump houses, grain bins or other outbuildings, or facilities, such as electric fences, it will be considered a separate service and be billed as a separate service at the applicable non-residential rate.

RATE

R Customer Charge per delivery point \$15.60 per month
Plus:
R Energy Charge per KWH \$0.101304

DATE OF ISSUE May 14, 2014
DATE EFFECTIVE February 1, 2014
ISSUED BY Steve Thompson
TITLE Vice President - Finance
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
Brent Hickey
EFFECTIVE 2/1/2014
PURSUANT TO 807 KAR 5.011 SECTION 1(1)



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth Revised SHEET NO. 1
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 1

Table with 1 row: CLASSIFICATION OF SERVICE, Schedule 1 - Residential Service (Single Phase & Three-Phase)

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available for single and three-phase single family residential service. Residential electric service is available for uses customarily associated with residential occupation, including lighting, cooking, heating, cooling, refrigeration, household appliances and other domestic purposes.

Residential rates are based on service to single family units and are not applicable to multi-family dwellings served through a single meter. Where two or more families occupy a residential building, Kenergy may require, as a condition precedent to the application of the residential rate, the wiring in the building be so arranged as to permit each family to be served through a separate meter.

If a separate meter is used to measure the consumption to remotely located buildings, such as garages, barns, pump houses, grain bins or other outbuildings, or facilities, such as electric fences, it will be considered a separate service and be billed as a separate service at the applicable non-residential rate.

RATE

I Customer Charge per delivery point \$18.50 per month
Plus:
I Energy Charge per KWH \$0.102042

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY
TITLE President and CFO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2013-00312 DATED



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Third Revised SHEET NO. 1A  
 CANCELLING PSC NO. 2  
Second Revised SHEET NO. 1A

**CLASSIFICATION OF SERVICE**  
**Schedule 1 - Residential Service (Single Phase & Three-Phase)**

**ADJUSTMENT CLAUSES:**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Unwind Surcredit Adjustment Rider	Sheets No. 26 - 26A
Rebate Adjustment Rider	Sheets No. 27 - 27A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

**TAXES AND FEES**

School Taxes added if applicable.  
 Kentucky Sales Taxes added if applicable.

**FRANCHISE CHARGE**

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

**TERMS OF PAYMENT**

The above rates are net, the gross rate being five percent (5%) greater. In the event the current monthly bill is not paid within twenty (20) days from the date bill was rendered, the gross rate shall apply.

The gross rate charge shall be forgiven on one bill each calendar year on all customers in this class of service.

Customers 65 years of age and older who have submitted proof of age to Kenergy will not be charged the gross rate on the current monthly bill at their primary residence. If payment is not received within 30 days from the date the bill was rendered, the gross rate shall apply.

**ALL OTHER RULES AND REGULATIONS**

Service will be furnished under Kenergy's rules and regulations applicable hereto.

DATE OF ISSUE December 2, 2011  
Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
Month / Date / Year  
 ISSUED BY Samford Hovick  
(Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Fourth Revised SHEET NO. 1A  
 CANCELLING PSC NO. 2  
Third Revised SHEET NO. 1A

**CLASSIFICATION OF SERVICE**  
**Schedule 1-Residential Service (Single Phase & Three-Phase)**

**ADJUSTMENT CLAUSES:**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
D Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

**TAXES AND FEES**

School Taxes added if applicable.  
 Kentucky Sales Taxes added if applicable.

DATE OF ISSUE October 30, 2015  
Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
(Signature of Officer)  
 TITLE President & CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Ninth Revised SHEET NO. 3  
 CANCELLING PSC NO. 2  
 Eighth Revised SHEET NO. 3



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Tenth SHEET NO. 3  
 CANCELLING PSC NO. 2  
 Ninth Revised SHEET NO. 3

**CLASSIFICATION OF SERVICE**  
**Schedule 3 – All Non-Residential Single Phase**

**APPLICABLE**

In all territory served.

**AVAILABILITY OF SERVICE**

Available for all non-residential single phase service.

Three-phase service under this rate schedule is restricted to those customers being billed on this rate schedule as of its effective date of June 14, 2005.

**RATE**

- R Customer Charge per delivery point..... \$22.10 per month
- Plus:
- R Energy Charge per KWH.....\$0.09959

**ADJUSTMENT CLAUSES:**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Unwind Surcredit Adjustment Rider	Sheets No. 26 - 26A
Rebate Adjustment Rider	Sheets No. 27 - 27A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

**TAXES AND FEES**

School Taxes added if applicable.  
 Kentucky Sales Taxes added if applicable.

DATE OF ISSUE May 14, 2014  
Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
Month / Date / Year  
 ISSUED BY Steve Thompson  
(Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

<b>KENTUCKY</b> PUBLIC SERVICE COMMISSION <b>JEFF R. DEROUEN</b> EXECUTIVE DIRECTOR TARIFF BRANCH  EFFECTIVE <b>2/1/2014</b> <small>PURSUANT TO KY KAR 9:011 SECTION 9 (1)</small>
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**CLASSIFICATION OF SERVICE**  
**Schedule 3 – All Non-Residential Single Phase**

**APPLICABLE**

In all territory served.

**AVAILABILITY OF SERVICE**

Available for all non-residential single phase service.

Three-phase service under this rate schedule is restricted to those customers being billed on this rate schedule as of its effective date of June 14, 2005.

**RATE**

- Customer Charge per delivery point..... \$22.10 per month
- Plus:
- I Energy Charge per KWH.....\$0.100842

**ADJUSTMENT CLAUSES:**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

**TAXES AND FEES**

School Taxes added if applicable.  
 Kentucky Sales Taxes added if applicable.

DATE OF ISSUE October 30, 2015  
Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
(Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Third Revised SHEET NO. 5A  
 CANCELLING PSC NO. 2  
Second Revised SHEET NO. 5A

**CLASSIFICATION OF SERVICE**  
 Schedule 5 - Three-Phase Demand (Non-Residential)  
 Non-Dedicated Delivery Points (0 - 1,000 KW)

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Unwind Surcredit Adjustment Rider	Sheets No. 26 - 26A
Rebate Adjustment Rider	Sheets No. 27 - 27A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

TAXES AND FEES

School Taxes added if applicable.  
Kentucky Sales Tax added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

DETERMINATION OF BILLING DEMAND

The billing demand shall be the maximum kilowatt load used by the customer for any period of fifteen (15) consecutive minutes during the month for which the bill is rendered as indicated or recorded by a demand meter.

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY Samuel Novick  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
Brent Hatley  
 EFFECTIVE  
**9/1/2011**  
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Fourth Revised SHEET NO. 5A  
 CANCELLING PSC NO. 2  
Third Revised SHEET NO. 5A

**CLASSIFICATION OF SERVICE**  
 Schedule 5 - Three-Phase Demand (Non-Residential)  
 Non-Dedicated Delivery Points (0 - 1,000 KW)

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

TAXES AND FEES

School taxes added if applicable.  
Kentucky Sales Tax added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

DETERMINATION OF BILLING DEMAND

The billing demand shall be the maximum kilowatt load used by the customer for any period of fifteen (15) consecutive minutes during the month for which the bill is rendered as indicated or recorded by a demand meter.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City \_\_\_\_\_  
 PSC NO. 2  
 Eighth Revised SHEET NO. 7  
 CANCELLING PSC NO. 2  
 Seventh Revised SHEET NO. 7



FOR ALL TERRITORY SERVED  
 Community, Town or City \_\_\_\_\_  
 PSC NO. 2  
 Ninth Revised SHEET NO. 7  
 CANCELLING PSC NO. 2  
 Eighth Revised SHEET NO. 7

**CLASSIFICATION OF SERVICE**  
**Schedule 7 – Three-Phase Demand – 1,001 KW and Over**  
**(Non-Dedicated Delivery Points)**

**APPLICABLE**

In all territory served.

**AVAILABILITY OF SERVICE**

Available for all three-phase customers with a metered or contract demand 1,001 KW & Over served from a non-dedicated delivery point.

Any service provided under this tariff shall be for a minimum of twelve (12) consecutive months, whereby the customer will be billed a minimum of 1,001 KW for next twelve (12) months.

**TYPE OF SERVICE**

The electric service furnished under this schedule will be three-phase, 60 cycle, alternating current at available nominal voltage.

**RATE**

Option A – High Load Factor (above 50%):

R Customer Charge per Delivery Point.....\$975.27 per month

Plus:

Demand Charge of:

R Per KW of Billing Demand in the month.....\$12.20

Plus:

Energy Charges of:

R First 200 KWH per KW, per KWH.....\$0.05219

R Next 200 KWH per KW, per KWH.....\$0.04794

R All Over 400 KWH per KW, per KWH.....\$0.04538

R Primary Service Discount.....\$.65 per KW

Option B – Low Load Factor (below 50%):

R Customer Charge per Delivery Point.....\$975.27 per month

Plus:

Demand Charge of:

R Per KW of Billing Demand in the month.....\$6.87

**CLASSIFICATION OF SERVICE**  
**Schedule 7 – Three-Phase Demand – 1,001 KW and Over**  
**(Non-Dedicated Delivery Points)**

**APPLICABLE**

In all territory served.

**AVAILABILITY OF SERVICE**

Available for all three-phase customers with a metered or contract demand 1,001 KW & Over served from a non-dedicated delivery point.

Any service provided under this tariff shall be for a minimum of twelve (12) consecutive months, whereby the customer will be billed a minimum of 1,001 KW for next twelve (12) months.

**TYPE OF SERVICE**

The electric service furnished under this schedule will be three-phase, 60 cycle, alternating current at available nominal voltage.

**RATE**

Option A – High Load Factor (above 50%):

I Customer Charge per Delivery Point.....\$975.27 per month

Plus:

Demand Charge of:

I Per KW of Billing Demand in the month.....\$12.70

Plus:

Energy Charges of:

I First 200 KWH per KW, per KWH.....\$0.054327

I Next 200 KWH per KW, per KWH.....\$0.049903

I All Over 400 KWH per KW, per KWH.....\$0.047238

Primary Service Discount.....\$.65 per KW

Option B – Low Load Factor (below 50%):

I Customer Charge per Delivery Point.....\$975.27 per month

Plus:

Demand Charge of:

I Per KW of Billing Demand in the month.....\$7.15

DATE OF ISSUE May 14, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**  
 TARIFF BRANCH  
Burt Hultley  
 EFFECTIVE  
**2/1/2014**  
 PURSUANT TO KRS 192.011 SECTION 9(1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Ninth Revised SHEET NO. 7A  
 CANCELLING PSC NO. 2  
 Eighth Revised SHEET NO. 7A

**CLASSIFICATION OF SERVICE**  
**Schedule 7 – Three-Phase Demand – 1,001 KW and Over**  
**(Non-Dedicated Delivery Points)**

Plus:  
 Energy Charges of:  
 R First 150 KWH per KW, per KWH.....\$0.07231  
 R Over 150 KWH per KW, per KWH.....\$0.06333  
 R Primary Service Discount.....\$.65 per KW

**ADJUSTMENT CLAUSES:**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Unwind Surcredit Adjustment Rider	Sheets No. 26 - 26A
Rebate Adjustment Rider	Sheets No. 27 - 27A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Price Curtailable Service Rider	Sheet No. 42
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

**TAXES AND FEES**

School Taxes added if applicable.  
Kentucky Sales Tax added if applicable.

**FRANCHISE CHARGE**

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

**AGREEMENT**

T An "Agreement for Purchase of Power" shall be executed by the customer for service under this schedule. The minimum monthly charge shall be in accordance with investment to serve and as mutually agreed to by both parties. For any type of service that is not considered permanent, see tariff Sheet No. 138.

DATE OF ISSUE May 14, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN  
EXECUTIVE DIRECTOR

TARIFF BRANCH

Brend Hatley  
EFFECTIVE  
**2/1/2014**  
PURSUANT TO 807 KAR 5.011 SECTION 8 (1)



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Tenth Revised SHEET NO. 7A  
 CANCELLING PSC NO. 2  
 Ninth Revised SHEET NO. 7A

**CLASSIFICATION OF SERVICE**

Schedule 7 – Three-Phase Demand – 1,001 KW and Over  
 (Non-Dedicated Delivery Points)

Plus:

Energy Charges of:  
 I First 150 KWH per KW, per KWH.....\$0.075271  
 I Over 150 KWH per KW, per KWH.....\$0.065923  
 Primary Service Discount.....\$.65 per KW

**ADJUSTMENT CLAUSES:**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 – 23D
Fuel Adjustment Rider	Sheets No. 24 – 24A
Environmental Surcharge Rider	Sheets No. 25 – 25A
Member Rate Stability Mechanism Rider	Sheets No. 28 – 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Price Curtailable Service Rider	Sheet No. 42
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 – 30A

**TAXES AND FEES**

School Taxes added if applicable.  
Kentucky Sales Tax added if applicable.

**FRANCHISE CHARGE**

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

**AGREEMENT**

An "Agreement for Purchase of Power" shall be executed by the customer for service under this schedule. The minimum monthly charge shall be in accordance with investment to serve and as mutually agreed to by both parties. For any type of service that is not considered permanent, see tariff Sheet No. 138.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Tenth Revised SHEET NO. 15  
 CANCELLING PSC NO. 2  
 Ninth Revised SHEET NO. 15



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Eleventh Revised SHEET NO. 15  
 CANCELLING PSC NO. 2  
 Tenth Revised SHEET NO. 15

**CLASSIFICATION OF SERVICE**  
**Schedule 15 - Private Outdoor Lighting**

**APPLICABLE**

In all territory served.

**AVAILABILITY OF SERVICE**

Service under this schedule is offered, under the conditions set out hereinafter, for lighting applications on private property such as, but not limited to, residential, commercial and industrial plant site or parking lot, other commercial area lighting, etc. to customers now receiving electric service from Kenergy at the same location. Service will be provided under written contract signed by customer prior to service commencing, when facilities are required other than fixture(s). Upon failure, lighting will be replaced with a comparable energy efficient LED fixture.

**Standard (Served Overhead)**

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<b>T Not Available for New Installations after December 1, 2012:</b>				
Mercury Vapor	175	7,000	70	\$11.06
Mercury Vapor	250	12,000	97	\$13.24
Mercury Vapor	400	20,000	155	\$16.19
High Pressure Sodium	100	9,500	44	\$10.41
Metal Halide	100	9,000	42	\$ 9.82
Metal Halide	400	24,000	156	\$21.07
<b>T Not Available for New Installations after November 2014:</b>				
High Pressure Sodium	200/ 250	20,000/27,000	101	\$15.46
High Pressure Sodium-Flood Light	400	61,000	159	\$18.18
<b>T Available for New Installations after November 2014:</b>				
LED NEMA Head	60	5,200	21	\$ 8.89
LED Mid Output	108	9,500	37	\$11.28
LED High Output	135	11,000	46	\$13.80

**CLASSIFICATION OF SERVICE**  
**Schedule 15 - Private Outdoor Lighting**

**APPLICABLE**

In all territory served.

**AVAILABILITY OF SERVICE**

Service under this schedule is offered, under the conditions set out hereinafter, for lighting applications on private property such as, but not limited to, residential, commercial and industrial plant site or parking lot, other commercial area lighting, etc. to customers now receiving electric service from Kenergy at the same location. Service will be provided under written contract signed by customer prior to service commencing, when facilities are required other than fixture(s). Upon failure, lighting will be replaced with a comparable energy efficient LED fixture.

**Standard (Served Overhead)**

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<b>I Not Available for New Installations after December 1, 2012:</b>				
Mercury Vapor	175	7,000	70	\$11.30
Mercury Vapor	250	12,000	97	\$13.78
Mercury Vapor	400	20,000	155	\$16.87
High Pressure Sodium	100	9,500	44	\$ 9.99
Metal Halide	100	9,000	42	\$ 9.42
Metal Halide	400	24,000	156	\$20.26
<b>R Not Available for New Installations after November 2014:</b>				
High Pressure Sodium	200/ 250	20,000/27,000	101	\$15.03
High Pressure Sodium-Flood Light	400	61,000	159	\$18.94
<b>R Available for New Installations after November 2014:</b>				
LED NEMA Head	60	5,200	21	\$ 8.53
LED Mid Output	108	9,500	37	\$10.82
LED High Output	135	11,000	46	\$13.24

DATE OF ISSUE October 16, 2014  
 Month / Date / Year  
 DATE EFFECTIVE November 15, 2014  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President & CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
[Signature]  
 EFFECTIVE  
**11/15/2014**  
 PURSUANT TO KRS 149.017 SECTION 9(1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Tenth Revised SHEET NO. 15A  
 CANCELLING PSC NO. 2  
 Ninth Revised SHEET NO. 15A



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Eleventh Revised SHEET NO. 15A  
 CANCELLING PSC NO. 2  
 Tenth Revised SHEET NO. 15A

**CLASSIFICATION OF SERVICE**  
**Schedule 15 – Private Outdoor Lighting**

**CLASSIFICATION OF SERVICE**  
**Schedule 15 – Private Outdoor Lighting**

Commercial and Industrial Lighting  
 (Available to all classes except residential)

Commercial and Industrial Lighting  
 (Available to all classes except residential)

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<b>Available for New Installations after November 2014:</b>				
<b>Flood Lighting Fixture</b>				
N LED Flood	192	18,500	66	\$17.94
<b>Not Available for New Installations after December 1, 2012:</b>				
T High Pressure Sodium	250	28,000	103	\$14.06
T High Pressure Sodium	400	61,000	160	\$18.19
T High Pressure Sodium	1,000	140,000	377	\$41.94
Metal Halide	250	19,500	98	\$13.46
Metal Halide	400	32,000	156	\$18.11
Metal Halide	1,000	107,000	373	\$41.87
<b>Not Available for New Installations after April 1, 2011:</b>				
<b>Contemporary (Shoebox) Lighting Fixture</b>				
High Pressure Sodium	250	28,000	103	\$15.90
High Pressure Sodium	400	61,000	160	\$20.13
High Pressure Sodium	1,000	140,000	377	\$41.94
Metal Halide	250	19,500	98	\$15.29
Metal Halide	400	32,000	156	\$19.73
Metal Halide	1,000	107,000	373	\$41.87
<b>Not Available for New Installations after April 1, 2011:</b>				
<b>Decorative Lighting Fixtures</b>				
Acorn Globe Metal Halide	100	9,000	42	\$14.26
Acorn Globe Metal Halide	175	16,600	71	\$17.57
Round Globe Metal Halide	100	9,000	42	\$13.99
Round Globe Metal Halide	175	16,600	71	\$16.30
Lantern Globe Metal Halide	175	16,600	71	\$16.47
Acorn Globe HPS	100	9,500	42	\$16.09

**Type Light**                      **Watts**    **Approx. Lumens**    **Avg. Monthly Energy (KWH)**    **(per lamp per month) Rates**

**Available for New Installations after November 2014:**

**Flood Lighting Fixture**

N LED Flood                      192      18,500                      66                      \$17.21

**Not Available for New Installations after December 1, 2012:**

I High Pressure Sodium                      250      28,000                      103                      \$14.65  
 I High Pressure Sodium                      400      61,000                      160                      \$18.94  
 R High Pressure Sodium                      1,000      140,000                      377                      \$41.77  
 I Metal Halide                      250      19,500                      98                      \$14.02  
 I Metal Halide                      400      32,000                      156                      \$18.86  
 R Metal Halide                      1,000      107,000                      373                      \$41.10

**Not Available for New Installations after April 1, 2011:**

**Contemporary (Shoebox) Lighting Fixture**

I High Pressure Sodium                      250      28,000                      103                      \$15.97  
 I High Pressure Sodium                      400      61,000                      160                      \$20.96  
 I High Pressure Sodium                      1,000      140,000                      377                      \$41.98  
 I Metal Halide                      250      19,500                      98                      \$15.83  
 I Metal Halide                      400      32,000                      156                      \$20.55  
 I Metal Halide                      1,000      107,000                      373                      \$43.61

**Not Available for New Installations after April 1, 2011:**

**Decorative Lighting Fixtures**

R Acorn Globe Metal Halide                      100      9,000                      42                      \$13.69  
 R Acorn Globe Metal Halide                      175      16,600                      71                      \$16.85  
 R Round Globe Metal Halide                      100      9,000                      42                      \$13.43  
 I Round Globe Metal Halide                      175      16,600                      71                      \$16.45  
 R Lantern Globe Metal Halide                      175      16,600                      71                      \$15.79  
 R Acorn Globe HPS                      100      9,500                      42                      \$15.44

DATE OF ISSUE October 16, 2014  
 Month / Date / Year  
 DATE EFFECTIVE November 15, 2014  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President & CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
[Signature]  
 EFFECTIVE  
**11/15/2014**  
 PURSUANT TO KRS 192.011 SECTION 9 (1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Ninth Revised SHEET NO. 15B
CANCELLING PSC NO. 2
Eighth Revised SHEET NO. 15B

CLASSIFICATION OF SERVICE
Schedule 15 - Private Outdoor Lighting

Table with 2 columns: Description, Rate Per Month. Includes Pedestal Mounted Pole (Steel 25, 30, 39 ft) and Direct Burial Pole (Wood, Aluminum, Fluted Fiberglass, Fluted Aluminum).

Direct Burial Pole
Available for New Installations after April 1, 2011:
Wood, 30 ft. - per pole \$ 5.65
Aluminum, 28 ft. - per pole \$11.62
Not Available for New Installations after April 1, 2011:
Fluted Fiberglass, 15 ft. - per pole \$12.42
Fluted Aluminum, 14 ft. - per pole \$13.64

Kenergy will furnish facilities and electric service for commercial/industrial exterior lighting applications in accordance with an appropriate lease lighting agreement.

N In the event existing facilities cannot be utilized, customer will be required to make an advance contribution equal to the estimated cost of labor and materials in excess of the cost to install the lighting unit on existing facilities. Customer shall be responsible for losses due to vandalism.

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table listing various riders and their corresponding sheet numbers: Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Unwind Surcredit Adjustment Rider, Rebate Adjustment Rider, Member Rate Stability Mechanism Rider, Rural Economic Reserve Adjustment Rider, Non-FAC Purchased Power Adjustment Rider.

DATE OF ISSUE October 16, 2014
DATE EFFECTIVE November 15, 2014
ISSUED BY [Signature]
TITLE President & CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2013-00385 DATED April 25, 2014



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Tenth Revised SHEET NO. 15B
CANCELLING PSC NO. 2
Ninth Revised SHEET NO. 15B

CLASSIFICATION OF SERVICE
Schedule 15 - Private Outdoor Lighting

Table with 2 columns: Description, Rate Per Month. Includes Pedestal Mounted Pole (Steel 25, 30, 39 ft) and Direct Burial Pole (Wood, Aluminum, Fluted Fiberglass, Fluted Aluminum).

Kenergy will furnish facilities and electric service for commercial/industrial exterior lighting applications in accordance with an appropriate lease lighting agreement.

In the event existing facilities cannot be utilized, customer will be required to make an advance contribution equal to the estimated cost of labor and materials in excess of the cost to install the lighting unit on existing facilities. Customer shall be responsible for losses due to vandalism.

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table listing various riders and their corresponding sheet numbers: Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Rural Economic Reserve Adjustment Rider, Non-FAC Purchased Power Adjustment Rider.

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY [Signature]
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Ninth Revised SHEET NO. 16  
 CANCELLING PSC NO. 2  
 Eighth Revised SHEET NO. 16



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Tenth Revised SHEET NO. 16  
 CANCELLING PSC NO. 2  
 Ninth Revised SHEET NO. 16

**CLASSIFICATION OF SERVICE**  
**Schedule 16 – Street Lighting Service**

**CLASSIFICATION OF SERVICE**  
**Schedule 16 – Street Lighting Service**

**APPLICABLE**  
 In all territory served.

**APPLICABLE**  
 In all territory served.

**AVAILABILITY OF SERVICE**  
 To governmental units, lighting districts, or similar entities organized under KRS 179.470 located within the territory served by Kenergy. Service to the subdivisions of Baskett (\$3.83), Meadow Hills (\$3.49) and Spottsville (\$4.32) under a shared service agreement is restricted to those customers being billed under the special rate as of its effective date of June 14, 2005.

**AVAILABILITY OF SERVICE**  
 I To governmental units, lighting districts, or similar entities organized under KRS 179.470 located within the territory served by Kenergy. Service to the subdivisions of Baskett (\$3.87), Meadow Hills (\$3.52) and Spottsville (\$4.36) under a shared service agreement is restricted to those customers being billed under the special rate as of its effective date of June 14, 2005.

**CONDITIONS OF SERVICE - STANDARD**  
 Normally, street lighting fixtures and facilities are furnished and maintained by Kenergy at the rates specified below. However, special situations may require that service terms and conditions be negotiated individually and mutually agreed upon.

**CONDITIONS OF SERVICE - STANDARD**  
 Normally, street lighting fixtures and facilities are furnished and maintained by Kenergy at the rates specified below. However, special situations may require that service terms and conditions be negotiated individually and mutually agreed upon.

Street lighting for subdivision street lighting districts or similar entities created by a county fiscal court pursuant to KRS 179.470 will be coordinated with the appropriate county fiscal court. The rates for such service shall be in accordance with those specified below. Agreements for street lighting service with a county fiscal court and a street lighting district may (1) provide for advance collection of charges for street lighting service and (2) provide that service to a street lighting district will not be disconnected for nonpayment as long as the fiscal court of the county in which the street lighting district is located agrees to pay for the expense of street lighting on the terms provided in this tariff, collects the assessment in accordance with the customary procedures for collecting county ad valorem real property taxes, and within a reasonable time, pays Kenergy any amounts so collected. Upon failure, lights will be replaced with a comparable energy efficient LED fixture.

Street lighting for subdivision street lighting districts or similar entities created by a county fiscal court pursuant to KRS 179.470 will be coordinated with the appropriate county fiscal court. The rates for such service shall be in accordance with those specified below. Agreements for street lighting service with a county fiscal court and a street lighting district may (1) provide for advance collection of charges for street lighting service and (2) provide that service to a street lighting district will not be disconnected for nonpayment as long as the fiscal court of the county in which the street lighting district is located agrees to pay for the expense of street lighting on the terms provided in this tariff, collects the assessment in accordance with the customary procedures for collecting county ad valorem real property taxes, and within a reasonable time, pays Kenergy any amounts so collected. Upon failure, lights will be replaced with a comparable energy efficient LED fixture.

**RATE**

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per light per month)	Rates
<b>T Not Available for New Installations after April 1, 2011</b>					
Mercury Vapor	175	7,000	70		\$11.06
Mercury Vapor	400	20,000	155		\$16.19
<b>T Not Available for New Installations after November 2014:</b>					
High Pressure Sodium	100	9,500	43		\$10.41
High Pressure Sodium	250	27,000	85		\$15.46
<b>T Not Available for New Installations after April 1, 2011</b>					
Metal Halide	100	9,000	42		\$ 9.82
Metal Halide	400	24,000	156		\$20.78

**RATE**

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per light per month)	Rates
<b>I Not Available for New Installations after April 1, 2011</b>					
Mercury Vapor	175	7,000	70		\$11.16
Mercury Vapor	400	20,000	155		\$16.87
<b>I Not Available for New Installations after November 2014:</b>					
R High Pressure Sodium	100	9,500	43		\$ 9.98
I High Pressure Sodium	250	27,000	85		\$15.67
<b>I Not Available for New Installations after April 1, 2011</b>					
R Metal Halide	100	9,000	42		\$ 9.42
R Metal Halide	400	24,000	156		\$20.59

DATE OF ISSUE October 16, 2014  
 Month / Date / Year  
 DATE EFFECTIVE November 15, 2014  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President & CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
[Signature]  
 EFFECTIVE  
**11/15/2014**  
 (SUBSIDIARY TO GUY KAN 5011 SECTION 5 (1))

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City \_\_\_\_\_  
 PSC NO. 2  
 Ninth Revised SHEET NO. 16A  
 CANCELLING PSC NO. 2  
 Eighth Revised SHEET NO. 16A



FOR ALL TERRITORY SERVED  
 Community, Town or City \_\_\_\_\_  
 PSC NO. 2  
 Tenth Revised SHEET NO. 16A  
 CANCELLING PSC NO. 2  
 Ninth Revised SHEET NO. 16A

**CLASSIFICATION OF SERVICE**  
**Schedule 16 – Street Lighting Service**

**CLASSIFICATION OF SERVICE**  
**Schedule 16 – Street Lighting Service**

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per light per month) Rates
<i>Available for New Installations after November 2014</i>				
LED NEMA Head	60	5,200	21	\$ 8.89
LED Mid Output	108	9,500	37	\$11.28
LED High Output	135	11,000	46	\$13.80

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per light per month) Rates
<i>Available for New Installations after November 2014</i>				
R LED NEMA Head	60	5,200	21	\$ 8.53
R LED Mid Output	108	9,500	37	\$10.82
R LED High Output	135	11,000	46	\$13.24

**UNDERGROUND SERVICE WITH NON-STANDARD POLE**  
 For service to governmental entities and street lighting districts with underground service on aluminum or fiberglass poles, an additional charge of \$7.27 per month per pole will be added to the standard charges for street lighting.

**UNDERGROUND SERVICE WITH NON-STANDARD POLE**  
 For service to governmental entities and street lighting districts with underground service on aluminum or fiberglass poles, an additional charge of \$7.34 per month per pole will be added to the standard charges for street lighting.

**OVERHEAD SERVICE TO STREET LIGHTING DISTRICTS SERVED PURSUANT TO KRS 179.470**  
 For service to street lighting districts utilizing standard overhead facilities, an additional charge of \$3.04 per month per pole will be added to the standard charges for street lighting.

**OVERHEAD SERVICE TO STREET LIGHTING DISTRICTS SERVED PURSUANT TO KRS 179.470**  
 For service to street lighting districts utilizing standard overhead facilities, an additional charge of \$3.07 per month per pole will be added to the standard charges for street lighting.

**CONDITIONS OF SERVICE – DECORATIVE UNDERGROUND**  
 Area lighting will be installed using underground service, with lights in each individual subdivision or lighting district having an average accessible service circuit of seventy-five (75) feet (i.e., distance from existing source of secondary electric service to light equals 75 feet average). For light locations in excess of seventy-five (75) feet average, or services requiring conductor sizes greater than the standard #12-2 AZ conductor, customer shall be required to pay these costs in advance of receiving service.

**CONDITIONS OF SERVICE – DECORATIVE UNDERGROUND**  
 Area lighting will be installed using underground service, with lights in each individual subdivision or lighting district having an average accessible service circuit of seventy-five (75) feet (i.e., distance from existing source of secondary electric service to light equals 75 feet average). For light locations in excess of seventy-five (75) feet average, or services requiring conductor sizes greater than the standard #12-2 AZ conductor, customer shall be required to pay these costs in advance of receiving service.

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<i>Not Available for New Installations after April 1, 2011:</i>				
High Pressure Sodium Fixture, with White Acorn Style Globe installed on decorative pole	70	6,300	30	\$14.35
High Pressure Sodium Fixture, with Lantern Style Globe installed on decorative pole	70	6,300	30	\$14.35
Two High Pressure Sodium Fixtures, with either Acorn or Lantern Style Globes installed on a decorative pole with scroll crossarm	140	12,600	60	\$25.43

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<i>Not Available for New Installations after April 1, 2011:</i>				
I High Pressure Sodium Fixture, with White Acorn Style Globe installed on decorative pole	70	6,300	30	\$14.93
I High Pressure Sodium Fixture, with Lantern Style Globe installed on decorative pole	70	6,300	30	\$14.93
R Two High Pressure Sodium Fixtures, with either Acorn or Lantern Style Globes installed on a decorative pole with scroll crossarm	140	12,600	60	\$24.40

DATE OF ISSUE October 16, 2014  
 Month / Date / Year \_\_\_\_\_  
 DATE EFFECTIVE November 15, 2014  
 Month / Date / Year \_\_\_\_\_  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President & CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

**KENTUCKY  
 PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR**

TARIFF BRANCH

*Brent Hartley*  
 EFFECTIVE  
**11/15/2014**  
 PURSUANT TO 807 KAR 501.1 SECTION 9(1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year \_\_\_\_\_  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year \_\_\_\_\_  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Fourth Revised SHEET NO. 16B  
 CANCELLING PSC NO. 2  
 Third Revised SHEET NO. 16B



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Fifth Revised SHEET NO. 16B  
 CANCELLING PSC NO. 2  
 Fourth Revised SHEET NO. 16B

**CLASSIFICATION OF SERVICE**  
**Schedule 16 – Street Lighting Service**

**CLASSIFICATION OF SERVICE**  
**Schedule 16 - Street Lighting Service**

Type Light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<b>T Not Available for New Installations after November 2014:</b>				
High Pressure Sodium Fixture, with White Acorn Style Globe installed on 14ft. Decorative Pole	100	9,500	43	\$27.52
<b>N Available for New Installations after November 2014:</b>				
LED Fixture with Acorn Style Globe installed on 14 ft. Decorative Pole	40	2,900	14	\$22.31

Type light	Watts	Approx. Lumens	Avg. Monthly Energy (KWH)	(per lamp per month) Rates
<i>Not Available for New Installations after November 2014:</i>				
R High Pressure Sodium Fixture, with White Acorn Style Globe installed on 14 ft. Decorative Pole	100	9,500	43	\$27.52
<i>Available for New Installations after November 2014:</i>				
I LED Fixture with Acorn Style Glove installed on 14 ft. Decorative Pole	40	2,900	14	\$22.31

**ADJUSTMENT CLAUSES**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

- |                                          |                     |
|------------------------------------------|---------------------|
| Renewable Resource Energy Service Rider  | Sheets No. 23 - 23D |
| Fuel Adjustment Rider                    | Sheets No. 24 - 24A |
| Environmental Surcharge Rider            | Sheets No. 25 - 25A |
| Unwind Surecredit Adjustment Rider       | Sheets No. 26 - 26A |
| Rebate Adjustment Rider                  | Sheets No. 27 - 27A |
| Member Rate Stability Mechanism Rider    | Sheets No. 28 - 28A |
| Rural Economic Reserve Adjustment Rider  | Sheet No. 29        |
| Non-FAC Purchased Power Adjustment Rider | Sheets No. 30 - 30A |

**ADJUSTMENT CLAUSES**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

- |                                          |                     |
|------------------------------------------|---------------------|
| Renewable Resource Energy Service Rider  | Sheets No. 23 – 23D |
| Fuel Adjustment Rider                    | Sheets No. 24 – 24A |
| Environmental Surcharge Rider            | Sheets No. 25 – 25A |
| Unwind Surecredit Adjustment Rider       | Sheets No. 26 – 26A |
| Rural Economic Reserve Adjustment Rider  | Sheet No. 29        |
| Non-FAC Purchased Power Adjustment Rider | Sheets No. 30 – 30A |

**TAXES AND FEES**

School Taxes added if applicable.  
 Kentucky Sales Taxes added if applicable.

**TAXES AND FEES**

School Taxes added if applicable.  
 Kentucky Sales Taxes added if applicable.

DATE OF ISSUE October 16, 2014  
 Month / Date / Year  
 DATE EFFECTIVE November 15, 2014  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President & CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
[Signature]  
 EFFECTIVE  
**11/15/2014**  
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 First Revised SHEET NO. 26  
 CANCELLING PSC NO. 2  
 Original SHEET NO. 24-29



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 26  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 26

**CLASSIFICATION OF SERVICE**  
**Schedule 26 - Unwind Surcredit Adjustment Clause Rider**

**CLASSIFICATION OF SERVICE**  
**Schedule 26 - Future Use**

T  
D

**APPLICABLE**

In all territory served.

**UNWIND SURCREDIT ADJUSTMENT RATE**

**SECTION 1**

**BILLINGS TO CUSTOMERS SERVED FROM NON-DEDICATED DELIVERY POINTS**

Billings computed pursuant to rate schedules to which this section is applicable shall be adjusted based on the following formula where all references to costs and revenues will exclude amounts associated with customers served from Dedicated Delivery Points.

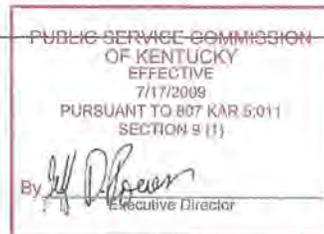
The unwind surcredit adjustment rate applicable to KWH sold in the current month under each rate to which this section applies shall be based upon the following formula:

$$US = \frac{W_{US} - O + U}{P(m) \times L}$$

Where;

- US = the unwind surcredit adjustment rate per KWH for the current month.
- W\_US = the Unwind Surcredit amount charged by Kenergy's wholesale power supplier on the power bill for the second month preceding the month in which the US is applied.
- P(m) = the KWH purchased in the second month preceding the month in which the US is applied.
- L = One minus the percent system energy losses equal to the rolling twelve month average not to exceed ten percent (10%).
- O = any over recovery amount from the second preceding month.
- U = any under recovery amount from the second preceding month.

DATE OF ISSUE July 31, 2009  
 Month / Date / Year  
 DATE EFFECTIVE July 17, 2009  
 Month / Date / Year  
 ISSUED BY Stimpert Hunk  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2008-00009 DATED December 12, 2008



DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Second Revised SHEET NO. 26A  
 CANCELLING PSC NO. 2  
First Revised SHEET NO. 26A



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Third Revised SHEET NO. 26A  
 CANCELLING PSC NO. 2  
Second Revised SHEET NO. 26A

**CLASSIFICATION OF SERVICE**  
**Schedule 26 - Unwind Surecredit Adjustment Clause Rider**

**CLASSIFICATION OF SERVICE**  
**Schedule 26 - Future Use**

SECTION 2

BILLINGS TO CUSTOMERS SERVED FROM DEDICATED DELIVERY POINTS  
(NO LINE LOSSES TO KENERGY)

Billings computed pursuant to rate schedules or special contracts to which this section is applicable shall be increased or decreased during the month equal to the amount credited to Kenergy by the wholesale power supplier for the customer's dedicated delivery point.

RATE APPLICATION

Section 1 of this rider shall apply to rate schedules (1) Residential Single Phase & Three-Phase, (3) all Non-Residential Single Phase, (5) Three-Phase Demand (Non-Residential) Non-Dedicated Delivery Points (0-1000 KW), (7) Three-Phase Demand Non-Dedicated Delivery Points (1,001 KW & Over), (15) Private Outdoor Lighting, (16) Street Lighting Service. Section 2 of this rider shall apply to rate schedules for service to customers when the wholesale rate paid by Kenergy for the load provided to the customer is the Big Rivers Large Industrial Tariff.

DATE OF ISSUE May 14, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Chapman  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**  
 TARIFF BRANCH  
Brent Kirtley  
 EFFECTIVE  
**2/1/2014**  
 PURSUANT TO 807 KAR 5.011 SECTION 9 (1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 First Revised SHEET NO. 27  
 CANCELLING PSC NO. 2  
 Original SHEET NO. 24-29



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 27  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 27

**CLASSIFICATION OF SERVICE**  
**Schedule 27 - Rebate Adjustment Rider**

**CLASSIFICATION OF SERVICE**  
**Schedule 27 - Future Use**

**APPLICABLE**

In all territory served.

**REBATE ADJUSTMENT RATE**

**SECTION 1**

**BILLINGS TO CUSTOMERS SERVED FROM NON-DEDICATED DELIVERY POINTS**

Billings computed pursuant to rate schedules to which this section is applicable shall be adjusted based on the following formula where all references to costs and revenues will exclude amounts associated with customers served from Dedicated Delivery Points.

The wholesale Rebate Adjustment applicable to this section will be recorded in a payables account and returned in twelve equal installments without interest to the customers in accordance with the formula shown below. The Rebate Adjustment for this section will remain applicable for a twelve month period plus any additional months necessary to complete the over or under refunds or collections. Kenergy will synchronize application of the Rebate Adjustment per this Section with the application by Big Rivers of the wholesale Rebate Adjustment for purposes of the Big Rivers Member Rate Stability Mechanism.

Billings computed pursuant to rate schedules to which this section is applicable shall be decreased during each refund month by the following Rebate Adjustment factor applied to each kilowatt-hour sold:

$$RF = \frac{R - O + U}{P(m) \times L}$$

Where:

- RF = the Rebate rate per KWH.
- R = one-twelfth of the portion of the most recent Rebate Adjustment Amount received from Kenergy's wholesale power supplier for all non-dedicated delivery points.
- P(m) = the KWH purchased in the second month preceding the month in which RF is applied.
- L = One minus the percent system energy losses equal to the rolling twelve month average not to exceed ten percent (10%).
- O = any over recovery amount from the second preceding month.
- U = any under recovery amount from the second preceding month.

DATE OF ISSUE July 31, 2009  
 Months / Date / Year  
 DATE EFFECTIVE July 17, 2009  
 Months / Date / Year  
 ISSUED BY Stanford Horvick  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2008-00009 DATED December 12, 2008

PUBLIC SERVICE COMMISSION  
 OF KENTUCKY  
 EFFECTIVE  
 7/17/2009  
 PURSUANT TO 807 KAR 5:011  
 SECTION 8 (1)  
 By [Signature]  
 Executive Director

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 27A  
 CANCELLING PSC NO. 1  
 First Revised SHEET NO. 27A



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 27A  
 CANCELLING PSC NO. 1  
 Second Revised SHEET NO. 27A

CLASSIFICATION OF SERVICE  
 Schedule 27 - Rebate Adjustment Rider

CLASSIFICATION OF SERVICE  
 Schedule 27 - Future Use

T  
D

SECTION 2

BILLINGS TO CUSTOMERS SERVED FROM DEDICATED DELIVERY POINTS  
 (NO LINE LOSSES TO KENERGY)

Billings computed pursuant to rate schedules or special contracts to which this section is applicable shall be decreased during the month following the receipt of the Rebate Adjustment Amount by the amount credited to Kenergy by the wholesale power supplier for the customer's dedicated delivery point.

RATE APPLICATION

Section 1 of this rider shall apply to rate schedules (1) Residential Single Phase & Three-Phase, (3) all Non-Residential Single Phase, (5) Three-Phase Demand (Non-Residential) Non-Dedicated Delivery Points (0-1000 KW), (7) Three-Phase Demand Non-Dedicated Delivery Points (1,001 KW & Over), (15) Private Outdoor Lighting, (16) Street Lighting Service. Section 2 of this rider shall apply to rate schedules for service to customers when the wholesale rate paid by Kenergy for the load provided to the customer is the Big Rivers Large Industrial Tariff.

T

DATE OF ISSUE May 14, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
Brent Kirtley  
 (Signature of Officer)  
 EFFECTIVE  
**2/1/2014**  
 PURSUANT TO 807 KAR 6.011 SECTION 9 (1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Fourth Revised SHEET NO. 28A  
 CANCELLING PSC NO. 2  
 Third Revised SHEET NO. 28A

**CLASSIFICATION OF SERVICE**  
 Schedule 28 - Member Rate Stability Mechanism Rider

O = any over recovery amount from the second preceding month.  
 U = any under recovery amount from the second preceding month.

**SECTION 2**

**BILLINGS TO CUSTOMERS SERVED FROM NON-DEDICATED DELIVERY POINTS**

Billings computed pursuant to the base rate portion of rate schedules approved by the Commission in Case No. 2013-00385 and to which this section is applicable shall be decreased during each month by 11.37345% ("the MRSM/RER-R or MRSM/RER-B percentage as applicable"); provided, however, that the MRSM/RER-R and MRSM/RER-B percentages will be applied in full for only those billing months that fall completely within a wholesale billing month for which the wholesale base rate credits offset 100% of the wholesale base rate increases as applicable. The MRSM/RER-R and the MRSM/RER-B percentages will be applied on a prorated bill basis when the billing month extends beyond the last wholesale billing month for which the wholesale base rate credits provide a 100% offset of the applicable wholesale base rate increase. In any month that the wholesale base credits as applicable offset less than 100% of the applicable wholesale base rate increase for that month, the MRSM/RER-R or MRSM/RER-B percentage will be adjusted proportionately based on the ratio of the amount of the wholesale credits and the amount of the wholesale base rate increase.

**SECTION 3**

**BILLINGS TO CUSTOMERS SERVED FROM DEDICATED DELIVERY POINTS  
 (NO LINE LOSSES TO KENERGY)**

Billings computed pursuant to rate schedules or special contracts to which this section if applicable shall be decreased during the month equal to the amount credited to Kenergy by the wholesale power supplier for the customer's dedicated delivery point.

DATE OF ISSUE June 23, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Fifth Revised SHEET NO. 28A  
 CANCELLING PSC NO. 2  
 Fourth Revised SHEET NO. 28A

**CLASSIFICATION OF SERVICE**  
 Schedule 28 - Member Rate Stability Mechanism Rider

O any over recovery amount from the second preceding month.  
 U any under recovery amount from the second preceding month.

**SECTION 2**

**BILLINGS TO CUSTOMERS SERVED FROM NON-DEDICATED DELIVERY POINTS**

Billings computed pursuant to the base rate portion of rate schedules approved by the Commission in Case No. 2013-00385 and to which this section is applicable shall be decreased during each month by 11.37345% ("the MRSM/RER-R or MRSM/RER-B percentage as applicable"). The percentages to be applied when the rates in Case No. 2015-00312 are effective are: Residential -11.09014%; Commercial single phase -11.25621%; Commercial - three phase under 1000 kW - 11.37345%; Commercial - three phase over 1000 kW - 10.93211%; and Unmetered lighting - 11.26186%. Provided, however, that the MRSM/RER-R and MRSM/RER-B percentages will be applied in full for only those billing months that fall completely within a wholesale billing month for which the wholesale base rate credits offset 100% of the wholesale base rate increases as applicable. The MRSM/RER-R and the MRSM/RER-B percentages will be applied on a prorated bill basis when the billing month extends beyond the last wholesale billing month for which the wholesale base rate credits provide a 100% offset of the applicable wholesale base rate increase. In any month that the wholesale base credits as applicable offset less than 100% of the applicable wholesale base rate increase for that month, the MRSM/RER-R or MRSM/RER-B percentage will be adjusted proportionately based on the ratio of the amount of the wholesale credits and the amount of the wholesale base rate increase.

**SECTION 3**

**BILLINGS TO CUSTOMERS SERVED FROM DEDICATED DELIVERY POINTS  
 (NO LINE LOSSES TO KENERGY)**

Billings computed pursuant to rate schedules or special contracts to which this section is applicable shall be decreased during the month equal to the amount credited to Kenergy by the wholesale power supplier for the customer's dedicated delivery point.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE \_\_\_\_\_  
 President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2  
Third Revised SHEET NO. 32  
CANCELLING PSC NO. 2  
Second Revised SHEET NO. 32

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

In accordance with 807 KAR 5:006 Section 8, Kenergy will make the following special nonrecurring charges to recover customer-specific costs incurred, which would otherwise result in monetary loss to the utility or increased rates to other customers to whom no benefits accrue from the service provided or action taken. These special charges are calculated on the attached Sheets 30 Exhibit A and 30 Exhibit B and are designed to yield only enough revenue to pay the expenses incurred in rendering the service.

- I (a) Turn-on Charge \$32.00 (overtime \$95.00) – A turn-on charge will be assessed for a seasonal or temporary service.
- I (b) Reconnect Charge - \$32.00 (overtime \$95.00) – A reconnect charge will be assessed to reconnect a service which has been terminated for nonpayment of bills or violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations. This charge will also be assessed when a Kenergy representative makes a trip to the premises of a customer due to service interruption, and the problem is on the customer's part. Customer's qualifying for service reconnection under Section 15 of 807 KAR 5:006 will be exempt from reconnect charges.
- I (c) Termination or Field Collection Charge - \$32.00 (overtime \$95.00) – This charge will be assessed when a Kenergy representative makes a trip to the premises of a customer for the purpose of terminating service. The charge will be assessed if a Kenergy representative actually terminates service or if, in the course of the trip, the customer pays the delinquent bill to avoid termination. The charge may also be made if Kenergy's representative agrees to delay termination based on the customer's agreement to pay the delinquent bill by a specific date. Kenergy may make a field collection charge only once in any billing period. Termination of service will occur during normal business hours unless circumstances dictate otherwise, i.e. safety issues, illegal reconnect or meter is inaccessible.
- I (d) Special Meter Reading Charge - \$32.00 – This charge may be assessed when a customer requests that a meter be re-read, and the second reading shows the original reading was correct. No charge shall be assessed if the original reading was incorrect. This charge may also be assessed when a customer who reads his own meter fails to read the meter for six (6) consecutive months, and it is necessary for a Kenergy representative to make a trip to read the meter.

DATE OF ISSUE December 2, 2011  
Month / Date / Year  
DATE EFFECTIVE September 1, 2011  
Month / Date / Year  
ISSUED BY [Signature]  
(Signature of Officer)  
TITLE President and CEO  
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2011-00035 DATED November 17, 2011



FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2  
Fourth Revised SHEET NO. 32  
CANCELLING PSC NO. 2  
Third Revised SHEET NO. 32

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

In accordance with 807 KAR 5:006 Section 8, Kenergy will make the following special nonrecurring charges to recover customer-specific costs incurred, which would otherwise result in monetary loss to the utility or increased rates to other customers to whom no benefits accrue from the service provided or action taken. These special charges are calculated on the attached Sheets 30 Exhibit A and 30 Exhibit B and are designed to yield only enough revenue to pay the expenses incurred in rendering the service.

- I (a) Turn-on Charge \$33.00 (overtime \$98.00) – A turn-on charge will be assessed for a seasonal or temporary service.
- I (b) Reconnect Charge - \$33.00 (overtime \$98.00) – A reconnect charge will be assessed to reconnect a service which has been terminated for nonpayment of bills or violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations. This charge will also be assessed when a Kenergy representative makes a trip to the premises of a customer due to service interruption, and the problem is on the customer's part. Customer's qualifying for service reconnection under Section 15 of 807 KAR 5:006 will be exempt from reconnect charges.
- I (c) Termination or Field Collection Charge - \$33.00 (overtime \$98.00) – This charge will be assessed when a Kenergy representative makes a trip to the premises of a customer for the purpose of terminating service. The charge will be assessed if a Kenergy representative actually terminates service or if, in the course of the trip, the customer pays the delinquent bill to avoid termination. The charge may also be made if Kenergy's representative agrees to delay termination based on the customer's agreement to pay the delinquent bill by a specific date. Kenergy may make a field collection charge only once in any billing period. Termination of service will occur during normal business hours unless circumstances dictate otherwise, i.e. safety issues, illegal reconnect or meter is inaccessible.
- I (d) Special Meter Reading Charge - \$33.00 – This charge may be assessed when a customer requests that a meter be re-read, and the second reading shows the original reading was correct. No charge shall be assessed if the original reading was incorrect. This charge may also be assessed when a customer who reads his own meter fails to read the meter for six (6) consecutive months, and it is necessary for a Kenergy representative to make a trip to read the meter.

DATE OF ISSUE October 30, 2015  
Month / Date / Year  
DATE EFFECTIVE November 29, 2015  
Month / Date / Year  
ISSUED BY \_\_\_\_\_  
(Signature of Officer)  
TITLE President and CEO  
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
Community, Town or City  
 PSC NO. 2  
 Fourth Revised SHEET NO. 32A  
 CANCELLING PSC NO. 2  
 Third Revised SHEET NO. 32A

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

(e) Meter Test Charge - \$50.00 – This charge will be assessed if a customer requests the meter be tested and the test shows the meter is not more than two (2) percent fast. No charge shall be made if the test shows the meter is more than two (2) percent fast.

(f) Returned Check Charge \$12.00 – A returned check charge will be assessed if a check accepted for payment of a bill is not honored by the customer's financial institution.

Kenergy shall have the right to refuse to accept checks in payment of an account from any customer who has demonstrated poor credit risk by having two or more checks returned unpaid from a bank for any reason.

Kenergy shall not accept a check to pay for and redeem another check or accept a two-party check for cash or payment of an account.

When a customer has been mailed a notice of termination for non-payment and subsequently presents an insufficient check as payment, the original termination date will remain unchanged. The presentation of an insufficient funds check does not constitute payment of the account.

(g) Late Payment Kenergy Charge – A 5% charge will be assessed if a customer fails to pay a bill for services within (20) days from the date the bill was rendered. The charge will be assessed only once on any bill for rendered services. Any payment received shall first be applied to the bill for service rendered. Additional charges shall not be assessed on unpaid charges.

(h) Remote Disconnect/Reconnect Charge - \$23.00 – This charge will be assessed when service is terminated by remote switch for non-payment of bills, violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations. Termination of service will occur during normal business hours unless circumstances dictate otherwise, i.e. safety issues, illegal reconnect or meter is inaccessible. This charge will also be assessed when a service is reconnected by remote switch when service has been disconnected for non-payment of bills, violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations. Customers qualifying for service reconnection under Section 15 of 807 KAR 5:006 will be exempt from reconnect charges.

DATE OF ISSUE: June 3, 2015  
Month / Date / Year  
 DATE EFFECTIVE: July 15, 2015  
Month / Date / Year  
 ISSUED BY: Sanford Novack  
(Signature of Officer)  
 TITLE: President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
Community, Town or City  
 PSC NO. 2  
 Fifth Revised SHEET NO. 32A  
 CANCELLING PSC NO. 2  
 Fourth Revised SHEET NO. 32A

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

I (e) Meter Test Charge - \$52.00 – This charge will be assessed if a customer requests the meter be tested and the test shows the meter is not more than two (2) percent fast. No charge shall be made if the test shows the meter is more than two (2) percent fast.

I (f) Returned Check Charge \$13.00 – A returned check charge will be assessed if a check accepted for payment of a bill is not honored by the customer's financial institution.

Kenergy shall have the right to refuse to accept checks in payment of an account from any customer who has demonstrated poor credit risk by having two or more checks returned unpaid from a bank for any reason.

Kenergy shall not accept a check to pay for and redeem another check or accept a two-party check for cash or payment of an account.

When a customer has been mailed a notice of termination for non-payment and subsequently presents an insufficient check as payment, the original termination date will remain unchanged. The presentation of an insufficient funds check does not constitute payment of the account.

(g) Late Payment Kenergy Charge – A 5% charge will be assessed if a customer fails to pay a bill for services within (20) days from the date the bill was rendered. The charge will be assessed only once on any bill for rendered services. Any payment received shall first be applied to the bill for service rendered. Additional charges shall not be assessed on unpaid charges.

I (h) Remote Disconnect/Reconnect Charge - \$24.00 – This charge will be assessed when service is terminated by remote switch for non-payment of bills, violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations. Termination of service will occur during normal business hours unless circumstances dictate otherwise, i.e. safety issues, illegal reconnect or meter is inaccessible. This charge will also be assessed when a service is reconnected by remote switch when service has been disconnected for non-payment of bills, violation of Kenergy's rules or Kentucky Public Service Commission administrative regulations. Customers qualifying for service reconnection under Section 15 of 807 KAR 5:006 will be exempt from reconnect charges.

DATE OF ISSUE: October 30, 2015  
Month / Date / Year  
 DATE EFFECTIVE: November 29, 2015  
Month / Date / Year  
 ISSUED BY: \_\_\_\_\_  
(Signature of Officer)  
 TITLE: President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Original SHEET NO. 32B  
 CANCELLING PSC NO. \_\_\_\_\_  
 SHEET NO. \_\_\_\_\_

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

- (i) Remote Special Meter Reading Charge - \$23.00 – This charge may be assessed when a customer requests that a meter be read again and the second reading obtained by a Kenergy representative shows the original reading was correct. No charge shall be assessed if the original reading was incorrect. This charge may also be assessed when a customer reading his/her own meter fails to read the meter for six (6) consecutive months and it is necessary for a Kenergy representative to obtain a reading remotely.



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 First Revised SHEET NO. 32B  
 CANCELLING PSC NO. \_\_\_\_\_  
 Original SHEET NO. 32B

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

- (i) Remote Special Meter Reading Charge - \$24.00 – This charge may be assessed when a customer requests that a meter be read again and the second reading obtained by a Kenergy representative shows the original reading was correct. No charge shall be assessed if the original reading was incorrect. This charge may also be assessed when a customer reading his/her own meter fails to read the meter for six (6) consecutive months and it is necessary for a Kenergy representative to obtain a reading remotely.

DATE OF ISSUE June 3, 2015  
 Month / Date / Year  
 DATE EFFECTIVE July 15, 2015  
 Month / Date / Year  
 ISSUED BY *Samuel Norick*  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
*Burt Hinkle*  
 (Signature of Officer)  
 EFFECTIVE  
**7/15/2015**  
 PURSUANT TO KRC 901 SECTION 9 (1)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 First Revised SHEET NO. 32 (Exh. A)  
 CANCELLING PSC NO. 2  
 Original SHEET NO. 32 (Exh. A)

**CLASSIFICATION OF SERVICE**  
**Schedule 32 - Special Charges**

Special Charges:

Non-Worked Hours:

	Hours	Percent
Total Hours	2,080	100.00%
Average Vacation	120	5.77%
Holidays	64	3.08%
Sick Leave Days	32	1.54%
Hours Worked	1,864	89.61%

For every \$100 of labor paid, \$89.61 is paid for work and \$10.39 is paid for non-working hours. The allocation for Office and Service employees is as follows:

	Hourly Rate	Percent	Non-Working Hourly Amount
I Meter Reader/Service	\$22.11	10.39%	\$2.30
I Office/Clerical	\$21.37	10.39%	\$2.22

**Other Costs Based on Regular Labor Worked: % of Regular Labor Worked**

**Test Yr. Ending June 30, 2010**

I Regular Wages	\$9,515,251	-	
I Health, Life, Disability	\$2,414,683	-	25.38%
I Pension	\$1,705,396	-	17.92%
I Payroll Taxes	\$ 795,180	-	8.36%
I Workers Comp.,	\$ 281,216	-	2.96%
I			<u>54.62%</u>

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY Sanford Neuck  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011

KENTUCKY  
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN  
EXECUTIVE DIRECTOR

TARIFF BRANCH

Bruce Hartley  
EFFECTIVE  
**9/1/2011**  
(PURSUANT TO 807 KAR 6.011 SECTION 9 (1))



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 32 (Exh. A)  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 32 (Exh. A)

**CLASSIFICATION OF SERVICE**  
**Schedule 32 - Special Charges**

Special Charges:

Non-Worked Hours

	Hours	Percent
Total Hours	2,080	100.00%
Average Vacation	160	7.69%
Holidays	64	3.08%
Sick Leave Days	61	2.93%
Hours Worked	1,795	86.30%

For every \$100 of labor paid, \$86.30 is paid for work and \$13.70 is paid for non-working hours. The allocation for Office and Service employees is as follows:

	Hourly Rate	Percent	Non-Working Hourly Amount
R Meter Reader/Service	\$21.73	13.70%	\$2.98
R Office/Clerical	\$21.73	13.70%	\$2.98
N Dispatcher	\$26.90	13.70%	\$3.69

**Other Costs Based on Regular Labor Worked: % of Regular Labor Worked**

**Proforma Ending June 30, 2015**

I Regular Wages	\$10,516,053	-	
R Health, Life, Disability	\$ 2,050,868	-	19.50%
I Pension	\$ 2,468,519	-	23.47%
I Payroll Taxes	\$ 887,629	-	8.44%
I Workers Comp.,	\$ 371,086	-	3.53%
I			<u>54.94%</u>

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 First Revised SHEET NO. 32 (Exh. B)  
 CANCELLING PSC NO. 2  
 Original SHEET NO. 32 (Exh. B)

**CLASSIFICATION OF SERVICE**  
 Schedule 32 - Special Charges

	Est. Hours	Per Hour	Amount
<b>Return Check Charge</b>			
No. of Hours Worked	0.25		
I Direct Labor Charge	0.25	\$21.37	\$ 5.34
I Non-Worked Overhead	0.25	\$ 2.22	\$ 0.56
I Other Cost Based on Reg. Labor Worked	\$21.37	54.62%	\$ 2.92
Bank Charge			\$ 3.00
I Total Charges			Total <u>\$11.82</u> Use <u>\$12.00</u>

**Turn-On, Reconnect, Termination, Special Meter Reading, Meter Test**

	Per Hour	Turn-On, Reconnect, Termination	Meter Reading	Overtime	Meter Tests
<b>Meter Reader/Service:</b>					
No. of Hours		0.5	0.5	2	1
I Direct Labor Charge	\$22.11	\$ 11.06	\$ 11.06	\$66.33 <sup>1</sup>	\$22.11
I Non-Worked Overhead	\$ 2.30	\$ 1.15	\$ 1.15	N/A	\$ 2.30
I Other Cost Based on Reg. Labor Worked	54.62%	\$ 6.04	\$ 6.04	\$ 9.23 <sup>2</sup>	\$12.07
<b>Mileage</b>					
	Per Mile				
	10 \$ 0.51	\$ 5.10	\$ 5.10		\$ 5.10
	20 \$ 0.51			\$10.20	
<b>Office Clerical:</b>					
No. of Hours		0.25	0.25	0.25	0.25
I Direct Labor Charge	\$21.37	\$ 5.34	\$ 5.34	\$ 5.34	\$ 5.34
I Non-Worked Overhead	\$ 2.22	\$ 0.56	\$ 0.56	\$ 0.56	\$ 0.56
I Other Cost Based on Reg. Labor Worked	54.62%	\$ 2.92	\$ 2.92	\$ 2.92	\$ 2.92
<b>Total</b>		<u>\$32.17</u>	<u>\$32.17</u>	<u>\$94.58</u>	<u>\$ 50.40</u>
<b>Charge</b>		<u>\$32.00</u>	<u>\$32.00</u>	<u>\$95.00</u>	<u>\$ 50.00</u>

<sup>1</sup> 2 hrs. x \$22.11 x 1.5  
<sup>2</sup> 2 hrs. x \$22.11 x 20.88% (17.92% + 2.96%)

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY Jeff R. Derouen  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011

**KENTUCKY**  
**PUBLIC SERVICE COMMISSION**  
**JEFF R. DEROUEN**  
**EXECUTIVE DIRECTOR**  
 TARIFF BRANCH  
*Brent Hartley*  
 EFFECTIVE  
**9/1/2011**  
PURSUANT TO KRS 207.5011 SECTION 9 (7)



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 32 (Exh. B)  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 32 (Exh. B)

**CLASSIFICATION OF SERVICE**  
 Schedule 32 - Special Charges

	Est. Hours	Per Hour	Amount
<b>Return Check Charge</b>			
No. of Hours Worked	0.25		
I Direct Labor Charge	0.25	\$21.73	\$ 5.43
I Non-Worked Overhead	0.25	\$ 2.98	\$ 0.75
I Other Cost Based on Reg. Labor Worked	\$21.73	54.94%	\$ 2.92
Bank Charge			\$ 3.52
I Total Charges			Total <u>\$12.68</u> Use <u>\$13.00</u>

**Turn-On, Reconnect, Termination, Special Meter Reading, Meter Test**

	Per Hour	Turn-On, Reconnect, Termination	Meter Reading	Overtime	Meter Tests
<b>Meter Reader/Service:</b>					
No. of Hours		0.5	0.5	2	1
R Direct Labor Charge	\$21.73	\$ 10.87	\$ 10.87	\$65.19 <sup>1</sup>	\$21.73
I Non-Worked Overhead	\$ 2.98	\$ 1.49	\$ 1.49	N/A	\$ 2.98
I Other Cost Based on Reg. Labor Worked	54.94%	\$ 5.97	\$ 5.97	\$11.73 <sup>2</sup>	\$11.94
<b>Mileage</b>					
	Per Mile				
	10 \$ 0.575	\$ 5.75	\$ 5.75		\$ 5.75
	20 \$ 0.575			\$11.50	
<b>Office Clerical:</b>					
No. of Hours		0.25	0.25	0.25	0.25
I Direct Labor Charge	\$21.73	\$ 5.43	\$ 5.43	\$ 5.43	\$ 5.43
I Non-Worked Overhead	\$ 2.98	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75
I Other Cost Based on Reg. Labor Worked	54.94%	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98
<b>Total</b>		<u>\$33.24</u>	<u>\$33.24</u>	<u>\$97.58</u>	<u>\$ 51.56</u>
<b>Charge</b>		<u>\$33.00</u>	<u>\$33.00</u>	<u>\$98.00</u>	<u>\$ 52.00</u>

<sup>1</sup> 2 hrs. x \$21.73 x 1.5  
<sup>2</sup> 2 hrs. x \$22.73 x 27.00% (23.47% + 3.53%)

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Original SHEET NO. 32 (Exh. C)  
 CANCELLING PSC NO. 2  
 SHEET NO. \_\_\_\_\_

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

Remote Disconnect/Reconnect

	<u>Per Hour</u>	<u>No. of Hours</u>	<u>Amount</u>
Dispatcher:		0.25	
Direct Labor Charge	\$26.90		\$ 6.73
(1) Non-Worked Overhead	\$ 2.79		\$ .70
(1) Other Cost Based on Reg. Labor Worked	54.62%		\$ 3.68
Office Clerical:		0.25	
Direct Labor Charge	\$21.73		\$ 5.43
(1) Non-Worked Overhead	\$ 2.26		\$ .57
(1) Other Cost Based on Reg. Labor Worked	54.62%		\$ 2.97
(2) Amortization of Remote Switch Costs			<u>\$ 3.25</u>
<b>Total</b>			<u>\$23.33</u>
<b>Use</b>			<u>\$23.00</u>

- (1) See Tariff Sheet 32, Exhibit A.  
 (2) Cost of switch confidential per contract with vendor.



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
First Revised SHEET NO. 32 (Exh. C)  
 CANCELLING PSC NO. 2  
Original SHEET NO. 32 (Exh. C)

**CLASSIFICATION OF SERVICE**  
**Schedule 32 – Special Charges**

Remote Disconnect/Reconnect

	<u>Per Hour</u>	<u>No. of Hours</u>	<u>Amount</u>
Dispatcher:		0.25	
Direct Labor Charge	\$26.90		\$ 6.73
I (1) Non-Worked Overhead	\$ 3.69		\$ .92
I (1) Other Cost Based on Reg. Labor Worked	54.94%		\$ 3.70
Office Clerical:		0.25	
Direct Labor Charge	\$21.73		\$ 5.43
I (1) Non-Worked Overhead	\$ 2.98		\$ .75
I (1) Other Cost Based on Reg. Labor Worked	54.94%		\$ 2.98
(2) Amortization of Remote Switch Costs			<u>\$ 3.25</u>
<b>Total</b>			<u>\$23.76</u>
<b>Use</b>			<u>\$24.00</u>

- (1) See Tariff Sheet 32, Exhibit A.  
 (2) Cost of switch confidential per contract with vendor.

DATE OF ISSUE June 29, 2015  
 Month / Date / Year  
 DATE EFFECTIVE July 15, 2015  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President – Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. \_\_\_\_\_ DATED \_\_\_\_\_



DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Seventh Revised SHEET NO. 34
CANCELLING PSC NO. 2
Sixth Revised SHEET NO. 34



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Eighth Revised SHEET NO. 34
CANCELLING PSC NO. 2
Seventh Revised SHEET NO. 34

CLASSIFICATION OF SERVICE
Schedule 34 - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - (Class B)

CLASSIFICATION OF SERVICE
Schedule - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - (Class B)

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To existing customers, Aleris and Kimberly Clark, and new customers executing special contracts approved by the Kentucky Public Service Commission.

RATE:

Customer Charge.....\$1,028 per Month
Plus Demand Charge of:
per KW of Billing Demand in Month.....\$10.715
Plus Energy Charge of:
per KWH.....\$0.038216

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, etc.

AGREEMENT

An "agreement for purchase of power" shall be signed by any new customer prior to service under the rate.

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Taxes added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

DATE OF ISSUE: May 14, 2014
DATE EFFECTIVE: February 1, 2014
ISSUED BY: Steve Thompson
TITLE: Vice President - Finance
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2013-00385 DATED April 25, 2014



APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To existing customers, Aleris and Kimberly Clark, and new customers executing special contracts approved by the Kentucky Public Service Commission.

RATE:

Customer Charge.....\$1,028 per Month
Plus Demand Charge of:
per KW of Billing Demand in Month.....\$10.715
Plus Energy Charge of:
per KWH.....\$0.038216

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, etc.

AGREEMENT

An "agreement for purchase of power" shall be signed by any new customer prior to service under the rate.

TAXES AND FEES

School Taxes added if applicable.
Kentucky Sales Taxes added if applicable.

FRANCHISE CHARGE

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

DATE OF ISSUE: October 30, 2015
DATE EFFECTIVE: November 29, 2015
ISSUED BY:
TITLE: President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Sixth Revised SHEET NO. 34A
CANCELLING PSC NO. 2
Fifth Revised SHEET NO. 34A



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Seventh Revised SHEET NO. 34A
CANCELLING PSC NO. 2
Sixth Revised SHEET NO. 34A

CLASSIFICATION OF SERVICE
Schedule 34 - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - Class B With Self-Generation

CLASSIFICATION OF SERVICE
Schedule 34 - Large Industrial Customers Served Under Special Contract
(Dedicated Delivery Points) - Class B With Self-Generation

APPLICABLE

In all territory served.

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

To existing customer, Domtar, and new customers executing special contracts approved by the Kentucky Public Service Commission.

AVAILABILITY OF SERVICE

To existing customer Domtar, and new customers executing special contracts approved by the Kentucky Public Service Commission.

RATE:

Customer Charge.....\$1,028 per Month
Plus:
Demand Charge of:
per KW of Firm Billing Demand in Month.....\$10.715
Plus:
Energy Charge of:
per KWH Sold by Kenergy to Domtar.....\$0.038216

RATE:

Customer Charge.....\$1,028 per Month
Plus:
Demand Charge of:
per KW of Firm Billing Demand in Month..... \$10.715
Plus:
Energy Charge of:
per KWH.....\$0.038216

NOTE: Charges for backup and replacement power are billed per contract, which includes a \$0.000166 retail adder per KWH Consumed At Site.

NOTE: Charges for backup and replacement power are billed per contract, which includes a \$0.000166 retail adder per KWH Consumed At Site.

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Unwind Surcredit Adjustment Rider, Rebate Adjustment Rider, Member Rate Stability Mechanism Rider, Price Curtailable Service Rider, Non-FAC Purchased Power Adjustment Rider.

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Table with 2 columns: Rider Name and Sheet No. Includes Renewable Resource Energy Service Rider, Fuel Adjustment Rider, Environmental Surcharge Rider, Member Rate Stability Mechanism Rider, Price Curtailable Service Rider, Non-FAC Purchased Power Adjustment Rider.

DATE OF ISSUE May 14, 2014
DATE EFFECTIVE February 1, 2014
ISSUED BY Steve Thompson
TITLE Vice President - Finance
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
Brent Hatley
EFFECTIVE 2/1/2014
PURSUANT TO 007 KAR 0011 SECTION 9 (1)

DATE OF ISSUE October 30, 2015
DATE EFFECTIVE November 29, 2015
ISSUED BY
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Seventh Revised SHEET NO. 35  
 CANCELLING PSC NO. 2  
Sixth Revised SHEET NO. 35



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Eighth Revised SHEET NO. 35  
 CANCELLING PSC NO. 2  
Seventh Revised SHEET NO. 35

**CLASSIFICATION OF SERVICE**  
 Schedule 35 – Large Industrial Customers Served Under Special Contract  
 (Dedicated Delivery Points) - (Class C)

**APPLICABLE**  
 In all territory served.

**AVAILABILITY OF SERVICE**  
 This rate shall apply to existing large customers where service is provided through a dedicated delivery point connected to the transmission system of Big Rivers or other accessible system classified as Class C customers, or new customers executing special contracts approved by the Kentucky Public Service Commission.

**TYPE OF SERVICE**  
 The electric service furnished under this schedule will be three-phase sixty cycle, alternating current at available nominal voltage.

<b>R</b>	<b>RATE</b>	
	Customer Charge per Delivery Point	\$100.00 per Month
	Plus:	
	Demand Charge per KW of Billing Demand in Month	\$ 10.715
	Plus:	
<b>I</b>	Energy Charges:	
	Per KWH	\$ 0.041050
	Facilities Charge	1.38%
		(times assigned dollars of Kenergy investment for facilities per month-see Sheet No.35B)

**DETERMINATION OF BILLING DEMAND**  
 The Billing Demand in kilowatts shall be the higher of: a) The customer's maximum integrated thirty-minute demand at such delivery point during each billing month, determined by meters which record at the end of each thirty-minute period the integrated kilowatt demand during the preceding thirty minutes; or b) the Contract Demand.

**POWER FACTOR ADJUSTMENT**  
 The customer agrees to maintain a power factor as nearly as practical to unity. Kenergy will permit the use of apparatus that shall result, during normal operation, in a power factor not lower than 90%. At Kenergy's option, in lieu of the customers providing the above corrective equipment when power factor is less than 90%, Kenergy may adjust the maximum measured demand for billing purposes in accordance with the following formula:

DATE OF ISSUE May 14, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014



**CLASSIFICATION OF SERVICE**  
 Schedule 35 – Large Industrial Customers Served Under Special Contract  
 (Dedicated Delivery Points) - (Class C)

**APPLICABLE**  
 In all territory served.

**AVAILABILITY OF SERVICE**  
 This rate shall apply to existing large customers where service is provided through a dedicated delivery point connected to the transmission system of Big Rivers or other accessible system classified as Class C customers, or new customers executing special contracts approved by the Kentucky Public Service Commission.

**TYPE OF SERVICE**  
 The electric service furnished under this schedule will be three-phase sixty cycle, alternating current at available nominal voltage.

<b>R</b>	<b>RATE</b>	
	Customer Charge per Delivery Point	\$100.00 per Month
	Plus:	
	Demand Charge per KW of Billing Demand in Month	\$ 10.715
	Plus:	
	Energy Charges:	
	Per KWH	\$ 0.041050
<b>R</b>	Facilities Charge	1.14%
		(times assigned dollars of Kenergy investment for facilities per month-see Sheet No.35B)

**DETERMINATION OF BILLING DEMAND**  
 The Billing Demand in kilowatts shall be the higher of: a) The customer's maximum integrated thirty-minute demand at such delivery point during each billing month, determined by meters which record at the end of each thirty-minute period the integrated kilowatt demand during the preceding thirty minutes; or b) the Contract Demand.

**POWER FACTOR ADJUSTMENT**  
 The customer agrees to maintain a power factor as nearly as practical to unity. Kenergy will permit the use of apparatus that shall result, during normal operation, in a power factor not lower than 90%. At Kenergy's option, in lieu of the customers providing the above corrective equipment when power factor is less than 90%, Kenergy may adjust the maximum measured demand for billing purposes in accordance with the following formula:

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2  
Third Revised SHEET NO. 35A  
CANCELLING PSC NO. 2  
Second Revised SHEET NO. 35A



FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2  
Fourth Revised SHEET NO. 35A  
CANCELLING PSC NO. 2  
Third Revised SHEET NO. 35A

**CLASSIFICATION OF SERVICE**  
Schedule 35 – Large Industrial Customers Served Under Special Contract  
(Dedicated Delivery Points) - (Class C)

**CLASSIFICATION OF SERVICE**  
Schedule 35 – Large Industrial Customers Served Under Special Contract  
(Dedicated Delivery Points) - (Class C)

Max. Measured KW x 90%  
Power Factor (%)

The power factor shall be measured at time of maximum load.

**METERING**

Electrical usage will be metered at the transmission voltage supplied or at the customer's secondary voltage with a 1% adder to the metered KWH to account for transformer losses, as determined by Kenergy.

**ADJUSTMENT CLAUSES**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Unwind Surcredit Adjustment Rider	Sheets No. 26 - 26A
Rebate Adjustment Rider	Sheets No. 27 - 27A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Price Curtailable Service Rider	Sheets No. 42 - 42C
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

**AGREEMENT**

An "agreement for purchase of power" shall be signed by any new customer prior to service under the rate.

**TAXES AND FEES**

School Taxes added if applicable.  
Kentucky Sales Taxes added if applicable.

**FRANCHISE CHARGE**

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

**TERMS OF PAYMENT**

The above rates are net, the gross rate being five percent (5%) greater. In the event the current monthly bill is not paid within twenty (20) days from the date the bill was rendered, the gross rate will apply.

DATE OF ISSUE May 14, 2014  
Month / Date / Year  
DATE EFFECTIVE February 1, 2014  
Month / Date / Year  
ISSUED BY Steve Thompson  
(Signature of Officer)  
TITLE Vice President - Finance  
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
PUBLIC SERVICE COMMISSION  
JEFF R. DEROUEN  
EXECUTIVE DIRECTOR  
TARIFF BRANCH  
Brent Harding  
EFFECTIVE  
2/1/2014  
PURSUANT TO 807 KAR 5:01 | SECTION 9 (1)

Max. Measured KW x 90%  
Power Factor (%)

The power factor shall be measured at time of maximum load.

**METERING**

Electrical usage will be metered at the transmission voltage supplied or at the customer's secondary voltage with a 1% adder to the metered KWH to account for transformer losses, as determined by Kenergy.

**ADJUSTMENT CLAUSES**

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Renewable Resource Energy Service Rider	Sheets No. 23 - 23D
Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Price Curtailable Service Rider	Sheets No. 42 - 42C
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

D

**AGREEMENT**

An "agreement for purchase of power" shall be signed by any new customer prior to service under the rate.

**TAXES AND FEES**

School Taxes added if applicable.  
Kentucky Sales Taxes added if applicable.

**FRANCHISE CHARGE**

The rate herein provided shall include, where applicable, an additional charge for local government franchise payment determined in accordance with the Franchise Billing Plan as set forth on Sheet No. 105.

**TERMS OF PAYMENT**

The above rates are net, the gross rate being five percent (5%) greater. In the event the current monthly bill is not paid within twenty (20) days from the date the bill was rendered, the gross rate will apply.

DATE OF ISSUE October 30, 2015  
Month / Date / Year  
DATE EFFECTIVE November 29, 2015  
Month / Date / Year  
ISSUED BY \_\_\_\_\_  
(Signature of Officer)  
TITLE President and CEO  
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 35B  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 35B

**CLASSIFICATION OF SERVICE**  
**Schedule 35 - Large Industrial Customers Served Under Special Contract**  
**(Dedicated Delivery Points) - (Class C)**

**DETERMINATION OF FACILITIES CHARGE RATE**

Line No.	Item	Total
1	Distribution O&M Expense (Sub, Primary, Transf. & Sec.)	\$ 11,231,022
2	Distribution Plant @ Year End (Sub, Primary, Transf. & Sec.)	+ \$ 216,430,630
3	Dist. Exp. Cost Factor (Line 1/Line 2)	5.19%
4		
5	Test Year A&G Acct. Expense	\$ 2,940,330
6	Test Year O&M Expense Excluding A&G	+ \$ 16,498,835
7	Line 5/Line 6	17.82%
8	Dist. Expense Carrying Cost Factor (Line 3)	x \$ 5.19%
9	A&G Cost Factor (Line 7 x Line 8)	0.92%
10		
11	Distribution Plant Depreciation Rate	3.55%
12	Cost of Capital	5.42%
13	Amortization Factor	7.00%
14	Replacement Cost Factor	x 1.260
15	Capital Recovery Factor	8.82%
16	General Plant Factor:	
17	General Plant @ Year End	\$ 21,352,736
18		
19	General Plant Depreciation Rate	10.70%
20	Not Used	0.00%
21	Amortization Factor	7.00%
22	General Plant Fixed Charge Rate	17.70%
23		
24	General Plant Fixed Charges	\$ 3,779,434
25	Total Utility Plant	\$ 243,063,411
26	Percent of TUP - General Plant Factor (Line 24 + 25)	1.55%
27	SUMMARY:	
28	O&M Factor	5.19%
29	A&G Factor	0.92%
30	Capital Recovery Factor	8.82%
31	General Plant Factor	1.55%
32		
33	Total Annual Carrying Cost	16.49%
34	PSC Assessment	+ 0.928417
35		
36	Adjustment Annual Carrying Cost	16.52%
37		12
38	Monthly Fixed Charge Rate Charge	1.38%

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00935 DATED November 17, 2011

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
[Signature]  
 EFFECTIVE  
**9/1/2011**  
 PURSUANT TO 807 KAR 5.011 SECTION 9 (1)



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 35B  
 CANCELLING PSC NO. 2  
 Second Revised SHEET NO. 35B

**CLASSIFICATION OF SERVICE**  
**Schedule 35 - Large Industrial Customers Served Under Special Contract**  
**(Dedicated Delivery Points) - (Class C)**

**DETERMINATION OF FACILITIES CHARGE RATE**

Line No.	Item	Rate Calculation
R 1	Distribution O & M Expense (Sub, Primary, Transf. & Sec.)	\$ 9,866,233
I 2	Distribution Plant @ Year End (Sub, Primary, Transf. & Sec.)	+ \$ 258,203,484
R 3	Dist. Exp. Cost Factor (Line 1/Line 2)	3.82%
4		
I 5	Test Year A & G Acct. Expense	\$ 3,692,271
R 6	Test Year O & M Expense Excluding A & G	+ \$ 15,483,314
I 7	Line 5/6	23.85%
R 8	Dist. Expense Carrying Cost Factor (Ln 4)	x 3.82%
R 9	A & G Cost Factor (Ln 9 x Ln 10)	0.91%
10		
N 11	Property Tax:	
N 12	Property Tax	\$ 1,826,623
N 13	Total Utility Plant	\$ 295,835,700
14	Property Tax Factor:	.062%
15		
16	Cost of Capital	3.95%
17	Distribution Plant Depreciation Rate	@3.89%
18	Amortization Factor	= 6.26%
19	Replacement Cost Factor	x 1.260
20	Capital Recovery Factor	7.89%
21		
22	General Plant Factor:	
23	General Plant @ Year End	\$ 25,704,361
24	Net General Plant @ Year End	\$ 13,629,594
25	General Plant Less Transportation @ Year End	\$ 17,220,228
26	General Plant Depreciation Rate	3.98% \$ 685,365
27	Property Tax	0.62% \$ 158,710
28	Cost of Capital	3.95% \$ 538,369
29	General Plant Fixed Charges	\$ 1,382,444
30	Total Utility Plant	\$ 295,835,700
31	Percent of TUP - General Plant Factor (Ln 31 + Ln 33)	0.47%

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED

Community, Town or City

PSC NO. 2

Original SHEET NO. 35C

CANCELLING PSC NO. 2

SHEET NO. 35C

<b>CLASSIFICATION OF SERVICE</b>
<b>Schedule 35 – Large Industrial Customers Served Under Special Contract</b>
<b>(Dedicated Delivery Points) - (Class C)</b>

	32	SUMMARY:	
R	33	O & M Factor	3.82%
R	34	A & G Factor	0.91%
N	35	Property Tax Factor	0.62%
R	36	Capital Recovery Factor	7.89%
R	37	General Plant Factor	0.47%
R	38	Total Annual Carrying Cost	13.70%
R	39	PSC Assessment	+ 0.998099
R	40	Adjusted Annual Carrying Cost	13.73%
	41		+ 12
R	42	Monthly Fixed Charge Rate Charge	1.14%

DATE OF ISSUE October 30, 2015  
Month / Date / Year

DATE EFFECTIVE November 29, 2015  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Seventh Revised SHEET NO. 43  
 CANCELLING PSC NO. 2  
Sixth Revised SHEET NO. 43



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
Eighth Revised SHEET NO. 43  
 CANCELLING PSC NO. 2  
Seventh Revised SHEET NO. 43

**CLASSIFICATION OF SERVICE**  
 Schedule 43 - Small Power Production or Cogeneration (100 KW or Less)  
 (Customer Sells Power to Kenergy)

**CLASSIFICATION OF SERVICE**  
 Schedule 43 - Small Power Production or Cogeneration (100 KW or Less)  
 (Customer Sells Power to Kenergy)

AVAILABLE

Available only to qualifying small power production or cogeneration facilities, 100 KW or below, which have executed an "Agreement for Purchase of Electric Energy" with Kenergy.

RATE SCHEDULE

I Base payment of \$0.0450 per KWH, plus

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

Fuel Adjustment Rider	Sheets No. 24 - 24A
Environmental Surcharge Rider	Sheets No. 25 - 25A
Unwind Surcredit Adjustment Rider	Sheets No. 26 - 26A
Rebate Adjustment Rider	Sheets No. 27 - 27A
Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
Rural Economic Reserve Adjustment Rider	Sheet No. 29
Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

AVAILABLE

Available only to qualifying small power production or cogeneration facilities, 100 KW or below, which have executed an "Agreement for Purchase of Electric Energy" with Kenergy.

RATE SCHEDULE

Base payment of \$0.0450 per KWH, plus

ADJUSTMENT CLAUSES:

The bill amount computed at the charges specified above shall be increased or decreased in accordance with the following:

D	Fuel Adjustment Rider	Sheets No. 24 - 24A
	Environmental Surcharge Rider	Sheets No. 25 - 25A
	Member Rate Stability Mechanism Rider	Sheets No. 28 - 28A
	Rural Economic Reserve Adjustment Rider	Sheet No. 29
	Non-FAC Purchased Power Adjustment Rider	Sheets No. 30 - 30A

DATE OF ISSUE May 14, 2014  
 Month / Date / Year  
 DATE EFFECTIVE February 1, 2014  
 Month / Date / Year  
 ISSUED BY Steve Thompson  
 (Signature of Officer)  
 TITLE Vice President - Finance  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
Bruce Huling  
 EFFECTIVE  
**2/1/2014**  
 PURSUANT TO 907 KAR 0011 SECTION 0.111

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 76  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 76

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**APPLICABLE**

To entire territory served by Kenergy and on poles owned and used by Kenergy for its electric plant.

**AVAILABLE**

To all qualified CATV operators having the right to receive service.

**RENTAL CHARGE**

The annual rental charges shall be as follows:

I	Two-Party Pole Attachment.....	\$ 6.30
	Three-Party Pole Attachment.....	\$ 4.89
	Two-Party Anchor Attachment.....	\$13.30
↓	Three-Party Anchor Attachment.....	\$ 8.86

**BILLING**

Rental charges shall be billed annually, in succeeding year, based on the total number of pole attachments and anchors in place as of end of the preceding calendar year, and shall be due and payable on or before the date specified thereon. The rental charges are net, the gross being five percent (5%) greater. Failure to pay when due shall require the issuance of a notice of intent to discontinue service. Failure of the CATV operator to receive a bill or a correctly calculated bill shall not relieve the CATV operator of its obligation to pay for the service it has received.

**SPECIFICATIONS**

A. The attachment to poles covered by this tariff shall at all times conform to the requirements of the National Electrical Safety Code, current edition, and subsequent revisions thereof, except where the lawful requirements of public authorities may be more stringent, in which case the latter will govern.

B. The strength of poles covered by this agreement shall meet the design requirements specified by the National Electrical Safety Code.

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY Sheford Novick  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 76  
 CANCELLING PSC NO. 2  
 Second Revised SHEET NO. 76

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**APPLICABLE**

To entire territory served by Kenergy and on poles owned and used by Kenergy for its electric plant.

**AVAILABLE**

To all qualified CATV operators having the right to receive service.

**RENTAL CHARGE**

The annual rental charges shall be as follows:

R	Two-Party Pole Attachment.....	\$ 6.20
R	Three-Party Pole Attachment.....	\$ 4.83
I	Two-Party Anchor Attachment.....	\$14.82
I	Three-Party Anchor Attachment.....	\$ 9.88

**BILLING**

Rental charges shall be billed annually, in succeeding year, based on the total number of pole attachments and anchors in place as of end of the preceding calendar year, and shall be due and payable on or before the date specified thereon. The rental charges are net, the gross being five percent (5%) greater. Failure to pay when due shall require the issuance of a notice of intent to discontinue service. Failure of the CATV operator to receive a bill or a correctly calculated bill shall not relieve the CATV operator of its obligation to pay for the service it has received.

**SPECIFICATIONS**

A. The attachment to poles covered by this tariff shall at all times conform to the requirements of the National Electrical Safety Code, current edition, and subsequent revisions thereof, except where the lawful requirements of public authorities may be more stringent, in which case the latter will govern.

B. The strength of poles covered by this agreement shall meet the design requirements specified by the National Electrical Safety Code.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2

Second Revised SHEET NO. 76 (Exh. A)  
(Page 1 of 3)

CANCELLING PSC NO. 2

First Revised SHEET NO. 76 (Exh. A)  
(Page 1 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**CALCULATION OF ANNUAL POLE ATTACHMENT CHARGE**

1. **Annual Attachment Charge – Two-Party Pole**

Annual Charge = [weighted avg. cost x <sup>1</sup>.85 – n/a] x annual carrying charge x <sup>5</sup>.1224

Annual Charge = \$395.09 x .85 x 15.32% x .1224

Annual Charge = \$6.30

2. **Annual Attachment Charge – Three-Party Pole**

Annual Charge = [weighted avg. cost x <sup>1</sup>.85 – n/a] x annual carrying charge x <sup>5</sup>.0759

Annual Fixed = \$494.25 x .85 x 15.32% x .0759

Annual Charge = \$4.89

1 **Weighted Average Cost for Poles Determined as follows:**

35'-40' Poles = installed plant cost at 6/30/10 of \$28,432,367 ÷ 71,965 poles; or an average cost of \$395.09 per pole

40'-45' Poles = installed plant cost at 6/30/10 of \$25,562,776 ÷ 51,720 poles; or an average cost of \$494.25 per pole.

- 2 Reduction factor for lesser appurtenances included in pole accounts per Page 8 of PSC Order in Case No. 251.
- 3 Ground wire cost is not included in pole cost records, therefore, subject reduction is not applicable.
- 4 See Sheet 76, Exhibit A, page 3 of 3.
- 5 Usable space factor per Page 13 of PSC Order in Case No. 251.

DATE OF ISSUE December 2, 2011  
Month / Date / Year

DATE EFFECTIVE September 1, 2011  
Month / Date / Year

ISSUED BY [Signature]  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2011-00035 DATED November 17, 2011



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2

Third Revised SHEET NO. 76 (Exh. A)  
(Page 1 of 3)

CANCELLING PSC NO. 2

Second Revised SHEET NO. 76 (Exh. A)  
(Page 1 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**CALCULATION OF ANNUAL POLE ATTACHMENT CHARGE**

1. **Annual Attachment Charge – Two-Party Pole**

Annual Charge = [weighted avg. cost x <sup>1</sup>.85 – n/a] x annual carrying charge x <sup>5</sup>.1224

Annual Charge = \$451.71 x .85 x 13.20% x .1224

R Annual Charge = \$6.20

2. **Annual Attachment Charge – Three-Party Pole**

Annual Charge = [weighted avg. cost x <sup>1</sup>.85 – n/a] x annual carrying charge x <sup>5</sup>.0759

Annual Fixed = \$566.77 x .85 x 13.20% x .0759

R Annual Charge = \$4.83

1 **Weighted Average Cost for Poles Determined as follows:**

35'-40' Poles = installed plant cost at 6/30/15 of \$32,618,278 ÷ 72,210 poles; or an average cost of \$451.71 per pole

40'-45' Poles = installed plant cost at 6/30/15 of \$30,516,716 ÷ 53,843 poles; or an average cost of \$566.77 per pole.

- 2 Reduction factor for lesser appurtenances included in pole accounts per Page 8 of PSC Order in Case No. 251.
- 3 Ground wire cost is not included in pole cost records, therefore, subject reduction is not applicable.
- 4 See Sheet 76, Exhibit A, page 3 of 3.
- 5 Usable space factor per Page 13 of PSC Order in Case No. 251.

DATE OF ISSUE October 30, 2015  
Month / Date / Year

DATE EFFECTIVE November 29, 2015  
Month / Date / Year

ISSUED BY \_\_\_\_\_  
(Signature of Officer)

TITLE President and CEO

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 76 (Exh. A)  
 (Page 2 of 3)  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 76 (Exh. A)  
 (Page 2 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**I CALCULATION OF ANNUAL ANCHOR ATTACHMENT CHARGE**

1. Annual Attachment Charge – Two-Party Anchor

$$\text{Annual Charge} = \frac{\text{weighted average cost} \times \text{annual carrying charge}}{2}$$

$$\text{Annual Charge} = \frac{\$173.57 \times 15.32\%}{2}$$

$$\text{Annual Charge} = \$13.30$$

2. Annual Attachment Charge – Three-Party Anchor

$$\text{Annual Charge} = \frac{\text{weighted average cost} \times \text{annual carrying charge}}{3}$$

$$\text{Annual Charge} = \frac{\$173.57 \times 15.32\%}{3}$$

$$\text{Annual Charge} = \$8.86$$

1 Weighted Average Cost for Anchors Determined as follows:

Installed plant cost of all anchors \$17,793,230 ÷ 102,513 anchors; or an average cost of \$173.57 per anchor as of 6/30/10.

2 See Sheet 76, Exhibit A, page 3 of 3.

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
[Signature]  
 EFFECTIVE  
**9/1/2011**  
 PURSUANT TO 807 KAR 5:111 SECTION 10 (1)



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 76 (Exh. A)  
 (Page 2 of 3)  
 CANCELLING PSC NO. 2  
 Second Revised SHEET NO. 76 (Exh. A)  
 (Page 2 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**CALCULATION OF ANNUAL ANCHOR ATTACHMENT CHARGE**

1. Annual Attachment Charge – Two-Party Anchor

$$\text{Annual Charge} = \frac{\text{weighted average cost} \times \text{annual carrying charge}}{2}$$

$$\text{Annual Charge} = \frac{\$224.52 \times 13.20\%}{2}$$

$$\text{Annual Charge} = \$14.82$$

2. Annual Attachment Charge – Three-Party Anchor

$$\text{Annual Charge} = \frac{\text{weighted average cost} \times \text{annual carrying charge}}{3}$$

$$\text{Annual Charge} = \frac{\$224.52 \times 13.20\%}{3}$$

$$\text{Annual Charge} = \$9.88$$

1 Weighted Average Cost for Anchors Determined as follows:

Installed plant cost of all anchors \$23,877,571 ÷ 106,348 anchors; or an average cost of \$224.52 per anchor as of 6/30/15.

2 See Sheet 76, Exhibit A, page 3 of 3.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 76 (Exh. A)  
 (Page 3 of 3)  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 76 (Exh. A)  
 (Page 3 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**PSC ADMINISTRATIVE CASE NO. 251**

	<u>Percent</u>	Proforma Margins	Proforma Interest
1. Cost of Money:			
Rate of Return as proposed Case No. 2008-00323	6.92%	(6,043,729 + 6,043,729)	
Times Net-to-Gross Ratio	.73*	\$174,605,310	= 6.92%
I Adjusted Rate of Return	<u>5.05%</u>	Net Investment Rate Base	
2. Proforma Operations and Maintenance Expense per Exhibit 5, Page 1, Lines 23 & 24, Col. h:			
I			
		$\$13,162,562 \times 100 =$	5.39%
		$\$244,223,858$	
3. Proforma Depreciation Expense per Exhibit 5, Page 1, Line 29, Col. h:			
I			
		$\$8,874,587 \times 100 =$	3.63%
		$\$244,223,858$	
4. Proforma General Administrative Expense per Exhibit 5, Page 1, Line 28, Col. h:			
R			
		$\$3,060,642 \times 100 =$	1.25%
		$\$244,223,858$	
I Annual Carrying Charges			15.32%
* Net Plant Investment	$\$178,613,465 = 73\%$		
I Gross Plant Investment	$\$244,223,858$ (June 30, 2010)		

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY *Sanford Haisick*  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 76 (Exh. A)  
 (Page 3 of 3)  
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 Second Revised SHEET NO. 76 (Exh. A)  
 (Page 3 of 3)

**CLASSIFICATION OF SERVICE**  
**Schedule 76 – Cable Television Attachment Tariff**

**PSC ADMINISTRATIVE CASE NO. 251**

	<u>Percent</u>	Proforma Margins	Proforma Interest
1. Cost of Money:			
Rate of Return as proposed Case No. 2015-00312	5.31%	(5,423,635 + 5,423,635)	
Times Net-to-Gross Ratio	.68*	\$204,203,767	= 5.31%
R Adjusted Rate of Return	<u>3.61%</u>	Net Investment Rate Base	
2. Proforma Operations and Maintenance Expense per Exhibit 5, Page 1, Lines 23 & 24, Col. h:			
I			
		$\$12,719,259 \times 100 =$	4.28%
		$\$297,322,072$	
3. Proforma Depreciation Expense per Exhibit 5, Page 1, Line 29, Col. h:			
I			
		$\$11,865,842 \times 100 =$	3.99%
		$\$297,322,072$	
4. Proforma General Administrative Expense per Exhibit 5, Page 1, Line 28, Col. h:			
I			
		$\$3,924,000 \times 100 =$	1.32%
		$\$297,322,072$	
I Annual Carrying Charges			13.20%
* Net Plant Investment	$\$201,012,930 = 68\%$		
I Gross Plant Investment	$\$297,322,072$ (June 30, 2015)		

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Second Revised SHEET NO. 138
CANCELLING PSC NO. 2
First Revised SHEET NO. 138

RULES AND REGULATIONS

Schedule 138 - Temporary, Seasonal or Services of Questionable Tenure

Temporary, seasonal or services of questionable tenure shall be construed to mean a party or establishment whose need for electric service, both as to amount and permanency, cannot be reasonably assured and same shall include, but not limited to, oil and coal facilities, farming operations, lakes, and summer cottages, recreational areas, campsites and construction sites, etc. A customer requesting such service will be required to pay an advance contribution in aid of construction equal to the cost of construction, excluding service drop, transformer(s) and metering. Based upon Kenergy's determination of the minimum annual KWH usage required to amortize the cost of such facilities over a ten-year period, customer's advance contribution will be refunded annually over a ten-year period, in ten equal amounts, for each year service is continued. The annual refund amount shall, however, be reduced to the extent that customer may fail to satisfy its designated minimum annual KWH usage. Should said service be discontinued for a period of 60 consecutive days, consumer shall forfeit any then remaining contribution which may be subject to refund.

Transformers and meters will be furnished by Kenergy except where requirements may be contrary to standard voltages, and in which case the transformer cost will be considered as materials as referred to above. Kenergy shall retain ownership of these facilities and provide necessary maintenance thereof.

A service charge of \$32.00 shall be applicable to any disconnecting or reconnecting of seasonal and temporary services.

When more than one customer requests service from the same distribution extension at the same time, a mutual agreement of shared cost between the customers may be approved by Kenergy. Costs incurred for the construction of temporary services in which all or a part of the facilities will be used for permanent service will then be based on the type of permanent service ultimately connected.

Special situations may arise for a special type of service, and in which case the service will be negotiated on an individual basis as to voltage, contribution, contract, etc.

DATE OF ISSUE December 2, 2011
Month / Date / Year
DATE EFFECTIVE September 1, 2011
Month / Date / Year
ISSUED BY [Signature]
(Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2011-00035 DATED November 17, 2011

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
[Signature]
EFFECTIVE 9/1/2011
PURSUANT TO 607 KAR 5.011 SECTION 9 (1)



Henderson, Kentucky

FOR ALL TERRITORY SERVED
Community, Town or City
PSC NO. 2
Third Revised SHEET NO. 138
CANCELLING PSC NO. 2
Second Revised SHEET NO. 138

RULES AND REGULATIONS

Schedule 138 - Temporary, Seasonal or Services of Questionable Tenure

Temporary, seasonal or services of questionable tenure shall be construed to mean a party or establishment whose need for electric service, both as to amount and permanency, cannot be reasonably assured and same shall include, but not limited to, oil and coal facilities, farming operations, lakes, and summer cottages, recreational areas, campsites and construction sites, etc. A customer requesting such service will be required to pay an advance contribution in aid of construction equal to the cost of construction, excluding service drop, transformer(s) and metering. Based upon Kenergy's determination of the minimum annual KWH usage required to amortize the cost of such facilities over a ten-year period, customer's advance contribution will be refunded annually over a ten-year period, in ten equal amounts, for each year service is continued. The annual refund amount shall, however, be reduced to the extent that customer may fail to satisfy its designated minimum annual KWH usage. Should said service be discontinued for a period of 60 consecutive days, consumer shall forfeit any then remaining contribution which may be subject to refund.

Transformers and meters will be furnished by Kenergy except where requirements may be contrary to standard voltages, and in which case the transformer cost will be considered as materials as referred to above. Kenergy shall retain ownership of these facilities and provide necessary maintenance thereof.

A service charge of \$33.00 shall be applicable to any disconnecting or reconnecting of seasonal and temporary services.

When more than one customer requests service from the same distribution extension at the same time, a mutual agreement of shared cost between the customers may be approved by Kenergy. Costs incurred for the construction of temporary services in which all or a part of the facilities will be used for permanent service will then be based on the type of permanent service ultimately connected.

Special situations may arise for a special type of service, and in which case the service will be negotiated on an individual basis as to voltage, contribution, contract, etc.

DATE OF ISSUE October 30, 2015
Month / Date / Year
DATE EFFECTIVE November 29, 2015
Month / Date / Year
ISSUED BY [Signature]
(Signature of Officer)
TITLE President and CEO
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2015-00312 DATED



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHEET NO. 152  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 152

**RULES AND REGULATIONS**  
**Schedule 152 – Meter Readings**

- (a) Meters shall be easily accessible for reading, testing and making necessary adjustments and repairs and shall be located at the site designated by Kenergy Corp. personnel. Meters with demand devices shall be read monthly by Kenergy personnel. Unless otherwise agreed to by Kenergy, all other meters shall be read by the customer and readings supplied by the customer on the form provided. Such reading shall accompany customer's monthly payment and shall serve as the basis of the subsequent month's billing. Kenergy will read each customer-read meter at least once during each calendar year.
- I (b) Kenergy reserves the right to charge a customer a fee of \$32.00 for each trip required to read  
 T a meter when the customer has failed to correctly read the meter for six (6) consecutive billing periods and which fee shall appear on customer's subsequent monthly billing.
- (c) Registration of each meter shall read in the same units as used for billing unless a conversion factor is shown on the billing form.

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011

KENTUCKY  
 PUBLIC SERVICE COMMISSION  
 JEFF R. DEROUEN  
 EXECUTIVE DIRECTOR  
 TARIFF BRANCH  
*Brent Hatley*  
 EFFECTIVE  
**9/1/2011**  
 PURSUANT TO 807 KAR 60.11 SECTION 01(1)



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 152  
 CANCELLING PSC NO. 2  
 Second Revised SHEET NO. 152

**RULES AND REGULATIONS**  
**Schedule 152 – Meter Readings**

- (a) Meters shall be easily accessible for reading, testing and making necessary adjustments and repairs and shall be located at the site designated by Kenergy Corp. personnel. Meters with demand devices shall be read monthly by Kenergy personnel. Unless otherwise agreed to by Kenergy, all other meters shall be read by the customer and readings supplied by the customer on the form provided. Such reading shall accompany customer's monthly payment and shall serve as the basis of the subsequent month's billing. Kenergy will read each customer-read meter at least once during each calendar year.
- I (b) Kenergy reserves the right to charge a customer a fee of \$33.00 for each trip required to read  
 a meter when the customer has failed to correctly read the meter for six (6) consecutive billing periods and which fee shall appear on customer's subsequent monthly billing.
- (c) Registration of each meter shall read in the same units as used for billing unless a conversion factor is shown on the billing form.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Second Revised SHBBT NO. 153  
 CANCELLING PSC NO. 2  
 First Revised SHEET NO. 153

**RULES AND REGULATIONS**  
**Schedule 153 - Meter Tests**

All new meters shall be checked for accuracy before installation. Kenergy will, at its own expense, make periodic tests and inspections of its meters in order to maintain a high standard of accuracy and to conform with the regulations of the Kentucky Public Service Commission. Kenergy will make additional test of meters at the request of the member upon payment of a \$50.00 fee. When the test is made at the customer's request and it shows the meter is accurate, within 2% slow or fast, no adjustment will be made to the customer's bill and the fee paid will be forfeited to help cover cost of the requested test. When the test shows the meter to be in excess of 2% slow or fast, appropriate adjustments will be made to the customer's bill. Refunds will be made in accordance with the Kentucky Public Service Commission General Rules 807 KAR 5:006 Section 10(2). If the test shows the meter to be more than 2% fast the \$50.00 fee paid by the customer shall be refunded.

**FAILURE OF METER TO REGISTER OR METER TEST RESULTS ARE FAST OR SLOW**

In the event a customer's meter should fail to register, the customer shall be billed from the date of such failure in accordance with 807 KAR 5:006, Section 10(2). If test results on a customer's meter show an average error greater than two percent (2%) fast or slow, or if a customer has been incorrectly billed for any other reason, except in an instance where Kenergy has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by a customer, Kenergy shall immediately determine the period during which the error has existed, and shall recompute and adjust the customer's bill to either provide a refund to the customer or collect an additional amount of revenue from the under billed customer. Kenergy shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If the customer and Kenergy are unable to agree on an estimate of the time period during which the error existed, the Kentucky Public Service Commission shall determine the issue. In all instances of customer over billing, the member's account shall be credited or the over billed amount refunded at the discretion of the customer within thirty (30) days after final meter test results. Kenergy shall not require customer repayment of any under billing to be made over a period shorter than a period coextensive with the under billing.

DATE OF ISSUE December 2, 2011  
 Month / Date / Year  
 DATE EFFECTIVE September 1, 2011  
 Month / Date / Year  
 ISSUED BY [Signature]  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2011-00035 DATED November 17, 2011



FOR ALL TERRITORY SERVED  
 Community, Town or City  
 PSC NO. 2  
 Third Revised SHEET NO. 153  
 CANCELLING PSC NO. 2  
 Second Revised SHEET NO. 153

**RULES AND REGULATIONS**  
**Schedule 153 - Meter Tests**

All new meters shall be checked for accuracy before installation. Kenergy will, at its own expense, make periodic tests and inspections of its meters in order to maintain a high standard of accuracy and to conform with the regulations of the Kentucky Public Service Commission. Kenergy will make additional test of meters at the request of the member upon payment of a \$52.00 fee. When the test is made at the customer's request and it shows the meter is accurate, within 2% slow or fast, no adjustment will be made to the customer's bill and the fee paid will be forfeited to help cover cost of the requested test. When the test shows the meter to be in excess of 2% slow or fast, appropriate adjustments will be made to the customer's bill. Refunds will be made in accordance with the Kentucky Public Service Commission General Rules 807 KAR 5:006 Section 10(2). If the test shows the meter to be more than 2% fast the \$52.00 fee paid by the customer shall be refunded.

**FAILURE OF METER TO REGISTER OR METER TEST RESULTS ARE FAST OR SLOW**

In the event a customer's meter should fail to register, the customer shall be billed from the date of such failure in accordance with 807 KAR 5:006, Section 10(2). If test results on a customer's meter show an average error greater than two percent (2%) fast or slow, or if a customer has been incorrectly billed for any other reason, except in an instance where Kenergy has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by a customer, Kenergy shall immediately determine the period during which the error has existed, and shall recompute and adjust the customer's bill to either provide a refund to the customer or collect an additional amount of revenue from the under billed customer. Kenergy shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for the customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If the customer and Kenergy are unable to agree on an estimate of the time period during which the error existed, the Kentucky Public Service Commission shall determine the issue. In all instances of customer over billing, the member's account shall be credited or the over billed amount refunded at the discretion of the customer within thirty (30) days after final meter test results. Kenergy shall not require customer repayment of any under billing to be made over a period shorter than a period coextensive with the under billing.

DATE OF ISSUE October 30, 2015  
 Month / Date / Year  
 DATE EFFECTIVE November 29, 2015  
 Month / Date / Year  
 ISSUED BY \_\_\_\_\_  
 (Signature of Officer)  
 TITLE President and CEO  
 BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
 IN CASE NO. 2015-00312 DATED \_\_\_\_\_



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2  
Fifth Revised SHEET NO. 162A  
CANCELLING PSC NO. 2  
Fourth Revised SHEET NO. 162A

**RULES AND REGULATIONS**  
**Schedule 162 - Deposits**  
**(Excluding Three-Phase Over 1,000 KW & Special Contracts)**

Residential deposits will be retained for a period not to exceed twelve (12) months, provided the customer has met satisfactory payment and credit criteria. Non-residential deposits will be maintained as long as the customer remains on service.

If a deposit is held longer than eighteen (18) months, the deposit will be recalculated at the customer's request based on the customer's actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, Kenergy may collect any underpayment and shall refund any overpayment by check or credit to the customer's bill. No refund will be made if the customer's bill is delinquent at the time of the recalculations.

DEPOSIT AMOUNT

T/I Residential customers, as defined under Sheet No. 1, will pay a deposit in the amount of \$251.00 (with accelerated use of Big Rivers' reserve funds) and \$315.00 (after expiration of Big Rivers' reserve funds), which is calculated in accordance with 807 KAR 5:006, Section 7(1)(b).

Non-residential and three-phase customers' under 1,000 KW deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the load information provided by customer. The deposit amount shall not exceed 2/12<sup>th</sup>s of the customer's actual or estimated annual bill where bills are rendered monthly.

DATE OF ISSUE June 24, 2014  
Month / Date / Year  
DATE EFFECTIVE February 1, 2014  
Month / Date / Year  
ISSUED BY Steve Thompson  
(Signature of Officer)  
TITLE Vice President - Finance  
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2013-00385 DATED April 25, 2014

KENTUCKY  
PUBLIC SERVICE COMMISSION  
JEFF R. DEROUEN  
EXECUTIVE DIRECTOR  
TARIFF BRANCH  
Brent Kintley  
EFFECTIVE  
2/1/2014  
PURSUANT TO 807 KAR 5:011 SECTION 6 (1)



Henderson, Kentucky

FOR ALL TERRITORY SERVED  
Community, Town or City  
PSC NO. 2  
Sixth Revised SHEET NO. 162A  
CANCELLING PSC NO. 2  
Fifth Revised SHEET NO. 162A

**RULES AND REGULATIONS**  
**Schedule 162 - Deposits**  
**(Excluding Three-Phase Over 1,000 KW & Special Contracts)**

Residential deposits will be retained for a period not to exceed twelve (12) months, provided the customer has met satisfactory payment and credit criteria. Non-residential deposits will be maintained as long as the customer remains on service.

If a deposit is held longer than eighteen (18) months, the deposit will be recalculated at the customer's request based on the customer's actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, Kenergy may collect any underpayment and shall refund any overpayment by check or credit to the customer's bill. No refund will be made if the customer's bill is delinquent at the time of the recalculations.

DEPOSIT AMOUNT

Residential customers as defined under Sheet No. 1, will pay a deposit in the amount of \$274.00 (with accelerated use of Big Rivers' reserve funds) and \$325.00 (after expiration of Big Rivers' reserve funds), which is calculated in accordance with 807 KAR 5:006, Section 7(1)(b).

Non-residential and three-phase customers' under 1000 KW deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the load information provided by customer. The deposit amount shall not exceed 2/12<sup>th</sup>s of the customer's actual or estimated annual bill where bills are rendered monthly.

DATE OF ISSUE October 30, 2015  
Month / Date / Year  
DATE EFFECTIVE November 29, 2015  
Month / Date / Year  
ISSUED BY  
(Signature of Officer)  
TITLE President and CEO  
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION  
IN CASE NO. 2015-00312 DATED

**KENERGY CORP.  
PUBLIC NOTICE  
2015-00312 RATE APPLICATION**

THE APPLICATION OF KENERGY CORP.  
FOR AN ADJUSTMENT IN EXISTING RATES

Kenergy Corp., 6402 Old Corydon Road, Henderson, KY 42420, will file an application for an adjustment in existing rates on or around October 30, 2015 with the Kentucky Public Service Commission in Case No. 2015-00312. The proposed changes are designed to increase revenues \$2,563,807, and are proposed to be effective on November 29, 2015. The rates contained in this notice are the rates proposed by Kenergy Corp., but the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

The present and proposed rates are as follows:

	<u>Present Rate Schedule</u>	<u>Proposed Rate Schedule</u>
<b>Residential Service (Single &amp; Three-Phase)</b>		
Customer Charge per Delivery Point	\$15.60 per month	\$18.50 per month
Energy Charge per KWH	\$0.101304	\$0.102042
<b>All Non-Residential Single Phase:</b>		
Customer Charge per Delivery Point	\$22.10 per month	\$22.10 per month
Energy Charge per KWH	\$0.099590	\$0.100842
<b>Three-Phase Demand Non-Dedicated Delivery Points (0 - 1,000 kW)</b>		
Customer Charge per Delivery Point	\$45.52 per month	\$45.52 per month
Demand Charge:		
All KW During Month	\$5.78	\$5.78
Energy Charge:		
First 200 KWH per KW, per KWH	\$0.087490	\$0.087490
Next 200 KWH per KW, per KWH	\$0.067100	\$0.067100
All Over 400 KWH per KW, per KWH	\$0.059400	\$0.059400
<b>Three-Phase Demand Non-Dedicated Delivery Points (1,001 kW and Over):</b>		
Option A - High Load Factor (above 50%)		
Customer Charge per Delivery Point	\$975.27 per month	\$975.27 per month
Demand Charge:		
All KW During Month	\$12.20	\$12.70
Energy Charge:		
First 200 KWH per KW, per KWH	\$0.052190	\$0.054327
Next 200 KWH per KW, per KWH	\$0.047940	\$0.049903
All Over 400 KWH per KW, per KWH	\$0.045380	\$0.047238
Option B - Low Load Factor (below 50%)		
Customer Charge per Delivery Point	\$975.27 per month	\$975.27 per month
Demand Charge:		
All KW During Month	\$6.87	\$7.15
Energy Charge:		
First 150 KWH per KW, per KWH	\$0.072310	\$0.075271
Over 150 KWH per KW, per KWH	\$0.063330	\$0.065923

**Private Outdoor Lighting(per month)****Standard(served overhead)****Not available for new installations after December 1, 2012:**

7000 LUMEN-175W-MERCURY VAPOR	\$11.06	\$11.30
12000 LUMEN-250W-MERCURY VAPOR	\$13.24	\$13.78
20000 LUMEN-400W-MERCURY VAPOR	\$16.19	\$16.87
9500 LUMEN-100W-HPS	\$10.41	\$9.99
9000 LUMEN-100W METAL HALIDE (MH)	\$9.82	\$9.42
24000 LUMEN-400W METAL HALIDE (MH)	\$21.07	\$20.26

**Not Available for new installations after November 2014:**

20000/27000 LUMEN-200/250W- HPS	\$15.46	\$15.03
61000 LUMEN-400W-HPS-FLOOD LGT	\$18.18	\$18.94

**Available for new installations after November 2014:**

5200 LUMEN-60W-LED NEMA HEAD	\$8.89	\$8.53
9500 LUMEN-108W-LED MID OUTPUT	\$11.28	\$10.82
11000 LUMEN-135W-LED HIGH OUTPUT	\$13.80	\$13.24

**Commercial and Industrial Lighting****Available for new installations after November 2014:****Flood Lighting Fixture**

18500 LUMEN 192W-LED FLOOD	\$17.94	\$17.21
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**Not Available for new installations after December 1, 2012:**

28000 LUMEN HPS-250W-FLOOD LGT	\$14.06	\$14.65
61000 LUMEN-400W-HPS-FLOOD LGT	\$18.19	\$18.94
140000 LUM-1000W-HPS-FLOOD LGT	\$41.94	\$41.77
19500 LUMEN-250W-MH-FLOOD LGT	\$13.46	\$14.02
32000 LUMEN-400W-MH-FLOOD LGT	\$18.11	\$18.86
107000 LUM-1000W-MH-FLOOD LGT	\$41.87	\$41.10

**Not Available for new installations after April 1, 2011:****Contemporary(Shoebox)**

28000 LUMEN-250W-HPS SHOEBOX	\$15.90	\$15.97
61000 LUMEN-400W-HPS SHOEBOX	\$20.13	\$20.96
140000 LUMENS-1000W-HPS SHOEBOX	\$41.94	\$41.98
19500 LUMEN-250W-MH SHOEBOX	\$15.29	\$15.83
32000 LUMENS-400W-MH SHOEBOX	\$19.73	\$20.55
107000 LUMENS-1000W-MH SHOEBOX	\$41.87	\$43.61

**Not Available for new installations after April 1, 2011:****Decorative Lighting**

9000 LUM-100W-MH ACORN GLOBE	\$14.26	\$13.69
16600 LUM-175W-MH ACORN GLOBE	\$17.57	\$16.85
9000 LUM-100W-MH ROUND GLOBE	\$13.99	\$13.43
16600 LUM-175W-MH ROUND GLOBE	\$16.30	\$16.45
16600 LUM-175W-MH LANTERN GLOBE	\$16.47	\$15.79
9500 LUM-100W-HPS ACORN GLOBE	\$16.09	\$15.44

**Not Available for new installations after April 1, 2011:****Pedestal Mounted Pole**

STEEL 25 FT PEDESTAL MT POLE	\$9.03	\$9.39
STEEL 30 FT PEDESTAL MT POLE	\$10.15	\$10.56
STEEL 39 FT PEDESTAL MT POLE	\$17.07	\$16.39

**Available for new installations after April 1, 2011:**

WOOD 30 FT DIRECT BURIAL POLE	\$5.65	\$5.42
ALUMINUM 28 FT DIRECT BURIAL	\$11.62	\$12.08

**Not Available for new installations after April 1, 2011:**

FLUTED FIBERGLASS 15 FT POLE	\$12.42	\$12.92
FLUTED ALUMINUM 14FT POLE	\$13.64	\$14.19

**Street Lighting Service(per month)**

**Not available for new installations after April 1, 2011:**

7000 LUMEN-175W-MERCURY VAPOR	\$11.06	\$11.16
20000 LUMEN-400W-MERCURY VAPOR	\$16.19	\$16.87

**Not Available for new installations after November 2014:**

9500 LUMEN-100W-HPS STREET LGT	\$10.41	\$9.98
27000 LUMEN-250W-HPS ST LIGHT	\$15.46	\$15.67

**Not available for new installations after April 1, 2011:**

9000 LUMEN-100W MH	\$9.82	\$9.42
24000 LUMEN-400W MH	\$20.78	\$20.59

**Available for new installations after November 2014:**

5200 LUMEN-60W-LED NEMA HEAD	\$8.89	\$8.53
9500 LUMEN-108W-LED MID OUTPUT	\$11.28	\$10.82
11000 LUMEN-135W-LED HIGH OUTPUT	\$13.80	\$13.24

**Underground service with non-std. pole**

UG NON-STD POLE-GOVT & DISTRICT	\$7.27	\$7.34
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**Overhead service to street lighting districts**

OH FAC-STREET LIGHT DISTRICT	\$3.04	\$3.07
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**Decorative Underground service**

**Not Available for new installations after April 1, 2011:**

6300 LUMEN-DECOR-70W-HPS ACORN	\$14.35	\$14.93
6300 LUM DECOR-70W-HPS LANTERN	\$14.35	\$14.93
12600 LUM HPS-70W-2 DECOR FIX	\$25.43	\$24.40

**Not Available for new installations after November 2014:**

9500 LUM - HPS ACORN GL 14 FT POLE	\$27.52	\$26.68
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**Available for new installations after November 2014:**

2900 LUM - LED ACORN GL 14 FT POLE	\$22.31	\$23.21
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**Special street lighting districts**

**Not Available for new installations after April 1, 2011:**

BASKETT STREET LIGHTING	\$3.83	\$3.87
MEADOW HILL STREET LIGHTING	\$3.49	\$3.52
SPOTTSVILLE STREET LIGHTING	\$4.32	\$4.36

**Special Charges:(per trip)**

Turn on Service Charge	\$32.00	\$33.00
Reconnect Charge - Regular	\$32.00	\$33.00
Reconnect Charge - After hours	\$95.00	\$98.00
Terminate Service Charge	\$32.00	\$33.00
Meter Reading Charge	\$32.00	\$33.00
Meter Test Charge	\$50.00	\$52.00
Returned check charge	\$12.00	\$13.00
Trip by servicetech Regular	\$32.00	\$33.00
Trip by servicetech After hours	\$95.00	\$98.00
Remote Disconnect/Reconnect	\$23.00	\$24.00

**Large Industrial Customers Served Under Special Contract**

**Dedicated Delivery Points (Class C)**

Facilities Charge per Assigned Dollars of	1.38% per month	1.14% per month
Kenergy Investment for Facilities		

**Cable Television Attachment Tariff:**

	<u>Present</u>		<u>Proposed</u>	
	<u>Rate</u>	per year	<u>Rate</u>	per year
Two-Party Pole Attachment	\$6.30		\$6.20	
Three-Party Pole Attachment	\$4.89		\$4.83	

**Proposed Reserve Funds**

	<u>Current</u>	<u>Proposed</u>	<u>Expired</u>
Residential deposit amount	\$251.00	\$274.00	\$325.00

Kenergy proposes changes to its present tariff schedules to reflect the foregoing proposed changes in rates, and Kenergy also proposes changes to other tariff schedules, including text changes. The tariff schedules being proposed by Kenergy are attached to the application in this case.

The amount and percent of change by rate class are as follows:

<u>Rate Class</u>	<u>Dollars</u>	<u>% of Change</u>
Residential Service	\$2,121,977	2.45%
All Non-Residential Single Pha	\$152,962	1.00%
Three-Phase (less than 1,000 I	\$0	0.00%
Three-Phase (1,001 KW & Ove	\$301,941	3.81%
Unmetered Lighting	\$22,619	0.97%
Cable Television Attachment	(\$1,044)	-1.49%
Unbilled Revenue	(\$4,516)	n/a
Total Non-Direct Served	\$2,593,938	1.93%

<u>Rate Class</u>		
Direct Served Customers Clas:	\$0	0.00%
Direct Served Customers Clas:	\$0	0.00%
Direct Served Customers Clas:	(\$42,808)	-0.18%
Total All	\$2,551,130	0.56%

The effect of the proposed rates on the average monthly bill by rate class is as follows:

<u>Rate Class</u>	<u>Normalized</u>	<u>Proposed</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Residential Service	\$158.81	\$162.71	\$3.90	2.46%
All Non-Residential Single Pha	\$133.80	\$135.14	\$1.34	1.00%
Three-Phase (less than 1,000 I	\$1,608.66	\$1,608.66	\$0.00	0.00%
Three-Phase (1,001 KW & Ove	\$47,131.74	\$48,929.01	\$1,797.27	3.81%
Unmetered Lighting	n/a	n/a	n/a	n/a
Special Charges	n/a	n/a	n/a	n/a
Cable Television Attachment	\$1,171.41	\$1,154.02	(\$17.40)	-1.49%
Direct Served Customers Clas:	\$10,785,937.80	\$10,785,937.80	\$0.00	0.00%
Direct Served Customers Clas:	\$1,093,970.40	\$1,093,970.40	\$0.00	0.00%
Direct Served Customers Clas:	\$115,515.59	\$115,305.75	(\$209.84)	-0.18%

A person may examine this application at Kenergy's office at the above stated address or at one of its branch offices at 315 Hawes Blvd., Hawesville, KY 42348; 1441 U. S. Highway 231 North, Hartford, KY 42347; 2620 Brown Badgett Loop, Hanson, KY 42413; 703 South Main Street, Marion, KY 42064; or 3111 Fairview Drive, Owensboro, KY 42303.

Any person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>.

Comments regarding this application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

Any person with a substantial interest in the matter may, by written request, within thirty (30) days of initial publication of this notice request to intervene in the proceeding. That written request must be submitted to the Kentucky Public Service Commission, Post Office Box 615, Frankfort, KY 40602, establishing the grounds for the request, including the status and interest of the party.

If the Commission does not receive a written request for intervention within thirty (30) days of initial publication or by mailing of the notice, the commission may take final action on the application.

By: Jeff Hohn, President and CEO

**Kenergy Corp.**  
**Adjusted Income Statement**  
**2015-00312 Rate Application**

Line No.	(a) Item	(b) Test Year ending 6/30/2015	(1) (2)	(d) Adjusted	(1)	(h) Adjusted
			(c) Normalize Revenues & Power Costs		(g) Proforma Revenues & Expenses	
1	Operating Revenue:					
2	Non-Direct Served - Base Rate	127,314,361	215,344	127,529,705	2,594,981	130,124,686
3	Non-Direct Served - Sum of WAF's	(15,772,793)	21,127,806	5,355,013	0	5,355,013
4	Direct Served(exc.smelters) - Base Rate	55,961,896	14,496	55,976,392	(42,808)	55,933,585
5	Direct Served(exc.smelters) - Other charges	2,665,734	0	2,665,734		2,665,734
6	Direct Served(exc.smelters) - sum of WAF's	(8,526,426)	12,832,415	4,305,989	0	4,305,989
7	Smelters - Base rate	258,778,301	84,206	258,862,507		258,862,507
8	Other Revenue	1,849,397	(11,121)	1,838,276	11,633	1,849,909
9	Total Operating Revenue	422,270,470	34,263,145	456,533,615	2,563,807	459,097,422
10	Operating Expenses:					
11	Purchased Power:					
12	Non-Direct Served - Base Rate	92,461,320	204,245	92,665,565		92,665,565
13	Non-Direct Served - WAF's	(15,722,143)	21,077,155	5,355,013	0	5,355,013
14	Direct Served(exc.smelters) - Base Rate	54,483,316	0	54,483,316		54,483,316
15	Direct Served(exc.smelters) - Other charges	2,665,734		2,665,734		2,665,734
16	Direct Served(exc.smelters) - sum of WAF's	(8,526,426)	12,832,415	4,305,989	0	4,305,989
17	Smelters - Base rate	257,889,769	0	257,889,769		257,889,769
18	Subtotal	383,251,570	34,113,815	417,365,385	0	417,365,385
19	Less Office Use	183,310	21,149	204,459		204,459
20	Total Purchased Power	383,068,260	34,092,667	417,160,926	0	417,160,926
21	Distribution - Operation	3,996,460	5,667	4,002,127	190,484	4,192,611
22	Distribution - Maintenance	8,623,097	934	8,624,031	(97,387)	8,526,644
23	Consumer Accounts	4,235,626	867	4,236,493	73,401	4,309,894
24	Customer Service and Informational	153,750		153,750	123,620	277,370
25	Sales	122,695		122,695	(120,815)	1,880
26	Administrative and General	4,094,487	10,792	4,105,279	(181,281)	3,923,998
27	Depreciation	10,628,709		10,628,709	1,237,133	11,865,842
28	Tax Expense - Other	649,618	124,152	773,771	4,874	778,644
29	Interest on Long Term Debt	4,707,929		4,707,929	437,763	5,145,692
30	Interest on Customer Deposits and other	42,920		42,920	1,690	44,610
31	Other Deductions	98,059		98,059	(144,883)	(46,824)
32	Total O & M and Fixed	37,353,350	142,412	37,495,761	1,524,599	39,020,360
33						
34	Total Cost of Electric Service	420,421,609	34,235,078	454,656,687	1,524,599	456,181,286
35						
36	Operating Margins	1,848,861	28,067	1,876,928	1,039,208	2,916,136
37	Non-Operating Margins - Interest	1,952,682		1,952,682	63,919	2,016,601
38	Non-Operating Margins - Other	(163)		(163)	674	511
39	Non-Cash Capital Credits	227,281		227,281	(14,998)	212,283
40						
41	Total Margins	4,028,660	28,067	4,056,727	1,088,803	5,145,530

(1) See Exh. 5A , pages 2-5A

(2) See Exh. 9

**KENERGY CORP.  
ADJUSTMENT RECAP  
2015-00312 RATE APPLICATION**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Line No.	Description	Page No. Exhibit 5A	Non-Direct Revenue Base Rates	Non-Direct Revenue WAF's	Direct Served exc. Smelters Revenue Base rates	Direct Served exc. Smelters Revenue Sum of WAF's	Direct Served exc. Smelters Other charges	Smelters Revenue Base rates
1	Normalize Revenues - Yr end level	(1)	\$ 215,344		\$ 14,496		\$ -	\$ 84,206
2	Normalize Revenues - Wholesale factors	(1)		\$ 21,127,806		\$ 12,832,415		
3	Misc. revenues - normalization	(1)						
4	Misc. revenues - proposed rates	(1)						
5	General distribution revenue increase	(1)	\$ 2,594,981		\$ (42,808)			
6	Normalize Power cost - Yr. end level	(1)						
7	Normalize Power Cost - Wholesale factors	(1)						
8	Adjustment to coop usage - normalization	(1)						
9	Coop usage normalization	(1)						
10	Sycronize wholesale factors	(1)						
11	PSC tax assessment - normalization	(1) & 16						
12	PSC tax assessment - increase	(1) & 16						
13	Labor	6						
14	Labor Overhead	7						
15	Remove PSC Disallowed Expenses	8						
16	Remove Non-Recurring Expenses	9						
17	Normalize Vegetation management expense	10						
18	Depreciation - Distribution Plant	11						
19	Interest on Long Term Debt	12						
20	Debt Refinancing	13						
21	Interest on Customer Deposits	14						
22	Adjust Test Year Rate Case Expense	15						
23	Non-Operating Margins - Interest	16						
24	Non-Cash Capital Credit	17						
25	Discontinued Geothermal Sales	18						
26	Bad Debt Expense	19						
27	Regulatory Asset Amortization	20						
28	Reclassify Acct 912 to 908	21						
29	TOTAL		<u>\$ 2,810,325</u>	<u>\$ 21,127,806</u>	<u>\$ (28,312)</u>	<u>\$ 12,832,415</u>	<u>\$ -</u>	<u>\$ 84,206</u>
30	To Exh. 5A, pg.1, col. C		215,344	21,127,806	14,496	12,832,415	0	84,206
31	To Exh. 5A, pg.1, col. G		2,594,981		(42,808)			
32								

**KENERGY CORP.  
ADJUSTMENT RECAP  
2015-00312 RATE APPLICATION**

(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)	
Line No.	Description	Page No. Exhibit 5A	Smelters Revenue Sum of other charges	Other Revenue	Non-Direct Power Cost Base Rates	Non-Direct Power Cost WAF's	Direct Served exc. Smelters Power Cost Base rates	Direct Served exc. Smelters Other charges
1	Normalize Revenues - Yr end level	(1)	\$ -					
2	Normalize Revenues - Wholesale factors	(1)						
3	Misc. revenues - normalization	(1)		\$ (11,121)				
4	Misc. revenues - proposed rates	(1)		\$ 11,633				
5	General distribution revenue increase	(1)						
6	Normalize Power cost - Yr. end level	(1)			\$ 204,245		\$ 0	
7	Normalize Power Cost - Wholesale factors	(1)				\$ 21,077,155		
8	Adjustment to coop usage - normalization	(1)						
9	Coop usage normalization	(1)						
10	Sycronize wholesale factors	(1)						
11	PSC tax assessment - normalization	(1) & 16						
12	PSC tax assessment - increase	(1) & 16						
13	Labor	6						
14	Labor Overhead	7						
15	Remove PSC Disallowed Expenses	8						
16	Remove Non-Recurring Expenses	9						
17	Normalize Vegetation management expense	10						
18	Depreciation - Distribution Plant	11						
19	Interest on Long Term Debt	12						
20	Debt Refinancing	13						
21	Interest on Customer Deposits	14						
22	Adjust Test Year Rate Case Expense	15						
23	Non-Operating Margins - Interest	16						
24	Non-Cash Capital Credit	17						
25	Discontinued Geothermal Sales	18						
26	Bad Debt Expense	19						
27	Regulatory Asset Amortization	20						
28	Reclassify Acct 912 to 908	21						
29	TOTAL		\$ -	\$ 512	\$ 204,245	\$ 21,077,155	\$ 0	\$ -
30	To Exh. 5A, pg.1, col. C		0	(11,121)	204,245	21,077,155		
31	To Exh. 5A, pg.1, col. G			11,633				
32								

**KENERGY CORP.  
ADJUSTMENT RECAP  
2015-00312 RATE APPLICATION**

	(a)	(b)	(o)	(p)	(q)	(r)	(s)	(t)
Line No.	Description	Page No. Exhibit 5A	Direct Served exc. Smelters Power Cost Riders	Smelters Base rates flow through	Smelters Power Cost Sum of other charges	Office Use	Distribution Operations	Distribution Maintenance
1	Normalize Revenues - Yr end level	(1)						
2	Normalize Revenues - Wholesale factors	(1)						
3	Misc. revenues - normalization	(1)						
4	Misc. revenues - proposed rates	(1)						
5	General distribution revenue increase	(1)						
6	Normalize Power cost - Yr. end level	(1)		\$ -	\$ -			
7	Normalize Power Cost - Wholesale factors	(1)	\$ 12,832,415					
8	Adjustment to coop usage - normalization	(1)				\$ 21,149		
9	Coop usage normalization	(1)					\$ 5,667	\$ 934
10	Sycronize wholesale factors	(1)						
11	PSC tax assessment - normalization	(1) & 16						
12	PSC tax assessment - increase	(1) & 16						
13	Labor	6					\$ 26,261	\$ 40,856
14	Labor Overhead	7					\$ 22,194	\$ 30,192
15	Remove PSC Disallowed Expenses	8					\$ (32,151)	\$ (46,883)
16	Remove Non-Recurring Expenses	9					\$ 174,180	\$ (296,731)
17	Normalize Vegetation management expense	10						\$ 175,179
18	Depreciation - Distribution Plant	11						
19	Interest on Long Term Debt	12						
20	Debt Refinancing	13						
21	Interest on Customer Deposits	14						
22	Adjust Test Year Rate Case Expense	15						
23	Non-Operating Margins - Interest	16						
24	Non-Cash Capital Credit	17						
25	Discontinued Geothermal Sales	18						
26	Bad Debt Expense	19						
27	Regulatory Asset Amortization	20						
28	Reclassify Acct 912 to 908	21						
29	TOTAL		\$ 12,832,415	\$ -	\$ -	\$ 21,149	\$ 196,151	\$ (96,453)
30	To Exh. 5A, pg. 1, col. C		12,832,415	0	0	\$ 21,149	\$ 5,667	\$ 934
31	To Exh. 5A, pg. 1, col. G						\$ 190,484	\$ (97,387)
32								

**KENERGY CORP.  
ADJUSTMENT RECAP  
2015-00312 RATE APPLICATION**

(a) (b) (u) (v) (w) (x) (y) (z)

Line No.	Description	Page No. Exhibit 5A	Consumer Accounts	Customer Service	Sales	Administrative & General	Depreciation	Tax Expense Other
1	Normalize Revenues - Yr end level	(1)						
2	Normalize Revenues - Wholesale factors	(1)						
3	Misc. revenues - normalization	(1)						
4	Misc. revenues - proposed rates	(1)						
5	General distribution revenue increase	(1)						
6	Normalize Power cost - Yr. end level	(1)						
7	Normalize Power Cost - Wholesale factors	(1)						
8	Adjustment to coop usage - normalization	(1)						
9	Coop usage normalization	(1)	\$ 867			\$ 10,792		
10	Sycronize wholesale factors	(1)						
11	PSC tax assessment - normalization	(1) & 16						\$ 124,152
12	PSC tax assessment - increase	(1) & 16						\$ 4,874
13	Labor	6	\$ 38,065	\$ 1,761	\$ 1,024	\$ 34,264		
14	Labor Overhead	7	\$ 34,273	\$ 1,700	\$ 856	\$ 25,502		
15	Remove PSC Disallowed Expenses	8	\$ (32,500)	\$ (2,536)		\$ (248,002)		
16	Remove Non-Recurring Expenses	9				\$ (26,378)		
17	Normalize Vegetation management expense	10						
18	Depreciation - Distribution Plant	11					\$ 848,661	
19	Interest on Long Term Debt	12						
20	Debt Refinancing	13						
21	Interest on Customer Deposits	14						
22	Adjust Test Year Rate Case Expense	15				\$ 33,333		
23	Non-Operating Margins - Interest	16						
24	Non-Cash Capital Credit	17						
25	Discontinued Geothermal Sales	18						
26	Bad Debt Expense	19	\$ 33,563					
27	Regulatory Asset Amortization	20					\$ 388,472	
28	Reclassify Acct 912 to 908	21		\$ 122,695	\$ (122,695)			
29	TOTAL		\$ 74,268	\$ 123,620	\$ (120,815)	\$ (170,489)	\$ 1,237,133	\$ 129,026
30	To Exh. 5A, pg.1, col. C		\$ 867			\$ 10,792		\$ 124,152
31	To Exh. 5A, pg.1, col. G		\$ 73,401	\$ 123,620	-\$ 120,815	\$ (181,281)		\$ 4,874
32								

**KENERGY CORP.  
ADJUSTMENT RECAP  
2015-00312 RATE APPLICATION**

	(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)
Line No.	Description	Page No. Exhibit 5A	Interest Long Term Debt	Interest on Cust. Deposits and other	Other Deductions	Non-Op Interest	Non-Op Other	Non-Cash Capital Credits	Margin Impact
1	Normalize Revenues - Yr end level	(1)							\$ 314,045
2	Normalize Revenues - Wholesale factors	(1)							\$ 33,960,221
3	Misc. revenues - normalization	(1)							\$ (11,121)
4	Misc. revenues - proposed rates	(1)							\$ 11,633
5	General distribution revenue increase	(1)							\$ 2,552,174
6	Normalize Power cost - Yr. end level	(1)							\$ (204,245)
7	Normalize Power Cost - Wholesale factors	(1)							\$ (33,909,570)
8	Adjustment to coop usage - normalization	(1)							\$ 21,149
9	Coop usage normalization	(1)							\$ (18,259)
10	Sycronize wholesale factors	(1)							\$ -
11	PSC tax assessment - normalization	(1) & 16							\$ (124,152)
12	PSC tax assessment - increase	(1) & 16							\$ (4,874)
13	Labor	6							\$ (142,231)
14	Labor Overhead	7							\$ (114,717)
15	Remove PSC Disallowed Expenses	8			\$ (99,355)		\$ 144		\$ 461,571
16	Remove Non-Recurring Expenses	9			\$ (45,528)		\$ 40		\$ 194,497
17	Normalize Vegetation management expense	10							\$ (175,179)
18	Depreciation - Distribution Plant	11							\$ (848,661)
19	Interest on Long Term Debt	12	\$ 715,706						\$ (715,706)
20	Debt Refinancing	13	\$ (277,943)						\$ 277,943
21	Interest on Customer Deposits	14		\$ 1,690					\$ (1,690)
22	Adjust Test Year Rate Case Expense	15							\$ (33,333)
23	Non-Operating Margins - Interest	16				\$ 63,919			\$ 63,919
24	Non-Cash Capital Credit	17						\$ (14,998)	\$ (14,998)
25	Discontinued Geothermal Sales	18					\$ 490		\$ 490
26	Bad Debt Expense	19							\$ (33,563)
27	Regulatory Asset Amortization	20							\$ (388,472)
28	Reclassify Acct 912 to 908	21							\$ -
29	TOTAL		\$ 437,763	\$ 1,690	\$ (144,883)	\$ 63,919	\$ 674	\$ (14,998)	\$ 1,116,870
30	To Exh. 5A, pg.1, col. C								
31	To Exh. 5A, pg.1, col. G		437,763	1,690	(144,883)	63,919	674	(14,998)	
32									

**KENERGY CORP.**  
**2015 - 00312 RATE APPLICATION**  
**LABOR ADJUSTMENT**

(a) Line No.	(b)	(c)	(d)	(e) (1)	(f)	(g)	(h)	(i)	(j) (2)	(k)
				TEST YEAR					PROFORMA	ADJUSTMENT
			(Col. e / Col. b)						(col. f * col. j)	(col. j - col. e)
1	Regular Wages Paid:									
2	Full Time:									
3	307,351 hours times		\$ 33,216,393	\$ 10,209,083	312,000	hours times (2)	\$	33.70	\$ 10,514,400	\$ 305,317
4										
5	Part Time:									
6	227.5 hours times		\$ 7,250,110	\$ 1,649	228	hours times (3)	\$	7.25	\$ 1,653	\$ 4
7	<u>307,578</u> total regular			<u>\$ 10,210,733</u>					<u>\$ 10,516,053</u>	<u>\$ 305,320</u>
8	Overtime Wages:									
9	21,439 hours times		\$ 45,601,908	\$ 977,640	21,439	hours times (4)	\$	47.09	\$ 1,009,542	\$ 31,902
10	Double Time Wages:									
11	68 hours times		\$ 61,929,559	\$ 4,211	68	hours times (5)	\$	63.15	\$ 4,294	\$ 83
12										
13	Total wages paid per earnings register (1)			\$ 11,192,584						
14	Supplemental wage payments (6)			\$ 16,562					\$ -	\$ (16,562)
15	593 Accrued sick leave			\$ 20,324					\$ -	\$ (20,324)
16	Incentive			\$ 58,521					\$ 58,521	\$ -
17	Bonus			\$ 5,683					\$ -	\$ (5,683)
18	Deferred Compensation			\$ 14,172					\$ 14,172	\$ -
19	Vacation over maximum			\$ 38,752					\$ -	\$ (38,752)
20	Lump sum in lieu of increase			\$ 5,606					\$ 5,606	\$ -
21	Payroll adjustments			\$ 12,204					\$ -	\$ (12,204)
22	Net effect of accruals			\$ 33,653					\$ -	\$ (33,653)
23	<u>329,678</u> Total Wages - accrual basis			<u>\$ 11,398,060</u>	<u>333,667</u>				<u>\$ 11,608,187</u>	<u>\$ 210,127</u>
24			(1)	(1)					(Col. d % times proforma)	
25	Capitalized		32.261544%	\$ 3,677,190					\$ 3,744,980	\$ 67,790
26	Accounts Receivable		0.043744%	\$ 4,986					\$ 5,078	\$ 92
27	Non-Operating		0.008002%	\$ 913					\$ 929	\$ 16
28	Electric-Expensed		67.686709%	\$ 7,714,971					\$ 7,857,200	\$ 142,229 (13)
29			<u>100.000000%</u>	<u>\$ 11,398,060</u>					<u>\$ 11,608,187</u>	<u>\$ 210,127</u>

To Adjustment Recap - Page 4 and 5 line 13

26,261	Operations	18.4636%
40,856	Maintenance	28.7253%
38,065	Cust. Acct.	26.7630%
1,761	Cust. Info.	1.2378%
1,024	Sales	0.7198%
34,264	A&G	24.0905%
<u>\$ 142,229</u>		<u>100.0000%</u>

(13)

- (1) See Exhibit 5A, Pages 6a-6d for source documentation of the various test year data.  
(2) See Exhibit 5A, Page 6e, line 17, col. M. 150 FT proforma employees at year end times 2,080 hrs = 312,000 hrs.  
(3) Part time proforma hours represent test year. Rate reflects actual at 6/30/15.  
(4) The overtime rate of \$47.09 represents test year overtime hours of each employee times their respective hourly rate times 1.50. The overtime dollars of \$1,002,592 were divided by 21,292 overtime hours to arrive at \$47.09.  
(5) The double time rate of \$63.15 represents test year double time hours of each employee times their respective hourly rate times 2. The double time dollars of \$4,294 were divided by 68 overtime hours to arrive at \$63.15.  
(6) Incentives, retirement gifts, and service awards.  
(7) Accruals removed from test year per rate-making policy of using 2,080 hrs. per employee.  
(8) Annual bonus based on reaching safety, performance, financial, and customer service goals.  
(9) Performance bonuses plus 2013 457(f) payment to CEO  
(10) Payment for vacation hours carried-over above the maximum allowable.  
(11) Following the salary study, some employees received lump sum amounts in lieu of a portion of their pay increase  
(12) Grossing up taxes for incentive gift cards, plus retroactive pay increases.

**PAYROLL/LABOR  
EMPLOYEE TOTALS**

Totals For: 07/01/2014 To 06/30/2015

<u>Pays</u>	<u>Job</u>	<u>Amount</u>	<u>Hours</u>
0	REGULAR PAY	8,769,574.74 ①	264,397.82 ②
0	REGULAR PAY	15N - Journeyman Lineman 1,266.63	40.50
1	OVERTIME	960,601.37	21,076.42
1	OVERTIME	15N - Journeyman Lineman 977,639.70 17,038.33	362.15
10	VACATION	808,227.90 ①	23,912.13 ②
20	SICK LEAVE	298,839.02	9,158.80
30	HOLIDAY	315,481.11	9,544.00
50	MISCELLANEOUS LEAVE	17,343.22	525.00
2	DOUBLETIME	4,211.21	68.00
100	Major Storm Pay (For Reg. Hrs. Only)	= 11,192,583.53 0.00	0.00
100	Major Storm Pay (For Reg. Hrs. Only)	15N - Journeyman Lineman 0.00	0.00
70	INCENTIVE	58,520.53	0.00
80	BONUS	19,855.05	0.00
90	ADJUSTMENTS	12,203.69	0.00
21	ACCRUED LEAVE	20,323.50	593.40
VAC	VACATION OVER MAXIMUM	38,752.43	0.00
110	LUMP SUM -DISCRETIONARY BONUS	5,605.91	0.00
<b>Total:</b>		<b>11,347,844.64</b>	<b>329,678.22</b>

*Handwritten notes:*  
 - ① circled around amounts  
 - ② circled around hours  
 - "wages pd" written under row 100  
 - "hrs pd" written under row 100  
 - "see pay to" written under row 100  
 - "Row 16", "Row 17 & 18", "Row 21", "Row 15", "Row 19", "Row 20" written next to rows 70-110  
 - "21,438.57" written next to overtime rows  
 - "= 329,084.82" written next to row 100  
 - "10,209,083.22 FT" written next to row 39  
 - "307,350.75 FT" written next to row 38

<u>Deductions</u>	<u>Amount</u>
05	VEHICLE ALLOWANCE -6,950.00
01	401K - EMPLOYEE CONTRIBUTION 841,171.64
15	457-B EMPLOYEE CONTRIBUTION 1,870.14
33	SECTION 125 MEDICAL SAVINGS - FLEX 109,548.27
39	SECTION 125 DEPENDENT CARE - FLEX 5,680.75
32	MEDICAL INSURANCE - SINGLE 8,863.40
34	MEDICAL INSURANCE FAMILY 113,018.70
35	MEDICAL INSURANCE SINGLE WITH CHILD 9,251.73
36	MEDICAL INSURANCE EMPLOYEE WITH SP 46,501.88
38	DENTAL INSURANCE FAMILY 50,777.35
88	AFLAC PRETAX 18,071.97
100	ALLSTATE CANCER PRETAX 14,462.35
90	COLONIAL PRETAX 8,918.42
04	MEDICAL INSURANCE BUYOUT -2,499.90
101	PERSONAL MILEAGE DEDUCTION 920.0 1,752.12
102	PERSONAL MILEAGE DEDUCTION 107.2 598.04
103	PERSONAL MILEAGE DEDUCTION 592.0 348.36
104	PERSONAL MILEAGE DEDUCTION 588.0 1,125.20
105	PERSONAL MILEAGE DEDUCTION 163.0 84.60
07	SUPPLEMENTAL INS - EMPLOYEE 18,617.86
08	KENERGY CARES FUND - EMPLOYEE 39,596.96

Exhibit 5A Page 6A

08/03/2015 8:27:44 am

**PAYROLL/LABOR  
EMPLOYEE TOTALS**

Page: 1

Totals For: 07/01/2014 To 06/30/2015

*Part Time Employees*

<u>Pays</u>	<u>Job</u>	<u>Amount</u>	<u>Hours</u>		
0	REGULAR PAY	1,649.40	227.50		
	<b>Total:</b>	1,649.40	227.50		
		<i>- pg 6A</i>	<i>pg 6A</i>		
<u>Employee Taxes</u>		<u>Amount</u>	<u>Taxable Amount</u>	<u>Exempt Amount</u>	
C10	Henderson City	16.50	1,649.40	0.00	
KYS	State Income Tax - Single	16.69	1,649.40	0.00	
FEDS	Federal Income Tax - Single	0.00	1,649.40	0.00	
SS-E	Social Security	102.26	1,649.40	0.00	
MD-E	Medicare	23.92	1,649.40	0.00	
	<b>Total:</b>	159.37			
<u>Employer Taxes</u>		<u>Amount</u>	<u>Taxable Amount</u>	<u>Exempt Amount</u>	
FUTA	Federal Unemployment	34.64	1,649.40	0.00	
SUTA	State Unemployment	19.96	1,649.40	0.00	
SS-R	Social Security	102.26	1,649.40	0.00	
MD-R	Medicare	23.92	1,649.40	0.00	
WCI	Work Comp Inside	3.09	1,649.40	0.00	
	<b>Total:</b>	183.87			
<u>Benefits</u>		<u>Amount</u>			
UMB	Umbrella Policy	9.10			
	<b>Total:</b>	9.10			

08/17/2015 10:50:28 am

**PAYROLL/LABOR  
EMPLOYEE TOTALS**

Page: 2

Totals For: 07/01/2014 To 06/30/2015

<b>Deductions</b>		<b>Amount</b>
09	ACRE - EMPLOYEE	1,597.00
13	MISCELLANEOUS - EMPLOYEE	53,556.46
26	401K LOAN DEDUCTION-EMPLOYEE	169,347.85
89	AFLAC POST TAX	16,290.35
91	COLONIAL POST TAX	2,586.86
10	BEREAVEMENT FUND	1,054.00
106	PERSONAL MILEAGE DEDUCTION 593.0	528.08
<b>Total:</b>		<b>1,525,770.44</b>

<b>Taxable Benefits</b>		<b>Amount</b>
VEH	VEHICLE COMPENSATION	19,901.86
50K	LIFE INSURANCE OVER \$50,000	89,335.95
AWRD	SERVICE AWARD	7,075.00
RET	RETIREMENT AWARD	5,680.00
MISC	MISC BENEFIT	3,807.22
<b>Total:</b>		<b>125,800.03</b>

- 16,562.22 - pg 6, row 14

<b>Employee Taxes</b>		<b>Amount</b>	<b>Taxable Amount</b>	<b>Exempt Amount</b>
C01	Daviess County	19,995.90	4,433,815.90	0.00
C08	Owensboro City	604.26	-167,710.63	0.00
C10	Henderson City	15,449.49	-1,017,957.23	0.00
C04	Caldwell County	909.04	-543,071.31	0.00
C11	Crittenden County	1,170.39	-671,747.31	0.00
C06	Hancock County	4,173.72	-1,747,286.68	0.00
C03	Marion City	38.20	3,318.44	0.00
C07	McLean County	1,920.30	-1,895,541.30	0.00
C05	Ohio County	2,436.33	-1,709,696.95	0.00
C02	Union County	617.93	-1,149,231.40	0.00
KYM	State Income Tax - Married	358,562.21	6,681,229.36	0.00
KYS	State Income Tax - Single	172,427.92	3,261,856.35	0.00
IN	INDIANA STATE INCOME TAX	10,401.82	311,872.26	0.00
FEDM	Federal Income Tax - Married	846,944.42	6,996,556.84	0.00
FEDS	Federal Income Tax - Single	532,313.97	3,258,401.13	0.00
SS-E	Social Security	669,126.16	10,792,356.11	305,643.64
MD-E	Medicare	161,365.85	11,097,999.75	0.00
C09	Other - No tax	0.00	2,081,635.89	0.00
<b>Total:</b>		<b>2,798,457.91</b>		

Exhibit 5A Page 6C

<b>Employer Taxes</b>		<b>Amount</b>	<b>Taxable Amount</b>	<b>Exempt Amount</b>
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KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 WAGES & SALARIES BY ACCOUNT NUMBER  
 7/1/14 -06/30/15

Line No	(a) ACCT	(b) TOTAL PAYROLL BY ACCOUNT	(c) LABOR ADJUSTMENT BY ACCOUNT	
1	107100	152,672	2,815	
2	107200	3,008,574	55,460	
3	107218	528	10	
4	107250	143	3	
5	107255	41,435	764	
6	107260	33	1	
7	107265	344	6	
8	107285	5,624	104	
9	107295	29,076	536	
10	107500	123,564	2,278	
11	108800	310,036	5,716	
12	108810	221	4	
13	142200	4,902	90	
14	143100	1,696	31	
15	143600	(1,612)	(30)	
16	183200	4,940	91	
17	416000	744	14	
18	417102	28	1	
19	417107	140	3	
20	582000	594	11	
21	582200	5,101	94	
22	583000	172,912	3,188	
23	586000	100,651	1,856	
24	588000	1,144,826	21,105	
25	588210	374	7	
26	592000	320,945	5,917	
27	592100	47,633	878	
28	592200	16,105	297	
29	593000	1,460,360	26,922	
30	593300	188,335	3,472	
31	594000	74,801	1,379	
32	595000	29,549	545	
33	596000	31,793	586	
34	597000	9,310	172	
35	598000	37,321	688	
36	903000	2,064,757	38,065	
37	908000	95,496	1,761	
38	912000	55,536	1,024	
39	920000	1,353,066	24,944	
40	920220	291	5	
41	920230	5,382	99	
42	920240	6,650	123	
43	920250	17,585	324	
44	920260	17,131	316	
45	928600	518	10	
46	930200	113,610	2,094	
47	935000	341,950	6,304	
48				
49				
50		<u>11,398,060</u>	<u>210,127</u>	
51				
52	Accts 107,108, 183.50	3,677,190	67,790	32.261544%
53	Accts 142, 143, 146	4,986	92	0.043744%
54	Accts 416, 417	913	17	0.008002%
55	Accts 582-935	7,714,971	142,228	67.686709%
56		<u>11,398,060</u>	<u>210,127</u>	100.000000%

**KENERGY CORP.  
2015 RATE APPLICATION**

PSC information request No. 1 ITEM 22 A-D

Line No.	(a) Pay Grade	(b) FT Beg Test yr.	(c) Emp. Term.	(d) Emp. Added	(e) FT End yr.	(f) Part Time	(g) Sal. Hr.	(h) Hr.	(i) Reg. Hrs Pd	(j) OT hrs Hrs Pd	(k) Dbl. Hrs. Pd	(l) wage rate beg.	(m) wage rate end	(n) % increase test yr ***
1	<i>subtotal grade 4</i>	0	0	1	1	0	0	1	1,440	40	-	N/A	\$19.42	N/A
2	<i>subtotal grade 5</i>	2	1	4	5	0	0	5	6,676	55	-	\$24.87	\$21.19	-15%
3	<i>subtotal grade 6</i>	33	4	3	32	0	0	32	67,320	3,196	2	\$23.39	\$23.93	2%
4	<i>subtotal grade 7</i>	7	0	1	8	0	0	8	15,015	1,544	7	\$25.01	\$27.72	11%
5	<i>subtotal grade 8</i>	18	3	1	16	0	3	13	35,285	1,954	4	\$29.12	\$29.69	2%
6	<i>subtotal grade 9</i>	7	0	0	7	0	3	4	14,560	307	-	\$32.75	\$34.13	4%
7	<i>subtotal grade 10</i>	41	1	2	42	0	2	40	84,679	9,441	58	\$31.30	\$32.20	3%
8	<i>subtotal grade 11</i>	19	1	0	18	0	3	15	38,431	4,958	9	\$35.09	\$36.87	5%
9	<i>subtotal grade 12</i>	3	0	0	3	0	2	1	6,240	266	-	\$37.06	\$38.18	3%
10	<i>subtotal grade 13</i>	3	0	0	3	0	3	0	6,240	-	-	\$46.61	\$48.76	5%
11	<i>subtotal grade 14</i>	6	0	0	6	0	6	0	12,480	-	-	\$49.74	\$51.60	4%
12	<i>subtotal grade 15</i>	2	0	0	2	0	2	0	4,160	-	-	\$54.30	\$55.84	3%
13	<i>subtotal grade 17</i>	3	0	0	3	0	3	0	6,240	-	-	\$59.83	\$61.73	3%
14	<i>subtotal grade 19</i>	3	0	0	3	0	3	0	6,240	-	-	\$69.12	\$71.06	3%
15	<i>subtotal grade 20</i>	1	0		1	0	1	0	2,080	-	-	\$115.24	\$132.21	15%
16	Total Part-time	2	2	2		2			1,030	-	-	N/A	N/A	N/A
17	<b>Total Full-Time</b>	<b>148</b>	<b>10</b>	<b>12</b>	<b>150</b>	0	31	119	<b>307,085</b>	<b>21,760</b>	<b>78</b>	\$32.84	\$33.70	2.6%
18									<u>308,115</u>	<u>21,760</u>	<u>78</u>			

\*\*\* General Wage adjustment of 2% on 1/01/15 plus merit and step increases for new employees moving to mid-point of their grade level.

**Kenergy Corp.**  
**2015 - 00312 rate application**  
**Overheads Related to Wages Adjustment**

(a) Line No.	(b) Item	(c)	(d) Test Year	(e) Proforma	(f) Change	(g) Percent
1	Health Insurance		\$ 1,991,171	\$ 1,833,828 (1)	\$ (157,343)	-7.90%
2	Dental Insurance		\$ 111,686	\$ 114,413 (1)	\$ 2,727	2.44%
3	Life Insurance under \$50,000		\$ 19,269	\$ 20,340 (1)	\$ 1,071	5.56%
4	Life Insurance over \$50,000 plus spouse		\$ 66,561	\$ 70,266 (1)	\$ 3,705	5.57%
5	Disability Insurance		\$ 70,454	\$ 82,272 (1)	\$ 11,818	16.77%
6	Pension		\$ 2,250,704	\$ 2,468,519 (1)	\$ 217,815 (3)	9.68%
7	Payroll Taxes		\$ 870,701	\$ 887,629 (1)	\$ 16,928	1.94%
8	Worker's Compensation Insurance		\$ 273,110	\$ 371,086 (1)	\$ 97,976	35.87%
9	Property Loss/Damage and Excess Liability Ins.		\$ 214,292	\$ 196,702 (1)	\$ (17,590)	-8.21%
10	Employee Assistance Program		\$ 3,151	\$ 3,384 (1)	\$ 233	7.39%
11			<u>\$ 5,871,099</u>	<u>\$ 6,048,439</u>	<u>\$ 177,340</u>	<u>3.02%</u>

	TEST YEAR (Col. d Lines 16-19)/Line 20	(2)	PROFORMA (Col. c Lines 16-19 times Line 10 Col. e)	ADJUSTMENT (Col. e - Col. d)	
17	Capitalized	35.25621%	\$ 2,069,927	\$ 2,132,450	\$ 62,524
18	Accounts Receivable	0.04996%	\$ 2,933	\$ 3,022	\$ 89
19	Non-Operating	0.00636%	\$ 374	\$ 385	\$ 11
20	Electric-Expensed	64.68747%	\$ 3,797,865	\$ 3,912,582	\$ 114,716 (4)
21		<u>100.00000%</u>	<u>\$ 5,871,099</u>	<u>\$ 6,048,439</u>	<u>\$ 177,340</u>

Explanation:

(1) See Exhibit 5A, pages 7d- 7ab for explanations of each overhead item.

(2) See Exhibit 5A, pages 7a-7c

(3) Pension change - Pension expense is distributed over 26 payrolls per year.

Due to timing with the test year ending June 30, only 25 were distributed in the test yr causing the test year to be \$91,946 less.

To Adj. Recap - Page 4 & 5 line 14

22,194	Operations	19.35%
30,192	Maintenance	26.32%
34,273	Cust. Accts.	29.88%
1,700	Cust. Info.	1.48%
856	Sales	0.75%
25,502	A&G	22.23%
<u>\$ 114,717</u>		<u>100.00%</u>
(4)		

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**OVERHEADS RELATED TO WAGES - 7/1/14 to 6/30/15**

Line No.	(a)	(c) DATE	(d) Pension	(e) Hlt, life dent. diab.	(f) Work Comp	(g) PAYROLL TAXES	(h) Prop. Loss	(i) Emp. Assist	TOTAL
1	PER Payroll/Labor - See Exh. 5A, pg 7B		\$ 2,249,431	\$ 2,178,004	\$ 373,327	\$ 872,266	\$ 216,079	\$ 1,516	\$ 5,890,623
2									
3	Adjustments made by Journal Entry:								
4	Employee assistance program	9/11/14						\$ 818	\$ 818
5	Secondary distribution - WC	9/30/14			\$ (16,812)				\$ (16,812)
6	Secondary distribution - WC	10/31/14			\$ (16,812)				\$ (16,812)
7	Secondary distribution - WC	11/30/14			\$ (16,812)				\$ (16,812)
8	Employee assistance program	12/9/2014						\$ 818	\$ 818
9	Expense filing fee for 457(b)	12/11/14	\$ 750						\$ 750
10	Insurance buy-out - June/Dec 2014	12/31/14		\$ 2,500					\$ 2,500
11	Write off retiree portion	12/31/14		\$ 9,382					\$ 9,382
12	Adjust medical clearing account to	12/31/14		\$ (1,911)					\$ (1,911)
13	Adjust pension clearing account	12/31/14	\$ (35)						\$ (35)
14	Adjust PLPD/LIAB	12/31/14					\$ (1,635)		\$ (1,635)
15	Adjust workers comp write off	12/31/14			\$ (24,854)				\$ (24,854)
16	Adjust PLPD/LIAB t	12/31/14					\$ (152)		\$ (152)
17	Adjust workers comp write off	12/31/14			\$ (116)				\$ (116)
18	Adjust pension writeoff	12/31/14	\$ 559						\$ 559
19	Adjust FICA for accrued leave	12/31/14				\$ (1,565)			\$ (1,565)
20	Allocate cash portion of insurance	12/31/14			\$ (8,000)				\$ (8,000)
21	Secondary distribution - WC	12/31/14			\$ (16,812)				\$ (16,812)
22	Secondary distribution - hlt ins	2/28/15		\$ (15,310)					\$ (15,310)
23	Insurance write-off - 2nd June pay	6/30/15		\$ 86,476					\$ 86,476
24									\$ -
25									\$ -
26									\$ -
27									\$ -
28	Total booked during test year - accrual basis.		<u>\$ 2,250,704</u>	<u>\$ 2,259,142</u>	<u>\$ 273,110</u>	<u>\$ 870,700</u>	<u>\$ 214,292</u>	<u>\$ 3,151</u>	<u>\$ 5,871,099</u>
29									See pg. 7
30				1,991,171	Medical				Line 11 col. D
31				111,686	Dental				
32				19,269	Life under 50k				
33				66,561	Life over 50k				
34				70,454	LTD				
35				<u>\$ 2,259,142</u>					

# PAYROLL/LABOR EMPLOYEE TOTALS

Totals For: 07/01/2014 To 06/30/2015

**Employer Taxes**

		Amount	Taxable Amount	Exempt Amount
FUTA	Federal Unemployment	23,327.94	1,115,438.09	9,893,225.71
SUTA	State Unemployment	18,890.52	1,560,867.42	9,832,891.20
SS-R	Social Security	669,126.16	10,792,356.11	305,643.64
MD-R	Medicare	160,921.17	11,097,999.75	0.00
WCI	Work Comp Inside	7,819.95	3,692,860.64	0.00
WCO	Work Comp Outside	365,507.53	7,192,059.27	0.00
<b>Total:</b>		<b>1,245,593.27</b>		

*pg 7A  
Line 1*

*872,265.79*

*373,327.48*

*11*

**Benefits**

		Amount
4011	Group 1 Employer 401k Matching	73,318.51 ③
4012	Group 2 Employer 401k Matching	58,491.05
4013	Group 3 Employer 401k Matching	161,379.80
DB1	Retirement Defined Benefit 8065001	510,252.92
DB2	Retirement Defined Benefit 8065002	394,397.83
MEDS	Medical Insurance - Single	92,561.96 ④
MDSC	Medical Insurance - Single with Child	98,531.05
MDSS	Medical Insurance - Single Spouse	497,275.39
MEDF	Medical Insurance - Family	1,208,801.48
DNTS	Dental Insurance - Single	10,199.00
DNTF	Dental Insurance - Family	96,755.10
LTD	Long Term Disability	67,350.93
UMB	Umbrella Policy	56,364.22
GENL	General Liability	159,714.64
LIFE	Life Insurance Premium	82,163.53 ④
VAC	VACATION ACCRUAL	805,308.72
DB3	Retirement Defined Benefit 8065003	1,011,216.39 ③
REIN	Temporary Reinsurance Fee	24,366.03 ④
FEE	401k Administrative Fee	40,374.14 ③
EAP	Employee Assistance Program	1,515.55
<b>Total:</b>		<b>5,450,338.24</b>

*Σ ③ pension = 2,249,430.64  
pg 7A Line 1*

*Σ ④ insurance = 2,178,004.47  
Line 1  
med 1,921,535.91  
dent 106,954.10  
LTD 67,350.93  
life 82,163.53*

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**PAYROLL OVERHEADS BY ACCOUNT DETAIL**

	ACCOUNT	TOTAL OVERHEADS	OVERHEAD ADJUSTMENT BY ACCOUNT	
1	107100	88,093	2,661	
2	107200	1,678,442	50,698	
1	107218	279	8	
6	107250	259	8	
7	107255	17,980	543	
8	107260	2,030	61	
9	107265	196	6	
13	107285	3,286	99	
14	107295	15,275	461	
16	107500	74,355	2,246	
17	108800	186,122	5,622	
18	108810	191	6	
19	142200	2,856	86	
20	143000	40	1	
22	143600	37	1	
24	163000	-	-	
26	183200	3,421	103	
27	184100	-	-	
28	416000	374	11	
35	582000	371	11	
36	582200	3,241	98	
37	583000	99,170	2,995	
38	586000	56,921	1,719	
39	588000	574,874	17,364	
41	588210	193	6	
42	592000	184,367	5,569	
43	592100	25,387	767	
44	592200	8,536	258	
45	593000	572,275	17,286	
47	593300	113,998	3,443	
48	594000	39,659	1,198	
49	595000	10,397	314	
50	596000	20,931	632	
51	597000	5,854	177	
52	598000	18,134	548	
53	903000	1,134,655	34,273	
57	908000	56,282	1,700	
58	912000	28,348	856	
63	920000	600,502	18,138	
64	920220	141	4	
66	920230	1,933	58	
68	920240	2,895	87	
70	920250	6,471	195	
71	920260	6,269	189	
72	921000	750	23	
77	928600	264	8	
78	928610	(7)	(0)	
80	930200	53,010	1,601	
87	935000	172,044	5,197	
91				
92		<u>5,871,099</u>	<u>177,340</u>	
93				
94				
95				
96	CAPITALIZED	2,069,927	62,523	35.2562%
97	A/R	2,933	88	0.0499%
98	CLEARING AC	-	-	0.0000%
99	NON-OPERATI	374	11	0.0064%
100	EXPENSED	3,797,865	114,717	64.6875%
101	TOTAL	<u>5,871,099</u>	<u>177,340</u>	

102  
103  
104

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**OVERHEADS RELATED TO WAGE ADJUSTMENTS**

1	<b>Health</b>						
2		(1)	Less 10%	Monthly			
3		Base Rate	Employee	Company	Times # Employees		Annual
4		Monthly	Contribution	Cost	Times 12 Months		Cost
5	Employee Only	412.50	41.25	371.25	22	=	\$ 98,010
6	Employee + Spouse	1,035.16	103.52	931.64	42	=	\$ 469,547
7	Employee & Child	888.91	88.89	800.02	10	=	\$ 96,002
8	Employee & Family	1,402.23	140.22	1,262.01	76	=	\$ 1,150,953
9					150		\$ 1,814,512
10							
11	Temporary Reinsurance Fee (per covered life)			3.67	439	=	\$ 19,316
12				see pg. 7 i	see pg 7h	Proforma Health	\$ 1,833,828

16	<b>Dental</b>		(3)				
17		(2)	Less	Monthly			
18		Base Rate	Employee	Company	Times # Employees		Annual
19		Monthly	Contribution	Cost	Times 12 Months		Cost
20	Employee Only	32.90	-	32.90	150	=	\$ 59,220
21	Employee + Dependent	75.40	37.70	37.70	122	=	\$ 55,193
22				see pg 7 j			\$ 114,413

27	<b>Life Insurance</b>		(4)				
28	Under \$50,000	150 employees times \$50,000 = \$7,500,000 x .000226 x 12 mont				=	\$ 20,340
29							
30	Over \$50,000	Proforma regular wages = \$10,515,315 x 3 - \$7,500,000 x .000226 x 12 mos. =				=	\$ 65,213
31		Plus Amount for Spouse & Children					5,053
32							\$ 70,266

38	<b>Disability</b>		(4)				
39	Proforma regular wages = \$10,515,315 x .000652 x 12 months					=	\$ 82,272

- 44 (1) See Exhibit 5A, Page 7g.  
45 (2) See Exhibit 5A, Page 7j.  
46 (3) Employees pay one-half of the dependent cost (\$108.30 - \$32.90 = \$75.40 x 50%)  
47 (4) See Exhibit 5A, Page 7k

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**OVERHEADS RELATED TO WAGE ADJUSTMENTS**

1	<b>Pension</b>		
2			
3	<b><u>A. Defined Benefit &amp; Contribution Plan (former HUEC employees hired before 7/1/99)</u></b>		
4	Proforma regular wages of the 26 <sup>1</sup> participants		
5	at \$1,939,101 <sup>1</sup> times 20.03% <sup>3</sup>	= \$	388,402
6	Proforma regular wages of the 26 <sup>1</sup> participants		
7	at \$1,939,101 <sup>1</sup> times 3% maximum company match	=	58,173
8	(2)		<u>\$ 446,575</u>
9			
10	<b><u>B. Defined Benefit &amp; Contribution Plan (former GREC employees hired before 1/1/87)</u></b>		
11	Proforma regular wages of the 32 <sup>1</sup> participants		
12	at \$2,467,982 <sup>1</sup> times 20.03% <sup>4</sup>	= \$	494,337
13	Proforma regular wages of the 32 <sup>1</sup> participants at \$2,467,982 <sup>1</sup>		
14	times 2.9184% average company match (maximum is 3% of salary)	=	72,025
15	(2)		<u>\$ 566,362</u>
16			
17	<b><u>C. Defined Benefit &amp; Contribution Plan (former GREC employees hired after 1/1/87</u></b>		
18	<b><u>plus all Kenergy employees beginning 7/1/99)</u></b>		
19	Proforma wages of the 92 <sup>1</sup> participants		
20	at \$6,108,232 <sup>1</sup> times 17.87% <sup>5</sup>	= \$	1,091,541
21	Proforma wages of the 92 <sup>1</sup> participants at \$6,108,232 <sup>1</sup>		
22	times 2.9426% average company match (maximum is 3% of salary)	=	179,743
23	(2)		<u>\$ 1,271,284</u>
24			
25			
26	<b><u>D. Annual Pension Prepayment Writeoff</u></b>		<u>\$ 139,420</u>
27			
28			
29	<b><u>E. Annual 401(k) Administration Fees(6)</u></b>		
30	Pension plan assets of \$14,316,968 times 0.001297	=	18,569
31	Pension plan assets of \$6,675,618 times 0.001297	=	8,658
32	Pension plan assets of \$13,609,263 times 0.001297	=	17,651
33			<u>\$ 44,878</u>
34			
35			
36	<b><u>Total Proforma Pension</u></b>		<u><u>\$ 2,468,519</u></u>
37			
38			
39			
40			

41 (1) = \$10,515,315 per wage adjustment less rounding of \$915  
42 = 150 full time employees  
43 (2) Used test year employee contribution rate times proforma wages.  
44 Company matches 100% of employee contribution up to 3%. See pg 7R  
45 (3) See Exhibit 5A, Page 7l  
46 (4) See Exhibit 5A, Page 7m  
47 (5) See Exhibit 5A, Page 7n  
48 (6) See Exhibit 5A, Page 7o-7q

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**OVERHEADS RELATED TO WAGE ADJUSTMENTS**

1	<b>Payroll Taxes</b>					
2		(1) Limit -	\$ 118,500	N/A	\$7,000	\$10,200
3		Rate -	0.062	0.0145	0.024	0.0121
4			FICA	Medicare	Fed. Unempl.	State Unempl
5	Proforma Wages	\$	11,526,507			
6	Plus: Life Insurance Over \$50,000 Inc	\$	92,682			
7	Less: Section 125 Medical	\$	(367,684)			
8	Plus: Personal Vehicle Usage	\$	29,074			
9	Wages Subject to Medicare	\$	11,280,579	\$	163,568	
10	Less: Wages Over \$118,500	\$	(308,184)			
11	Wages Subject to FICA	\$	10,972,395	\$	680,288	
12						
13	150 Employees x \$7,000 plus part-time of					
14	\$1,649 = \$1,051,649			\$	25,240	
15	150 employees x \$10,200 plus part-time of					
16	\$1,649 = \$1,531,649					\$ 18,533
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18						
19						
20	<b>Workers Compensation (2)</b>					
21			Inside	Sales	Outside	Total
22			Rate	Rate	Rate	
23	Proforma Regular Wages	\$ 10,515,315				
24	Part-Time Wages	1,649				
25	Overtime Reduced One-Third	668,395				
26	Total Subject to Rates	\$ 11,185,359	3,894,083	282,166	7,009,110	
27			0.0017	0.0046	0.0468	
28			6,620	1,298	328,026	\$ 335,944
29	Increased Limits Factor 0.8%					2,688
30						338,632
31	Experience Modification 0.14					47,408
32						386,040
33	Drug Free Discount 5%					(19,302)
34						366,738
35	Premium Discount 5% of 356,738					(17,837)
36						348,901
37	Terrorism Risk Factor - 1.30% of 1% of 11,185,359					1,454
38						350,355
39	KY Special Fund Assessment - 6.28%					22,002
40						372,358
41	Retention Program Refund					(1,272) (2)
42	Proforma Workers Compensation					<u>\$ 371,086</u>
43						

44	<b>Property Loss/Damage &amp; Excess Liability Insurance (3)</b>	
45		
46	Per Invoice for Period 4/1/15 to 4/1/16:	
47	Property Loss/Damage	= \$ 137,636
48	Umbrella	= 59,066
49		<u>\$ 196,702</u>
50		

51	<b>Employee Assistance Program (4)</b>	
52		
53	150 employees times 1.88 per employee per month	= <u>\$ 3,384</u>
54		

55 (1) See Exhibit 5A, Pages 7s - 7 v  
56 (2) See Exhibit 5A, pages 7w-7x  
57 (3) See Exhibit 5A, pages 7y-7aa  
58 (4) See Exhibit 5A, Pages 7ab

**KENTUCKY RURAL ELECTRIC COOPERATIVE EMPLOYERS BENEFIT PLAN  
SELF-FUNDED CONTRIBUTION STATEMENT**

Kenergy

Due Date: July 1, 2015

PPO

Head Count   
Total fees \$

Contribution for Funding:	(a) + (b)	(a)				(b)	# Plan Participants	MONTHLY TOTAL
	Base Rate	Fixed Cost	Base Claims Funding	0% Surcharge	Spousal Spousal Waiver Fee	Total Claims Funding		
<b>Active/Retired/Disabled*</b>								
Employee	\$412.50	\$97.77	\$311.89	\$0.00	2.84	\$314.73	27	\$8,497.71
Employee & Spouse	\$1,035.16	\$97.77	\$882.05	\$0.00	2.84	\$937.39	46	\$43,119.94
Employee & Child(ren)	\$888.91	\$97.77	\$788.30	\$0.00	2.84	\$791.14	10	\$7,911.40
Employee & Family	\$1,402.23	\$97.77	\$1,249.12	\$0.00	2.84	\$1,304.46	77	\$100,443.42
Spouse only	\$698.96	\$97.77	\$545.85	\$0.00	\$52.50	\$601.19		
Child(ren) only	\$552.72	\$97.77	\$452.11	\$0.00		\$454.95		
Spouse and Child(ren)	\$1,066.04	\$97.77	\$912.93	\$0.00	\$52.50	\$968.27		
<b>Medicare Retired/Disabled*</b>				\$0.00				
Medicare Retiree	\$278.97	\$67.12	\$209.01	\$0.00		\$211.85	18	\$3,813.26
Medicare Retiree & Medicare Spouse	\$557.95	\$67.12	\$487.99	\$0.00		\$490.83	16	\$7,853.25
Medicare Retiree & Non-Medicare Spouse	\$905.77	\$97.77	\$752.66	\$0.00	\$52.50	\$808.00	1	\$808.00
Non Medicare Retiree & Medicare Spouse	\$691.47	\$97.77	\$590.86	\$0.00		\$593.70		
Medicare Retiree & Child(ren)	\$759.53	\$97.77	\$658.92	\$0.00		\$661.76		
Medicare Retiree & Family	\$1,272.84	\$97.77	\$1,119.73	\$0.00	\$52.50	\$1,175.07		
Medicare Spouse/Dependent	\$278.97	\$67.12	\$209.01	\$0.00		\$211.85		
<b>COBRA (not including 2% administrative fee)</b>				\$0.00				
Employee	\$412.50	\$97.77	\$311.89	\$0.00		\$314.73		
Employee & Spouse	\$1,035.16	\$97.77	\$882.05	\$0.00	\$52.50	\$937.39		
Employee & Child(ren)	\$888.91	\$97.77	\$788.30	\$0.00		\$791.14		
Employee & Family	\$1,402.23	\$97.77	\$1,249.12	\$0.00	\$52.50	\$1,304.46		
Spouse/Ex-Spouse only	\$698.96	\$97.77	\$545.85	\$0.00	\$52.50	\$601.19		
Children only	\$552.72	\$97.77	\$452.11	\$0.00		\$454.95		
Child only	\$412.50	\$97.77	\$311.89	\$0.00		\$314.73		
Ex-Spouse & Child(ren) only	\$1,066.04	\$97.77	\$912.93	\$0.00	\$52.50	\$968.27		

*includes retirees*

*see pg 7g  
Lines 5-8*

\* Retiree and Disabled are interchangeable

Adjustments:

Matt Allen June Adj. Moved from Empl. Child to Family Tier

513.32

TOTAL MONTHLY CONTRIBUTION

\$172,960.30

~~2014~~

PCORI REPORT  
KENERGY CORP

MONTH	EE	SPOUSE	DEPS	TOTAL
1/1/2014	153	119	166	438
2/1/2014	152	119	165	436
3/1/2014	154	119	167	440
4/1/2014	154	119	166	439
5/1/2014	155	120	167	442
6/1/2014	154	120	167	441
7/1/2014	154	120	165	439
8/1/2014	155	120	164	439
9/1/2014	153	120	163	436

AVERAGE

154 120 166

439 Top 7d  
number  
will change  
December 2015

TIN-61-1345109  
NON-PROFIT  
6402 OLD CORYDON RD  
P.O. BOX 18  
HENDERSON, KY. 42419  
DOMICILIARY STATE-KY  
BENEFIT YEAR-2014  
SELF-FUNDED GROUP HEALTH PLAN

~~\$163.0~~ per person



Leading People  
Leading Organizations: (/pages/default.aspx)

» SECTIONS

SHRM (/Pages/default.aspx) » HR Topics & Strategy (/hrdisciplines/Pages/default.aspx) » Benefits (/hrdisciplines/benefits/Pages/default.aspx) » Articles

## PCORI & Reinsurance Fees—Keeping Them Straight

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last updated 11/25/2014

### Updates: Transitional Reinsurance Program

#### **Reminder: Deadlines for Transitional Reinsurance Program reporting:**

» Nov. 15 is the annual deadline for self-insured health plans to report their annual enrollment count (based on the first nine months of the year) under the Affordable Care Act's Transitional Reinsurance Program. However, for 2014, the deadline was extended to Dec. 5  
(/hrdisciplines/benefits/Articles/pages/transitional-reinsurance-program-deadline.aspx).

#### **IRS Proposes Transitional Reinsurance Program fees for 2015 and 2016:**

The IRS has proposed a \$44-per-participant fee for 2015 and a \$27-per-participant fee for 2016:

- The 2015 fee of \$44 per participant could be paid in full by Jan. 15, 2016, or with a \$33 payment made by Jan. 15, 2016, and an \$11 payment made by Nov. 15, 2016.
- The 2016 fee could be paid in full by Jan. 15, 2017, or with a \$21.60 payment made by Jan. 15, 2017, and a \$5.40 payment made by Nov. 15, 2017.

— SHRM editors

*\$ 44/12 =  
\$ 3.67 - To pg 7d  
month*

## 2015 Renewal Rates

Subgroup: 0118065001 - KENERGY CORP - KY

Renewal Date: 1/1/2015

These are your co-op's renewal billing rates. Your plan design may have changed. Check your plan's renewal options for more information.

Coverages	Current Monthly Rates	Renewal Monthly Rates	Change
<b>Business Travel Accident Insurance Plan</b>			
bta1	\$21.75	\$21.75	0.0%
<b>Life Insurance Plan</b>			
basicLife1	\$0.222/\$1,000	\$0.226/\$1,000	1.8%
<b>Long Term Disability Plan</b>			
ltd66Ss1	\$0.0568/\$100	\$0.0652/\$100	14.8%

To pg 7d



# Invoice

Health Resources Inc.  
 PO Box 58  
 Evansville IN 47701  
 1-800-727-1444

Invoice# 703238  
 Due Date 6/1/2015  
 ProcessDate: 5/20/2015  
 Payment Method: CHECK

Group# 493940183033      Group Plan Kenergy      Next Renewal Date 1/1/2016  
 Kenergy Corporation  
 Christine Cornelius  
 PO Box 18  
 Henderson      KY      42419

<b>Invoice Total</b>	<b>\$16,232.60</b>
1 to 30 days Unpaid	\$0.00
31 to 60 days Unpaid	\$0.00
61 to 90 days Unpaid	\$0.00
91 and over Unpaid	\$0.00
<b>Total Due</b>	<b>\$16,232.60</b>

Enrollment Changes: must be submitted on an application or through the HRI web site at [www.InsuringSmiles.com](http://www.InsuringSmiles.com)

Name/Description	HRI#	Tier	Sp	Dep	Dep	Billing Month	Cov Eff Date	Rate	Mths/ Qty	Amount	
No Terminations								\$0.00	0	\$0.00	
<b>Terminations</b>										<b>Total</b>	<b>\$0.00</b>
<b>OTHER</b>											
No Miscellaneous								\$0.00	0	\$0.00	
<b>Other</b>										<b>Total</b>	<b>\$0.00</b>

**INVOICE SUMMARY**

Additions										\$141.20	
No Terminations										\$0.00	
No Miscellaneous										\$0.00	
201506 Kenergy EE Only								\$32.90	48	\$1,579.20	
201506 Kenergy EE+Family								108.30	134	\$14,512.20	
<b>Invoice Summary</b>										<b>Total</b>	<b>\$16,232.60</b>

Employee-only dental=32.90  
 See exhibit 5, page 7d line 20

Employee plus dependent premium=108.30  
 Less employee dental of 32.90=75.40  
 dependent cost  
 Employess pay 1/2 of dependent cost  
 75.40/2=37.70 company cost  
 See exhibit 5A page 7d line 21

Thank you, we appreciate being your dental health partner.

View your Invoice electronically at [www.InsuringSmiles.com](http://www.InsuringSmiles.com)

Dental Premiums are billed for the full month regardless of a mid-month coverage start or end date.



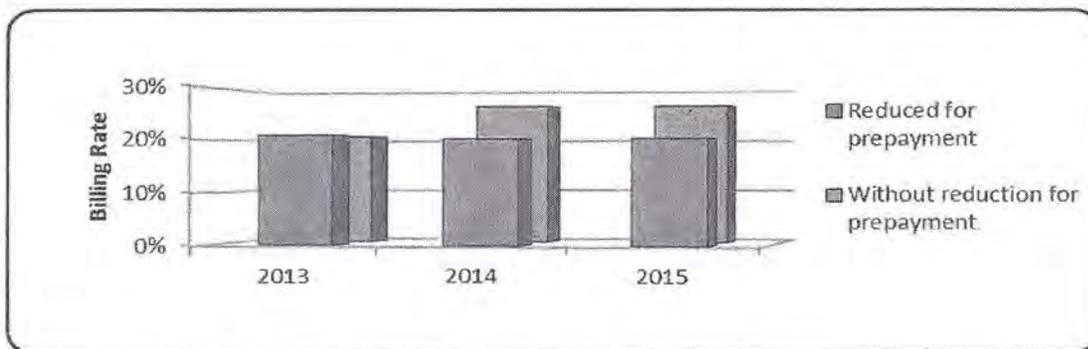
NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION  
Retirement Security Plan  
Billing Rate Details for Prepaying Co-ops \*

System #:	01-18065-001	Plan ID:	RNR01A
Name:	KENERGY CORP		

The billing rates shown below are the total of the Trust Contribution rate (including the Employee Contribution rate, if applicable) and the Administrative Fee:

Year	Total Billing Rate	
	Without reduction for prepayment	Reduced for prepayment
2013	20.74%	20.74%
2014	26.66%	20.03%
2015	26.66%	20.03%

*Former HVEC to 7e*



Please note the following:

- Rates are for the plan in effect as of January 1 for each year
- Rates are not shown for plans effective after January 1 of a particular year
- Subgroups/plans for which a prepayment has not been made are not included

Questions about this document? Please send email to [Prepayments@NRECA.coop](mailto:Prepayments@NRECA.coop).  
Be sure to include your system # and plan ID as shown above in your email.

\*Co-ops electing to make accelerated funding option payment (prepayment)

7/31/2014



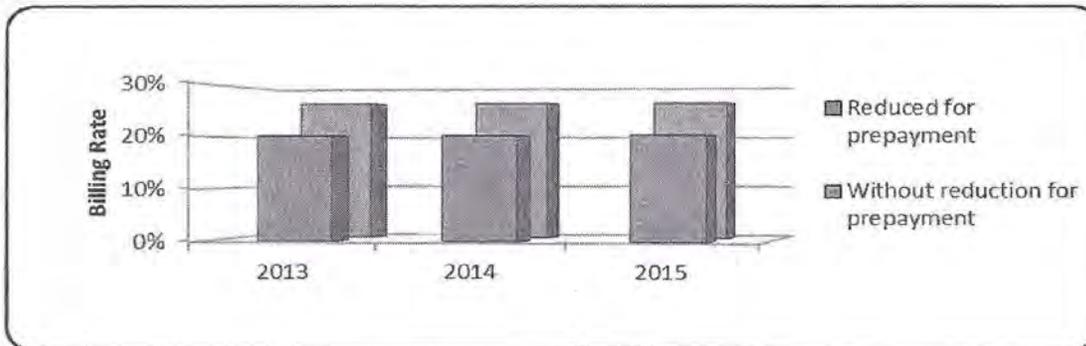
NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION  
 Retirement Security Plan  
 Billing Rate Details for Prepaying Co-ops \*

System #:	01-18065-002	Plan ID:	RNR01A
Name:	KENERGY		

The billing rates shown below are the total of the Trust Contribution rate (including the Employee Contribution rate, if applicable) and the Administrative Fee:

Year	Total Billing Rate	
	Without reduction for prepayment	Reduced for prepayment
2013	26.66%	20.03%
2014	26.66%	20.03%
2015	26.66%	20.03%

Former GREC  
 Before 1/1/87  
 To 7e



Please note the following:

- Rates are for the plan in effect as of January 1 for each year
- Rates are not shown for plans effective after January 1 of a particular year
- Subgroups/plans for which a prepayment has not been made are not included

Questions about this document? Please send email to [Prepayments@NRECA.coop](mailto:Prepayments@NRECA.coop).  
 Be sure to include your system # and plan ID as shown above in your email.

\*Co-ops electing to make accelerated funding option payment (prepayment)

7/31/2014



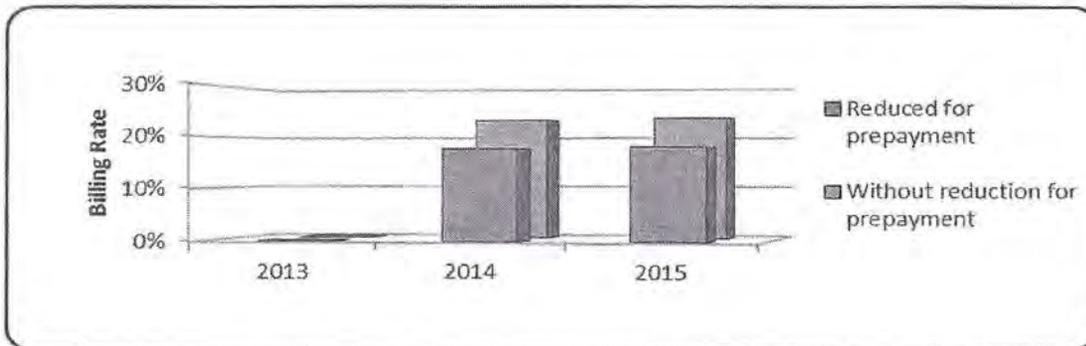
NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION  
Retirement Security Plan  
Billing Rate Details for Prepaying Co-ops \*

System #:	01-18065-003	Plan ID:	RNR01A
Name:	KENERGY CORP		

The billing rates shown below are the total of the Trust Contribution rate (including the Employee Contribution rate, if applicable) and the Administrative Fee:

Year	Total Billing Rate	
	Without reduction for prepayment	Reduced for prepayment
2013		
2014	23.35%	17.54%
2015	23.79%	17.87%

*All other - To 7e*



Please note the following:

- Rates are for the plan in effect as of January 1 for each year
- Rates are not shown for plans effective after January 1 of a particular year
- Subgroups/plans for which a prepayment has not been made are not included

Questions about this document? Please send email to [Prepayments@NRECA.coop](mailto:Prepayments@NRECA.coop). Be sure to include your system # and plan ID as shown above in your email.

\*Co-ops electing to make accelerated funding option payment (prepayment)

7/31/2014

**Quarterly Invoice for  
401(k) Pension Plan Employer Expense  
KENERGY CORPORATION  
18065**

**Invoice Date: 07/01/2015**

Plan Assets as of July 1, 2014	Expense Factor	Total Annual Employer Expense	Amount Due This Quarter
\$14,316,968.41	0.129700%	\$18,569.00	\$4,642.25

The total annual employer expense is calculated by multiplying the plan assets as of July 1, 2014 by the expense factor.  
If the total annual employer expense for all subgroups in your co-op is under \$5,000, the amount is billed annually in the first quarter. If the amount equals or exceeds \$5,000, it is billed in four quarterly installments.

**Instructions**

If your co-op has an Automated Clearing House (ACH) agreement on file with NRECA, use the NRECA Employee Benefits website to submit your payment.

If your co-op does not have an ACH agreement on file with NRECA, send the expense remittance section below with your check payment. Please make check payable to **NRECA**.

By remitting payment of the 401(k) Pension Plan employer expense directly to NRECA, the employer confirms that the expense is paid from employer funds and that all contributions received from employees or withheld from their paychecks are included in the separate remittance paid to the 401(k) Pension Plan.

This invoice is due upon receipt. Adjustments or partial payments cannot be accepted. Co-ops must pay as billed.

**Invoice Inquiries**

NRECA's Member Contact Center is available to assist you with billing questions. The Member Contact Center can be reached at 866-NRECA-99 (866-673-2299) from 7:00 AM until 7:00 PM CT, Monday through Friday or by email at [contactcenter@nreca.coop](mailto:contactcenter@nreca.coop).

**401(k) Pension Plan Employer Expense Remittance  
KENERGY CORPORATION  
18065**

Invoice Date: 07/01/2015  
Invoice #: 1507180650

**Note: Please include your invoice number on your check.**

Amount Due: \$4,642.25

Amount Included:

**Wachovia Bank**  
**National Rural Electric Cooperative Assn.**  
P.O. Box #758777  
Baltimore, MD 21275-8777

**Quarterly Invoice for  
401(k) Pension Plan Employer Expense  
KENERGY CORPORATION  
18700**

**Invoice Date: 07/01/2015**

Plan Assets as of July 1, 2014	Expense Factor	Total Annual Employer Expense	Amount Due This Quarter
\$6,675,617.66	0.129700%	\$8,658.00	\$2,164.50

The total annual employer expense is calculated by multiplying the plan assets as of July 1, 2014 by the expense factor.

If the total annual employer expense for all subgroups in your co-op is under \$5,000, the amount is billed annually in the first quarter. If the amount equals or exceeds \$5,000, it is billed in four quarterly installments.

**Instructions**

If your co-op has an Automated Clearing House (ACH) agreement on file with NRECA, use the NRECA Employee Benefits website to submit your payment.

If your co-op does not have an ACH agreement on file with NRECA, send the expense remittance section below with your check payment. Please make check payable to **NRECA**.

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**401(k) Pension Plan Employer Expense Remittance  
KENERGY CORPORATION  
18700**

Invoice Date: 07/01/2015  
Invoice #: 1507187000

**Note: Please include your invoice number on your check.**

Amount Due: \$2,164.50

Amount Included:

**Wachovia Bank  
National Rural Electric Cooperative Assn.  
P.O. Box #758777  
Baltimore, MD 21275-8777**

**Quarterly Invoice for  
401(k) Pension Plan Employer Expense  
KENERGY CORP  
18713**

**Invoice Date: 07/01/2015**

Plan Assets as of July 1, 2014	Expense Factor	Total Annual Employer Expense	Amount Due This Quarter
\$13,609,263.01	0.129700%	\$17,651.00	\$4,412.75

The total annual employer expense is calculated by multiplying the plan assets as of July 1, 2014 by the expense factor.

If the total annual employer expense for all subgroups in your co-op is under \$5,000, the amount is billed annually in the first quarter. If the amount equals or exceeds \$5,000, it is billed in four quarterly installments.

**Instructions**

If your co-op has an Automated Clearing House (ACH) agreement on file with NRECA, use the NRECA Employee Benefits website to submit your payment.

If your co-op does not have an ACH agreement on file with NRECA, send the expense remittance section below with your check payment. Please make check payable to **NRECA**.

By remitting payment of the 401(k) Pension Plan employer expense directly to NRECA, the employer confirms that the expense is paid from employer funds and that all contributions received from employees or withheld from their paychecks are included in the separate remittance paid to the 401(k) Pension Plan.

This invoice is due upon receipt. Adjustments or partial payments cannot be accepted. Co-ops must pay as billed.

**Invoice Inquiries**

NRECA's Member Contact Center is available to assist you with billing questions. The Member Contact Center can be reached at 866-NRECA-99 (866-673-2299) from 7:00 AM until 7:00 PM CT, Monday through Friday or by email at [contactcenter@nreca.coop](mailto:contactcenter@nreca.coop).

**401(k) Pension Plan Employer Expense Remittance  
KENERGY CORP  
18713**

Invoice Date: 07/01/2015  
Invoice #: 1507187130

**Note: Please include your invoice number on your check.**

Amount Due: \$4,412.75

Amount Included:

**Wachovia Bank  
National Rural Electric Cooperative Assn.  
P.O. Box #758777  
Baltimore, MD 21275-8777**

## CONTRIBUTIONS TO YOUR ACCOUNT

This section contains information on how contributions made to your account are calculated based on the salary definition and contribution formula under this Plan, as elected by your employer.

### Compensation/Salary

Your compensation, or salary, refers to the amounts you earn in wages as an employee of KENERGY CORP during a plan year. This figure is used to determine permitted 401(k) Plan contributions. Salary includes amounts that are actually paid to you, except where certain deferred compensation amounts are included in your salary as required by the IRS. *Note:* For 2013, compensation in excess of \$255,000 may not be used to calculate benefits under Federal regulations. The IRS adjusts this figure from time to time to reflect changes in the cost of living.

Your employer has elected *base salary* as the amount used to determine the permitted contribution as allowed under the Plan for the following contribution types:

- Employer contributions
- Pre-tax employee contributions

Your base salary is defined as:

Your regular compensation, including: wages from your employer subject to income tax withholding; any amount deferred under a qualified salary reduction arrangement under Sections 125, 401(k) and 457(b) of the Internal Revenue Code of 1986; elective amounts that are not includible in your gross income by reason of Section 132(f)(4) of the Code; but excluding: any extra, overtime or bonus compensation; reimbursements or other expense allowances; moving expenses; a retainer or fee under a contract; pension, deferred compensation or retirement allowances; or any amount deferred under a nonqualified defined benefit deferred compensation plan.

### Contribution Types

#### Employer matching contributions

Your employer makes an *employer matching contribution* equal to 100% of your contributions from 1% up to and including 3% of your salary. If you do not make the minimum employee contribution, you will not receive the employer matching contribution.

For example, if your salary is \$25,000 per year and you contribute 3% of your salary, your employer would match your contribution at the rate of 100%. Here is how your employer's contribution would be calculated:

First, multiply your salary of \$25,000 by your contribution of 3%, which equals \$750.00. This would be your contribution.

Then multiply your contribution of \$750.00 by your employer matching contribution of 100%, which equals \$750.00. This is the amount of your employer's matching contribution that would be deposited in your account.

continue to pay any wages subject to income tax withholding. You must also withhold based on the notice or modification notice (explained next) if the employee resumes the employment relationship with you within 12 months after the termination of the employment relationship.

**Modification notice.** After issuing the notice specifying the maximum number of withholding allowances and marital status permitted, the IRS may issue a subsequent notice (modification notice) that modifies the original notice. The modification notice may change the marital status and/or the number of withholding allowances permitted. You must withhold federal income tax based on the effective date specified in the modification notice.

**New Form W-4 after notice.** After the IRS issues a notice or modification notice, if the employee provides you with a new Form W-4 claiming complete exemption from withholding or claims a marital status, a number of withholding allowances, and any additional withholding that results in less withholding than would result under the IRS notice or modification notice, disregard the new Form W-4. You must withhold based on the notice or modification notice unless the IRS notifies you to withhold based on the new Form W-4. If the employee wants to put a new Form W-4 into effect that results in less withholding than required, the employee must contact the IRS.

If, after you receive an IRS notice or modification notice, your employee gives you a new Form W-4 that does not claim exemption from federal income tax withholding and claims a marital status, a number of withholding allowances, and any additional withholding that results in more withholding than would result under the notice or modification notice, you must withhold tax based on the new Form W-4. Otherwise, disregard any subsequent Forms W-4 provided by the employee and withhold based on the IRS notice or modification notice.

For additional information about these rules, see Treasury Decision 9337, 2007-35 I.R.B. 455, available at [www.irs.gov/irb/2007-35\\_IRB/ar10.html](http://www.irs.gov/irb/2007-35_IRB/ar10.html).

**Substitute Forms W-4.** You are encouraged to have your employees use the official version of Form W-4 to claim withholding allowances or exemption from withholding. Call the IRS at 1-800-TAX-FORM (1-800-829-3676) or visit IRS.gov to obtain copies of Form W-4.

You may use a substitute version of Form W-4 to meet your business needs. However, your substitute Form W-4 must contain language that is identical to the official Form W-4 and your form must meet all current IRS rules for substitute forms. At the time you provide your substitute form to the employee, you must provide him or her with all tables, instructions, and worksheets from the current Form W-4.

You cannot accept substitute Forms W-4 developed by employees. An employee who submits an employee-developed substitute Form W-4 after October 10, 2007, will be treated as failing to furnish a Form W-4. However, continue to honor any valid employee-developed Forms W-4 you accepted before October 11, 2007.

**Invalid Forms W-4.** Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way it is false. An employee who submits a false Form W-4 may be subject to a \$500 penalty. You may treat a Form W-4 as invalid if the employee wrote "exempt" on line 7 and also entered a number on line 5 or an amount on line 6.

When you get an invalid Form W-4, do not use it to figure federal income tax withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee was single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS)), you must withhold amounts as described in the instructions for these forms. Publication 1494, Tables for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income—Forms 668-W(ACS), 668-W(c)(DO), and 668-W(ICS), shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

## Social Security and Medicare Taxes

The Federal Insurance Contributions Act (FICA) provides for a federal system of old-age, survivors, disability, and hospital insurance. The old-age, survivors, and disability insurance part is financed by the social security tax. The hospital insurance part is financed by the Medicare tax. Each of these taxes is reported separately.

Generally, you are required to withhold social security and Medicare taxes from your employees' wages and pay the employer's share of these taxes. Certain types of wages and compensation are not subject to social security and Medicare taxes. See [section 5](#) and [section 15](#) for details. Generally, employee wages are subject to social security and Medicare taxes regardless of the employee's age or whether he or she is receiving social security benefits. If the employee reported tips, see [section 6](#).

**Tax rates and the social security wage base limit.** Social security and Medicare taxes have different rates and only the social security tax has a wage base limit. The wage base limit is the maximum wage subject to the tax for the year. Determine the amount of withholding for social security and Medicare taxes by multiplying each payment by the employee tax rate. There are no withholding allowances for social security and Medicare taxes.

For 2015, the social security tax rate is 6.2% (amount withheld) each for the employer and employee (12.4% total). The social security wage base limit is \$118,500. The tax rate for Medicare is 1.45% (amount withheld) each for the employee and employer (2.9% total). There is no

# Office of Employment & Training

[Submit Report](#) [Register Pay Change](#) [Password Change](#) [Address Tax Info](#) [Links](#) [Contact](#)

Home /

The Federal Unemployment Tax Act (FUTA) imposes a tax on employers which provides funds to states to operate public employment offices and pay unemployment insurance benefits to qualified claimants. The FUTA tax rate was 6.20% until June 30, 2011. As of July 1, 2011, the rate decreased to 6.0 %. Employers who file and pay their state unemployment tax timely receive up to a 5.4% credit against their federal tax.

Kentucky's Unemployment Insurance Trust Fund became insolvent in 2009, and the Commonwealth has had to use federal loans to pay benefits. Since we continued to have outstanding loans for two consecutive years, employers will incur a .3% reduction in the amount of credit they can take against their Annual Federal Unemployment Tax (credit will decrease from 5.4% to 5.1%). This credit reduction will increase by .30% each year the balance remains unpaid. Please refer to the chart for your credit reduction amount each year until the loan balance has been paid in full.

Maximum Allowable Credit			FUTA RATE
Year	Due Date	Credit	
2011	January 2012	5.10%	1.10 → .90
2012	January 2013	4.80%	1.20
2013	January 2014	4.50%	1.50
2014	January 2015	4.20%	1.80
2015	January 2016	3.9%	2.10
2016	January 2017	3.6%	2.40
2017	January 2018		
2018	January 2019		
2019	January 2020		
2020	January 2021		

Education and Workforce Development Cabinet  
 275 East Main Street, Frankfort KY 40601  
 502-564-2168 | 502-564-5442 fax

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COMMONWEALTH OF KENTUCKY  
 DIVISION OF UNEMPLOYMENT INSURANCE  
 P.O. BOX 948  
 FRANKFORT, KY 40602-0948

NOTICE OF CONTRIBUTION RATE  
 For Calendar Year 2015

Date of Notice: 11/25/2014

This notice has been issued to advise you of the contribution rate assigned to your Kentucky Unemployment Insurance Employer Reserve Account for the year indicated above. The figures provided on this form are taken from the account records maintained by the Division, and furnished to assist you in understanding how your contribution rate was calculated.

**THIS IS NOT A BILL**

**KENERGY CORP  
 6402 OLD CORYDON ROAD  
 HENDERSON KY 42420**

ACCOUNT # 00-487105A-9  
 UI RATE: 1.000 + .21 = 1.21%

PREDECESSOR#	CODE	BENEFIT CHARGES	CODE	CONTRIBUTIONS	CODE	EMPLOYER RESERVE	CODE	THREE(3) FISCAL YEARS/TAXABLE WAGES
	29	0.00	99	15,656.72	15	426,653.39	59	4,317,985.78
TOTALS		0.00		15,656.72		426,653.39		4,317,985.78
CONTRIBUTIONS PAID		AS OF JUL 31, 2014-----ADD			15,656.72		RATING FACTORS: A	
BENEFIT CHARGES		AS OF JUN 30, 2014----SUBTRACT			0.00		RESERVE RATIO: 00010.243	
NET RESERVE BALANCE AS OF		COMPUTATION DATE			442,310.11		RESERVE RATIO: 00010.243	

KRS 341.430 PROVIDES AN APPEAL FROM THIS DETERMINATION MUST BE FILED WITHIN 20 DAYS FROM THE DATE OF THIS NOTICE

RATE SCHEDULE	EXPLANATION	VOLUNTARY PAYMENT
If your reserve ratio is: Your UI rate is:	10 TRANSFERRED FROM PREDECESSOR	CHECK YOUR RATING FACTORS FOR ELIGIBILITY AND USE RATE SCHEDULE FOR COMPUTATION.
8.0% and over 1.00%	15 BALANCE FROM LAST COMPUTATION	
7.0% but under 8.0% 1.05%	28 TRANSFERRED FROM PREDECESSOR	VOLUNTARY PAYMENT MADE TO REDUCE
6.0% but under 7.0% 1.10%	29 BENEFIT CHARGES	DETERMINED RATE FROM _____% TO _____%
5.0% but under 6.0% 1.40%	30 VOLUNTARY PAYMENT	ATTACH REMITTANCE FOR \$ _____
4.6% but under 5.0% 1.80%	58 TRANSFERRED FROM PREDECESSOR	MAKE PAYABLE TO:
4.2% but under 4.6% 2.30%	59 TAXABLE WAGES	TREASURER, KY UNEMPLOYMENT INSURANCE FUND
3.9% but under 4.2% 2.70%	60 TRANSFERRED FROM PREDECESSOR	NOT ACCEPTABLE UNLESS POSTMARKED WITHIN
3.6% but under 3.9% 3.00%	98 TRANSFERRED FROM PREDECESSOR	20 DAYS OF THIS NOTICE
3.2% but under 3.6% 3.10%	99 PAID SINCE LAST COMPUTATION	MAIL REMITTANCE AND COPY OF THIS NOTICE TO :
2.7% but under 3.2% 3.20%		OFFICE OF EMPLOYMENT AND TRAINING
2.0% but under 2.7% 3.30%		DIVISION OF UNEMPLOYMENT INSURANCE
1.3% but under 2.0% 3.40%		P.O. BOX 948
0.0% but under 1.3% 3.50%		FRANKFORT, KENTUCKY 40602-0948
-0.5% but under 0.0% 7.50%		TAX ENFORCEMENT BRANCH (502)564-2168 or (502)564-2272
-1.0% but under -0.5% 7.75%		
-1.5% but under -1.0% 8.00%	A SUBJECT 12 QUARTERS	
-2.0% but under -1.5% 8.25%	B NOT SUBJECT 12 QUARTERS	
-3.0% but under -2.0% 8.50%	C DELINQUENT IN FILING REPORTS	
-4.0% but under -3.0% 8.75%	D DEFICIT BALANCE & RATIO	
-6.0% but under -4.0% 9.25%	U CONTRACT CONSTRUCTION	
-8.0% but under -6.0% 9.50%		
less than -8.0% 10.00%		

SEE BACK FOR EXPLANATION OF RATE DETERMINATION, RATIO, CODES, RATING FACTORS AND VOLUNTARY PAYMENT

**EDUCATION AND WORKFORCE DEVELOPMENT CABINET  
OFFICE OF EMPLOYMENT AND TRAINING**

**Steven L. Beshear**  
Governor

UI Tax Enforcement Branch  
275 East Main St, 2-EH  
Frankfort, KY 40621  
502-564-2168  
Fax 502-564-5442  
www.oet.ky.gov

**Beth A. Brinly**  
Commissioner

**Thomas O. Zawacki**  
Secretary

**Buddy Hoskinson**  
Executive Director

**KENERGY CORP  
6402 OLD CORYDON ROAD  
HENDERSON KY 42420**

Date: 08/26/2013  
Employer No.: 00-487105A-9

Dear Employer,

As a result of legislation enacted by the Kentucky General Assembly in 2012 (House Bill 495), KRS 341.614 was created to secure funds for interest payments due on outstanding loans due to the insolvency of the Unemployment Insurance Trust Fund.

Beginning with the first quarter of 2014, a surcharge in the amount of 0.22% of taxable wages will be assessed. This amount will vary in percentage each year as the taxable wage base increases. The taxable wage base for 2014 is \$9,600. The Employer's Quarterly Unemployment Wage and Tax Report (UI-3) has been revised to reflect surcharge and has a chart on the back of the worksheet for your convenience detailing the year, taxable wage amount, and surcharge percentage.

Taxable Wage Base (TWB) & Surcharge (%)											
YEAR	TWB	%	YEAR	TWB	%	YEAR	TWB	%	YEAR	TWB	%
2011	\$8,000	0.00	2014	\$9,600	0.22	2017	\$10,500	0.20	2020	\$11,400	0.19
2012	\$9,000	0.00	2015	\$9,900	0.21	2018	\$10,800	0.20	2021	\$11,700	0.18
2013	\$9,300	0.00	2016	\$10,200	0.21	2019	\$11,100	0.19	2022	\$12,000	0.18
(All years prior to 2011 are \$8,000.00)											

This information is also available on our website at <https://kewes.ky.gov>. If you need further assistance, please contact our Accounting Section at (502) 564-2168.

Division of Unemployment  
UI Tax Enforcement Branch  
275 E Main Street, 2EH  
Frankfort, KY 40621

Exhibit 5A, Page 7V

Personal or sensitive information was discovered in this filing. At the filer's request pages: 132 and 137 have been removed. A redacted version of the removed pages is to be filed today 11/13/2015

ldm 11/13/2015

**Kentucky Group Retention Program  
For the Policy Period 1-1-2015 thru 12-31-2015  
6/30/2015**

**Based on Retention of : 45%**

Coop #	Coop Name	(1) Earned Premiums	(2) Federated's Retention	(3) Systems' Case Base Losses	(1-2-3) Systems' Profit	(1-2-3) Systems' (Loss)	Projected Refunds on 07-01-16	Projected Refunds on 07-01-17	Total Projected Refunds
		23,333	10,500	17,500	0	(4,667)	0	0	0
		73,199	32,939	1,324	38,936	0	3,019	3,019	6,038
		42,376	19,069	0	23,307	0	1,807	1,807	3,614
		46,467	20,910	0	25,557	0	1,982	1,982	3,963
		38,970	17,536	0	21,433	0	1,662	1,662	3,324
		36,575	16,459	52,000	0	(31,884)	0	0	0
		27,406	12,333	1,426	13,647	0	1,058	1,058	2,116
		19,507	8,778	0	10,729	0	832	832	1,664
		44,824	20,171	38,195	0	(13,542)	0	0	0
		88,837	39,976	7,390	41,470	0	3,216	3,216	6,431
		76,079	34,235	0	41,843	0	3,244	3,244	6,489
16037	KENERGY Corp.	158,639	71,388	79,050	8,201	0	636	636	1,272
		46,652	20,993	4,195	21,463	0	1,664	1,664	3,328
		60,119	27,054	350	32,715	0	2,537	2,537	5,073
		61,734	27,780	1,256	32,697	0	2,535	2,535	5,071
		94,035	42,316	4,150	47,570	0	3,688	3,688	7,377
		77,638	34,937	1,059	41,642	0	3,229	3,229	6,458
		7,181	3,231	0	3,950	0	306	306	612
		52,637	23,686	0	28,950	0	2,245	2,245	4,490
		32,127	14,457	0	17,670	0	1,370	1,370	2,740
		41,634	18,735	116,535	0	(93,637)	0	0	0
		115,072	51,782	49,700	13,589	0	1,054	1,054	2,107
		82,858	37,286	291,245	0	(245,673)	0	0	0
TOTAL		1,347,892	606,551	665,374	465,370	(389,403)	36,084	36,084	72,168

100% Refunds allocated to Individuals (Contribution Method)

Total Profit(Loss) 75,967

5 % Refund allocated to Statewide

3,798

1,899

1,899

95% Refund allocated to Individual

72,168

36,084

36,084

75,967

37,983

37,983



**ALL RISK BLANKET PREMIUM BREAKDOWN**

Current as of: 03/12/2015

Insured: KENERGY Corp. 16037

Policy Number: 16 ARB 037-15  
Policy Effective Date: 4/1/2015  
Policy Expiration Date: 4/1/2016

Below is a breakdown of the All Risk Blanket policy premium to fit your own accounting purposes.

<b><u>SECTION I</u></b>	Fire	\$1,000 Ded.	\$55,351
	Allied Lines		\$87,395
	Burglary and Theft of Merchandise		\$2,913
	Inland Marine		\$3,713
	Optional Coverages		
	Rental Reimbursement		\$748
<b><u>SECTION II</u></b>	General Liability - Bodily Injury		\$41,591
	- Property Damage	\$0 Ded.	\$97,048
	Automobile Liability - Bodily Injury		\$44,873
	- Property Damage		\$19,231
	- Comprehensive	\$500 Ded.	\$4,347
	- Collision	\$500 Ded.	\$12,547
	Medical Payments		\$0
	Optional Coverages		
	Uninsured Motorist		\$6,540
<b><u>SECTION III</u></b>	Blanket Crime		\$810
	Burglary and Theft		\$270
	<b>TOTAL ALL RISK BLANKET PREMIUM</b>		<b>\$377,377</b>

*138,639*

**FEES & ASSESSMENTS**

PO 3758

DATE OF INVOICE 3/12/2015

 <p><b>FEDERATED RURAL ELECTRIC INSURANCE EXCHANGE</b></p>	<p>11875 W. 85th Street P.O. Box 15147 Lenexa, KS 66285-5147 (913)541-0150 (800) 356-8360 Fax: (913) 541-9004</p>	<p><b>PLEASE REMIT TO:</b></p> <p>P.O. Box 210663 Kansas City, MO 64121-0663</p>
-------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------

POLICY NUMBER	TYPE OF POLICY	PREMIUM ADJUSTMENT FOR THE PERIOD				
16 ARB 037-15	ALL RISK BLANKET	FROM	TO			
EXPLANATION	CHARGES				CREDIT	
	CODE	EXPOSURE	RATE	PREM. CHARGES	ITEM	CREDIT
Policy Period: 4/1/2015 to 4/1/2016						
Annual Premium:				392,692		
Less Safety Program Discount:				(15,315)	- 3.9%	138,639 (5,407)
State Surcharge:				6,793	1.73%	2,398
Municipal Tax - Hawesville:				417	.1062%	147
Municipal Tax - Henderson:				5,069	1.2908%	1,790
Municipal Tax - Marion:				194	.0494%	69
				389,850		137,636

3/20/18

165/100

TOTAL CHARGES	\$389,850	TOTAL CREDIT	
LESS CREDIT		LESS TOTAL CHARGES	
PAY THIS AMOUNT	\$389,850	CREDIT REMAINING TO YOUR ACCOUNT	

16037  
KENERGY Corp.  
P.O. Box 18  
Henderson, KY 42419

- CREDIT APPLIED ON POLICY NO. \_\_\_\_\_
- REFUND CHECK ENCLOSED

FO 3758

DATE OF INVOICE 3/12/2015



11875 W. 85th Street  
 P.O. Box 15147  
 Lenexa, KS 66285-5147  
 (913)541-0150 (800) 356-8360 Fax: (913) 541-9004

**PLEASE REMIT TO:**

P.O. Box 210663  
 Kansas City, MO 64121-0663

POLICY NUMBER	TYPE OF POLICY	PREMIUM ADJUSTMENT FOR THE PERIOD					
		FROM			TO		
EXPLANATION	CODE	EXPOSURE	RATE	PREM. CHARGES	ITEM	CREDIT	
16 UMB 037-15	COMMERCIAL UMBRELLA						
Policy Period: 4/1/2015 to 4/1/2016				57,175			
Annual Premium:				1,029			
State Surcharge:				58,204			
Municipal Tax - Hawesville:				64			
Municipal Tax - Henderson:				768			
Municipal Tax - Marion:				30			

*Handwritten:*  
 3/20/15  
 165,100

TOTAL CHARGES	\$59,066	TOTAL CREDIT	
LESS CREDIT		LESS TOTAL CHARGES	
PAY THIS AMOUNT	\$59,066	CREDIT REMAINING TO YOUR ACCOUNT	

16037  
 KENERGY Corp.  
 P.O. Box 18  
 Henderson, KY 42419

- CREDIT APPLIED ON POLICY NO. \_\_\_\_\_
- REFUND CHECK ENCLOSED

Personal or sensitive information was discovered in this filing. At the filer's request pages: 132 and 137 have been removed. A redacted version of the removed pages is to be filed today 11/13/2015

ldm 11/13/2015

KENERGY CORP.  
2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
TEST YEAR ENDING JUNE 30, 2015

Row No.	(a) Item	Page no. Exhibit	(b) Total Cost	(c) 107.2	(d) 163	(e) 426
5B						
1	Annual meeting - door prizes and other	27	\$ 3,701			
2	Scholarships to members - awarded at annual mtg.	14	\$ 10,517			
3	Association of Large Distribution Coops - dues	53	\$ 5,000			
4	Youth Tours(Washington DC and Frankfort)	27	\$ 9,870			
5	Member newsletter printing costs 50%	27	\$ 15,999			
6	Community events sponsorship and other promotional	27	\$ 45,870			
7	Dues - Civic clubs	40	\$ 4,377			
8	Meals - Civic clubs	40	\$ 967			
9	Coop connection card promotion costs	40	\$ 1,670			
10	Kenergy website redesign costs 17%	40	\$ 3,821			
11	Member appreciation day	40	\$ 2,404			
12	Member survey costs	53	\$ 1,050			
13	Fees while attending other meetings	73	\$ 3,750			
14	Director's monthly retainer	73	\$ 85,800			
15	Non delegate/alternate expenses	73	\$ 18,158			
16	Chairman extra meeting fee	73	\$ 1,200			
17	Member Access committees	93	\$ 3,696			
5D						
18	CEO gifts to others	1	\$ 824			
19	Employee retirement costs	3	\$ 5,337			
20	Breakroom supplies	17	\$ 24,908			
21	Annual meeting shirts	28	\$ 670	\$ 335		
22	Recognition and awards	18	\$ 15,645			
23	Get well cards	19	\$ 11			
24	Gifts to employees	20	\$ 1,768		\$ -	
25	Service Awards	lead sh 1	\$ 7,750		\$ 450	
26	Christmas Party	23	\$ 15,733			
27	Special employee gifts	26	\$ 6,818			
5C						
28	Donations - 426.100	7	\$ 82,857			\$ 82,857
29	Penalties - 426.300	8	\$ 4,621			\$ 4,621
30	Civic and Political Activities - 426.400	9	\$ 9,810			\$ 9,810
31	Other - Misc. deductions 426.500	10	\$ 2,067			\$ 2,067
32	Life insurance premiums over \$50,000 and spouse	(1)	\$ 70,265	\$ 22,713		
33	FICA on Life insurance premiums above		\$ 5,375	\$ 1,738		
34	Vehicle usage for personal miles	(2)	\$ 19,902	\$ 6,433		
35	FICA on vehicle usage above		\$ 1,522	\$ 492		
36			<u>\$ 493,732</u>	<u>\$ 31,711</u>	<u>\$ 450</u>	<u>\$ 99,355</u>

To Exhibit 5A, pages 4, 5 & 5A, line 15 Column

(1) see exhibit 5A, page 7, col. E, line 4

(2) Taxable income added to W2's for IRS imputed value

AC

KENERGY CORP.  
2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
TEST YEAR ENDING JUNE 30, 2015

Row No.	(a) Item	Page no. Exhibit	(b) Total Cost	(f) 588	(g) 592	(h) 598	(i) 903
5B							
1	Annual meeting - door prizes and other	27	\$ 3,701				
2	Scholarships to members - awarded at annual mtg.	14	\$ 10,517				
3	Association of Large Distribution Coops - dues	53	\$ 5,000				
4	Youth Tours(Washington DC and Frankfort)	27	\$ 9,870				
5	Member newsletter printing costs 50%	27	\$ 15,999				
6	Community events sponsorship and other promotional	27	\$ 45,870				
7	Dues - Civic clubs	40	\$ 4,377				
8	Meals - Civic clubs	40	\$ 967				
9	Coop connection card promotion costs	40	\$ 1,670				
10	Kenergy website redesign costs 17%	40	\$ 3,821				
11	Member appreciation day	40	\$ 2,404				
12	Member survey costs	53	\$ 1,050				
13	Fees while attending other meetings	73	\$ 3,750				
14	Director's monthly retainer	73	\$ 85,800				
15	Non delegate/alternate expenses	73	\$ 18,158				
16	Chairman extra meeting fee	73	\$ 1,200				
17	Member Access committees	93	\$ 3,696				
5D							
18	CEO gifts to others	1	\$ 824	\$ -	\$ -	\$ -	\$ -
19	Employee retirement costs	3	\$ 5,337	\$ 56	\$ -	\$ 3,758	\$ 1,111
20	Breakroom supplies	17	\$ 24,908	\$ 6,548	\$ -	\$ 7,984	\$ 5,056
21	Annual meeting shirts	28	\$ 670	\$ 147	\$ -	\$ 188	\$ -
22	Recognition and awards	18	\$ 15,645	\$ 5,322	\$ 1,051	\$ 3,087	\$ 3,381
23	Get well cards	19	\$ 11	\$ 4	\$ -	\$ 4	\$ 2
24	Gifts to employees	20	\$ 1,768	\$ 328	\$ -	\$ 511	\$ 444
25	Service Awards	lead sh 1	\$ 7,750	\$ 400	\$ -	\$ 3,700	\$ 1,250
26	Christmas Party	23	\$ 15,733	\$ 5,349	\$ -	\$ 5,507	\$ 2,360
27	Special employee gifts	26	\$ 6,818	\$ 1,870	\$ -	\$ 2,218	\$ 1,331
5C							
28	Donations - 426.100	7	\$ 82,857				
29	Penalties - 426.300	8	\$ 4,621				
30	Civic and Political Activities - 426.400	9	\$ 9,810				
31	Other - Misc. deductions 426.500	10	\$ 2,067				
32	Life insurance premiums over \$50,000 and spouse	(1)	\$ 70,265	\$ 8,778		\$ 13,665	\$ 12,715
33	FICA on Life insurance premiums above		\$ 5,375	\$ 671		\$ 1,045	\$ 973
34	Vehicle usage for personal miles	(2)	\$ 19,902	\$ 2,486		\$ 3,870	\$ 3,601
35	FICA on vehicle usage above		\$ 1,522	\$ 190		\$ 296	\$ 276
36			\$ 493,732	\$ 32,151	\$ 1,051	\$ 45,832	\$ 32,500

Col g + h \$ 46,884

To Exhibit 5A, pages 4, 5 & 5A, line 15 Column

S T U

(1) see exhibit 5A, page 7, col. E, line 4

(2) Taxable income added to W2's for IRS imputed value

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 DISALLOWED EXPENSE ADJUSTMENT  
 TEST YEAR ENDING JUNE 30, 2015

Row No.	(a) Item	Page no. Exhibit	(b) Total Cost	(j) 908	(k) 910	(l) 920
5B						
1	Annual meeting - door prizes and other	27	\$ 3,701			
2	Scholarships to members - awarded at annual mtg.	14	\$ 10,517			
3	Association of Large Distribution Coops - dues	53	\$ 5,000			
4	Youth Tours(Washington DC and Frankfort)	27	\$ 9,870			
5	Member newsletter printing costs 50%	27	\$ 15,999			
6	Community events sponsorship and other promotional	27	\$ 45,870			
7	Dues - Civic clubs	40	\$ 4,377			
8	Meals - Civic clubs	40	\$ 967			
9	Coop connection card promotion costs	40	\$ 1,670			
10	Kenergy website redesign costs 17%	40	\$ 3,821			
11	Member appreciation day	40	\$ 2,404			
12	Member survey costs	53	\$ 1,050			
13	Fees while attending other meetings	73	\$ 3,750			
14	Director's monthly retainer	73	\$ 85,800			
15	Non delegate/alternate expenses	73	\$ 18,158			
16	Chairman extra meeting fee	73	\$ 1,200			
17	Member Access committees	93	\$ 3,696			
5D						
18	CEO gifts to others	1	\$ 824	\$ -	\$ -	\$ -
19	Employee retirement costs	3	\$ 5,337	\$ 0	\$ 3	\$ -
20	Breakroom supplies	17	\$ 24,908	\$ -	\$ 246	\$ -
21	Annual meeting shirts	28	\$ 670	\$ -	\$ -	\$ -
22	Recognition and awards	18	\$ 15,645	\$ -	\$ 70	\$ 1,165
23	Get well cards	19	\$ 11	\$ -	\$ 0	\$ -
24	Gifts to employees	20	\$ 1,768	\$ -	\$ 17	\$ -
25	Service Awards	lead sh 1	\$ 7,750	\$ -	\$ -	\$ -
26	Christmas Party	23	\$ 15,733	\$ -	\$ 157	\$ -
27	Special employee gifts	26	\$ 6,818	\$ -	\$ 758	\$ -
5C						
28	Donations - 426.100	7	\$ 82,857			
29	Penalties - 426.300	8	\$ 4,621			
30	Civic and Political Activities - 426.400	9	\$ 9,810			
31	Other - Misc. deductions 426.500	10	\$ 2,067			
32	Life insurance premiums over \$50,000 and spouse	(1)	\$ 70,265	\$ 930		\$ 8,649
33	FICA on Life insurance premiums above		\$ 5,375	\$ 71		\$ 662
34	Vehicle usage for personal miles	(2)	\$ 19,902	\$ 264		\$ 2,450
35	FICA on vehicle usage above		\$ 1,522	\$ 20		\$ 187
36			<u>\$ 493,732</u>	<u>\$ 1,285</u>	<u>\$ 1,251</u>	<u>\$ 13,113</u>

Col j + k \$ 2,536

V Pg 8f

To Exhibit 5A, pages 4, 5 & 5A, line 15 Column

(1) see exhibit 5A, page 7, col. E, line 4

(2) Taxable income added to W2's for IRS imputed value



KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 DISALLOWED EXPENSE ADJUSTMENT  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	921.000	930.200	930.210					
1 Adjustment to Direct served accounts for allocation:					416.000	417.100	921.221	921.222
2 Increase to :								
3 Total adjustment from exhibit 5A pages 8C line 36	\$ 12,243	\$ 110,185	\$ 112,604					
4 Test year % allocated to other accounts	6%	6%	6%					
5 Proforma increase to account	<u>\$ 735</u>	<u>\$ 6,611</u>	<u>\$ 6,756</u>					
6 Decrease to :								
7 Test year % of Account balance allocated to it		Col c + d	\$ 13,367					
8 For account 921.000 adjustment					\$ 735	\$ 4	\$ 4	\$ 88
9 For account 930.2 and 930.210					<u>\$ 13,367</u>	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 73</u>
10						to 8f	to 8f	
11					<u>\$ 72</u>	<u>\$ 72</u>		
					col f + g	\$ 144		

This section does not have any impact on margins.  
 The amounts reduce the dollars allocated to the  
 direct served and non op. accounts for the disallowed  
 expenses.

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 DISALLOWED EXPENSE ADJUSTMENT  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(j)	(k)	(l)	(m)
	921.000	930.200	930.210					
1 Adjustment to Direct served accounts for allocation:					921.230	921.240	930.222	930.223
2 Increase to :								
3 Total adjustment from exhibit 5A pages 8C line 36	\$ 12,243	\$ 110,185	\$ 112,604					
4 Test year % allocated to other accounts	6%	6%	6%					
5 Proforma increase to account	<u>\$ 735</u>	<u>\$ 6,611</u>	<u>\$ 6,756</u>					
6 Decrease to :		Col c + d	\$ 13,367					
7 Test year % of Account balance allocated to it					11%	66%	12%	10%
8 For account 921.000 adjustment	<u>\$ 735</u>	<u>\$ 81</u>	<u>\$ 485</u>					
9 For account 930.2 and 930.210	<u>\$ 13,367</u>	to 8f	to 8f			<u>\$ 1,604</u>	<u>\$ 1,337</u>	
10						to 8f	to 8f	
11								

This section does not have any impact on margins.  
 The amounts reduce the dollars allocated to the direct served and non op. accounts for the disallowed expenses.

KENERGY CORP.  
2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(n)	(a)
	921.000	930.200	930.210			
1 Adjustment to Direct served accounts for allocation:					930.231	930.241
2 Increase to :						
3 Total adjustment from exhibit 5A pages 8C line 36	\$ 12,243	\$ 110,185	\$ 112,604			
4 Test year % allocated to other accounts	6%	6%	6%			
5 Proforma increase to account	<u>\$ 735</u>	<u>\$ 6,611</u>	<u>\$ 6,756</u>			
6 Decrease to :		Col c + d	<u>\$ 13,367</u>			
7 Test year % of Account balance allocated to it					11%	66%
8 For account 921.000 adjustment				<u>\$ 735</u>		
9 For account 930.2 and 930.210				<u>\$ 13,367</u>	<u>\$ 1,470</u>	<u>\$ 8,822</u>
10					to 8f	to 8f

11 This section does not have any impact on margins.  
The amounts reduce the dollars allocated to the direct served and non op. accounts for the disallowed expenses.

	A&G	Non- op
To adj. recap:		
From exh. 5A, pg 8B, line 36,	\$ 13,113	
From exh. 5A, pg 8C line 36,	\$ 12,243	
From exh. 5A, pg 8C, line 36,	\$ 110,185	
From exh. 5A, pg 8C, line 36,	\$ 112,604	
From exh. 5A, pg 8d, line 5,	\$ (735)	
From exh. 5A, pg 8d, line 5,	\$ (6,611)	
From exh. 5A, pg 8d, line 5,	\$ (6,756)	
From exh. 5A, pg 8d, line 8,	\$ 88	\$ 72
From exh. 5A, pg 8d, line 8,	\$ 73	\$ 72
From exh. 5A, pg 8d, line 8,	\$ 81	
From exh. 5A, pg 8d, line 8,	\$ 485	
From exh. 5A, pg 8e, line 9,	\$ 1,604	
From exh. 5A, pg 8e, line 9,	\$ 1,337	
From exh. 5A, pg 8F, line 9,	\$ 1,470	
From exh. 5A, pg 8F, line 9,	\$ 8,822	
To exh. 5A, pg 5, line 15	<u>\$ 248,002</u>	<u>\$ 144</u>
Col.	X	pg 5A, Col. Ae



KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 ADJUSTMENT FOR METER REMOVAL COST ACCOUNT 586

	(a)	(b)	(c)
1	Removal labor for meters retired during test year Credit to 586.000		\$ (275,568)
2			
3	Five year calendar average		\$ (101,388)
4			
5			
6	Decrease to test year credit to account 586.000	Ex. 5A, page 9	<u>\$ 174,180</u>
7		Line 10	
8			
9		2014	\$ (155,446)
10		2013	\$ (72,509)
11		2012	\$ (80,651)
12		2011	\$ (109,029)
13		2010	\$ (89,304)
14			
15		Average	\$ (101,388)
16			
17			
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**National Information  
Solutions Cooperative**  
PO Box 1147  
Mandan, ND 58554-1147

**INVOICE: 275312**

Invoice Date: 06/30/2014  
Terms: NET 25 DAYS  
Due Date: 07/25/2014  
Amount Due: \$ 61,353.00

KENERGY CORPORATION  
PO BOX 1389  
OWENSBORO KY 42302-1389

Account: 19065		Page 2 of 2			
Description: JUNE 2014 AMS INVOICE					
DESCRIPTION	QUANTITY	UOM	UNIT PRICE	AMOUNT	TAX
Intelligent Mail and Full Service	6,799.000	EA	0.0065	44.19	
Postage-Delinquents	1.000	EA	2,630.8000	2,630.80	
Data Proc. - Peak Surcharge - Laser	8,662.000	EA	0.0050	43.31	
ADDRESS CORRECTION SVC 1ST & 2ND ATTEMPT	3,136.000	EA	0.0500	156.80	
FRANK DODD LETTERS	18.000	EA	1.0000	18.00	
FRANK DODD LETTERS	18.000	EA	1.0000	18.00	
FRANK DODD LETTERS	28.000	EA	1.0000	28.00	
FRANK DODD LETTERS	20.000	EA	1.0000	20.00	
ADDRESS CORRECTION SVC 3+ ATTEMPTS	205.000	EA	0.1300	26.65	
E-BILL/NON-PRINTED BILL STATEMENT	95.000	EA	0.0150	1.43	
Data Proc.-Insert Additional Item	46,329.000	EA	0.0150	694.94	
LASER CAPITAL CREDIT CHECKS	7,770.000	EA	0.2000	1,554.00	
POSTAGE-CHECKS	1.000	EA	3,085.1800	3,085.18	
AKLLOC NOTICES-LASER PRINTED/INSERTED	41,214.000	EA	0.2095	8,634.33	
POSTAGE-NOTICES	1.000	EA	15,678.8000	15,678.80	
KY-STATE OF KENTUCKY			190.90		
				146,098 (Blue BRCC) = \$32,400.69	
				903.22 261 = \$28,952.31	
<b>MESSAGES</b>		Subtotal:		\$ 61,162.10	
If you have any questions regarding this invoice, please contact Sandy Stern, 701-667-6678 or sandy.stern@nisc.coop. Thank you.		Tax:		\$ 190.90	I
		Total:		\$ 61,353.00	
		Amount Paid:		\$ 0.00	
		Amount Due:		\$ 61,353.00	F

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 Substation Maintenance Adjustment

1 Test Year Account 592.000 cost	\$ 857,141
2 Less: Labor and overheads	\$ (515,048)
3 Balance	<u>\$ 342,093</u>
4 Five year average Account 592 less labor and OH's	<u>\$ 260,262</u>
5	
6 Decrease to Test year Exhibit 5A, page 9 , line 5	<u><u>\$ 81,831</u></u>

8		<u>592 balance</u>	<u>labor &amp; ohs</u>	<u>Remaining</u>	
9	2010	\$ 470,549	\$ 304,323	\$ 166,226	
10	2011	\$ 523,191	\$ 258,293	\$ 264,898	
11	2012	\$ 647,685	\$ 329,925	\$ 317,760	
12	2013	\$ 681,888	\$ 411,724	\$ 270,164	
13	2014	\$ 787,900	\$ 505,641	\$ 282,259	
14			5 yr. average	\$ 260,262	

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KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 Overhead Line Maintenance adjustment

1 Test Year Account 593.000 cost	\$ 3,437,713
2 Less: Labor and overheads	\$ (2,013,351)
3 Balance	<u>\$ 1,424,362</u>
4 Five year average Account 593 less labor and OH's	<u>\$ 1,209,462</u>
5	
6 Decrease to Test year Exhibit 5A, page 9 , line 6	<u><u>\$ 214,901</u></u>

7				
8		<u>593 balance</u>	<u>labor &amp; ohs</u>	<u>Remaining</u>
9	2010	\$ 3,353,474	\$ 2,058,092	\$ 1,295,382
10	2011	\$ 3,070,072	\$ 1,885,805	\$ 1,184,267
11	2012	\$ 2,937,993	\$ 1,781,417	\$ 1,156,575
12	2013	\$ 3,139,822	\$ 1,915,240	\$ 1,224,582
13	2014	\$ 3,305,506	\$ 2,119,003	\$ 1,186,503
14			5 yr. average	\$ 1,209,462

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**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**Non- Recurring expense adjustment**

**ACCOUNT 920.000 CEO SEARCH**

(a) Row	(b) Name	(c) Reference	(d) Date	(e) Amount	(f) Account
1	MYCOFF FRY & PROUSE LI	CEO Search - 1st Invoice	5/14/2015	\$ 18,000	920
2	FEDERAL EXPRESS CORP.	OVERNIGHT SHIP - INTERIM CEO	6/10/2015	\$ 103	921
3			total	<u>\$ 18,103</u>	
4					
5				\$ 18,000	920
6				\$ 103	921
7				<u>\$ 18,103</u>	
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KENERGY CORP.

2015-00312 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Row	Date	Reference	Debit	Credit	Vendor Name	General Legal	Dispute OMU	Tax dispute	Financial Audit	Resource activity
<b>ACCOUNT 923</b>										
1	6/30/2015	allocate	\$ -	\$ 715.55						
2	5/31/2015	allocate	\$ -	\$ 418.15						
3	4/30/2015	allocate	\$ -	\$ 2,003.65						
4	3/31/2015	allocate	\$ -	\$ 406.85						
5	2/28/2015	allocate	\$ 13.70	\$ -						
6	2/28/2015	allocate	\$ -	\$ 415.36						
7	1/31/2015	allocate	\$ -	\$ 181.91						
8	12/31/2014	allocate	\$ -	\$ 875.23						
9	11/30/2014	allocate	\$ -	\$ 846.53						
10	10/31/2014	allocate	\$ -	\$ 111.90						
11	9/30/2014	allocate	\$ -	\$ 225.31						
12	8/31/2014	allocate	\$ -	\$ 453.63						
13	7/31/2014	allocate	\$ -	\$ 643.08						
14	4/30/2015	a/r-CFC	\$ 2,328.00	\$ -			\$ 2,328.00			
15	4/30/2015	a/r-CFC	\$ -	\$ 1,164.00			\$ (1,164.00)			
16	4/30/2015	a/r-CFC	\$ -	\$ 68.00			\$ (68.00)			
17	4/30/2015	a/r-CFC	\$ -	\$ 1,347.92			\$ (1,347.92)			
18	4/30/2015	a/r-CFC	\$ -	\$ 2,328.00			\$ (2,328.00)			
19	6/23/2015	GATEWAY	\$ 396.05	\$ -	DINSMORE		\$ 396.05			
20	6/30/2015	GENERAL	\$ 7,725.00	\$ -	DORSEY, KING,	\$ 7,725.00				
21	6/30/2015	GATEWAY	\$ 731.25	\$ -	DORSEY, KING,		\$ 731.25			
22	6/1/2015	Sales tax	\$ 3,198.62	\$ -	KAEC			\$ 3,198.62		
23	5/27/2015	GATEWAY	\$ 3,011.50	\$ -	DINSMORE		\$ 3,011.50			
24	5/31/2015	GENERAL	\$ 3,750.00	\$ -	DORSEY, KING,	\$ 3,750.00				
25	5/31/2015	GATEWAY	\$ 112.50	\$ -	DORSEY, KING,		\$ 112.50			
26	5/1/2015	Sales tax	\$ 931.53	\$ -	KAEC			\$ 931.53		
27	4/30/2015	GATEWAY	\$ 243.75	\$ -	DORSEY, KING,		\$ 243.75			
28	4/30/2015	GENERAL	\$ 3,861.76	\$ -	DORSEY, KING,	\$ 3,861.76				
29	4/18/2015	GATEWAY	\$ 6,573.25	\$ -	DINSMORE		\$ 6,573.25			
30	4/17/2015	audit	\$ 20,250.00	\$ -	KAEC				\$ 20,250.00	
31	4/15/2015	Sales tax	\$ 1,690.95	\$ -	KAEC			\$ 1,690.95		

KENERGY CORP.

2015-00312 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(l)	(m)	(n)	(o)	(p)
Row	Date	Reference	Debit	Credit	Vendor Name	Trademark watch	Strategic Planning Moderator	Rate Design	Internal Audit	Costs Allocated
ACCOUNT 923										
1	6/30/2015	allocate	\$ -	\$ 715.55						\$ (715.55)
2	5/31/2015	allocate	\$ -	\$ 418.15						\$ (418.15)
3	4/30/2015	allocate	\$ -	\$ 2,003.65						\$ (2,003.65)
4	3/31/2015	allocate	\$ -	\$ 406.85						\$ (406.85)
5	2/28/2015	allocate	\$ 13.70	\$ -						\$ 13.70
6	2/28/2015	allocate	\$ -	\$ 415.36						\$ (415.36)
7	1/31/2015	allocate	\$ -	\$ 181.91						\$ (181.91)
8	12/31/2014	allocate	\$ -	\$ 875.23						\$ (875.23)
9	11/30/2014	allocate	\$ -	\$ 846.53						\$ (846.53)
10	10/31/2014	allocate	\$ -	\$ 111.90						\$ (111.90)
11	9/30/2014	allocate	\$ -	\$ 225.31						\$ (225.31)
12	8/31/2014	allocate	\$ -	\$ 453.63						\$ (453.63)
13	7/31/2014	allocate	\$ -	\$ 643.08						\$ (643.08)
14	4/30/2015	a/r-CFC	\$ 2,328.00	\$ -						
15	4/30/2015	a/r-CFC	\$ -	\$ 1,164.00						
16	4/30/2015	a/r-CFC	\$ -	\$ 68.00						
17	4/30/2015	a/r-CFC	\$ -	\$ 1,347.92						
18	4/30/2015	a/r-CFC	\$ -	\$ 2,328.00						
19	6/23/2015	GATEWAY	\$ 396.05	\$ -	DINSMORE					
20	6/30/2015	GENERAL	\$ 7,725.00	\$ -	DORSEY, KING,					
21	6/30/2015	GATEWAY	\$ 731.25	\$ -	DORSEY, KING,					
22	6/1/2015	Sales tax	\$ 3,198.62	\$ -	KAEC					
23	5/27/2015	GATEWAY	\$ 3,011.50	\$ -	DINSMORE					
24	5/31/2015	GENERAL	\$ 3,750.00	\$ -	DORSEY, KING,					
25	5/31/2015	GATEWAY	\$ 112.50	\$ -	DORSEY, KING,					
26	5/1/2015	Sales tax	\$ 931.53	\$ -	KAEC					
27	4/30/2015	GATEWAY	\$ 243.75	\$ -	DORSEY, KING,					
28	4/30/2015	GENERAL	\$ 3,861.76	\$ -	DORSEY, KING,					
29	4/18/2015	GATEWAY	\$ 6,573.25	\$ -	DINSMORE					
30	4/17/2015	audit	\$ 20,250.00	\$ -	KAEC					
31	4/15/2015	Sales tax	\$ 1,690.95	\$ -	KAEC					

KENERGY CORP.

2015-00312 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Row	Date	Reference	Debit	Credit	Vendor Name	General Legal	Dispute OMU	Tax dispute	Financial Audit	Resource activity
32	4/1/2015	Questionnaires	\$ 2,340.00	\$ -	Profiles					\$ 2,340.00
33	3/31/2015	GATEWAY	\$ 136.00	\$ -	DINSMOre		\$ 136.00			
34	3/31/2015	GATEWAY	\$ 2,695.85	\$ -	DORSEY, KING,		\$ 2,695.85			
35	3/31/2015	GENERAL	\$ 6,590.85	\$ -	DORSEY, KING,	\$ 6,590.85				
36	3/11/2015	Sales tax	\$ 1,128.83	\$ -	KAEC			\$ 1,128.83		
37	2/3/2015	job adv.	\$ 199.00	\$ -	LINKEDIN					\$ 199.00
38	2/28/2015	GENERAL	\$ 7,391.05	\$ -	DORSEY, KING,	\$ 7,391.05				
39	2/9/2015	Trademark	\$ 625.00	\$ -	STOCKWELL					
40	2/1/2015	457 B	\$ 395.00	\$ -	MCELROY					\$ 395.00
41	2/6/2015	Sales tax	\$ 329.96	\$ -	KAEC			\$ 329.96		
42	1/31/2015	GENERAL	\$ 2,992.12	\$ -	DORSEY, KING,	\$ 2,992.12				
43	1/21/2015	legal adv	\$ 732.25	\$ -	KENTUCKY PRESS					\$ 732.25
44	12/31/2014	Strategic Plan	\$ 8,205.01	\$ -	NRECA					
45	12/23/2014	Sales tax	\$ 1,075.28	\$ -	KAEC			\$ 1,075.28		
46	12/23/2014	legal mtg	\$ 70.50	\$ -	KAEC	\$ 70.50				
47	12/31/2014	GENERAL	\$ 7,588.00	\$ -	DORSEY, KING,	\$ 7,588.00				
48	12/1/2014	Sales tax	\$ 608.16	\$ -	KAEC			\$ 608.16		
49	12/2/2014	Sales tax	\$ 494.06	\$ -	KAEC			\$ 494.06		
50	12/1/2014	form 5500	\$ 550.00	\$ -	MCELROY					\$ 550.00
51	11/30/2014	GENERAL	\$ 3,666.68	\$ -	DORSEY, KING,	\$ 3,666.68				
52	11/1/2014	Pension study	\$ 2,720.00	\$ -	STANLEY,					\$ 2,720.00
53	10/31/2014	GENERAL	\$ 5,625.00	\$ -	DORSEY, KING,	\$ 5,625.00				
54	10/31/2014	Architectural Fee	\$ -	\$ 8,300.00		\$ (8,300.00)				
55	10/31/2014	GENERAL	\$ -	\$ 4,353.00		\$ (4,353.00)				
56	10/1/2014	affirmative action	\$ 2,000.00	\$ -	HUDSON MANN, INC.					\$ 2,000.00
57	10/1/2014	rate design	\$ 380.00	\$ -	JDG CONSULTING LLC					
58	10/1/2014	GENERAL	\$ 4,353.00	\$ -	DORSEY, KING,	\$ 4,353.00				
59	9/30/2014	GENERAL	\$ 4,353.00	\$ -		\$ 4,353.00				
60	10/1/2014	erisa	\$ 2,050.00	\$ -	TASC					\$ 2,050.00
61	9/19/2014	Sales tax	\$ 456.48	\$ -	KAEC			\$ 456.48		
62	8/31/2014	GENERAL	\$ 2,625.00	\$ -	DORSEY, KING,	\$ 2,625.00				

KENERGY CORP.

2015-00312 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(l)	(m)	(n)	(o)	(p)
Row	Date	Reference	Debit	Credit	Vendor Name	Trademark watch	Strategic Planning Moderator	Rate Design	Internal Audit	Costs Allocated
32	4/1/2015	Questionnaires	\$ 2,340.00	\$ -	Profiles					
33	3/31/2015	GATEWAY	\$ 136.00	\$ -	DINSMORE					
34	3/31/2015	GATEWAY	\$ 2,695.85	\$ -	DORSEY, KING,					
35	3/31/2015	GENERAL	\$ 6,590.85	\$ -	DORSEY, KING,					
36	3/11/2015	Sales tax	\$ 1,128.83	\$ -	KAEC					
37	2/3/2015	job adv.	\$ 199.00	\$ -	LINKEDIN					
38	2/28/2015	GENERAL	\$ 7,391.05	\$ -	DORSEY, KING,					
39	2/9/2015	Trademark	\$ 625.00	\$ -	STOCKWELL	\$ 625.00				
40	2/1/2015	457 B	\$ 395.00	\$ -	MCELROY					
41	2/6/2015	Sales tax	\$ 329.96	\$ -	KAEC					
42	1/31/2015	GENERAL	\$ 2,992.12	\$ -	DORSEY, KING,					
43	1/21/2015	legal adv	\$ 732.25	\$ -	KENTUCKY PRESS					
44	12/31/2014	Strategic Plan	\$ 8,205.01	\$ -	NRECA		\$ 8,205.01			
45	12/23/2014	Sales tax	\$ 1,075.28	\$ -	KAEC					
46	12/23/2014	legal mtg	\$ 70.50	\$ -	KAEC					
47	12/31/2014	GENERAL	\$ 7,588.00	\$ -	DORSEY, KING,					
48	12/1/2014	Sales tax	\$ 608.16	\$ -	KAEC					
49	12/2/2014	Sales tax	\$ 494.06	\$ -	KAEC					
50	12/1/2014	form 5500	\$ 550.00	\$ -	MCELROY					
51	11/30/2014	GENERAL	\$ 3,666.68	\$ -	DORSEY, KING,					
52	11/1/2014	Pension study	\$ 2,720.00	\$ -	STANLEY,					
53	10/31/2014	GENERAL	\$ 5,625.00	\$ -	DORSEY, KING,					
54	10/31/2014	Architectural Fee	\$ -	\$ 8,300.00						
55	10/31/2014	GENERAL	\$ -	\$ 4,353.00						
56	10/1/2014	affirmative action	\$ 2,000.00	\$ -	HUDSON MANN, INC.					
57	10/1/2014	rate design	\$ 380.00	\$ -	JDG CONSULTING LLC			\$ 380.00		
58	10/1/2014	GENERAL	\$ 4,353.00	\$ -	DORSEY, KING,					
59	9/30/2014	GENERAL	\$ 4,353.00	\$ -						
60	10/1/2014	erisa	\$ 2,050.00	\$ -	TASC					
61	9/19/2014	Sales tax	\$ 456.48	\$ -	KAEC					
62	8/31/2014	GENERAL	\$ 2,625.00	\$ -	DORSEY, KING,					

KENERGY CORP.

2015-00312 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Row	Date	Reference	Debit	Credit	Vendor Name	General Legal	Dispute OMU	Tax dispute	Financial Audit	Resource activity
63	8/4/2014	ad for job	\$ 66.00	\$ -	KENTUCKY PRESS					\$ 66.00
64	8/22/2014	Sales tax	\$ 389.62	\$ -	KAEC			\$ 389.62		
65	8/1/2014	INTERNAL AUDIT	\$ 5,880.00	\$ -	MCELROY,					
66	7/31/2014	GENERAL	\$ 3,600.00	\$ -	DORSEY, KING,	\$ 3,600.00				
67	7/1/2014	Architectural Fee	\$ 8,300.00	\$ -	SKINNER	\$ 8,300.00				
68	7/1/2014	Sales tax	\$ 201.95	\$ -	KAEC			\$ 201.95		
69	7/16/2014	Sales tax	\$ 518.61	\$ -	KAEC			\$ 518.61		
70			\$ 146,150.12	\$ 24,858.07		\$ 59,838.96	\$ 11,320.23	\$ 11,024.05	\$ 20,250.00	\$ 11,052.25
71			\$ 121,292.05							

To Exhibit 5A, Page 9 Col. B, line

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KENERGY CORP.

2015-00312 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 33

PROFESSIONAL SERVICES

(a)	(b)	(c)	(d)	(e)	(f)	(l)	(m)	(n)	(o)	(p)
Row	Date	Reference	Debit	Credit	Vendor Name	Trademark watch	Strategic Planning Moderator	Rate Design	Internal Audit	Costs Allocated
63	8/4/2014	ad for job	\$ 66.00	\$ -	KENTUCKY PRESS					
64	8/22/2014	Sales tax	\$ 389.62	\$ -	KAEC					
65	8/1/2014	INTERNAL AUDIT	\$ 5,880.00	\$ -	MCELROY,				\$ 5,880.00	
66	7/31/2014	GENERAL	\$ 3,600.00	\$ -	DORSEY, KING,					
67	7/1/2014	Architectural Fee	\$ 8,300.00	\$ -	SKINNER					
68	7/1/2014	Sales tax	\$ 201.95	\$ -	KAEC					
69	7/16/2014	Sales tax	\$ 518.61	\$ -	KAEC					
70			\$ 146,150.12	\$ 24,858.07		\$ 625.00	\$ 8,205.01	\$ 380.00	\$ 5,880.00	\$ (7,283.45)
71			\$ 121,292.05							

To Exhibit 5A, Page 9 Cc

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 CONTRACTOR VEGETATION MANAGEMENT ADJUSTMENT

	(a)	(b)
1 Contractor vegetation management expense during test year		
2 recorded in Account 593.300 for routine maintenance		
3 Total Test Period (1,053.5 miles @ \$2,449.15)		\$ 2,580,178
4		
5		
6 Proforma Expense - 1,120 miles @ \$2,460.14		<u>\$ 2,755,357</u>
7		
8 Adjustment - Increase in test year expense		<u>\$ 175,179</u>
9		

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Explanation:

Mileage completed during the test period was lower than normal due to the unusually wet weather in the first half of 2015.

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Miles Cleared By Year

2010	1,152
2011	1,125
2012	1,126
2013	1,110
2014	1,123
3-year Average	1,120
5-Year Average	1,127

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Contract vegetation management increased from \$2,436.75 per mile to \$2,460.14 per mile or 0.96% on 01/01/2015 per contract

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**Kenergy Corp.**  
**2015-00312 Rate Application**  
**Depreciation Adjustment - Distribution plant**

Line No.	(a) Description	(b) Account Number	(c) Balance 6/30/2015	(d) Current Depreciation Rate	(e) Proforma Depreciation Current rates	(f) Proposed Depreciation rates	(g) Impact of change	(h)	(i)
1	Land and Land Rights	360.000	\$901,745	n/a	\$0	n/a			
2	Station	362.000	\$20,839,142	1.9%	\$395,944	1.9%	\$ -		
3	Supervisory Control	362.100	\$1,700,394	5.0%	\$85,020	5.0%	\$ -		
4	Microwave Equipment	362.200	\$481,561	5.0%	\$24,078	5.0%	\$ -		
5	Microwave Towers	362.223	\$1,411,547	2.8%	\$39,523	2.8%	\$ -		
6	Fiber Installed in Substations	362.300	\$54,223	4.0%	\$2,169	4.0%	\$ -		
7	Owensboro Fiber Loop	362.400	\$910,479	4.0%	\$36,419	4.0%	\$ -		
8	Substation AMI	362.500	\$0	7.5%	\$0	7.5%	\$ -		
9	Poles, Tower's, and Fixtures	364.000	\$84,982,663	4.7%	\$3,994,185	4.7%	\$ -		
10	Overhead Conductor's and Devices	365.000	\$59,266,011	3.9%	\$2,311,374	4.0%	\$ 59,266		
11	Underground Conduit	366.000	\$14,166	2.2%	\$312	2.2%	\$ -		
12	Underground Conductor and Devices	367.000	\$17,954,090	3.1%	\$556,577	3.3%	\$ 35,908		
13	Line Transformer's	368.000	\$37,369,693	2.9%	\$1,083,721	3.3%	\$ 149,479		
14	Services	369.000	\$29,423,511	3.8%	\$1,118,093	4.0%	\$ 58,847		
15	Meters	370.000	\$5,955,490	5.0%	\$297,774	6.0%	\$ 59,555		
16	AMI Meters-Pilot Program	370.100	\$157,901	6.7%	\$10,532	6.7%	\$ -		
17	AMI Meters	370.200	\$3,803,281	7.5%	\$285,246	7.5%	\$ -		
18	Installation on Customer's Premises	371.000	\$4,644,127	5.4%	\$250,783	5.1%	\$ (13,932)		
19	Street Lighting	373.000	\$925,069	3.8%	\$35,153	4.6%	\$ 7,401		
20									
21	Total - Distribution Plant		<u>\$270,795,092</u>		\$10,526,903				
22									
23			Test year		<u>\$10,034,765</u>				
24						Adjustment		Total	
25			Adjustment - year end plant @ current rates		<u>\$492,138</u>	new rates	\$ 356,523	Adjustment	<u>\$848,661</u>
26									
27	Total - Distribution Plant		\$270,795,092						
28	General plant accounts		\$ 25,685,007						
29	account 302 franchises		\$ 19,355						
30	Total utility plant per line 1 form 7		<u>\$296,499,454</u>						
31									
32									

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**INTEREST EXPENSE ADJUSTMENT**

Line No.	Note No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		O/S Principal at 06/30/15	Lender	Current Rates	Interest Renewal Date	Principal Maturity	Proforma Interest	Test Yr. Interest	Adjustment
1	1B375-378	\$ 1,664,496	RUS	5.000%	N/A Fixed to Maturity	2033	\$ 83,225		
2	1B570	\$ 230,636	RUS	5.000%	N/A Fixed to Maturity	2033	\$ 11,532		
3	1B370	\$ 1,912,131	RUS	5.125%	N/A Fixed to Maturity	2033	\$ 97,997		
4	1B225	\$ 1,352,165	RUS	4.125%	N/A Fixed to Maturity	2032	\$ 55,777		
5	1B380	\$ 13,085,877	RUS	0.125%	1 yr fixed 03/31/2016	2036	\$ 16,357		
6	1B384	\$ 7,052,370	RUS	0.625%	4 yr fixed 03/31/2017	2036	\$ 44,077		
7	1B381	\$ 8,664,366	RUS	2.125%	7 yr fixed 04/30/2017	2036	\$ 184,118		
8	1B382	\$ 4,658,983	RUS	1.625%	6 yr fixed 01/31/2018	2036	\$ 75,708		
9	1B383	\$ 6,049,693	RUS	1.375%	7 yr fixed 07/31/2019	2036	\$ 83,183		
10	1B211 & 1B215	\$ 955,023	RUS	3.125%	9 yr fixed 05/31/2020	2029	\$ 29,844		
11	1B220	\$ 1,318,542	RUS	2.625%	8 yr fixed 12/31/2021	2032	\$ 34,612		
12	1B210	\$ 1,022,160	RUS	2.000%	9 yr fixed 08/31/2022	2029	\$ 20,443		
13		\$ (38,375,946)	RUS		N/A (Prepaid Debt Service)				
14		\$ <b>9,590,496</b>	<b>Total RUS</b>				\$ <b>736,873</b>		
15		\$ <b>56,019</b>	<b>RUS Ec. Devel.</b>	0%	Ec. Development Loans		\$ -		
16	H10-H25	\$ 17,800,470	FFB	4.940%	N/A Fixed to Maturity	2037	\$ 879,343		
17	H30	\$ 8,208,793	FFB	3.544%	N/A Fixed to Maturity	2042	\$ 290,920		
18	H35	\$ 8,330,122	FFB	4.537%	N/A Fixed to Maturity	2042	\$ 377,938		
19	H40	\$ 7,074,700	FFB	2.422%	N/A Fixed to Maturity	2042	\$ 171,349		
20	H45	\$ 5,218,200	FFB	2.607%	N/A Fixed to Maturity	2042	\$ 136,038		
21	H50	\$ 428,407	FFB	2.565%	N/A Fixed to Maturity	2042	\$ 10,989		
22	H55	\$ 6,935,294	FFB	2.379%	10 yr fixed 06/30/25	2045	\$ 164,991		
23	H60	\$ 12,113,638	FFB	2.911%	N/A Fixed to Maturity	2045	\$ 352,628		
24	H65	\$ 2,365,219	FFB	0.144%	90 day fixed 09/30/15	2045	\$ 3,406		
25	H70	\$ 8,000,000	FFB	3.103%	N/A Fixed to Maturity	2047	\$ 248,240		
26	H75	\$ 11,000,000	FFB	2.992%	N/A Fixed to Maturity	2047	\$ 329,120		
27		\$ <b>87,474,843</b>	<b>Total FFB</b>				\$ <b>2,964,962</b>		

**KENERGY CORP.  
2015-00312 RATE APPLICATION  
INTEREST EXPENSE ADJUSTMENT**

Line No.	Note No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		O/S Principal at 06/30/15	Lender	Current Rates	Interest Renewal Date	Principal Maturity	Proforma Interest	Test Yr. Interest	Adjustment
28	1B390	\$ 3,518,086	US Treasury	4.690%	N/A Fixed to Maturity	2040	\$ 164,998		
29	1B391	\$ 3,550,194	US Treasury	5.120%	N/A Fixed to Maturity	2040	\$ 181,770		
30	1B392	\$ 3,976,270	US Treasury	4.900%	N/A Fixed to Maturity	2040	\$ 194,837		
31	1B393	\$ 3,988,973	US Treasury	5.070%	N/A Fixed to Maturity	2040	\$ 202,241		
32	1B394	\$ 4,534,173	US Treasury	4.470%	N/A Fixed to Maturity	2040	\$ 202,678		
33	1B395	\$ 4,595,366	US Treasury	4.690%	N/A Fixed to Maturity	2040	\$ 215,523		
34		<b>\$ 24,163,062</b>	<b>Total US Treasury</b>				<b>\$ 1,162,047</b>		
35	T22	\$ 5,061,035	CoBank	3.660% (1)	N/A Fixed to Maturity	2020	\$ 185,234		
36	T23	\$ 2,997,368	CoBank	2.400% (1)	N/A Fixed to Maturity	2021	\$ 71,937		
37	T14	\$ 203,821	CoBank	4.140% (1)	N/A Fixed to Maturity	2017	\$ 8,438		
38	T15	\$ 511,943	CoBank	4.220% (1)	N/A Fixed to Maturity	2018	\$ 21,604		
39	T13	\$ 153,436	CoBank	4.020% (1)	N/A Fixed to Maturity	2016	\$ 6,168		
40	T8	\$ 1,025,416	CoBank	4.610% (1)	N/A Fixed to Maturity	2025	\$ 47,272		
41	T7	\$ 1,019,158	CoBank	3.420% (1)	5 Yr. Fixed until 02/20/2016	2029	\$ 34,855		
42	T1	\$ 1,375,428	CoBank	1.730% (1)	3 Yr. Fixed until 10/20/2017	2032	\$ 23,795		
43	T10	\$ 2,432,954	CoBank	1.710% (1)	3 Yr. Fixed until 10/20/2017	2026	\$ 41,604		
44	T2	\$ 598,541	CoBank	1.650% (1)	3 Yr. Fixed until 03/19/2018	2020	\$ 9,876		
45	T4	\$ 739,773	CoBank	1.720% (1)	3 Yr. Fixed until 03/17/2018	2022	\$ 12,724		
46	T19-T21	\$ 1,958,176	CoBank	2.570% (1)	6 Yr. Fixed until 02/28/2018	2033	\$ 50,325		
47	T5	\$ 325,370	CoBank	1.330% (1)	N/A Fixed to Maturity	2017	\$ 4,327		
48	T6	\$ 997,667	CoBank	2.170% (1)	5 Yr. Fixed until 03/20/2020	2028	\$ 21,649		
49		<b>\$ 19,400,086</b>	<b>Total Cobank</b>				<b>\$ 539,808</b>		
50		<b>\$ 906,570</b>	<b>Total CFC</b>	2.200%	N/A Fixed to Maturity	2018	<b>\$ 19,945</b>		
51		\$ (7,372,460)	Principal due within one year						
52							<b>\$5,423,635</b>	<b>\$4,707,929</b>	<b>\$715,706</b>
53								(2)	
54									
55		<b>\$ 134,218,616</b>	Total Long-Term Debt (Line 41 - Form 7)						
56									
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(1) Including .75% reduction for cash capital credit refunds. The Cobank capital plan provides for a 100 basis point total capital credit allocation on average loans outstanding, with a 75 basis point cash payment and a 25 basis point non-cash allocation.

(2) Accounts 427.100 - 427.230.

**KENERGY CORP.  
2015-00312 RATE APPLICATION  
REFINANCING ADJUSTMENT**

Line No.	Note No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		O/S Principal at 06/30/15	Lender	Current Rates	Interest Renewal Date	Principal Maturity	Interest Expense Existing	Refinanced Interest	Adjustment
1	1B375-378	\$ 1,664,496	RUS	5.000%	N/A Fixed to Maturity	2033	\$83,225		
2	1B570	\$ 230,636	RUS	5.000%	N/A Fixed to Maturity	2033	\$11,532		
3	1B370	\$ 1,912,131	RUS	5.125%	N/A Fixed to Maturity	2033	\$97,997		
4	1B390	\$ 3,518,086	US Treasury	4.690%	N/A Fixed to Maturity	2040	\$164,998		
5	1B391	\$ 3,550,194	US Treasury	5.120%	N/A Fixed to Maturity	2040	\$181,770		
6	1B392	\$ 3,976,270	US Treasury	4.900%	N/A Fixed to Maturity	2040	\$194,837		
7	1B393	\$ 3,988,973	US Treasury	5.070%	N/A Fixed to Maturity	2040	\$202,241		
8	1B394	\$ 4,534,173	US Treasury	4.470%	N/A Fixed to Maturity	2040	\$202,678		
9	1B395	\$ 4,595,366	US Treasury	4.690%	N/A Fixed to Maturity	2040	\$215,523		
10		<u>\$ 27,970,325</u>					<u>\$1,354,801</u>		
11									
12	Refinancing	\$ 27,970,325	CFC	3.850% (1)				<u>\$1,076,858</u>	
13									
14	Note: See PSC case 2015-00191						<u>\$1,354,801</u>	<u>\$1,076,858</u>	<u>(\$277,943)</u>
15									
16									

(1) CFC effective interest rate including capital credits over the life of the loan.

KENERGY CORP.  
2015-00312 RATE APPLICATION  
ADJUSTMENT TO INTEREST - CUSTOMER DEPOSITS

	(a)	(b)
1	Balance Accounts 235.000 - 235.900 Customer Deposits on	\$ 4,203,348
2	June 30, 2015 (Form 7, Line 47)	
3		
4		0.12%
5	times	<u>\$ 5,044</u>
6		
7	Test Year Expense	<u>\$ 6,734</u>
8		
9	Adjustment	<u><u>\$ (1,690)</u></u>

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KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 ADJUSTMENT FOR RATE CASE EXPENSE - OUTSIDE VENDORS

	(a)	(b)	(c)
1	Rate Case Application Cost of		\$ -
2	Outside Vendors expensed during test year		
3	Total Estimated 2015-00312	\$ 100,000	(1)
4	rate application cost of outside vendors	Divided by 3	= <u>\$ 33,333</u>
5			
6	Increase to Test Year Expense		<u>\$ 33,333</u>
7			
9			
10	(1) Legal notices 14 area newspapers - \$60,000		
11	Depreciation Study - \$25,000		
12	Cost of service Study - \$20,000		
13	Legal - \$5,000		
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KENERGY CORP.  
2015-00312 RATE CASE  
ADJUSTMENT TO NON-OPERATING MARGINS - INTEREST

	(a)	(b)	(c)	(d)
		<u>TEST YEAR</u>	<u>PROFORMA</u>	<u>ADJUSTMENT</u>
1				
2				
3	RUS Cushion of Credit	\$ 1,854,878	\$ 1,918,797 (1)	\$ 63,919
4	CFC CTC's	\$ 94,908	\$ 94,908	\$ -
5	Overnight & 30 Day Investments	\$ 2,871	\$ 2,871	\$ -
6	Other	\$ 25	\$ 25	\$ -
7		<u>\$ 1,952,682</u>	<u>\$ 2,016,601</u>	<u>\$ 63,919</u>
8				
9				
10				
11				
12	(1) RUS Cushion of Credit:			
13	Account 224.600			
14	Balance @ 06/30/15	= \$ 38,375,946		
15		5%		
16	Proforma Income	<u>\$ 1,918,797</u>		
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KENERGY CORP.  
2015-00312 RATE APPLICATION  
NON-CASH CAPITAL CREDIT ALLOCATION

(a)	(b) Test Year 6/30/2015	(c) PROFORMA	(d) ADJUSTMENT
1			
2			
3	CoBank	\$ 63,498	\$ 48,500
4			\$ (14,998)
5	Federated	\$ 143,461	\$ -
6			
7	KAEC & United Utility	\$ 16,093	\$ -
8			
9	CFC	\$ 2,557	\$ -
10			
11	CRC	\$ 1,672	\$ -
12			
13	TOTAL	<u>\$ 227,281</u>	<u>\$ (14,998)</u>

14			
15			
16			
17	(1) CoBank principal balance @ 6/30/15	\$ 19,400,086	
18			
19	times	<u>1%</u>	
20		\$ 194,001	
21			
22	times	<u>25%</u>	
23		<u>\$ 48,500</u>	
24			
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29 Explanation:  
30 This adjustment reflects CoBank's capital plan, which provides for a patronage distribution of 1%  
31 of the average loans outstanding, with 75% cash and 25% non-cash. The cash portion has  
32 been reflected in the interest rates shown for CoBank on the interest expense adjustment.  
33

KENERGY CORP.  
2015-00312 RATE APPLICATION  
GEOTHERMAL REVENUE AND EXPENSE ADJUSTMENT

	(a)	(b)
1	June 30, 2015 Test Year Revenue - Account 415.000	\$ 55,206
2	June 30, 2015 Test Year Expense - Account 416.000	\$ 55,696
3	Geothermal Net Revenue	<u>\$ (490)</u>
4		
5	Proforma Net Revenue (1)	<u>-</u>
6		
7		
8	Adjustment - Net Increase to Revenue	<u>\$ 490</u>
9		

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(1) Kenergy discontinued Geothermal sales during the test period. Going forward, there will be no Geothermal revenue or expense.

**KENERGY CORP.  
2015-00312 RATE APPLICATION  
ADJUSTMENT FOR BAD DEBT EXPENSE**

	(a)	(b)
1	Test Year Amount Recorded in Account 904	\$ 310,460
2		
3		
4	Proforma Bad Debt Expense (1)	<u>\$ 344,023</u>
5		
6		
7	Test Period Adjustment - Increase in Write-Off	<u>\$ 33,563</u>
8		
9		
10		
11	(1) Represents 12-Month change in accounts over 90 days past due during test year	
12	net of annual bad debt write-off and less capital credit retirements allocated	
13	to bad debts.	
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**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**ADJUSTMENT FOR REGULATORY ASSET AMORTIZATION**

	(a)	(b)
1	Test Year Amount Recorded in Account 407	\$ -
2		
3		
4	Amortization of Regulatory Asset	<u>\$ 388,472</u>
5	See PSC case 2015-00141	
6		
7	Test Period Adjustment	<u>\$ 388,472</u>
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KENERGY CORP.  
2015-00312 RATE APPLICATION  
RECLASSIFY 912 AND 913 COSTS TO 908

(a)	(b)
1 Test-Year Cost - 912.000	\$ 122,443
2 Test-Year Cost - 913.221	\$ 11
3 Test-Year Cost - 913.222	\$ 12
4 Test-Year Cost - 913.230	\$ 34
5 Test-Year Cost - 913.240	\$ 195
6 Costs transferred 908.000	<u>\$ 122,695</u>

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Explanation:  
Labor and related overheads for staff activities relating to customer information and energy efficiency ideas were charged to 912 vs. 908 during the test year.

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**MISC GENERAL EXPENSES - ALL 930 ACCOUNTS**  
**FOR 12 MONTHS ENDED JUNE 30, 2015**

Line #	(a) Item	(b) Total	exh. 5B Page
1	Advertising costs Misc. 930.100	\$ 10,924.19	(1) 1
2	Staff Labor & Overheads - all 930.200 activities	\$ 182,693.35	14
3	Annual Meeting Expenses net of disallowed costs	\$ 13,734.76	14
4	Annual Meeting door prizes and other	\$ 3,700.97	(1) 27
5	Scholarships to members - awarded at annual mtg.	\$ 10,516.90	(1) 14
6	Kentucky Association of Electric Coops - dues	\$ 140,171.80	14
7	National Rural Electric Cooperative Association - dues	\$ 62,342.04	14
8	Association of Large Distribution Coops - dues	\$ 5,000.00	(1) 53
9	Economic Development	\$ 37,284.54	14
10	Big Rivers Electric Economic Development Payment	\$ (68,289.46)	14
11	Youth Tours(Washington DC and Frankfort)	\$ 9,870.42	(1) 27
12	Capital Credit allocation expenses	\$ 205.95	27
13	Transfer 930.200 costs to other accounts	\$ (29,111.94)	53
14	Member newsletter printing costs	\$ 31,997.12	(1) 50% 27
15	Conferences attended by staff	\$ 8,415.80	27
16	Community events sponsorship and other promotional	\$ 45,869.55	(1) 27
17	Dues - Civic clubs	\$ 4,377.00	(1) 40
18	Meals - Civic clubs	\$ 966.80	(1) 40
19	Coop connection card promotion costs	\$ 1,670.11	(1) 40
20	Kenergy website - redesign costs	\$ 22,475.00	(1) 17% 40
21	Member appreciation day	\$ 2,404.38	(1) 40
22	Member survey costs	\$ 1,050.00	(1) 40
23	staff meals	\$ 268.65	40
24	subscriptions	\$ 545.31	53
25	New desktop computer	\$ 2,725.40	53
26	Professional dues	\$ 430.00	53
27	staff service awards	\$ 350.00	(1) 53

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**MISC GENERAL EXPENSES - ALL 930 ACCOUNTS**  
**FOR 12 MONTHS ENDED JUNE 30, 2015**

Line #	(a) Item	(b) Total	exh. 5B Page
28	general postage	\$ 59.04	53
29	Annual corporate tax	\$ 10.00	53
30	Subtotal 930.200 account items	\$ 491,733.49	
31	Director's Fees & Expenses - allowed for ratemaking	\$ 99,170.30	53,73,113
32	Fees while attending other meetings	\$ 3,750.00	(1) 73
33	Director's monthly retainer	\$ 85,800.00	(1) 73
34	Non delegate/alternate expenses	\$ 18,157.63	(1) 73
35	CEO search expense	\$ 150.00	(1) 73
36	Chairman extra meeting fee	\$ 1,200.00	(1) 113
37	Transfer 930.210 costs to other accounts	\$ (12,445.26)	73
38	Member Access committees	\$ 3,696.16	(1) 73
39	Subtotal 930.210 account items	\$ 199,478.83	
40	Costs transferred to other accounts	\$ 41,557.20	
41	Total all 930 accounts	\$ 743,693.71	
42	(1) disallowed costs for ratemaking see proforma adjustment- Exhibit 5A, page 8		
43	Per Trial Balance (See item 7 PSC data request no. 1)		
44	Advertising costs Misc. 930.100	\$ 10,924.19	
45	Misc. general expenses 930.200	\$ 491,733.48	
46	Directors expenses 930.210	\$ 199,478.83	
47	Class A Hawesville smelter A&G costs 930.222	\$ 4,899.43	
48	Class A Sebree smelter A&G costs 930.223	\$ 4,110.72	
49	Class B direct serves A&G costs 930.231	\$ 4,599.43	
50	Class C direct serves A&G costs 930.241	\$ 27,557.59	
51	Total All 930 accounts	\$ 743,303.67	
52	Transfer to 416 and 417 accounts	\$ 390.03	
53	Total per above	\$ 743,693.70	

Exhibit 5B, LEADSHEET 2

KENERGY CORP.

2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 29

ACCOUNT 930.100 MISC. EXPENSES

TEST YEAR ENDING JUNE 30, 2015

Row	(a)	(b)	(c)	(d)	(e)	(f)	
		Account Desc	Date	Reference	Debit	Vendor Name	
1	930.1	Gen. Adv. Exp.	6/1/2015	INTERNET ADV.	208.98	CRITTENDEN PRESS	
2	930.1	Gen. Adv. Exp.	6/1/2015	Radio Adv.	348.00	MEDIAWORKS ADVERTISING	
3	930.1	Gen. Adv. Exp.	6/30/2015	correct a/p dist	<u>10,367.21</u>		
4					<u>10924.19</u>		
5	Originally charged to account 930.200 and then moved to account 930.100						
6	930.2	Misc. Gen Exp.	3/1/2015	MediaWorks	3630.71	MEDIAWORKS ADVERTISING	
7	930.2	Misc. Gen Exp.	5/1/2015	Image blg. Ads.	<u>6736.50</u>	MEDIAWORKS ADVERTISING	
8					<u>10367.21</u>		

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
1	9/30/2014	transfer misc payments	0.00	437.23				-437.23			
2	9/3/2014	Cash Register-	0.00	1222.22					-1222.22		
3	1/30/2015	No reissue-event cancellec	0.00	500.00	OHIO CO CHAMBER OF COM.						
4	1/30/2015	No reissue-event cancellec	0.00	500.00	CITY OF HAWESVILLE						
5	6/30/2015	BREC economic dev progrz	0.00	5666.67					-5666.67		
6	5/31/2015	BREC economic dev	0.00	5666.67					-5666.67		
7	4/30/2015	BREC economic dev progrz	0.00	5666.67					-5666.67		
8	3/31/2015	brec economic dev prograi	0.00	5666.67					-5666.67		
9	2/28/2015	BREC economic dev prog	0.00	5666.67					-5666.67		
10	1/31/2015	BREC economic dev	0.00	5666.67					-5666.67		
11	12/31/2014	brec economic dev prograi	0.00	5724.57					-5724.57		
12	11/30/2014	brec economic dev prograi	0.00	5724.55					-5724.55		
13	10/31/2014	BREC economic dev progrz	0.00	5724.55					-5724.55		
14	9/30/2014	BREC economic dev progrz	0.00	5724.55					-5724.55		
15	8/31/2014	BREC economic dev progrz	0.00	5724.55					-5724.55		
16	7/31/2014	BREC economic dev progrz	0.00	5666.67					-5666.67		
17	6/30/2015	SCHOLARSHIP AWARD	16.90	0.00	OFFICE DEPOT						16.90
18	6/30/2015	BOOTH SPACE AT HOME S	300.00	0.00	HOPKINS CO HOME ASSOC						
19	6/12/2015	VAN RENTAL - WYT	116.42	0.00	ENTERPRISE RENT-A-CAR						
20	6/23/2015	Chamber mtg	48.00	0.00	CHAMBER OF COMMERCE						
21	6/1/2015	MEMBER SURVEYS	150.00	0.00	MAILCHIMP						
22	6/24/2015	MEMBER SURVEYS - MON	150.00	0.00	MAILCHIMP						
23	6/30/2015	ECONOMIC DEVELOPMEN	3000.00	0.00	MADISONVILLE-HOPKINS CO				3000.00		
24	6/18/2015	gasket	200.34	0.00	AM CONSERVATION						
25	6/30/2015	correct a/p dist-adv.	0.00	10367.21							
26	6/1/2015	TVs for Annual Meeting	487.58	0.00	WALMART BUSINESS						
27	6/9/2015	ANNUAL MEETING MEAL	8240.00	0.00	JIM DAVID MEATS INC					8240.00	
28	6/19/2015	WYT - MEAL	41.53	0.00	ARBY'S						
29	6/16/2015	ANNUAL BANQUET DINNE	25.00	0.00	UNION COUNTY FIRST						
30	6/23/2015	Chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
31	6/24/2015	COOP CONNECTIONS	50.00	0.00	FRAKES, JILL						
32	6/3/2015	banner annual mtg	84.80	0.00	DMC GRAPHICS					84.80	
33	6/1/2015	Econ. Devel.	1250.00	0.00	KYNDLE						

KENERGY CORP.

2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 29

ACCOUNT 930.200 MISC. EXPENSES

TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
34	6/11/2015	ann mtg. rent facility	1166.00	0.00	HENDERSON FINE ARTS					1166.00	
35	6/17/2015	Econ. Devel.	9000.00	0.00	KYNDLE				9000.00		
36	6/17/2015	Econ Devel.	3000.00	0.00	HANCOCK CO IND				3000.00		
37	6/1/2015	MILEAGE	109.83	0.00	JONES, RENEE BEASLEY-	109.83					
38	6/1/2015	ann. Mtg meal	10.90	0.00	JONES, RENEE BEASLEY-					10.90	
39	6/9/2015	ANNUAL MTG ADS	582.60	0.00	KENTUCKY PRESS SERVICE					582.60	
40	6/1/2015	world youth tour	16.98	0.00	JONES, RENEE BEASLEY-						
41	6/3/2015	ann. Mtg. video	285.00	0.00	KCTCS					285.00	
42	6/3/2015	ann. Mtg. video	450.00	0.00	KCTCS						
43	6/1/2015	mbr newsletter	3516.31	0.00	GREENWELL-CHISHOLM						
44	6/10/2015	safety pres	107.38	0.00	WEBSTAIRANT STORE						
45	6/1/2015	safety pres	635.15	0.00	CULVER COMPANY						
46	6/3/2015	website	150.00	0.00	RED PIXEL STUDIOS						
47	5/29/2015	text outage banners	169.60	0.00	DMC GRAPHICS						
48	5/29/2015	text outage banners	79.50	0.00	DMC GRAPHICS						
49	6/9/2015	ann mt staff meal	102.82	0.00	LOS TORIBIO					102.82	
50	6/5/2015	golf scramble	200.00	0.00	SEBREE CHAMBER						
51	6/5/2015	golf scramble	100.00	0.00	SEBREE CHAMBER						
52	5/1/2015	conference parking	12.00	0.00	MARRIOTT CINCINNATI						
53	6/4/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
54	5/12/2015	conference meal	0.50	0.00	LING & LOUIE'S						
55	6/1/2015	solar online survey	100.00	0.00	WALMART BUSINESS						
56	5/26/2015	ann mtg door prizes	1879.53	0.00	BEST BUY						
57	5/28/2015	ann mtg sing anthem	100.00	0.00	DEFERRARO, JOHN M					100.00	
58	5/28/2015	ann mtg door prizes	601.02	0.00	LOWES BUSINESS ACCOUNT						
59	5/22/2015	chamber golf classic	300.00	0.00	MADISONVILLE HOPKINS CO.						
60	5/4/2015	safety conference	62.09	0.00	JACK RUBY'S STEAKHOUSE						
61	5/8/2015	safety conference	179.06	0.00	VARIOUS RESTAURANTS						
62	5/8/2015	safety conference	332.32	0.00	GALT HOUSE HOTEL						
63	5/20/2015	MTG MEAL -	17.79	0.00	MARRIOTT RIVERCENTER						
64	5/15/2015	ALDC CONF - MEALS:	39.70	0.00	CRACKER BARREL						
65	5/15/2015	ALDC CONF - HOTEL:	573.20	0.00	GAYLORD HOTELS						
66	5/20/2015	KMSA SPRING WKSHP	75.00	0.00	KAEC						

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
67	5/27/2015	Ann mtg	150.00	0.00	CONCORD CUSTOM CLEAN						150.00
68	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	VINCENT, KEITH						
69	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	AMERICAN LEGION POST						
70	5/20/2015	Econ. Devel.	928.76	0.00	KYNDLE				928.76		
71	5/26/2015	ANNUAL DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB						
72	5/13/2015	COOP CONNECTIONS	25.00	0.00	MULLICAN, JENNIFER						
73	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY						
74	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY						
75	5/1/2015	RERC SPRING CONF-MEAL:	9.41	0.00	CRACKER BARREL						
76	5/1/2015	RERC SPRING CONF - FUEL	25.00	0.00	FIVESTAR						
77	5/1/2015	RERC SPRING CONF - HOTE	154.37	0.00	MARRIOTT						
78	5/1/2015	Image bld ads	6736.50	0.00	MEDIAWORKS ADVERTISING						
79	5/20/2015	MILEAGE -	140.30	0.00	STEPHEN THOMPSON, CUST	140.30					
80	5/20/2015	MILEAGE -	129.38	0.00	STEPHEN THOMPSON, CUST	129.38					
81	5/20/2015	CONNECT CONF	58.13	0.00	STEPHEN THOMPSON, CUST						
82	5/20/2015	FRANKFORT YOUTH TOUR	135.14	0.00	STEPHEN THOMPSON, CUST						
83	5/20/2015	HBA DOOR PRIZE	50.00	0.00	STEPHEN THOMPSON, CUST						
84	5/20/2015	HOME & GARDEN show	20.00	0.00	STEPHEN THOMPSON, CUST						
85	5/1/2015	School safety books	635.15	0.00	CULVER COMPANY						
86	5/14/2015	CONNECT 2015 CONF -	171.51	0.00	VARIOUS RESTAURANTS						
87	5/15/2015	CONNECT 2015 CONF -	602.16	0.00	RADISSON						
88	5/22/2015	CONNECT 2015 CONF	104.45	0.00	JONES, RENEE BEASLEY-						
89	5/22/2015	CONNECT 2015 CONF	61.60	0.00	SUPER SHUTTLE						
90	5/18/2015	MEMBERSHIP DUES 2015	50.00	0.00	MORGANFIELD CHAMBER						
91	5/8/2015	Nreca safety conf.	50.91	0.00	JONES, RENEE BEASLEY-						
92	5/1/2015	LEGISL BRKFST MEAL	52.00	0.00	KYNDLE				52.00		
93	5/18/2015	MEMBER DUES 2015	50.00	0.00	MCLEAN CO CHAMB						
94	5/1/2015	ANNUAL GOLF CLASSIC	200.00	0.00	HOMEBUILDERS ASSOC						
95	5/1/2015	SODA CAN LIDS	503.03	0.00	TROPHY HOUSE INC						
96	4/1/2015	GOVRN SAFETY Conf	450.00	0.00	PAYPAL						
97	4/16/2015	NRECA SAFETY SUMMIT	760.35	0.00	J W MARRIOTT						
98	4/16/2015	NRECA SAFETY SUMMIT	287.80	0.00	VARIOUS RESTAURANTS						
99	4/28/2015	MILEAGE	342.13	0.00	JONES, RENEE BEASLEY-						

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
100	4/1/2015	DISTRIB.ENERGY WKSHP-	22.00	0.00	TICKETLEAP						
101	4/1/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
102	5/6/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
103	5/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
104	5/5/2015	APRIL 2015 MEETING	305.69	0.00	HOPKINS CO. HOME						
105	4/28/2015	ANNUAL MEETING YARD	332.84	0.00	DMC GRAPHICS						
106	4/21/2015	KMSA MTG GIFT	27.56	0.00	RUBY MOON VINEYARD						
107	4/24/2015	DEPT MTG MEAL	54.05	0.00	HUNAN RESTAURANT						
108	4/24/2015	ANNUAL MTG SITE VISIT	13.31	0.00	TACO JOHNS					13.31	
109	4/1/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP						
110	4/24/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP						
111	4/21/2015	SCHOLARSHIP	500.00	0.00	HOWARD, ELIZABETH						500.00
112	4/1/2015	Co-Op Connections	227.90	0.00	W.A. FISHER ADVERT						
113	4/14/2015	SOLOR MTG -	9.31	0.00	FAZOLI'S						
114	4/14/2015	SOLOR MTG	146.31	0.00	HAMPTON INN						
115	4/15/2015	MEMBERSHIP DUES	1250.00	0.00	KYNDLE						
116	4/8/2015	2015 DAZZLING DAYLILIES	1000.00	0.00	WESTERN KY BOTANICAL						
117	4/15/2015	RENAISSANCE CORNER	500.00	0.00	DOWN MORGANFIELD						
118	3/12/2015	AG APPRECIATION	500.00	0.00	KYNDLE						
119	4/9/2015	2015 CONNECT	347.19	0.00	JONES, RENEE BEASLEY-						
120	3/20/2015	Co-Op Connections	826.74	0.00	CARD FULFILLMENT SER						
121	3/1/2015	SAFETY LDRSHP SUMMIT	525.00	0.00	NRECA						
122	4/7/2015	CONNECT CONF	830.00	0.00	NRECA						
123	4/7/2015	ANNUAL MEMBERSHIP	110.00	0.00	SEBREE CHAMBER OF COM						
124	3/11/2015	chamber mtg	24.00	0.00	CHAMBER OF COMMERCE						
125	3/27/2015	MILEAGE	373.17	0.00	JONES, RENEE BEASLEY-						
126	3/19/2015	FRANKFORT YOUTH TOUR	6.28	0.00	WALGREEN'S						
127	3/19/2015	FRANKFORT YOUTH TOUR	67.80	0.00	STAPLES						
128	3/26/2015	FRANKFORT YOUTH TOUR	204.29	0.00	VARIOUS RESTAURANTS						
129	3/26/2015	FRANKFORT YOUTH TOUR	309.69	0.00	ENTERPRISE / FIVE STAR						
130	3/26/2015	FRANKFORT YOUTH TOUR	449.16	0.00	HAMPTON INN FRANKFORT						
131	3/1/2015	FITTED TABLE COVER -	233.20	0.00	BUYSHADE.COM						
132	3/1/2015	MediaWorks	3630.71	0.00	MEDIAWORKS ADVERTISING						

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
133	3/3/2015	RERC ANNUAL CONF	540.00	0.00	RURAL ELECTRICITY						
134	3/5/2015	Website	35.00	0.00	RED PIXEL STUDIOS						
135	3/6/2015	MTG MEAL:	27.71	0.00	SUBWAY						
136	3/18/2015	HANCOCK CLARION	37.10	0.00	CLARION PUBLISHING CO INC						
137	3/1/2015	Econ Devel.	26.00	0.00	KYNDLE				26.00		
138	3/13/2015	FARM CITY DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB						
139	3/3/2015	Home show	150.00	0.00	LOWES BUSINESS ACCOUNT						
140	3/4/2015	MEMBER MATTERS	3512.01	0.00	GREENWELL-CHISHOLM						
141	3/6/2015	MILEAGE	80.50	0.00	STEPHEN THOMPSON, CUST	80.50					
142	3/6/2015	ROAD TO 90 MTG MEAL	102.00	0.00	STEPHEN THOMPSON, CUST						
143	2/28/2015	ANNUAL GOLF CLASSIC	700.00	0.00	OWENSBORO HEALTH						
144	3/12/2015	2015 MEMBERSHIP DUES	300.00	0.00	KY COUNCIL OF COOP						
145	2/1/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP						
146	2/23/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP						
147	2/28/2015	FICA on employee incentiv	0.00	45.61							
148	2/28/2015	employee incentive	0.00	645.79							
149	3/2/2015	SCHOLARSHIP	500.00	0.00	THOMAS, JORDAN						500.00
150	3/2/2015	SCHOLARSHIP	500.00	0.00	TODD, ANGELA						500.00
151	2/3/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
152	3/3/2015	FIRECRACKER RUN	400.00	0.00	SEBREE CHAMBER						
153	2/1/2015	website	4425.00	0.00	RED PIXEL STUDIOS						
154	2/2/2015	website	15.00	0.00	RED PIXEL STUDIOS						
155	3/4/2015	website	6412.50	0.00	RED PIXEL STUDIOS						
156	2/24/2015	SEBREE CHAMBER MEAL	11.04	0.00	WALMART BUSINESS						
157	2/24/2015	SEBREE CHAMBER MEAL	131.36	0.00	ROCKHOUSE PIZZA						
158	2/10/2015	MTG MEAL 2/10/15	15.00	0.00	AUDUBON AREA HOME						
159	2/19/2015	ATHENA AWARDS TICKET	135.00	0.00	GIRLS INC						
160	2/4/2015	TAPE	24.53	0.00	MENARDS						
161	2/20/2015	Audubon Area 2015 Home	250.00	0.00	AUDUBON AREA HOME						
162	2/17/2015	2015 MEMBERSHIP DUES	50.00	0.00	UNION COUNTY FIRST				50.00		
163	2/10/2015	LAPTOP AND ACCESSORIES	2725.40	0.00	DELL ACCOUNT						
164	2/1/2015	MEMBER MATTERS	3515.76	0.00	GREENWELL-CHISHOLM						
165	2/2/2015	website	3825.00	0.00	RED PIXEL STUDIOS						

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
166	2/15/2015	MILEAGE	319.13	0.00	JONES, RENEE BEASLEY-	319.13					
167	2/13/2015	FARM CITY BREAKFAST	50.00	0.00	CHAMBER OF COMMERCE						
168	1/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.						
169	2/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.						
170	1/26/2015	BKFST MTG -	26.00	0.00	KYNDLE						
171	1/6/2015	MEMBER MATTERS	3517.53	0.00	GREENWELL-CHISHOLM						
172	1/1/2015	195247: CKAE ANNUAL DU	80.00	0.00	NRECA						
173	1/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
174	1/27/2015	OHIO CO UTILITY MGRS. N	360.00	0.00	CANDY & CAKES						
175	1/8/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
176	1/13/2015	FOURTH OF JULY CELEB	500.00	0.00	OHIO CO CHAMBER						
177	1/13/2015	W.C. HANDY FESTIVAL	1000.00	0.00	HENDERSON MUSIC PRES						
178	1/13/2015	ROMP CONTRIBUTION	2500.00	0.00	INTERNATIONAL BLUEGR						
179	1/13/2015	CORN FESTIVAL CONTRIB	500.00	0.00	MORGANFIELD LIONS CLUB						
180	1/13/2015	2015 FESTIVAL CONTRIBU	1000.00	0.00	LEWISPORT HERITAGE						
181	1/13/2015	HENDERSON BLUEGRASS	1000.00	0.00	HENDERSON CO. TOURISM						
182	1/13/2015	FREDONIA FEST CONTRIB	500.00	0.00	FREDONIA LIONS CLUB						
183	1/13/2015	STEAMBOAT FESTIVAL	500.00	0.00	CITY OF HAWESVILLE						
184	1/13/2015	HENDERSON TRI-FEST	500.00	0.00	HENDERSON BREAK LIONS						
185	1/13/2015	FRIDAY AFTER 5	3000.00	0.00	FRIDAY AFTER FIVE						
186	1/21/2015	2015 MEMBERSHIP DUES	100.00	0.00	CRITTENDEN COUNTY LIONS						
187	12/31/2014	correct a/p account key er	1578.59	0.00							
188	1/7/2015	RECC/RTCC ASSESSMENT	10.00	0.00	KENTUCKY STATE TREAS						
189	12/31/2014	FICA on employee incentiv	45.61	0.00							
190	12/31/2014	employee incentive	645.79	0.00							
191	1/9/2015	SCHOLARSHIP	500.00	0.00	MOSELEY, JUSTIN						500.00
192	1/12/2015	SPONSORSHIP - MARCH	400.00	0.00	OHIO CO CHAMBER						
193	12/15/2014	KCTCS movie production	934.00	0.00	KCTCS						
194	12/4/2014	website	2662.50	0.00	RED PIXEL STUDIOS						
195	12/1/2014	Ads for Member App Day	197.55	0.00	KENTUCKY PRESS SERVICE						
196	12/11/2014	BKFST MTG MEAL-	24.00	0.00	KYNDLE						
197	12/11/2014	BKFST MTG MEAL -	12.00	0.00	KYNDLE						
198	12/2/2014	SPOTLIGHT ON EXCEL	150.00	0.00	NRECA						

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
199	1/5/2015	2015 BUSINESS CELEBR	1500.00	0.00	CHAMBER OF COMMERCE						
200	12/23/2014	monthly payment	150.00	0.00	MAILCHIMP						
201	1/5/2015	SERVICE AWARD - 20 YEAR	250.00	0.00	HEATH, SCOTT						
202	12/4/2014	drive	1647.20	0.00	GREENWELL-CHISHOLM						
203	12/1/2014	STRATEGIC PLANNING MTG	67.92	0.00	FOURTH STREET LIVE						
204	12/4/2014	STRATEGIC MTG-	261.68	0.00	MARRIOTT						
205	12/18/2014	MILEAGE	145.60	0.00	JONES, RENEE BEASLEY-	145.60					
206	12/18/2014	RAISENS FOR cust. Campai	7.52	0.00	JONES, RENEE BEASLEY-						
207	12/12/2014		530.33	0.00	DIRECTIONS PROMOTIONS						
208	12/3/2014	MEMBER MATTERS	2988.94	0.00	GREENWELL-CHISHOLM						
209	12/4/2014	chamber mtg	96.00	0.00	CHAMBER OF COMMERCE						
210	1/1/2015	MEMBERSHIP INVESTMEN	760.00	0.00	CHAMBER OF COMMERCE						
211	12/16/2014	SCHOLARSHIP	500.00	0.00	JOHNSON, ROBYN						500.00
212	12/3/2014	MILEAGE	33.60	0.00	HOWARD, WILLIS	33.60					
213	1/1/2015	Econ Devel.	150.00	0.00	KENTUCKY ASSOC FOR ECON				150.00		
214	12/1/2014	TRAVEL MUGS	773.41	0.00	DIRECTIONS PROMOTIONS						
215	12/1/2014	LUNCH BAGS	887.25	0.00	DIRECTIONS PROMOTIONS						
216	12/1/2014	MESSANGER BAGS	453.10	0.00	DIRECTIONS PROMOTIONS						
217	12/12/2014	BOOTH RESERVATION-AG	300.00	0.00	GRAIN DAY INC						
218	12/1/2014	ANNUAL SUBSC	35.00	0.00	THE JOURNAL - ENTERPRISE						
219	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON				150.00		
220	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON				150.00		
221	11/1/2014	ROAD TO 90 MTG MEAL	59.25	0.00	CHEDDAR'S - OWENSBORO						
222	11/19/2014	STRATEGIC PLAN-HOTEL:	180.21	0.00	MARRIOTT						
223	12/4/2014	SCHOLARSHIP	500.00	0.00	WILSON, BENNETT						500.00
224	12/1/2014	chamber mtg	2000.00	0.00	CHAMBER OF COMMERCE						
225	12/1/2014	ANNUAL MEMBERSHIP DU	230.00	0.00	MADISONVILLE HOPKINS CO						
226	11/1/2014	CUSTOMER APPRECIATIOI	106.12	0.00	WALMART BUSINESS						
227	11/1/2014	MEMBER APPRECIATION C	91.99	0.00	WALMART BUSINESS						
228	11/1/2014	CUSTOMER APPRECIATION	105.85	0.00	WALMART BUSINESS						
229	11/1/2014	MEMBER APPRECIATION	28.91	0.00	WALMART BUSINESS						
230	11/1/2014	MEMBER APPRECIATION C	48.81	0.00	SUREWAY						
231	11/1/2014	MEMBER APPRECIATION C	57.86	0.00	SUREWAY						

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
232	11/1/2014	MEMBER APPRECIATION C	87.51	0.00	HOMETOWN IGA						
233	11/1/2014	LED repl Christmas bulbs	391.31	0.00	1000BULBS.COM						
234	11/1/2014	ENERGY EFFEC LITERATUR	29.15	0.00	NRECA						
235	12/1/2014	ANNUAL SUBSCRIPTION	54.06	0.00	TIMES LEADER						
236	12/2/2014	2015 MEMBERSHIP DUES	36.00	0.00	STURGIS CHAMBER						
237	12/1/2014	BOOTH RESERVATION-	475.00	0.00	HOMEBUILDERS ASSOC						
238	11/6/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
239	11/19/2014	ANNUAL RENEWAL	42.40	0.00	CRITTENDEN PRESS						
240	11/20/2014	SCHOLARSHIP	500.00	0.00	HARRIS, BROOKE						500.00
241	11/1/2014	CUST APPREC DAY	477.84	0.00	CRS ONESOURCE						
242	11/1/2014	CUST APPREC DAY	616.50	0.00	CRS ONESOURCE						
243	11/18/2014	CHRISTMAS PARADE	138.97	0.00	HUMPHREY, SUSIE						
244	11/1/2014	MEMBER MATTERS	2992.12	0.00	GREENWELL-CHISHOLM						
245	11/9/2014	MILEAGE	266.00	0.00	JONES, RENEE BEASLEY-	266.00					
246	11/9/2014	MEALS REIMBURSED	25.63	0.00	JONES, RENEE BEASLEY-						
247	11/1/2014	AIRFARE-KY UNITED	0.00	416.10	ABS GENERIC VENDOR						
248	11/17/2014	ANNUAL MEMBERSHIP DU	75.00	0.00	HANCOCK COUNTY CHAMB						
249	11/19/2014	2015 MEMBERSHIP DUES	75.00	0.00	HANCOCK COUNTY CHAMB						
250	11/1/2014	MTG MEAL	20.00	0.00	HOPKINS CO. HOMEBUILD						
251	11/1/2014	ASSOCIATE DUES	295.00	0.00	HOPKINS CO. HOMEBUILD						
252	11/1/2014	MEMBER APPREC DAY	236.86	0.00	CONRAD'S						
253	11/1/2014	MILEAGE - OCT 2014	20.54	0.00	STOCK, KEN	20.54					
254	11/12/2014	SCHOLARSHIP	500.00	0.00	HORN, ASHLEY						500.00
255	10/16/2014	GOLF OUTING SPONSORSH	505.00	0.00	KYNDLE						
256	10/16/2014	INDUSTRY APPRECIATION	274.00	0.00	KYNDLE						
257	11/7/2014	FARM CITY BREAKFAST	400.00	0.00	MADISONVILLE HOPKINS CO						
258	10/31/2014	MEMBER APPRECIATION	9.98	0.00	MACKEY'S MASONVILLE						
259	10/30/2014	Member Appreciation Day	127.20	0.00	DMC GRAPHICS						
260	10/23/2014	ANNUAL MEMBER DUES	350.00	0.00	NATIONAL RURAL ECON						
261	10/1/2014	SPORTING CLAY SHOOT	450.00	0.00	HOMEBUILDERS ASSOC						
262	10/2/2014	chamber mtg	48.00	0.00	CHAMBER OF COMMERCE						
263	10/13/2014	MEETING MEAL 10/13/14	15.00	0.00	AUDUBON AREA HOME						
264	10/23/2014	EM/LAW ENFORCEMENT	365.70	0.00	J & B CATERING SERVICE						

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
265	10/1/2014	MILEAGE - SEP 2014	10.09	0.00	STOCK, KEN	10.09					
266	10/2/2014	Member App Day safety	154.20	0.00	CRS ONESOURCE						
267	10/1/2014	customer appreciation day	57.20	0.00	WALMART BUSINESS						
268	10/1/2014	MILEAGE	309.12	0.00	JONES, RENEE BEASLEY-	309.12					
269	10/1/2014	DRAGON BOAT EXPENSES	35.80	0.00	JONES, RENEE BEASLEY-						
270	10/1/2014	MEETING CO-SPONSOR	600.00	0.00	HOMEBUILDERS ASSOC						
271	10/7/2014	GOLD HOLE SPONSOR -	250.00	0.00	HOPKINS CO. HOMEBUI						
272	9/16/2014	LEPG MTG MEAL	349.80	0.00	J & B CATERING SERVICE						
273	9/22/2014	Tervis Tumbler cups	1432.39	0.00	DIRECTIONS PROMOTIONS						
274	9/22/2014	cups	55.83	0.00	DIRECTIONS PROMOTIONS						
275	9/30/2014	BIO EE BAG W LOGO	1321.03	0.00	CULVER COMPANY						
276	9/23/2014	MEMBER MATTERS	2995.57	0.00	GREENWELL-CHISHOLM						
277	9/23/2014	HBA DOOR PRIZES	100.00	0.00	STEPHEN THOMPSON, CUST						
278	9/10/2014	KY UNITED-PARKING:	27.00	0.00	EVANSVILLE REG AIRPORT						
279	9/10/2014	KY UNITED-AIRFARE:	832.20	0.00	EXPEDIA TRAVEL						
280	9/10/2014	KY UNITED-CAB FARE:	138.15	0.00	VARIOUS CAB FARE						
281	9/11/2014	KY UNITED-MEALS:	38.19	0.00	VARIOUS RESTUARANTS						
282	9/16/2014	SAFETY GIVE AWAYS	2331.68	0.00	CULVER COMPANY						
283	9/15/2014	RELATIONSHIP BUILDER	0.00	945.00	QUESTLINE, INC.						
284	9/15/2014	RELATIONSHIP BUILDE	945.00	0.00	QUESTLINE, INC.						
285	9/10/2014	LOOK UP VIDEO #2	528.00	0.00	KCTCS						
286	9/12/2014	SCHOLARSHIP	500.00	0.00	WARREN, MORGAN						500.00
287	9/11/2014	PARADE ENTRY FEE	100.00	0.00	OWENSBORO DAVIESS CO.						
288	9/10/2014	SCHOLARSHIP	500.00	0.00	TIGUE, RACHEL						500.00
289	9/1/2014	ANNUAL MEMBERSHIP DU	100.00	0.00	PRINCETON-CALDWELL CO						
290	9/4/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
291	8/29/2014	MEMBER MATTERS	2986.38	0.00	GREENWELL-CHISHOLM						
292	9/16/2014	WEBSITE DEVELOPMENT	4950.00	0.00	RED PIXEL STUDIOS						
293	9/4/2014	SCHOLARSHIP	500.00	0.00	HAYNES, KELSEY						500.00
294	9/2/2014	HOLE SPONSORSHIP	100.00	0.00	OHIO CO CHAMBER						
295	8/20/2014	OCTV video production	468.00	0.00	KCTCS						
296	8/22/2014	SCHOLARSHIP	500.00	0.00	DANCE, RILEY						500.00
297	8/22/2014	SCHOLARSHIP	500.00	0.00	GOUGER, EMILY						500.00

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
298	8/27/2014	SCHOLARSHIP	500.00	0.00	RHINERSON, JORDAN						500.00
299	8/21/2014	MEETING SUPPLIES	31.12	0.00	WALMART BUSINESS						
300	8/1/2014	BUSINESS ISSUES LUNCHEON	619.00	0.00	KYNDLE						
301	8/6/2014	ANNUAL DUES 2014-2015	321.00	0.00	AUDUBON AREA HOME						
302	8/14/2014	MEETING MEAL 7/14/14	15.00	0.00	AUDUBON AREA HOME						
303	8/11/2014	ANNUAL MEETING EXPENSES	2496.21	0.00	KAEC					2496.21	
304	8/18/2014	SCHOLARSHIP	500.00	0.00	ARBLASTER, DANIEL						500.00
305	8/1/2014	WASHINGTON YOUTH TOL	8500.00	0.00	KAEC						
306	8/15/2014	SCHOLARSHIP	500.00	0.00	CECIL, JAMES						500.00
307	8/7/2014	chamber mtg	420.00	0.00	CHAMBER OF COMMERCE						
308	8/13/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, BRANDYN						500.00
309	8/8/2014	GOLF CLASSIC GOLD	1000.00	0.00	CHAMBER OF COMMERCE						
310	8/1/2014	MEMBER MATTERS	2986.35	0.00	GREENWELL-CHISHOLM						
311	8/11/2014	SCHOLARSHIP	500.00	0.00	MCCARTY, MATTHEW						500.00
312	7/31/2014	MILEAGE	118.16	0.00	JONES, RENEE BEASLEY-	118.16					
313	7/31/2014	MTG MEALS	53.52	0.00	JONES, RENEE BEASLEY-						
314	7/8/2014	JACKSON ENG WEATHERIZ	55.00	0.00	SPEEDWAY						
315	8/7/2014	SCHOLARSHIP	500.00	0.00	HUNT, SARA BRIANNA						500.00
316	8/7/2014	ANNUAL ALLIANCE	3000.00	0.00	MADISONVILLE-HOPKINS CO			3000.00			
317	7/16/2014	5 SOCKET DISPLAY	103.72	0.00	SERVICE CONCEPTS						
318	7/9/2014	JACKSON ENG VISIT	104.72	0.00	COMFORT SUITES						
319	7/30/2014	Blood drive	50.00	0.00	STEPHEN THOMPSON, CUST						
320	7/30/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, JAMES M.						500.00
321	7/9/2014	Customer Service Training	99.00	0.00	CHAMBER OF COMMERCE						
322	7/15/2014	Communication Training-	185.00	0.00	NORTHWEST KY TRAIN CON						
323	7/1/2014	SCHOLARSHIP	500.00	0.00	BARNES, AMANDA						500.00
324	7/11/2014	MEMBERSHIP DUES	5000.00	0.00	ASSOC LARGE COOPS						
325	7/17/2014	OPPORTUNITY 2016 PLEDGE	9000.00	0.00	KYNDLE				9000.00		
326	7/17/2014	Econ Devel.	10000.00	0.00	GREATER OWENS ECON				10000.00		
327	7/17/2014	Econ Devel.	3000.00	0.00	HANCOCK CO INDUS				3000.00		
328	7/15/2014	SERVICE AWARD - 5 YEARS	100.00	0.00	JONES, RENEE BEASLEY-						
329	7/1/2014	GOLD SPONSORSHIP-	1250.00	0.00	KYNDLE						
330	7/1/2014	GOLF CLASSIC TEAM	300.00	0.00	MADISONVILLE HOPKINS CO						

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
331	7/7/2014	EVANSVILLE OTTER NIGHT	50.00	0.00	KYNDLE						
332	7/14/2014	MEMBERSHIP DUES	300.00	0.00	OHIO CO CHAMBER						
333	7/1/2014	ANNUAL ASSOCIATE Dues	400.00	0.00	HOMEBUILDERS ASSOC						
334	7/1/2014	Ann. Mtg	480.00	0.00	RIVERPARK CENTER INC					480.00	
335	7/1/2014	MEMBER MATTERS	2986.15	0.00	GREENWELL-CHISHOLM						
336	7/2/2014	window clings	79.50	0.00	GREENWELL-CHISHOLM						
337		Kenergy staff labor	174066.16	1468.04		172598.12					
338		Kenergy staff Tran	8412.98	0.00		8412.98					
339	1/26/2015	MR Invoice	0.00	75.00							
340	6/30/2015	prepaid writeoff other	60.99	0.00							
341	6/30/2015	prepaid writeoff other	5104.96	0.00			5104.96				
342	6/30/2015	prepaid writeoff other	11494.05	0.00				11494.05			
343	5/31/2015	Prepaid Writeoff Other	23.12	0.00						23.12	
344	5/31/2015	Prepaid Writeoff Other	0.48	0.00							
345	5/31/2015	Prepaid Writeoff Other	2.40	0.00							
346	5/31/2015	Prepaid Writeoff Other	5104.96	0.00			5104.96				
347	5/31/2015	Prepaid Writeoff Other	11494.05	0.00				11494.05			
348	4/30/2015	prepaid writeoff other	15.30	0.00							
349	4/30/2015	prepaid writeoff other	16.32	0.00							
350	4/30/2015	prepaid writeoff other	2.88	0.00							
351	4/30/2015	prepaid writeoff other	4.68	0.00							
352	4/30/2015	prepaid writeoff other	1.85	0.00							
353	4/30/2015	prepaid writeoff other	5104.96	0.00			5104.96				
354	4/30/2015	prepaid writeoff other	11494.05	0.00				11494.05			
355	3/31/2015	prepaid writeoff other	143.28	0.00							
356	3/31/2015	prepaid writeoff other	12.96	0.00							
357	3/31/2015	prepaid writeoff other	5104.96	0.00			5104.96				
358	3/31/2015	prepaid writeoff other	11494.05	0.00				11494.05			
359	3/31/2015	correct input	17.76	0.00							
360	2/28/2015	prepaid writeoff other	1.17	0.00							
361	2/28/2015	prepaid writeoff other	2.88	0.00							
362	2/28/2015	prepaid writeoff other	5104.96	0.00			5104.96				
363	2/28/2015	prepaid writeoff other	11494.05	0.00				11494.05			

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
364	1/31/2015	prepaid writeoff other	14.40	0.00							
365	1/31/2015	prepaid writeoff other	17.85	0.00							
366	1/31/2015	prepaid writeoff other	4.23	0.00							
367	1/31/2015	prepaid writeoff other	5276.85	0.00			5276.85				
368	1/31/2015	prepaid writeoff other	11494.05	0.00				11494.05			
369	12/31/2014	prepaid writeoff other	11.04	0.00							
370	12/31/2014	prepaid writeoff other	5156.14	0.00			5156.14				
371	12/31/2014	prepaid writeoff other	11440.73	0.00				11440.73			
372	11/30/2014	prepaid writeoff other	8.16	0.00							
373	11/30/2014	prepaid writeoff other	5276.85	0.00			5276.85				
374	11/30/2014	prepaid writeoff other	11440.80	0.00				11440.80			
375	10/31/2014	prepaid writeoff other	13.44	0.00							
376	10/31/2014	prepaid writeoff other	5276.85	0.00			5276.85				
377	10/31/2014	prepaid writeoff other	11440.80	0.00				11440.80			
378	9/30/2014	prepaid writeoff other	13.44	0.00							
379	9/30/2014	prepaid writeoff other	3.36	0.00							
380	9/30/2014	prepaid writeoff other	14.88	0.00							
381	9/30/2014	prepaid writeoff other	5276.85	0.00			5276.85				
382	9/30/2014	prepaid writeoff other	11440.80	0.00				11440.80			
383	8/31/2014	prepaid writeoff other	21.60	0.00							
384	8/31/2014	prepaid writeoff other	0.96	0.00							
385	8/31/2014	prepaid writeoff other	7.00	0.00							
386	8/31/2014	prepaid writeoff other	5276.85	0.00			5276.85				
387	8/31/2014	prepaid writeoff other	11440.80	0.00				11440.80			
388	7/31/2014	prepaid writeoff other	33.60	0.00							
389	7/31/2014	prepaid writeoff other	1.44	0.00							
390	7/31/2014	prepaid writeoff other	96.48	0.00							
391	7/31/2014	prepaid writeoff other	6.78	0.00							
392	7/31/2014	prepaid writeoff other	5276.85	0.00			5276.85				
393	7/31/2014	prepaid writeoff other	11440.80	0.00				11440.80			
394	6/30/2015	allocate misc general	0.00	4097.20							
395	5/31/2015	allocate misc general	0.00	2289.28							
396	4/30/2015	allocate misc general	0.00	2015.45							

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Labor & Oh's	NRECA Dues	KAEC Dues	Economic Development	Annual Meeting	Ann. Mtg. Scholarships
397	3/31/2015	allocate misc general	0.00	1484.30							
398	2/28/2015	allocate misc general	144.97	0.00							
399	2/28/2015	allocate misc general	0.00	1761.87							
400	1/31/2015	allocate misc general	0.00	1924.22							
401	12/31/2014	allocate misc general	0.00	1796.56							
402	11/30/2014	allocate misc general	0.00	3784.78							
403	10/31/2014	allocate misc general	0.00	1641.14							
404	9/30/2014	allocate misc general	0.00	2011.82							
405	8/31/2014	allocate misc general	0.00	2939.29							
406	7/31/2014	allocate misc general	0.00	3511.00							
407		Total Debits and Credits	605902.05	114168.57		182693.35	62342.04	140171.80	-31004.92	13734.76	10516.90
408		Net Total	491733.48								
409								All Other	37284.54		
410								BREC	-68289.46		
411					To Exhibit 5A. Page 8, Row						2
412											
413											
414											

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
1	9/30/2014	transfer misc payments	0.00	437.23							
2	9/3/2014	Cash Register-	0.00	1222.22							
3	1/30/2015	No reissue-event cancellec	0.00	500.00	OHIO CO CHAMBER OF COM.						-500.00
4	1/30/2015	No reissue-event cancellec	0.00	500.00	CITY OF HAWESVILLE						-500.00
5	6/30/2015	BREC economic dev progrz	0.00	5666.67							
6	5/31/2015	BREC economic dev	0.00	5666.67							
7	4/30/2015	BREC economic dev progrz	0.00	5666.67							
8	3/31/2015	brec economic dev prograi	0.00	5666.67							
9	2/28/2015	BREC economic dev prog	0.00	5666.67							
10	1/31/2015	BREC economic dev	0.00	5666.67							
11	12/31/2014	brec economic dev prograi	0.00	5724.57							
12	11/30/2014	brec economic dev prograi	0.00	5724.55							
13	10/31/2014	BREC economic dev progrz	0.00	5724.55							
14	9/30/2014	BREC economic dev progrz	0.00	5724.55							
15	8/31/2014	BREC economic dev progrz	0.00	5724.55							
16	7/31/2014	BREC economic dev progrz	0.00	5666.67							
17	6/30/2015	SCHOLARSHIP AWARD	16.90	0.00	OFFICE DEPOT						
18	6/30/2015	BOOTH SPACE AT HOME S	300.00	0.00	HOPKINS CO HOME ASSOC						300.00
19	6/12/2015	VAN RENTAL - WYT	116.42	0.00	ENTERPRISE RENT-A-CAR		116.42				
20	6/23/2015	Chamber mtg	48.00	0.00	CHAMBER OF COMMERCE						
21	6/1/2015	MEMBER SURVEYS	150.00	0.00	MAILCHIMP						
22	6/24/2015	MEMBER SURVEYS - MON	150.00	0.00	MAILCHIMP						
23	6/30/2015	ECONOMIC DEVELOPMEN	3000.00	0.00	MADISONVILLE-HOPKINS CO						
24	6/18/2015	gasket	200.34	0.00	AM CONSERVATION						200.34
25	6/30/2015	correct a/p dist-adv.	0.00	10367.21							
26	6/1/2015	TVs for Annual Meeting	487.58	0.00	WALMART BUSINESS	487.58					
27	6/9/2015	ANNUAL MEETING MEAL	8240.00	0.00	JIM DAVID MEATS INC						
28	6/19/2015	WYT - MEAL	41.53	0.00	ARBY'S		41.53				
29	6/16/2015	ANNUAL BANQUET DINNE	25.00	0.00	UNION COUNTY FIRST						
30	6/23/2015	Chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
31	6/24/2015	COOP CONNECTIONS	50.00	0.00	FRAKES, JILL						
32	6/3/2015	banner annual mtg	84.80	0.00	DMC GRAPHICS						
33	6/1/2015	Econ. Devel.	1250.00	0.00	KYNDLE						1250.00

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
34	6/11/2015	ann mtg. rent facility	1166.00	0.00	HENDERSON FINE ARTS						
35	6/17/2015	Econ. Devel.	9000.00	0.00	KYNDLE						
36	6/17/2015	Econ Devel.	3000.00	0.00	HANCOCK CO IND						
37	6/1/2015	MILEAGE	109.83	0.00	JONES, RENEE BEASLEY-						
38	6/1/2015	ann. Mtg meal	10.90	0.00	JONES, RENEE BEASLEY-						
39	6/9/2015	ANNUAL MTG ADS	582.60	0.00	KENTUCKY PRESS SERVICE						
40	6/1/2015	world youth tour	16.98	0.00	JONES, RENEE BEASLEY-		16.98				
41	6/3/2015	ann. Mtg. video	285.00	0.00	KCTCS						
42	6/3/2015	ann. Mtg. video	450.00	0.00	KCTCS						450.00
43	6/1/2015	mbr newsletter	3516.31	0.00	GREENWELL-CHISHOLM				3516.31		
44	6/10/2015	safety pres	107.38	0.00	WEBSTAIRANT STORE						107.38
45	6/1/2015	safety pres	635.15	0.00	CULVER COMPANY						635.15
46	6/3/2015	website	150.00	0.00	RED PIXEL STUDIOS						
47	5/29/2015	text outage banners	169.60	0.00	DMC GRAPHICS						169.60
48	5/29/2015	text outage banners	79.50	0.00	DMC GRAPHICS						79.50
49	6/9/2015	ann mt staff meal	102.82	0.00	LOS TORIBIO						
50	6/5/2015	golf scramble	200.00	0.00	SEBREE CHAMBER						200.00
51	6/5/2015	golf scramble	100.00	0.00	SEBREE CHAMBER						100.00
52	5/1/2015	conference parking	12.00	0.00	MARRIOTT CINCINNATI					12.00	
53	6/4/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
54	5/12/2015	conference meal	0.50	0.00	LING & LOUIE'S					0.50	
55	6/1/2015	solar online survey	100.00	0.00	WALMART BUSINESS						100.00
56	5/26/2015	ann mtg door prizes	1879.53	0.00	BEST BUY	1879.53					
57	5/28/2015	ann mtg sing anthem	100.00	0.00	DEFERRARO, JOHN M						
58	5/28/2015	ann mtg door prizes	601.02	0.00	LOWES BUSINESS ACCOUNT	601.02					
59	5/22/2015	chamber golf classic	300.00	0.00	MADISONVILLE HOPKINS CO.						300.00
60	5/4/2015	safety conference	62.09	0.00	JACK RUBY'S STEAKHOUSE					62.09	
61	5/8/2015	safety conference	179.06	0.00	VARIOUS RESTAURANTS					179.06	
62	5/8/2015	safety conference	332.32	0.00	GALT HOUSE HOTEL					332.32	
63	5/20/2015	MTG MEAL -	17.79	0.00	MARRIOTT RIVERCENTER					17.79	
64	5/15/2015	ALDC CONF - MEALS:	39.70	0.00	CRACKER BARREL					39.70	
65	5/15/2015	ALDC CONF - HOTEL:	573.20	0.00	GAYLORD HOTELS					573.20	
66	5/20/2015	KMSA SPRING WKSHP	75.00	0.00	KAEC					75.00	

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
67	5/27/2015	Ann mtg	150.00	0.00	CONCORD CUSTOM CLEAN						
68	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	VINCENT, KEITH	200.00					
69	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	AMERICAN LEGION POST	200.00					
70	5/20/2015	Econ. Devel.	928.76	0.00	KYNDLE						
71	5/26/2015	ANNUAL DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB						100.00
72	5/13/2015	COOP CONNECTIONS	25.00	0.00	MULLICAN, JENNIFER						
73	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY						
74	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY						
75	5/1/2015	RERC SPRING CONF-MEAL:	9.41	0.00	CRACKER BARREL					9.41	
76	5/1/2015	RERC SPRING CONF - FUEL	25.00	0.00	FIVESTAR					25.00	
77	5/1/2015	RERC SPRING CONF - HOTEL	154.37	0.00	MARRIOTT					154.37	
78	5/1/2015	Image bld ads	6736.50	0.00	MEDIAWORKS ADVERTISING						
79	5/20/2015	MILEAGE -	140.30	0.00	STEPHEN THOMPSON, CUST						
80	5/20/2015	MILEAGE -	129.38	0.00	STEPHEN THOMPSON, CUST						
81	5/20/2015	CONNECT CONF	58.13	0.00	STEPHEN THOMPSON, CUST					58.13	
82	5/20/2015	FRANKFORT YOUTH TOUR	135.14	0.00	STEPHEN THOMPSON, CUST		135.14				
83	5/20/2015	HBA DOOR PRIZE	50.00	0.00	STEPHEN THOMPSON, CUST						50.00
84	5/20/2015	HOME & GARDEN show	20.00	0.00	STEPHEN THOMPSON, CUST						20.00
85	5/1/2015	School safety books	635.15	0.00	CULVER COMPANY						635.15
86	5/14/2015	CONNECT 2015 CONF -	171.51	0.00	VARIOUS RESTAURANTS					171.51	
87	5/15/2015	CONNECT 2015 CONF -	602.16	0.00	RADISSON					602.16	
88	5/22/2015	CONNECT 2015 CONF	104.45	0.00	JONES, RENEE BEASLEY-					104.45	
89	5/22/2015	CONNECT 2015 CONF	61.60	0.00	SUPER SHUTTLE					61.60	
90	5/18/2015	MEMBERSHIP DUES 2015	50.00	0.00	MORGANFIELD CHAMBER						
91	5/8/2015	Nreca safety conf.	50.91	0.00	JONES, RENEE BEASLEY-					50.91	
92	5/1/2015	LEGISL BRKFST MEAL	52.00	0.00	KYNDLE						
93	5/18/2015	MEMBER DUES 2015	50.00	0.00	MCLEAN CO CHAMB						
94	5/1/2015	ANNUAL GOLF CLASSIC	200.00	0.00	HOMEBUILDERS ASSOC						200.00
95	5/1/2015	SODA CAN LIDS	503.03	0.00	TROPHY HOUSE INC						503.03
96	4/1/2015	GOVRN SAFETY Conf	450.00	0.00	PAYPAL					450.00	
97	4/16/2015	NRECA SAFETY SUMMIT	760.35	0.00	J W MARRIOTT					760.35	
98	4/16/2015	NRECA SAFETY SUMMIT	287.80	0.00	VARIOUS RESTAURANTS					287.80	
99	4/28/2015	MILEAGE	342.13	0.00	JONES, RENEE BEASLEY-					342.13	

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
100	4/1/2015	DISTRIB.ENERGY WKSHP-	22.00	0.00	TICKETLEAP					22.00	
101	4/1/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
102	5/6/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
103	5/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
104	5/5/2015	APRIL 2015 MEETING	305.69	0.00	HOPKINS CO. HOME						305.69
105	4/28/2015	ANNUAL MEETING YARD	332.84	0.00	DMC GRAPHICS	332.84					
106	4/21/2015	KMSA MTG GIFT	27.56	0.00	RUBY MOON VINEYARD					27.56	
107	4/24/2015	DEPT MTG MEAL	54.05	0.00	HUNAN RESTAURANT						
108	4/24/2015	ANNUAL MTG SITE VISIT	13.31	0.00	TACO JOHNS						
109	4/1/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP						
110	4/24/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP						
111	4/21/2015	SCHOLARSHIP	500.00	0.00	HOWARD, ELIZABETH						
112	4/1/2015	Co-Op Connections	227.90	0.00	W.A. FISHER ADVERT						
113	4/14/2015	SOLOR MTG -	9.31	0.00	FAZOLI'S					9.31	
114	4/14/2015	SOLOR MTG	146.31	0.00	HAMPTON INN					146.31	
115	4/15/2015	MEMBERSHIP DUES	1250.00	0.00	KYNDLE						
116	4/8/2015	2015 DAZZLING DAYLILIES	1000.00	0.00	WESTERN KY BOTANICAL						1000.00
117	4/15/2015	RENAISSANCE CORNER	500.00	0.00	DOWN MORGANFIELD						500.00
118	3/12/2015	AG APPRECIATION	500.00	0.00	KYNDLE						500.00
119	4/9/2015	2015 CONNECT	347.19	0.00	JONES, RENEE BEASLEY-						
120	3/20/2015	Co-Op Connections	826.74	0.00	CARD FULFILLMENT SER						
121	3/1/2015	SAFETY LDRSHP SUMMIT	525.00	0.00	NRECA					525.00	
122	4/7/2015	CONNECT CONF	830.00	0.00	NRECA					830.00	
123	4/7/2015	ANNUAL MEMBERSHIP	110.00	0.00	SEBREE CHAMBER OF COM						
124	3/11/2015	chamber mtg	24.00	0.00	CHAMBER OF COMMERCE						
125	3/27/2015	MILEAGE	373.17	0.00	JONES, RENEE BEASLEY-					373.17	
126	3/19/2015	FRANKFORT YOUTH TOUR	6.28	0.00	WALGREEN'S		6.28				
127	3/19/2015	FRANKFORT YOUTH TOUR	67.80	0.00	STAPLES		67.80				
128	3/26/2015	FRANKFORT YOUTH TOUR	204.29	0.00	VARIOUS RESTAURANTS		204.29				
129	3/26/2015	FRANKFORT YOUTH TOUR	309.69	0.00	ENTERPRISE / FIVE STAR		309.69				
130	3/26/2015	FRANKFORT YOUTH TOUR	449.16	0.00	HAMPTON INN FRANKFORT		449.16				
131	3/1/2015	FITTED TABLE COVER -	233.20	0.00	BUYSHADE.COM						233.20
132	3/1/2015	MediaWorks	3630.71	0.00	MEDIAWORKS ADVERTISING						

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
133	3/3/2015	RERC ANNUAL CONF	540.00	0.00	RURAL ELECTRICITY					540.00	
134	3/5/2015	Website	35.00	0.00	RED PIXEL STUDIOS						
135	3/6/2015	MTG MEAL:	27.71	0.00	SUBWAY						
136	3/18/2015	HANCOCK CLARION	37.10	0.00	CLARION PUBLISHING CO INC						
137	3/1/2015	Econ Devel.	26.00	0.00	KYNDLE						
138	3/13/2015	FARM CITY DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB						100.00
139	3/3/2015	Home show	150.00	0.00	LOWES BUSINESS ACCOUNT						150.00
140	3/4/2015	MEMBER MATTERS	3512.01	0.00	GREENWELL-CHISHOLM				3512.01		
141	3/6/2015	MILEAGE	80.50	0.00	STEPHEN THOMPSON, CUST						
142	3/6/2015	ROAD TO 90 MTG MEAL	102.00	0.00	STEPHEN THOMPSON, CUST						
143	2/28/2015	ANNUAL GOLF CLASSIC	700.00	0.00	OWENSBORO HEALTH						700.00
144	3/12/2015	2015 MEMBERSHIP DUES	300.00	0.00	KY COUNCIL OF COOP						
145	2/1/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP						
146	2/23/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP						
147	2/28/2015	FICA on employee incentiv	0.00	45.61							
148	2/28/2015	employee incentive	0.00	645.79							
149	3/2/2015	SCHOLARSHIP	500.00	0.00	THOMAS, JORDAN						
150	3/2/2015	SCHOLARSHIP	500.00	0.00	TODD, ANGELA						
151	2/3/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
152	3/3/2015	FIRECRACKER RUN	400.00	0.00	SEBREE CHAMBER						400.00
153	2/1/2015	website	4425.00	0.00	RED PIXEL STUDIOS						
154	2/2/2015	website	15.00	0.00	RED PIXEL STUDIOS						
155	3/4/2015	website	6412.50	0.00	RED PIXEL STUDIOS						
156	2/24/2015	SEBREE CHAMBER MEAL	11.04	0.00	WALMART BUSINESS						
157	2/24/2015	SEBREE CHAMBER MEAL	131.36	0.00	ROCKHOUSE PIZZA						
158	2/10/2015	MTG MEAL 2/10/15	15.00	0.00	AUDUBON AREA HOME						
159	2/19/2015	ATHENA AWARDS TICKET	135.00	0.00	GIRLS INC						135.00
160	2/4/2015	TAPE	24.53	0.00	MENARDS						24.53
161	2/20/2015	Audubon Area 2015 Home	250.00	0.00	AUDUBON AREA HOME						250.00
162	2/17/2015	2015 MEMBERSHIP DUES	50.00	0.00	UNION COUNTY FIRST						
163	2/10/2015	LAPTOP AND ACCESSORIES	2725.40	0.00	DELL ACCOUNT						
164	2/1/2015	MEMBER MATTERS	3515.76	0.00	GREENWELL-CHISHOLM				3515.76		
165	2/2/2015	website	3825.00	0.00	RED PIXEL STUDIOS						

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
166	2/15/2015	MILEAGE	319.13	0.00	JONES, RENEE BEASLEY-						
167	2/13/2015	FARM CITY BREAKFAST	50.00	0.00	CHAMBER OF COMMERCE						50.00
168	1/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.						
169	2/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.						
170	1/26/2015	BKFST MTG -	26.00	0.00	KYNDLE						
171	1/6/2015	MEMBER MATTERS	3517.53	0.00	GREENWELL-CHISHOLM				3517.53		
172	1/1/2015	195247: CKAE ANNUAL DU	80.00	0.00	NRECA						
173	1/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
174	1/27/2015	OHIO CO UTILITY MGRS. M	360.00	0.00	CANDY & CAKES						360.00
175	1/8/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE						
176	1/13/2015	FOURTH OF JULY CELEB	500.00	0.00	OHIO CO CHAMBER						500.00
177	1/13/2015	W.C. HANDY FESTIVAL	1000.00	0.00	HENDERSON MUSIC PRES						1000.00
178	1/13/2015	ROMP CONTRIBUTION	2500.00	0.00	INTERNATIONAL BLUEGR						2500.00
179	1/13/2015	CORN FESTIVAL CONTRIB	500.00	0.00	MORGANFIELD LIONS CLUB						500.00
180	1/13/2015	2015 FESTIVAL CONTRIBU	1000.00	0.00	LEWISPORT HERITAGE						1000.00
181	1/13/2015	HENDERSON BLUEGRASS	1000.00	0.00	HENDERSON CO. TOURISM						1000.00
182	1/13/2015	FREDONIA FEST CONTRIB	500.00	0.00	FREDONIA LIONS CLUB						500.00
183	1/13/2015	STEAMBOAT FESTIVAL	500.00	0.00	CITY OF HAWESVILLE						500.00
184	1/13/2015	HENDERSON TRI-FEST	500.00	0.00	HENDERSON BREAK LIONS						500.00
185	1/13/2015	FRIDAY AFTER 5	3000.00	0.00	FRIDAY AFTER FIVE						3000.00
186	1/21/2015	2015 MEMBERSHIP DUES	100.00	0.00	CRITTENDEN COUNTY LIONS						
187	12/31/2014	correct a/p account key er	1578.59	0.00							1578.59
188	1/7/2015	RECC/RTCC ASSESSMENT	10.00	0.00	KENTUCKY STATE TREAS						
189	12/31/2014	FICA on employee incentiv	45.61	0.00							
190	12/31/2014	employee incentive	645.79	0.00							
191	1/9/2015	SCHOLARSHIP	500.00	0.00	MOSELEY, JUSTIN						
192	1/12/2015	SPONSORSHIP - MARCH	400.00	0.00	OHIO CO CHAMBER						400.00
193	12/15/2014	KCTCS movie production	934.00	0.00	KCTCS						934.00
194	12/4/2014	website	2662.50	0.00	RED PIXEL STUDIOS						
195	12/1/2014	Ads for Member App Day	197.55	0.00	KENTUCKY PRESS SERVICE						
196	12/11/2014	BKFST MTG MEAL-	24.00	0.00	KYNDLE						
197	12/11/2014	BKFST MTG MEAL -	12.00	0.00	KYNDLE						
198	12/2/2014	SPOTLIGHT ON EXCEL	150.00	0.00	NRECA						150.00

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
199	1/5/2015	2015 BUSINESS CELEBR	1500.00	0.00	CHAMBER OF COMMERCE						1500.00
200	12/23/2014	monthly payment	150.00	0.00	MAILCHIMP						
201	1/5/2015	SERVICE AWARD - 20 YEAR	250.00	0.00	HEATH, SCOTT						
202	12/4/2014	drive	1647.20	0.00	GREENWELL-CHISHOLM						1647.20
203	12/1/2014	STRATEGIC PLANNING MTG	67.92	0.00	FOURTH STREET LIVE					67.92	
204	12/4/2014	STRATEGIC MTG-	261.68	0.00	MARRIOTT					261.68	
205	12/18/2014	MILEAGE	145.60	0.00	JONES, RENEE BEASLEY-						
206	12/18/2014	RAISENS FOR cust. Campai	7.52	0.00	JONES, RENEE BEASLEY-						7.52
207	12/12/2014		530.33	0.00	DIRECTIONS PROMOTIONS						530.33
208	12/3/2014	MEMBER MATTERS	2988.94	0.00	GREENWELL-CHISHOLM				2988.94		
209	12/4/2014	chamber mtg	96.00	0.00	CHAMBER OF COMMERCE						
210	1/1/2015	MEMBERSHIP INVESTMEN	760.00	0.00	CHAMBER OF COMMERCE						
211	12/16/2014	SCHOLARSHIP	500.00	0.00	JOHNSON, ROBYN						
212	12/3/2014	MILEAGE	33.60	0.00	HOWARD, WILLIS						
213	1/1/2015	Econ Devel.	150.00	0.00	KENTUCKY ASSOC FOR ECON						
214	12/1/2014	TRAVEL MUGS	773.41	0.00	DIRECTIONS PROMOTIONS						773.41
215	12/1/2014	LUNCH BAGS	887.25	0.00	DIRECTIONS PROMOTIONS						887.25
216	12/1/2014	MESSENGER BAGS	453.10	0.00	DIRECTIONS PROMOTIONS						453.10
217	12/12/2014	BOOTH RESERVATION-AG	300.00	0.00	GRAIN DAY INC						300.00
218	12/1/2014	ANNUAL SUBSC	35.00	0.00	THE JOURNAL - ENTERPRISE						
219	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON						
220	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON						
221	11/1/2014	ROAD TO 90 MTG MEAL	59.25	0.00	CHEDDAR'S - OWENSBORO						
222	11/19/2014	STRATEGIC PLAN-HOTEL:	180.21	0.00	MARRIOTT					180.21	
223	12/4/2014	SCHOLARSHIP	500.00	0.00	WILSON, BENNETT						
224	12/1/2014	chamber mtg	2000.00	0.00	CHAMBER OF COMMERCE						2000.00
225	12/1/2014	ANNUAL MEMBERSHIP DU	230.00	0.00	MADISONVILLE HOPKINS CO						
226	11/1/2014	CUSTOMER APPRECIATIOI	106.12	0.00	WALMART BUSINESS						
227	11/1/2014	MEMBER APPRECIATION C	91.99	0.00	WALMART BUSINESS						
228	11/1/2014	CUSTOMER APPRECIATION	105.85	0.00	WALMART BUSINESS						
229	11/1/2014	MEMBER APPRECIATION	28.91	0.00	WALMART BUSINESS						
230	11/1/2014	MEMBER APPRECIATION C	48.81	0.00	SUREWAY						
231	11/1/2014	MEMBER APPRECIATION C	57.86	0.00	SUREWAY						

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
232	11/1/2014	MEMBER APPRECIATION E	87.51	0.00	HOMETOWN IGA						
233	11/1/2014	LED repl Christmas bulbs	391.31	0.00	1000BULBS.COM						391.31
234	11/1/2014	ENERGY EFFEC LITERATUR	29.15	0.00	NRECA						
235	12/1/2014	ANNUAL SUBSCRIPTION	54.06	0.00	TIMES LEADER						
236	12/2/2014	2015 MEMBERSHIP DUES	36.00	0.00	STURGIS CHAMBER						
237	12/1/2014	BOOTH RESERVATION-	475.00	0.00	HOMEBUILDERS ASSOC						475.00
238	11/6/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
239	11/19/2014	ANNUAL RENEWAL	42.40	0.00	CRITTENDEN PRESS						
240	11/20/2014	SCHOLARSHIP	500.00	0.00	HARRIS, BROOKE						
241	11/1/2014	CUST APPREC DAY	477.84	0.00	CRS ONESOURCE						
242	11/1/2014	CUST APPREC DAY	616.50	0.00	CRS ONESOURCE						
243	11/18/2014	CHRISTMAS PARADE	138.97	0.00	HUMPHREY, SUSIE						138.97
244	11/1/2014	MEMBER MATTERS	2992.12	0.00	GREENWELL-CHISHOLM				2992.12		
245	11/9/2014	MILEAGE	266.00	0.00	JONES, RENEE BEASLEY-						
246	11/9/2014	MEALS REIMBURSED	25.63	0.00	JONES, RENEE BEASLEY-						
247	11/1/2014	AIRFARE-KY UNITED	0.00	416.10	ABS GENERIC VENDOR					-416.10	
248	11/17/2014	ANNUAL MEMBERSHIP DU	75.00	0.00	HANCOCK COUNTY CHAMB						
249	11/19/2014	2015 MEMBERSHIP DUES	75.00	0.00	HANCOCK COUNTY CHAMB						
250	11/1/2014	MTG MEAL	20.00	0.00	HOPKINS CO. HOMEBUILD						
251	11/1/2014	ASSOCIATE DUES	295.00	0.00	HOPKINS CO. HOMEBUILD						
252	11/1/2014	MEMBER APPREC DAY	236.86	0.00	CONRAD'S						
253	11/1/2014	MILEAGE - OCT 2014	20.54	0.00	STOCK, KEN						
254	11/12/2014	SCHOLARSHIP	500.00	0.00	HORN, ASHLEY						
255	10/16/2014	GOLF OUTING SPONSORS-	505.00	0.00	KYNDLE						505.00
256	10/16/2014	INDUSTRY APPRECIATION	274.00	0.00	KYNDLE						274.00
257	11/7/2014	FARM CITY BREAKFAST	400.00	0.00	MADISONVILLE HOPKINS CO						400.00
258	10/31/2014	MEMBER APPRECIATION	9.98	0.00	MACKEY'S MASONVILLE						
259	10/30/2014	Member Appreciation Day	127.20	0.00	DMC GRAPHICS						
260	10/23/2014	ANNUAL MEMBER DUES	350.00	0.00	NATIONAL RURAL ECON						
261	10/1/2014	SPORTING CLAY SHOOT	450.00	0.00	HOMEBUILDERS ASSOC						450.00
262	10/2/2014	chamber mtg	48.00	0.00	CHAMBER OF COMMERCE						
263	10/13/2014	MEETING MEAL 10/13/14	15.00	0.00	AUDUBON AREA HOME						
264	10/23/2014	EM/LAW ENFORCEMENT	365.70	0.00	J & B CATERING SERVICE						365.70

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TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
265	10/1/2014	MILEAGE - SEP 2014	10.09	0.00	STOCK, KEN						
266	10/2/2014	Member App Day safety	154.20	0.00	CRS ONESOURCE						
267	10/1/2014	customer appreciation day	57.20	0.00	WALMART BUSINESS						
268	10/1/2014	MILEAGE	309.12	0.00	JONES, RENEE BEASLEY-						
269	10/1/2014	DRAGON BOAT EXPENSES	35.80	0.00	JONES, RENEE BEASLEY-						35.80
270	10/1/2014	MEETING CO-SPONSOR	600.00	0.00	HOMEBUILDERS ASSOC						600.00
271	10/7/2014	GOLD HOLE SPONSOR -	250.00	0.00	HOPKINS CO. HOMEBUI						250.00
272	9/16/2014	LEPG MTG MEAL	349.80	0.00	J & B CATERING SERVICE						349.80
273	9/22/2014	Tervis Tumbler cups	1432.39	0.00	DIRECTIONS PROMOTIONS						1432.39
274	9/22/2014	cups	55.83	0.00	DIRECTIONS PROMOTIONS						55.83
275	9/30/2014	BIO EE BAG W LOGO	1321.03	0.00	CULVER COMPANY						1321.03
276	9/23/2014	MEMBER MATTERS	2995.57	0.00	GREENWELL-CHISHOLM				2995.57		
277	9/23/2014	HBA DOOR PRIZES	100.00	0.00	STEPHEN THOMPSON, CUST						100.00
278	9/10/2014	KY UNITED-PARKING:	27.00	0.00	EVANSVILLE REG AIRPORT					27.00	
279	9/10/2014	KY UNITED-AIRFARE:	832.20	0.00	EXPEDIA TRAVEL					832.20	
280	9/10/2014	KY UNITED-CAB FARE:	138.15	0.00	VARIOUS CAB FARE					138.15	
281	9/11/2014	KY UNITED-MEALS:	38.19	0.00	VARIOUS RESTUARANTS					38.19	
282	9/16/2014	SAFETY GIVE AWAYS	2331.68	0.00	CULVER COMPANY						2331.68
283	9/15/2014	RELATIONSHIP BUILDER	0.00	945.00	QUESTLINE, INC.						
284	9/15/2014	RELATIONSHIP BUILDE	945.00	0.00	QUESTLINE, INC.						
285	9/10/2014	LOOK UP VIDEO #2	528.00	0.00	KCTCS						528.00
286	9/12/2014	SCHOLARSHIP	500.00	0.00	WARREN, MORGAN						
287	9/11/2014	PARADE ENTRY FEE	100.00	0.00	OWENSBORO DAVIESS CO.						100.00
288	9/10/2014	SCHOLARSHIP	500.00	0.00	TIGUE, RACHEL						
289	9/1/2014	ANNUAL MEMBERSHIP DU	100.00	0.00	PRINCETON-CALDWELL CO						
290	9/4/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE						
291	8/29/2014	MEMBER MATTERS	2986.38	0.00	GREENWELL-CHISHOLM				2986.38		
292	9/16/2014	WEBSITE DEVELOPMENT	4950.00	0.00	RED PIXEL STUDIOS						
293	9/4/2014	SCHOLARSHIP	500.00	0.00	HAYNES, KELSEY						
294	9/2/2014	HOLE SPONSORSHIP	100.00	0.00	OHIO CO CHAMBER						100.00
295	8/20/2014	OCTV video production	468.00	0.00	KCTCS						468.00
296	8/22/2014	SCHOLARSHIP	500.00	0.00	DANCE, RILEY						
297	8/22/2014	SCHOLARSHIP	500.00	0.00	GOUGER, EMILY						

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
298	8/27/2014	SCHOLARSHIP	500.00	0.00	RHINERSON, JORDAN						
299	8/21/2014	MEETING SUPPLIES	31.12	0.00	WALMART BUSINESS						31.12
300	8/1/2014	BUSINESS ISSUES LUNCHEON	619.00	0.00	KYNDLE						619.00
301	8/6/2014	ANNUAL DUES 2014-2015	321.00	0.00	AUDUBON AREA HOME						
302	8/14/2014	MEETING MEAL 7/14/14	15.00	0.00	AUDUBON AREA HOME						
303	8/11/2014	ANNUAL MEETING EXPENSES	2496.21	0.00	KAEC						
304	8/18/2014	SCHOLARSHIP	500.00	0.00	ARBLASTER, DANIEL						
305	8/1/2014	WASHINGTON YOUTH TOL	8500.00	0.00	KAEC		8500.00				
306	8/15/2014	SCHOLARSHIP	500.00	0.00	CECIL, JAMES						
307	8/7/2014	chamber mtg	420.00	0.00	CHAMBER OF COMMERCE						420.00
308	8/13/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, BRANDYN						
309	8/8/2014	GOLF CLASSIC GOLD	1000.00	0.00	CHAMBER OF COMMERCE						1000.00
310	8/1/2014	MEMBER MATTERS	2986.35	0.00	GREENWELL-CHISHOLM				2986.35		
311	8/11/2014	SCHOLARSHIP	500.00	0.00	MCCARTY, MATTHEW						
312	7/31/2014	MILEAGE	118.16	0.00	JONES, RENEE BEASLEY-						
313	7/31/2014	MTG MEALS	53.52	0.00	JONES, RENEE BEASLEY-						
314	7/8/2014	JACKSON ENG WEATHERIZ	55.00	0.00	SPEEDWAY					55.00	
315	8/7/2014	SCHOLARSHIP	500.00	0.00	HUNT, SARA BRIANNA						
316	8/7/2014	ANNUAL ALLIANCE	3000.00	0.00	MADISONVILLE-HOPKINS CO						
317	7/16/2014	5 SOCKET DISPLAY	103.72	0.00	SERVICE CONCEPTS						103.72
318	7/9/2014	JACKSON ENG VISIT	104.72	0.00	COMFORT SUITES					104.72	
319	7/30/2014	Blood drive	50.00	0.00	STEPHEN THOMPSON, CUST						50.00
320	7/30/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, JAMES M.						
321	7/9/2014	Customer Service Training	99.00	0.00	CHAMBER OF COMMERCE					99.00	
322	7/15/2014	Communication Training-	185.00	0.00	NORTHWEST KY TRAIN CON					185.00	
323	7/1/2014	SCHOLARSHIP	500.00	0.00	BARNES, AMANDA						
324	7/11/2014	MEMBERSHIP DUES	5000.00	0.00	ASSOC LARGE COOPS						
325	7/17/2014	OPPORTUNITY 2016 PLEDGE	9000.00	0.00	KYNDLE						
326	7/17/2014	Econ Devel.	10000.00	0.00	GREATER OWENS ECON						
327	7/17/2014	Econ Devel.	3000.00	0.00	HANCOCK CO INDUS						
328	7/15/2014	SERVICE AWARD - 5 YEARS	100.00	0.00	JONES, RENEE BEASLEY-						
329	7/1/2014	GOLD SPONSORSHIP-	1250.00	0.00	KYNDLE						1250.00
330	7/1/2014	GOLF CLASSIC TEAM	300.00	0.00	MADISONVILLE HOPKINS CO						300.00

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
331	7/7/2014	EVANSVILLE OTTER NIGHT	50.00	0.00	KYNDLE						50.00
332	7/14/2014	MEMBERSHIP DUES	300.00	0.00	OHIO CO CHAMBER						
333	7/1/2014	ANNUAL ASSOCIATE Dues	400.00	0.00	HOMEBUILDERS ASSOC						
334	7/1/2014	Ann. Mtg	480.00	0.00	RIVERPARK CENTER INC						
335	7/1/2014	MEMBER MATTERS	2986.15	0.00	GREENWELL-CHISHOLM				2986.15		
336	7/2/2014	window clings	79.50	0.00	GREENWELL-CHISHOLM						79.50
337		Kenergy staff labor	174066.16	1468.04							
338		Kenergy staff Tran	8412.98	0.00							
339	1/26/2015	MR Invoice	0.00	75.00							
340	6/30/2015	prepaid writeoff other	60.99	0.00				60.99			
341	6/30/2015	prepaid writeoff other	5104.96	0.00							
342	6/30/2015	prepaid writeoff other	11494.05	0.00							
343	5/31/2015	Prepaid Writeoff Other	23.12	0.00							
344	5/31/2015	Prepaid Writeoff Other	0.48	0.00							
345	5/31/2015	Prepaid Writeoff Other	2.40	0.00			2.40				
346	5/31/2015	Prepaid Writeoff Other	5104.96	0.00							
347	5/31/2015	Prepaid Writeoff Other	11494.05	0.00							
348	4/30/2015	prepaid writeoff other	15.30	0.00							
349	4/30/2015	prepaid writeoff other	16.32	0.00				16.32			
350	4/30/2015	prepaid writeoff other	2.88	0.00							
351	4/30/2015	prepaid writeoff other	4.68	0.00							
352	4/30/2015	prepaid writeoff other	1.85	0.00							1.85
353	4/30/2015	prepaid writeoff other	5104.96	0.00							
354	4/30/2015	prepaid writeoff other	11494.05	0.00							
355	3/31/2015	prepaid writeoff other	143.28	0.00							
356	3/31/2015	prepaid writeoff other	12.96	0.00				12.96			
357	3/31/2015	prepaid writeoff other	5104.96	0.00							
358	3/31/2015	prepaid writeoff other	11494.05	0.00							
359	3/31/2015	correct input	17.76	0.00							
360	2/28/2015	prepaid writeoff other	1.17	0.00							
361	2/28/2015	prepaid writeoff other	2.88	0.00			2.88				
362	2/28/2015	prepaid writeoff other	5104.96	0.00							
363	2/28/2015	prepaid writeoff other	11494.05	0.00							

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
364	1/31/2015	prepaid writeoff other	14.40	0.00				14.40			
365	1/31/2015	prepaid writeoff other	17.85	0.00			17.85				
366	1/31/2015	prepaid writeoff other	4.23	0.00							
367	1/31/2015	prepaid writeoff other	5276.85	0.00							
368	1/31/2015	prepaid writeoff other	11494.05	0.00							
369	12/31/2014	prepaid writeoff other	11.04	0.00				11.04			
370	12/31/2014	prepaid writeoff other	5156.14	0.00							
371	12/31/2014	prepaid writeoff other	11440.73	0.00							
372	11/30/2014	prepaid writeoff other	8.16	0.00				8.16			
373	11/30/2014	prepaid writeoff other	5276.85	0.00							
374	11/30/2014	prepaid writeoff other	11440.80	0.00							
375	10/31/2014	prepaid writeoff other	13.44	0.00				13.44			
376	10/31/2014	prepaid writeoff other	5276.85	0.00							
377	10/31/2014	prepaid writeoff other	11440.80	0.00							
378	9/30/2014	prepaid writeoff other	13.44	0.00				13.44			
379	9/30/2014	prepaid writeoff other	3.36	0.00							
380	9/30/2014	prepaid writeoff other	14.88	0.00							14.88
381	9/30/2014	prepaid writeoff other	5276.85	0.00							
382	9/30/2014	prepaid writeoff other	11440.80	0.00							
383	8/31/2014	prepaid writeoff other	21.60	0.00				21.60			
384	8/31/2014	prepaid writeoff other	0.96	0.00							
385	8/31/2014	prepaid writeoff other	7.00	0.00							7.00
386	8/31/2014	prepaid writeoff other	5276.85	0.00							
387	8/31/2014	prepaid writeoff other	11440.80	0.00							
388	7/31/2014	prepaid writeoff other	33.60	0.00				33.60			
389	7/31/2014	prepaid writeoff other	1.44	0.00							
390	7/31/2014	prepaid writeoff other	96.48	0.00							
391	7/31/2014	prepaid writeoff other	6.78	0.00							
392	7/31/2014	prepaid writeoff other	5276.85	0.00							
393	7/31/2014	prepaid writeoff other	11440.80	0.00							
394	6/30/2015	allocate misc general	0.00	4097.20							
395	5/31/2015	allocate misc general	0.00	2289.28							
396	4/30/2015	allocate misc general	0.00	2015.45							

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(a)	(b)	(c)	(d)	(e)	(f)	(m)	(n)	(o)	(p)	(q)	(r)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Ann. Mtg. door prizes	Youth Tour	Capital Credits notice	Member Newsletter	Conferences attended	Community Events Sponsor
397	3/31/2015	allocate misc general	0.00	1484.30							
398	2/28/2015	allocate misc general	144.97	0.00							
399	2/28/2015	allocate misc general	0.00	1761.87							
400	1/31/2015	allocate misc general	0.00	1924.22							
401	12/31/2014	allocate misc general	0.00	1796.56							
402	11/30/2014	allocate misc general	0.00	3784.78							
403	10/31/2014	allocate misc general	0.00	1641.14							
404	9/30/2014	allocate misc general	0.00	2011.82							
405	8/31/2014	allocate misc general	0.00	2939.29							
406	7/31/2014	allocate misc general	0.00	3511.00							
407		Total Debits and Credits	605902.05	114168.57		3700.97	9870.42	205.95	31997.12	8415.80	45869.55
408		Net Total	491733.48						50%		
409								\$	15,999		
410											
411					To Exhibit 5A. Page 8, Row	1	4		5		6
412											
413											
414											

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(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
1	9/30/2014	transfer misc payments	0.00	437.23						
2	9/3/2014	Cash Register-	0.00	1222.22						
3	1/30/2015	No reissue-event cancellec	0.00	500.00	OHIO CO CHAMBER OF COM.					
4	1/30/2015	No reissue-event cancellec	0.00	500.00	CITY OF HAWESVILLE					
5	6/30/2015	BREC economic dev progrā	0.00	5666.67						
6	5/31/2015	BREC economic dev	0.00	5666.67						
7	4/30/2015	BREC economic dev progrā	0.00	5666.67						
8	3/31/2015	brec economic dev prograi	0.00	5666.67						
9	2/28/2015	BREC economic dev prog	0.00	5666.67						
10	1/31/2015	BREC economic dev	0.00	5666.67						
11	12/31/2014	brec economic dev prograi	0.00	5724.57						
12	11/30/2014	brec economic dev prograi	0.00	5724.55						
13	10/31/2014	BREC economic dev progrā	0.00	5724.55						
14	9/30/2014	BREC economic dev progrā	0.00	5724.55						
15	8/31/2014	BREC economic dev progrā	0.00	5724.55						
16	7/31/2014	BREC economic dev progrā	0.00	5666.67						
17	6/30/2015	SCHOLARSHIP AWARD	16.90	0.00	OFFICE DEPOT					
18	6/30/2015	BOOTH SPACE AT HOME 5	300.00	0.00	HOPKINS CO HOME ASSOC					
19	6/12/2015	VAN RENTAL - WYT	116.42	0.00	ENTERPRISE RENT-A-CAR					
20	6/23/2015	Chamber mtg	48.00	0.00	CHAMBER OF COMMERCE		48.00			
21	6/1/2015	MEMBER SURVEYS	150.00	0.00	MAILCHIMP					
22	6/24/2015	MEMBER SURVEYS - MON	150.00	0.00	MAILCHIMP					
23	6/30/2015	ECONOMIC DEVELOPMEN	3000.00	0.00	MADISONVILLE-HOPKINS CO					
24	6/18/2015	gasket	200.34	0.00	AM CONSERVATION					
25	6/30/2015	correct a/p dist-adv.	0.00	10367.21						
26	6/1/2015	TVs for Annual Meeting	487.58	0.00	WALMART BUSINESS					
27	6/9/2015	ANNUAL MEETING MEAL	8240.00	0.00	JIM DAVID MEATS INC					
28	6/19/2015	WYT - MEAL	41.53	0.00	ARBY'S					
29	6/16/2015	ANNUAL BANQUET DINNE	25.00	0.00	UNION COUNTY FIRST		25.00			
30	6/23/2015	Chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		12.00			
31	6/24/2015	COOP CONNECTIONS	50.00	0.00	FRAKES, JILL			50.00		
32	6/3/2015	banner annual mtg	84.80	0.00	DMC GRAPHICS					
33	6/1/2015	Econ. Devel.	1250.00	0.00	KYNDLE					

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
34	6/11/2015	ann mtg. rent facility	1166.00	0.00	HENDERSON FINE ARTS					
35	6/17/2015	Econ. Devel.	9000.00	0.00	KYNDLE					
36	6/17/2015	Econ Devel.	3000.00	0.00	HANCOCK CO IND					
37	6/1/2015	MILEAGE	109.83	0.00	JONES, RENEE BEASLEY-					
38	6/1/2015	ann. Mtg meal	10.90	0.00	JONES, RENEE BEASLEY-					
39	6/9/2015	ANNUAL MTG ADS	582.60	0.00	KENTUCKY PRESS SERVICE					
40	6/1/2015	world youth tour	16.98	0.00	JONES, RENEE BEASLEY-					
41	6/3/2015	ann. Mtg. video	285.00	0.00	KCTCS					
42	6/3/2015	ann. Mtg. video	450.00	0.00	KCTCS					
43	6/1/2015	mbr newsletter	3516.31	0.00	GREENWELL-CHISHOLM					
44	6/10/2015	safety pres	107.38	0.00	WEBSTAIRANT STORE					
45	6/1/2015	safety pres	635.15	0.00	CULVER COMPANY					
46	6/3/2015	website	150.00	0.00	RED PIXEL STUDIOS				150.00	
47	5/29/2015	text outage banners	169.60	0.00	DMC GRAPHICS					
48	5/29/2015	text outage banners	79.50	0.00	DMC GRAPHICS					
49	6/9/2015	ann mt staff meal	102.82	0.00	LOS TORIBIO					
50	6/5/2015	golf scramble	200.00	0.00	SEBREE CHAMBER					
51	6/5/2015	golf scramble	100.00	0.00	SEBREE CHAMBER					
52	5/1/2015	conference parking	12.00	0.00	MARRIOTT CINCINNATI					
53	6/4/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		36.00			
54	5/12/2015	conference meal	0.50	0.00	LING & LOUIE'S					
55	6/1/2015	solar online survey	100.00	0.00	WALMART BUSINESS					
56	5/26/2015	ann mtg door prizes	1879.53	0.00	BEST BUY					
57	5/28/2015	ann mtg sing anthem	100.00	0.00	DEFERRARO, JOHN M					
58	5/28/2015	ann mtg door prizes	601.02	0.00	LOWES BUSINESS ACCOUNT					
59	5/22/2015	chamber golf classic	300.00	0.00	MADISONVILLE HOPKINS CO.					
60	5/4/2015	safety conference	62.09	0.00	JACK RUBY'S STEAKHOUSE					
61	5/8/2015	safety conference	179.06	0.00	VARIOUS RESTAURANTS					
62	5/8/2015	safety conference	332.32	0.00	GALT HOUSE HOTEL					
63	5/20/2015	MTG MEAL -	17.79	0.00	MARRIOTT RIVERCENTER					
64	5/15/2015	ALDC CONF - MEALS:	39.70	0.00	CRACKER BARREL					
65	5/15/2015	ALDC CONF - HOTEL:	573.20	0.00	GAYLORD HOTELS					
66	5/20/2015	KMSA SPRING WKSHP	75.00	0.00	KAEC					

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(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
67	5/27/2015	Ann mtg	150.00	0.00	CONCORD CUSTOM CLEAN					
68	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	VINCENT, KEITH					
69	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	AMERICAN LEGION POST					
70	5/20/2015	Econ. Devel.	928.76	0.00	KYNDLE					
71	5/26/2015	ANNUAL DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB					
72	5/13/2015	COOP CONNECTIONS	25.00	0.00	MULLICAN, JENNIFER			25.00		
73	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY			25.00		
74	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY			25.00		
75	5/1/2015	RERC SPRING CONF-MEAL:	9.41	0.00	CRACKER BARREL					
76	5/1/2015	RERC SPRING CONF - FUEL	25.00	0.00	FIVESTAR					
77	5/1/2015	RERC SPRING CONF - HOTE	154.37	0.00	MARRIOTT					
78	5/1/2015	Image bld ads	6736.50	0.00	MEDIAWORKS ADVERTISING					
79	5/20/2015	MILEAGE -	140.30	0.00	STEPHEN THOMPSON, CUST					
80	5/20/2015	MILEAGE -	129.38	0.00	STEPHEN THOMPSON, CUST					
81	5/20/2015	CONNECT CONF	58.13	0.00	STEPHEN THOMPSON, CUST					
82	5/20/2015	FRANKFORT YOUTH TOUR	135.14	0.00	STEPHEN THOMPSON, CUST					
83	5/20/2015	HBA DOOR PRIZE	50.00	0.00	STEPHEN THOMPSON, CUST					
84	5/20/2015	HOME & GARDEN show	20.00	0.00	STEPHEN THOMPSON, CUST					
85	5/1/2015	School safety books	635.15	0.00	CULVER COMPANY					
86	5/14/2015	CONNECT 2015 CONF -	171.51	0.00	VARIOUS RESTAURANTS					
87	5/15/2015	CONNECT 2015 CONF -	602.16	0.00	RADISSON					
88	5/22/2015	CONNECT 2015 CONF	104.45	0.00	JONES, RENEE BEASLEY-					
89	5/22/2015	CONNECT 2015 CONF	61.60	0.00	SUPER SHUTTLE					
90	5/18/2015	MEMBERSHIP DUES 2015	50.00	0.00	MORGANFIELD CHAMBER	50.00				
91	5/8/2015	Nreca safety conf.	50.91	0.00	JONES, RENEE BEASLEY-					
92	5/1/2015	LEGISL BRKFST MEAL	52.00	0.00	KYNDLE					
93	5/18/2015	MEMBER DUES 2015	50.00	0.00	MCLEAN CO CHAMB	50.00				
94	5/1/2015	ANNUAL GOLF CLASSIC	200.00	0.00	HOMEBUILDERS ASSOC					
95	5/1/2015	SODA CAN LIDS	503.03	0.00	TROPHY HOUSE INC					
96	4/1/2015	GOVRN SAFETY Conf	450.00	0.00	PAYPAL					
97	4/16/2015	NRECA SAFETY SUMMIT	760.35	0.00	J W MARRIOTT					
98	4/16/2015	NRECA SAFETY SUMMIT	287.80	0.00	VARIOUS RESTAURANTS					
99	4/28/2015	MILEAGE	342.13	0.00	JONES, RENEE BEASLEY-					

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(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
100	4/1/2015	DISTRIB.ENERGY WKSHP-	22.00	0.00	TICKETLEAP					
101	4/1/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		36.00			
102	5/6/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		36.00			
103	5/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		12.00			
104	5/5/2015	APRIL 2015 MEETING	305.69	0.00	HOPKINS CO. HOME					
105	4/28/2015	ANNUAL MEETING YARD	332.84	0.00	DMC GRAPHICS					
106	4/21/2015	KMSA MTG GIFT	27.56	0.00	RUBY MOON VINEYARD					
107	4/24/2015	DEPT MTG MEAL	54.05	0.00	HUNAN RESTAURANT					
108	4/24/2015	ANNUAL MTG SITE VISIT	13.31	0.00	TACO JOHNS					
109	4/1/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP					
110	4/24/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP					
111	4/21/2015	SCHOLARSHIP	500.00	0.00	HOWARD, ELIZABETH					
112	4/1/2015	Co-Op Connections	227.90	0.00	W.A. FISHER ADVERT			227.90		
113	4/14/2015	SOLOR MTG -	9.31	0.00	FAZOLI'S					
114	4/14/2015	SOLOR MTG	146.31	0.00	HAMPTON INN					
115	4/15/2015	MEMBERSHIP DUES	1250.00	0.00	KYNDLE	1250.00				
116	4/8/2015	2015 DAZZLING DAYLILIES	1000.00	0.00	WESTERN KY BOTANICAL					
117	4/15/2015	RENAISSANCE CORNER	500.00	0.00	DOWN MORGANFIELD					
118	3/12/2015	AG APPRECIATION	500.00	0.00	KYNDLE					
119	4/9/2015	2015 CONNECT	347.19	0.00	JONES, RENEE BEASLEY-			347.19		
120	3/20/2015	Co-Op Connections	826.74	0.00	CARD FULFILLMENT SER			826.74		
121	3/1/2015	SAFETY LDRSHP SUMMIT	525.00	0.00	NRECA					
122	4/7/2015	CONNECT CONF	830.00	0.00	NRECA					
123	4/7/2015	ANNUAL MEMBERSHIP	110.00	0.00	SEBREE CHAMBER OF COM	110.00				
124	3/11/2015	chamber mtg	24.00	0.00	CHAMBER OF COMMERCE		24.00			
125	3/27/2015	MILEAGE	373.17	0.00	JONES, RENEE BEASLEY-					
126	3/19/2015	FRANKFORT YOUTH TOUR	6.28	0.00	WALGREEN'S					
127	3/19/2015	FRANKFORT YOUTH TOUR	67.80	0.00	STAPLES					
128	3/26/2015	FRANKFORT YOUTH TOUR	204.29	0.00	VARIOUS RESTAURANTS					
129	3/26/2015	FRANKFORT YOUTH TOUR	309.69	0.00	ENTERPRISE / FIVE STAR					
130	3/26/2015	FRANKFORT YOUTH TOUR	449.16	0.00	HAMPTON INN FRANKFORT					
131	3/1/2015	FITTED TABLE COVER -	233.20	0.00	BUYSHADE.COM					
132	3/1/2015	MediaWorks	3630.71	0.00	MEDIAWORKS ADVERTISING					

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
133	3/3/2015	RERC ANNUAL CONF	540.00	0.00	RURAL ELECTRICITY					
134	3/5/2015	Website	35.00	0.00	RED PIXEL STUDIOS				35.00	
135	3/6/2015	MTG MEAL:	27.71	0.00	SUBWAY					
136	3/18/2015	HANCOCK CLARION	37.10	0.00	CLARION PUBLISHING CO INC					
137	3/1/2015	Econ Devel.	26.00	0.00	KYNDLE					
138	3/13/2015	FARM CITY DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB					
139	3/3/2015	Home show	150.00	0.00	LOWES BUSINESS ACCOUNT					
140	3/4/2015	MEMBER MATTERS	3512.01	0.00	GREENWELL-CHISHOLM					
141	3/6/2015	MILEAGE	80.50	0.00	STEPHEN THOMPSON, CUST					
142	3/6/2015	ROAD TO 90 MTG MEAL	102.00	0.00	STEPHEN THOMPSON, CUST					
143	2/28/2015	ANNUAL GOLF CLASSIC	700.00	0.00	OWENSBORO HEALTH					
144	3/12/2015	2015 MEMBERSHIP DUES	300.00	0.00	KY COUNCIL OF COOP	300.00				
145	2/1/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP					
146	2/23/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP					
147	2/28/2015	FICA on employee incentiv	0.00	45.61						
148	2/28/2015	employee incentive	0.00	645.79						
149	3/2/2015	SCHOLARSHIP	500.00	0.00	THOMAS, JORDAN					
150	3/2/2015	SCHOLARSHIP	500.00	0.00	TODD, ANGELA					
151	2/3/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE			36.00		
152	3/3/2015	FIRECRACKER RUN	400.00	0.00	SEBREE CHAMBER					
153	2/1/2015	website	4425.00	0.00	RED PIXEL STUDIOS				4425.00	
154	2/2/2015	website	15.00	0.00	RED PIXEL STUDIOS				15.00	
155	3/4/2015	website	6412.50	0.00	RED PIXEL STUDIOS				6412.50	
156	2/24/2015	SEBREE CHAMBER MEAL	11.04	0.00	WALMART BUSINESS			11.04		
157	2/24/2015	SEBREE CHAMBER MEAL	131.36	0.00	ROCKHOUSE PIZZA			131.36		
158	2/10/2015	MTG MEAL 2/10/15	15.00	0.00	AUDUBON AREA HOME			15.00		
159	2/19/2015	ATHENA AWARDS TICKET	135.00	0.00	GIRLS INC					
160	2/4/2015	TAPE	24.53	0.00	MENARDS					
161	2/20/2015	Audubon Area 2015 Home	250.00	0.00	AUDUBON AREA HOME					
162	2/17/2015	2015 MEMBERSHIP DUES	50.00	0.00	UNION COUNTY FIRST					
163	2/10/2015	LAPTOP AND ACCESSORIES	2725.40	0.00	DELL ACCOUNT					
164	2/1/2015	MEMBER MATTERS	3515.76	0.00	GREENWELL-CHISHOLM					
165	2/2/2015	website	3825.00	0.00	RED PIXEL STUDIOS				3825.00	

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
166	2/15/2015	MILEAGE	319.13	0.00	JONES, RENEE BEASLEY-					
167	2/13/2015	FARM CITY BREAKFAST	50.00	0.00	CHAMBER OF COMMERCE					
168	1/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.					
169	2/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.					
170	1/26/2015	BKFST MTG -	26.00	0.00	KYNDLE		26.00			
171	1/6/2015	MEMBER MATTERS	3517.53	0.00	GREENWELL-CHISHOLM					
172	1/1/2015	195247: CKAE ANNUAL DU	80.00	0.00	NRECA					
173	1/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		12.00			
174	1/27/2015	OHIO CO UTILITY MGRS. N	360.00	0.00	CANDY & CAKES					
175	1/8/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		12.00			
176	1/13/2015	FOURTH OF JULY CELEB	500.00	0.00	OHIO CO CHAMBER					
177	1/13/2015	W.C. HANDY FESTIVAL	1000.00	0.00	HENDERSON MUSIC PRES					
178	1/13/2015	ROMP CONTRIBUTION	2500.00	0.00	INTERNATIONAL BLUEGR					
179	1/13/2015	CORN FESTIVAL CONTRIB	500.00	0.00	MORGANFIELD LIONS CLUB					
180	1/13/2015	2015 FESTIVAL CONTRIBU	1000.00	0.00	LEWISPORT HERITAGE					
181	1/13/2015	HENDERSON BLUEGRASS	1000.00	0.00	HENDERSON CO. TOURISM					
182	1/13/2015	FREDONIA FEST CONTRIB	500.00	0.00	FREDONIA LIONS CLUB					
183	1/13/2015	STEAMBOAT FESTIVAL	500.00	0.00	CITY OF HAWESVILLE					
184	1/13/2015	HENDERSON TRI-FEST	500.00	0.00	HENDERSON BREAK LIONS					
185	1/13/2015	FRIDAY AFTER 5	3000.00	0.00	FRIDAY AFTER FIVE					
186	1/21/2015	2015 MEMBERSHIP DUES	100.00	0.00	CRITTENDEN COUNTY LIONS	100.00				
187	12/31/2014	correct a/p account key er	1578.59	0.00						
188	1/7/2015	RECC/RTCC ASSESSMENT	10.00	0.00	KENTUCKY STATE TREAS					
189	12/31/2014	FICA on employee incentiv	45.61	0.00						
190	12/31/2014	employee incentive	645.79	0.00						
191	1/9/2015	SCHOLARSHIP	500.00	0.00	MOSELEY, JUSTIN					
192	1/12/2015	SPONSORSHIP - MARCH	400.00	0.00	OHIO CO CHAMBER					
193	12/15/2014	KCTCS movie production	934.00	0.00	KCTCS					
194	12/4/2014	website	2662.50	0.00	RED PIXEL STUDIOS				2662.50	
195	12/1/2014	Ads for Member App Day	197.55	0.00	KENTUCKY PRESS SERVICE					197.55
196	12/11/2014	BKFST MTG MEAL-	24.00	0.00	KYNDLE		24.00			
197	12/11/2014	BKFST MTG MEAL -	12.00	0.00	KYNDLE		12.00			
198	12/2/2014	SPOTLIGHT ON EXCEL	150.00	0.00	NRECA					

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
199	1/5/2015	2015 BUSINESS CELEBR	1500.00	0.00	CHAMBER OF COMMERCE					
200	12/23/2014	monthly payment	150.00	0.00	MAILCHIMP					
201	1/5/2015	SERVICE AWARD - 20 YEAR	250.00	0.00	HEATH, SCOTT					
202	12/4/2014	drive	1647.20	0.00	GREENWELL-CHISHOLM					
203	12/1/2014	STRATEGIC PLANNING MTG	67.92	0.00	FOURTH STREET LIVE					
204	12/4/2014	STRATEGIC MTG-	261.68	0.00	MARRIOTT					
205	12/18/2014	MILEAGE	145.60	0.00	JONES, RENEE BEASLEY-					
206	12/18/2014	RAISENS FOR cust. Campai	7.52	0.00	JONES, RENEE BEASLEY-					
207	12/12/2014		530.33	0.00	DIRECTIONS PROMOTIONS					
208	12/3/2014	MEMBER MATTERS	2988.94	0.00	GREENWELL-CHISHOLM					
209	12/4/2014	chamber mtg	96.00	0.00	CHAMBER OF COMMERCE		96.00			
210	1/1/2015	MEMBERSHIP INVESTMEN	760.00	0.00	CHAMBER OF COMMERCE	760.00				
211	12/16/2014	SCHOLARSHIP	500.00	0.00	JOHNSON, ROBYN					
212	12/3/2014	MILEAGE	33.60	0.00	HOWARD, WILLIS					
213	1/1/2015	Econ Devel.	150.00	0.00	KENTUCKY ASSOC FOR ECON					
214	12/1/2014	TRAVEL MUGS	773.41	0.00	DIRECTIONS PROMOTIONS					
215	12/1/2014	LUNCH BAGS	887.25	0.00	DIRECTIONS PROMOTIONS					
216	12/1/2014	MESSENGER BAGS	453.10	0.00	DIRECTIONS PROMOTIONS					
217	12/12/2014	BOOTH RESERVATION-AG	300.00	0.00	GRAIN DAY INC					
218	12/1/2014	ANNUAL SUBSC	35.00	0.00	THE JOURNAL - ENTERPRISE					
219	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON					
220	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON					
221	11/1/2014	ROAD TO 90 MTG MEAL	59.25	0.00	CHEDDAR'S - OWENSBORO					
222	11/19/2014	STRATEGIC PLAN-HOTEL:	180.21	0.00	MARRIOTT					
223	12/4/2014	SCHOLARSHIP	500.00	0.00	WILSON, BENNETT					
224	12/1/2014	chamber mtg	2000.00	0.00	CHAMBER OF COMMERCE					
225	12/1/2014	ANNUAL MEMBERSHIP DU	230.00	0.00	MADISONVILLE HOPKINS CO	230.00				
226	11/1/2014	CUSTOMER APPRECIATIOI	106.12	0.00	WALMART BUSINESS					106.12
227	11/1/2014	MEMBER APPRECIATION C	91.99	0.00	WALMART BUSINESS					91.99
228	11/1/2014	CUSTOMER APPRECIATION	105.85	0.00	WALMART BUSINESS					105.85
229	11/1/2014	MEMBER APPRECIATION	28.91	0.00	WALMART BUSINESS					28.91
230	11/1/2014	MEMBER APPRECIATION C	48.81	0.00	SUREWAY					48.81
231	11/1/2014	MEMBER APPRECIATION C	57.86	0.00	SUREWAY					57.86

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
232	11/1/2014	MEMBER APPRECIATION D	87.51	0.00	HOMETOWN IGA					87.51
233	11/1/2014	LED repl Christmas bulbs	391.31	0.00	1000BULBS.COM					
234	11/1/2014	ENERGY EFFEC LITERATUR	29.15	0.00	NRECA					
235	12/1/2014	ANNUAL SUBSCRIPTION	54.06	0.00	TIMES LEADER					
236	12/2/2014	2015 MEMBERSHIP DUES	36.00	0.00	STURGIS CHAMBER	36.00				
237	12/1/2014	BOOTH RESERVATION-	475.00	0.00	HOMEBUILDERS ASSOC					
238	11/6/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE			36.00		
239	11/19/2014	ANNUAL RENEWAL	42.40	0.00	CRITTENDEN PRESS			42.40		
240	11/20/2014	SCHOLARSHIP	500.00	0.00	HARRIS, BROOKE					
241	11/1/2014	CUST APPREC DAY	477.84	0.00	CRS ONESOURCE					477.84
242	11/1/2014	CUST APPREC DAY	616.50	0.00	CRS ONESOURCE					616.50
243	11/18/2014	CHRISTMAS PARADE	138.97	0.00	HUMPHREY, SUSIE					
244	11/1/2014	MEMBER MATTERS	2992.12	0.00	GREENWELL-CHISHOLM					
245	11/9/2014	MILEAGE	266.00	0.00	JONES, RENEE BEASLEY-					
246	11/9/2014	MEALS REIMBURSED	25.63	0.00	JONES, RENEE BEASLEY-					
247	11/1/2014	AIRFARE-KY UNITED	0.00	416.10	ABS GENERIC VENDOR					
248	11/17/2014	ANNUAL MEMBERSHIP DU	75.00	0.00	HANCOCK COUNTY CHAMB	75.00				
249	11/19/2014	2015 MEMBERSHIP DUES	75.00	0.00	HANCOCK COUNTY CHAMB	75.00				
250	11/1/2014	MTG MEAL	20.00	0.00	HOPKINS CO. HOMEBUILD			20.00		
251	11/1/2014	ASSOCIATE DUES	295.00	0.00	HOPKINS CO. HOMEBUILD	295.00				
252	11/1/2014	MEMBER APPREC DAY	236.86	0.00	CONRAD'S					236.86
253	11/1/2014	MILEAGE - OCT 2014	20.54	0.00	STOCK, KEN					
254	11/12/2014	SCHOLARSHIP	500.00	0.00	HORN, ASHLEY					
255	10/16/2014	GOLF OUTING SPONSORSF	505.00	0.00	KYNDLE					
256	10/16/2014	INDUSTRY APPRECIATION	274.00	0.00	KYNDLE					
257	11/7/2014	FARM CITY BREAKFAST	400.00	0.00	MADISONVILLE HOPKINS CO					
258	10/31/2014	MEMBER APPRECIATION	9.98	0.00	MACKEY'S MASONVILLE					9.98
259	10/30/2014	Member Appreciation Day	127.20	0.00	DMC GRAPHICS					127.20
260	10/23/2014	ANNUAL MEMBER DUES	350.00	0.00	NATIONAL RURAL ECON					
261	10/1/2014	SPORTING CLAY SHOOT	450.00	0.00	HOMEBUILDERS ASSOC					
262	10/2/2014	chamber mtg	48.00	0.00	CHAMBER OF COMMERCE			48.00		
263	10/13/2014	MEETING MEAL 10/13/14	15.00	0.00	AUDUBON AREA HOME			15.00		
264	10/23/2014	EM/LAW ENFORCEMENT	365.70	0.00	J & B CATERING SERVICE					

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
265	10/1/2014	MILEAGE - SEP 2014	10.09	0.00	STOCK, KEN					
266	10/2/2014	Member App Day safety	154.20	0.00	CRS ONESOURCE					154.20
267	10/1/2014	customer appreciation day	57.20	0.00	WALMART BUSINESS					57.20
268	10/1/2014	MILEAGE	309.12	0.00	JONES, RENEE BEASLEY-					
269	10/1/2014	DRAGON BOAT EXPENSES	35.80	0.00	JONES, RENEE BEASLEY-					
270	10/1/2014	MEETING CO-SPONSOR	600.00	0.00	HOMEBUILDERS ASSOC					
271	10/7/2014	GOLD HOLE SPONSOR -	250.00	0.00	HOPKINS CO. HOMEBUI					
272	9/16/2014	LEPG MTG MEAL	349.80	0.00	J & B CATERING SERVICE					
273	9/22/2014	Tervis Tumbler cups	1432.39	0.00	DIRECTIONS PROMOTIONS					
274	9/22/2014	cups	55.83	0.00	DIRECTIONS PROMOTIONS					
275	9/30/2014	BIO EE BAG W LOGO	1321.03	0.00	CULVER COMPANY					
276	9/23/2014	MEMBER MATTERS	2995.57	0.00	GREENWELL-CHISHOLM					
277	9/23/2014	HBA DOOR PRIZES	100.00	0.00	STEPHEN THOMPSON, CUST					
278	9/10/2014	KY UNITED-PARKING:	27.00	0.00	EVANSVILLE REG AIRPORT					
279	9/10/2014	KY UNITED-AIRFARE:	832.20	0.00	EXPEDIA TRAVEL					
280	9/10/2014	KY UNITED-CAB FARE:	138.15	0.00	VARIOUS CAB FARE					
281	9/11/2014	KY UNITED-MEALS:	38.19	0.00	VARIOUS RESTUARANTS					
282	9/16/2014	SAFETY GIVE AWAYS	2331.68	0.00	CULVER COMPANY					
283	9/15/2014	RELATIONSHIP BUILDER	0.00	945.00	QUESTLINE, INC.					
284	9/15/2014	RELATIONSHIP BUILDE	945.00	0.00	QUESTLINE, INC.					
285	9/10/2014	LOOK UP VIDEO #2	528.00	0.00	KCTCS					
286	9/12/2014	SCHOLARSHIP	500.00	0.00	WARREN, MORGAN					
287	9/11/2014	PARADE ENTRY FEE	100.00	0.00	OWENSBORO DAVIESS CO.					
288	9/10/2014	SCHOLARSHIP	500.00	0.00	TIGUE, RACHEL					
289	9/1/2014	ANNUAL MEMBERSHIP DU	100.00	0.00	PRINCETON-CALDWELL CO	100.00				
290	9/4/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		36.00			
291	8/29/2014	MEMBER MATTERS	2986.38	0.00	GREENWELL-CHISHOLM					
292	9/16/2014	WEBSITE DEVELOPMENT	4950.00	0.00	RED PIXEL STUDIOS				4950.00	
293	9/4/2014	SCHOLARSHIP	500.00	0.00	HAYNES, KELSEY					
294	9/2/2014	HOLE SPONSORSHIP	100.00	0.00	OHIO CO CHAMBER					
295	8/20/2014	OCTV video production	468.00	0.00	KCTCS					
296	8/22/2014	SCHOLARSHIP	500.00	0.00	DANCE, RILEY					
297	8/22/2014	SCHOLARSHIP	500.00	0.00	GOUGER, EMILY					

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TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
298	8/27/2014	SCHOLARSHIP	500.00	0.00	RHINERSON, JORDAN					
299	8/21/2014	MEETING SUPPLIES	31.12	0.00	WALMART BUSINESS					
300	8/1/2014	BUSINESS ISSUES LUNCHEON	619.00	0.00	KYNDLE					
301	8/6/2014	ANNUAL DUES 2014-2015	321.00	0.00	AUDUBON AREA HOME	321.00				
302	8/14/2014	MEETING MEAL 7/14/14	15.00	0.00	AUDUBON AREA HOME		15.00			
303	8/11/2014	ANNUAL MEETING EXPENSES	2496.21	0.00	KAEC					
304	8/18/2014	SCHOLARSHIP	500.00	0.00	ARBLASTER, DANIEL					
305	8/1/2014	WASHINGTON YOUTH TOL	8500.00	0.00	KAEC					
306	8/15/2014	SCHOLARSHIP	500.00	0.00	CECIL, JAMES					
307	8/7/2014	chamber mtg	420.00	0.00	CHAMBER OF COMMERCE					
308	8/13/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, BRANDYN					
309	8/8/2014	GOLF CLASSIC GOLD	1000.00	0.00	CHAMBER OF COMMERCE					
310	8/1/2014	MEMBER MATTERS	2986.35	0.00	GREENWELL-CHISHOLM					
311	8/11/2014	SCHOLARSHIP	500.00	0.00	MCCARTY, MATTHEW					
312	7/31/2014	MILEAGE	118.16	0.00	JONES, RENEE BEASLEY-					
313	7/31/2014	MTG MEALS	53.52	0.00	JONES, RENEE BEASLEY-		53.52			
314	7/8/2014	JACKSON ENG WEATHERIZ	55.00	0.00	SPEEDWAY					
315	8/7/2014	SCHOLARSHIP	500.00	0.00	HUNT, SARA BRIANNA					
316	8/7/2014	ANNUAL ALLIANCE	3000.00	0.00	MADISONVILLE-HOPKINS CO					
317	7/16/2014	5 SOCKET DISPLAY	103.72	0.00	SERVICE CONCEPTS					
318	7/9/2014	JACKSON ENG VISIT	104.72	0.00	COMFORT SUITES					
319	7/30/2014	Blood drive	50.00	0.00	STEPHEN THOMPSON, CUST					
320	7/30/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, JAMES M.					
321	7/9/2014	Customer Service Training	99.00	0.00	CHAMBER OF COMMERCE					
322	7/15/2014	Communication Training-	185.00	0.00	NORTHWEST KY TRAIN CON					
323	7/1/2014	SCHOLARSHIP	500.00	0.00	BARNES, AMANDA					
324	7/11/2014	MEMBERSHIP DUES	5000.00	0.00	ASSOC LARGE COOPS					
325	7/17/2014	OPPORTUNITY 2016 PLEDGE	9000.00	0.00	KYNDLE					
326	7/17/2014	Econ Devel.	10000.00	0.00	GREATER OWENS ECON					
327	7/17/2014	Econ Devel.	3000.00	0.00	HANCOCK CO INDUS					
328	7/15/2014	SERVICE AWARD - 5 YEARS	100.00	0.00	JONES, RENEE BEASLEY-					
329	7/1/2014	GOLD SPONSORSHIP-	1250.00	0.00	KYNDLE					
330	7/1/2014	GOLF CLASSIC TEAM	300.00	0.00	MADISONVILLE HOPKINS CO					

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(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
331	7/7/2014	EVANSVILLE OTTER NIGHT	50.00	0.00	KYNDLE					
332	7/14/2014	MEMBERSHIP DUES	300.00	0.00	OHIO CO CHAMBER	300.00				
333	7/1/2014	ANNUAL ASSOCIATE Dues	400.00	0.00	HOMEBUILDERS ASSOC	400.00				
334	7/1/2014	Ann. Mtg	480.00	0.00	RIVERPARK CENTER INC					
335	7/1/2014	MEMBER MATTERS	2986.15	0.00	GREENWELL-CHISHOLM					
336	7/2/2014	window clings	79.50	0.00	GREENWELL-CHISHOLM					
337		Kenergy staff labor	174066.16	1468.04						
338		Kenergy staff Tran	8412.98	0.00						
339	1/26/2015	MR Invoice	0.00	75.00		-75.00				
340	6/30/2015	prepaid writeoff other	60.99	0.00						
341	6/30/2015	prepaid writeoff other	5104.96	0.00						
342	6/30/2015	prepaid writeoff other	11494.05	0.00						
343	5/31/2015	Prepaid Writeoff Other	23.12	0.00						
344	5/31/2015	Prepaid Writeoff Other	0.48	0.00						
345	5/31/2015	Prepaid Writeoff Other	2.40	0.00						
346	5/31/2015	Prepaid Writeoff Other	5104.96	0.00						
347	5/31/2015	Prepaid Writeoff Other	11494.05	0.00						
348	4/30/2015	prepaid writeoff other	15.30	0.00						
349	4/30/2015	prepaid writeoff other	16.32	0.00						
350	4/30/2015	prepaid writeoff other	2.88	0.00						
351	4/30/2015	prepaid writeoff other	4.68	0.00						
352	4/30/2015	prepaid writeoff other	1.85	0.00						
353	4/30/2015	prepaid writeoff other	5104.96	0.00						
354	4/30/2015	prepaid writeoff other	11494.05	0.00						
355	3/31/2015	prepaid writeoff other	143.28	0.00				143.28		
356	3/31/2015	prepaid writeoff other	12.96	0.00						
357	3/31/2015	prepaid writeoff other	5104.96	0.00						
358	3/31/2015	prepaid writeoff other	11494.05	0.00						
359	3/31/2015	correct input	17.76	0.00						
360	2/28/2015	prepaid writeoff other	1.17	0.00						
361	2/28/2015	prepaid writeoff other	2.88	0.00						
362	2/28/2015	prepaid writeoff other	5104.96	0.00						
363	2/28/2015	prepaid writeoff other	11494.05	0.00						

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(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
364	1/31/2015	prepaid writeoff other	14.40	0.00						
365	1/31/2015	prepaid writeoff other	17.85	0.00						
366	1/31/2015	prepaid writeoff other	4.23	0.00						
367	1/31/2015	prepaid writeoff other	5276.85	0.00						
368	1/31/2015	prepaid writeoff other	11494.05	0.00						
369	12/31/2014	prepaid writeoff other	11.04	0.00						
370	12/31/2014	prepaid writeoff other	5156.14	0.00						
371	12/31/2014	prepaid writeoff other	11440.73	0.00						
372	11/30/2014	prepaid writeoff other	8.16	0.00						
373	11/30/2014	prepaid writeoff other	5276.85	0.00						
374	11/30/2014	prepaid writeoff other	11440.80	0.00						
375	10/31/2014	prepaid writeoff other	13.44	0.00						
376	10/31/2014	prepaid writeoff other	5276.85	0.00						
377	10/31/2014	prepaid writeoff other	11440.80	0.00						
378	9/30/2014	prepaid writeoff other	13.44	0.00						
379	9/30/2014	prepaid writeoff other	3.36	0.00						
380	9/30/2014	prepaid writeoff other	14.88	0.00						
381	9/30/2014	prepaid writeoff other	5276.85	0.00						
382	9/30/2014	prepaid writeoff other	11440.80	0.00						
383	8/31/2014	prepaid writeoff other	21.60	0.00						
384	8/31/2014	prepaid writeoff other	0.96	0.00						
385	8/31/2014	prepaid writeoff other	7.00	0.00						
386	8/31/2014	prepaid writeoff other	5276.85	0.00						
387	8/31/2014	prepaid writeoff other	11440.80	0.00						
388	7/31/2014	prepaid writeoff other	33.60	0.00						
389	7/31/2014	prepaid writeoff other	1.44	0.00						
390	7/31/2014	prepaid writeoff other	96.48	0.00			96.48			
391	7/31/2014	prepaid writeoff other	6.78	0.00						
392	7/31/2014	prepaid writeoff other	5276.85	0.00						
393	7/31/2014	prepaid writeoff other	11440.80	0.00						
394	6/30/2015	allocate misc general	0.00	4097.20						
395	5/31/2015	allocate misc general	0.00	2289.28						
396	4/30/2015	allocate misc general	0.00	2015.45						

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(a)	(b)	(c)	(d)	(e)	(f)	(s)	(t)	(u)	(v)	(w)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Dues Civic clubs	Meals Civic clubs	Coop Card Connections	Kenergy Website Redesign	Member Appreciation day
397	3/31/2015	allocate misc general	0.00	1484.30						
398	2/28/2015	allocate misc general	144.97	0.00						
399	2/28/2015	allocate misc general	0.00	1761.87						
400	1/31/2015	allocate misc general	0.00	1924.22						
401	12/31/2014	allocate misc general	0.00	1796.56						
402	11/30/2014	allocate misc general	0.00	3784.78						
403	10/31/2014	allocate misc general	0.00	1641.14						
404	9/30/2014	allocate misc general	0.00	2011.82						
405	8/31/2014	allocate misc general	0.00	2939.29						
406	7/31/2014	allocate misc general	0.00	3511.00						
407		Total Debits and Credits	605902.05	114168.57		4377.00	966.80	1670.11	22475.00	2404.38
408		Net Total	491733.48						17%	
409								\$	3,821	
410										
411					To Exhibit 5A. Page 8, Row	7	8	9	10	11
412										
413									22475.00	
414								\$	(3,821)	
									18654.25	
									14923	
							Divided by 5yrs x 4		exh 5A. Pg 9	
									line 4	

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(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
1	9/30/2014	transfer misc payments	0.00	437.23			
2	9/3/2014	Cash Register-	0.00	1222.22			
3	1/30/2015	No reissue-event cancellec	0.00	500.00	OHIO CO CHAMBER OF COM.		
4	1/30/2015	No reissue-event cancellec	0.00	500.00	CITY OF HAWESVILLE		
5	6/30/2015	BREC economic dev progræ	0.00	5666.67			
6	5/31/2015	BREC economic dev	0.00	5666.67			
7	4/30/2015	BREC economic dev progræ	0.00	5666.67			
8	3/31/2015	brec economic dev prograi	0.00	5666.67			
9	2/28/2015	BREC economic dev prog	0.00	5666.67			
10	1/31/2015	BREC economic dev	0.00	5666.67			
11	12/31/2014	brec economic dev prograi	0.00	5724.57			
12	11/30/2014	brec economic dev prograi	0.00	5724.55			
13	10/31/2014	BREC economic dev progræ	0.00	5724.55			
14	9/30/2014	BREC economic dev progræ	0.00	5724.55			
15	8/31/2014	BREC economic dev progræ	0.00	5724.55			
16	7/31/2014	BREC economic dev progræ	0.00	5666.67			
17	6/30/2015	SCHOLARSHIP AWARD	16.90	0.00	OFFICE DEPOT		
18	6/30/2015	BOOTH SPACE AT HOME S	300.00	0.00	HOPKINS CO HOME ASSOC		
19	6/12/2015	VAN RENTAL - WYT	116.42	0.00	ENTERPRISE RENT-A-CAR		
20	6/23/2015	Chamber mtg	48.00	0.00	CHAMBER OF COMMERCE		
21	6/1/2015	MEMBER SURVEYS	150.00	0.00	MAILCHIMP		150.00 member surveys
22	6/24/2015	MEMBER SURVEYS - MON	150.00	0.00	MAILCHIMP		150.00 member surveys
23	6/30/2015	ECONOMIC DEVELOPMEN	3000.00	0.00	MADISONVILLE-HOPKINS CO		
24	6/18/2015	gasket	200.34	0.00	AM CONSERVATION		
25	6/30/2015	correct a/p dist-adv.	0.00	10367.21			-10367.21 Reversed below
26	6/1/2015	TVs for Annual Meeting	487.58	0.00	WALMART BUSINESS		
27	6/9/2015	ANNUAL MEETING MEAL	8240.00	0.00	JIM DAVID MEATS INC		
28	6/19/2015	WYT - MEAL	41.53	0.00	ARBY'S		
29	6/16/2015	ANNUAL BANQUET DINNE	25.00	0.00	UNION COUNTY FIRST		
30	6/23/2015	Chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		
31	6/24/2015	COOP CONNECTIONS	50.00	0.00	FRAKES, JILL		
32	6/3/2015	banner annual mtg	84.80	0.00	DMC GRAPHICS		
33	6/1/2015	Econ. Devel.	1250.00	0.00	KYNDLE		

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(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
34	6/11/2015	ann mtg. rent facility	1166.00	0.00	HENDERSON FINE ARTS		
35	6/17/2015	Econ. Devel.	9000.00	0.00	KYNDLE		
36	6/17/2015	Econ Devel.	3000.00	0.00	HANCOCK CO IND		
37	6/1/2015	MILEAGE	109.83	0.00	JONES, RENEE BEASLEY-		
38	6/1/2015	ann. Mtg meal	10.90	0.00	JONES, RENEE BEASLEY-		
39	6/9/2015	ANNUAL MTG ADS	582.60	0.00	KENTUCKY PRESS SERVICE		
40	6/1/2015	world youth tour	16.98	0.00	JONES, RENEE BEASLEY-		
41	6/3/2015	ann. Mtg. video	285.00	0.00	KCTCS		
42	6/3/2015	ann. Mtg. video	450.00	0.00	KCTCS		
43	6/1/2015	mbr newsletter	3516.31	0.00	GREENWELL-CHISHOLM		
44	6/10/2015	safety pres	107.38	0.00	WEBSTAIRANT STORE		
45	6/1/2015	safety pres	635.15	0.00	CULVER COMPANY		
46	6/3/2015	website	150.00	0.00	RED PIXEL STUDIOS		
47	5/29/2015	text outage banners	169.60	0.00	DMC GRAPHICS		
48	5/29/2015	text outage banners	79.50	0.00	DMC GRAPHICS		
49	6/9/2015	ann mt staff meal	102.82	0.00	LOS TORIBIO		
50	6/5/2015	golf scramble	200.00	0.00	SEBREE CHAMBER		
51	6/5/2015	golf scramble	100.00	0.00	SEBREE CHAMBER		
52	5/1/2015	conference parking	12.00	0.00	MARRIOTT CINCINNATI		
53	6/4/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		
54	5/12/2015	conference meal	0.50	0.00	LING & LOUIE'S		
55	6/1/2015	solar online survey	100.00	0.00	WALMART BUSINESS		
56	5/26/2015	ann mtg door prizes	1879.53	0.00	BEST BUY		
57	5/28/2015	ann mtg sing anthem	100.00	0.00	DEFERRARO, JOHN M		
58	5/28/2015	ann mtg door prizes	601.02	0.00	LOWES BUSINESS ACCOUNT		
59	5/22/2015	chamber golf classic	300.00	0.00	MADISONVILLE HOPKINS CO.		
60	5/4/2015	safety conference	62.09	0.00	JACK RUBY'S STEAKHOUSE		
61	5/8/2015	safety conference	179.06	0.00	VARIOUS RESTAURANTS		
62	5/8/2015	safety conference	332.32	0.00	GALT HOUSE HOTEL		
63	5/20/2015	MTG MEAL -	17.79	0.00	MARRIOTT RIVERCENTER		
64	5/15/2015	ALDC CONF - MEALS:	39.70	0.00	CRACKER BARREL		
65	5/15/2015	ALDC CONF - HOTEL:	573.20	0.00	GAYLORD HOTELS		
66	5/20/2015	KMSA SPRING WKSH	75.00	0.00	KAEC		

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(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
67	5/27/2015	Ann mtg	150.00	0.00	CONCORD CUSTOM CLEAN		
68	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	VINCENT, KEITH		
69	6/5/2015	ANNUAL MEETING 2015	200.00	0.00	AMERICAN LEGION POST		
70	5/20/2015	Econ. Devel.	928.76	0.00	KYNDLE		
71	5/26/2015	ANNUAL DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB		
72	5/13/2015	COOP CONNECTIONS	25.00	0.00	MULLICAN, JENNIFER		
73	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY		
74	5/29/2015	COOP CONNECTIONS	25.00	0.00	DURBIN, AUDREY		
75	5/1/2015	RERC SPRING CONF-MEAL	9.41	0.00	CRACKER BARREL		
76	5/1/2015	RERC SPRING CONF - FUEL	25.00	0.00	FIVESTAR		
77	5/1/2015	RERC SPRING CONF - HOTEL	154.37	0.00	MARRIOTT		
78	5/1/2015	Image bld ads	6736.50	0.00	MEDIAWORKS ADVERTISING		6736.50 See above
79	5/20/2015	MILEAGE -	140.30	0.00	STEPHEN THOMPSON, CUST		
80	5/20/2015	MILEAGE -	129.38	0.00	STEPHEN THOMPSON, CUST		
81	5/20/2015	CONNECT CONF	58.13	0.00	STEPHEN THOMPSON, CUST		
82	5/20/2015	FRANKFORT YOUTH TOUR	135.14	0.00	STEPHEN THOMPSON, CUST		
83	5/20/2015	HBA DOOR PRIZE	50.00	0.00	STEPHEN THOMPSON, CUST		
84	5/20/2015	HOME & GARDEN show	20.00	0.00	STEPHEN THOMPSON, CUST		
85	5/1/2015	School safety books	635.15	0.00	CULVER COMPANY		
86	5/14/2015	CONNECT 2015 CONF -	171.51	0.00	VARIOUS RESTAURANTS		
87	5/15/2015	CONNECT 2015 CONF -	602.16	0.00	RADISSON		
88	5/22/2015	CONNECT 2015 CONF	104.45	0.00	JONES, RENEE BEASLEY-		
89	5/22/2015	CONNECT 2015 CONF	61.60	0.00	SUPER SHUTTLE		
90	5/18/2015	MEMBERSHIP DUES 2015	50.00	0.00	MORGANFIELD CHAMBER		
91	5/8/2015	Nreca safety conf.	50.91	0.00	JONES, RENEE BEASLEY-		
92	5/1/2015	LEGISL BRKFST MEAL	52.00	0.00	KYNDLE		
93	5/18/2015	MEMBER DUES 2015	50.00	0.00	MCLEAN CO CHAMB		
94	5/1/2015	ANNUAL GOLF CLASSIC	200.00	0.00	HOMEBUILDERS ASSOC		
95	5/1/2015	SODA CAN LIDS	503.03	0.00	TROPHY HOUSE INC		
96	4/1/2015	GOVRN SAFETY Conf	450.00	0.00	PAYPAL		
97	4/16/2015	NRECA SAFETY SUMMIT	760.35	0.00	J W MARRIOTT		
98	4/16/2015	NRECA SAFETY SUMMIT	287.80	0.00	VARIOUS RESTAURANTS		
99	4/28/2015	MILEAGE	342.13	0.00	JONES, RENEE BEASLEY-		

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(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
100	4/1/2015	DISTRIB.ENERGY WKSHP-	22.00	0.00	TICKETLEAP		
101	4/1/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		
102	5/6/2015	Chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		
103	5/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		
104	5/5/2015	APRIL 2015 MEETING	305.69	0.00	HOPKINS CO. HOME		
105	4/28/2015	ANNUAL MEETING YARD	332.84	0.00	DMC GRAPHICS		
106	4/21/2015	KMSA MTG GIFT	27.56	0.00	RUBY MOON VINEYARD		
107	4/24/2015	DEPT MTG MEAL	54.05	0.00	HUNAN RESTAURANT		54.05 staff meal
108	4/24/2015	ANNUAL MTG SITE VISIT	13.31	0.00	TACO JOHNS		
109	4/1/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP		150.00 member surveys
110	4/24/2015	MEMBER SURVEYS -	150.00	0.00	MAILCHIMP		150.00 member surveys
111	4/21/2015	SCHOLARSHIP	500.00	0.00	HOWARD, ELIZABETH		
112	4/1/2015	Co-Op Connections	227.90	0.00	W.A. FISHER ADVERT		
113	4/14/2015	SOLOR MTG -	9.31	0.00	FAZOLI'S		
114	4/14/2015	SOLOR MTG	146.31	0.00	HAMPTON INN		
115	4/15/2015	MEMBERSHIP DUES	1250.00	0.00	KYNDLE		
116	4/8/2015	2015 DAZZLING DAYLILIES	1000.00	0.00	WESTERN KY BOTANICAL		
117	4/15/2015	RENAISSANCE CORNER	500.00	0.00	DOWN MORGANFIELD		
118	3/12/2015	AG APPRECIATION	500.00	0.00	KYNDLE		
119	4/9/2015	2015 CONNECT	347.19	0.00	JONES, RENEE BEASLEY-		
120	3/20/2015	Co-Op Connections	826.74	0.00	CARD FULFILLMENT SER		
121	3/1/2015	SAFETY LDRSHP SUMMIT	525.00	0.00	NRECA		
122	4/7/2015	CONNECT CONF	830.00	0.00	NRECA		
123	4/7/2015	ANNUAL MEMBERSHIP	110.00	0.00	SEBREE CHAMBER OF COM		
124	3/11/2015	chamber mtg	24.00	0.00	CHAMBER OF COMMERCE		
125	3/27/2015	MILEAGE	373.17	0.00	JONES, RENEE BEASLEY-		
126	3/19/2015	FRANKFORT YOUTH TOUR	6.28	0.00	WALGREEN'S		
127	3/19/2015	FRANKFORT YOUTH TOUR	67.80	0.00	STAPLES		
128	3/26/2015	FRANKFORT YOUTH TOUR	204.29	0.00	VARIOUS RESTAURANTS		
129	3/26/2015	FRANKFORT YOUTH TOUR	309.69	0.00	ENTERPRISE / FIVE STAR		
130	3/26/2015	FRANKFORT YOUTH TOUR	449.16	0.00	HAMPTON INN FRANKFORT		
131	3/1/2015	FITTED TABLE COVER -	233.20	0.00	BUYSHADE.COM		
132	3/1/2015	MediaWorks	3630.71	0.00	MEDIAWORKS ADVERTISING		3630.71 See above

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(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
133	3/3/2015	RERC ANNUAL CONF	540.00	0.00	RURAL ELECTRICITY		
134	3/5/2015	Website	35.00	0.00	RED PIXEL STUDIOS		
135	3/6/2015	MTG MEAL:	27.71	0.00	SUBWAY		27.71 staff meal
136	3/18/2015	HANCOCK CLARION	37.10	0.00	CLARION PUBLISHING CO INC		37.10 newspaper
137	3/1/2015	Econ Devel.	26.00	0.00	KYNDLE		
138	3/13/2015	FARM CITY DINNER - 2015	100.00	0.00	HANCOCK COUNTY CHAMB		
139	3/3/2015	Home show	150.00	0.00	LOWES BUSINESS ACCOUNT		
140	3/4/2015	MEMBER MATTERS	3512.01	0.00	GREENWELL-CHISHOLM		
141	3/6/2015	MILEAGE	80.50	0.00	STEPHEN THOMPSON, CUST		
142	3/6/2015	ROAD TO 90 MTG MEAL	102.00	0.00	STEPHEN THOMPSON, CUST		102.00 staff meal
143	2/28/2015	ANNUAL GOLF CLASSIC	700.00	0.00	OWENSBORO HEALTH		
144	3/12/2015	2015 MEMBERSHIP DUES	300.00	0.00	KY COUNCIL OF COOP		
145	2/1/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP		150.00 member surveys
146	2/23/2015	mailchimp-member survey	150.00	0.00	MAILCHIMP		150.00 member surveys
147	2/28/2015	FICA on employee incentiv	0.00	45.61			-45.61 reversed below
148	2/28/2015	employee incentive	0.00	645.79			-645.79 reversed below
149	3/2/2015	SCHOLARSHIP	500.00	0.00	THOMAS, JORDAN		
150	3/2/2015	SCHOLARSHIP	500.00	0.00	TODD, ANGELA		
151	2/3/2015	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		
152	3/3/2015	FIRECRACKER RUN	400.00	0.00	SEBREE CHAMBER		
153	2/1/2015	website	4425.00	0.00	RED PIXEL STUDIOS		
154	2/2/2015	website	15.00	0.00	RED PIXEL STUDIOS		
155	3/4/2015	website	6412.50	0.00	RED PIXEL STUDIOS		
156	2/24/2015	SEBREE CHAMBER MEAL	11.04	0.00	WALMART BUSINESS		
157	2/24/2015	SEBREE CHAMBER MEAL	131.36	0.00	ROCKHOUSE PIZZA		
158	2/10/2015	MTG MEAL 2/10/15	15.00	0.00	AUDUBON AREA HOME		
159	2/19/2015	ATHENA AWARDS TICKET	135.00	0.00	GIRLS INC		
160	2/4/2015	TAPE	24.53	0.00	MENARDS		
161	2/20/2015	Audubon Area 2015 Home	250.00	0.00	AUDUBON AREA HOME		
162	2/17/2015	2015 MEMBERSHIP DUES	50.00	0.00	UNION COUNTY FIRST		
163	2/10/2015	LAPTOP AND ACCESSORIES	2725.40	0.00	DELL ACCOUNT		2725.40 New Personal comput
164	2/1/2015	MEMBER MATTERS	3515.76	0.00	GREENWELL-CHISHOLM		
165	2/2/2015	website	3825.00	0.00	RED PIXEL STUDIOS		

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
166	2/15/2015	MILEAGE	319.13	0.00	JONES, RENEE BEASLEY-		
167	2/13/2015	FARM CITY BREAKFAST	50.00	0.00	CHAMBER OF COMMERCE		
168	1/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.		195.00 subscription
169	2/4/2015	Constant Contact 1 month	195.00	0.00	CONSTANT CONTACT INC.		195.00 subscription
170	1/26/2015	BKFST MTG -	26.00	0.00	KYNDLE		
171	1/6/2015	MEMBER MATTERS	3517.53	0.00	GREENWELL-CHISHOLM		
172	1/1/2015	195247: CKAE ANNUAL DU	80.00	0.00	NRECA		80.00 professional dues
173	1/7/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		
174	1/27/2015	OHIO CO UTILITY MGRS. M	360.00	0.00	CANDY & CAKES		
175	1/8/2015	chamber mtg	12.00	0.00	CHAMBER OF COMMERCE		
176	1/13/2015	FOURTH OF JULY CELEB	500.00	0.00	OHIO CO CHAMBER		
177	1/13/2015	W.C. HANDY FESTIVAL	1000.00	0.00	HENDERSON MUSIC PRES		
178	1/13/2015	ROMP CONTRIBUTION	2500.00	0.00	INTERNATIONAL BLUEGR		
179	1/13/2015	CORN FESTIVAL CONTRIB	500.00	0.00	MORGANFIELD LIONS CLUB		
180	1/13/2015	2015 FESTIVAL CONTRIBU	1000.00	0.00	LEWISPORT HERITAGE		
181	1/13/2015	HENDERSON BLUEGRASS	1000.00	0.00	HENDERSON CO. TOURISM		
182	1/13/2015	FREDONIA FEST CONTRIB	500.00	0.00	FREDONIA LIONS CLUB		
183	1/13/2015	STEAMBOAT FESTIVAL	500.00	0.00	CITY OF HAWESVILLE		
184	1/13/2015	HENDERSON TRI-FEST	500.00	0.00	HENDERSON BREAK LIONS		
185	1/13/2015	FRIDAY AFTER 5	3000.00	0.00	FRIDAY AFTER FIVE		
186	1/21/2015	2015 MEMBERSHIP DUES	100.00	0.00	CRITTENDEN COUNTY LIONS		
187	12/31/2014	correct a/p account key er	1578.59	0.00			
188	1/7/2015	RECC/RTCC ASSESSMENT	10.00	0.00	KENTUCKY STATE TREAS		10.00 corporate tax
189	12/31/2014	FICA on employee incentiv	45.61	0.00			45.61 see above
190	12/31/2014	employee incentive	645.79	0.00			645.79 see above
191	1/9/2015	SCHOLARSHIP	500.00	0.00	MOSELEY, JUSTIN		
192	1/12/2015	SPONSORSHIP - MARCH	400.00	0.00	OHIO CO CHAMBER		
193	12/15/2014	KCTCS movie production	934.00	0.00	KCTCS		
194	12/4/2014	website	2662.50	0.00	RED PIXEL STUDIOS		
195	12/1/2014	Ads for Member App Day	197.55	0.00	KENTUCKY PRESS SERVICE		
196	12/11/2014	BKFST MTG MEAL-	24.00	0.00	KYNDLE		
197	12/11/2014	BKFST MTG MEAL -	12.00	0.00	KYNDLE		
198	12/2/2014	SPOTLIGHT ON EXCEL	150.00	0.00	NRECA		

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
199	1/5/2015	2015 BUSINESS CELEBR	1500.00	0.00	CHAMBER OF COMMERCE		
200	12/23/2014	monthly payment	150.00	0.00	MAILCHIMP		150.00 member surveyys
201	1/5/2015	SERVICE AWARD - 20 YEAR	250.00	0.00	HEATH, SCOTT		250.00 service award
202	12/4/2014	drive	1647.20	0.00	GREENWELL-CHISHOLM		
203	12/1/2014	STRATEGIC PLANNING MTG	67.92	0.00	FOURTH STREET LIVE		
204	12/4/2014	STRATEGIC MTG-	261.68	0.00	MARRIOTT		
205	12/18/2014	MILEAGE	145.60	0.00	JONES, RENEE BEASLEY-		
206	12/18/2014	RAISENS FOR cust. Campai	7.52	0.00	JONES, RENEE BEASLEY-		
207	12/12/2014		530.33	0.00	DIRECTIONS PROMOTIONS		
208	12/3/2014	MEMBER MATTERS	2988.94	0.00	GREENWELL-CHISHOLM		
209	12/4/2014	chamber mtg	96.00	0.00	CHAMBER OF COMMERCE		
210	1/1/2015	MEMBERSHIP INVESTMEN	760.00	0.00	CHAMBER OF COMMERCE		
211	12/16/2014	SCHOLARSHIP	500.00	0.00	JOHNSON, ROBYN		
212	12/3/2014	MILEAGE	33.60	0.00	HOWARD, WILLIS		
213	1/1/2015	Econ Devel.	150.00	0.00	KENTUCKY ASSOC FOR ECON		
214	12/1/2014	TRAVEL MUGS	773.41	0.00	DIRECTIONS PROMOTIONS		
215	12/1/2014	LUNCH BAGS	887.25	0.00	DIRECTIONS PROMOTIONS		
216	12/1/2014	MESSENGER BAGS	453.10	0.00	DIRECTIONS PROMOTIONS		
217	12/12/2014	BOOTH RESERVATION-AG	300.00	0.00	GRAIN DAY INC		
218	12/1/2014	ANNUAL SUBSC	35.00	0.00	THE JOURNAL - ENTERPRISE		35.00 subscription
219	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON		
220	1/1/2015	2015 MEMBER DUES	150.00	0.00	KENTUCKY ASSOC FOR ECON		
221	11/1/2014	ROAD TO 90 MTG MEAL	59.25	0.00	CHEDDAR'S - OWENSBORO		59.25 staff meal
222	11/19/2014	STRATEGIC PLAN-HOTEL:	180.21	0.00	MARRIOTT		
223	12/4/2014	SCHOLARSHIP	500.00	0.00	WILSON, BENNETT		
224	12/1/2014	chamber mtg	2000.00	0.00	CHAMBER OF COMMERCE		
225	12/1/2014	ANNUAL MEMBERSHIP DU	230.00	0.00	MADISONVILLE HOPKINS CO		
226	11/1/2014	CUSTOMER APPRECIATIOI	106.12	0.00	WALMART BUSINESS		
227	11/1/2014	MEMBER APPRECIATION C	91.99	0.00	WALMART BUSINESS		
228	11/1/2014	CUSTOMER APPRECIATION	105.85	0.00	WALMART BUSINESS		
229	11/1/2014	MEMBER APPRECIATION	28.91	0.00	WALMART BUSINESS		
230	11/1/2014	MEMBER APPRECIATION C	48.81	0.00	SUREWAY		
231	11/1/2014	MEMBER APPRECIATION C	57.86	0.00	SUREWAY		

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
232	11/1/2014	MEMBER APPRECIATION C	87.51	0.00	HOMETOWN IGA		
233	11/1/2014	LED repl Christmas bulbs	391.31	0.00	1000BULBS.COM		
234	11/1/2014	ENERGY EFFEC LITERATUR	29.15	0.00	NRECA		29.15 subscriptions
235	12/1/2014	ANNUAL SUBSCRIPTION	54.06	0.00	TIMES LEADER		54.06 subscriptions
236	12/2/2014	2015 MEMBERSHIP DUES	36.00	0.00	STURGIS CHAMBER		
237	12/1/2014	BOOTH RESERVATION-	475.00	0.00	HOMEBUILDERS ASSOC		
238	11/6/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		
239	11/19/2014	ANNUAL RENEWAL	42.40	0.00	CRITTENDEN PRESS		
240	11/20/2014	SCHOLARSHIP	500.00	0.00	HARRIS, BROOKE		
241	11/1/2014	CUST APPREC DAY	477.84	0.00	CRS ONESOURCE		
242	11/1/2014	CUST APPREC DAY	616.50	0.00	CRS ONESOURCE		
243	11/18/2014	CHRISTMAS PARADE	138.97	0.00	HUMPHREY, SUSIE		
244	11/1/2014	MEMBER MATTERS	2992.12	0.00	GREENWELL-CHISHOLM		
245	11/9/2014	MILEAGE	266.00	0.00	JONES, RENEE BEASLEY-		
246	11/9/2014	MEALS REIMBURSED	25.63	0.00	JONES, RENEE BEASLEY-		25.63 staff meal
247	11/1/2014	AIRFARE-KY UNITED	0.00	416.10	ABS GENERIC VENDOR		
248	11/17/2014	ANNUAL MEMBERSHIP DU	75.00	0.00	HANCOCK COUNTY CHAMB		
249	11/19/2014	2015 MEMBERSHIP DUES	75.00	0.00	HANCOCK COUNTY CHAMB		
250	11/1/2014	MTG MEAL	20.00	0.00	HOPKINS CO. HOMEBUILD		
251	11/1/2014	ASSOCIATE DUES	295.00	0.00	HOPKINS CO. HOMEBUILD		
252	11/1/2014	MEMBER APPREC DAY	236.86	0.00	CONRAD'S		
253	11/1/2014	MILEAGE - OCT 2014	20.54	0.00	STOCK, KEN		
254	11/12/2014	SCHOLARSHIP	500.00	0.00	HORN, ASHLEY		
255	10/16/2014	GOLF OUTING SPONSORSH	505.00	0.00	KYNDLE		
256	10/16/2014	INDUSTRY APPRECIATION	274.00	0.00	KYNDLE		
257	11/7/2014	FARM CITY BREAKFAST	400.00	0.00	MADISONVILLE HOPKINS CO		
258	10/31/2014	MEMBER APPRECIATION	9.98	0.00	MACKEY'S MASONVILLE		
259	10/30/2014	Member Appreciation Day	127.20	0.00	DMC GRAPHICS		
260	10/23/2014	ANNUAL MEMBER DUES	350.00	0.00	NATIONAL RURAL ECON		350.00 professional dues
261	10/1/2014	SPORTING CLAY SHOOT	450.00	0.00	HOMEBUILDERS ASSOC		
262	10/2/2014	chamber mtg	48.00	0.00	CHAMBER OF COMMERCE		
263	10/13/2014	MEETING MEAL 10/13/14	15.00	0.00	AUDUBON AREA HOME		
264	10/23/2014	EM/LAW ENFORCEMENT	365.70	0.00	J & B CATERING SERVICE		

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(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
265	10/1/2014	MILEAGE - SEP 2014	10.09	0.00	STOCK, KEN		
266	10/2/2014	Member App Day safety	154.20	0.00	CRS ONESOURCE		
267	10/1/2014	customer appreciation day	57.20	0.00	WALMART BUSINESS		
268	10/1/2014	MILEAGE	309.12	0.00	JONES, RENEE BEASLEY-		
269	10/1/2014	DRAGON BOAT EXPENSES	35.80	0.00	JONES, RENEE BEASLEY-		
270	10/1/2014	MEETING CO-SPONSOR	600.00	0.00	HOMEBUILDERS ASSOC		
271	10/7/2014	GOLD HOLE SPONSOR -	250.00	0.00	HOPKINS CO. HOMEBUI		
272	9/16/2014	LEPG MTG MEAL	349.80	0.00	J & B CATERING SERVICE		
273	9/22/2014	Tervis Tumbler cups	1432.39	0.00	DIRECTIONS PROMOTIONS		
274	9/22/2014	cups	55.83	0.00	DIRECTIONS PROMOTIONS		
275	9/30/2014	BIO EE BAG W LOGO	1321.03	0.00	CULVER COMPANY		
276	9/23/2014	MEMBER MATTERS	2995.57	0.00	GREENWELL-CHISHOLM		
277	9/23/2014	HBA DOOR PRIZES	100.00	0.00	STEPHEN THOMPSON, CUST		
278	9/10/2014	KY UNITED-PARKING:	27.00	0.00	EVANSVILLE REG AIRPORT		
279	9/10/2014	KY UNITED-AIRFARE:	832.20	0.00	EXPEDIA TRAVEL		
280	9/10/2014	KY UNITED-CAB FARE:	138.15	0.00	VARIOUS CAB FARE		
281	9/11/2014	KY UNITED-MEALS:	38.19	0.00	VARIOUS RESTUARANTS		
282	9/16/2014	SAFETY GIVE AWAYS	2331.68	0.00	CULVER COMPANY		
283	9/15/2014	RELATIONSHIP BUILDER	0.00	945.00	QUESTLINE, INC.		-945.00
284	9/15/2014	RELATIONSHIP BUILDE	945.00	0.00	QUESTLINE, INC.		945.00
285	9/10/2014	LOOK UP VIDEO #2	528.00	0.00	KCTCS		
286	9/12/2014	SCHOLARSHIP	500.00	0.00	WARREN, MORGAN		
287	9/11/2014	PARADE ENTRY FEE	100.00	0.00	OWENSBORO DAVIESS CO.		
288	9/10/2014	SCHOLARSHIP	500.00	0.00	TIGUE, RACHEL		
289	9/1/2014	ANNUAL MEMBERSHIP DU	100.00	0.00	PRINCETON-CALDWELL CO		
290	9/4/2014	chamber mtg	36.00	0.00	CHAMBER OF COMMERCE		
291	8/29/2014	MEMBER MATTERS	2986.38	0.00	GREENWELL-CHISHOLM		
292	9/16/2014	WEBSITE DEVELOPMENT	4950.00	0.00	RED PIXEL STUDIOS		
293	9/4/2014	SCHOLARSHIP	500.00	0.00	HAYNES, KELSEY		
294	9/2/2014	HOLE SPONSORSHIP	100.00	0.00	OHIO CO CHAMBER		
295	8/20/2014	OCTV video production	468.00	0.00	KCTCS		
296	8/22/2014	SCHOLARSHIP	500.00	0.00	DANCE, RILEY		
297	8/22/2014	SCHOLARSHIP	500.00	0.00	GOUGER, EMILY		

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
298	8/27/2014	SCHOLARSHIP	500.00	0.00	RHINERSON, JORDAN		
299	8/21/2014	MEETING SUPPLIES	31.12	0.00	WALMART BUSINESS		
300	8/1/2014	BUSINESS ISSUES LUNCHEON	619.00	0.00	KYNDLE		
301	8/6/2014	ANNUAL DUES 2014-2015	321.00	0.00	AUDUBON AREA HOME		
302	8/14/2014	MEETING MEAL 7/14/14	15.00	0.00	AUDUBON AREA HOME		
303	8/11/2014	ANNUAL MEETING EXPENSE	2496.21	0.00	KAEC		
304	8/18/2014	SCHOLARSHIP	500.00	0.00	ARBLASTER, DANIEL		
305	8/1/2014	WASHINGTON YOUTH TOL	8500.00	0.00	KAEC		
306	8/15/2014	SCHOLARSHIP	500.00	0.00	CECIL, JAMES		
307	8/7/2014	chamber mtg	420.00	0.00	CHAMBER OF COMMERCE		
308	8/13/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, BRANDYN		
309	8/8/2014	GOLF CLASSIC GOLD	1000.00	0.00	CHAMBER OF COMMERCE		
310	8/1/2014	MEMBER MATTERS	2986.35	0.00	GREENWELL-CHISHOLM		
311	8/11/2014	SCHOLARSHIP	500.00	0.00	MCCARTY, MATTHEW		
312	7/31/2014	MILEAGE	118.16	0.00	JONES, RENEE BEASLEY-		
313	7/31/2014	MTG MEALS	53.52	0.00	JONES, RENEE BEASLEY-		
314	7/8/2014	JACKSON ENG WEATHERIZ	55.00	0.00	SPEEDWAY		
315	8/7/2014	SCHOLARSHIP	500.00	0.00	HUNT, SARA BRIANNA		
316	8/7/2014	ANNUAL ALLIANCE	3000.00	0.00	MADISONVILLE-HOPKINS CO		
317	7/16/2014	5 SOCKET DISPLAY	103.72	0.00	SERVICE CONCEPTS		
318	7/9/2014	JACKSON ENG VISIT	104.72	0.00	COMFORT SUITES		
319	7/30/2014	Blood drive	50.00	0.00	STEPHEN THOMPSON, CUST		
320	7/30/2014	SCHOLARSHIP	500.00	0.00	ATHERTON, JAMES M.		
321	7/9/2014	Customer Service Training	99.00	0.00	CHAMBER OF COMMERCE		
322	7/15/2014	Communication Training-	185.00	0.00	NORTHWEST KY TRAIN CON		
323	7/1/2014	SCHOLARSHIP	500.00	0.00	BARNES, AMANDA		
324	7/11/2014	MEMBERSHIP DUES	5000.00	0.00	ASSOC LARGE COOPS		5000.00 ALDC dues
325	7/17/2014	OPPORTUNITY 2016 PLEDG	9000.00	0.00	KYNDLE		
326	7/17/2014	Econ Devel.	10000.00	0.00	GREATER OWENS ECON		
327	7/17/2014	Econ Devel.	3000.00	0.00	HANCOCK CO INDUS		
328	7/15/2014	SERVICE AWARD - 5 YEARS	100.00	0.00	JONES, RENEE BEASLEY-		100.00 service award
329	7/1/2014	GOLD SPONSORSHIP-	1250.00	0.00	KYNDLE		
330	7/1/2014	GOLF CLASSIC TEAM	300.00	0.00	MADISONVILLE HOPKINS CO		

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Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
331	7/7/2014	EVANSVILLE OTTER NIGHT	50.00	0.00	KYNDLE		
332	7/14/2014	MEMBERSHIP DUES	300.00	0.00	OHIO CO CHAMBER		
333	7/1/2014	ANNUAL ASSOCIATE Dues	400.00	0.00	HOMEBUILDERS ASSOC		
334	7/1/2014	Ann. Mtg	480.00	0.00	RIVERPARK CENTER INC		
335	7/1/2014	MEMBER MATTERS	2986.15	0.00	GREENWELL-CHISHOLM		
336	7/2/2014	window clings	79.50	0.00	GREENWELL-CHISHOLM		
337		Kenergy staff labor	174066.16	1468.04			
338		Kenergy staff Tran	8412.98	0.00			
339	1/26/2015	MR Invoice	0.00	75.00			
340	6/30/2015	prepaid writeoff other	60.99	0.00			
341	6/30/2015	prepaid writeoff other	5104.96	0.00			
342	6/30/2015	prepaid writeoff other	11494.05	0.00			
343	5/31/2015	Prepaid Writeoff Other	23.12	0.00			
344	5/31/2015	Prepaid Writeoff Other	0.48	0.00			0.48 general postage
345	5/31/2015	Prepaid Writeoff Other	2.40	0.00			
346	5/31/2015	Prepaid Writeoff Other	5104.96	0.00			
347	5/31/2015	Prepaid Writeoff Other	11494.05	0.00			
348	4/30/2015	prepaid writeoff other	15.30	0.00			15.30 general postage
349	4/30/2015	prepaid writeoff other	16.32	0.00			
350	4/30/2015	prepaid writeoff other	2.88	0.00			2.88 general postage
351	4/30/2015	prepaid writeoff other	4.68	0.00			4.68 general postage
352	4/30/2015	prepaid writeoff other	1.85	0.00			
353	4/30/2015	prepaid writeoff other	5104.96	0.00			
354	4/30/2015	prepaid writeoff other	11494.05	0.00			
355	3/31/2015	prepaid writeoff other	143.28	0.00			
356	3/31/2015	prepaid writeoff other	12.96	0.00			
357	3/31/2015	prepaid writeoff other	5104.96	0.00			
358	3/31/2015	prepaid writeoff other	11494.05	0.00			
359	3/31/2015	correct input	17.76	0.00			17.76 general postage
360	2/28/2015	prepaid writeoff other	1.17	0.00			1.17 general postage
361	2/28/2015	prepaid writeoff other	2.88	0.00			
362	2/28/2015	prepaid writeoff other	5104.96	0.00			
363	2/28/2015	prepaid writeoff other	11494.05	0.00			

KENERGY CORP.

2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 29

ACCOUNT 930.200 MISC. EXPENSES

TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other
364	1/31/2015	prepaid writeoff other	14.40	0.00			
365	1/31/2015	prepaid writeoff other	17.85	0.00			
366	1/31/2015	prepaid writeoff other	4.23	0.00			4.23 general postage
367	1/31/2015	prepaid writeoff other	5276.85	0.00			
368	1/31/2015	prepaid writeoff other	11494.05	0.00			
369	12/31/2014	prepaid writeoff other	11.04	0.00			
370	12/31/2014	prepaid writeoff other	5156.14	0.00			
371	12/31/2014	prepaid writeoff other	11440.73	0.00			
372	11/30/2014	prepaid writeoff other	8.16	0.00			
373	11/30/2014	prepaid writeoff other	5276.85	0.00			
374	11/30/2014	prepaid writeoff other	11440.80	0.00			
375	10/31/2014	prepaid writeoff other	13.44	0.00			
376	10/31/2014	prepaid writeoff other	5276.85	0.00			
377	10/31/2014	prepaid writeoff other	11440.80	0.00			
378	9/30/2014	prepaid writeoff other	13.44	0.00			
379	9/30/2014	prepaid writeoff other	3.36	0.00			3.36 general postage
380	9/30/2014	prepaid writeoff other	14.88	0.00			
381	9/30/2014	prepaid writeoff other	5276.85	0.00			
382	9/30/2014	prepaid writeoff other	11440.80	0.00			
383	8/31/2014	prepaid writeoff other	21.60	0.00			
384	8/31/2014	prepaid writeoff other	0.96	0.00			0.96 general postage
385	8/31/2014	prepaid writeoff other	7.00	0.00			
386	8/31/2014	prepaid writeoff other	5276.85	0.00			
387	8/31/2014	prepaid writeoff other	11440.80	0.00			
388	7/31/2014	prepaid writeoff other	33.60	0.00			
389	7/31/2014	prepaid writeoff other	1.44	0.00			1.44 general postage
390	7/31/2014	prepaid writeoff other	96.48	0.00			
391	7/31/2014	prepaid writeoff other	6.78	0.00			6.78 general postage
392	7/31/2014	prepaid writeoff other	5276.85	0.00			
393	7/31/2014	prepaid writeoff other	11440.80	0.00			
394	6/30/2015	allocate misc general	0.00	4097.20		-4097.20	
395	5/31/2015	allocate misc general	0.00	2289.28		-2289.28	
396	4/30/2015	allocate misc general	0.00	2015.45		-2015.45	

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(x)	(y)	
Row no.	Date	Reference	Debit	Credit	Vendor Name	Transfer costs to direct serves & non-regulated	Other	
397	3/31/2015	allocate misc general	0.00	1484.30		-1484.30		
398	2/28/2015	allocate misc general	144.97	0.00		144.97		
399	2/28/2015	allocate misc general	0.00	1761.87		-1761.87		
400	1/31/2015	allocate misc general	0.00	1924.22		-1924.22		
401	12/31/2014	allocate misc general	0.00	1796.56		-1796.56		
402	11/30/2014	allocate misc general	0.00	3784.78		-3784.78		
403	10/31/2014	allocate misc general	0.00	1641.14		-1641.14		
404	9/30/2014	allocate misc general	0.00	2011.82		-2011.82		
405	8/31/2014	allocate misc general	0.00	2939.29		-2939.29		
406	7/31/2014	allocate misc general	0.00	3511.00		-3511.00	To Exh.	
407		Total Debits and Credits	605902.05	114168.57		-29111.94	10438.39	5A, pg 8
408		Net Total	491733.48					row
409					member surveys	1050.00	12	
410					staff meals	268.65		
411				To Exhibit 5A. Page 8, Row	subscriptions	545.31		
412					Desktop PC	2725.40		
413					Professional dues	430.00		
414					annual corp. tax	10.00		
					Staff service awards	350.00	(1)	
					Dues- ALDC	5000.00	3	
					general postage	59.04		
						<u>10438.40</u>		

(1) to exh. 5d, leadsheet 1, row 16

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 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

	(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
	Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
1	Glenn Cox	Mileage	7/1/14	106.40						
2	Glenn Cox	Mileage - KAEC Bd	7/1/14	218.40						
3	Glenn Cox	Mtg Exp - KAEC Bd	7/1/14	167.17						
4	Glenn Cox	Mtg Fee - Bd	7/1/14	300.00					300.00	
5	Glenn Cox	Mtg Fee - KAEC Bd	7/1/14	300.00						
6	Subway	Bd Mtg Supplies	7/7/14	107.06						
7	Bill Denton	Mileage	7/8/14	12.88						
8	Bill Denton	Mtg Fee - Bd	7/8/14	300.00					300.00	
9	Bob White	Mileage	7/8/14	34.72						
10	Bob White	Mtg Fee - Bd	7/8/14	400.00	100.00				300.00	
11	Chris Mitchell	Mileage	7/8/14	34.72						
12	Chris Mitchell	Mtg Fee - Bd	7/8/14	300.00					300.00	
13	John Warren	Mileage	7/8/14	42.00						
14	John Warren	Mtg Fee - Bd	7/8/14	300.00					300.00	
15	Jonathan Ayer	Mileage	7/8/14	47.04						
16	Jonathan Ayer	Mtg Fee - Bd	7/8/14	300.00					300.00	
17	Larry Elder	Mileage	7/8/14	15.12						
18	Larry Elder	Mtg Fee - Bd	7/8/14	300.00					300.00	
19	Randy Powell	Mileage	7/8/14	17.92						
20	Randy Powell	Mtg Fee - Bd	7/8/14	300.00					300.00	
21	Steve Henry	Mtg Fee - Bd	7/8/14	300.00					300.00	
22	Bill Denton	Monthly Retainer	7/18/14	650.00				650.00		
23	Bob White	Monthly Retainer	7/18/14	650.00				650.00		
24	Brent Wigginton	Monthly Retainer	7/18/14	650.00				650.00		
25	Chris Mitchell	Monthly Retainer	7/18/14	650.00				650.00		
26	Glenn Cox	Monthly Retainer	7/18/14	650.00				650.00		
27	John Warren	Monthly Retainer	7/18/14	650.00				650.00		

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 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
28	Jonathan Ayer	7/18/14	650.00				650.00		
29	Larry Elder	7/18/14	650.00				650.00		
30	Randy Powell	7/18/14	650.00				650.00		
31	Steve Henry	7/18/14	650.00				650.00		
32	William Reid	7/18/14	650.00				650.00		
33	William Reid	7/18/14	300.00					300.00	
34	Glenn Cox	8/1/14	67.20						
35	Glenn Cox	8/1/14	218.40						
36	Glenn Cox	8/1/14	119.28						
37	Glenn Cox	8/1/14	300.00					300.00	
38	Glenn Cox	8/1/14	150.00						
39	William Reid	8/1/14	47.60						
40	William Reid	8/1/14	300.00					300.00	
41	The Miller House	8/10/14	965.38						
42	Subway	8/11/14	131.44						
43	Bill Denton	8/12/14	38.64						
44	Bill Denton	8/12/14	300.00					300.00	
45	Bill Denton	8/12/14	300.00			300.00			
46	Bob White	8/12/14	34.72						
47	Bob White	8/12/14	400.00	100.00				300.00	
48	Brent Wigginton	8/12/14	69.44						
49	Brent Wigginton	8/12/14	300.00					300.00	
50	Chris Mitchell	8/12/14	69.44						
51	Chris Mitchell	8/12/14	300.00					300.00	
52	John Warren	8/12/14	84.00						
53	John Warren	8/12/14	300.00					300.00	
54	Jonathan Ayer	8/12/14	47.04						

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 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
55 Jonathan Ayer	Mtg Fee - Bd	8/12/14	300.00					300.00	
56 Larry Elder	Mileage	8/12/14	62.72						
57 Larry Elder	Mtg Fee - Bd	8/12/14	300.00					300.00	
58 Larry Elder	Mtg Fee - BREC Orient	8/12/14	300.00			300.00			
59 Randy Powell	Mileage	8/12/14	17.92						
60 Randy Powell	Mtg Fee - Bd	8/12/14	300.00					300.00	
61 Steve Henry	Mileage	8/12/14	109.76						
62 Steve Henry	Mtg Fee - Bd	8/12/14	300.00					300.00	
63 Steve Henry	Mtg Fee - BREC Orient	8/12/14	300.00			300.00			
64 Walmart	Bd Mtg Supplies	8/12/14	17.59						
65 Bill Denton	Monthly Retainer	8/22/14	650.00				650.00		
66 Bob White	Monthly Retainer	8/22/14	650.00				650.00		
67 Brent Wigginton	Monthly Retainer	8/22/14	650.00				650.00		
68 Chris Mitchell	Monthly Retainer	8/22/14	650.00				650.00		
69 Glenn Cox	Monthly Retainer	8/22/14	650.00				650.00		
70 John Warren	Monthly Retainer	8/22/14	650.00				650.00		
71 Jonathan Ayer	Monthly Retainer	8/22/14	650.00				650.00		
72 Larry Elder	Monthly Retainer	8/22/14	650.00				650.00		
73 Randy Powell	Monthly Retainer	8/22/14	650.00				650.00		
74 Steve Henry	Monthly Retainer	8/22/14	650.00				650.00		
75 William Reid	Monthly Retainer	8/22/14	650.00				650.00		
76 Bill Denton	Mileage	9/9/14	12.88						
77 Bill Denton	Mtg Fee - Bd	9/9/14	300.00					300.00	
78 Bob White	Mileage	9/9/14	34.72						
79 Bob White	Mtg Fee - Bd	9/9/14	400.00	100.00				300.00	
80 Brent Wigginton	Mileage	9/9/14	112.00						
81 Brent Wigginton	Mtg Fee - Bd	9/9/14	300.00					300.00	

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 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Dlem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
82	Chris Mitchell	Mileage	9/9/14	34.72					
83	Chris Mitchell	Mtg Fee - Bd	9/9/14	300.00				300.00	
84	Glenn Cox	Mileage	9/9/14	67.20					
85	Glenn Cox	Mtg Fee - Bd	9/9/14	300.00				300.00	
86	J & B Catering Service	Bd Mtg Supplies	9/9/14	279.33					
87	John Warren	Mileage	9/9/14	42.00					
88	John Warren	Mtg Fee - Bd	9/9/14	300.00				300.00	
89	Jonathan Ayer	Mileage	9/9/14	47.04					
90	Jonathan Ayer	Mtg Fee - Bd	9/9/14	300.00				300.00	
91	Larry Elder	Mileage	9/9/14	30.24					
92	Larry Elder	Mtg Fee - Bd	9/9/14	300.00				300.00	
93	Randy Powell	Mileage	9/9/14	17.92					
94	Randy Powell	Mtg Fee - Bd	9/9/14	300.00				300.00	
95	Steve Henry	Mileage	9/9/14	57.68					
96	Steve Henry	Mtg Fee - Bd	9/9/14	300.00				300.00	
97	William Reid	Mileage	9/9/14	47.60					
98	William Reid	Mtg Fee - Bd	9/9/14	300.00				300.00	
99	NRECA	NRECA Winter School	9/15/14	3,181.00					3,181.00
100	Bill Denton	Monthly Retainer	9/19/14	650.00			650.00		
101	Bob White	Monthly Retainer	9/19/14	650.00			650.00		
102	Brent Wigginton	Monthly Retainer	9/19/14	650.00			650.00		
103	Chris Mitchell	Monthly Retainer	9/19/14	650.00			650.00		
104	Glenn Cox	Monthly Retainer	9/19/14	650.00			650.00		
105	John Warren	Monthly Retainer	9/19/14	650.00			650.00		
106	Jonathan Ayer	Monthly Retainer	9/19/14	650.00			650.00		
107	Larry Elder	Monthly Retainer	9/19/14	650.00			650.00		
108	Randy Powell	Monthly Retainer	9/19/14	650.00			650.00		

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 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Dlem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
109	Steve Henry	9/19/14	650.00				650.00		
110	William Reid	9/19/14	650.00				650.00		
111	Durward Cheek	9/22/14	84.00						
112	Kustom Kwik-Print	9/22/14	103.62						
113	Moonlite Bar-B-Q	9/22/14	458.22						
114	Teresa Westerfield	9/22/14	33.60						
115	J & B Catering Service	9/29/14	508.80						
116	Henderson Ins. Services		2,225.65						
117	July entry								
118	Henderson Ins. Services		2,225.65						
119	August entry								
120	Henderson Ins. Services		2,225.65						
121	Sept entry		50.84						
122	July - Sept entries		(2,340.42)						
123	Bill Denton	10/1/14	650.00				650.00		
124	Gaylord Opryland Hotel	10/1/14	220.32						220.32
125	Glenn Cox	10/1/14	134.40						
126	Glenn Cox	10/1/14	218.40						
127	Glenn Cox	10/1/14	650.00				650.00		
128	Glenn Cox	10/1/14	84.77						
129	Glenn Cox	10/1/14	300.00					300.00	
130	Glenn Cox	10/1/14	300.00			300.00			
131	Steve Henry	10/1/14	650.00				650.00		
132	Main Street Italian	10/2/14	561.35						
133	Subway - RCCU VISA	10/13/14	149.57						
134	Walmart	10/13/14	22.00						

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 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
135	Bill Denton	Mileage	10/14/14	12.88					
136	Bill Denton	Mtg Fee - Bd	10/14/14	300.00				300.00	
137	Harry Baldwin	MAC Mileage	10/17/14	109.76					
138	James & Carol Asher	MAC Mileage	10/17/14	133.28					
139	James Douglas Harris	MAC Mileage	10/17/14	33.60					
140	Larry Melton	MAC Mileage	10/17/14	44.80					
141	Bob White	Mileage	10/24/14	34.72					
142	Bob White	Monthly Retainer	10/24/14	650.00			650.00		
143	Bob White	Mtg Fee - Bd	10/24/14	400.00	100.00			300.00	
144	Brent Wigginton	Mileage	10/24/14	112.00					
145	Brent Wigginton	Monthly Retainer	10/24/14	650.00			650.00		
146	Brent Wigginton	Mtg Fee - Bd	10/24/14	300.00				300.00	
147	Brent Wigginton	Mtg Fee - BREC Annual	10/24/14	300.00		300.00			
148	Chris Mitchell	Mileage	10/24/14	69.44					
149	Chris Mitchell	Mileage - MAC	10/24/14	29.12					
150	Chris Mitchell	Monthly Retainer	10/24/14	650.00			650.00		
151	Chris Mitchell	Mtg Fee - Bd	10/24/14	300.00				300.00	
152	Chris Mitchell	Mtg Fee - BREC Annual	10/24/14	300.00		300.00			
153	John Warren	Mileage	10/24/14	42.00					
154	John Warren	Monthly Retainer	10/24/14	650.00			650.00		
155	John Warren	Mtg Fee - Bd	10/24/14	300.00				300.00	
156	Jonathan Ayer	Mileage	10/24/14	47.04					
157	Jonathan Ayer	Monthly Retainer	10/24/14	650.00			650.00		
158	Jonathan Ayer	Mtg Fee - Bd	10/24/14	300.00				300.00	
159	Larry Elder	Mileage	10/24/14	30.24					
160	Larry Elder	Monthly Retainer	10/24/14	650.00			650.00		
161	Larry Elder	Mtg Fee - Bd	10/24/14	300.00				300.00	

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 TEST YEAR ENDING JUNE 30, 2015

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
						Non Del/Alt				Del/Alt
162	Randy Powell	Mileage	10/24/14	17.92						
163	Randy Powell	Monthly Retainer	10/24/14	650.00				650.00		
164	Randy Powell	Mtg Fee - Bd	10/24/14	300.00					300.00	
165	Survey & Ballot Systems	Ballots director elections	10/24/14	5,688.00						
166	William Reid	Monthly Retainer	10/24/14	650.00				650.00		
167	NRECA	NRECA Winter School	10/31/14	1,176.00						1,176.00
168	William Reid	Mileage	10/31/14	95.20						
169	William Reid	Mtg Fee - Bd	10/31/14	300.00					300.00	
170	William Reid	Mtg Fee - BREC Annual	10/31/14	300.00			300.00			
171	Glenn Cox	Mileage	11/1/14	67.20						
172	Glenn Cox	Mileage - KAEC Op	11/1/14	218.40						
173	Glenn Cox	Mtg Exp - KAEC Op Com	11/1/14	208.34						
174	Glenn Cox	Mtg Fee - Bd	11/1/14	300.00					300.00	
175	Glenn Cox	Mtg Exp - KAEC Op Com	11/1/14	300.00						
176	Bill Denton	Mileage	11/10/14	12.88						
177	Bill Denton	Mtg Fee - Bd	11/10/14	300.00					300.00	
178	Planters Coffee House	Bd Mtg Supplies	11/10/14	332.15						
179	Steve Henry	Mileage	11/11/14	44.80						
180	Steve Henry	NRECA Winter School	11/11/14	220.32						220.32
181	Steve Henry	Mtg Fee - Bd	11/11/14	300.00					300.00	
182	Bill Denton	Monthly Retainer	11/21/14	650.00				650.00		
183	Bob White	Mileage	11/21/14	34.72						
184	Bob White	Monthly Retainer	11/21/14	650.00				650.00		
185	Bob White	Mtg Fee - Bd	11/21/14	400.00	100.00				300.00	
186	Brent Wigginton	Mileage - Strategic Plan	11/21/14	119.84		119.84				
187	Brent Wigginton	Monthly Retainer	11/21/14	650.00				650.00		
188	Brent Wigginton	Strategic Planning Mtg	11/21/14	340.42		340.42				

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	(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
	Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
189	Brent Wigginton	Strategic Planning Mtg	11/21/14	1,050.00		1,050.00				
190	Chris Mitchell	Monthly Retainer	11/21/14	650.00				650.00		
191	Glenn Cox	Monthly Retainer	11/21/14	650.00				650.00		
192	John Warren	Mileage	11/21/14	42.00						
193	John Warren	KAEC Annual Mtg	11/21/14	61.04		61.04				
194	John Warren	Strategic Planning Mtg	11/21/14	61.04		61.04				
195	John Warren	Monthly Retainer	11/21/14	650.00				650.00		
196	John Warren	KAEC Annual Mtg	11/21/14	860.34		860.34				
197	John Warren	- Strategic Plan Mtg	11/21/14	219.21		219.21				
198	John Warren	Mtg Fee - Bd	11/21/14	300.00					300.00	
199	John Warren	KAEC Annual Mtg	11/21/14	750.00		750.00				
200	John Warren	Strategic Planning Mtg	11/21/14	600.00		600.00				
201	Jonathan Ayer	Strategic Planning Mtg	11/21/14	148.96		148.96				
202	Jonathan Ayer	Monthly Retainer	11/21/14	650.00				650.00		
203	Jonathan Ayer	Strategic Planning Mtg	11/21/14	481.63		481.63				
204	Jonathan Ayer	Strategic Planning Mtg	11/21/14	1,050.00		1,050.00				
205	Larry Elder	Mileage	11/21/14	30.24						
206	Larry Elder	Monthly Retainer	11/21/14	650.00				650.00		
207	Larry Elder	Mtg Fee - Bd	11/21/14	300.00					300.00	
208	Randy Powell	Mileage	11/21/14	17.92						
209	Randy Powell	Monthly Retainer	11/21/14	650.00				650.00		
210	Randy Powell	Mtg Fee - Bd	11/21/14	300.00					300.00	
211	Steve Henry	Monthly Retainer	11/21/14	650.00				650.00		
212	William Reid	Monthly Retainer	11/21/14	650.00				650.00		
213	Fourth Street Live	Strategic Planning Mtg -	12/1/14	679.20		611.28				67.92
214	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	218.40						218.40
215	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	535.35						535.35

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Non Del/Alt Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Del/Alt Assoc Mtg Exp & Trng
216	Glenn Cox	KAEC Annual Mtg	12/1/14	300.00						300.00
217	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	300.00						300.00
218	Marriot	Strategic Planning Mtg	12/4/14	2,878.48		2,616.80				261.68
219	Bill Denton	Mileage	12/9/14	12.88						
220	Bill Denton	Mtg Fee - Bd	12/9/14	300.00					300.00	
221	Country Cupboard	Board Mtg Supplies - Audit	12/9/14	6.34						
222	Golden Glaze Bakery	Board Mtg Supplies - Audit	12/9/14	8.29						
223	J & B Catering Service	Bd Mtg Supplies	12/9/14	266.33						
224	Steve Henry	Mileage	12/9/14	44.80						
225	Steve Henry	Mileage - Strategic Plan	12/9/14	120.96		120.96				
226	Steve Henry	Mtg Exp - Strategic Plan	12/9/14	175.21		175.21				
227	Steve Henry	Mtg Fee - Bd	12/9/14	300.00					300.00	
228	Steve Henry	Mtg Fees - Strategic Plann	12/9/14	600.00		600.00				
229	Sureway Super Market	Board Mtg Supplies - Audit	12/9/14	19.60						
230	Bill Denton	Monthly Retainer	12/19/14	650.00				650.00		
231	Bob White	Mileage	12/19/14	34.72						
232	Bob White	KAEC AnN Mtg/StraT Plan	12/19/14	169.12		169.12				
233	Bob White	Monthly Retainer	12/19/14	650.00				650.00		
234	Bob White	KAEC AnN Mtg/StraT Plan	12/19/14	355.42		355.42				
235	Bob White	Mtg Fee - Bd	12/19/14	400.00	100.00				300.00	
236	Bob White	KAEC Annual Mtg	12/19/14	300.00		300.00				
237	Bob White	Strategic Planning Mtg	12/19/14	300.00		300.00				
238	Brent Wigginton	Mileage	12/19/14	69.44						
239	Brent Wigginton	NRECA Winter School	12/19/14	168.00						168.00
240	Brent Wigginton	Monthly Retainer	12/19/14	650.00				650.00		
241	Brent Wigginton	NRECA Winter School	12/19/14	309.12						309.12
242	Brent Wigginton	Mtg Fee - Bd	12/19/14	300.00					300.00	

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(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
243	Brent Wigginton	NRECA Winter School	12/19/14	750.00					750.00
244	Chris Mitchell	KAEC Annual Mtg/Strat	12/19/14	196.00	196.00				
245	Chris Mitchell	Monthly Retainer	12/19/14	650.00			650.00		
246	Chris Mitchell	KAEC Annual / Strategic	12/19/14	549.63	549.63				
247	Chris Mitchell	Mtg Fee - Bd	12/19/14	300.00				300.00	
248	Chris Mitchell	KAEC Annual Mtg	12/19/14	450.00	450.00				
249	Chris Mitchell	Strategic Planning Mtg	12/19/14	600.00	600.00				
250	Glenn Cox	Monthly Retainer	12/19/14	650.00			650.00		
251	John Warren	Mileage	12/19/14	42.00					
252	John Warren	Monthly Retainer	12/19/14	650.00			650.00		
253	John Warren	Mtg Fee - Bd	12/19/14	300.00				300.00	
254	Jonathan Ayer	Mileage	12/19/14	47.04					
255	Jonathan Ayer	Monthly Retainer	12/19/14	650.00			650.00		
256	Jonathan Ayer	Mtg Fee - Bd	12/19/14	300.00				300.00	
257	Larry Elder	Mileage	12/19/14	30.24					
258	Larry Elder	Strategic Planning Mtg	12/19/14	67.20	67.20				
259	Larry Elder	Monthly Retainer	12/19/14	650.00			650.00		
260	Larry Elder	Strategic Planning Mtg	12/19/14	175.21	175.21				
261	Larry Elder	Mtg Fee - Bd	12/19/14	300.00				300.00	
262	Larry Elder	Strategic Planning Mtg	12/19/14	600.00	600.00				
263	Randy Powell	Mileage	12/19/14	17.92					
264	Randy Powell	KAEC Annual Mtg/Strat	12/19/14	178.08	178.08				
265	Randy Powell	Monthly Retainer	12/19/14	650.00			650.00		
266	Randy Powell	KAEC Annual / Strat	12/19/14	543.90	543.90				
267	Randy Powell	Mtg Fee - Bd	12/19/14	300.00				300.00	
268	Randy Powell	KAEC Annual Mtg	12/19/14	450.00	450.00				
269	Randy Powell	Strategic Planning Mtg	12/19/14	600.00	600.00				

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(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
270	Steve Henry	Monthly Retainer	12/19/14	650.00			650.00		
271	William Reid	KAEC Annual Mtg/Strat	12/19/14	123.20	123.20				
272	William Reid	Monthly Retainer	12/19/14	650.00			650.00		
273	William Reid	KAEC Annual / Strategic	12/19/14	547.14	547.14				
274	William Reid	KAEC Annual Mtg	12/19/14	750.00	750.00				
275	William Reid	Strategic Planning	12/19/14	300.00	300.00				
276	KAEC	KAEC Coord. Train	12/23/14	859.00					859.00
277	KAEC	KAEC Coord. Training	12/23/14	508.00					508.00
278	KAEC	KAEC Annual Mtg (8)	12/26/14	1,184.00	1,036.00				148.00
279	Glenn Cox	Mileage	1/23/15	67.20					
280	Glenn Cox	KAEC Op Committee	1/23/15	218.40					
281	Glenn Cox	KAEC Op Committee	1/23/15	81.30					
282	Glenn Cox	Mtg Fee - Bd	1/23/15	300.00				300.00	
283	Glenn Cox	KAEC Op Committee	1/23/15	300.00					
284	Steve Henry	NRECA Winter School	1/23/15	154.56					154.56
285	Steve Henry	NRECA Winter School	1/23/15	1,427.23					1,427.23
286	Steve Henry	NRECA Winter	1/23/15	1,800.00					1,800.00
287	William Reid	Mileage	1/23/15	47.60					
288	William Reid	Mtg Fee - Bd	1/23/15	300.00				300.00	
289	Henderson Ins. Services	Liability insurance		2,225.65					
290	Oct entry	Postage							
291	Henderson Ins. Services	Liability insurance		2,225.65					
292	Nov entry	Postage							
293	Henderson Ins. Services	Liability insurance		2,637.40					
294	Dec entry	Postage							
295	October - Dec entries	Allocation to direct serves		(5,582.87)					
296	Walmart	Bd Mtg Supplies	1/8/2015	48.83					
297	NRECA	Rural Electric Magz (11)	1/9/2015	473.00					

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
					Non Del/Alt				Del/Alt
298	Steve Henry	Mtg Fee - Bd	1/9/2015	300.00				300.00	
299	Bill Denton	Mileage	1/12/2015	33.35					
300	Bill Denton	Mtg Fee - Bd	1/12/2015	300.00				300.00	
301	Bill Denton	Monthly Retainer	1/23/2015	650.00			650.00		
302	Brent Wigginton	Mileage	1/23/2015	27.60					
303	Brent Wigginton	Monthly Retainer	1/23/2015	650.00			650.00		
304	Brent Wigginton	Mtg Fee - Bd	1/23/2015	300.00				300.00	
305	Chris Mitchell	Mileage	1/23/2015	71.30					
306	Chris Mitchell	Monthly Retainer	1/23/2015	650.00			650.00		
307	Chris Mitchell	Mtg Fee - Bd	1/23/2015	300.00				300.00	
308	Glenn Cox	Monthly Retainer	1/23/2015	650.00			650.00		
309	John Warren	Monthly Retainer	1/23/2015	650.00			650.00		
310	John Warren	Mtg Fee - Bd	1/23/2015	300.00				300.00	
311	Jonathan Ayer	Mileage	1/23/2015	28.75					
312	Jonathan Ayer	Monthly Retainer	1/23/2015	650.00			650.00		
313	Jonathan Ayer	Mtg Fee - Bd	1/23/2015	300.00				300.00	
314	Larry Elder	Mileage	1/23/2015	16.10					
315	Larry Elder	Monthly Retainer	1/23/2015	650.00			650.00		
316	Larry Elder	Mtg Fee - Bd	1/23/2015	300.00				300.00	
317	Randy Powell	Mileage	1/23/2015	60.95					
318	Randy Powell	Monthly Retainer	1/23/2015	650.00			650.00		
319	Randy Powell	Mtg Fee - Bd	1/23/2015	300.00				300.00	
320	Robert White	Mileage	1/23/2015	73.60					
321	Robert White	Monthly Retainer	1/23/2015	650.00			650.00		
322	Robert White	Mtg Fee - Bd	1/23/2015	400.00	100.00			300.00	
323	Steve Henry	Monthly Retainer	1/23/2015	650.00			650.00		
324	William Reid	Monthly Retainer	1/23/2015	650.00			650.00		

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	(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
	Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
325	Glenn Cox	Mileage	2/1/2015	126.50						
326	Glenn Cox	Mileage - KAEC Bd	2/1/2015	224.25						
327	Glenn Cox	Mtg Exp KAEC Bd -	2/1/2015	95.72						
328	Glenn Cox	Mtg Fee - Bd	2/1/2015	300.00					300.00	
329	Bill Denton	Mileage	2/10/2015	13.80						
330	Bill Denton	Mtg Fee - Bd	2/10/2015	300.00					300.00	
331	J & B Catering Service	Bd Mtg Supplies	2/10/2015	381.60						
332	J & B Catering Service	MAC Mtg Meal	2/10/2015	426.65						
333	Steve Henry	Mileage	2/10/2015	61.53						
334	Steve Henry	Mtg Fee - Bd	2/10/2015	300.00					300.00	
335	David Spainhoward	MAC Mileage	2/13/2015	20.70						
336	Harry Baldwin	MAC Mileage	2/13/2015	48.88						
337	Larry Melton	MAC Mileage	2/13/2015	46.00						
338	Moonlite Bar-B-Q	MAC Mtg Meal	2/13/2015	449.37						
339	Bill Denton	Monthly Retainer	2/20/2015	650.00				650.00		
340	Brent Wigginton	Mileage	2/20/2015	71.30						
341	Brent Wigginton	Monthly Retainer	2/20/2015	650.00				650.00		
342	Brent Wigginton	Mtg Fee - Bd	2/20/2015	300.00					300.00	
343	Brent Wigginton	Telephonic - CEO Eval	2/20/2015	150.00			150.00			
344	Chris Mitchell	Mileage	2/20/2015	35.65						
345	Chris Mitchell	Mileage - MAC	2/20/2015	29.90						
346	Chris Mitchell	Monthly Retainer	2/20/2015	650.00				650.00		
347	Chris Mitchell	Mtg Fee - Bd	2/20/2015	300.00					300.00	
348	Glenn Cox	Monthly Retainer	2/20/2015	650.00				650.00		
349	John Warren	Mileage	2/20/2015	43.12						
350	John Warren	Monthly Retainer	2/20/2015	650.00				650.00		
351	John Warren	Mtg Fee - Bd	2/20/2015	300.00					300.00	

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(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Dlem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
352	Jon Lawson	MAC Mileage	2/20/2015	28.75					
353	Jonathan Ayer	Mileage	2/20/2015	48.87					
354	Jonathan Ayer	Monthly Retainer	2/20/2015	650.00			650.00		
355	Jonathan Ayer	Mtg Fee - Bd	2/20/2015	300.00				300.00	
356	Jonathan Ayer	Telephonic - CEO Eval	2/20/2015	150.00		150.00			
357	Larry Elder	Mileage	2/20/2015	31.05					
358	Larry Elder	Monthly Retainer	2/20/2015	650.00			650.00		
359	Larry Elder	Mtg Fee - Bd	2/20/2015	300.00				300.00	
360	Randy Powell	Mileage	2/20/2015	18.40					
361	Randy Powell	Monthly Retainer	2/20/2015	650.00			650.00		
362	Randy Powell	Mtg Fee - Bd	2/20/2015	300.00				300.00	
363	Robert White	Mileage	2/20/2015	35.65					
364	Robert White	Monthly Retainer	2/20/2015	650.00			650.00		
365	Robert White	Mtg Fee - Bd	2/20/2015	400.00	100.00			300.00	
366	Steve Henry	Monthly Retainer	2/20/2015	650.00			650.00		
367	William Reid	Monthly Retainer	2/20/2015	650.00			650.00		
368	William Reid	Mileage	2/27/2015	48.88					
369	William Reid	Mtg Fee - Bd	2/27/2015	300.00				300.00	
370	Main Street Italian Grill	MAC Mtg Meal	3/2/2015	604.90					
371	Bill Denton	Mileage	3/10/2015	13.23					
372	Bill Denton	Mtg Fee - Bd	3/10/2015	300.00				300.00	
373	Bill Denton	Telephonic - CEO Eval	3/10/2015	150.00		150.00			
374	Glenn Cox	Mileage	3/10/2015	69.00					
375	Glenn Cox	Mtg Fee - Bd	3/10/2015	300.00				300.00	
376	Glenn Cox	Telephonic - CEO Eval	3/10/2015	150.00		150.00			
377	Steve Henry	Mileage	3/10/2015	46.00					
378	Steve Henry	Mtg Fee - Bd	3/10/2015	300.00				300.00	

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(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
379	Steve Henry	Telephonic - CEO Eval	3/10/2015	150.00		150.00			
380	Stephen Thompson, Cust	Bd Mtg Supplies	3/13/2015	250.00					
381	Bill Denton	Monthly Retainer	3/20/2015	650.00			650.00		
382	Brent Wigginton	Mileage	3/20/2015	71.30					
383	Brent Wigginton	Monthly Retainer	3/20/2015	650.00			650.00		
384	Brent Wigginton	Mtg Fee - Bd	3/20/2015	300.00				300.00	
385	Chris Mitchell	Mileage	3/20/2015	35.65					
386	Chris Mitchell	Monthly Retainer	3/20/2015	650.00			650.00		
387	Chris Mitchell	Mtg Fee - Bd	3/20/2015	300.00				300.00	
388	Chris Mitchell	Telephonic - CEO Eval	3/20/2015	150.00		150.00			
389	Chris Mitchell	NRECA Directors Conf	3/20/2015	772.70					772.70
390	Glenn Cox	Monthly Retainer	3/20/2015	650.00			650.00		
391	John Warren	Mileage	3/20/2015	43.12					
392	John Warren	Monthly Retainer	3/20/2015	650.00			650.00		
393	John Warren	Mtg Fee - Bd	3/20/2015	300.00				300.00	
394	Jonathan Ayer	Mileage	3/20/2015	48.87					
395	Jonathan Ayer	Monthly Retainer	3/20/2015	650.00			650.00		
396	Jonathan Ayer	Mtg Fee - Bd	3/20/2015	300.00				300.00	
397	Larry Elder	Mileage	3/20/2015	31.05					
398	Larry Elder	Monthly Retainer	3/20/2015	650.00			650.00		
399	Larry Elder	Mtg Fee - Bd	3/20/2015	300.00				300.00	
400	Larry Elder	Telephonic - CEO Eval	3/20/2015	150.00		150.00			
401	Randy Powell	Mileage	3/20/2015	18.40					
402	Randy Powell	Monthly Retainer	3/20/2015	650.00			650.00		
403	Randy Powell	Mtg Fee - Bd	3/20/2015	300.00				300.00	
404	Robert White	Bd Mtg Supplies	3/20/2015	14.00					
405	Robert White	Mileage	3/20/2015	35.65					

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Del/Alt
					Non Del/Alt				Del/Alt
406	Robert White	Monthly Retainer	3/20/2015	650.00			650.00		
407	Robert White	Mtg Fee - Bd	3/20/2015	400.00	100.00			300.00	
408	Robert White	Telephonic - CEO Eval	3/20/2015	150.00		150.00			
409	Steve Henry	Monthly Retainer	3/20/2015	650.00			650.00		
410	William Reid	Bd Mtg Supplies -	3/20/2015	115.00					
411	William Reid	Monthly Retainer	3/20/2015	650.00			650.00		
412	William Reid	Telephonic - Bd	3/20/2015	150.00		150.00			
413	William Reid	Telephonic - CEO Eval	3/20/2015	150.00		150.00			
414	J & B Catering Service	Bd Mtg Supplies	4/3/2015	216.24					
415	Federated	Liability insurance		1,998.93					
416	January entry	Postage		56.24					
417	Federated	Liability insurance		1,998.93					
418	February Entry	Postage		15.36					
419	Federated	Liability insurance		1,998.93					
420	March Entry	Postage							
421	Jan- March entries	Allocation to direct serves		(1,894.23)					
422	J&B Catering Service	Bd Mtg Supplies	4/14/15	247.21					
423	Bill Denton	Mileage	4/24/15	13.23					
424	Bill Denton	Monthly Retainer	4/24/15	650.00			650.00		
425	Bill Denton	Mtg Fee - Bd	4/24/15	300.00				300.00	
426	Bob White	Mileage	4/24/15	35.65					
427	Bob White	Monthly Retainer	4/24/15	650.00			650.00		
428	Bob White	Mtg Fee - Bd	4/24/15	400.00	100.00			300.00	
429	Brent Wigginton	Mileage	4/24/15	71.30					
430	Brent Wigginton	Monthly Retainer	4/24/15	650.00			650.00		
431	Brent Wigginton	Mtg Fee - Bd	4/24/15	300.00				300.00	
432	Chris Mitchell	Mileage	4/24/15	35.65					

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(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
433	Chris Mitchell	NRECA Directors Conf	4/24/15	159.86					159.86
434	Chris Mitchell	Monthly Retainer	4/24/15	650.00			650.00		
435	Chris Mitchell	NRECA Directors Conf	4/24/15	714.77					714.77
436	Chris Mitchell	Mtg Fee - Bd	4/24/15	300.00				300.00	
437	Chris Mitchell	NRECA Directors Conf	4/24/15	1,350.00					1,350.00
438	Glenn Cox	Mileage	4/24/15	69.00					
439	Glenn Cox	Mileage - KAEC Bd Mtg	4/24/15	224.25					
440	Glenn Cox	Monthly Retainer	4/24/15	650.00			650.00		
441	Glenn Cox	Mtg Exp - KAEC Bd	4/24/15	96.75					
442	Glenn Cox	Mtg Fee - Bd	4/24/15	300.00				300.00	
443	John Warren	Mileage	4/24/15	43.13					
444	John Warren	Monthly Retainer	4/24/15	650.00			650.00		
445	John Warren	Mtg Fee - Bd	4/24/15	300.00				300.00	
446	Jonathan Ayer	Mileage	4/24/15	48.30					
447	Jonathan Ayer	Monthly Retainer	4/24/15	650.00			650.00		
448	Jonathan Ayer	Mtg Fee - Bd	4/24/15	300.00				300.00	
449	Larry Elder	Mileage	4/24/15	31.05					
450	Larry Elder	Monthly Retainer	4/24/15	650.00			650.00		
451	Larry Elder	Mtg Fee - Bd	4/24/15	300.00				300.00	
452	Randy Powell	Mileage	4/24/15	18.40					
453	Randy Powell	Monthly Retainer	4/24/15	650.00			650.00		
454	Randy Powell	Mtg Fee - Bd	4/24/15	300.00				300.00	
455	Steve Henry	Mileage	4/24/15	61.53					
456	Steve Henry	Monthly Retainer	4/24/15	650.00			650.00		
457	Steve Henry	Mtg Fee - Bd	4/24/15	300.00				300.00	
458	William Reid	Mileage	4/24/15	48.88					
459	William Reid	Monthly Retainer	4/24/15	650.00			650.00		

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f) Non Del/Alt	(g)	(h)	(i)	(j) Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
460	William Reid	Mtg Fee - Bd	4/24/15	300.00				300.00	
461	NRECA	NRECA Directors Conf	5/1/15	2,071.00					2,071.00
462	J&B Catering Service	Bd Mtg Supplies	5/12/15	265.00					
463	Bill Denton	Mileage	5/22/15	13.23					
464	Bill Denton	Monthly Retainer	5/22/15	650.00			650.00		
465	Bill Denton	Mtg Fee - Bd	5/22/15	300.00				300.00	
466	Bob White	Mileage	5/22/15	35.65					
467	Bob White	Monthly Retainer	5/22/15	650.00			650.00		
468	Bob White	Mtg Fee - Bd	5/22/15	400.00	100.00			300.00	
469	Brent Wigginton	Mileage	5/22/15	71.30					
470	Brent Wigginton	Monthly Retainer	5/22/15	650.00			650.00		
471	Brent Wigginton	Mtg Fee - Bd	5/22/15	300.00				300.00	
472	Chris Mitchell	Mileage	5/22/15	35.65					
473	Chris Mitchell	Monthly Retainer	5/22/15	650.00			650.00		
474	Chris Mitchell	Mtg Fee - Bd	5/22/15	300.00				300.00	
475	Glenn Cox	Mileage	5/22/15	69.00					
476	Glenn Cox	Monthly Retainer	5/22/15	650.00			650.00		
477	Glenn Cox	Mtg Fee - Bd	5/22/15	300.00				300.00	
478	John Warren	Mileage	5/22/15	43.13					
479	John Warren	Monthly Retainer	5/22/15	650.00			650.00		
480	John Warren	Mtg Fee - Bd	5/22/15	300.00				300.00	
481	Jonathan Ayer	Mileage	5/22/15	48.30					
482	Jonathan Ayer	Monthly Retainer	5/22/15	650.00			650.00		
483	Jonathan Ayer	Mtg Fee - Bd	5/22/15	300.00				300.00	
484	Larry Elder	Mileage	5/22/15	31.05					
485	Larry Elder	Monthly Retainer	5/22/15	650.00			650.00		
486	Larry Elder	Mtg Fee - Bd	5/22/15	300.00				300.00	

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 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
					Non Del/Alt				Del/Alt
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
487	Randy Powell	Mileage	5/22/15	18.40					
488	Randy Powell	Monthly Retainer	5/22/15	650.00			650.00		
489	Randy Powell	Mtg Fee - Bd	5/22/15	300.00				300.00	
490	Randy Powell	Telephonic - CEO Eval	5/22/15	150.00		150.00			
491	Steve Henry	Monthly Retainer	5/22/15	650.00			650.00		
492	William Reid	Mileage	5/22/15	48.88					
493	William Reid	Monthly Retainer	5/22/15	650.00			650.00		
494	William Reid	Mtg Fee - Bd	5/22/15	300.00				300.00	
495	Subway	Bd Mtg Supplies	6/9/15	136.74					
496	Phillip Armstrong	MAC Mileage	6/12/15	103.50					
497	Bill Denton	Mileage	6/19/15	13.23					
498	Bill Denton	Monthly Retainer	6/19/15	650.00			650.00		
499	Bill Denton	Mtg Fee - Bd	6/19/15	300.00				300.00	
500	Bob White	Mileage	6/19/15	35.65					
501	Bob White	Monthly Retainer	6/19/15	650.00			650.00		
502	Brent Wigginton	Mileage	6/19/15	71.30					
503	Brent Wigginton	Monthly Retainer	6/19/15	650.00			650.00		
504	Brent Wigginton	Mtg Fee - Bd	6/19/15	300.00				300.00	
505	Brent Wigginton	CEO Search	6/19/15	150.00					
506	Chris Mitchell	Mileage	6/19/15	35.65					
507	Chris Mitchell	Monthly Retainer	6/19/15	650.00			650.00		
508	Chris Mitchell	Mtg Fee - Bd	6/19/15	300.00				300.00	
509	Glenn Cox	Mileage	6/19/15	69.00					
510	Glenn Cox	Mileage - KAEC Bd Mtg	6/19/15	224.25					
511	Glenn Cox	Monthly Retainer	6/19/15	650.00			650.00		
512	Glenn Cox	Mtg Exp - KAEC Bd	6/19/15	102.09					
513	Glenn Cox	Mtg Fee - Bd	6/19/15	300.00				300.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
						Non Del/Alt				Del/Alt
	Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
514	John Warren	Mileage	6/19/15	43.13						
515	John Warren	Monthly Retainer	6/19/15	650.00				650.00		
516	John Warren	Mtg Fee - Bd	6/19/15	300.00					300.00	
517	Jonathan Ayer	Mileage	6/19/15	48.30						
518	Jonathan Ayer	Monthly Retainer	6/19/15	650.00				650.00		
519	Jonathan Ayer	Mtg Fee - Bd	6/19/15	300.00					300.00	
520	Larry Elder	Mileage	6/19/15	31.05						
521	Larry Elder	Monthly Retainer	6/19/15	650.00				650.00		
522	Larry Elder	Mtg Fee - Bd	6/19/15	300.00					300.00	
523	Randy Powell	Mileage	6/19/15	18.40						
524	Randy Powell	Monthly Retainer	6/19/15	650.00				650.00		
525	Randy Powell	Mtg Fee - Bd	6/19/15	300.00					300.00	
526	Steve Henry	Mileage	6/19/15	46.00						
527	Steve Henry	Monthly Retainer	6/19/15	650.00				650.00		
528	Steve Henry	Mtg Fee - Bd	6/19/15	300.00					300.00	
529	William Reid	Mileage	6/19/15	48.88						
530	William Reid	Monthly Retainer	6/19/15	650.00				650.00		
531	William Reid	Mtg Fee - Bd	6/19/15	300.00					300.00	
532	Bob White	Mtg Fee - Bd	7/10/15	400.00	100.00				300.00	
533	Federated	Liability insurance		1,847.58						
534	April entry	Postage		63.25						
535	Federated	Liability insurance		1,847.58						
536	May entry	Postage		-						
537	Federated	Liability insurance		1,847.58						
538	June entry	Postage		-						
539	April-June entries	Allocation to direct serves		(2,627.74)						
540				199,478.83	1,200.00	18,157.63	3,750.00	85,800.00	36,600.00	17,673.23

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Vendor	Description	Check/Wire Date	Total	Chair Per Diem	Assoc Mtg Exp	Other Mtg Fee	Monthly Retainer	Director Bd Fees	Assoc Mtg Exp & Trng
	To exh. 5A, pg 8, line			16	15	13	14		

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 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Vendor	Description	Check/Wire Date	Total	MAC	G. Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
1	Glenn Cox	Mileage	7/1/14	106.40							
2	Glenn Cox	Mileage - KAEC Bd	7/1/14	218.40		218.40					
3	Glenn Cox	Mtg Exp - KAEC Bd	7/1/14	167.17		167.17					
4	Glenn Cox	Mtg Fee - Bd	7/1/14	300.00							
5	Glenn Cox	Mtg Fee - KAEC Bd	7/1/14	300.00		300.00					
6	Subway	Bd Mtg Supplies	7/7/14	107.06					107.06		
7	Bill Denton	Mileage	7/8/14	12.88							
8	Bill Denton	Mtg Fee - Bd	7/8/14	300.00							
9	Bob White	Mileage	7/8/14	34.72							
10	Bob White	Mtg Fee - Bd	7/8/14	400.00							
11	Chris Mitchell	Mileage	7/8/14	34.72							
12	Chris Mitchell	Mtg Fee - Bd	7/8/14	300.00							
13	John Warren	Mileage	7/8/14	42.00							
14	John Warren	Mtg Fee - Bd	7/8/14	300.00							
15	Jonathan Ayer	Mileage	7/8/14	47.04							
16	Jonathan Ayer	Mtg Fee - Bd	7/8/14	300.00							
17	Larry Elder	Mileage	7/8/14	15.12							
18	Larry Elder	Mtg Fee - Bd	7/8/14	300.00							
19	Randy Powell	Mileage	7/8/14	17.92							
20	Randy Powell	Mtg Fee - Bd	7/8/14	300.00							
21	Steve Henry	Mtg Fee - Bd	7/8/14	300.00							
22	Bill Denton	Monthly Retainer	7/18/14	650.00							
23	Bob White	Monthly Retainer	7/18/14	650.00							
24	Brent Wigginton	Monthly Retainer	7/18/14	650.00							
25	Chris Mitchell	Monthly Retainer	7/18/14	650.00							
26	Glenn Cox	Monthly Retainer	7/18/14	650.00							
27	John Warren	Monthly Retainer	7/18/14	650.00							

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
28	Jonathan Ayer	7/18/14	650.00							
29	Larry Elder	7/18/14	650.00							
30	Randy Powell	7/18/14	650.00							
31	Steve Henry	7/18/14	650.00							
32	William Reid	7/18/14	650.00							
33	William Reid	7/18/14	300.00							
34	Glenn Cox	8/1/14	67.20							
35	Glenn Cox	8/1/14	218.40		218.40					
36	Glenn Cox	8/1/14	119.28		119.28					
37	Glenn Cox	8/1/14	300.00							
38	Glenn Cox	8/1/14	150.00		150.00					
39	William Reid	8/1/14	47.60							
40	William Reid	8/1/14	300.00							
41	The Miller House	8/10/14	965.38					965.38		
42	Subway	8/11/14	131.44					131.44		
43	Bill Denton	8/12/14	38.64							
44	Bill Denton	8/12/14	300.00							
45	Bill Denton	8/12/14	300.00							
46	Bob White	8/12/14	34.72							
47	Bob White	8/12/14	400.00							
48	Brent Wigginton	8/12/14	69.44							
49	Brent Wigginton	8/12/14	300.00							
50	Chris Mitchell	8/12/14	69.44							
51	Chris Mitchell	8/12/14	300.00							
52	John Warren	8/12/14	84.00							
53	John Warren	8/12/14	300.00							
54	Jonathan Ayer	8/12/14	47.04							

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G. Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
55	Jonathan Ayer	Mtg Fee - Bd	8/12/14	300.00						
56	Larry Elder	Mileage	8/12/14	62.72						
57	Larry Elder	Mtg Fee - Bd	8/12/14	300.00						
58	Larry Elder	Mtg Fee - BREC Orient	8/12/14	300.00						
59	Randy Powell	Mileage	8/12/14	17.92						
60	Randy Powell	Mtg Fee - Bd	8/12/14	300.00						
61	Steve Henry	Mileage	8/12/14	109.76						
62	Steve Henry	Mtg Fee - Bd	8/12/14	300.00						
63	Steve Henry	Mtg Fee - BREC Orient	8/12/14	300.00						
64	Walmart	Bd Mtg Supplies	8/12/14	17.59				17.59		
65	Bill Denton	Monthly Retainer	8/22/14	650.00						
66	Bob White	Monthly Retainer	8/22/14	650.00						
67	Brent Wigginton	Monthly Retainer	8/22/14	650.00						
68	Chris Mitchell	Monthly Retainer	8/22/14	650.00						
69	Glenn Cox	Monthly Retainer	8/22/14	650.00						
70	John Warren	Monthly Retainer	8/22/14	650.00						
71	Jonathan Ayer	Monthly Retainer	8/22/14	650.00						
72	Larry Elder	Monthly Retainer	8/22/14	650.00						
73	Randy Powell	Monthly Retainer	8/22/14	650.00						
74	Steve Henry	Monthly Retainer	8/22/14	650.00						
75	William Reid	Monthly Retainer	8/22/14	650.00						
76	Bill Denton	Mileage	9/9/14	12.88						
77	Bill Denton	Mtg Fee - Bd	9/9/14	300.00						
78	Bob White	Mileage	9/9/14	34.72						
79	Bob White	Mtg Fee - Bd	9/9/14	400.00						
80	Brent Wigginton	Mileage	9/9/14	112.00						
81	Brent Wigginton	Mtg Fee - Bd	9/9/14	300.00						

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability Insurance	Postage and Subs.
82	Chris Mitchell	Mileage	9/9/14	34.72						
83	Chris Mitchell	Mtg Fee - Bd	9/9/14	300.00						
84	Glenn Cox	Mileage	9/9/14	67.20						
85	Glenn Cox	Mtg Fee - Bd	9/9/14	300.00						
86	J & B Catering Service	Bd Mtg Supplies	9/9/14	279.33				279.33		
87	John Warren	Mileage	9/9/14	42.00						
88	John Warren	Mtg Fee - Bd	9/9/14	300.00						
89	Jonathan Ayer	Mileage	9/9/14	47.04						
90	Jonathan Ayer	Mtg Fee - Bd	9/9/14	300.00						
91	Larry Elder	Mileage	9/9/14	30.24						
92	Larry Elder	Mtg Fee - Bd	9/9/14	300.00						
93	Randy Powell	Mileage	9/9/14	17.92						
94	Randy Powell	Mtg Fee - Bd	9/9/14	300.00						
95	Steve Henry	Mileage	9/9/14	57.68						
96	Steve Henry	Mtg Fee - Bd	9/9/14	300.00						
97	William Reid	Mileage	9/9/14	47.60						
98	William Reid	Mtg Fee - Bd	9/9/14	300.00						
99	NRECA	NRECA Winter School	9/15/14	3,181.00						
100	Bill Denton	Monthly Retainer	9/19/14	650.00						
101	Bob White	Monthly Retainer	9/19/14	650.00						
102	Brent Wigginton	Monthly Retainer	9/19/14	650.00						
103	Chris Mitchell	Monthly Retainer	9/19/14	650.00						
104	Glenn Cox	Monthly Retainer	9/19/14	650.00						
105	John Warren	Monthly Retainer	9/19/14	650.00						
106	Jonathan Ayer	Monthly Retainer	9/19/14	650.00						
107	Larry Elder	Monthly Retainer	9/19/14	650.00						
108	Randy Powell	Monthly Retainer	9/19/14	650.00						

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	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Vendor	Description	Check/Wire Date	Total	MAC	G. Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
109	Steve Henry	Monthly Retainer	9/19/14	650.00							
110	William Reid	Monthly Retainer	9/19/14	650.00							
111	Durward Cheek	MAC Mileage	9/22/14	84.00	84.00						
112	Kustom Kwik-Print	Annual Report printing	9/22/14	103.62							103.62
113	Moonlite Bar-B-Q	MAC meeting meal	9/22/14	458.22	458.22						
114	Teresa Westerfield	MAC Mileage	9/22/14	33.60	33.60						
115	J & B Catering Service	MAC meeting meal	9/29/14	508.80	508.80						
116	Henderson Ins. Services	Liability insurance		2,225.65						2,225.65	
117	July entry	Postage									
118	Henderson Ins. Services	Liability insurance		2,225.65						2,225.65	
119	August entry	Postage									
120	Henderson Ins. Services	Liability insurance		2,225.65						2,225.65	
121	Sept entry	Postage		50.84							50.84
122	July - Sept entries	Allocate costs to direct serves		(2,340.42)							
123	Bill Denton	Monthly Retainer	10/1/14	650.00							
124	Gaylord Opryland Hotel	NRECA Winter School	10/1/14	220.32							
125	Glenn Cox	Mileage	10/1/14	134.40							
126	Glenn Cox	Mileage - KAEC Bd	10/1/14	218.40		218.40					
127	Glenn Cox	Monthly Retainer	10/1/14	650.00							
128	Glenn Cox	Mtg Exp - KAEC Bd	10/1/14	84.77		84.77					
129	Glenn Cox	Mtg Fee - Bd	10/1/14	300.00							
130	Glenn Cox	Mtg Fee - BREC Annual	10/1/14	300.00							
131	Steve Henry	Monthly Retainer	10/1/14	650.00							
132	Main Street Italian	MAC Mtg Meal	10/2/14	561.35	561.35						
133	Subway - RCCU VISA	Bd Mtg Supplies	10/13/14	149.57					149.57		
134	Walmart	Bd Mtg Supplies	10/13/14	22.00					22.00		

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	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Vendor	Description	Check/Wire Date	Total	MAC	KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
135	Bill Denton	Mileage	10/14/14	12.88							
136	Bill Denton	Mtg Fee - Bd	10/14/14	300.00							
137	Harry Baldwin	MAC Mileage	10/17/14	109.76	109.76						
138	James & Carol Asher	MAC Mileage	10/17/14	133.28	133.28						
139	James Douglas Harris	MAC Mileage	10/17/14	33.60	33.60						
140	Larry Melton	MAC Mileage	10/17/14	44.80	44.80						
141	Bob White	Mileage	10/24/14	34.72							
142	Bob White	Monthly Retainer	10/24/14	650.00							
143	Bob White	Mtg Fee - Bd	10/24/14	400.00							
144	Brent Wigginton	Mileage	10/24/14	112.00							
145	Brent Wigginton	Monthly Retainer	10/24/14	650.00							
146	Brent Wigginton	Mtg Fee - Bd	10/24/14	300.00							
147	Brent Wigginton	Mtg Fee - BREC Annual	10/24/14	300.00							
148	Chris Mitchell	Mileage	10/24/14	69.44							
149	Chris Mitchell	Mileage - MAC	10/24/14	29.12							
150	Chris Mitchell	Monthly Retainer	10/24/14	650.00							
151	Chris Mitchell	Mtg Fee - Bd	10/24/14	300.00							
152	Chris Mitchell	Mtg Fee - BREC Annual	10/24/14	300.00							
153	John Warren	Mileage	10/24/14	42.00							
154	John Warren	Monthly Retainer	10/24/14	650.00							
155	John Warren	Mtg Fee - Bd	10/24/14	300.00							
156	Jonathan Ayer	Mileage	10/24/14	47.04							
157	Jonathan Ayer	Monthly Retainer	10/24/14	650.00							
158	Jonathan Ayer	Mtg Fee - Bd	10/24/14	300.00							
159	Larry Elder	Mileage	10/24/14	30.24							
160	Larry Elder	Monthly Retainer	10/24/14	650.00							
161	Larry Elder	Mtg Fee - Bd	10/24/14	300.00							

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	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
162	Randy Powell	Mileage	10/24/14	17.92							
163	Randy Powell	Monthly Retainer	10/24/14	650.00							
164	Randy Powell	Mtg Fee - Bd	10/24/14	300.00							
165	Survey & Ballot Systems	Ballots director elections	10/24/14	5,688.00				5,688.00			
166	William Reid	Monthly Retainer	10/24/14	650.00							
167	NRECA	NRECA Winter School	10/31/14	1,176.00							
168	William Reid	Mileage	10/31/14	95.20							
169	William Reid	Mtg Fee - Bd	10/31/14	300.00							
170	William Reid	Mtg Fee - BREC Annual	10/31/14	300.00							
171	Glenn Cox	Mileage	11/1/14	67.20							
172	Glenn Cox	Mileage - KAEC Op	11/1/14	218.40		218.40					
173	Glenn Cox	Mtg Exp - KAEC Op Com	11/1/14	208.34		208.34					
174	Glenn Cox	Mtg Fee - Bd	11/1/14	300.00							
175	Glenn Cox	Mtg Exp - KAEC Op Com	11/1/14	300.00		300.00					
176	Bill Denton	Mileage	11/10/14	12.88							
177	Bill Denton	Mtg Fee - Bd	11/10/14	300.00							
178	Planters Coffee House	Bd Mtg Supplies	11/10/14	332.15					332.15		
179	Steve Henry	Mileage	11/11/14	44.80							
180	Steve Henry	NRECA Winter School	11/11/14	220.32							
181	Steve Henry	Mtg Fee - Bd	11/11/14	300.00							
182	Bill Denton	Monthly Retainer	11/21/14	650.00							
183	Bob White	Mileage	11/21/14	34.72							
184	Bob White	Monthly Retainer	11/21/14	650.00							
185	Bob White	Mtg Fee - Bd	11/21/14	400.00							
186	Brent Wigginton	Mileage - Strategic Plan	11/21/14	119.84							
187	Brent Wigginton	Monthly Retainer	11/21/14	650.00							
188	Brent Wigginton	Strategic Planning Mtg	11/21/14	340.42							

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
189	Brent Wigginton	Strategic Planning Mtg	11/21/14	1,050.00						
190	Chris Mitchell	Monthly Retainer	11/21/14	650.00						
191	Glenn Cox	Monthly Retainer	11/21/14	650.00						
192	John Warren	Mileage	11/21/14	42.00						
193	John Warren	KAEC Annual Mtg	11/21/14	61.04						
194	John Warren	Strategic Planning Mtg	11/21/14	61.04						
195	John Warren	Monthly Retainer	11/21/14	650.00						
196	John Warren	KAEC Annual Mtg	11/21/14	860.34						
197	John Warren	- Strategic Plan Mtg	11/21/14	219.21						
198	John Warren	Mtg Fee - Bd	11/21/14	300.00						
199	John Warren	KAEC Annual Mtg	11/21/14	750.00						
200	John Warren	Strategic Planning Mtg	11/21/14	600.00						
201	Jonathan Ayer	Strategic Planning Mtg	11/21/14	148.96						
202	Jonathan Ayer	Monthly Retainer	11/21/14	650.00						
203	Jonathan Ayer	Strategic Planning Mtg	11/21/14	481.63						
204	Jonathan Ayer	Strategic Planning Mtg	11/21/14	1,050.00						
205	Larry Elder	Mileage	11/21/14	30.24						
206	Larry Elder	Monthly Retainer	11/21/14	650.00						
207	Larry Elder	Mtg Fee - Bd	11/21/14	300.00						
208	Randy Powell	Mileage	11/21/14	17.92						
209	Randy Powell	Monthly Retainer	11/21/14	650.00						
210	Randy Powell	Mtg Fee - Bd	11/21/14	300.00						
211	Steve Henry	Monthly Retainer	11/21/14	650.00						
212	William Reid	Monthly Retainer	11/21/14	650.00						
213	Fourth Street Live	Strategic Planning Mtg -	12/1/14	679.20						
214	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	218.40						
215	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	535.35						

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	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEK Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
216	Glenn Cox	KAEK Annual Mtg	12/1/14	300.00							
217	Glenn Cox	KAEK AnN Mtg/StraT Plan	12/1/14	300.00							
218	Marriot	Strategic Planning Mtg	12/4/14	2,878.48							
219	Bill Denton	Mileage	12/9/14	12.88							
220	Bill Denton	Mtg Fee - Bd	12/9/14	300.00							
221	Country Cupboard	Board Mtg Supplies - Audit	12/9/14	6.34					6.34		
222	Golden Glaze Bakery	Board Mtg Supplies - Audit	12/9/14	8.29					8.29		
223	J & B Catering Service	Bd Mtg Supplies	12/9/14	266.33					266.33		
224	Steve Henry	Mileage	12/9/14	44.80							
225	Steve Henry	Mileage - Strategic Plan	12/9/14	120.96							
226	Steve Henry	Mtg Exp - Strategic Plan	12/9/14	175.21							
227	Steve Henry	Mtg Fee - Bd	12/9/14	300.00							
228	Steve Henry	Mtg Fees - Strategic Plann	12/9/14	600.00							
229	Sureway Super Market	Board Mtg Supplies - Audit	12/9/14	19.60					19.60		
230	Bill Denton	Monthly Retainer	12/19/14	650.00							
231	Bob White	Mileage	12/19/14	34.72							
232	Bob White	KAEK AnN Mtg/StraT Plan	12/19/14	169.12							
233	Bob White	Monthly Retainer	12/19/14	650.00							
234	Bob White	KAEK AnN Mtg/StraT Plan	12/19/14	355.42							
235	Bob White	Mtg Fee - Bd	12/19/14	400.00							
236	Bob White	KAEK Annual Mtg	12/19/14	300.00							
237	Bob White	Strategic Planning Mtg	12/19/14	300.00							
238	Brent Wigginton	Mileage	12/19/14	69.44							
239	Brent Wigginton	NRECA Winter School	12/19/14	168.00							
240	Brent Wigginton	Monthly Retainer	12/19/14	650.00							
241	Brent Wigginton	NRECA Winter School	12/19/14	309.12							
242	Brent Wigginton	Mtg Fee - Bd	12/19/14	300.00							

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox K.A.E.C. Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
243	Brent Wigginton	NRECA Winter School	12/19/14	750.00						
244	Chris Mitchell	KAEC Annual Mtg/Strat	12/19/14	196.00						
245	Chris Mitchell	Monthly Retainer	12/19/14	650.00						
246	Chris Mitchell	KAEC Annual / Strategic	12/19/14	549.63						
247	Chris Mitchell	Mtg Fee - Bd	12/19/14	300.00						
248	Chris Mitchell	KAEC Annual Mtg	12/19/14	450.00						
249	Chris Mitchell	Strategic Planning Mtg	12/19/14	600.00						
250	Glenn Cox	Monthly Retainer	12/19/14	650.00						
251	John Warren	Mileage	12/19/14	42.00						
252	John Warren	Monthly Retainer	12/19/14	650.00						
253	John Warren	Mtg Fee - Bd	12/19/14	300.00						
254	Jonathan Ayer	Mileage	12/19/14	47.04						
255	Jonathan Ayer	Monthly Retainer	12/19/14	650.00						
256	Jonathan Ayer	Mtg Fee - Bd	12/19/14	300.00						
257	Larry Elder	Mileage	12/19/14	30.24						
258	Larry Elder	Strategic Planning Mtg	12/19/14	67.20						
259	Larry Elder	Monthly Retainer	12/19/14	650.00						
260	Larry Elder	Strategic Planning Mtg	12/19/14	175.21						
261	Larry Elder	Mtg Fee - Bd	12/19/14	300.00						
262	Larry Elder	Strategic Planning Mtg	12/19/14	600.00						
263	Randy Powell	Mileage	12/19/14	17.92						
264	Randy Powell	KAEC Annual Mtg/Strat	12/19/14	178.08						
265	Randy Powell	Monthly Retainer	12/19/14	650.00						
266	Randy Powell	KAEC Annual / Strat	12/19/14	543.90						
267	Randy Powell	Mtg Fee - Bd	12/19/14	300.00						
268	Randy Powell	KAEC Annual Mtg	12/19/14	450.00						
269	Randy Powell	Strategic Planning Mtg	12/19/14	600.00						

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEK Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
270	Steve Henry	12/19/14	650.00							
271	William Reid	12/19/14	123.20							
272	William Reid	12/19/14	650.00							
273	William Reid	12/19/14	547.14							
274	William Reid	12/19/14	750.00							
275	William Reid	12/19/14	300.00							
276	KAEC	12/23/14	859.00							
277	KAEC	12/23/14	508.00							
278	KAEC	12/26/14	1,184.00							
279	Glenn Cox	1/23/15	67.20							
280	Glenn Cox	1/23/15	218.40		218.40					
281	Glenn Cox	1/23/15	81.30		81.30					
282	Glenn Cox	1/23/15	300.00							
283	Glenn Cox	1/23/15	300.00		300.00					
284	Steve Henry	1/23/15	154.56							
285	Steve Henry	1/23/15	1,427.23							
286	Steve Henry	1/23/15	1,800.00							
287	William Reid	1/23/15	47.60							
288	William Reid	1/23/15	300.00							
289	Henderson Ins. Services		2,225.65						2,225.65	
290	Oct entry									
291	Henderson Ins. Services		2,225.65						2,225.65	
292	Nov entry									
293	Henderson Ins. Services		2,637.40						2,637.40	
294	Dec entry									
295	October - Dec entries		(5,582.87)							
296	Walmart	1/8/2015	48.83					48.83		
297	NRECA	1/9/2015	473.00							473.00

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability Insurance	Postage and Subs.
298	Steve Henry	Mtg Fee - Bd	1/9/2015	300.00						
299	Bill Denton	Mileage	1/12/2015	33.35						
300	Bill Denton	Mtg Fee - Bd	1/12/2015	300.00						
301	Bill Denton	Monthly Retainer	1/23/2015	650.00						
302	Brent Wigginton	Mileage	1/23/2015	27.60						
303	Brent Wigginton	Monthly Retainer	1/23/2015	650.00						
304	Brent Wigginton	Mtg Fee - Bd	1/23/2015	300.00						
305	Chris Mitchell	Mileage	1/23/2015	71.30						
306	Chris Mitchell	Monthly Retainer	1/23/2015	650.00						
307	Chris Mitchell	Mtg Fee - Bd	1/23/2015	300.00						
308	Glenn Cox	Monthly Retainer	1/23/2015	650.00						
309	John Warren	Monthly Retainer	1/23/2015	650.00						
310	John Warren	Mtg Fee - Bd	1/23/2015	300.00						
311	Jonathan Ayer	Mileage	1/23/2015	28.75						
312	Jonathan Ayer	Monthly Retainer	1/23/2015	650.00						
313	Jonathan Ayer	Mtg Fee - Bd	1/23/2015	300.00						
314	Larry Elder	Mileage	1/23/2015	16.10						
315	Larry Elder	Monthly Retainer	1/23/2015	650.00						
316	Larry Elder	Mtg Fee - Bd	1/23/2015	300.00						
317	Randy Powell	Mileage	1/23/2015	60.95						
318	Randy Powell	Monthly Retainer	1/23/2015	650.00						
319	Randy Powell	Mtg Fee - Bd	1/23/2015	300.00						
320	Robert White	Mileage	1/23/2015	73.60						
321	Robert White	Monthly Retainer	1/23/2015	650.00						
322	Robert White	Mtg Fee - Bd	1/23/2015	400.00						
323	Steve Henry	Monthly Retainer	1/23/2015	650.00						
324	William Reid	Monthly Retainer	1/23/2015	650.00						

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs
325	Glenn Cox	Mileage	2/1/2015	126.50						
326	Glenn Cox	Mileage - KAEC Bd	2/1/2015	224.25	224.25					
327	Glenn Cox	Mtg Exp KAEC Bd -	2/1/2015	95.72	95.72					
328	Glenn Cox	Mtg Fee - Bd	2/1/2015	300.00						
329	Bill Denton	Mileage	2/10/2015	13.80						
330	Bill Denton	Mtg Fee - Bd	2/10/2015	300.00						
331	J & B Catering Service	Bd Mtg Supplies	2/10/2015	381.60				381.60		
332	J & B Catering Service	MAC Mtg Meal	2/10/2015	426.65	426.65					
333	Steve Henry	Mileage	2/10/2015	61.53						
334	Steve Henry	Mtg Fee - Bd	2/10/2015	300.00						
335	David Spainhoward	MAC Mileage	2/13/2015	20.70	20.70					
336	Harry Baldwin	MAC Mileage	2/13/2015	48.88	48.88					
337	Larry Melton	MAC Mileage	2/13/2015	46.00	46.00					
338	Moonlite Bar-B-Q	MAC Mtg Meal	2/13/2015	449.37	449.37					
339	Bill Denton	Monthly Retainer	2/20/2015	650.00						
340	Brent Wigginton	Mileage	2/20/2015	71.30						
341	Brent Wigginton	Monthly Retainer	2/20/2015	650.00						
342	Brent Wigginton	Mtg Fee - Bd	2/20/2015	300.00						
343	Brent Wigginton	Telephonic - CEO Eval	2/20/2015	150.00						
344	Chris Mitchell	Mileage	2/20/2015	35.65						
345	Chris Mitchell	Mileage - MAC	2/20/2015	29.90						
346	Chris Mitchell	Monthly Retainer	2/20/2015	650.00						
347	Chris Mitchell	Mtg Fee - Bd	2/20/2015	300.00						
348	Glenn Cox	Monthly Retainer	2/20/2015	650.00						
349	John Warren	Mileage	2/20/2015	43.12						
350	John Warren	Monthly Retainer	2/20/2015	650.00						
351	John Warren	Mtg Fee - Bd	2/20/2015	300.00						

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(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G. Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
352	Jon Lawson	MAC Mileage	2/20/2015	28.75						
353	Jonathan Ayer	Mileage	2/20/2015	48.87						
354	Jonathan Ayer	Monthly Retainer	2/20/2015	650.00						
355	Jonathan Ayer	Mtg Fee - Bd	2/20/2015	300.00						
356	Jonathan Ayer	Telephonic - CEO Eval	2/20/2015	150.00						
357	Larry Elder	Mileage	2/20/2015	31.05						
358	Larry Elder	Monthly Retainer	2/20/2015	650.00						
359	Larry Elder	Mtg Fee - Bd	2/20/2015	300.00						
360	Randy Powell	Mileage	2/20/2015	18.40						
361	Randy Powell	Monthly Retainer	2/20/2015	650.00						
362	Randy Powell	Mtg Fee - Bd	2/20/2015	300.00						
363	Robert White	Mileage	2/20/2015	35.65						
364	Robert White	Monthly Retainer	2/20/2015	650.00						
365	Robert White	Mtg Fee - Bd	2/20/2015	400.00						
366	Steve Henry	Monthly Retainer	2/20/2015	650.00						
367	William Reid	Monthly Retainer	2/20/2015	650.00						
368	William Reid	Mileage	2/27/2015	48.88						
369	William Reid	Mtg Fee - Bd	2/27/2015	300.00						
370	Main Street Italian Grill	MAC Mtg Meal	3/2/2015	604.90	604.90					
371	Bill Denton	Mileage	3/10/2015	13.23						
372	Bill Denton	Mtg Fee - Bd	3/10/2015	300.00						
373	Bill Denton	Telephonic - CEO Eval	3/10/2015	150.00						
374	Glenn Cox	Mileage	3/10/2015	69.00						
375	Glenn Cox	Mtg Fee - Bd	3/10/2015	300.00						
376	Glenn Cox	Telephonic - CEO Eval	3/10/2015	150.00						
377	Steve Henry	Mileage	3/10/2015	46.00						
378	Steve Henry	Mtg Fee - Bd	3/10/2015	300.00						

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(a)	(b)	(c)	(d)	(k)	(l) G. Cox	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability Insurance	Postage and Subs.
379	Steve Henry	Telephonic - CEO Eval	3/10/2015	150.00						
380	Stephen Thompson, Cust	Bd Mtg Supplies	3/13/2015	250.00				250.00		
381	Bill Denton	Monthly Retainer	3/20/2015	650.00						
382	Brent Wigginton	Mileage	3/20/2015	71.30						
383	Brent Wigginton	Monthly Retainer	3/20/2015	650.00						
384	Brent Wigginton	Mtg Fee - Bd	3/20/2015	300.00						
385	Chris Mitchell	Mileage	3/20/2015	35.65						
386	Chris Mitchell	Monthly Retainer	3/20/2015	650.00						
387	Chris Mitchell	Mtg Fee - Bd	3/20/2015	300.00						
388	Chris Mitchell	Telephonic - CEO Eval	3/20/2015	150.00						
389	Chris Mitchell	NRECA Directors Conf	3/20/2015	772.70						
390	Glenn Cox	Monthly Retainer	3/20/2015	650.00						
391	John Warren	Mileage	3/20/2015	43.12						
392	John Warren	Monthly Retainer	3/20/2015	650.00						
393	John Warren	Mtg Fee - Bd	3/20/2015	300.00						
394	Jonathan Ayer	Mileage	3/20/2015	48.87						
395	Jonathan Ayer	Monthly Retainer	3/20/2015	650.00						
396	Jonathan Ayer	Mtg Fee - Bd	3/20/2015	300.00						
397	Larry Elder	Mileage	3/20/2015	31.05						
398	Larry Elder	Monthly Retainer	3/20/2015	650.00						
399	Larry Elder	Mtg Fee - Bd	3/20/2015	300.00						
400	Larry Elder	Telephonic - CEO Eval	3/20/2015	150.00						
401	Randy Powell	Mileage	3/20/2015	18.40						
402	Randy Powell	Monthly Retainer	3/20/2015	650.00						
403	Randy Powell	Mtg Fee - Bd	3/20/2015	300.00						
404	Robert White	Bd Mtg Supplies	3/20/2015	14.00				14.00		
405	Robert White	Mileage	3/20/2015	35.65						

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	(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
406	Robert White	Monthly Retainer	3/20/2015	650.00							
407	Robert White	Mtg Fee - Bd	3/20/2015	400.00							
408	Robert White	Telephonic - CEO Eval	3/20/2015	150.00							
409	Steve Henry	Monthly Retainer	3/20/2015	650.00							
410	William Reid	Bd Mtg Supplies -	3/20/2015	115.00							115.00
411	William Reid	Monthly Retainer	3/20/2015	650.00							
412	William Reid	Telephonic - Bd	3/20/2015	150.00							
413	William Reid	Telephonic - CEO Eval	3/20/2015	150.00							
414	J & B Catering Service	Bd Mtg Supplies	4/3/2015	216.24					216.24		
415	Federated	Liability insurance		1,998.93						1998.93	
416	January entry	Postage		56.24							56.24
417	Federated	Liability insurance		1,998.93						1998.93	
418	February Entry	Postage		15.36							15.36
419	Federated	Liability insurance		1,998.93						1998.93	
420	March Entry	Postage									
421	Jan- March entries	Allocation to direct serves		(1,894.23)							
422	J&B Catering Service	Bd Mtg Supplies	4/14/15	247.21					247.21		
423	Bill Denton	Mileage	4/24/15	13.23							
424	Bill Denton	Monthly Retainer	4/24/15	650.00							
425	Bill Denton	Mtg Fee - Bd	4/24/15	300.00							
426	Bob White	Mileage	4/24/15	35.65							
427	Bob White	Monthly Retainer	4/24/15	650.00							
428	Bob White	Mtg Fee - Bd	4/24/15	400.00							
429	Brent Wigginton	Mileage	4/24/15	71.30							
430	Brent Wigginton	Monthly Retainer	4/24/15	650.00							
431	Brent Wigginton	Mtg Fee - Bd	4/24/15	300.00							
432	Chris Mitchell	Mileage	4/24/15	35.65							

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 29

ACCOUNT 930.200 MISC. EXPENSES

TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G. Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
433	Chris Mitchell	NRECA Directors Conf	4/24/15	159.86						
434	Chris Mitchell	Monthly Retainer	4/24/15	650.00						
435	Chris Mitchell	NRECA Directors Conf	4/24/15	714.77						
436	Chris Mitchell	Mtg Fee - Bd	4/24/15	300.00						
437	Chris Mitchell	NRECA Directors Conf	4/24/15	1,350.00						
438	Glenn Cox	Mileage	4/24/15	69.00						
439	Glenn Cox	Mileage - KAEC Bd Mtg	4/24/15	224.25		224.25				
440	Glenn Cox	Monthly Retainer	4/24/15	650.00						
441	Glenn Cox	Mtg Exp - KAEC Bd	4/24/15	96.75		96.75				
442	Glenn Cox	Mtg Fee - Bd	4/24/15	300.00						
443	John Warren	Mileage	4/24/15	43.13						
444	John Warren	Monthly Retainer	4/24/15	650.00						
445	John Warren	Mtg Fee - Bd	4/24/15	300.00						
446	Jonathan Ayer	Mileage	4/24/15	48.30						
447	Jonathan Ayer	Monthly Retainer	4/24/15	650.00						
448	Jonathan Ayer	Mtg Fee - Bd	4/24/15	300.00						
449	Larry Elder	Mileage	4/24/15	31.05						
450	Larry Elder	Monthly Retainer	4/24/15	650.00						
451	Larry Elder	Mtg Fee - Bd	4/24/15	300.00						
452	Randy Powell	Mileage	4/24/15	18.40						
453	Randy Powell	Monthly Retainer	4/24/15	650.00						
454	Randy Powell	Mtg Fee - Bd	4/24/15	300.00						
455	Steve Henry	Mileage	4/24/15	61.53						
456	Steve Henry	Monthly Retainer	4/24/15	650.00						
457	Steve Henry	Mtg Fee - Bd	4/24/15	300.00						
458	William Reid	Mileage	4/24/15	48.88						
459	William Reid	Monthly Retainer	4/24/15	650.00						

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

ITEM 29

ACCOUNT 930.200 MISC. EXPENSES

TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
460	William Reid	Mtg Fee - Bd	4/24/15	300.00						
461	NRECA	NRECA Directors Conf	5/1/15	2,071.00						
462	J&B Catering Service	Bd Mtg Supplies	5/12/15	265.00				265.00		
463	Bill Denton	Mileage	5/22/15	13.23						
464	Bill Denton	Monthly Retainer	5/22/15	650.00						
465	Bill Denton	Mtg Fee - Bd	5/22/15	300.00						
466	Bob White	Mileage	5/22/15	35.65						
467	Bob White	Monthly Retainer	5/22/15	650.00						
468	Bob White	Mtg Fee - Bd	5/22/15	400.00						
469	Brent Wigginton	Mileage	5/22/15	71.30						
470	Brent Wigginton	Monthly Retainer	5/22/15	650.00						
471	Brent Wigginton	Mtg Fee - Bd	5/22/15	300.00						
472	Chris Mitchell	Mileage	5/22/15	35.65						
473	Chris Mitchell	Monthly Retainer	5/22/15	650.00						
474	Chris Mitchell	Mtg Fee - Bd	5/22/15	300.00						
475	Glenn Cox	Mileage	5/22/15	69.00						
476	Glenn Cox	Monthly Retainer	5/22/15	650.00						
477	Glenn Cox	Mtg Fee - Bd	5/22/15	300.00						
478	John Warren	Mileage	5/22/15	43.13						
479	John Warren	Monthly Retainer	5/22/15	650.00						
480	John Warren	Mtg Fee - Bd	5/22/15	300.00						
481	Jonathan Ayer	Mileage	5/22/15	48.30						
482	Jonathan Ayer	Monthly Retainer	5/22/15	650.00						
483	Jonathan Ayer	Mtg Fee - Bd	5/22/15	300.00						
484	Larry Elder	Mileage	5/22/15	31.05						
485	Larry Elder	Monthly Retainer	5/22/15	650.00						
486	Larry Elder	Mtg Fee - Bd	5/22/15	300.00						

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2015 RATE APPLICATION PSC DATA REQUEST NO. 1

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ACCOUNT 930.200 MISC. EXPENSES

TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox	KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability Insurance	Postage and Subs.
487	Randy Powell	Mileage	5/22/15	18.40							
488	Randy Powell	Monthly Retainer	5/22/15	650.00							
489	Randy Powell	Mtg Fee - Bd	5/22/15	300.00							
490	Randy Powell	Telephonic - CEO Eval	5/22/15	150.00							
491	Steve Henry	Monthly Retainer	5/22/15	650.00							
492	William Reid	Mileage	5/22/15	48.88							
493	William Reid	Monthly Retainer	5/22/15	650.00							
494	William Reid	Mtg Fee - Bd	5/22/15	300.00							
495	Subway	Bd Mtg Supplies	6/9/15	136.74					136.74		
496	Phillip Armstrong	MAC Mileage	6/12/15	103.50	103.50						
497	Bill Denton	Mileage	6/19/15	13.23							
498	Bill Denton	Monthly Retainer	6/19/15	650.00							
499	Bill Denton	Mtg Fee - Bd	6/19/15	300.00							
500	Bob White	Mileage	6/19/15	35.65							
501	Bob White	Monthly Retainer	6/19/15	650.00							
502	Brent Wigginton	Mileage	6/19/15	71.30							
503	Brent Wigginton	Monthly Retainer	6/19/15	650.00							
504	Brent Wigginton	Mtg Fee - Bd	6/19/15	300.00							
505	Brent Wigginton	CEO Search	6/19/15	150.00			150.00				
506	Chris Mitchell	Mileage	6/19/15	35.65							
507	Chris Mitchell	Monthly Retainer	6/19/15	650.00							
508	Chris Mitchell	Mtg Fee - Bd	6/19/15	300.00							
509	Glenn Cox	Mileage	6/19/15	69.00							
510	Glenn Cox	Mileage - KAEC Bd Mtg	6/19/15	224.25		224.25					
511	Glenn Cox	Monthly Retainer	6/19/15	650.00							
512	Glenn Cox	Mtg Exp - KAEC Bd	6/19/15	102.09		102.09					
513	Glenn Cox	Mtg Fee - Bd	6/19/15	300.00							

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 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
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 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
Vendor	Description	Check/Wire Date	Total	MAC	G.Cox KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability Insurance	Postage and Subs.	
514	John Warren	Mileage	6/19/15	43.13							
515	John Warren	Monthly Retainer	6/19/15	650.00							
516	John Warren	Mtg Fee - Bd	6/19/15	300.00							
517	Jonathan Ayer	Mileage	6/19/15	48.30							
518	Jonathan Ayer	Monthly Retainer	6/19/15	650.00							
519	Jonathan Ayer	Mtg Fee - Bd	6/19/15	300.00							
520	Larry Elder	Mileage	6/19/15	31.05							
521	Larry Elder	Monthly Retainer	6/19/15	650.00							
522	Larry Elder	Mtg Fee - Bd	6/19/15	300.00							
523	Randy Powell	Mileage	6/19/15	18.40							
524	Randy Powell	Monthly Retainer	6/19/15	650.00							
525	Randy Powell	Mtg Fee - Bd	6/19/15	300.00							
526	Steve Henry	Mileage	6/19/15	46.00							
527	Steve Henry	Monthly Retainer	6/19/15	650.00							
528	Steve Henry	Mtg Fee - Bd	6/19/15	300.00							
529	William Reid	Mileage	6/19/15	48.88							
530	William Reid	Monthly Retainer	6/19/15	650.00							
531	William Reid	Mtg Fee - Bd	6/19/15	300.00							
532	Bob White	Mtg Fee - Bd	7/10/15	400.00							
533	Federated	Liability insurance		1,847.58					1,847.58		
534	April entry	Postage		63.25						63.25	
535	Federated	Liability insurance		1,847.58					1,847.58		
536	May entry	Postage		-							
537	Federated	Liability insurance		1,847.58					1,847.58		
538	June entry	Postage		-							
539	April-June entries	Allocation to direct serves		(2,627.74)							
540				199,478.83	3,696.16	3,770.17	150.00	5,688.00	3,864.70	25,305.18	877.31

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(a)	(b)	(c)	(d)	(k)	(l) G. Cox	(m)	(n)	(o)	(p)	(q)
Vendor	Description	Check/Wire Date	Total	MAC	KAEC Reg Bd Mtg Exp	CEO Search Expense	Election Expense	Board meeting meals	Liability insurance	Postage and Subs.
	To exh. 5A, pg 8, line			17						

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 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
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 TEST YEAR ENDING JUNE 30, 2015

	(a)	(b)	(c)	(d)	(r)	(s)
	Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
1	Glenn Cox	Mileage	7/1/14	106.40	106.40	
2	Glenn Cox	Mileage - KAEC Bd	7/1/14	218.40		
3	Glenn Cox	Mtg Exp - KAEC Bd	7/1/14	167.17		
4	Glenn Cox	Mtg Fee - Bd	7/1/14	300.00		
5	Glenn Cox	Mtg Fee - KAEC Bd	7/1/14	300.00		
6	Subway	Bd Mtg Supplies	7/7/14	107.06		
7	Bill Denton	Mileage	7/8/14	12.88	12.88	
8	Bill Denton	Mtg Fee - Bd	7/8/14	300.00		
9	Bob White	Mileage	7/8/14	34.72	34.72	
10	Bob White	Mtg Fee - Bd	7/8/14	400.00		
11	Chris Mitchell	Mileage	7/8/14	34.72	34.72	
12	Chris Mitchell	Mtg Fee - Bd	7/8/14	300.00		
13	John Warren	Mileage	7/8/14	42.00	42.00	
14	John Warren	Mtg Fee - Bd	7/8/14	300.00		
15	Jonathan Ayer	Mileage	7/8/14	47.04	47.04	
16	Jonathan Ayer	Mtg Fee - Bd	7/8/14	300.00		
17	Larry Elder	Mileage	7/8/14	15.12	15.12	
18	Larry Elder	Mtg Fee - Bd	7/8/14	300.00		
19	Randy Powell	Mileage	7/8/14	17.92	17.92	
20	Randy Powell	Mtg Fee - Bd	7/8/14	300.00		
21	Steve Henry	Mtg Fee - Bd	7/8/14	300.00		
22	Bill Denton	Monthly Retainer	7/18/14	650.00		
23	Bob White	Monthly Retainer	7/18/14	650.00		
24	Brent Wigginton	Monthly Retainer	7/18/14	650.00		
25	Chris Mitchell	Monthly Retainer	7/18/14	650.00		
26	Glenn Cox	Monthly Retainer	7/18/14	650.00		
27	John Warren	Monthly Retainer	7/18/14	650.00		

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 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
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 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs	
28	Jonathan Ayer	Monthly Retainer	7/18/14	650.00		
29	Larry Elder	Monthly Retainer	7/18/14	650.00		
30	Randy Powell	Monthly Retainer	7/18/14	650.00		
31	Steve Henry	Monthly Retainer	7/18/14	650.00		
32	William Reid	Monthly Retainer	7/18/14	650.00		
33	William Reid	Mtg Fee - Bd	7/18/14	300.00		
34	Glenn Cox	Mileage	8/1/14	67.20	67.20	
35	Glenn Cox	Mileage - KAEC Bd	8/1/14	218.40		
36	Glenn Cox	Mtg Exp - KAEC Bd	8/1/14	119.28		
37	Glenn Cox	Mtg Fee - Bd	8/1/14	300.00		
38	Glenn Cox	Mtg Fee - kaec	8/1/14	150.00		
39	William Reid	Mileage	8/1/14	47.60	47.60	
40	William Reid	Mtg Fee - Bd	8/1/14	300.00		
41	The Miller House	Board Dinner - CFC CEO	8/10/14	965.38		
42	Subway	Bd Mtg Supplies	8/11/14	131.44		
43	Bill Denton	Mileage	8/12/14	38.64	38.64	
44	Bill Denton	Mtg Fee - Bd	8/12/14	300.00		
45	Bill Denton	Mtg Fee - BRECC Orient	8/12/14	300.00		
46	Bob White	Mileage	8/12/14	34.72	34.72	
47	Bob White	Mtg Fee - Bd	8/12/14	400.00		
48	Brent Wigginton	Mileage	8/12/14	69.44	69.44	
49	Brent Wigginton	Mtg Fee - Bd	8/12/14	300.00		
50	Chris Mitchell	Mileage	8/12/14	69.44	69.44	
51	Chris Mitchell	Mtg Fee - Bd	8/12/14	300.00		
52	John Warren	Mileage	8/12/14	84.00	84.00	
53	John Warren	Mtg Fee - Bd	8/12/14	300.00		
54	Jonathan Ayer	Mileage	8/12/14	47.04	47.04	

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 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs	
55	Jonathan Ayer	Mtg Fee - Bd	8/12/14	300.00		
56	Larry Elder	Mileage	8/12/14	62.72	62.72	
57	Larry Elder	Mtg Fee - Bd	8/12/14	300.00		
58	Larry Elder	Mtg Fee - BREC Orient	8/12/14	300.00		
59	Randy Powell	Mileage	8/12/14	17.92	17.92	
60	Randy Powell	Mtg Fee - Bd	8/12/14	300.00		
61	Steve Henry	Mileage	8/12/14	109.76	109.76	
62	Steve Henry	Mtg Fee - Bd	8/12/14	300.00		
63	Steve Henry	Mtg Fee - BREC Orient	8/12/14	300.00		
64	Walmart	Bd Mtg Supplies	8/12/14	17.59		
65	Bill Denton	Monthly Retainer	8/22/14	650.00		
66	Bob White	Monthly Retainer	8/22/14	650.00		
67	Brent Wigginton	Monthly Retainer	8/22/14	650.00		
68	Chris Mitchell	Monthly Retainer	8/22/14	650.00		
69	Glenn Cox	Monthly Retainer	8/22/14	650.00		
70	John Warren	Monthly Retainer	8/22/14	650.00		
71	Jonathan Ayer	Monthly Retainer	8/22/14	650.00		
72	Larry Elder	Monthly Retainer	8/22/14	650.00		
73	Randy Powell	Monthly Retainer	8/22/14	650.00		
74	Steve Henry	Monthly Retainer	8/22/14	650.00		
75	William Reid	Monthly Retainer	8/22/14	650.00		
76	Bill Denton	Mileage	9/9/14	12.88	12.88	
77	Bill Denton	Mtg Fee - Bd	9/9/14	300.00		
78	Bob White	Mileage	9/9/14	34.72	34.72	
79	Bob White	Mtg Fee - Bd	9/9/14	400.00		
80	Brent Wigginton	Mileage	9/9/14	112.00	112.00	
81	Brent Wigginton	Mtg Fee - Bd	9/9/14	300.00		

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 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
82	Chris Mitchell	Mileage	9/9/14	34.72	34.72
83	Chris Mitchell	Mtg Fee - Bd	9/9/14	300.00	
84	Glenn Cox	Mileage	9/9/14	67.20	67.20
85	Glenn Cox	Mtg Fee - Bd	9/9/14	300.00	
86	J & B Catering Service	Bd Mtg Supplies	9/9/14	279.33	
87	John Warren	Mileage	9/9/14	42.00	42.00
88	John Warren	Mtg Fee - Bd	9/9/14	300.00	
89	Jonathan Ayer	Mileage	9/9/14	47.04	47.04
90	Jonathan Ayer	Mtg Fee - Bd	9/9/14	300.00	
91	Larry Elder	Mileage	9/9/14	30.24	30.24
92	Larry Elder	Mtg Fee - Bd	9/9/14	300.00	
93	Randy Powell	Mileage	9/9/14	17.92	17.92
94	Randy Powell	Mtg Fee - Bd	9/9/14	300.00	
95	Steve Henry	Mileage	9/9/14	57.68	57.68
96	Steve Henry	Mtg Fee - Bd	9/9/14	300.00	
97	William Reid	Mileage	9/9/14	47.60	47.60
98	William Reid	Mtg Fee - Bd	9/9/14	300.00	
99	NRECA	NRECA Winter School	9/15/14	3,181.00	
100	Bill Denton	Monthly Retainer	9/19/14	650.00	
101	Bob White	Monthly Retainer	9/19/14	650.00	
102	Brent Wigginton	Monthly Retainer	9/19/14	650.00	
103	Chris Mitchell	Monthly Retainer	9/19/14	650.00	
104	Glenn Cox	Monthly Retainer	9/19/14	650.00	
105	John Warren	Monthly Retainer	9/19/14	650.00	
106	Jonathan Ayer	Monthly Retainer	9/19/14	650.00	
107	Larry Elder	Monthly Retainer	9/19/14	650.00	
108	Randy Powell	Monthly Retainer	9/19/14	650.00	

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	(a)	(b)	(c)	(d)	(r)	(s)
	Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
109	Steve Henry	Monthly Retainer	9/19/14	650.00		
110	William Reid	Monthly Retainer	9/19/14	650.00		
111	Durward Cheek	MAC Mileage	9/22/14	84.00		
112	Kustom Kwik-Print	Annual Report printing	9/22/14	103.62		
113	Moonlite Bar-B-Q	MAC meeting meal	9/22/14	458.22		
114	Teresa Westerfield	MAC Mileage	9/22/14	33.60		
115	J & B Catering Service	MAC meeting meal	9/29/14	508.80		
116	Henderson Ins. Services	Liability insurance		2,225.65		
117	July entry	Postage				
118	Henderson Ins. Services	Liability insurance		2,225.65		
119	August entry	Postage				
120	Henderson Ins. Services	Liability insurance		2,225.65		
121	Sept entry	Postage		50.84		
122	July - Sept entries	Allocate costs to direct serves		(2,340.42)		(2,340.42)
123	Bill Denton	Monthly Retainer	10/1/14	650.00		
124	Gaylord Opryland Hotel	NRECA Winter School	10/1/14	220.32		
125	Glenn Cox	Mileage	10/1/14	134.40	134.40	
126	Glenn Cox	Mileage - KAEC Bd	10/1/14	218.40		
127	Glenn Cox	Monthly Retainer	10/1/14	650.00		
128	Glenn Cox	Mtg Exp - KAEC Bd	10/1/14	84.77		
129	Glenn Cox	Mtg Fee - Bd	10/1/14	300.00		
130	Glenn Cox	Mtg Fee - BREC Annual	10/1/14	300.00		
131	Steve Henry	Monthly Retainer	10/1/14	650.00		
132	Main Street Italian	MAC Mtg Meal	10/2/14	561.35		
133	Subway - RCCU VISA	Bd Mtg Supplies	10/13/14	149.57		
134	Walmart	Bd Mtg Supplies	10/13/14	22.00		

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
135	Bill Denton	Mileage	10/14/14	12.88	12.88
136	Bill Denton	Mtg Fee - Bd	10/14/14	300.00	
137	Harry Baldwin	MAC Mileage	10/17/14	109.76	
138	James & Carol Asher	MAC Mileage	10/17/14	133.28	
139	James Douglas Harris	MAC Mileage	10/17/14	33.60	
140	Larry Melton	MAC Mileage	10/17/14	44.80	
141	Bob White	Mileage	10/24/14	34.72	34.72
142	Bob White	Monthly Retainer	10/24/14	650.00	
143	Bob White	Mtg Fee - Bd	10/24/14	400.00	
144	Brent Wigginton	Mileage	10/24/14	112.00	112.00
145	Brent Wigginton	Monthly Retainer	10/24/14	650.00	
146	Brent Wigginton	Mtg Fee - Bd	10/24/14	300.00	
147	Brent Wigginton	Mtg Fee - BREC Annual	10/24/14	300.00	
148	Chris Mitchell	Mileage	10/24/14	69.44	69.44
149	Chris Mitchell	Mileage - MAC	10/24/14	29.12	29.12
150	Chris Mitchell	Monthly Retainer	10/24/14	650.00	
151	Chris Mitchell	Mtg Fee - Bd	10/24/14	300.00	
152	Chris Mitchell	Mtg Fee - BREC Annual	10/24/14	300.00	
153	John Warren	Mileage	10/24/14	42.00	42.00
154	John Warren	Monthly Retainer	10/24/14	650.00	
155	John Warren	Mtg Fee - Bd	10/24/14	300.00	
156	Jonathan Ayer	Mileage	10/24/14	47.04	47.04
157	Jonathan Ayer	Monthly Retainer	10/24/14	650.00	
158	Jonathan Ayer	Mtg Fee - Bd	10/24/14	300.00	
159	Larry Elder	Mileage	10/24/14	30.24	30.24
160	Larry Elder	Monthly Retainer	10/24/14	650.00	
161	Larry Elder	Mtg Fee - Bd	10/24/14	300.00	

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
162	Randy Powell	Mileage	10/24/14	17.92	17.92
163	Randy Powell	Monthly Retainer	10/24/14	650.00	
164	Randy Powell	Mtg Fee - Bd	10/24/14	300.00	
165	Survey & Ballot Systems	Ballots director elections	10/24/14	5,688.00	
166	William Reid	Monthly Retainer	10/24/14	650.00	
167	NRECA	NRECA Winter School	10/31/14	1,176.00	
168	William Reid	Mileage	10/31/14	95.20	95.20
169	William Reid	Mtg Fee - Bd	10/31/14	300.00	
170	William Reid	Mtg Fee - BREC Annual	10/31/14	300.00	
171	Glenn Cox	Mileage	11/1/14	67.20	67.20
172	Glenn Cox	Mileage - KAEC Op	11/1/14	218.40	
173	Glenn Cox	Mtg Exp - KAEC Op Com	11/1/14	208.34	
174	Glenn Cox	Mtg Fee - Bd	11/1/14	300.00	
175	Glenn Cox	Mtg Exp - KAEC Op Com	11/1/14	300.00	
176	Bill Denton	Mileage	11/10/14	12.88	12.88
177	Bill Denton	Mtg Fee - Bd	11/10/14	300.00	
178	Planters Coffee House	Bd Mtg Supplies	11/10/14	332.15	
179	Steve Henry	Mileage	11/11/14	44.80	44.80
180	Steve Henry	NRECA Winter School	11/11/14	220.32	
181	Steve Henry	Mtg Fee - Bd	11/11/14	300.00	
182	Bill Denton	Monthly Retainer	11/21/14	650.00	
183	Bob White	Mileage	11/21/14	34.72	34.72
184	Bob White	Monthly Retainer	11/21/14	650.00	
185	Bob White	Mtg Fee - Bd	11/21/14	400.00	
186	Brent Wigginton	Mileage - Strategic Plan	11/21/14	119.84	
187	Brent Wigginton	Monthly Retainer	11/21/14	650.00	
188	Brent Wigginton	Strategic Planning Mtg	11/21/14	340.42	

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
189	Brent Wigginton	Strategic Planning Mtg	11/21/14	1,050.00	
190	Chris Mitchell	Monthly Retainer	11/21/14	650.00	
191	Glenn Cox	Monthly Retainer	11/21/14	650.00	
192	John Warren	Mileage	11/21/14	42.00	42.00
193	John Warren	KAEC Annual Mtg	11/21/14	61.04	
194	John Warren	Strategic Planning Mtg	11/21/14	61.04	
195	John Warren	Monthly Retainer	11/21/14	650.00	
196	John Warren	KAEC Annual Mtg	11/21/14	860.34	
197	John Warren	- Strategic Plan Mtg	11/21/14	219.21	
198	John Warren	Mtg Fee - Bd	11/21/14	300.00	
199	John Warren	KAEC Annual Mtg	11/21/14	750.00	
200	John Warren	Strategic Planning Mtg	11/21/14	600.00	
201	Jonathan Ayer	Strategic Planning Mtg	11/21/14	148.96	
202	Jonathan Ayer	Monthly Retainer	11/21/14	650.00	
203	Jonathan Ayer	Strategic Planning Mtg	11/21/14	481.63	
204	Jonathan Ayer	Strategic Planning Mtg	11/21/14	1,050.00	
205	Larry Elder	Mileage	11/21/14	30.24	30.24
206	Larry Elder	Monthly Retainer	11/21/14	650.00	
207	Larry Elder	Mtg Fee - Bd	11/21/14	300.00	
208	Randy Powell	Mileage	11/21/14	17.92	17.92
209	Randy Powell	Monthly Retainer	11/21/14	650.00	
210	Randy Powell	Mtg Fee - Bd	11/21/14	300.00	
211	Steve Henry	Monthly Retainer	11/21/14	650.00	
212	William Reid	Monthly Retainer	11/21/14	650.00	
213	Fourth Street Live	Strategic Planning Mtg -	12/1/14	679.20	
214	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	218.40	
215	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	535.35	

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
216	Glenn Cox	KAEC Annual Mtg	12/1/14	300.00	
217	Glenn Cox	KAEC AnN Mtg/StraT Plan	12/1/14	300.00	
218	Marriot	Strategic Planning Mtg	12/4/14	2,878.48	
219	Bill Denton	Mileage	12/9/14	12.88	12.88
220	Bill Denton	Mtg Fee - Bd	12/9/14	300.00	
221	Country Cupboard	Board Mtg Supplies - Audit	12/9/14	6.34	
222	Golden Glaze Bakery	Board Mtg Supplies - Audit	12/9/14	8.29	
223	J & B Catering Service	Bd Mtg Supplies	12/9/14	266.33	
224	Steve Henry	Mileage	12/9/14	44.80	44.80
225	Steve Henry	Mileage - Strategic Plan	12/9/14	120.96	
226	Steve Henry	Mtg Exp - Strategic Plan	12/9/14	175.21	
227	Steve Henry	Mtg Fee - Bd	12/9/14	300.00	
228	Steve Henry	Mtg Fees - Strategic Plann	12/9/14	600.00	
229	Sureway Super Market	Board Mtg Supplies - Audit	12/9/14	19.60	
230	Bill Denton	Monthly Retainer	12/19/14	650.00	
231	Bob White	Mileage	12/19/14	34.72	34.72
232	Bob White	KAEC AnN Mtg/StraT Plan	12/19/14	169.12	
233	Bob White	Monthly Retainer	12/19/14	650.00	
234	Bob White	KAEC AnN Mtg/StraT Plan	12/19/14	355.42	
235	Bob White	Mtg Fee - Bd	12/19/14	400.00	
236	Bob White	KAEC Annual Mtg	12/19/14	300.00	
237	Bob White	Strategic Planning Mtg	12/19/14	300.00	
238	Brent Wigginton	Mileage	12/19/14	69.44	69.44
239	Brent Wigginton	NRECA Winter School	12/19/14	168.00	
240	Brent Wigginton	Monthly Retainer	12/19/14	650.00	
241	Brent Wigginton	NRECA Winter School	12/19/14	309.12	
242	Brent Wigginton	Mtg Fee - Bd	12/19/14	300.00	

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
243	Brent Wigginton	NRECA Winter School	12/19/14	750.00	
244	Chris Mitchell	KAEC Annual Mtg/Strat	12/19/14	196.00	
245	Chris Mitchell	Monthly Retainer	12/19/14	650.00	
246	Chris Mitchell	KAEC Annual / Strategic	12/19/14	549.63	
247	Chris Mitchell	Mtg Fee - Bd	12/19/14	300.00	
248	Chris Mitchell	KAEC Annual Mtg	12/19/14	450.00	
249	Chris Mitchell	Strategic Planning Mtg	12/19/14	600.00	
250	Glenn Cox	Monthly Retainer	12/19/14	650.00	
251	John Warren	Mileage	12/19/14	42.00	42.00
252	John Warren	Monthly Retainer	12/19/14	650.00	
253	John Warren	Mtg Fee - Bd	12/19/14	300.00	
254	Jonathan Ayer	Mileage	12/19/14	47.04	47.04
255	Jonathan Ayer	Monthly Retainer	12/19/14	650.00	
256	Jonathan Ayer	Mtg Fee - Bd	12/19/14	300.00	
257	Larry Elder	Mileage	12/19/14	30.24	30.24
258	Larry Elder	Strategic Planning Mtg	12/19/14	67.20	
259	Larry Elder	Monthly Retainer	12/19/14	650.00	
260	Larry Elder	Strategic Planning Mtg	12/19/14	175.21	
261	Larry Elder	Mtg Fee - Bd	12/19/14	300.00	
262	Larry Elder	Strategic Planning Mtg	12/19/14	600.00	
263	Randy Powell	Mileage	12/19/14	17.92	17.92
264	Randy Powell	KAEC Annual Mtg/Strat	12/19/14	178.08	
265	Randy Powell	Monthly Retainer	12/19/14	650.00	
266	Randy Powell	KAEC Annual / Strat	12/19/14	543.90	
267	Randy Powell	Mtg Fee - Bd	12/19/14	300.00	
268	Randy Powell	KAEC Annual Mtg	12/19/14	450.00	
269	Randy Powell	Strategic Planning Mtg	12/19/14	600.00	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs	
270	Steve Henry	Monthly Retainer	12/19/14	650.00			
271	William Reid	KAEC Annual Mtg/Strat	12/19/14	123.20			
272	William Reid	Monthly Retainer	12/19/14	650.00			
273	William Reid	KAEC Annual / Strategic	12/19/14	547.14			
274	William Reid	KAEC Annual Mtg	12/19/14	750.00			
275	William Reid	Strategic Planning	12/19/14	300.00			
276	KAEC	KAEC Coord. Train	12/23/14	859.00			
277	KAEC	KAEC Coord. Training	12/23/14	508.00			
278	KAEC	KAEC Annual Mtg (8)	12/26/14	1,184.00			
279	Glenn Cox	Mileage	1/23/15	67.20	67.20		
280	Glenn Cox	KAEC Op Committee	1/23/15	218.40			
281	Glenn Cox	KAEC Op Committee	1/23/15	81.30			
282	Glenn Cox	Mtg Fee - Bd	1/23/15	300.00			
283	Glenn Cox	KAEC Op Committee	1/23/15	300.00			
284	Steve Henry	NRECA Winter School	1/23/15	154.56			
285	Steve Henry	NRECA Winter School	1/23/15	1,427.23			
286	Steve Henry	NRECA Winter	1/23/15	1,800.00			
287	William Reid	Mileage	1/23/15	47.60	47.60		
288	William Reid	Mtg Fee - Bd	1/23/15	300.00			
289	Henderson Ins. Services	Liability insurance		2,225.65			
290	Oct entry	Postage					
291	Henderson Ins. Services	Liability insurance		2,225.65			
292	Nov entry	Postage					
293	Henderson Ins. Services	Liability insurance		2,637.40			
294	Dec entry	Postage					
295	October - Dec entries	Allocation to direct serves		(5,582.87)			-5582.87
296	Walmart	Bd Mtg Supplies	1/8/2015	48.83			
297	NRECA	Rural Electric Magz (11)	1/9/2015	473.00			

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	(a)	(b)	(c)	(d)	(r)	(s)
	Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
298	Steve Henry	Mtg Fee - Bd	1/9/2015	300.00		
299	Bill Denton	Mileage	1/12/2015	33.35	33.35	
300	Bill Denton	Mtg Fee - Bd	1/12/2015	300.00		
301	Bill Denton	Monthly Retainer	1/23/2015	650.00		
302	Brent Wigginton	Mileage	1/23/2015	27.60	27.60	
303	Brent Wigginton	Monthly Retainer	1/23/2015	650.00		
304	Brent Wigginton	Mtg Fee - Bd	1/23/2015	300.00		
305	Chris Mitchell	Mileage	1/23/2015	71.30	71.30	
306	Chris Mitchell	Monthly Retainer	1/23/2015	650.00		
307	Chris Mitchell	Mtg Fee - Bd	1/23/2015	300.00		
308	Glenn Cox	Monthly Retainer	1/23/2015	650.00		
309	John Warren	Monthly Retainer	1/23/2015	650.00		
310	John Warren	Mtg Fee - Bd	1/23/2015	300.00		
311	Jonathan Ayer	Mileage	1/23/2015	28.75	28.75	
312	Jonathan Ayer	Monthly Retainer	1/23/2015	650.00		
313	Jonathan Ayer	Mtg Fee - Bd	1/23/2015	300.00		
314	Larry Elder	Mileage	1/23/2015	16.10	16.10	
315	Larry Elder	Monthly Retainer	1/23/2015	650.00		
316	Larry Elder	Mtg Fee - Bd	1/23/2015	300.00		
317	Randy Powell	Mileage	1/23/2015	60.95	60.95	
318	Randy Powell	Monthly Retainer	1/23/2015	650.00		
319	Randy Powell	Mtg Fee - Bd	1/23/2015	300.00		
320	Robert White	Mileage	1/23/2015	73.60	73.60	
321	Robert White	Monthly Retainer	1/23/2015	650.00		
322	Robert White	Mtg Fee - Bd	1/23/2015	400.00		
323	Steve Henry	Monthly Retainer	1/23/2015	650.00		
324	William Reid	Monthly Retainer	1/23/2015	650.00		

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
325	Glenn Cox	Mileage	2/1/2015	126.50	126.50
326	Glenn Cox	Mileage - KAEC Bd	2/1/2015	224.25	
327	Glenn Cox	Mtg Exp KAEC Bd -	2/1/2015	95.72	
328	Glenn Cox	Mtg Fee - Bd	2/1/2015	300.00	
329	Bill Denton	Mileage	2/10/2015	13.80	13.80
330	Bill Denton	Mtg Fee - Bd	2/10/2015	300.00	
331	J & B Catering Service	Bd Mtg Supplies	2/10/2015	381.60	
332	J & B Catering Service	MAC Mtg Meal	2/10/2015	426.65	
333	Steve Henry	Mileage	2/10/2015	61.53	61.53
334	Steve Henry	Mtg Fee - Bd	2/10/2015	300.00	
335	David Spainhoward	MAC Mileage	2/13/2015	20.70	
336	Harry Baldwin	MAC Mileage	2/13/2015	48.88	
337	Larry Melton	MAC Mileage	2/13/2015	46.00	
338	Moonlite Bar-B-Q	MAC Mtg Meal	2/13/2015	449.37	
339	Bill Denton	Monthly Retainer	2/20/2015	650.00	
340	Brent Wigginton	Mileage	2/20/2015	71.30	71.30
341	Brent Wigginton	Monthly Retainer	2/20/2015	650.00	
342	Brent Wigginton	Mtg Fee - Bd	2/20/2015	300.00	
343	Brent Wigginton	Telephonic - CEO Eval	2/20/2015	150.00	
344	Chris Mitchell	Mileage	2/20/2015	35.65	35.65
345	Chris Mitchell	Mileage - MAC	2/20/2015	29.90	29.90
346	Chris Mitchell	Monthly Retainer	2/20/2015	650.00	
347	Chris Mitchell	Mtg Fee - Bd	2/20/2015	300.00	
348	Glenn Cox	Monthly Retainer	2/20/2015	650.00	
349	John Warren	Mileage	2/20/2015	43.12	43.12
350	John Warren	Monthly Retainer	2/20/2015	650.00	
351	John Warren	Mtg Fee - Bd	2/20/2015	300.00	

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
352	Jon Lawson	MAC Mileage	2/20/2015	28.75	
353	Jonathan Ayer	Mileage	2/20/2015	48.87	48.87
354	Jonathan Ayer	Monthly Retainer	2/20/2015	650.00	
355	Jonathan Ayer	Mtg Fee - Bd	2/20/2015	300.00	
356	Jonathan Ayer	Telephonic - CEO Eval	2/20/2015	150.00	
357	Larry Elder	Mileage	2/20/2015	31.05	31.05
358	Larry Elder	Monthly Retainer	2/20/2015	650.00	
359	Larry Elder	Mtg Fee - Bd	2/20/2015	300.00	
360	Randy Powell	Mileage	2/20/2015	18.40	18.40
361	Randy Powell	Monthly Retainer	2/20/2015	650.00	
362	Randy Powell	Mtg Fee - Bd	2/20/2015	300.00	
363	Robert White	Mileage	2/20/2015	35.65	35.65
364	Robert White	Monthly Retainer	2/20/2015	650.00	
365	Robert White	Mtg Fee - Bd	2/20/2015	400.00	
366	Steve Henry	Monthly Retainer	2/20/2015	650.00	
367	William Reid	Monthly Retainer	2/20/2015	650.00	
368	William Reid	Mileage	2/27/2015	48.88	48.88
369	William Reid	Mtg Fee - Bd	2/27/2015	300.00	
370	Main Street Italian Grill	MAC Mtg Meal	3/2/2015	604.90	
371	Bill Denton	Mileage	3/10/2015	13.23	13.23
372	Bill Denton	Mtg Fee - Bd	3/10/2015	300.00	
373	Bill Denton	Telephonic - CEO Eval	3/10/2015	150.00	
374	Glenn Cox	Mileage	3/10/2015	69.00	69.00
375	Glenn Cox	Mtg Fee - Bd	3/10/2015	300.00	
376	Glenn Cox	Telephonic - CEO Eval	3/10/2015	150.00	
377	Steve Henry	Mileage	3/10/2015	46.00	46.00
378	Steve Henry	Mtg Fee - Bd	3/10/2015	300.00	

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
379	Steve Henry	Telephonic - CEO Eval	3/10/2015	150.00	
380	Stephen Thompson, Cust	Bd Mtg Supplies	3/13/2015	250.00	
381	Bill Denton	Monthly Retainer	3/20/2015	650.00	
382	Brent Wigginton	Mileage	3/20/2015	71.30	71.30
383	Brent Wigginton	Monthly Retainer	3/20/2015	650.00	
384	Brent Wigginton	Mtg Fee - Bd	3/20/2015	300.00	
385	Chris Mitchell	Mileage	3/20/2015	35.65	35.65
386	Chris Mitchell	Monthly Retainer	3/20/2015	650.00	
387	Chris Mitchell	Mtg Fee - Bd	3/20/2015	300.00	
388	Chris Mitchell	Telephonic - CEO Eval	3/20/2015	150.00	
389	Chris Mitchell	NRECA Directors Conf	3/20/2015	772.70	
390	Glenn Cox	Monthly Retainer	3/20/2015	650.00	
391	John Warren	Mileage	3/20/2015	43.12	43.12
392	John Warren	Monthly Retainer	3/20/2015	650.00	
393	John Warren	Mtg Fee - Bd	3/20/2015	300.00	
394	Jonathan Ayer	Mileage	3/20/2015	48.87	48.87
395	Jonathan Ayer	Monthly Retainer	3/20/2015	650.00	
396	Jonathan Ayer	Mtg Fee - Bd	3/20/2015	300.00	
397	Larry Elder	Mileage	3/20/2015	31.05	31.05
398	Larry Elder	Monthly Retainer	3/20/2015	650.00	
399	Larry Elder	Mtg Fee - Bd	3/20/2015	300.00	
400	Larry Elder	Telephonic - CEO Eval	3/20/2015	150.00	
401	Randy Powell	Mileage	3/20/2015	18.40	18.40
402	Randy Powell	Monthly Retainer	3/20/2015	650.00	
403	Randy Powell	Mtg Fee - Bd	3/20/2015	300.00	
404	Robert White	Bd Mtg Supplies	3/20/2015	14.00	
405	Robert White	Mileage	3/20/2015	35.65	35.65

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
406	Robert White	Monthly Retainer	3/20/2015	650.00	
407	Robert White	Mtg Fee - Bd	3/20/2015	400.00	
408	Robert White	Telephonic - CEO Eval	3/20/2015	150.00	
409	Steve Henry	Monthly Retainer	3/20/2015	650.00	
410	William Reid	Bd Mtg Supplies -	3/20/2015	115.00	
411	William Reid	Monthly Retainer	3/20/2015	650.00	
412	William Reid	Telephonic - Bd	3/20/2015	150.00	
413	William Reid	Telephonic - CEO Eval	3/20/2015	150.00	
414	J & B Catering Service	Bd Mtg Supplies	4/3/2015	216.24	
415	Federated	Liability insurance		1,998.93	
416	January entry	Postage		56.24	
417	Federated	Liability insurance		1,998.93	
418	February Entry	Postage		15.36	
419	Federated	Liability insurance		1,998.93	
420	March Entry	Postage			
421	Jan- March entries	Allocation to direct serves		(1,894.23)	(1,894.23)
422	J&B Catering Service	Bd Mtg Supplies	4/14/15	247.21	
423	Bill Denton	Mileage	4/24/15	13.23	13.23
424	Bill Denton	Monthly Retainer	4/24/15	650.00	
425	Bill Denton	Mtg Fee - Bd	4/24/15	300.00	
426	Bob White	Mileage	4/24/15	35.65	35.65
427	Bob White	Monthly Retainer	4/24/15	650.00	
428	Bob White	Mtg Fee - Bd	4/24/15	400.00	
429	Brent Wigginton	Mileage	4/24/15	71.30	71.30
430	Brent Wigginton	Monthly Retainer	4/24/15	650.00	
431	Brent Wigginton	Mtg Fee - Bd	4/24/15	300.00	
432	Chris Mitchell	Mileage	4/24/15	35.65	35.65

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(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage re/imb	Allocate costs
433	Chris Mitchell	NRECA Directors Conf	4/24/15	159.86	
434	Chris Mitchell	Monthly Retainer	4/24/15	650.00	
435	Chris Mitchell	NRECA Directors Conf	4/24/15	714.77	
436	Chris Mitchell	Mtg Fee - Bd	4/24/15	300.00	
437	Chris Mitchell	NRECA Directors Conf	4/24/15	1,350.00	
438	Glenn Cox	Mileage	4/24/15	69.00	69.00
439	Glenn Cox	Mileage - KAEC Bd Mtg	4/24/15	224.25	
440	Glenn Cox	Monthly Retainer	4/24/15	650.00	
441	Glenn Cox	Mtg Exp - KAEC Bd	4/24/15	96.75	
442	Glenn Cox	Mtg Fee - Bd	4/24/15	300.00	
443	John Warren	Mileage	4/24/15	43.13	43.13
444	John Warren	Monthly Retainer	4/24/15	650.00	
445	John Warren	Mtg Fee - Bd	4/24/15	300.00	
446	Jonathan Ayer	Mileage	4/24/15	48.30	48.30
447	Jonathan Ayer	Monthly Retainer	4/24/15	650.00	
448	Jonathan Ayer	Mtg Fee - Bd	4/24/15	300.00	
449	Larry Elder	Mileage	4/24/15	31.05	31.05
450	Larry Elder	Monthly Retainer	4/24/15	650.00	
451	Larry Elder	Mtg Fee - Bd	4/24/15	300.00	
452	Randy Powell	Mileage	4/24/15	18.40	18.40
453	Randy Powell	Monthly Retainer	4/24/15	650.00	
454	Randy Powell	Mtg Fee - Bd	4/24/15	300.00	
455	Steve Henry	Mileage	4/24/15	61.53	61.53
456	Steve Henry	Monthly Retainer	4/24/15	650.00	
457	Steve Henry	Mtg Fee - Bd	4/24/15	300.00	
458	William Reid	Mileage	4/24/15	48.88	48.88
459	William Reid	Monthly Retainer	4/24/15	650.00	

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
460	William Reid	Mtg Fee - Bd	4/24/15	300.00	
461	NRECA	NRECA Directors Conf	5/1/15	2,071.00	
462	J&B Catering Service	Bd Mtg Supplies	5/12/15	265.00	
463	Bill Denton	Mileage	5/22/15	13.23	13.23
464	Bill Denton	Monthly Retainer	5/22/15	650.00	
465	Bill Denton	Mtg Fee - Bd	5/22/15	300.00	
466	Bob White	Mileage	5/22/15	35.65	35.65
467	Bob White	Monthly Retainer	5/22/15	650.00	
468	Bob White	Mtg Fee - Bd	5/22/15	400.00	
469	Brent Wigginton	Mileage	5/22/15	71.30	71.30
470	Brent Wigginton	Monthly Retainer	5/22/15	650.00	
471	Brent Wigginton	Mtg Fee - Bd	5/22/15	300.00	
472	Chris Mitchell	Mileage	5/22/15	35.65	35.65
473	Chris Mitchell	Monthly Retainer	5/22/15	650.00	
474	Chris Mitchell	Mtg Fee - Bd	5/22/15	300.00	
475	Glenn Cox	Mileage	5/22/15	69.00	69.00
476	Glenn Cox	Monthly Retainer	5/22/15	650.00	
477	Glenn Cox	Mtg Fee - Bd	5/22/15	300.00	
478	John Warren	Mileage	5/22/15	43.13	43.13
479	John Warren	Monthly Retainer	5/22/15	650.00	
480	John Warren	Mtg Fee - Bd	5/22/15	300.00	
481	Jonathan Ayer	Mileage	5/22/15	48.30	48.30
482	Jonathan Ayer	Monthly Retainer	5/22/15	650.00	
483	Jonathan Ayer	Mtg Fee - Bd	5/22/15	300.00	
484	Larry Elder	Mileage	5/22/15	31.05	31.05
485	Larry Elder	Monthly Retainer	5/22/15	650.00	
486	Larry Elder	Mtg Fee - Bd	5/22/15	300.00	

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(e)	(f)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
487	Randy Powell	Mileage	5/22/15	18.40	18.40
488	Randy Powell	Monthly Retainer	5/22/15	650.00	
489	Randy Powell	Mtg Fee - Bd	5/22/15	300.00	
490	Randy Powell	Telephonic - CEO Eval	5/22/15	150.00	
491	Steve Henry	Monthly Retainer	5/22/15	650.00	
492	William Reid	Mileage	5/22/15	48.88	48.88
493	William Reid	Monthly Retainer	5/22/15	650.00	
494	William Reid	Mtg Fee - Bd	5/22/15	300.00	
495	Subway	Bd Mtg Supplies	6/9/15	136.74	
496	Phillip Armstrong	MAC Mileage	6/12/15	103.50	
497	Bill Denton	Mileage	6/19/15	13.23	13.23
498	Bill Denton	Monthly Retainer	6/19/15	650.00	
499	Bill Denton	Mtg Fee - Bd	6/19/15	300.00	
500	Bob White	Mileage	6/19/15	35.65	35.65
501	Bob White	Monthly Retainer	6/19/15	650.00	
502	Brent Wigginton	Mileage	6/19/15	71.30	71.30
503	Brent Wigginton	Monthly Retainer	6/19/15	650.00	
504	Brent Wigginton	Mtg Fee - Bd	6/19/15	300.00	
505	Brent Wigginton	CEO Search	6/19/15	150.00	
506	Chris Mitchell	Mileage	6/19/15	35.65	35.65
507	Chris Mitchell	Monthly Retainer	6/19/15	650.00	
508	Chris Mitchell	Mtg Fee - Bd	6/19/15	300.00	
509	Glenn Cox	Mileage	6/19/15	69.00	69.00
510	Glenn Cox	Mileage - KAEC Bd Mtg	6/19/15	224.25	
511	Glenn Cox	Monthly Retainer	6/19/15	650.00	
512	Glenn Cox	Mtg Exp - KAEC Bd	6/19/15	102.09	
513	Glenn Cox	Mtg Fee - Bd	6/19/15	300.00	

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(r)	(s)
Vendor	Description	Check/Wire Date	Total	Mileage reimb	Allocate costs
514	John Warren	Mileage	6/19/15	43.13	43.13
515	John Warren	Monthly Retainer	6/19/15	650.00	
516	John Warren	Mtg Fee - Bd	6/19/15	300.00	
517	Jonathan Ayer	Mileage	6/19/15	48.30	48.30
518	Jonathan Ayer	Monthly Retainer	6/19/15	650.00	
519	Jonathan Ayer	Mtg Fee - Bd	6/19/15	300.00	
520	Larry Elder	Mileage	6/19/15	31.05	31.05
521	Larry Elder	Monthly Retainer	6/19/15	650.00	
522	Larry Elder	Mtg Fee - Bd	6/19/15	300.00	
523	Randy Powell	Mileage	6/19/15	18.40	18.40
524	Randy Powell	Monthly Retainer	6/19/15	650.00	
525	Randy Powell	Mtg Fee - Bd	6/19/15	300.00	
526	Steve Henry	Mileage	6/19/15	46.00	46.00
527	Steve Henry	Monthly Retainer	6/19/15	650.00	
528	Steve Henry	Mtg Fee - Bd	6/19/15	300.00	
529	William Reid	Mileage	6/19/15	48.88	48.88
530	William Reid	Monthly Retainer	6/19/15	650.00	
531	William Reid	Mtg Fee - Bd	6/19/15	300.00	
532	Bob White	Mtg Fee - Bd	7/10/15	400.00	
533	Federated	Liability insurance		1,847.58	
534	April entry	Postage		63.25	
535	Federated	Liability insurance		1,847.58	
536	May entry	Postage		-	
537	Federated	Liability insurance		1,847.58	
538	June entry	Postage		-	
539	April-June entries	Allocation to direct serves		(2,627.74)	(2,627.74)
540				<u>199,478.83</u>	<u>5,391.71</u>
					<u>(12,445.26)</u>

KENERGY CORP.  
 2015 RATE APPLICATION PSC DATA REQUEST NO. 1  
 ITEM 29  
 ACCOUNT 930.200 MISC. EXPENSES  
 TEST YEAR ENDING JUNE 30, 2015

(a)	(b)	(c)	(d)	(r)	(s)
<i>Vendor</i>	<i>Description</i>	<i>Check/Wire Date</i>	<i>Total</i>	<i>Mileage reimb</i>	<i>Allocate costs</i>
	To exh. 5A, pg 8, line				
					37

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 ACCOUNT 426 - OTHER INCOME DEDUCTIONS  
 FOR 12 MONTHS ENDED JUNE 30, 2015

Line No	(a) Item	(b) Total
1	Donations - 426.100	\$ 82,856.66
2	Penalties - 426.300	\$ 4,620.50
3	Civic and Political Activities - 426.400	\$ 9,810.39
4	Other - Misc. deductions 426.500	\$ 2,067.22
5	Total	\$ 99,354.77

Exhibit 5c, page

7  
8  
9  
10

See Application Exhibit 5A, Page 8 , Col b Lines 28-31  
 These expenses have been excluded for rate-making purposes.

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.100**

(a)	(b)	(c)	(d)
Row No.	Date	Debit	Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
1	6/22/2015	\$ 100.00	EDUCATION , Ky.
2	6/12/2015	\$ 430.56	UNITED WAY
3	6/12/2015	\$ 120.00	JUNIOR ACHIEVEMENT
4	6/12/2015	\$ 30.00	JUNIOR ACHIEVEMENT
5	6/12/2015	\$ 524.01	HAPPY FEET
6	6/12/2015	\$ 77.40	PUZZLE PIECES, INC.
7	6/12/2015	\$ 381.06	ST. ANTHONY'S HOSPICE
8	6/12/2015	\$ 72.06	ST. ANTHONY'S HOSPICE
9	6/12/2015	\$ 130.86	ST. ANTHONY'S HOSPICE
10	6/12/2015	\$ 742.50	HOSPICE OF WESTERN Ky
11	6/12/2015	\$ 70.32	HOSPICE OF WESTERN KY
12	6/12/2015	\$ 159.00	INTERNATIONAL BLUEGRASS
13	6/12/2015	\$ 84.06	GOD'S OUTDOOR DISCIPLES
14	6/12/2015	\$ 306.84	HABITAT FOR HUMANITY
15	6/12/2015	\$ 90.00	BIG BROTHERS BIG SISTERS
16	6/12/2015	\$ 30.00	FIFTH DISTRICT DRUG COURT
17	6/12/2015	\$ 90.60	H L NEBLETT CENTER
18	6/12/2015	\$ 60.00	AMERICAN RED CROSS
19	6/12/2015	\$ 130.14	RIVERVIEW SCHOOL
20	6/12/2015	\$ 230.88	BUILDING STRONGER FAMILIES
21	6/12/2015	\$ 30.00	CLIFF HAGAN BOYS & GIRLS
22	6/12/2015	\$ 42.96	CLOTHE-A-KID
23	6/12/2015	\$ 75.90	DAVIESS COUNTY SENIOR SER
24	6/12/2015	\$ 30.00	FAMILY YMCA
25	6/12/2015	\$ 30.00	HANCOCK COUNTY SENIOR CIT
26	6/12/2015	\$ 12.00	MARY KENDALL HOME
27	6/12/2015	\$ 89.82	MCLEAN COUNTY SENIOR SER
28	6/12/2015	\$ 171.18	OASIS SPOUSE ABUSE SHELTER
29	6/12/2015	\$ 104.94	OHIO COUNTY HELP OFFICE
30	6/12/2015	\$ 15.00	OHIO COUNTY HOSPICE
31	6/12/2015	\$ 115.98	OHIO COUNTY EQUESTRIAN, INC.
32	6/12/2015	\$ 561.93	OHIO COUNTY FOOD PANTRY
33	6/12/2015	\$ 583.42	WENDELL FOSTER CENTER
34	6/12/2015	\$ 2.00	BIG BROTHERS BIG SISTERS
35	6/12/2015	\$ 480.00	UNITED WAY OF HENDERSON
36	6/12/2015	\$ 618.60	CHRISTIAN COMMUNITY
37	6/12/2015	\$ 57.00	SHELTER FOR WOMEN
38	6/12/2015	\$ 60.00	SENIOR COMPANION PROGRAM
39	6/12/2015	\$ 30.00	VOLUNTEER & INFORMATION
40	6/12/2015	\$ 605.58	ST BENEDICT'S HOMELESS
41	6/12/2015	\$ 92.16	BRAIN INJURY ADVENTURE
42	6/12/2015	\$ 277.26	MARSHA'S PLACE CRISIS
43	6/12/2015	\$ 231.96	NEW GENESIS AFTERCARE
44	6/12/2015	\$ 30.00	SENIOR SERVICES - MEALS
45	6/12/2015	\$ 86.01	LIVERMORE SENIOR CITIZENS
46	6/12/2015	\$ 105.00	THE SALVATION ARMY
47	6/12/2015	\$ 84.06	THE SALVATION ARMY

KENERGY CORP.  
 2015 APPLICATION  
 PSC INFORMATION REQUEST NO. 1 ITEM 30  
 CHARITABLE AND POLICAL CONTRIBUTIONS  
 TEST YEAR ENDING JUNE 30, 2015  
 ACCOUNT 426.100

(a) Row No.	(b) Date	(c) Debit	(d) Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
48	6/12/2015	\$ 42.99	SHELTER OF LOVE
49	6/12/2015	\$ 67.32	OHIO COUNTY 4-H COUNCIL
50	6/12/2015	\$ 227.70	SALVATION ARMY
51	6/12/2015	\$ 407.73	BRIGHT LIFE FARMS
52	6/12/2015	\$ 336.24	BOULWARE CENTER MISSION
53	6/12/2015	\$ 90.00	THE OWENSBORO SYMPHONY
54	6/12/2015	\$ 55.98	OWENSBORO MUSEUM FINE ART
55	6/15/2015	\$ 28.75	ROGERS, GRANT
56	6/15/2015	\$ 48.30	WILSON, HAROLD A
57	6/15/2015	\$ 18.40	SPAINHOWARD, DAVID
58	6/15/2015	\$ 34.50	GOFF, SHERLEYE
59	6/10/2015	\$ 5,000.00	HENDERSON COMM COLL
60	6/8/2015	\$ 500.00	HABITAT FOR HUMANITY
61	6/8/2015	\$ 100.00	EPILEPSY FOUNDATION OFKY
62	6/8/2015	\$ 100.00	OHIO COUNTY REPAIR AFFAIR
63	6/5/2015	\$ 1,000.00	ANGELS FOR ASHLEY
64	5/18/2015	\$ 250.00	THE SALVATION ARMY
65	5/18/2015	\$ 500.00	THE SALVATION ARMY
66	5/18/2015	\$ 1,000.00	SALVATION ARMY
67	5/11/2015	\$ 500.00	THE SALVATION ARMY
68	5/15/2015	\$ 100.00	THE ARC OF OWENSBORO
69	5/18/2015	\$ 100.00	JOE FORD NATURE CENTER
70	5/18/2015	\$ 100.00	LIVINGSTON COUNTY HELP
71	5/18/2015	\$ 100.00	OWENSBORO FOP #16
72	4/20/2015	\$ 186.28	CONRAD'S FOOD
73	5/1/2015	\$ 100.00	THE SALVATION ARMY
74	5/1/2015	\$ 100.00	MISSION FLAMES
75	4/12/2015	\$ 100.00	HCCHS PROJECT GRADUATION
76	4/15/2015	\$ 100.00	OWENSBORO CATHOLIC HIGH
77	4/15/2015	\$ 100.00	WEBSTER COUNTY HIGH
78	4/17/2015	\$ 100.00	CALDWELL CO BOARD OF EDUC
79	4/15/2015	\$ 250.00	LINCOLN HERITAGE COUNCIL
80	4/15/2015	\$ 250.00	LINCOLN HERITAGE COUNCIL
81	4/15/2015	\$ 100.00	OHIO COUNTY TOGETHER WE
82	4/15/2015	\$ 500.00	THE DANIEL PITINO SHELTER
83	4/15/2015	\$ 500.00	HENDERSON COMMUNITY COL
84	4/15/2015	\$ 500.00	HENDERSON AREA ARTS ALL
85	4/15/2015	\$ 100.00	CASA OF OHIO VALLEY
86	4/15/2015	\$ 500.00	BOULWARE CENTER MISSION
87	3/31/2015	\$ 100.00	BLACKOUT MELANOMA
88	3/18/2015	\$ 500.00	KAEC
89	3/27/2015	\$ 627.93	OHIO COUNTY FOOD PANTRY
90	3/27/2015	\$ (647.93)	OHIO COUNTY FOOD PANTRY
91	2/5/2015	\$ 100.00	UNION COUNTY HIGH SCHOOL
92	2/12/2015	\$ 500.00	HONOR FLIGHT BLUEGRASS
93	2/13/2015	\$ 250.00	GOODFELLOWS CLUB
94	2/13/2015	\$ 500.00	BRESCIA UNIVERSITY

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.100**

(a) Row No.	(b) Date	(c) Debit	(d) Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
95	2/24/2015	\$ 100.00	APOLLO HIGH SCHOOL
96	2/28/2015	\$ 250.00	FAMILY YMCA
97	2/28/2015	\$ 1,000.00	THE OWENSBORO SYMPHONY
98	3/27/2015	\$ 430.56	UNITED WAY
99	3/27/2015	\$ 120.00	JUNIOR ACHIEVEMENT
100	3/27/2015	\$ 30.00	JUNIOR ACHIEVEMENT
101	3/27/2015	\$ 600.01	HAPPY FEET
102	3/27/2015	\$ 77.40	PUZZLE PIECES, INC.
103	3/27/2015	\$ 481.06	ST. ANTHONY'S HOSPICE
104	3/27/2015	\$ 72.06	ST. ANTHONY'S HOSPICE
105	3/27/2015	\$ 130.86	ST. ANTHONY'S HOSPICE
106	3/27/2015	\$ 768.50	HOSPICE OF WESTERN KY
107	3/27/2015	\$ 70.32	HOSPICE OF WESTERN KY
108	3/27/2015	\$ 60.00	HENDERSON FAMILY YMCA
109	3/27/2015	\$ 164.00	INTERNATIONAL BLUEGRASS
110	3/27/2015	\$ 150.00	HENDERSON COUNTY ARTS
111	3/27/2015	\$ 84.06	GOD'S OUTDOOR DISCIPLES
112	3/27/2015	\$ 20.00	LEWISPORT SENIOR CITIZEN
113	3/27/2015	\$ 306.84	HABITAT FOR HUMANITY
114	3/27/2015	\$ 90.00	BIG BROTHERS BIG SISTERS
115	3/27/2015	\$ 30.00	FIFTH DISTRICT DRUG COURT
116	3/27/2015	\$ 90.60	H L NEBLETT CENTER
117	3/27/2015	\$ 60.00	AMERICAN RED CROSS
118	3/27/2015	\$ 380.14	RIVERVIEW SCHOOL
119	3/27/2015	\$ 230.88	BUILDING STRONGER FAMILIES
120	3/27/2015	\$ 30.00	CLIFF HAGAN BOYS & GIRLS
121	3/27/2015	\$ 42.96	CLOTHE-A-KID
122	3/27/2015	\$ 75.90	DAVIESS COUNTY SENIOR SER
123	3/27/2015	\$ 30.00	FAMILY YMCA
124	3/27/2015	\$ 30.00	HANCOCK COUNTY SENIOR CIT
125	3/27/2015	\$ 42.00	MARY KENDALL HOME
126	3/27/2015	\$ 136.26	MCLEAN COUNTY SENIOR SER
127	3/27/2015	\$ 171.18	OASIS SPOUSE ABUSE SHELTER
128	3/27/2015	\$ 104.94	OHIO COUNTY HELP OFFICE
129	3/27/2015	\$ 15.00	OHIO COUNTY HOSPICE
130	3/27/2015	\$ 115.98	OHIO COUNTY EQUESTRIAN, INC.
131	3/27/2015	\$ 647.93	OHIO COUNTY FOOD PANTRY
132	3/27/2015	\$ 584.42	WENDELL FOSTER CENTER
133	3/27/2015	\$ 12.00	BIG BROTHERS BIG SISTERS
134	3/27/2015	\$ 480.00	UNITED WAY OF HENDERSON CO
135	3/27/2015	\$ 644.60	CHRISTIAN COMMUNITY O
136	3/27/2015	\$ 207.00	SHELTER FOR WOMEN
137	3/27/2015	\$ 60.00	SENIOR COMPANION PROGRAM
138	3/27/2015	\$ 30.00	VOLUNTEER & INFORMATION
139	3/27/2015	\$ 605.58	ST BENEDICT'S HOMELESS
140	3/27/2015	\$ 92.16	BRAIN INJURY ADVENTURE CAMP
141	3/27/2015	\$ 277.26	MARSHA'S PLACE CRISIS

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.100**

(a)	(b)	(c)	(d)
Row No.	Date	Debit	Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
142	3/27/2015	\$ 231.96	NEW GENESIS AFTERCARE
143	3/27/2015	\$ 30.00	SENIOR SERVICES - MEALS
144	3/27/2015	\$ 86.01	LIVERMORE SENIOR CITIZENS
145	3/27/2015	\$ 189.06	THE SALVATION ARMY
146	3/27/2015	\$ 42.99	SHELTER OF LOVE
147	3/27/2015	\$ 67.32	OHIO COUNTY 4-H COUNCIL
148	3/27/2015	\$ 227.70	SALVATION ARMY
149	3/27/2015	\$ 407.73	BRIGHT LIFE FARMS
150	3/27/2015	\$ 336.24	BOULWARE CENTER MISSION
151	3/27/2015	\$ 116.00	THE OWENSBORO SYMPHONY
152	3/27/2015	\$ 55.98	OWENSBORO MUSEUM OF FINE
153	2/20/2015	\$ 1,250.00	OCTC FOUNDATION, INC
154	2/6/2015	\$ 250.00	HAPPY FEET
155	2/10/2015	\$ 100.00	DAVIESS COUNTY HIGH SCHOOL
156	2/10/2015	\$ 175.00	CRITTENDEN COUNTY 4-H
157	2/10/2015	\$ 100.00	HCHS AFTER PROM
158	2/10/2015	\$ 500.00	MARSHA'S PLACE CRISIS
159	2/10/2015	\$ 100.00	OWENSBORO REGIONAL REC.
160	2/10/2015	\$ 100.00	THE OWENSBORO ART GUILD
161	2/5/2015	\$ 100.00	SOUTHERN ACRES CHRISTIAN
162	1/23/2015	\$ 300.00	HENDERSON ROTARY CHARIT
163	2/4/2015	\$ 100.00	EATON MEMORIAL BAPTIST
164	1/16/2015	\$ 10,000.00	OWENSBORO COMMUNITY COLL
165	1/21/2015	\$ 150.00	IMAGINATION LIBRARY OF
166	1/21/2015	\$ 500.00	GLEMA MAHR CENTER FOR ARTS
167	1/21/2015	\$ 100.00	HOSPICE OF WESTERN KY
168	1/21/2015	\$ 150.00	DREAM RIDERS OF KY, INC
169	1/21/2015	\$ 100.00	CRITTENDEN COUNTY HIGH
170	1/21/2015	\$ 14.58	MCLEAN CO MUSEUM & RFRC
171	1/21/2015	\$ 150.00	BIG BROTHERS BIG SISTERS
172	1/21/2015	\$ 500.00	RIVERPARK CENTER INC
173	1/21/2015	\$ 100.00	CASA OF OHIO VALLEY
174	1/21/2015	\$ 100.00	CRITTENDEN COUNTY LIONS
175	1/21/2015	\$ 500.00	OWENSBORO MUSEUM OF ART
176	12/31/2014	\$ 311.68	WINTERCARE ENERGY FUND INC
177	12/16/2014	\$ 414.78	WINTERCARE ENERGY FUND INC
178	12/12/2014	\$ 300.00	UNITED WAY
179	12/12/2014	\$ 120.00	JUNIOR ACHIEVEMENT
180	12/12/2014	\$ 30.00	JUNIOR ACHIEVEMENT
181	12/12/2014	\$ 30.00	HAPPY FEET
182	12/12/2014	\$ 183.90	HAPPY FEET
183	12/12/2014	\$ 146.91	HAPPY FEET
184	12/12/2014	\$ 377.76	ST. ANTHONY'S HOSPICE
185	12/12/2014	\$ 70.80	ST. ANTHONY'S HOSPICE
186	12/12/2014	\$ 43.12	ST. ANTHONY'S HOSPICE
187	12/12/2014	\$ 27.45	NEW BEGINNINGS
188	12/12/2014	\$ 548.94	HOSPICE OF WESTERN KY

KENERGY CORP.  
 2015 APPLICATION  
 PSC INFORMATION REQUEST NO. 1 ITEM 30  
 CHARITABLE AND POLICAL CONTRIBUTIONS  
 TEST YEAR ENDING JUNE 30, 2015  
 ACCOUNT 426.100

(a)	(b)	(c)	(d)
Row No.	Date	Debit	Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
189	12/12/2014	\$ 68.94	HOSPICE OF WESTERN KY
190	12/12/2014	\$ 99.00	INTERNATIONAL BLUEGRASS
191	12/12/2014	\$ 15.00	GOD'S OUTDOOR DISCIPLES
192	12/12/2014	\$ 30.00	LEWISPORT SENIOR CITIZEN CTR
193	12/12/2014	\$ 97.29	HABITAT FOR HUMANITY
194	12/12/2014	\$ 30.00	FIFTH DISTRICT DRUG COURT
195	12/12/2014	\$ 88.02	H L NEBLETT CENTER
196	12/12/2014	\$ 90.00	AMERICAN RED CROSS
197	12/12/2014	\$ 195.90	RIVERVIEW SCHOOL
198	12/12/2014	\$ 304.32	BUILDING STRONGER FAMILIES
199	12/12/2014	\$ 15.00	CLIFF HAGAN BOYS & GIRLS CLUB
200	12/12/2014	\$ 103.08	CLOTHE-A-KID
201	12/12/2014	\$ 215.82	DAVIESS COUNTY SENIOR SER
202	12/12/2014	\$ 30.00	FAMILY YMCA
203	12/12/2014	\$ 30.00	HANCOCK COUNTY SENIOR CIT
204	12/12/2014	\$ 30.00	MARY KENDALL HOME
205	12/12/2014	\$ 235.44	MCLEAN COUNTY SENIOR SERV
206	12/12/2014	\$ 161.64	OASIS SPOUSE ABUSE SHELTER
207	12/12/2014	\$ 250.26	OHIO COUNTY HELP OFFICE
208	12/12/2014	\$ 15.00	OHIO COUNTY HOSPICE
209	12/12/2014	\$ 84.30	OHIO COUNTY EQUESTRIAN, INC.
210	12/12/2014	\$ 357.30	OHIO COUNTY FOOD PANTRY
211	12/12/2014	\$ 763.20	WENDELL FOSTER CENTER
212	12/12/2014	\$ 12.00	BIG BROTHERS BIG SISTERS
213	12/12/2014	\$ 390.00	UNITED WAY OF HENDERSON CO
214	12/12/2014	\$ 437.19	CHRISTIAN COMMUNITY
215	12/12/2014	\$ 42.00	SHELTER FOR WOMEN & CHILD
216	12/12/2014	\$ 60.00	SENIOR COMPANION PROGRAM
217	12/12/2014	\$ 30.00	VOLUNTEER & INFORMATION
218	12/12/2014	\$ 686.23	ST BENEDICT'S HOMELESS
219	12/12/2014	\$ 76.14	BRAIN INJURY ADVENTURE CAMP
220	12/12/2014	\$ 232.26	MARSHA'S PLACE CRISIS
221	12/12/2014	\$ 196.62	NEW GENESIS AFTERCARE
222	12/12/2014	\$ 43.08	HAPPY PACK INC
223	12/12/2014	\$ 104.76	SENIOR SERVICES - MEALS
224	12/12/2014	\$ 84.30	LIVERMORE SENIOR CITIZENS
225	12/12/2014	\$ 105.00	THE SALVATION ARMY
226	12/12/2014	\$ 80.04	SHELTER OF LOVE
227	12/12/2014	\$ 63.36	OHIO COUNTY 4-H COUNCIL
228	12/12/2014	\$ 166.95	SALVATION ARMY
229	12/12/2014	\$ 367.02	BRIGHT LIFE FARMS
230	12/12/2014	\$ 291.24	BOULWARE CENTER MISSION
231	12/12/2014	\$ 180.00	THE OWENSBORO SYMPHONY
232	12/12/2014	\$ 27.42	OWENSBORO MUSEUM OF FINE
233	12/11/2014	\$ 185.00	SALVATION ARMY
234	12/1/2014	\$ 100.00	KWC WOMENS SOFTBALL
235	12/11/2014	\$ 100.00	JOE FORD NATURE CENTER

KENERGY CORP.  
 2015 APPLICATION  
 PSC INFORMATION REQUEST NO. 1 ITEM 30  
 CHARITABLE AND POLICAL CONTRIBUTIONS  
 TEST YEAR ENDING JUNE 30, 2015  
 ACCOUNT 426.100

(a) Row No.	(b) Date	(c) Debit	(d) Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
236	12/11/2014	\$ 100.00	HUGH E SANDEFUR TRAINING CTR
237	12/11/2014	\$ 100.00	WENDELL FOSTER CENTER
238	12/11/2014	\$ 100.00	SHELTER FOR WOMEN & CHILD
239	12/11/2014	\$ 260.00	THE SALVATION ARMY
240	12/11/2014	\$ 50.00	NATIONAL FIRE SAFETY COUNCIL
241	12/11/2014	\$ 100.00	OWENSBORO REGIONAL REC
242	1/2/2015	\$ 250.00	OWENSBORO AREA MUSEUM OF
243	10/23/2014	\$ 100.00	OWENSBORO DANCE THEATRE
244	11/5/2014	\$ 50.00	CITY OF HAWESVILLE
245	11/7/2014	\$ 200.00	PACS-HCAC
246	10/28/2014	\$ 75.00	NATIONAL CHILD SAFETY COUNCIL
247	10/15/2014	\$ 500.00	YMCA
248	10/24/2014	\$ 82.60	ST. ANTHONY'S HOSPICE
249	10/24/2014	\$ 350.00	UNITED WAY
250	10/24/2014	\$ 140.00	JUNIOR ACHIEVEMENT
251	10/24/2014	\$ 35.00	JUNIOR ACHIEVEMENT
252	10/24/2014	\$ 420.95	HAPPY FEET EQUALS
253	10/24/2014	\$ 440.72	ST. ANTHONY'S HOSPICE
254	10/24/2014	\$ 50.30	ST. ANTHONY'S HOSPICE
255	10/24/2014	\$ 32.03	NEW BEGINNINGS
256	10/24/2014	\$ 640.43	HOSPICE OF WESTERN KENTUCKY
257	10/24/2014	\$ 80.43	HOSPICE OF WESTERN KENTUCKY
258	10/24/2014	\$ 115.50	INTERNATIONAL BLUEGRASS
259	10/24/2014	\$ 17.50	GOD'S OUTDOOR DISCIPLES
260	10/24/2014	\$ 35.00	LEWISPORT SENIOR CITIZEN CTR.
261	10/24/2014	\$ 113.51	HABITAT FOR HUMANITY
262	10/24/2014	\$ 35.00	FIFTH DISTRICT DRUG COURT
263	10/24/2014	\$ 102.69	H L NEBLETT CENTER
264	10/24/2014	\$ 105.00	AMERICAN RED CROSS
265	10/24/2014	\$ 228.55	RIVERVIEW SCHOOL
266	10/24/2014	\$ 355.04	BUILDING STRONGER FAMILIES
267	10/24/2014	\$ 17.50	CLIFF HAGAN BOYS & GIRLS CLUB
268	10/24/2014	\$ 120.26	CLOTHE-A-KID
269	10/24/2014	\$ 251.79	DAVIESS COUNTY SENIOR SER
270	10/24/2014	\$ 35.00	FAMILY YMCA
271	10/24/2014	\$ 35.00	HANCOCK COUNTY SENIOR CIT
272	10/24/2014	\$ 35.00	MARY KENDALL HOME
273	10/24/2014	\$ 274.68	MCLEAN COUNTY SENIOR SER
274	10/24/2014	\$ 223.05	OASIS SPOUSE ABUSE SHELTER
275	10/24/2014	\$ 291.97	OHIO COUNTY HELP OFFICE
276	10/24/2014	\$ 17.50	OHIO COUNTY HOSPICE
277	10/24/2014	\$ 98.35	OHIO COUNTY EQUESTRIAN, INC.
278	10/24/2014	\$ 416.85	OHIO COUNTY FOOD PANTRY
279	10/24/2014	\$ 890.40	WENDELL FOSTER CENTER
280	10/24/2014	\$ 14.00	BIG BROTHERS BIG SISTERS
281	10/24/2014	\$ 455.00	UNITED WAY OF HENDERSON CO
282	10/24/2014	\$ 510.06	CHRISTIAN COMMUNITY

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.100**

(a)	(b)	(c)	(d)
Row No.	Date	Debit	Vendor Name
	6/15/2015	\$ 55.70	SUBWAY
283	10/24/2014	\$ 49.00	SHELTER FOR WOMEN & CHILD
284	10/24/2014	\$ 127.45	SENIOR COMPANION PROGRAM
285	10/24/2014	\$ 35.00	VOLUNTEER & INFORMATION
286	10/24/2014	\$ 800.60	ST BENEDICT'S HOMELESS
287	10/24/2014	\$ 88.83	BRAIN INJURY ADVENTURE CAMP
288	10/24/2014	\$ 270.97	MARSHA'S PLACE CRISIS
289	10/24/2014	\$ 229.39	NEW GENESIS AFTERCARE
290	10/24/2014	\$ 50.26	HAPPY PACK INC
291	10/24/2014	\$ 122.22	SENIOR SERVICES - MEALS
292	10/24/2014	\$ 98.35	LIVERMORE SENIOR CITIZENS
293	10/24/2014	\$ 122.50	THE SALVATION ARMY
294	10/24/2014	\$ 93.38	SHELTER OF LOVE
295	10/24/2014	\$ 73.92	OHIO COUNTY 4-H COUNCIL
296	10/24/2014	\$ 194.78	SALVATION ARMY
297	10/24/2014	\$ 428.19	BRIGHT LIFE FARMS
298	10/24/2014	\$ 374.25	BOULWARE CENTER MISSION
299	10/24/2014	\$ 210.00	THE OWENSBORO SYMPHONY
300	10/24/2014	\$ 31.99	OWENSBORO MUSEUM OF FINE
301	10/23/2014	\$ 100.00	FRATERNAL ORDER OF POLICE
302	10/23/2014	\$ 100.00	THE SALVATION ARMY
303	10/10/2014	\$ 295.40	WINTERCARE ENERGY FUND INC
304	8/31/2014	\$ 250.00	GRADSA
305	8/31/2014	\$ 500.00	HABITAT FOR HUMANITY
306	9/8/2014	\$ 100.00	GOSPEL GATHERING INC.
307	9/8/2014	\$ 500.00	GLEMA MAHR CENTER FOR ARTS
308	9/9/2014	\$ 200.00	BOLD PROMISE SCHOLARSHIP
309	8/21/2014	\$ 411.23	WINTERCARE ENERGY FUND INC
310	8/18/2014	\$ 100.00	TRANSFORMER EDUCATION KY
311	8/1/2014	\$ 200.00	OHIO COUNTY FAMILY WELLNESS
312	8/12/2014	\$ 100.00	ALMA RANDOLPH CHARITABLE
313	8/14/2014	\$ 1,000.00	OWENSBORO HEALTH
314	7/10/2014	\$ 100.00	HABITAT FOR HUMANITY
315	7/14/2014	\$ 250.00	COLLEGE FOUNDATION INC
316	8/1/2014	\$ 175.00	OWENSBORO MESSENGER-INQ
317	7/15/2014	\$ 275.00	MUNDAY ACTIVITY CENTER
318	7/14/2014	\$ 500.00	JUNIOR ACHIEVEMENT
319	7/14/2014	\$ 100.00	GIRLS INC, GOLF TOURNEY
320	7/14/2014	\$ 100.00	PUZZLE PIECES, INC.
321	7/14/2014	\$ 500.00	JUNIOR ACHIEVEMENT - HEND
322	7/14/2014	\$ 100.00	AUDUBON AREA COMMUNITY
323	7/14/2014	\$ 1,000.00	INTERNATIONAL BLUEGRASS
324	7/15/2014	\$ 150.00	IMAGINATION LIBRARY OF
325		\$ 81,560.80	

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.300**

(a) Row	(b) Date	(c) Reference	(d) Debit	(e) Vendor Name
1	5/21/2015	OSHA Citation - R. Dickerson	4,600.00	KENTUCKY STATE
2	6/10/2015	OVERNIGHT SHIP - OSHA PENALTY-DICK	20.5	FEDERAL EXPRESS
3			4,620.50	

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.400**

(a) Row	(b)	(c)	(d)	(e)
No.	Date	Debit	Vendor Name	Journal Desc
1	6/30/2015	900.88	KAEC	Prepaid Writeoff (7)
2	5/31/2015	900.88	KAEC	Prepaid Writeoff Other (7)
3	4/30/2015	900.88	KAEC	Prepaid Writeoff Other (7)
4	3/31/2015	900.88	KAEC	Prepaid Writeoff Other (7)
5	2/28/2015	900.88	KAEC	Prepaid Writeoff Other (7)
6	1/31/2015	586.32	KAEC	Prepaid Writeoff Other (7)
7	12/31/2014	703.07	KAEC	Prepaid Writeoff Other (7)
8	11/30/2014	586.32	KAEC	Prepaid Writeoff Other (7)
9	10/31/2014	586.32	KAEC	Prepaid Writeoff Other (7)
10	9/30/2014	586.32	KAEC	Prepaid Writeoff Other (7)
11	8/31/2014	586.32	KAEC	Prepaid Writeoff Other (7)
12	7/31/2014	586.32	KAEC	Prepaid Writeoff Other (7)
13	7/3/2014	27.50	KAEC	Invoice
14	4/1/2015	1030.00	KAEC	Invoice
15	7/2/2014	27.50	KAEC	Invoice
16		<u>9810.39</u>		

**KENERGY CORP.**  
**2015 APPLICATION**  
**PSC INFORMATION REQUEST NO. 1 ITEM 30**  
**CHARITABLE AND POLICAL CONTRIBUTIONS**  
**TEST YEAR ENDING JUNE 30, 2015**  
**ACCOUNT 426.500**

(a)	(b)	(c)	(d)	(e)
Row	Date	Reference	Debit	Vendor Name
No.	6/26/2015	TERRITORIAL INTEGRITY CONTRIBUTION	1,500.00	CFC SYSTEM INTEGRITY FUND
1	3/1/2015	NRECA ANNUAL MTG- spouse	224.60	VARIOUS RESTAURANTS
2	1/1/2015	NRECA ANNUAL MTG- spouse	342.62	ALLEGIANT AIR
3			<u>2,067.22</u>	
4				

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**MISC DISALLOWED EMPLOYEE COSTS**  
**FOR 12 MONTHS ENDED JUNE 30, 2015**

		Account distribution:						
Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1		(1)	107/163	588	592	598	903	
2	CEO GIFTS TO OTHERS	18 \$ 823.85						
3	EMPLOYEE RETIREMENT EVENTS	19 \$ 5,336.75		\$ 56.32		\$ 3,757.98	\$ 1,111.46	
4	BREAKROOM SUPPLIES	20 \$ 24,907.55		\$ 6,548.46		\$ 7,983.75	\$ 5,055.93	
5	ANNUAL MTG SHIRTS	21 \$ 669.85	\$ 334.92	\$ 147.37		\$ 187.56		
6	RECOGNITION AND AWARDS	22 \$ 15,644.57		\$ 5,322.04	\$ 1,051.15	\$ 3,086.65	\$ 3,381.41	
7	GET WELL CARDS	23 \$ 10.60		\$ 3.60		\$ 3.71	\$ 1.59	
8	GIFTS TO EMPLOYEES	24 \$ 1,768.13		\$ 328.26		\$ 511.44	\$ 444.10	
9	SERVICE AWARDS	\$ 7,400.00	\$ 450.00	\$ 400.00		\$ 3,700.00	\$ 1,250.00	
10	CHRISTMAS PARTY	26 \$ 15,733.18		\$ 5,349.29		\$ 5,506.63	\$ 2,359.99	
11	SPECIAL EMPLOYEE EVENTS	27 \$ 6,818.40		\$ 1,869.94		\$ 2,218.32	\$ 1,330.98	
12	Total		<u>\$ 79,112.88</u>	<u>\$ 784.92</u>	<u>\$ 20,025.28</u>	<u>\$ 1,051.15</u>	<u>\$ 26,956.04</u>	<u>\$ 14,935.46</u>
13	(1) Refer to Exhibit 5A, page 8,							
14	Col. B, Line no.							
15	Line 9 above	\$ 7,400.00						
16	From Ex. 5B, Page 53, col. V	350.00						
17	To Ex. 5A page8 Line 25	<u>\$ 7,750.00</u>						

**KENERGY CORP.**  
**2015-00312 RATE APPLICATION**  
**MISC DISALLOWED EMPLOYEE COSTS**  
**FOR 12 MONTHS ENDED JUNE 30, 2015**

Line #	(a)	(b)	(h)	(i)	(j)	(k)	(l)
		(1)	910	912	920	921	930.2
2	CEO GIFTS TO OTHERS	18 \$ 823.85				\$ 823.85	
3	EMPLOYEE RETIREMENT EVENTS	19 \$ 5,336.75	\$ 0.12	\$ 2.68		\$ 408.19	
4	BREAKROOM SUPPLIES	20 \$ 24,907.55		\$ 245.52		\$ 5,073.89	
5	ANNUAL MTG SHIRTS	21 \$ 669.85					
6	RECOGNITION AND AWARDS	22 \$ 15,644.57		\$ 69.94	\$ 1,165.38	\$ 1,217.62	\$ 350.38
7	GET WELL CARDS	23 \$ 10.60		\$ 0.11		\$ 1.59	
8	GIFTS TO EMPLOYEES	24 \$ 1,768.13		\$ 17.45		\$ 466.88	
9	SERVICE AWARDS	\$ 7,400.00				\$ 1,250.00	\$ 350.00
10	CHRISTMAS PARTY	26 \$ 15,733.18		\$ 157.33		\$ 2,359.94	
11	SPECIAL EMPLOYEE EVENTS	27 \$ 6,818.40		\$ 757.91		\$ 641.25	
12	Total	<u>\$ 79,112.88</u>	<u>\$ 0.12</u>	<u>\$ 1,250.94</u>	<u>\$ 1,165.38</u>	<u>\$ 12,243.21</u>	<u>\$ 700.38</u>
13	(1) Refer to Exhibit 5A, page 8,						
14	Col. B, Line no.						
15	Line 9 above	\$ 7,400.00					
16	From Ex. 5B, Page 53, col. V	350.00					
17	To Ex. 5A page8 Line 25	<u>\$ 7,750.00</u>					

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 DISALLOWED EXPENSE ADJUSTMENT  
 DURING TEST YEAR ENDING JUNE 30, 2015

CEO GIFTS TO OTHERS					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
1	TROPHY HOUSE INC	plaque-Sheldon Peterson	8/4/2014	99.90	921
2	DIANE'S BAKERY	CAKE - COURIER RETIREMENT	4/30/2015	28.95	921
3	WALMART BUSINESS/GECRB	COURIER RETIREMENT - PUNCH SUPPLIES	4/30/2015	6.88	921
4	HOBBY LOBBY	GIFT - VERN DOSCH @ NISC	6/19/2015	370.79	921
5	PAK MAIL	SHIPPING OF GIFT - VERN DOSCH @ NISC	6/19/2015	317.33	921
6	Total			823.85	
				823.85	921

Exh. 5d  
 leadsheet 1  
 line 2

KENERGY CORP.  
2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
DURING TEST YEAR ENDING JUNE 30, 2015

EMPLOYEE RETIREMENT EVENTS

(a) Row	(b) Name	(c) Reference	(d) Date	(e) Amount	(f) Account
1	WALMART BUSINESS/GECRB	FOOD-J.MCDONALD RETIREMENT PARTY	7/16/2014	79.85	903
2	DIANE'S BAKERY	CAKE - J.MCDONALD RETIREMENT	7/17/2014	44.95	903
3	STEPHEN THOMPSON, CUSTODIAN	RETIREMENT PARTY SUPPLIES - J.MCDONALD	7/30/2014	18.72	903
4	WELDEN, CUSTODIAN, PAM	RETIREMENT CARDS	8/8/2014	3.16	588
5	WELDEN, CUSTODIAN, PAM	RETIREMENT CARDS	8/8/2014	3.25	598
6	WELDEN, CUSTODIAN, PAM	RETIREMENT CARDS	8/8/2014	1.39	903
7	WELDEN, CUSTODIAN, PAM	RETIREMENT CARDS	8/8/2014	0.1	912
8	WELDEN, CUSTODIAN, PAM	RETIREMENT CARDS	8/8/2014	1.39	921
9	GOLDEN GLAZE BAKERY	Cake Bill & Vicky Ret	9/1/2014	10.2	588
10	GOLDEN GLAZE BAKERY	Cake Bill & Vicky Ret	9/1/2014	10.5	598
11	GOLDEN GLAZE BAKERY	Cake Bill & Vicky Ret	9/1/2014	4.5	903
12	GOLDEN GLAZE BAKERY	Cake Bill & Vicky Ret	9/1/2014	0.3	912
13	GOLDEN GLAZE BAKERY	Cake Bill & Vicky Ret	9/1/2014	4.5	921
14	TIMMONS, DAVID R	RETIREMENT GIFT - 27 YEARS	12/1/2014	675	598
15	ARNOLD, EDDIE	RETIREMENT GIFT - 29 YEARS	12/1/2014	725	598
16	EARLY, CARLA G	RETIREMENT GIFT - 36 YEARS	12/1/2014	900	903
17	WALMART BUSINESS/GECRB	RETIREMENT PARTY - CARLA EARLY	1/5/2015	10.45	588
18	PARTY CITY	RETIREMENT PARTY - CARLA EARLY	1/5/2015	6.47	588
19	WALMART BUSINESS/GECRB	RETIREMENT PARTY - CARLA EARLY	1/5/2015	16.83	598
20	PARTY CITY	RETIREMENT PARTY - CARLA EARLY	1/5/2015	10.42	598
21	WALMART BUSINESS/GECRB	RETIREMENT PARTY - CARLA EARLY	1/5/2015	15.08	903
22	PARTY CITY	RETIREMENT PARTY - CARLA EARLY	1/5/2015	9.34	903
23	WALMART BUSINESS/GECRB	RETIREMENT PARTY - CARLA EARLY	1/5/2015	0.58	912
24	PARTY CITY	RETIREMENT PARTY - CARLA EARLY	1/5/2015	0.36	912
25	WALMART BUSINESS/GECRB	RETIREMENT PARTY - CARLA EARLY	1/5/2015	15.09	921
26	PARTY CITY	RETIREMENT PARTY - CARLA EARLY	1/5/2015	9.34	921
27	ROLLING PIN PASTRY SHOP	RETIREMENT CAKE - CARLA EARLY	1/7/2015	7.11	588
28	ROLLING PIN PASTRY SHOP	RETIREMENT CAKE - CARLA EARLY	1/7/2015	11.46	598
29	ROLLING PIN PASTRY SHOP	RETIREMENT CAKE - CARLA EARLY	1/7/2015	10.27	903
30	ROLLING PIN PASTRY SHOP	RETIREMENT CAKE - CARLA EARLY	1/7/2015	0.4	912
31	ROLLING PIN PASTRY SHOP	RETIREMENT CAKE - CARLA EARLY	1/7/2015	10.26	921
32	DIANE'S BAKERY DELIGHTS	RETIREMENT - CAKE: E.ARNOLD	1/16/2015	8.09	588
33	DOLLAR GENERAL STORE	RETIREMENT SUPPLIES - E.ARNOLD	1/16/2015	1.33	588
34	DIANE'S BAKERY DELIGHTS	RETIREMENT - CAKE: E.ARNOLD	1/16/2015	13.04	598
35	DOLLAR GENERAL STORE	RETIREMENT SUPPLIES - E.ARNOLD	1/16/2015	2.14	598
36	DIANE'S BAKERY DELIGHTS	RETIREMENT - CAKE: E.ARNOLD	1/16/2015	11.69	903
37	DOLLAR GENERAL STORE	RETIREMENT SUPPLIES - E.ARNOLD	1/16/2015	1.92	903
38	DIANE'S BAKERY DELIGHTS	RETIREMENT - CAKE: E.ARNOLD	1/16/2015	0.45	912
39	DOLLAR GENERAL STORE	RETIREMENT SUPPLIES - E.ARNOLD	1/16/2015	0.07	912
40	DIANE'S BAKERY DELIGHTS	RETIREMENT - CAKE: E.ARNOLD	1/16/2015	11.68	921
41	DOLLAR GENERAL STORE	RETIREMENT SUPPLIES - E.ARNOLD	1/16/2015	1.91	921
42	MADEN, EDDYE	RETIREMENT GIFT - 25 YEARS	1/20/2015	625	598
43	DEATON, JOHNNY	RETIREMENT GIFT	1/29/2015	1,000.00	598
44	WALMART BUSINESS/GECRB	E.MADEN RETIREMENT SODAS	2/11/2015	2.14	588
45	WALMART BUSINESS/GECRB	E.MADEN RETIREMENT SODAS	2/11/2015	3.45	598
46	WALMART BUSINESS/GECRB	E.MADEN RETIREMENT SODAS	2/11/2015	3.1	903

KENERGY CORP.  
2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
DURING TEST YEAR ENDING JUNE 30, 2015

EMPLOYEE RETIREMENT EVENTS

(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
47	WALMART BUSINESS/GECRB	E.MADEN RETIREMENT SODAS	2/11/2015	0.12	910
48	WALMART BUSINESS/GECRB	E.MADEN RETIREMENT SODAS	2/11/2015	3.10	921
49	DIANE'S BAKERY DELIGHTS	RETIREMENT CAKE - E.MADEN	2/13/2015	5.21	588
50	DIANE'S BAKERY DELIGHTS	RETIREMENT CAKE - E.MADEN	2/13/2015	8.40	598
51	DIANE'S BAKERY DELIGHTS	RETIREMENT CAKE - E.MADEN	2/13/2015	7.53	903
52	DIANE'S BAKERY DELIGHTS	RETIREMENT CAKE - E.MADEN	2/13/2015	0.29	912
53	DIANE'S BAKERY DELIGHTS	RETIREMENT CAKE - E.MADEN	2/13/2015	7.52	921
54	REINHARD, FRED	SERVICE AWARD - 25 YEARS	2/24/2015	300.00	598
55	JEFFRIES, MIKE	SERVICE AWARD - 30 YEARS	2/24/2015	350.00	598
56	MINTON, EDDIE	SERVICE AWARD - 25 YEARS	2/24/2015	300.00	921
57	STEPHEN THOMPSON, CUSTODIAN	RETIREMENT PARTY SUPPLIES	3/6/2015	2.16	588
58	STEPHEN THOMPSON, CUSTODIAN	RETIREMENT PARTY SUPPLIES	3/6/2015	3.49	598
59	STEPHEN THOMPSON, CUSTODIAN	RETIREMENT PARTY SUPPLIES	3/6/2015	3.12	903
60	STEPHEN THOMPSON, CUSTODIAN	RETIREMENT PARTY SUPPLIES	3/6/2015	0.13	912
61	STEPHEN THOMPSON, CUSTODIAN	RETIREMENT PARTY SUPPLIES	3/6/2015	3.12	921
62	JOHN JAMES AUDUBON STATE PARK	GIFT - NISC CEO VISIT	4/24/2015	40.28	921
63		To exh. 5d, leadsheet 1, line 3 col. B		<u>5336.75</u>	
64					
65				56.32	588
66				3757.98	598
67				1111.46	903
68				0.12	910
69				2.68	912
70				<u>408.19</u>	921
71				<u>5336.75</u>	

KENERGY CORP.  
2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
DURING TEST YEAR ENDING JUNE 30, 2015

BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
1	ROYAL CROWN BEVERAGE CO	7/1/2014	-9.33	588
2	ROYAL CROWN BEVERAGE CO	7/1/2014	127.04	588
3	ROYAL CROWN BEVERAGE CO	7/1/2014	-9.61	598
4	ROYAL CROWN BEVERAGE CO	7/1/2014	130.78	598
5	ROYAL CROWN BEVERAGE CO	7/1/2014	-4.12	903
6	ROYAL CROWN BEVERAGE CO	7/1/2014	56.05	903
7	ROYAL CROWN BEVERAGE CO	7/1/2014	-0.27	912
8	ROYAL CROWN BEVERAGE CO	7/1/2014	3.74	912
9	ROYAL CROWN BEVERAGE CO	7/1/2014	-4.12	921
10	ROYAL CROWN BEVERAGE CO	7/1/2014	56.04	921
11	WALMART BUSINESS/GECRB	7/2/2014	53.45	588
12	WALMART BUSINESS/GECRB	7/2/2014	55.04	598
13	WALMART BUSINESS/GECRB	7/2/2014	23.58	903
14	WALMART BUSINESS/GECRB	7/2/2014	1.57	912
15	WALMART BUSINESS/GECRB	7/2/2014	23.59	921
16	WALMART BUSINESS/GECRB	7/10/2014	10.3	588
17	WALMART BUSINESS/GECRB	7/10/2014	10.6	598
18	WALMART BUSINESS/GECRB	7/10/2014	4.54	903
19	WALMART BUSINESS/GECRB	7/10/2014	0.3	912
20	WALMART BUSINESS/GECRB	7/10/2014	4.54	921
21	WALMART BUSINESS/GECRB	7/14/2014	17.25	588
22	WALMART BUSINESS/GECRB	7/14/2014	17.74	598
23	WALMART BUSINESS/GECRB	7/14/2014	7.61	903
24	WALMART BUSINESS/GECRB	7/14/2014	0.51	912
25	WALMART BUSINESS/GECRB	7/14/2014	7.6	921
26	WARREN SUPPLY INC	7/21/2014	92.82	588
27	WARREN SUPPLY INC	7/21/2014	153.85	588
28	WARREN SUPPLY INC	7/21/2014	95.56	598
29	WARREN SUPPLY INC	7/21/2014	158.36	598
30	WARREN SUPPLY INC	7/21/2014	40.95	903
31	WARREN SUPPLY INC	7/21/2014	67.87	903
32	WARREN SUPPLY INC	7/21/2014	2.73	912
33	WARREN SUPPLY INC	7/21/2014	4.53	912
34	WARREN SUPPLY INC	7/21/2014	40.95	921
35	WARREN SUPPLY INC	7/21/2014	67.87	921
36	WARREN SUPPLY INC	8/1/2014	45.62	588
37	BLUEGRASS SERVICE & SUPPLY	8/1/2014	24.91	588
38	CANTEEN SERVICE COMPANY	8/1/2014	60.98	588
39	BLUEGRASS SERVICE & SUPPLY	8/1/2014	22.87	588
40	WALMART BUSINESS/GECRB	8/1/2014	9.35	588
41	WARREN SUPPLY INC	8/1/2014	46.97	598
42	BLUEGRASS SERVICE & SUPPLY	8/1/2014	25.64	598
43	CANTEEN SERVICE COMPANY	8/1/2014	62.78	598
44	BLUEGRASS SERVICE & SUPPLY	8/1/2014	23.54	598
45	WALMART BUSINESS/GECRB	8/1/2014	9.63	598

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DURING TEST YEAR ENDING JUNE 30, 2015

BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
46	WARREN SUPPLY INC	8/1/2014	20.13	903
47	BLUEGRASS SERVICE & SUPPLY	8/1/2014	10.99	903
48	CANTEEN SERVICE COMPANY	8/1/2014	26.9	903
49	BLUEGRASS SERVICE & SUPPLY	8/1/2014	10.09	903
50	WALMART BUSINESS/GECRB	8/1/2014	4.12	903
51	WARREN SUPPLY INC	8/1/2014	1.34	912
52	BLUEGRASS SERVICE & SUPPLY	8/1/2014	0.73	912
53	CANTEEN SERVICE COMPANY	8/1/2014	1.79	912
54	BLUEGRASS SERVICE & SUPPLY	8/1/2014	0.67	912
55	WALMART BUSINESS/GECRB	8/1/2014	0.28	912
56	WARREN SUPPLY INC	8/1/2014	20.13	921
57	BLUEGRASS SERVICE & SUPPLY	8/1/2014	10.98	921
58	CANTEEN SERVICE COMPANY	8/1/2014	26.91	921
59	BLUEGRASS SERVICE & SUPPLY	8/1/2014	10.08	921
60	WALMART BUSINESS/GECRB	8/1/2014	4.12	921
61	CANTEEN SERVICE COMPANY	8/7/2014	76.65	588
62	CANTEEN SERVICE COMPANY	8/7/2014	78.9	598
63	CANTEEN SERVICE COMPANY	8/7/2014	33.82	903
64	CANTEEN SERVICE COMPANY	8/7/2014	2.25	912
65	CANTEEN SERVICE COMPANY	8/7/2014	33.82	921
66	BARRET-FISHER CO INC	8/11/2014	552.67	588
67	BARRET-FISHER CO INC	8/11/2014	568.91	598
68	BARRET-FISHER CO INC	8/11/2014	243.84	903
69	BARRET-FISHER CO INC	8/11/2014	16.27	912
70	BARRET-FISHER CO INC	8/11/2014	243.78	921
71	BLUEGRASS SERVICE & SUPPLY	8/14/2014	19.98	588
72	BLUEGRASS SERVICE & SUPPLY	8/14/2014	32.27	588
73	BLUEGRASS SERVICE & SUPPLY	8/14/2014	20.56	598
74	BLUEGRASS SERVICE & SUPPLY	8/14/2014	33.22	598
75	BLUEGRASS SERVICE & SUPPLY	8/14/2014	8.81	903
76	BLUEGRASS SERVICE & SUPPLY	8/14/2014	14.24	903
77	BLUEGRASS SERVICE & SUPPLY	8/14/2014	0.59	912
78	BLUEGRASS SERVICE & SUPPLY	8/14/2014	0.95	912
79	BLUEGRASS SERVICE & SUPPLY	8/14/2014	8.81	921
80	BLUEGRASS SERVICE & SUPPLY	8/14/2014	14.23	921
81	CANTEEN SERVICE COMPANY	8/20/2014	34.92	588
82		8/20/2014	-20.65	588
83	CANTEEN SERVICE COMPANY	8/20/2014	35.95	598
84		8/20/2014	-21.26	598
85	CANTEEN SERVICE COMPANY	8/20/2014	15.41	903
86		8/20/2014	-9.11	903
87	CANTEEN SERVICE COMPANY	8/20/2014	1.03	912
88		8/20/2014	-0.61	912
89	CANTEEN SERVICE COMPANY	8/20/2014	15.41	921
90		8/20/2014	-9.11	921

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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
91	CANTEEN SERVICE COMPANY	8/21/2014	59.74	588
92	CANTEEN SERVICE COMPANY	8/21/2014	61.49	598
93	CANTEEN SERVICE COMPANY	8/21/2014	26.35	903
94	CANTEEN SERVICE COMPANY	8/21/2014	1.76	912
95	CANTEEN SERVICE COMPANY	8/21/2014	26.36	921
96		8/25/2014	-53.55	588
97		8/25/2014	-55.12	598
98		8/25/2014	-1.58	912
99		8/25/2014	-23.62	921
100	BARRET-FISHER CO INC	8/26/2014	86.77	588
101	BARRET-FISHER CO INC	8/26/2014	89.32	598
102	BARRET-FISHER CO INC	8/26/2014	38.28	903
103	BARRET-FISHER CO INC	8/26/2014	2.55	912
104	BARRET-FISHER CO INC	8/26/2014	38.28	921
105	ROYAL CROWN BEVERAGE CO	9/4/2014	69.38	588
106	ROYAL CROWN BEVERAGE CO	9/4/2014	71.42	598
107	ROYAL CROWN BEVERAGE CO	9/4/2014	30.61	903
108	ROYAL CROWN BEVERAGE CO	9/4/2014	2.04	912
109	ROYAL CROWN BEVERAGE CO	9/4/2014	30.6	921
110	BARRET-FISHER CO INC	9/8/2014	115.69	588
111	BARRET-FISHER CO INC	9/8/2014	119.09	598
112	BARRET-FISHER CO INC	9/8/2014	51.04	903
113	BARRET-FISHER CO INC	9/8/2014	3.4	912
114	BARRET-FISHER CO INC	9/8/2014	51.04	921
115	WALMART BUSINESS/GECRB	9/10/2014	58.65	588
116	BLUEGRASS SERVICE & SUPPLY	9/10/2014	27.37	588
117	WALMART BUSINESS/GECRB	9/10/2014	60.37	598
118	BLUEGRASS SERVICE & SUPPLY	9/10/2014	28.18	598
119	WALMART BUSINESS/GECRB	9/10/2014	25.84	903
120	BLUEGRASS SERVICE & SUPPLY	9/10/2014	12.08	903
121	WALMART BUSINESS/GECRB	9/10/2014	1.72	912
122	BLUEGRASS SERVICE & SUPPLY	9/10/2014	0.81	912
123	WALMART BUSINESS/GECRB	9/10/2014	25.87	921
124	BLUEGRASS SERVICE & SUPPLY	9/10/2014	12.06	921
125	BARRET-FISHER CO INC	9/15/2014	175.36	588
126	CANTEEN SERVICE COMPANY	9/15/2014	167.33	588
127	BARRET-FISHER CO INC	9/15/2014	180.52	598
128	CANTEEN SERVICE COMPANY	9/15/2014	172.26	598
129	BARRET-FISHER CO INC	9/15/2014	77.37	903
130	CANTEEN SERVICE COMPANY	9/15/2014	73.82	903
131	BARRET-FISHER CO INC	9/15/2014	5.16	912
132	CANTEEN SERVICE COMPANY	9/15/2014	4.92	912
133	BARRET-FISHER CO INC	9/15/2014	77.35	921
134	CANTEEN SERVICE COMPANY	9/15/2014	73.83	921
135	WARREN SUPPLY INC	9/16/2014	177.53	588

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 DURING TEST YEAR ENDING JUNE 30, 2015

BREAKROOM SUPPLIES

(a)	(b)	(c)	(d)	(e)
Row	Name	Date	Amount	Account
136	WARREN SUPPLY INC	9/16/2014	182.75	598
137	WARREN SUPPLY INC	9/16/2014	78.32	903
138	WARREN SUPPLY INC	9/16/2014	5.22	912
139	WARREN SUPPLY INC	9/16/2014	78.33	921
140	CANTEEN SERVICE COMPANY	9/17/2014	66.22	588
141	CANTEEN SERVICE COMPANY	9/17/2014	68.16	598
142	CANTEEN SERVICE COMPANY	9/17/2014	29.21	903
143	CANTEEN SERVICE COMPANY	9/17/2014	1.95	912
144	CANTEEN SERVICE COMPANY	9/17/2014	29.21	921
145		9/22/2014	-82.62	588
146		9/22/2014	-85.05	598
147		9/22/2014	-36.45	903
148	ROYAL CROWN BEVERAGE CO	10/1/2014	88.54	588
149	ROYAL CROWN BEVERAGE CO	10/1/2014	91.14	598
150	ROYAL CROWN BEVERAGE CO	10/1/2014	39.06	903
151	ROYAL CROWN BEVERAGE CO	10/1/2014	2.6	912
152	ROYAL CROWN BEVERAGE CO	10/1/2014	39.06	921
153	BARRET-FISHER CO INC	10/7/2014	156.32	588
154	BARRET-FISHER CO INC	10/7/2014	160.9	598
155	BARRET-FISHER CO INC	10/7/2014	68.97	903
156	BARRET-FISHER CO INC	10/7/2014	4.57	912
157	BARRET-FISHER CO INC	10/7/2014	68.97	921
158	ROYAL CROWN BEVERAGE CO	10/8/2014	94.86	588
159	ROYAL CROWN BEVERAGE CO	10/8/2014	97.65	598
160	ROYAL CROWN BEVERAGE CO	10/8/2014	41.85	903
161	ROYAL CROWN BEVERAGE CO	10/8/2014	2.78	912
162	ROYAL CROWN BEVERAGE CO	10/8/2014	41.85	921
163	BLUEGRASS SERVICE & SUPPLY	10/10/2014	47.73	588
164	BLUEGRASS SERVICE & SUPPLY	10/10/2014	49.14	598
165	BLUEGRASS SERVICE & SUPPLY	10/10/2014	21.06	903
166	BLUEGRASS SERVICE & SUPPLY	10/10/2014	1.4	912
167	BLUEGRASS SERVICE & SUPPLY	10/10/2014	21.06	921
168	SUREWAY SUPER MARKET	10/13/2014	12.7	588
169	SUREWAY SUPER MARKET	10/13/2014	13.08	598
170	SUREWAY SUPER MARKET	10/13/2014	5.6	903
171	SUREWAY SUPER MARKET	10/13/2014	0.37	912
172	SUREWAY SUPER MARKET	10/13/2014	5.61	921
173	CANTEEN SERVICE COMPANY	10/14/2014	103.7	588
174	CANTEEN SERVICE COMPANY	10/14/2014	106.75	598
175	CANTEEN SERVICE COMPANY	10/14/2014	45.75	903
176	CANTEEN SERVICE COMPANY	10/14/2014	3.05	912
177	CANTEEN SERVICE COMPANY	10/14/2014	45.76	921
178	CONRAD'S	10/20/2014	18.26	588
179	CONRAD'S	10/20/2014	18.8	598
180	CONRAD'S	10/20/2014	8.06	903

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 DISALLOWED EXPENSE ADJUSTMENT  
 DURING TEST YEAR ENDING JUNE 30, 2015

BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
181	CONRAD'S	10/20/2014	0.54	912
182	CONRAD'S	10/20/2014	8.05	921
183	WALMART BUSINESS/GECRB	11/1/2014	19.71	588
184	CANTEEN SERVICE COMPANY	11/1/2014	137.39	588
185	CANTEEN SERVICE COMPANY	11/1/2014	42.32	588
186	BARRET-FISHER CO INC	11/1/2014	51.7	588
187	WALMART BUSINESS/GECRB	11/1/2014	20.3	598
188	CANTEEN SERVICE COMPANY	11/1/2014	141.43	598
189	CANTEEN SERVICE COMPANY	11/1/2014	43.57	598
190	BARRET-FISHER CO INC	11/1/2014	53.21	598
191	WALMART BUSINESS/GECRB	11/1/2014	8.69	903
192	CANTEEN SERVICE COMPANY	11/1/2014	60.61	903
193	CANTEEN SERVICE COMPANY	11/1/2014	18.67	903
194	BARRET-FISHER CO INC	11/1/2014	22.81	903
195	WALMART BUSINESS/GECRB	11/1/2014	0.58	912
196	CANTEEN SERVICE COMPANY	11/1/2014	4.04	912
197	CANTEEN SERVICE COMPANY	11/1/2014	1.24	912
198	BARRET-FISHER CO INC	11/1/2014	1.52	912
199	WALMART BUSINESS/GECRB	11/1/2014	8.68	921
200	CANTEEN SERVICE COMPANY	11/1/2014	60.62	921
201	CANTEEN SERVICE COMPANY	11/1/2014	18.68	921
202	BARRET-FISHER CO INC	11/1/2014	22.81	921
203	BLUEGRASS SERVICE & SUPPLY	11/3/2014	22.16	588
204	BLUEGRASS SERVICE & SUPPLY	11/3/2014	22.82	598
205	BLUEGRASS SERVICE & SUPPLY	11/3/2014	9.78	903
206	BLUEGRASS SERVICE & SUPPLY	11/3/2014	0.66	912
207	BLUEGRASS SERVICE & SUPPLY	11/3/2014	9.77	921
208	BARRET-FISHER CO INC	11/5/2014	146.42	588
209	WARREN SUPPLY INC	11/5/2014	212.82	588
210	ROYAL CROWN BEVERAGE CO	11/5/2014	132.27	588
211	BARRET-FISHER CO INC	11/5/2014	150.73	598
212	WARREN SUPPLY INC	11/5/2014	219.08	598
213	ROYAL CROWN BEVERAGE CO	11/5/2014	136.16	598
214	BARRET-FISHER CO INC	11/5/2014	64.61	903
215	WARREN SUPPLY INC	11/5/2014	93.89	903
216	ROYAL CROWN BEVERAGE CO	11/5/2014	58.35	903
217	BARRET-FISHER CO INC	11/5/2014	4.31	912
218	WARREN SUPPLY INC	11/5/2014	6.26	912
219	ROYAL CROWN BEVERAGE CO	11/5/2014	3.89	912
220	BARRET-FISHER CO INC	11/5/2014	64.6	921
221	WARREN SUPPLY INC	11/5/2014	93.88	921
222	ROYAL CROWN BEVERAGE CO	11/5/2014	58.35	921
223		11/7/2014	-16.16	588
224		11/7/2014	-16.64	598
225		11/7/2014	-7.13	903

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DISALLOWED EXPENSE ADJUSTMENT  
DURING TEST YEAR ENDING JUNE 30, 2015

BREAKROOM SUPPLIES

(a)	(b)	(c)	(d)	(e)
Row	Name	Date	Amount	Account
226		11/7/2014	-0.48	912
227		11/7/2014	-7.13	921
228	WARREN SUPPLY INC	11/11/2014	26.86	588
229	HILLYARD INC	11/11/2014	118.61	588
230	HILLYARD INC	11/11/2014	122.09	598
231	WARREN SUPPLY INC	11/11/2014	27.65	598
232	HILLYARD INC	11/11/2014	52.33	903
233	WARREN SUPPLY INC	11/11/2014	11.85	903
234	HILLYARD INC	11/11/2014	3.49	912
235	WARREN SUPPLY INC	11/11/2014	0.79	912
236	HILLYARD INC	11/11/2014	52.29	921
237	WARREN SUPPLY INC	11/11/2014	11.84	921
238	CANTEEN SERVICE COMPANY	11/18/2014	90.84	588
239	CANTEEN SERVICE COMPANY	11/18/2014	93.51	598
240	CANTEEN SERVICE COMPANY	11/18/2014	40.08	903
241	CANTEEN SERVICE COMPANY	11/18/2014	2.67	912
242	CANTEEN SERVICE COMPANY	11/18/2014	40.08	921
243	WALMART BUSINESS/GECRB	11/26/2014	13.98	588
244	WALMART BUSINESS/GECRB	11/26/2014	14.39	598
245	WALMART BUSINESS/GECRB	11/26/2014	6.16	903
246	WALMART BUSINESS/GECRB	11/26/2014	0.41	912
247	WALMART BUSINESS/GECRB	11/26/2014	6.14	921
248	CRS ONESOURCE	12/1/2014	83.47	588
249	CRS ONESOURCE	12/1/2014	85.93	598
250	CRS ONESOURCE	12/1/2014	36.83	903
251	CRS ONESOURCE	12/1/2014	2.47	912
252	CRS ONESOURCE	12/1/2014	36.8	921
253	BARRET-FISHER CO INC	12/8/2014	146.42	588
254	BARRET-FISHER CO INC	12/8/2014	115.69	588
255	BARRET-FISHER CO INC	12/8/2014	150.73	598
256	BARRET-FISHER CO INC	12/8/2014	119.09	598
257	BARRET-FISHER CO INC	12/8/2014	64.61	903
258	BARRET-FISHER CO INC	12/8/2014	51.04	903
259	BARRET-FISHER CO INC	12/8/2014	4.31	912
260	BARRET-FISHER CO INC	12/8/2014	3.4	912
261	BARRET-FISHER CO INC	12/8/2014	64.6	921
262	BARRET-FISHER CO INC	12/8/2014	51.04	921
263	CANTEEN SERVICE COMPANY	12/10/2014	122.09	588
264	CANTEEN SERVICE COMPANY	12/10/2014	125.69	598
265	CANTEEN SERVICE COMPANY	12/10/2014	53.87	903
266	CANTEEN SERVICE COMPANY	12/10/2014	3.59	912
267	CANTEEN SERVICE COMPANY	12/10/2014	53.86	921
268	WALMART BUSINESS/GECRB	12/12/2014	67.36	588
269	WALMART BUSINESS/GECRB	12/12/2014	69.34	598
270	WALMART BUSINESS/GECRB	12/12/2014	29.74	903

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 DURING TEST YEAR ENDING JUNE 30, 2015

BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
271	WALMART BUSINESS/GECRB	12/12/2014	1.92	912
272	WALMART BUSINESS/GECRB	12/12/2014	29.74	921
273	CANTEEN SERVICE COMPANY	12/18/2014	90.68	588
274	CANTEEN SERVICE COMPANY	12/18/2014	93.44	588
275	CANTEEN SERVICE COMPANY	12/18/2014	93.35	598
276	CANTEEN SERVICE COMPANY	12/18/2014	96.19	598
277	CANTEEN SERVICE COMPANY	12/18/2014	40.01	903
278	CANTEEN SERVICE COMPANY	12/18/2014	41.22	903
279	CANTEEN SERVICE COMPANY	12/18/2014	2.67	912
280	CANTEEN SERVICE COMPANY	12/18/2014	2.76	912
281	CANTEEN SERVICE COMPANY	12/18/2014	40	921
282	CANTEEN SERVICE COMPANY	12/18/2014	41.22	921
283	WALMART BUSINESS/GECRB	12/30/2014	16.48	588
284	WALMART BUSINESS/GECRB	12/30/2014	16.96	598
285	WALMART BUSINESS/GECRB	12/30/2014	7.27	903
286	WALMART BUSINESS/GECRB	12/30/2014	0.48	912
287	WALMART BUSINESS/GECRB	12/30/2014	7.28	921
288	BLUEGRASS SERVICE & SUPPLY	1/5/2015	11.93	588
289	WALMART BUSINESS/GECRB	1/5/2015	13.64	588
290	BLUEGRASS SERVICE & SUPPLY	1/5/2015	19.21	598
291	WALMART BUSINESS/GECRB	1/5/2015	14.04	598
292	BLUEGRASS SERVICE & SUPPLY	1/5/2015	17.23	903
293	WALMART BUSINESS/GECRB	1/5/2015	6.02	903
294	BLUEGRASS SERVICE & SUPPLY	1/5/2015	0.66	912
295	WALMART BUSINESS/GECRB	1/5/2015	0.4	912
296	BLUEGRASS SERVICE & SUPPLY	1/5/2015	17.22	921
297	WALMART BUSINESS/GECRB	1/5/2015	6.02	921
298	WARREN SUPPLY INC	1/6/2015	134.95	588
299	WARREN SUPPLY INC	1/6/2015	217.42	598
300	WARREN SUPPLY INC	1/6/2015	194.92	903
301	WARREN SUPPLY INC	1/6/2015	7.5	912
302	WARREN SUPPLY INC	1/6/2015	194.92	921
303	WARREN SUPPLY INC	1/7/2015	4.49	588
304	WARREN SUPPLY INC	1/7/2015	7.23	598
305	WARREN SUPPLY INC	1/7/2015	6.48	903
306	WARREN SUPPLY INC	1/7/2015	0.25	912
307	WARREN SUPPLY INC	1/7/2015	6.48	921
308	BARRET-FISHER CO INC	1/9/2015	104.26	588
309	ROYAL CROWN BEVERAGE CO	1/9/2015	29.78	588
310	BARRET-FISHER CO INC	1/9/2015	167.98	598
311	ROYAL CROWN BEVERAGE CO	1/9/2015	47.99	598
312	BARRET-FISHER CO INC	1/9/2015	150.59	903
313	ROYAL CROWN BEVERAGE CO	1/9/2015	43.02	903
314	BARRET-FISHER CO INC	1/9/2015	5.79	912
315	ROYAL CROWN BEVERAGE CO	1/9/2015	1.65	912

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 DISALLOWED EXPENSE ADJUSTMENT  
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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
316	BARRET-FISHER CO INC	1/9/2015	150.6	921
317	ROYAL CROWN BEVERAGE CO	1/9/2015	43.03	921
318	ROYAL CROWN BEVERAGE CO	1/12/2015	9.54	588
319	ROYAL CROWN BEVERAGE CO	1/12/2015	15.37	598
320	ROYAL CROWN BEVERAGE CO	1/12/2015	13.78	903
321	ROYAL CROWN BEVERAGE CO	1/12/2015	0.53	912
322	ROYAL CROWN BEVERAGE CO	1/12/2015	13.78	921
323	WALMART BUSINESS/GECRB	1/14/2015	2.21	588
324	WALMART BUSINESS/GECRB	1/14/2015	3.57	598
325	WALMART BUSINESS/GECRB	1/14/2015	3.19	903
326	WALMART BUSINESS/GECRB	1/14/2015	0.13	912
327	WALMART BUSINESS/GECRB	1/14/2015	3.18	921
328	BARRET-FISHER CO INC	1/16/2015	15.79	588
329	BARRET-FISHER CO INC	1/16/2015	25.45	598
330	BARRET-FISHER CO INC	1/16/2015	22.82	903
331	BARRET-FISHER CO INC	1/16/2015	0.88	912
332	BARRET-FISHER CO INC	1/16/2015	22.83	921
333	WALMART BUSINESS/GECRB	1/20/2015	21.53	588
334	WALMART BUSINESS/GECRB	1/20/2015	34.68	598
335	WALMART BUSINESS/GECRB	1/20/2015	31.09	903
336	WALMART BUSINESS/GECRB	1/20/2015	1.2	912
337	WALMART BUSINESS/GECRB	1/20/2015	31.15	921
338		1/27/2015	-16.71	588
339		1/27/2015	-17.2	598
340		1/27/2015	-7.37	903
341		1/27/2015	-0.5	912
342		1/27/2015	-7.37	921
343	WELDEN, CUSTODIAN, PAM	1/30/2015	1.33	588
344	WELDEN, CUSTODIAN, PAM	1/30/2015	2.14	598
345	WELDEN, CUSTODIAN, PAM	1/30/2015	1.92	903
346	WELDEN, CUSTODIAN, PAM	1/30/2015	0.08	912
347	WELDEN, CUSTODIAN, PAM	1/30/2015	1.92	921
348	CANTEEN SERVICE COMPANY	2/1/2015	38.46	588
349	CANTEEN SERVICE COMPANY	2/1/2015	83.12	588
350	CANTEEN SERVICE COMPANY	2/1/2015	56.45	588
351	BLUEGRASS SERVICE & SUPPLY	2/1/2015	11.93	588
352	CANTEEN SERVICE COMPANY	2/1/2015	61.96	598
353	CANTEEN SERVICE COMPANY	2/1/2015	133.92	598
354	CANTEEN SERVICE COMPANY	2/1/2015	90.95	598
355	BLUEGRASS SERVICE & SUPPLY	2/1/2015	19.21	598
356	CANTEEN SERVICE COMPANY	2/1/2015	55.55	903
357	CANTEEN SERVICE COMPANY	2/1/2015	120.07	903
358	CANTEEN SERVICE COMPANY	2/1/2015	81.54	903
359	BLUEGRASS SERVICE & SUPPLY	2/1/2015	17.23	903
360	CANTEEN SERVICE COMPANY	2/1/2015	2.14	912

KENERGY CORP.  
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BREAKROOM SUPPLIES

(a)	(b)	(c)	(d)	(e)
Row	Name	Date	Amount	Account
361	CANTEEN SERVICE COMPANY	2/1/2015	4.62	912
362	CANTEEN SERVICE COMPANY	2/1/2015	3.14	912
363	BLUEGRASS SERVICE & SUPPLY	2/1/2015	0.66	912
364	CANTEEN SERVICE COMPANY	2/1/2015	55.55	921
365	CANTEEN SERVICE COMPANY	2/1/2015	120.07	921
366	CANTEEN SERVICE COMPANY	2/1/2015	81.54	921
367	BLUEGRASS SERVICE & SUPPLY	2/1/2015	17.22	921
368		2/2/2015	-120.02	588
369		2/2/2015	-123.55	598
370		2/2/2015	-52.95	903
371		2/2/2015	-3.53	912
372		2/2/2015	-52.95	921
373	CANTEEN SERVICE COMPANY	2/9/2015	61.93	588
374	CANTEEN SERVICE COMPANY	2/9/2015	99.78	598
375	CANTEEN SERVICE COMPANY	2/9/2015	89.46	903
376	CANTEEN SERVICE COMPANY	2/9/2015	3.44	912
377	CANTEEN SERVICE COMPANY	2/9/2015	89.45	921
378	CANTEEN SERVICE COMPANY	2/11/2015	65.2	588
379	CANTEEN SERVICE COMPANY	2/11/2015	105.05	598
380	CANTEEN SERVICE COMPANY	2/11/2015	94.18	903
381	CANTEEN SERVICE COMPANY	2/11/2015	3.62	912
382	CANTEEN SERVICE COMPANY	2/11/2015	94.18	921
383	BARRET-FISHER CO INC	2/18/2015	95.68	588
384	BARRET-FISHER CO INC	2/18/2015	154.15	598
385	BARRET-FISHER CO INC	2/18/2015	138.2	903
386	BARRET-FISHER CO INC	2/18/2015	143.54	921
387	WARREN SUPPLY INC	2/19/2015	115.13	588
388	WARREN SUPPLY INC	2/19/2015	185.49	598
389	WARREN SUPPLY INC	2/19/2015	166.3	903
390	WARREN SUPPLY INC	2/19/2015	6.4	912
391	WARREN SUPPLY INC	2/19/2015	166.29	921
392	CRS ONESOURCE	2/20/2015	5.24	588
393	CRS ONESOURCE	2/20/2015	8.44	598
394	CRS ONESOURCE	2/20/2015	7.57	903
395	CRS ONESOURCE	2/20/2015	0.29	912
396	CRS ONESOURCE	2/20/2015	7.56	921
397	ROYAL CROWN BEVERAGE CO	2/27/2015	58.6	588
398	ROYAL CROWN BEVERAGE CO	2/27/2015	94.4	598
399	ROYAL CROWN BEVERAGE CO	2/27/2015	84.64	903
400	ROYAL CROWN BEVERAGE CO	2/27/2015	3.26	912
401	ROYAL CROWN BEVERAGE CO	2/27/2015	84.63	921
402	WALMART BUSINESS/GECRB	3/1/2015	8.7	588
403	BLUEGRASS SERVICE & SUPPLY	3/1/2015	19.08	588
404	WALMART BUSINESS/GECRB	3/1/2015	3.42	588
405	WALMART BUSINESS/GECRB	3/1/2015	14.01	598

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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
406	BLUEGRASS SERVICE & SUPPLY	3/1/2015	30.74	598
407	WALMART BUSINESS/GECRB	3/1/2015	5.52	598
408	WALMART BUSINESS/GECRB	3/1/2015	12.57	903
409	BLUEGRASS SERVICE & SUPPLY	3/1/2015	27.56	903
410	WALMART BUSINESS/GECRB	3/1/2015	4.95	903
411	WALMART BUSINESS/GECRB	3/1/2015	0.49	912
412	BLUEGRASS SERVICE & SUPPLY	3/1/2015	1.06	912
413	WALMART BUSINESS/GECRB	3/1/2015	0.19	912
414	WALMART BUSINESS/GECRB	3/1/2015	12.56	921
415	BLUEGRASS SERVICE & SUPPLY	3/1/2015	27.56	921
416	WALMART BUSINESS/GECRB	3/1/2015	4.96	921
417	HILLYARD INC	3/10/2015	29.15	588
418	HILLYARD INC	3/10/2015	46.97	598
419	HILLYARD INC	3/10/2015	42.11	903
420	HILLYARD INC	3/10/2015	1.62	912
421	HILLYARD INC	3/10/2015	42.11	921
422	CANTEEN SERVICE COMPANY	3/11/2015	50.32	588
423	CANTEEN SERVICE COMPANY	3/11/2015	81.07	598
424	CANTEEN SERVICE COMPANY	3/11/2015	72.68	903
425	CANTEEN SERVICE COMPANY	3/11/2015	2.8	912
426	CANTEEN SERVICE COMPANY	3/11/2015	72.67	921
427	CANTEEN SERVICE COMPANY	3/12/2015	25.98	588
428	CANTEEN SERVICE COMPANY	3/12/2015	41.86	598
429	CANTEEN SERVICE COMPANY	3/12/2015	37.53	903
430	CANTEEN SERVICE COMPANY	3/12/2015	1.44	912
431	CANTEEN SERVICE COMPANY	3/12/2015	37.55	921
432	SUREWAY SUPER MARKET	3/17/2015	7.88	588
433	WALMART BUSINESS/GECRB	3/17/2015	6.14	588
434	BARRET-FISHER CO INC	3/17/2015	302.05	588
435	SUREWAY SUPER MARKET	3/17/2015	12.69	598
436	WALMART BUSINESS/GECRB	3/17/2015	9.89	598
437	BARRET-FISHER CO INC	3/17/2015	310.95	598
438	SUREWAY SUPER MARKET	3/17/2015	11.38	903
439	WALMART BUSINESS/GECRB	3/17/2015	8.87	903
440	BARRET-FISHER CO INC	3/17/2015	133.28	903
441	SUREWAY SUPER MARKET	3/17/2015	0.44	912
442	WALMART BUSINESS/GECRB	3/17/2015	0.34	912
443	BARRET-FISHER CO INC	3/17/2015	8.86	912
444	SUREWAY SUPER MARKET	3/17/2015	11.37	921
445	WALMART BUSINESS/GECRB	3/17/2015	8.88	921
446	BARRET-FISHER CO INC	3/17/2015	133.28	921
447		3/19/2015	-98.6	588
448	CANTEEN SERVICE COMPANY	3/19/2015	29.38	588
449		3/19/2015	-101.5	598
450	CANTEEN SERVICE COMPANY	3/19/2015	47.34	598

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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
451		3/19/2015	-43.5	903
452	CANTEEN SERVICE COMPANY	3/19/2015	42.44	903
453		3/19/2015	-2.9	912
454	CANTEEN SERVICE COMPANY	3/19/2015	1.63	912
455		3/19/2015	-43.5	921
456	CANTEEN SERVICE COMPANY	3/19/2015	42.44	921
457	WALMART BUSINESS/GECRB	3/20/2015	7.74	588
458	WALMART BUSINESS/GECRB	3/20/2015	12.48	598
459	WALMART BUSINESS/GECRB	3/20/2015	11.2	903
460	WALMART BUSINESS/GECRB	3/20/2015	0.43	912
461	WALMART BUSINESS/GECRB	3/20/2015	11.23	921
462	BLUEGRASS SERVICE & SUPPLY	3/25/2015	26.52	588
463	BLUEGRASS SERVICE & SUPPLY	3/25/2015	42.73	598
464	BLUEGRASS SERVICE & SUPPLY	3/25/2015	38.31	903
465	BLUEGRASS SERVICE & SUPPLY	3/25/2015	1.47	912
466	BLUEGRASS SERVICE & SUPPLY	3/25/2015	38.31	921
467	CONRAD'S	4/1/2015	4.05	588
468	CONRAD'S	4/1/2015	6.53	598
469	CONRAD'S	4/1/2015	5.86	903
470	CONRAD'S	4/1/2015	0.23	912
471	CONRAD'S	4/1/2015	5.85	921
472	WALMART BUSINESS/GECRB	4/3/2015	7.39	588
473	WALMART BUSINESS/GECRB	4/3/2015	7.63	588
474	BARRET-FISHER CO INC	4/3/2015	61.25	588
475	WALMART BUSINESS/GECRB	4/3/2015	11.9	598
476	WALMART BUSINESS/GECRB	4/3/2015	12.3	598
477	BARRET-FISHER CO INC	4/3/2015	98.68	598
478	WALMART BUSINESS/GECRB	4/3/2015	10.67	903
479	WALMART BUSINESS/GECRB	4/3/2015	11.02	903
480	BARRET-FISHER CO INC	4/3/2015	88.47	903
481	WALMART BUSINESS/GECRB	4/3/2015	0.41	912
482	WALMART BUSINESS/GECRB	4/3/2015	0.42	912
483	BARRET-FISHER CO INC	4/3/2015	3.4	912
484	WALMART BUSINESS/GECRB	4/3/2015	10.67	921
485	WALMART BUSINESS/GECRB	4/3/2015	11.03	921
486	BARRET-FISHER CO INC	4/3/2015	88.46	921
487	CANTEEN SERVICE COMPANY	4/8/2015	22.42	588
488	CANTEEN SERVICE COMPANY	4/8/2015	36.12	598
489	CANTEEN SERVICE COMPANY	4/8/2015	32.39	903
490	CANTEEN SERVICE COMPANY	4/8/2015	1.25	912
491	CANTEEN SERVICE COMPANY	4/8/2015	32.38	921
492	CANTEEN SERVICE COMPANY	4/9/2015	76.26	588
493	CANTEEN SERVICE COMPANY	4/9/2015	122.86	598
494	CANTEEN SERVICE COMPANY	4/9/2015	110.15	903
495	CANTEEN SERVICE COMPANY	4/9/2015	4.24	912

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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
496	CANTEEN SERVICE COMPANY	4/9/2015	110.14	921
497	WALMART BUSINESS/GECRB	4/15/2015	3.42	588
498	WALMART BUSINESS/GECRB	4/15/2015	5.52	598
499	WALMART BUSINESS/GECRB	4/15/2015	4.95	903
500	WALMART BUSINESS/GECRB	4/15/2015	0.19	912
501	WALMART BUSINESS/GECRB	4/15/2015	4.96	921
502	BARRET-FISHER CO INC	5/1/2015	156.91	588
503	WALMART BUSINESS/GECRB	5/1/2015	13.57	588
504	BARRET-FISHER CO INC	5/1/2015	252.81	598
505	WALMART BUSINESS/GECRB	5/1/2015	21.84	598
506	BARRET-FISHER CO INC	5/1/2015	226.64	903
507	WALMART BUSINESS/GECRB	5/1/2015	19.58	903
508	BARRET-FISHER CO INC	5/1/2015	8.72	912
509	WALMART BUSINESS/GECRB	5/1/2015	0.76	912
510	BARRET-FISHER CO INC	5/1/2015	226.63	921
511	WALMART BUSINESS/GECRB	5/1/2015	19.56	921
512	BARRET-FISHER CO INC	5/4/2015	18.9	588
513	BARRET-FISHER CO INC	5/4/2015	30.45	598
514	BARRET-FISHER CO INC	5/4/2015	27.3	903
515	BARRET-FISHER CO INC	5/4/2015	1.05	912
516	BARRET-FISHER CO INC	5/4/2015	27.32	921
517	CANTEEN SERVICE COMPANY	5/6/2015	38.77	588
518	CANTEEN SERVICE COMPANY	5/6/2015	62.47	598
519	CANTEEN SERVICE COMPANY	5/6/2015	56.01	903
520	CANTEEN SERVICE COMPANY	5/6/2015	2.15	912
521	CANTEEN SERVICE COMPANY	5/6/2015	56.01	921
522	CANTEEN SERVICE COMPANY	5/13/2015	68.23	588
523	CANTEEN SERVICE COMPANY	5/13/2015	109.93	598
524	CANTEEN SERVICE COMPANY	5/13/2015	98.56	903
525	CANTEEN SERVICE COMPANY	5/13/2015	3.79	912
526	CANTEEN SERVICE COMPANY	5/13/2015	98.55	921
527	ROYAL CROWN BEVERAGE CO	5/14/2015	68.06	588
528	ROYAL CROWN BEVERAGE CO	5/14/2015	109.65	598
529	ROYAL CROWN BEVERAGE CO	5/14/2015	98.31	903
530	ROYAL CROWN BEVERAGE CO	5/14/2015	3.78	912
531	ROYAL CROWN BEVERAGE CO	5/14/2015	98.3	921
532		5/15/2015	-97.58	588
533		5/15/2015	-100.45	598
534		5/15/2015	-43.05	903
535		5/15/2015	-2.87	912
536		5/15/2015	-43.05	921
537	CANTEEN SERVICE COMPANY	5/28/2015	36.15	588
538	CANTEEN SERVICE COMPANY	5/28/2015	58.25	598
539	CANTEEN SERVICE COMPANY	5/28/2015	52.22	903
540	CANTEEN SERVICE COMPANY	5/28/2015	2.01	912

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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
541	CANTEEN SERVICE COMPANY	5/28/2015	52.23	921
542		5/31/2015	-11.37	588
543		5/31/2015	-18.32	598
544		5/31/2015	-16.42	903
545		5/31/2015	-0.63	912
546		5/31/2015	-16.42	921
547	BARRET-FISHER CO INC	6/1/2015	164.14	588
548	CONRAD'S	6/1/2015	8.97	588
549	BARRET-FISHER CO INC	6/1/2015	264.45	598
550	CONRAD'S	6/1/2015	14.44	598
551	BARRET-FISHER CO INC	6/1/2015	237.08	903
552	CONRAD'S	6/1/2015	12.95	903
553	BARRET-FISHER CO INC	6/1/2015	9.12	912
554	CONRAD'S	6/1/2015	0.5	912
555	BARRET-FISHER CO INC	6/1/2015	237.05	921
556	CONRAD'S	6/1/2015	12.95	921
557	WALMART BUSINESS/GECRB	6/2/2015	3.42	588
558	WALMART BUSINESS/GECRB	6/2/2015	5.52	598
559	WALMART BUSINESS/GECRB	6/2/2015	4.95	903
560	WALMART BUSINESS/GECRB	6/2/2015	0.19	912
561	WALMART BUSINESS/GECRB	6/2/2015	4.96	921
562	CANTEEN SERVICE COMPANY	6/10/2015	46.6	588
563	CANTEEN SERVICE COMPANY	6/10/2015	75.08	598
564	CANTEEN SERVICE COMPANY	6/10/2015	67.31	903
565	CANTEEN SERVICE COMPANY	6/10/2015	2.59	912
566	CANTEEN SERVICE COMPANY	6/10/2015	67.32	921
567	BARRET-FISHER CO INC	6/16/2015	61.25	588
568	BARRET-FISHER CO INC	6/16/2015	98.68	598
569	BARRET-FISHER CO INC	6/16/2015	88.47	903
570	BARRET-FISHER CO INC	6/16/2015	3.4	912
571	BARRET-FISHER CO INC	6/16/2015	88.46	921
572	WALMART BUSINESS/GECRB	6/25/2015	28.5	588
573	WALMART BUSINESS/GECRB	6/25/2015	45.92	598
574	WALMART BUSINESS/GECRB	6/25/2015	41.17	903
575	WALMART BUSINESS/GECRB	6/25/2015	1.58	912
576	WALMART BUSINESS/GECRB	6/25/2015	41.17	921
577	CANTEEN SERVICE COMPANY	6/29/2015	81.91	588
578	CANTEEN SERVICE COMPANY	6/29/2015	131.97	598
579	CANTEEN SERVICE COMPANY	6/29/2015	118.32	903
580	CANTEEN SERVICE COMPANY	6/29/2015	4.56	912
581	CANTEEN SERVICE COMPANY	6/29/2015	118.32	921
582	DEBBIE HUTCHINSON, CUSTODIAN	6/30/2015	0.66	588
583	CASEY BAKER, CUSTODIAN	6/30/2015	27.25	588
584	DEBBIE HUTCHINSON, CUSTODIAN	6/30/2015	1.07	598
585	CASEY BAKER, CUSTODIAN	6/30/2015	43.91	598

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BREAKROOM SUPPLIES

(a) Row	(b) Name	(c) Date	(d) Amount	(e) Account
586	DEBBIE HUTCHINSON, CUSTODIAN	6/30/2015	0.96	903
587	CASEY BAKER, CUSTODIAN	6/30/2015	39.37	903
588	DEBBIE HUTCHINSON, CUSTODIAN	6/30/2015	0.04	912
589	CASEY BAKER, CUSTODIAN	6/30/2015	1.52	912
590	DEBBIE HUTCHINSON, CUSTODIAN	6/30/2015	0.96	921
591	CASEY BAKER, CUSTODIAN	6/30/2015	39.37	921
592	To exh. 5d, leadsheet 1, line 4 col b		<u>24,907.55</u>	
593				
594				
595			6,548.46	588
596			7,983.75	598
597			5,055.93	903
598			245.52	912
599			<u>5,073.89</u>	921
600			<u>24,907.55</u>	

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RECOGNITION AND AWARDS					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
59	DIRECTIONS PROMOTIONS	setup charge on caps	12/1/2014	5.95	903
60	DIRECTIONS PROMOTIONS	visor	12/1/2014	45.76	903
61	WALMART BUSINESS/GECRB	gift cards	12/1/2014	4.5	912
62	DIRECTIONS PROMOTIONS	caps	12/1/2014	15.15	912
63	DIRECTIONS PROMOTIONS	setup charge on caps	12/1/2014	0.39	912
64	DIRECTIONS PROMOTIONS	visor	12/1/2014	3.05	912
65	WALMART BUSINESS/GECRB	gift cards	12/1/2014	67.5	921
66	DIRECTIONS PROMOTIONS	caps	12/1/2014	227.31	921
67	DIRECTIONS PROMOTIONS	setup charge on caps	12/1/2014	5.97	921
68	DIRECTIONS PROMOTIONS	visor	12/1/2014	45.77	921
69	WALMART BUSINESS/GECRB	gift cards	12/4/2014	1,500.00	903
70	MIDWEST GRAPHIX, LLC	KENERGY CARES T-SHIRTS	1/9/2015	80.43	588
71	MIDWEST GRAPHIX, LLC	KENERGY CARES T-SHIRTS	1/9/2015	129.59	598
72	MIDWEST GRAPHIX, LLC	KENERGY CARES T-SHIRTS	1/9/2015	116.18	903
73	MIDWEST GRAPHIX, LLC	KENERGY CARES T-SHIRTS	1/9/2015	4.47	912
74	MIDWEST GRAPHIX, LLC	KENERGY CARES T-SHIRTS	1/9/2015	116.17	921
75	WALMART BUSINESS/GECRB	gift cards	2/11/2015	2.7	588
76	WALMART BUSINESS/GECRB	gift cards	2/11/2015	4.35	598
77	WALMART BUSINESS/GECRB	gift cards	2/11/2015	3.9	903
78	WALMART BUSINESS/GECRB	gift cards	2/11/2015	0.15	912
79	WALMART BUSINESS/GECRB	gift cards	2/11/2015	3.9	921
80	WALMART BUSINESS/GECRB	gift cards	3/1/2015	90	588
81	WALMART BUSINESS/GECRB	gift cards	3/1/2015	145	598
82	WALMART BUSINESS/GECRB	gift cards	3/1/2015	130	903
83	WALMART BUSINESS/GECRB	gift cards	3/1/2015	5	912
84	WALMART BUSINESS/GECRB	gift cards	3/1/2015	130.00	921
85	PARTY CITY	Gift Bags -	3/17/2015	21.17	588
86	PARTY CITY	Gift Bags -	3/17/2015	34.11	598
87	PARTY CITY	Gift Bags	3/17/2015	30.58	903
88	PARTY CITY	Gift Bags -	3/17/2015	1.18	912
89	PARTY CITY	Gift Bags -	3/17/2015	30.59	921
90	PERFECT FIT IMAGE APPAREL	T-SHIRTS	5/1/2015	618.52	588
91	PERFECT FIT IMAGE APPAREL	T-SHIRTS	5/1/2015	618.53	598
92	To exh. 5d, leadsheet 1, line 6 col b			15644.57	
93					
94				5322.04	588
95				1051.15	592
96				3086.65	598
97				3381.41	903
98				69.94	912
99				1165.38	920
100				1217.62	921
101				350.38	930.2
102				<u>15644.57</u>	

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GET WELL CARDS					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
1	STEPHEN THOMPSON, CUSTODIAN	CARDS	7/30/2014	3.60	588
2	STEPHEN THOMPSON, CUSTODIAN	CARDS	7/30/2014	3.71	598
3	STEPHEN THOMPSON, CUSTODIAN	CARDS	7/30/2014	1.59	903
4	STEPHEN THOMPSON, CUSTODIAN	CARDS	7/30/2014	0.11	912
5	STEPHEN THOMPSON, CUSTODIAN	CARDS	7/30/2014	1.59	921
6	To exh. 5D, leadsheet 1, line 7 col b			<u>10.60</u>	
7					
8				3.60	588
9				3.71	598
10				1.59	903
11				0.11	912
12				<u>1.59</u>	921
13				<u>10.60</u>	

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GIFTS TO EMPLOYEES						
(a)	(b)	(c)	(d)	(e)	(f)	
Row	Name	Reference	Date	Amount	Account	
1	MOONLITE BAR-B-Q	HAM - MIKE HAGAN FAMILY	10/12/2014	29.95	588	
2	MOONLITE BAR-B-Q	HAM - MIKE HAGAN FAMILY	10/12/2014	30.83	598	
3	MOONLITE BAR-B-Q	HAM - MIKE HAGAN FAMILY	10/12/2014	13.21	903	
4	MOONLITE BAR-B-Q	HAM - MIKE HAGAN FAMILY	10/12/2014	0.88	912	
5	MOONLITE BAR-B-Q	HAM - MIKE HAGAN FAMILY	10/12/2014	13.21	921	
6	MOONLITE BAR-B-Q	HAM - S.HEATH'S FATHER	2/1/2015	12.11	588	
7	MOONLITE BAR-B-Q	HAM - S.HEATH'S FATHER	2/1/2015	19.51	598	
8	MOONLITE BAR-B-Q	HAM - S.HEATH'S FATHER	2/1/2015	17.49	903	
9	MOONLITE BAR-B-Q	HAM - S.HEATH'S FATHER	2/1/2015	0.67	912	
10	MOONLITE BAR-B-Q	HAM - S.HEATH'S FATHER	2/1/2015	17.48	921	
11	NISC	WIRED DIFFERENTLY BOOKS-EMPL GIFTS	5/1/2015	286.20	588	
12	NISC	WIRED DIFFERENTLY BOOKS-EMPL GIFTS	5/1/2015	461.10	598	
13	NISC	WIRED DIFFERENTLY BOOKS-EMPL GIFTS	5/1/2015	413.40	903	
14	NISC	WIRED DIFFERENTLY BOOKS-EMPL GIFTS	5/1/2015	15.90	912	
15	NISC	WIRED DIFFERENTLY BOOKS-EMPL GIFTS	5/1/2015	413.40	921	
16	STEPHEN THOMPSON, CUSTODIAN	GREETING CARDS - EMPLOYEES	5/20/2015	22.79	921	
17	To exh. 5d, leadsheet 1, line 8, col b.			<u>1768.13</u>		
18						
19				328.26	588	
20				511.44	598	
21				444.10	903	
22				17.45	912	
23				<u>466.88</u>	921	
24				<u>1,768.13</u>		

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SERVICE AWARDS					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
1	OSBORNE, DAVID	SERVICE AWARD - 20 YEARS	7/15/2014	250	598
2	PHILLIPS, JERRY	SERVICE AWARD - 40 YEARS	7/15/2014	450	598
3	BARNING, ANNE	SERVICE AWARD - 5 YEARS	7/15/2014	100	903
4	LOVE, KRISTAN	SERVICE AWARD - 5 YEARS	7/15/2014	100	903
5	JONES, RENEE BEASLEY-	SERVICE AWARD - 5 YEARS	7/15/2014	100	930.2
6	MADEN, EDDYE	SERVICE AWARD (25 YEARS)	10/17/2014	300	598
7	CORNELIUS, CHRISTINE	SERVICE AWARD (20 YEARS)	10/17/2014	250	921
8	PAYNE, TOMMY	SERVICE AWARD - 30 YEARS	1/5/2015	350	598
9	ELLIS, VICKIE	SERVICE AWARD - 25 YEARS	1/5/2015	300	903
10	ADDINGTON, GARRETT	SERVICE AWARD - 5 YEARS	1/5/2015	100	921
11	HEATH, SCOTT	SERVICE AWARD - 20 YEARS	1/5/2015	250	930.2
12	BENSON, TRACY	SERVICE AWARD - 5 YEARS	3/27/2015	100	588
13	BOZARTH, GEORGE	SERVICE AWARD - 30 YEARS	3/27/2015	350	598
14	BELT, SANDY	SERVICE AWARD - 15 YEARS	3/27/2015	200	903
15	ELLIS, KEITH	SERVICE AWARD - 15 YEARS	3/27/2015	200	921
16	GENTRY, SCOTT	SERVICE AWARD - 30 YEARS	3/27/2015	350	921
17	STUMPH, ROB	SERVICE AWARD - 25 YEARS	4/21/2015	300	588
18	MURPHY, GARY	SERVICE AWARD - 20 YEARS	4/21/2015	250	598
19	HAGAN, MIKE	SERVICE AWARD - 25 YEARS	4/21/2015	300	598
20	CRABTREE, RANDY	SERVICE AWARD - 25 YEARS	4/21/2015	300	598
21	RENFROW, WES	SERVICE AWARD - 25 YEARS	4/21/2015	300	598
22	WELDEN, PAM	SERVICE AWARD - 30 YEARS	4/21/2015	350	903
23	DURBIN, AUDREY	SERVICE AWARD - 5 YEARS	4/21/2015	100	903
24	MILLER, TONY	SERVICE AWARD - 10 YEARS	4/21/2015	150	921
25	PHELPS, TRICIA	SERVICE AWARD - 15 YEARS	4/21/2015	200	921
26	ROACH, DANNY	SERVICE AWARD - 40 YEARS	5/19/2015	450	163
27	LEONARD, TONY	SERVICE AWARD - 40 YEARS	5/19/2015	450	598
28	JOHNSON, NANCY	SERVICE AWARD - 5 YEARS	5/19/2015	100	598
29	HEWGLEY, LISA	SERVICE AWARD - 5 YEARS	5/19/2015	100	903
30	CHURCH, MIKE	SERVICE AWARD - 25 YEARS	6/25/2015	300	598
31	To Exh. 5D, leadsheet 1, line 9 col.b			<u>7,400.00</u>	
32					
33				450.00	163
34				400.00	588
35				3,700.00	598
36				1,250.00	903
37				1,250.00	921
38				350.00	930.2
39				<u>7,400.00</u>	

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CHRISTMAS PARTY

(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
1	MOONLITE BAR-B-Q	MTG MEAL	9/17/2014	47.40	588
2	MOONLITE BAR-B-Q	MTG MEAL	9/17/2014	48.79	598
3	MOONLITE BAR-B-Q	MTG MEAL	9/17/2014	20.91	903
4	MOONLITE BAR-B-Q	MTG MEAL	9/17/2014	1.39	912
5	MOONLITE BAR-B-Q	MTG MEAL	9/17/2014	20.91	921
6	THE HINES GROUP INC	Room rental	10/1/2014	340.00	588
7	THE HINES GROUP INC	Room rental	10/1/2014	350.00	598
8	THE HINES GROUP INC	Room rental	10/1/2014	150.00	903
9	THE HINES GROUP INC	Room rental	10/1/2014	10.00	912
10	THE HINES GROUP INC	Room rental	10/1/2014	150.00	921
11	WELBORN FLORAL CO	DECORATING	12/1/2014	647.72	588
12	NEAL, DAVID M	DJ	12/1/2014	136.00	588
13	VINCENT, KEITH	MUSIC	12/1/2014	68.00	588
14	KIZER DESIGN	PERFORMANCE	12/1/2014	680.00	588
15	SONGBIRD ENTERTAINMENT	PHOTO BOOTH-BAL DUE	12/1/2014	196.86	588
16	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	68.00	588
17	US BANK	VAN DRIVERS	12/1/2014	68.00	588
18	TARGET	Item	12/1/2014	1.80	588
19	WELBORN FLORAL CO	DECORATING	12/1/2014	666.77	598
20	NEAL, DAVID M	DJ	12/1/2014	140.00	598
21	VINCENT, KEITH	MUSIC	12/1/2014	70.00	598
22	KIZER DESIGN	PERFORMANCE	12/1/2014	700.00	598
23	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	202.65	598
24	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	70.00	598
25	US BANK	VAN DRIVERS	12/1/2014	70.00	598
26	TARGET	Item	12/1/2014	1.86	598
27	WELBORN FLORAL CO	HOLIDAY PARTY	12/1/2014	285.76	903
28	NEAL, DAVID M	DJ	12/1/2014	60.00	903
29	VINCENT, KEITH	MUSIC	12/1/2014	30.00	903
30	KIZER DESIGN	PERFORMANCE	12/1/2014	300.00	903
31	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	86.85	903
32	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	30.00	903
33	US BANK	VAN DRIVERS	12/1/2014	30.00	903
34	TARGET	Item	12/1/2014	0.80	903
35	WELBORN FLORAL CO	DECORATING	12/1/2014	19.05	912
36	NEAL, DAVID M	DJ	12/1/2014	4.00	912
37	VINCENT, KEITH	MUSIC	12/1/2014	2.00	912
38	KIZER DESIGN	PERFORMANCE	12/1/2014	20.00	912
39	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	5.79	912
40	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	2.00	912
41	US BANK	VAN DRIVERS	12/1/2014	2.00	912
42	TARGET	Item	12/1/2014	0.05	912
43	WELBORN FLORAL CO	DECORATING	12/1/2014	285.75	921
44	NEAL, DAVID M	DJ	12/1/2014	60.00	921
45	VINCENT, KEITH	MUSIC	12/1/2014	30.00	921
46	KIZER DESIGN	PERFORMANCE	12/1/2014	300.00	921

KENERGY CORP.  
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CHRISTMAS PARTY

(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
47	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	86.85	921
48	SONGBIRD ENTERTAINMENT	PHOTO BOOTH	12/1/2014	30.00	921
49	US BANK	VAN DRIVERS	12/1/2014	30.00	921
50	TARGET	Item	12/1/2014	0.79	921
51	NEAL, DAVID M	DJ	12/10/2014	136.00	588
52	D&D PRODUCTIONS SOUND & LIGHT	VOID FOR REISSU	12/10/2014	-136.00	588
53	NEAL, DAVID M	DJ	12/10/2014	140.00	598
54	D&D PRODUCTIONS SOUND & LIGHT	VOID FOR REISSU	12/10/2014	-140.00	598
55	NEAL, DAVID M	DJ	12/10/2014	60.00	903
56	D&D PRODUCTIONS SOUND & LIGHT	VOID FOR REISSU	12/10/2014	-60.00	903
57	NEAL, DAVID M	DJ	12/10/2014	4.00	912
58	D&D PRODUCTIONS SOUND & LIGHT	VOID FOR REISSU	12/10/2014	-4.00	912
59	NEAL, DAVID M	DJ	12/10/2014	60.00	921
60	D&D PRODUCTIONS SOUND & LIGHT	VOID FOR REISSU	12/10/2014	-60.00	921
61	MOONLITE BAR-B-Q	Food	12/13/2014	2215.27	588
62	B W RENTALS	Shuttle Van Rentals	12/13/2014	72.08	588
63	WELBORN FLORAL CO	Table Decoration	12/13/2014	5.47	588
64	MOONLITE BAR-B-Q	Food	12/13/2014	2280.43	598
65	B W RENTALS	Shuttle Van Rentals	12/13/2014	74.20	598
66	WELBORN FLORAL CO	Table Decoration	12/13/2014	5.63	598
67	MOONLITE BAR-B-Q	Food	12/13/2014	977.33	903
68	B W RENTALS	Shuttle Van Rentals	12/13/2014	31.80	903
69	WELBORN FLORAL CO	Table Decoration	12/13/2014	2.41	903
70	MOONLITE BAR-B-Q	Food	12/13/2014	65.16	912
71	B W RENTALS	Shuttle Van Rentals	12/13/2014	2.12	912
72	WELBORN FLORAL CO	Table Decoration	12/13/2014	0.16	912
73	MOONLITE BAR-B-Q	Food	12/13/2014	977.31	921
74	B W RENTALS	Shuttle Van Rentals	12/13/2014	31.80	921
75	WELBORN FLORAL CO	Table Decoration	12/13/2014	2.42	921
76	THE HINES GROUP INC	Beverages	12/15/2014	602.75	588
77	COURTYARD BY MARRIOTT	hotel rooms	12/15/2014	181.24	588
78	THE HINES GROUP INC	Beverages	12/15/2014	620.48	598
79	COURTYARD BY MARRIOTT	hotel rooms	12/15/2014	186.57	598
80	THE HINES GROUP INC	Beverages	12/15/2014	265.92	903
81	COURTYARD BY MARRIOTT	hotel rooms	12/15/2014	79.96	903
82	THE HINES GROUP INC	Beverages	12/15/2014	17.73	912
83	COURTYARD BY MARRIOTT	hotel rooms	12/15/2014	5.33	912
84	THE HINES GROUP INC	Beverages	12/15/2014	265.91	921
85	COURTYARD BY MARRIOTT	hotel rooms	12/15/2014	79.95	921
86	WELDEN, CUSTODIAN, PAM	FUEL FOR SHUTTLE VANS	12/31/2014	18.70	588
87	WELDEN, CUSTODIAN, PAM	FUEL FOR SHUTTLE VANS	12/31/2014	19.25	598
88	WELDEN, CUSTODIAN, PAM	FUEL FOR SHUTTLE VANS	12/31/2014	8.25	903
89	WELDEN, CUSTODIAN, PAM	FUEL FOR SHUTTLE VANS	12/31/2014	0.55	912
90	WELDEN, CUSTODIAN, PAM	FUEL FOR SHUTTLE VANS	12/31/2014	8.25	921
91	To Exh. 5D, leadsheet 1, line 10 col b			<u>15733.18</u>	
92					

KENERGY CORP.  
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CHRISTMAS PARTY					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
93				5349.29	588
94				5506.63	598
95				2359.99	903
96				157.33	912
97				<u>2359.94</u>	921
98				<u><u>15733.18</u></u>	

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SPECIAL EMPLOYEE EVENTS					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
1	EVANSVILLE OTTERS	Employee Night at Bosse Field	7/1/2014	775.03	588
2	EVANSVILLE OTTERS	Employee Night at Bosse Field	7/1/2014	797.83	598
3	EVANSVILLE OTTERS	Employee Night at Bosse Field	7/1/2014	341.93	903
4	EVANSVILLE OTTERS	Employee Night at Bosse Field	7/1/2014	22.80	912
5	EVANSVILLE OTTERS	Employee Night at Bosse Field	7/1/2014	341.91	921
6	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	8.90	588
7	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	27.89	588
8	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	9.16	598
9	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	28.71	598
10	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	3.93	903
11	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	12.30	903
12	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	0.26	912
13	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	1.00	912
14	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	3.93	921
15	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - DRINKS	8/21/2014	12.12	921
16	WALMART BUSINESS/GEGRB	DRAGON BOAT MEAL SUPPLIES	8/22/2014	5.64	588
17	DOLLAR TREE STORES	Dragon Boat Supplies	8/22/2014	3.96	588
18	BENSON, TRACY	REIMBURSE FOR DRAGON BOAT RACE IV	8/22/2014	147.57	588
19	WALMART BUSINESS/GEGRB	DRAGON BOAT MEAL SUPPLIES	8/22/2014	5.80	598
20	DOLLAR TREE STORES	Dragon Boat Supplies	8/22/2014	4.08	598
21	BENSON, TRACY	REIMBURSE FOR DRAGON BOAT RACE IV	8/22/2014	151.91	598
22	WALMART BUSINESS/GEGRB	DRAGON BOAT MEAL SUPPLIES	8/22/2014	2.49	903
23	DOLLAR TREE STORES	Dragon Boat Supplies	8/22/2014	1.75	903
24	BENSON, TRACY	REIMBURSE FOR DRAGON BOAT RACE IV	8/22/2014	65.10	903
25	WALMART BUSINESS/GEGRB	DRAGON BOAT MEAL SUPPLIES	8/22/2014	0.17	912
26	DOLLAR TREE STORES	Dragon Boat Supplies	8/22/2014	0.12	912
27	BENSON, TRACY	REIMBURSE FOR DRAGON BOAT RACE IV	8/22/2014	4.34	912
28	WALMART BUSINESS/GEGRB	DRAGON BOAT MEAL SUPPLIES	8/22/2014	2.48	921
29	DOLLAR TREE STORES	Dragon Boat Supplies	8/22/2014	1.75	921
30	BENSON, TRACY	REIMBURSE FOR DRAGON BOAT RACE IV	8/22/2014	65.11	921
31	DUNKIN' DONUTS	DRAGON BOAT RACES - FOOD	8/23/2014	8.78	588
32	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - SNACKS/WATER	8/23/2014	4.61	588
33	DUNKIN' DONUTS	DRAGON BOAT RACES - FOOD	8/23/2014	9.04	598
34	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - SNACKS/WATER	8/23/2014	4.75	598
35	DUNKIN' DONUTS	DRAGON BOAT RACES - FOOD	8/23/2014	3.87	903
36	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - SNACKS/WATER	8/23/2014	2.04	903
37	DUNKIN' DONUTS	DRAGON BOAT RACES - FOOD	8/23/2014	0.26	912
38	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - SNACKS/WATER	8/23/2014	0.14	912
39	DUNKIN' DONUTS	DRAGON BOAT RACES - FOOD	8/23/2014	3.87	921
40	WALMART BUSINESS/GEGRB	DRAGON BOAT RACES - SNACKS/WATER	8/23/2014	2.03	921
41	LEISURE HUT ETC	Shirts for Dragon Boat Race	8/29/2014	123.98	588
42	LEISURE HUT ETC	Shirts for Dragon Boat Race	8/29/2014	127.62	598
43	LEISURE HUT ETC	Shirts for Dragon Boat Race	8/29/2014	54.70	903
44	LEISURE HUT ETC	Shirts for Dragon Boat Race	8/29/2014	3.65	912
45	LEISURE HUT ETC	Shirts for Dragon Boat Race	8/29/2014	54.69	921
46	OLE SOUTH BARBECUE	DRAGON BOAT RACES - MEALS	8/31/2014	37.57	588

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SPECIAL EMPLOYEE EVENTS

(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
47	OLE SOUTH BARBECUE	DRAGON BOAT RACES - MEALS	8/31/2014	38.67	598
48	OLE SOUTH BARBECUE	DRAGON BOAT RACES - MEALS	8/31/2014	16.57	903
49	OLE SOUTH BARBECUE	DRAGON BOAT RACES - MEALS	8/31/2014	1.10	912
50	OLE SOUTH BARBECUE	DRAGON BOAT RACES - MEALS	8/31/2014	16.58	921
51	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN FOOD	9/1/2014	15.98	588
52	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN FOOD	9/1/2014	16.45	598
53	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN FOOD	9/1/2014	7.05	903
54	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN FOOD	9/1/2014	0.47	912
55	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN FOOD	9/1/2014	7.05	921
56	FUELMASTER	FUEL - FLY-IN PICNIC	9/2/2014	27.57	588
57	FUELMASTER	FUEL - FLY-IN PICNIC	9/2/2014	28.38	598
58	FUELMASTER	FUEL - FLY-IN PICNIC	9/2/2014	12.16	903
59	FUELMASTER	FUEL - FLY-IN PICNIC	9/2/2014	0.81	912
60	FUELMASTER	FUEL - FLY-IN PICNIC	9/2/2014	12.16	921
61	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN; FOOD SUPPLIE	9/5/2014	36.68	588
62	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN; FOOD SUPPLIE	9/5/2014	37.75	598
63	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN; FOOD SUPPLIE	9/5/2014	16.18	903
64	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN; FOOD SUPPLIE	9/5/2014	1.08	912
65	WALMART BUSINESS/GECRB	KENERGY PICNIC/FLY-IN; FOOD SUPPLIE	9/5/2014	16.18	921
66	FISCHERS KEYSTOP	FUEL-AIRPLANE: KENERGY PICNIC/FLY-IN	9/6/2014	46.24	588
67	FISCHERS KEYSTOP	FUEL-AIRPLANE: KENERGY PICNIC/FLY-IN	9/6/2014	47.60	598
68	FISCHERS KEYSTOP	FUEL-AIRPLANE: KENERGY PICNIC/FLY-IN	9/6/2014	20.40	903
69	FISCHERS KEYSTOP	FUEL-AIRPLANE: KENERGY PICNIC/FLY-IN	9/6/2014	1.36	912
70	FISCHERS KEYSTOP	FUEL-AIRPLANE: KENERGY PICNIC/FLY-IN	9/6/2014	20.40	921
71	STEPHEN THOMPSON, CUSTODIAN	DRAGONBOAT / FLY-IN EXPENSES	9/23/2014	50.98	588
72	STEPHEN THOMPSON, CUSTODIAN	DRAGONBOAT / FLY-IN EXPENSES	9/23/2014	52.49	598
73	STEPHEN THOMPSON, CUSTODIAN	DRAGONBOAT / FLY-IN EXPENSES	9/23/2014	22.49	903
74	STEPHEN THOMPSON, CUSTODIAN	DRAGONBOAT / FLY-IN EXPENSES	9/23/2014	1.51	912
75	STEPHEN THOMPSON, CUSTODIAN	DRAGONBOAT / FLY-IN EXPENSES	9/23/2014	22.49	921
76	EVANSVILLE ICE MEN	Employee Event - Icemen Game Deposit	12/1/2014	44.20	588
77	EVANSVILLE ICE MEN	Employee Event - Icemen Game Deposit	12/1/2014	45.50	598
78	EVANSVILLE ICE MEN	Employee Event - Icemen Game Deposit	12/1/2014	19.50	903
79	EVANSVILLE ICE MEN	Employee Event - Icemen Game Deposit	12/1/2014	1.30	912
80	EVANSVILLE ICE MEN	Employee Event - Icemen Game Deposit	12/1/2014	19.50	921
81	EVANSVILLE ICEMEN	Kenergy Employee Night at Icemen Gam	2/23/2015	477.36	588
82	EVANSVILLE ICEMEN	Kenergy Employee Night at Icemen Gam	2/23/2015	769.08	598
83	EVANSVILLE ICEMEN	Kenergy Employee Night at Icemen Gam	2/23/2015	689.52	903
84	EVANSVILLE ICEMEN	Kenergy Employee Night at Icemen Gam	2/23/2015	716.04	912
85	EVANSVILLE ICEMEN	Icemen Employee Event Deposit 2/6/16	5/14/2015	27.00	588
86	EVANSVILLE ICEMEN	Icemen Employee Event Deposit 2/6/16	5/14/2015	43.50	598
87	EVANSVILLE ICEMEN	Icemen Employee Event Deposit 2/6/16	5/14/2015	39.00	903
88	EVANSVILLE ICEMEN	Icemen Employee Event Deposit 2/6/16	5/14/2015	1.50	912
89	EVANSVILLE ICEMEN	Icemen Employee Event Deposit 2/6/16	5/14/2015	39.00	921
90	To Exh. 5D, leadsheet 1, line 11, col. B			<u>6818.40</u>	
91					
92				1869.94	588

KENERGY CORP.  
 2015-00312 RATE APPLICATION  
 DISALLOWED EXPENSE ADJUSTMENT  
 DURING TEST YEAR ENDING JUNE 30, 2015

SPECIAL EMPLOYEE EVENTS

(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
93				2218.32	598
94				1330.98	903
95				757.91	912
96				641.25	921
97				<u>6818.40</u>	

2015-00312 RATE APPLICATION  
DISALLOWED EXPENSE ADJUSTMENT  
DURING TEST YEAR ENDING JUNE 30, 2015

ANNUAL MEETING SHIRTS					
(a)	(b)	(c)	(d)	(e)	(f)
Row	Name	Reference	Date	Amount	Account
1	Perfect Image Apparel, Inc.	Annual meeting shirts	06/12/15	669.85	
2		Check number 1214444			
3			107.2	588	598
4			\$ 334.93	\$ 147.37	\$ 187.56

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

14 **In the Matter of:**

15  
16 **THE APPLICATION OF KENERGY CORP. ) CASE NO. 2015-00312**  
17 **FOR AN ADJUSTMENT OF EXISTING )**  
18 **RATES )**  
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**TESTIMONY OF STEVE THOMPSON**

30 Q1. Please state your name, business address and occupation.

31  
32  
33 A. Steve Thompson, 6402 Old Corydon Road, Henderson, Kentucky 42420. I am  
34 employed by Kenergy Corp. as Vice President of the Finance and Accounting  
35 Department.  
36

37 Q2. Please describe your educational and work experience background.

38 A. I received a Bachelor of Science degree with a major in Accounting from  
39 Brescia University. I worked for a local accounting firm for two years and am  
40 licensed as a certified public accountant by the Kentucky State Board of  
41 Accountancy. I was employed by Green River Electric Corporation for 21 years  
42 in the positions of Supervisor of General Accounting and Assistant Director of  
43 Accounting, and I have held my current position with Kenergy Corp. since July  
1, 1999.

Q3. Please explain to the Commission how your position at Kenergy Corp. has  
involved you in the preparation of this application.

A. I have been involved in the preparation of this application since the outset. My  
duties included developing the information required in this application from  
Kenergy's records and providing information to our rate design and cost of  
service consultant, JDG Consulting LLC.

Q4. Have you previously testified before this Commission?

A. Yes, on several occasions.

Q5. Are you familiar with the exhibits to the application of Kenergy?

1 A. Yes. I am familiar with the contents of the application of Kenergy and all  
2 exhibits to it. To the best of my knowledge and belief, all facts stated in the  
3 exhibits and in the notice are true and correct.  
4

5 Q6. How were the members of Kenergy notified of the rate changes proposed by  
6 Kenergy in its notice and application before this Commission?  
7

8 A. A copy of the notice utilized is shown in Exhibit 4. We will publish appropriate  
9 notice of the hearing in this matter in accordance with Commission regulations  
10 and the statutes of Kentucky.  
11

12 Q7. What method or approach did Kenergy utilize to determine its revenue  
13 requirement?  
14

15 A. Kenergy utilized the times interest earned ratio (TIER) approach in determining  
16 the amount of the revenue increase being requested. Kenergy has requested a  
17 TIER of 2.00 in its application consistent with the TIER allowed in recent orders  
18 issued by the PSC in cooperative cases.  
19

20 Q8. What period of time did you use as a test year for the purpose of determining the  
21 result of the proposed rate changes upon the operations of Kenergy?  
22

23 A. We used the twelve-month period ending June 30, 2015.  
24

25 Q9. Will you please explain the effect that rate design changes proposed by Kenergy  
26 will have upon the revenues of Kenergy, the total additional amount of money  
27 resulting from the proposed increase, the percentage of change and the effect  
28 upon the average customer's bill?  
29

30 A. Based upon the normalized test year ending June 30, 2015, the proposed  
31 changes in Kenergy's rates will increase Kenergy's total annual normalized  
32 revenues by \$2,563,807, representing a .56% increase in total annual revenues.  
33 Excluding the direct served industrial revenues, the percent increase is 1.93%.  
34 Exhibit 9, page 1, shows the impacts by customer classes and the percentage of  
35 change and the effect upon the average bill by class is shown in Exhibit 4, page  
36 4.  
37

38 Q10. Why is Kenergy seeking this increase?  
39

40 A. Kenergy needs this additional revenue to offset increased costs it has incurred  
41 since its last rate proceeding in case No. 2011-00035.  
42

43 All revenues less power costs(net revenue) have decreased \$678,000 cumulative  
44 since the 2011-00035 proceeding. Energy sales-Kwh(excluding direct served  
45 industrials) have only increased 1% cumulative, while the demand(Kw) have

1 increased 7%. Reduced Kwh usage due to energy efficiency programs during  
2 2011-2015 are estimated to be 25,325,000 annually going forward. This drop in  
3 usage while the peak demand has increased 7% demonstrates the need to  
4 increase the residential facilities charge to cover full cost of service.  
5

6 The largest cost increase (other than power cost) occurring over the past five  
7 years is depreciation expense at approximately \$3,000,000. This increase  
8 occurred due to plant investment for new customer growth and replacement of  
9 existing facilities to maintain and improve reliability. Please refer to PSC staff  
10 opinion 2013-010(2013-2017 Construction Work Plan (CWP) of \$42,092,948)  
11 and PSC case no. 2010-00110 (2010-2013 CWP of \$35,314,855).  
12

13 Kenergy has also incurred increased labor and overheads costs, which have  
14 increased approximately \$1,150,000 due to an increase of 3 full-time positions  
15 and wage increases of approximately 8% over the five year period.  
16

17 Partially offsetting the above increases are a reduction in interest expense of  
18 approximately \$900,000 due to lower interest rates on notes renewing and a  
19 corresponding reduction in the margin requirement when utilizing the 2.00 TIER  
20 approach mentioned above in question 7. Also, the interest income from the  
21 cushion of credit balance which earns 5% has increased \$1,000,000 annually.  
22 The balance in the cushion of credit is \$39,376,000 at June 30, 2015 vs.  
23 \$16,392,000 at June 30, 2011.  
24

25 Q11. What specific adjustments in rates are being proposed by Kenergy?  
26

27 A. In keeping with the Commission's Order in Case No. 2003-00165, "..... to  
28 address the disparity between the customer classes and cost of service", Kenergy  
29 is proposing that a larger percentage increase be applied to the customer classes  
30 with rates of return lower than the system average. The method/approach used to  
31 determine the increases by class is explained in the testimony of Jack Gaines  
32 found in Exhibit 7.  
33

34 Q12. What pro-forma adjustments to expenses have been made to the test year that  
35 you are sponsoring?  
36

37 A. The adjustments made that I am sponsoring are shown and explained in Exhibit  
38 5A, pages 6-21.  
39

40 Q13. Why has no testimony from Kenergy's CEO been filed?  
41

42 A. Kenergy's new CEO began employment on October 5, 2015, and has not had  
43 enough time and experience to sponsor testimony in this proceeding.  
44

1 Q14. If Kenergy's proposals are accepted by the Commission, will Kenergy have  
2 rates that are fair, just, reasonable and nondiscriminatory?  
3

4 A. Yes.  
5

6 Q15. Does this conclude your testimony?  
7

8 A. Yes.  
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COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

5 In the Matter of:

7 THE APPLICATION OF KENERGY CORP.     )   CASE NO. 2015-00312  
8 FOR AN ADJUSTMENT OF EXISTING     )  
9 RATES                                     )

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TESTIMONY OF JACK GAINES

15 **I. Introduction**

16 1. Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

17 A. My name is Jack D. Gaines. My business address is P.O. Box 88039,  
18 Dunwoody, Georgia 30356.

19 2. Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

20 A. I am employed by and am president of JDG Consulting, LLC (“JDG”).

21 3. Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL  
22 BACKGROUND.

23 A. I graduated from the Georgia Institute of Technology receiving a Bachelor  
24 of Science Degree in Industrial Management. I was previously employed  
25 by Southern Engineering for approximately 25 years as a utility rate and  
26 cost of service specialist. From August 1, 2000 until February 1, 2004, I  
27 was employed by Clough Harbour & Associates, LLP in the same  
28 capacity. I have prepared or assisted in the preparation of electric rate and  
29 cost of service studies for either cooperative or municipal utility systems in  
30 thirteen different states, including Kentucky.

1 4. Q. HAVE YOU PREVIOUSLY TESTIFIED AS AN EXPERT WITNESS  
2 BEFORE REGULATORY AUTHORITIES?

3 A. I have submitted testimony and exhibits before the Indiana Utility  
4 Regulatory Commission, the Kentucky Public Service Commission, the  
5 Vermont Public Service Board, the Virginia State Corporation  
6 Commission, the Georgia Public Service Commission, the Illinois  
7 Commerce Commission, the New York Public Service Commission, the  
8 West Virginia Public Service Commission, the Public Service  
9 Commission of Maryland, the Delaware Public Service Commission and  
10 the Federal Energy Regulatory Commission.

11 5. Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS  
12 PROCEEDING?

13 A. The purpose of my testimony is to identify and describe the exhibits and  
14 schedules that I am sponsoring including those prepared by me or by  
15 Kenergy Corp. under my direction.

16 6. Q. PLEASE IDENTIFY THE EXHIBITS THAT YOU ARE SPONSORING  
17 OR CO-SPONSORING.

18 A. I am sponsoring or co-sponsoring the following Exhibits:

19 Exhibit 3A - Proposed Tariffs

20

21 Exhibit 5A – Adjusted Income Statement, Adjustment Recap, and Pro-  
22 forma adjustments Adjustment to Normalize Power Cost

23

24 Exhibit 9 – Consumption Analysis; Present, Normalized and  
25 Proposed Revenue by Class of Customer

26

27 Exhibit 10 – Class Cost of Service Study

1 **II. Supporting Exhibits**

2 7. Q. PLEASE DESCRIBE THE ADJUSTMENTS TO REVENUES  
3 THAT ARE REFLECTED IN COLUMN (c) OF PAGE 1 OF  
4 EXHIBIT 5A.

5 A. Non-Direct Served base rate revenues are adjusted for customer growth.  
6 Non-Direct Served and Direct Served rate rider revenue is normalized to  
7 synchronize FAC, ES, non-FAC PPA, and MRSM revenue with the  
8 corresponding pro forma levels in adjusted power cost. Non-Direct Served  
9 retail factors are calculated on attachment A to my testimony. Class A  
10 Direct Served revenues are normalized to reflect corresponding  
11 adjustments to power costs. Calculations of adjusted revenues by rate class  
12 are provided in Exhibit 9.

13 8. Q. PLEASE DESCRIBE THE ADJUSTMENTS TO POWER COSTS  
14 THAT ARE REFLECTED IN COLUMN (c) OF PAGE 1 OF  
15 EXHIBIT 5A.

16 A. Non-Direct Served base rate power cost is determined based on adjusted  
17 purchases as a result of customer growth and unbilled kWh sales. Non-  
18 Direct Served and Direct Served wholesale adjustment factor revenues are  
19 adjusted using factors as follows: FAC and ES are based on the test year  
20 average; non-FAC PPA is based on September through June of the test  
21 period as the Big Rivers factor was reset in September; MRSM is based on  
22 the last five months of the test year since the MRSM funding was reduced  
23 to the transmission revenue in that period. Smelter power costs are

1 adjusted to match the units of sales and power costs as reflected in the Big  
2 Rivers adjusted test year. Other O&M is adjusted for the allocation of  
3 Kenergy own use power cost to O&M. Taxes are adjusted to reflect the  
4 increase in PSC Assessment associated with the increase in revenues.

5 9. Q. PLEASE EXPLAIN HOW KENERGY HAS CALCULATED ITS  
6 ADJUSTMENTS TO BILLING DETERMINANTS FOR CUSTOMER  
7 GROWTH.

8 A. Customer growth adjustments have been made for Residential, Non-  
9 Residential, and Three Phase 0-1,000 kW. The adjustments to billing  
10 determinants for Residential, Non-Residential and Three Phase 0-1,000  
11 kW are calculated by multiplying the increase in number of customers  
12 times test year average consumption.

13 10. Q. PLEASE DESCRIBE THE ADJUSTMENTS TO REVENUES AND  
14 EXPENSES THAT ARE SHOWN IN COLUMN (e) OF PAGE 1 OF  
15 EXHIBIT 5A.

16 A. Column (e) shows the proposed revenue increase and the proposed  
17 adjustments to expenses and other income. As shown, Kenergy's proposes  
18 to increase annual revenue by \$2.56 million offset by \$1.52 million in  
19 increased expenses thus increasing annual operating margins by \$1.04  
20 million. Other income is expected to increase \$49,595 per year. With these  
21 adjustments, the proposed increase will produce total test year margins of  
22 \$5,145,530 and a TIER of 2.00.

23 **III. Allocated Cost of Service Study**

1 11. Q. PLEASE EXPLAIN THE ALLOCATED COST-OF-SERVICE STUDY.

2 A. The allocated cost of service study has been accomplished in two steps. In  
3 step 1 which is presented on pages 1 through 4 of Exhibit 10, the costs,  
4 rate base, and revenues assigned and allocated to the Class A, Class B and  
5 Class C Direct Serve Customers are separated from the rural system cost  
6 and revenues. In step 2, beginning with page 5 of Exhibit 10, traditional  
7 cost allocation procedures are used to allocate costs to each of Kenergy's  
8 non-direct served classes.

9 12. Q. PLEASE EXPLAIN HOW COSTS ARE ASSIGNED TO THE DIRECT  
10 SERVE CLASSES.

11 A. Beginning January 2002, Kenergy has been using an activity based  
12 accounting system to track costs by certain activities. Included in the  
13 accounting system are expense sub-accounts dedicated solely to the Class  
14 A, Class B, and Class C Direct Serve industrial customers. Kenergy uses  
15 those accounts primarily as a means of tracking actual direct labor (DL)  
16 and associated overhead expenses.

17 13. Q. PLEASE DESCRIBE THE NON-DIRECT SERVED SYSTEM COST OF  
18 SERVICE STUDY IN EXHIBIT 10.

19 A. The methodology employed in the allocated cost of service study is  
20 principally based on the general concepts and guidelines stated in the  
21 *Electric Utility Cost Allocation Manual* as prepared by the National  
22 Association of Regulatory Commissioners (NARUC). The methodology  
23 is also consistent with the methodology approved by the Commission in

1 previous cooperative rate cases, including Case No. 90-152, filed by Green  
2 River EC in 1991, Case No. 97-220 filed by Henderson Union EC in 1997,  
3 Case Nos. 2000-395, 2003-00165, 2006-00369, 2008-00323, and 2011-  
4 00035 filed by Kenergy. The allocated cost of service study has been  
5 prepared using a spreadsheet model developed by JDG primarily for use  
6 by electric cooperatives. It is designed to produce both class revenue  
7 requirements and unbundled cost and rate components by class. The  
8 model is set up to functionalize a cooperative's plant investment, expenses  
9 and margin requirements into the production, transmission and distribution  
10 functions. In addition to functionalizing, the model is designed so that the  
11 distribution costs can be sub-functionalized into: 1) sub-transmission; 2)  
12 substation; 3) three phase and single phase primary distribution; 4)  
13 transformers; 5) secondary distribution; 6) meters; 7) metering; 8) billing;  
14 9) three categories of consumer services; 10) security lights and 11) street  
15 lights. Sub-functionalized costs are then classified as energy related,  
16 demand related, consumer related, revenue related or direct assignment.  
17 The remainder of the model is devoted to the allocation of the  
18 functionalized and sub-functionalized components of cost and to the  
19 determination of unit costs by class for each component and sub-functional  
20 level of revenue requirement.

21 14. Q. DESCRIBE THE FUNCTIONALIZATION AND  
22 SUBFUNCTIONALIZATION PROCESS OF THE COST OF SERVICE  
23 STUDY.

1 A. The first step performed in the cost of service study is to functionalize  
2 utility plant, labor, and other utility expenses into production, transmission  
3 and distribution functions. Kenergy does not directly own generation  
4 facilities or transmission facilities. Therefore, all of Kenergy's investment  
5 in utility plant has been assigned to the distribution function. With the  
6 exception of purchased power expense, all labor expense and other utility  
7 expenses are assigned to the distribution category. After functionalizing,  
8 distribution-related investment, labor and expenses are sub-functionalized.  
9 Only the utility plant, labor and utility expenses that are functionalized as  
10 distribution are sub-functionalized. The sub-functional categories are as  
11 follows:

- 12 • Subtransmission
- 13 • Substation
- 14 • Primary 3-Phase
- 15 • Primary 1-Phase
- 16 • Transformation
- 17 • Secondary and Services
  - 18 ➤ Meters, 3-Phase
  - 19 ➤ Meters, Single Phase
  - 20 ➤ Metering
  - 21 ➤ Billing
  - 22 ➤ Consumer Services 1, 2, and 3
  - 23 ➤ Security Lights
  - 24 ➤ Street Lights

25 Sub-functionalization follows the same general approach as that of  
26 functionalization in that the first step is to sub-functionalize plant, which

1 creates sub-functional ratios. Then, labor is sub-functionalized primarily  
2 on the basis of the plant ratios. Finally, utility expenses are sub-  
3 functionalized using both plant and labor ratios.

4 15. Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.

5 A. Sub-transmission and substation plant (accounts 350 through 358 and  
6 accounts 360 through 362) are classified as demand related. Account 370,  
7 meters, is directly classified as consumer related. All other plant accounts,  
8 364-368, are classified as both demand and consumer. The amounts  
9 classified as either demand or consumer related are determined by using  
10 the minimum intercept methodology described in the NARUC cost  
11 allocation manual. Generally, expenses are then classified using ratios  
12 calculated from comparable plant investments. For example, operation  
13 and maintenance expenses for overhead conductors are assumed to be  
14 directly related to plant investment in overhead conductors. Both labor  
15 and utility expenses booked in Accounts 583 and 593 are classified into  
16 demand and customer components on the basis of the demand and  
17 consumer ratios derived from the classification of the plant investment in  
18 Account 365. Direct labor is functionalized and classified primarily on the  
19 basis of functionalized and classified utility plant. This classification of  
20 labor is then used to create a labor ratio, which is used to classify labor-  
21 related expenses such as fringe benefits, and payroll taxes booked in the  
22 administrative and general expenses.

23 16. Q. PLEASE DESCRIBE THE ALLOCATION PROCESS OF THE COST  
24 OF SERVICE STUDY.

25 A. The allocation process is accomplished on pages 109 through 170 of the  
26 COSS. Allocation of the cost by customer class is handled by using direct  
27 assignments and various types of demand, energy, consumer or revenue  
28 allocators developed using consumer usage and load characteristics from  
29 the test year.

- 1 17. Q. PLEASE DESCRIBE THE DEMAND ALLOCATION  
2 METHODOLOGY USED FOR THE RURAL SYSTEM WHOLESAL  
3 DEMAND COSTS.
- 4 A. Rural System wholesale demand costs, including transmission costs are  
5 purchased from Big Rivers based on Kenergy's system peak demands  
6 coincident with the monthly Big Rivers peak. Estimates were made of  
7 each class's contribution to the system's 12-month average coincident  
8 peak billing demand. These class demand contributions form the basis for  
9 allocating demand costs.
- 10 18. Q. PLEASE EXPLAIN THE METHODOLOGY USED TO DETERMINE  
11 CLASS DEMAND ALLOCATORS FOR THE DEMAND RELATED  
12 DISTRIBUTION SYSTEM PLANT AND EXPENSES.
- 13 A. For sub-transmission, substation and the primary distribution system class  
14 demand responsibility, demand allocators based on the average and excess  
15 methodology have been used. For transformation and secondary  
16 distribution related investment and expenses, calculated maximum  
17 demands by class have been used.
- 18 19. Q. PLEASE DESCRIBE THE CONSUMER ALLOCATORS.
- 19 A. A weighting factor of one (1) has been used to develop the consumer  
20 allocator for most of the consumer-related costs. Customer Accounting  
21 expenses were allocated based upon consumers. Meter reading expense  
22 and Billing expense were allocated using meter reading and billing  
23 allocators.
- 24 20. Q. PLEASE DESCRIBE THE PLANT, RATE BASE AND EXPENSE  
25 ALLOCATIONS.
- 26 A. The allocation process is handled in sequence starting with Production  
27 followed by sub-transmission, then substation, then 3-phase primary  
28 distribution, then 1-phase primary distribution, then transformers and  
29 secondary distribution, then the investment in 3-phase and 1-phase meters,  
30 then metering, billing, consumer services and lights.

1 21. Q. PLEASE PROVIDE A SUMMARY OF THE RESULTS OF THE COSS.  
 2 A. The results are summarized for normalized present rates on The Allocated  
 3 Income Statement on page 5 of Exhibit 10. The Cost of Service Summary  
 4 found on page 6 shows the rates of return under proposed rates. As shown  
 5 on page 5, each class's rate of return and relative rate of return under  
 6 present rates are as follows:

<u>Class</u>	<u>Rates of Return</u>	<u>Relative ROR</u>
Security Lighting	14.03%	4.66
Residential & Single Phase	1.57%	.52
Non-residential Single Phase	5.32%	1.77
Three Phase – 0-1,000 kW	10.39%	3.45
Three Phase - > 1,000 kW	-10.93%	-3.63
Tot. Regular Tariff System Average	3.01%	1.00

9

10 **IV. Proposed Revenues, Rate Design and Class Revenue Distribution**

11 22. Q. IN ITS PREVIOUS ORDERS, THE COMMISSION HAS DIRECTED  
 12 KENERGY TO ADDRESS CLASS PARITY ISSUES IN THIS AND  
 13 FUTURE RATE CASES. PLEASE DESCRIBE GENERALLY HOW  
 14 KENERGY HAS COMPLIED WITH THE COMMISSION'S  
 15 DIRECTIVES.

16 A. To address parity, Kenergy is proposing to hold the distribution adders for  
 17 Direct Served Class A and Class B rates at current levels, to hold the  
 18 Direct Served Class C rates at current levels except for a slight decrease in  
 19 the monthly facilities charge applicable to direct investment, to hold Three  
 20 Phase 0-1,000 kW at the current level, and to allocate proportionately  
 21 more of the non-direct served rate increase to Residential & Single Phase

1 and to Three Phase Over 1,000 kW so that the rate of return of each non-  
 2 direct served class will move closer to the system average for the non-  
 3 direct served classes as measured by relative rates of return.

4 23. Q PLEASE EXPLAIN THE COMPOSITION OF THE PROPOSED  
 5 REVENUE INCREASE AND HOW IT IS ALLOCATED.

6 Kenergy has determined that a revenue increase of \$2,563,807 is needed to  
 7 produce a test year TIER of approximately 2.00. The \$2,563,807 includes  
 8 \$2,552,174 from sales revenue and \$11,633 from increases in  
 9 miscellaneous revenues. The \$2,552,174 from sales revenue includes a  
 10 \$42,808 decrease in Dedicated Delivery Point - Class C Direct Served  
 11 facilities charge revenue. Therefore, the increase applicable to Non-Direct  
 12 Served rate classes is \$2,594,981. To address parity, Kenergy is proposing  
 13 to allocate the Non-Direct Served rate increase as follows:

<u>Class</u>	<u>Revenue</u>	<u>Percent</u>
Security Lighting	\$22,619	1.0%
Residential & Single Phase	\$2,121,997	2.5%
Non-residential Single Phase	\$152,962	1.0%
Three Phase - 0-1,000 kW	\$0	0.0%
Three Phase- > 1,000 kW	\$301,941	3.8%
Unbilled Revenue	\$(4,516)	-0.6%
Tot. Regular Tariff System Average	\$2,599,498	2.0%

1 The proposed allocation of the increase affects the cost of service results as  
2 follows:

3

<u>Class</u>	<u>Rates of Return</u>	<u>Relative Rates of Return</u>
Security Lighting	14.38%	3.35
Residential & Single Phase	3.02%	.70
Non-residential Single Phase	5.95%	1.39
Three Phase – 0-1,000 kW	10.40%	2.42
Three Phase - > 1,000 kW	-4.34%	-1.01
Tot. Regular Tariff System Average	6.04%	1.00

4  
5 As shown, the classes have each moved closer to the system average and  
6 parity as measured by comparing the relative rates of return under present  
7 and proposed rates. This is accomplished in part because higher percentage  
8 increase have been applied to Residential & Single Phase and to Three  
9 Phase Over 1,000 kW, and in part because the overall return has increased  
10 which affects the ratio of the class returns to the total. For example, the  
11 rate of return for Three Phase – Under 1,000 kW does not materially  
12 change. However, the system rate of return is increasing from 3.01% to  
13 4.29%. The ratio of 10.40% to 3.01% is 3.46 while the ratio of 10.39% to  
14 4.29% is 2.42. Thus, the Three Phase – Under 1,000 kW rate of return is  
15 comparatively closer to the system average under proposed rates.

16 24. Q. PLEASE EXPLAIN WHY THREE PHASE OVER 1,000 KW RATE OF  
17 RETURN IS NEGATIVE IN THIS CASE WHILE IT HAS BEEN

1 SUBSTANTIALLY POSITIVE IN PAST RATE CASES INVOLVING A  
2 COST OF SERVICE STUDY.

3 A. It is primarily a direct result of flowing through two large wholesale rate  
4 increases using a uniform flow through percentage pursuant to KRS  
5 278.455. In Case No. 2013-00035, the approved increase applicable  
6 uniformly to all non-Direct Served retail rates was 15.2469%. In Case No.  
7 2013-00199, the approved increase applicable uniformly to all non-Direct  
8 Served retail rates was 12.833%. In addition, the Commission ordered Big  
9 Rivers to shift some of its increase out of the demand charge into the  
10 energy charge. That shift resulted in a relatively higher cost increase to  
11 higher load factor classes which cannot be properly passed through by use  
12 of a uniform percentage. Combined, Kenergy has increased base rates to  
13 flow through wholesale power cost by approximately 30% since its last  
14 general rate case and this 30% has been applied uniformly to all rate  
15 classes in compliance with KRS 278.455. However, power cost as  
16 percentage of revenue is not uniform across rate classes. More importantly,  
17 as a large power class of service with a relatively high load factor, power  
18 cost as a percent of revenue was much higher for the Three Phase Over  
19 1,000 kW class as compared to the system average prior to the two flow  
20 through cases. Per the cost of service study filed in Case No. 2011-00035,  
21 Three Phase Over 1,000 kW power cost was 80% of revenue compared to  
22 the system total of 57.8%. As a result, the two flow through increases did  
23 not increase the Three Phase Over 1,000 kW rate by the amount necessary

1 to pass through the power cost increases associated with that class. Those  
2 costs have been shifted to other rate classes.

3 25. Q. PLEASE EXPLAIN THE DEDICATED DELIVERY POINT - CLASS C  
4 MONTHLY FACILITIES CHARGE APPLICABLE TO DIRECT  
5 INVESTMENT AND THE PROPOSED CHANGE.

6 A. Dedicated Delivery Point - Class C tariff is applicable to customers for  
7 which Kenergy purchases power under the Big Rivers Industrial Tariff. In  
8 most cases, such customers are served directly from the Big Rivers owned  
9 transmission and substation facilities. However, in some cases, Kenergy  
10 owns and operates distribution facilities to link the customer with the Big  
11 Rivers facilities. In those cases, a monthly facilities charge applicable to  
12 direct investment is applied by Kenergy to recover the cost of the direct  
13 investment in distribution facilities. The month facilities charge is stated as  
14 a percentage factor equivalent to Kenergy's fixed charge rate for plant  
15 investment. As shown on page 171 of Exhibit 10, it includes factors for  
16 O&M, A&G, depreciation, general plant cost, and capital recovery. Each  
17 factor is stated in terms of distribution plant investment and the costs are  
18 derived from the adjusted test year cost of service study.

19 26. Q. PLEASE SUMMARIZE THE PROPOSED TARIFF CHANGES.

20 A. Non-Demand Charge Single Phase Tariffs -  
21 Kenergy is not proposing any structural changes in its rates for single  
22 phase service. To achieve a more cost based rate design Kenergy is  
23 proposing to emphasize the monthly Facilities Charge of the Residential

1 tariff. The Residential consumer related cost of service is \$21.10 per  
2 month as shown on page 8 of Exhibit 10. Therefore, Residential Facilities  
3 Charge is proposed to increase from \$15.60 to \$18.50 with the energy  
4 charge increasing from \$0.101304 per kWh to \$0.102042 per kWh. The  
5 result is that 74.4% of the proposed Residential distribution increase is  
6 generated from the Facilities Charge and 25.6% comes from the energy  
7 charge. The Non-residential Single Phase Facilities Charge is already  
8 \$22.10 compared to the cost of \$21.10. Therefore, in this case no increase  
9 to it is proposed. The energy rate is proposed to increase from \$0.09959  
10 per kWh to \$0.100842 per kWh. Over time, the Residential and the Non-  
11 residential Single Phase Facilities Charges can be brought together.

#### 12 Three Phase Demand Tariffs-

13 No change is proposed for the Three Phase – 0 to 1,000 kW rate. To  
14 mitigate customer impact in the spirit of gradualism, The Three Phase  
15 Over 1,000 kW demand and energy rates have been increased to recover  
16 about half of the deficiency caused by the two flow through cases.  
17 Kenergy will continue to close the gap in future rate cases and possibly as  
18 soon as the next rate case.

#### 19 Street Light & Security Lights –

20 The rate for each light is based on the individual light cost per the light  
21 cost of service analysis found in Exhibit 10B. Each light rate is set to  
22 equal the costs subject to a limit of 4% increase or decrease. Overall, the  
23 proposed rates produce a 1.0% increase in light revenue.

1 27. Q. PLEASE EXPLAIN THE PROPOSED CHANGES TO SECTION 2 OF  
2 SCHEDULE MRSM.

3 A. Schedule MRSM base rate credits are expected to extend temporarily  
4 beyond the effective date of proposed base rates in this case. The  
5 11.3734% factor currently in Schedule MRSM was based on the currently  
6 effective Kenergy base rates and is only accurate while those rates are in  
7 effect. Attachment B to my testimony shows how the current percentage  
8 will have to be adjusted by rate so that the dollar credits from Big Rivers  
9 are correctly passed through after proposed rates go into effect. The  
10 percentages will need to be recalculated should the Commission approve  
11 base rates different from those proposed by Kenergy.

12 Q. PLEASE EXPLAIN PAGE 1 OF EXHIBIT 9.

13 A. The revenue changes by class are summarized on page 1 of Exhibit 9, the  
14 Summary of Revenue. This exhibit summarizes the changes in test year  
15 revenues by class. Column (g) shows normalized tariff revenues. Column  
16 (h) shows the proposed revenues with the distribution increase while  
17 column (i) shows the proposed change. Column (j) provides the net  
18 proposed percentage change compared to present rates.

19 28. Q. HAVE YOU REVIEWED KENERGY'S PROPOSED RATE LEVEL  
20 FROM AN OVERALL REVENUE REQUIREMENTS PERSPECTIVE?

21 A. Yes, I have.

1 29. Q. IS IT YOUR OPINION THAT KENERGY NEEDS ALL OF THE  
2 REVENUE REQUESTED IN THIS CASE TO MAINTAIN FINANCIAL  
3 INTEGRITY?

4 A. Yes. Kenergy could support a higher TIER but needs at least a 2.00 TIER.  
5 Kenergy is prepared to seek relief as necessary should the rates requested  
6 in this case not adequately preserve Kenergy's equity and safeguard its  
7 loan covenants.

8 30. Q. DOES THIS CONCLUDE YOUR TESTIMONY AT THIS TIME?

9 A. Yes, it does.

DETERMINATION OF RETAIL ADJUSTMENT FACTORS

	<u>Item</u>	<u>Wholesale</u> <u>Factors &lt;1&gt;</u>	<u>Wholesale</u> <u>Amounts</u>	<u>Retail</u> <u>Factors &lt;2&gt;</u>	<u>Retail</u> <u>Amounts</u>
	a	b	c	d	e
1	kWh		1,221,014,067		1,163,235,281
2	Fuel Adjustment	\$ 0.002473	\$ 3,019,789	\$ 0.00259603	\$ 3,019,789
3	Environmental Surcharge	\$ 0.004572	\$ 5,582,812	\$ 0.00479938	\$ 5,582,812
4	Unwind Surcredit	\$ -	\$ -	\$ -	\$ -
5	Member Rate Stability Mechanism	\$ (0.003127)	\$ (3,817,802)	\$ (0.00328205)	\$ (3,817,802)
6	Rural Economic Reserve	\$ -	\$ -	\$ -	\$ -
7	Non-FAC PPA	\$ 0.000467	\$ 570,214	\$ 0.00049020	\$ 570,214
8			\$ 5,355,013		\$ 5,355,013
9	Less: Test Year				<u>(\$15,772,793)</u>
10	Adjustment				\$21,127,806

<1> FAC and ES factors are test year average; MRSM factor is the average of the last five months of the test year; and, non-FAC PPA factor is based on June-September of the test year.

<2> Retail Factors are the wholesale dollar amounts divided by kWh sales.

DETERMINATION OF MRSM SECTION 2 PERCENTAGES

	<u>Rate</u> a	<u>MRSM</u> <u>Section 2</u> b	<u>Base Rate</u> <u>Percent</u> c	<u>Conversion</u> <u>Factor (1)</u> d	<u>Adjusted</u> <u>MRSM</u> <u>Section 2</u> e b x d
1 Residential - Single & Three Phase		11.37345%	2.5546%	0.9750906	11.09014%
2 Commercial and all other single phase		11.37345%	1.0416%	0.9896917	11.25621%
3 Commercial & Public Bldgs - Three		11.37345%	0.0000%	1.0000000	11.37345%
4 Commercial - Three-Phase (1001 KW and over)		11.37345%	4.0371%	0.9611954	10.93211%
5 Total Unmetered Lighting		11.37345%	0.9908%	0.9901890	11.26186%

(1) 1 ÷ Col. C plus 1

**Direct Testimony of Robert N. Welsh**  
**On Behalf of Kenergy Corp.**

1

2 **Q. PLEASE STATE YOUR NAME AND ADDRESS**

3 A. My name is Robert N. Welsh. My business address is 168 Castle  
4 Hill Drive, Fredericksburg, Virginia 22406.

5 **Q. ARE YOU ASSOCIATED WITH ANY FIRM?**

6 A. Yes. I am the President and Founder of Welsh Group, LLC.

7 **Q. DESCRIBE WELSH GROUP, LLC.**

8 A. Welsh Group, LLC is a consulting firm I founded in 2003. The  
9 Company specializes in depreciation and accounting issues for long  
10 lived assets.

11 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

12 A. I have a Bachelor of Science in Organizational Analysis from  
13 Pennsylvania State University and a Master of Business  
14 Administration from Michigan State University and a Master of  
15 Information Systems from George Washington University.

16 **Q. DO YOU BELONG TO ANY PROFESSIONAL SOCIETIES?**

17 A. Yes. I am a senior member, former President and Treasurer of the  
18 Society of Depreciation Professionals and a member of the Institute  
19 of Management Accounting.

20 **Q. DO YOU HOLD ANY SPECIAL CERTIFICATIONS?**

1 A. Yes, I am a Certified Depreciation Professional and a Certified  
2 Management Accountant.

3 **Q. PLEASE DESCRIBE YOUR EXPERIENCE IN THE FIELD OF**  
4 **DEPRECIATION.**

5 A. My first exposure to depreciation issues was in 1980 when as a  
6 Service Cost analyst I worked closely with the depreciation group in  
7 Bell of Pennsylvania. This led to an assignment as a depreciation  
8 analyst the following year in the depreciation group. While in this  
9 group I prepared depreciation studies for the Central Office  
10 accounts and implemented some of the first remaining live and ELG  
11 depreciation rates in the Bell System. In recognition of my work  
12 effort, at the completion and approval of the studies, I was  
13 promoted.

14 After some other financial and operation career broadening  
15 jobs, I returned to the depreciation area in 1991 when I became the  
16 Manager for Depreciation for the states of Pennsylvania and West  
17 Virginia in Bell Atlantic. In 1993 the Delaware and Washington DC  
18 companies were added to my responsibilities and in 1995 the  
19 remaining Bell Atlantic companies of New Jersey, Maryland and  
20 Virginia were added. When Bell Atlantic merged with NYNEX in  
21 1997 I assumed the depreciation responsibilities for all domestic  
22 telephone and service companies in the New Bell Atlantic. In this  
23 job, I was responsible for all depreciation related issues for 15

1 companies from Maine to Virginia. In addition to preparing  
2 depreciation studies and setting both financial and regulatory  
3 depreciation rates, my responsibilities ranged from managing the  
4 corporate depreciation budget to working with the FCC and state  
5 commissions on depreciation issues to issues such as  
6 implementing SOP 98-1 and SFAS 143.

7 When Bell Atlantic merged with GTE in 2001 to form Verizon,  
8 I became responsible for the combined depreciation operation.  
9 When I retired from Verizon in 2003 I was responsible for \$143  
10 billion in investment in 40 operating companies that ranged in size  
11 from \$200 million to \$25 billion with an annual depreciation  
12 expense of over \$9 billion. Over the years, I filed over 30  
13 depreciation studies with the FCC and various state commissions.

14 Since founding Welsh Group, LLC, I have prepared a number  
15 of depreciation studies for different companies and assisted them  
16 in other depreciation/fixed asset related issues. This is the third  
17 depreciation study for Kenergy.

18 **Q. DO YOU HAVE ANY OTHER PERTINENT CREDENTIALS AND**  
19 **TRAINING IN DEPRECIATION?**

20 A. Yes, the Society of Depreciation Professionals provides some of the  
21 most comprehensive training in the country on depreciation. For  
22 several years I was one of the instructors for this training. I taught  
23 Depreciation Methods and Models in our Basic Depreciation course

1 and Life Analysis in our Advanced course. Scheduling issues have  
2 prevented me from teaching the past few years.

3 Over the years, I have attended numerous seminars on  
4 Depreciation, Valuation and Fixed Asset issues. In fulfilling the  
5 continuing education requirements for my CDP and CMA I keep  
6 current on depreciation and related issues.

7 **Q.. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

8 A. The purpose of my testimony is to support and explain the  
9 depreciation study I prepared for Kenergy Corporation.

10 **Q. WHY DID YOU PREPARE A DEPRECIATION STUDY FOR KENERGY?**

11 A. The PSC has stated in several orders that they expect the company  
12 to update the depreciation study every five years unless they order  
13 it done earlier. The Rural Utility Service (RUS) has approved the  
14 current depreciation rates until the end of 2017. The study  
15 underlying the current depreciation rates used historical data  
16 through 2009, which is now five years old. Kenergy decided now  
17 was the time to update the study during the next rate application.

18 **Q. PLEASE SUMMARIZE BRIEFLY THE CONCLUSIONS OF YOUR  
19 DEPRECIATION STUDY THAT WAS PREPARED FOR KENERGY.**

20 A. The depreciation study updates the current depreciation rates for  
21 the main distribution accounts based on a life and salvage analysis  
22 of each individual account. The recommended depreciation rates

1 would increase the composite distribution depreciation rate from  
2 3.8% to 3.9%.

3 **Q. PLEASE DESCRIBE THE PROCESS USED TO PREPARE THE**  
4 **DEPRECIATION STUDY.**

5 A. This study took the company's historical plant and reserve  
6 information from the 2010 Depreciation Study and updated it with  
7 2011 to 2014 current activity. The resulting data was then  
8 analyzed along with other Company information to determine new  
9 life and net salvage estimates. The life analysis was based on a  
10 simulated plant record (SPR) analysis and the net salvage analysis  
11 was based on historical experience. The results of the life, net  
12 salvage and reserve analyses along with the current and expected  
13 operating environment and expert judgment were combined to  
14 determine the recommended life and net salvage estimates.

15 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

16 A. Depreciation is defined in the 1996 NARUC "Public Utility  
17 Depreciation Practices" publication as follows: "Depreciation, as  
18 applied to depreciable utility plant, means the loss in service value  
19 not restored by current maintenance, incurred in connection with  
20 the consumption or prospective retirement of utility plant in the  
21 course of service from causes which are known to be in current  
22 operation and against which the utility is not protected by  
23 insurance. Among the causes to be given consideration are wear

1 and tear, decay, action of the elements, inadequacy, obsolescence,  
2 changes in the art, changes in demand, and requirements of public  
3 authorities.”

4 **Q. WHY IS DEPRECIATION IMPORTANT?**

5 A. Depreciation is important because it enables a company to recover  
6 the capital costs related to its plant in service over the period of  
7 time the assets benefit the company’s customers.

8 Appropriate depreciation rates recover a company’s investments in  
9 depreciable assets over a life that provides for full recovery of the  
10 investments, less net salvage. Without the appropriate recovery of  
11 depreciation costs, the Company ultimately will not be able to meet  
12 its financial obligations related to the continued provision of  
13 service to customers. Furthermore, the appropriate level of  
14 depreciation recovery serves to ensure that the revenue  
15 requirements for both current and future customers only reflect the  
16 appropriate cost and no one is unfairly burdened.

17 **Q. PLEASE DESCRIBE THE RELATIONSHIP OF DEPRECIATION**  
18 **METHODS, PROCEDURES, AND TECHNIQUES IN THE CONTEXT**  
19 **OF A DEPRECIATION STUDY.**

20 A. Every depreciation study must be based on a method, a procedure,  
21 and a technique. Methods refer to the pattern of depreciation in  
22 relation to the accounting periods. Procedures refer to the  
23 grouping of assets in the analysis. Techniques refer to the portion

1 of average life used in the calculation of depreciation. The most  
2 widely used method within the utility industry is the Straight Line  
3 method. The Straight Line method applies the same depreciation  
4 rate to the plant balance in each accounting period. Other  
5 methods available are accelerated and deferral approaches such as  
6 the Sum of the Years Digits Method or Sinking Fund method.

7         There are several procedures that can be used to group  
8 property by sub-groups of vintages to develop applicable service  
9 lives. The two most common in the utility industry are Broad Group  
10 and Equal Life Group. Except for telecommunication companies  
11 that tend to prefer Equal Life Group, most utilities tend to prefer  
12 the Broad Group. The difference between the two procedures is in  
13 the manner in which cost is recovered. In Broad Group, the useful  
14 life and resulting depreciation rate is based upon the overall  
15 average of the group, while in Equal Life Group, the useful life and  
16 resulting depreciation rate is based upon recovering the investment  
17 in each equal life group within the property category over the  
18 actual life of the property in that group.

19         Finally, the depreciable investment needs to be recovered  
20 over a defined period of time through the use of a technique, such  
21 as the Whole Life or Average Remaining Life. The distinction  
22 between the Whole Life and Average Remaining Life Techniques is  
23 that in the Whole Life technique, the depreciation rate is based on

1 the recovery of the investment and average net salvage over the  
2 average service life of the property group. In comparison, in the  
3 Average Remaining Life technique, the resulting annual  
4 depreciation rate incorporates the recovery of the investment and  
5 future net salvage less any recovery experienced to date  
6 (accumulated depreciation) over the average remaining life of the  
7 property group.

8 The depreciation methods, procedures, and techniques can  
9 be used interchangeably. For example, one could use the Straight  
10 Line Method with the Broad Group Procedure and the Whole Life  
11 Technique, or the Straight Line Method with the Equal Life Group  
12 Procedure and Average Remaining Life Technique, or any other  
13 combination.

14 **Q. PLEASE IDENTIFY THE METHOD, PROCEDURE, AND TECHNIQUE**  
15 **YOU UTILIZED TO DEVELOP THE PROPOSED DEPRECIATION**  
16 **RATES FOR KENERGY.**

17 A. The depreciation rates in my depreciation study were developed  
18 utilizing the Straight Line Method, the Broad Group Procedure, and  
19 the Whole Life Technique.

20 **Q. WHY DID YOU USE THE INDICATED DEPRECIATION METHOD,**  
21 **PROCEDURE AND TECHNIQUE?**

22 A. Currently, Kenergy uses the Straight Line method and there is no  
23 compelling reason to change since the Straight Line method is

1 widely understood, recognized, and utilized almost exclusively for  
2 depreciating utility property. The Broad Group procedure recovers  
3 the Company's investments over the average period of time in  
4 which the property is providing service to the Company's  
5 customers. While many believe the Equal Life Group procedure  
6 more closely mirrors the actual consumption pattern of the  
7 property over its life, I elected to continue using the Broad Group  
8 procedure selected in the 2010 depreciation study. Kenergy's data  
9 is unaged and use of Equal Life Group would create additional  
10 complexity but not necessarily additional accuracy. Finally, I  
11 retained the Whole Life technique currently being used, because a  
12 switch to the Average Remaining Life Technique would negate  
13 some remaining portions of the transition plan and increase  
14 depreciation expense more than is necessary.

15 **Q. WHAT ARE THE FACTORS THAT UNDERLIE THE DEPRECIATION**  
16 **RATES PROPOSED IN YOUR STUDY?**

17 A. The factors that underlie the proposed whole life depreciation  
18 rates are the average service life and the net salvage estimate. The  
19 depreciation reserve which is important in determining the  
20 appropriate depreciation rates is not part of the rate calculation.

21 **Q. PLEASE EXPLAIN THE FACTORS THAT IMPACT THE AVERAGE**  
22 **SERVICE LIFE.**

1 A. The Average Service Life is the average of the lives of all the units  
2 or dollars in a group from age zero to maximum life. The factors  
3 that impact the average service life can grouped as (1) physical, (2)  
4 functional, and (3) contingent causalities.

5 The physical factor includes such things as deterioration,  
6 wear and tear and the action of the natural elements. The  
7 functional factor includes inadequacy, obsolescence and  
8 requirements of governmental authorities. Obsolescence occurs  
9 when it is no longer economically feasible to use the property to  
10 provide service to customers or when technological advances have  
11 provided a substitute with superior performance. The remaining  
12 factor, contingent casualties, includes retirements caused by  
13 accidental damage or construction activity of one type or another.

14 Service lives are affected by many different factors, some of  
15 which can be determined from studying past experience, others of  
16 which must rely heavily on future expectations. When physical  
17 characteristics are the controlling factor in determining the service  
18 life of property, historical experience is a useful tool in selecting  
19 service lives. In cases where there are changes in technology,  
20 regulatory requirements, Company policy or the development of a  
21 less costly alternative, historical experience is of lesser or little  
22 value. In performing the life analysis for any property being  
23 studied, both past experience and future expectations must be

1 considered in order to fully evaluate the circumstances that may  
2 have a bearing on the remaining life of the property. This ensures  
3 the selection of an average service life which best represents the  
4 expected life of each property group

5 **Q. PLEASE EXPLAIN NET SALVAGE.**

6 A. Net Salvage is the difference between gross salvage, or the  
7 proceeds received when an asset is disposed of, and the cost of  
8 removing the asset from service. Net salvage is positive if gross  
9 salvage exceeds the cost of removal and negative if cost of removal  
10 exceeds gross salvage. The net salvage percentage is determined  
11 by comparing the total net positive or negative salvage to the book  
12 cost of the property investment retired.

13 Net salvage experience is studied for a period of years to  
14 determine the trends which have occurred in the past. These trends  
15 are considered, together with any changes that are anticipated in  
16 the future, to determine the future net salvage. In the Whole Life  
17 technique average net salvage is used to calculate the depreciation  
18 rate. Average net salvage is a weighted average of the net salvage  
19 actually experienced with past retirements and the net salvage  
20 expected to be experienced in future retirements. Often the future  
21 is expected to be like the past and the past and future net salvage  
22 is assumed to be equal. In Kenergy's case, the copper wire  
23 replacement project made the past net salvage significantly more

1 than what is expected in the future. In the depreciation study, the  
2 salvage adjustment factor essentially converts the past net salvage  
3 into an average net salvage by assuming the future net salvage will  
4 be less than the past net salvage.

5 **Q. PLEASE DESCRIBE YOUR DEPRECIATION STUDY.**

6 A. The Kenergy depreciation study is a comprehensive look at the  
7 variables related to depreciation. The study, Exhibit 11, consists of  
8 a Narrative, a Life Analysis, a Net Salvage Analysis, and a  
9 Depreciation Reserve Analysis. Exhibit RW-1, Analysis of  
10 Depreciation Rates, summarizes the results of the study.

11 **Q. PLEASE BRIEFLY DESCRIBE THE NARRATIVE.**

12 A. The Narrative reviews the depreciation study procedures and  
13 methods. It discusses in detail the life analysis, the net salvage  
14 analysis, the depreciation reserve analysis and the five year  
15 forecast. The Narrative also explains the proposed life and net  
16 salvage selections. For the lay person, the Narrative ties together  
17 the various study analyses and exhibits.

18 **Q. PLEASE BRIEFLY DESCRIBE THE LIFE ANALYSIS.**

19 A. The life analysis is the heart of a depreciation study. It combines  
20 the historical experience with information on current and  
21 prospective factors to determine the appropriate future lives over  
22 which the Company's depreciable investment will be recovered.

1           The life analysis starts with the historical database of plant  
2 activity data. For this study, the historical information in the 2010  
3 depreciation study was updated to include the 2011 to 2014  
4 information. Prior study adjustments to the accounting data were  
5 maintained to normalize earlier the plant activity. No new  
6 adjustments to plant activity were made in this study.

7           The next step in the life analysis was to determine the  
8 method to be used in analyzing the historical information. As in  
9 prior studies, the Simulated Plant Record (SPR) method was used.  
10 The SPR method uses generalized survivor curves to simulate the  
11 plant balances. The generalized survivor curves used in the SPR  
12 analysis were the Iowa curves. The Iowa curve selected in the  
13 analysis was based on closeness of match between the actual and  
14 simulated annual amounts. The closeness of fit is measured by  
15 the Conformance Index (CI) or its reciprocal, the Index of Variation  
16 (IV). In our analysis, we used, the Index of Variation in conjunction  
17 with the Retirement Experience Index (REI) to determine the “best  
18 fit” survivor curve. The REI is a measure of reliability that helps  
19 quantify the uniqueness of the survivor curve in the simulated  
20 retirement pattern.

21           The SPR analysis (Exhibit 13, Tabs 7, 8 and 9) was performed  
22 for all distribution plant accounts that had enough plant activity to  
23 make the results meaningful. For each account various bands of

1 historical experience were used to test the strength of the survivor  
2 curve. The final step in the life analysis process was to combine  
3 the results of the SPR analysis with other information gathered in  
4 the study process to select the most appropriate future lives.

5 **Q. HOW DOES THIS NEW LIFE ANALYSIS COMPARE TO THE LIFE**  
6 **ANALYSIS PERFORMED IN THE 2010 STUDY?**

7 **A.** In most accounts the proposed survivor curves are the same or very  
8 similar to the survivor curves in the 2010 study with some accounts  
9 having slightly longer lives and some slightly shorter.

10 **Q. PLEASE BRIEFLY DESCRIBE THE NET SALVAGE ANALYSIS.**

11 **A.** The Net Salvage analysis began with a review of the historical  
12 retirements, gross salvage and cost of removal. Typically, an  
13 average of the past five years is used as the net salvage estimate if  
14 the salvage has been fairly consistent and if the future is expected  
15 to be like the past.

16 However, during the years with individual account detail, the  
17 largely completed copper wire replacement project generated more  
18 salvage than is expected in the future. As a result, the net salvage  
19 estimates for some accounts need to be adjusted downward to  
20 develop a reasonable estimate of the net salvage anticipated in the  
21 future. Since prior studies used an adjustment factor to reduce the  
22 impact of the copper wire replacement project, this study retained  
23 the factor at a reduced amount for a few accounts.

1 **Q. HOW DOES THIS NEW NET SALVAGE ANALYSIS COMPARE TO**  
2 **THE ANALYSIS PERFORMED IN THE 2010 STUDY?**

3 **A.** Although many of the larger accounts had increases in the negative  
4 net salvage, there is no consistent pattern in net salvage since  
5 some accounts increased and some decreased. An increase in  
6 negative net salvage means the cost of removal increased while  
7 gross salvage remained the same or declined. The big net salvage  
8 change in this study was the limited use of the net salvage  
9 adjustment factor which was used for all accounts in prior studies.  
10 In most accounts the impact the copper replacement project no  
11 longer materially impacts net salvage.

12 **Q. PLEASE BRIEFLY DESCRIBE THE DEPRECIATION RESERVE**  
13 **ANALYSIS.**

14 **A.** In group accounting the depreciation reserve or accumulated  
15 depreciation is a good indicator of the appropriateness of the  
16 depreciation rates the company has been using. Depreciation rates  
17 higher or lower than they should be can create a reserve imbalance.  
18 Determining if there is an imbalance is especially important when  
19 using whole life depreciation rates since the rates do not have any  
20 mechanism to correct the imbalance.

21 The traditional way to check for an imbalance is to compare  
22 the actual depreciation reserve to the theoretical reserve. The  
23 theoretical reserve is defined as an estimate of the balance which

1 should be in the depreciation reserve today, considering the  
2 distribution by ages of existing property, and assuming the  
3 correctness of the service life parameters and net salvage  
4 percentages.

5 Using the proposed service life parameters and net salvage  
6 percentages the theoretical reserve was calculated for each account  
7 (Exhibit 13, Tab 12). The summary of this analysis (Exhibit 11, Tab  
8 4), indicates that the total actual depreciation reserve was 30.9  
9 percent and that the total theoretical reserve was 28 percent.

10 **Q. IF THE ACTUAL DEPRECIATION RESERVE IS HIGHER THAN THE**  
11 **THEORETICAL AS SHOWN IN EXHIBIT 11, TAB 4 IS A**  
12 **DEPRECIATION RATE INCREASE NECESSARY?**

13 **A.** Yes, a depreciation rate increase is necessary. The  
14 theoretical reserve calculation is prospective. This means that the  
15 theoretical reserve was determined by calculating all the  
16 prospective (future) depreciation accruals and then comparing the  
17 total accruals to the service value (investment plus net salvage).  
18 For a given life and net salvage, if the depreciation rate is increased  
19 the future accruals increase and the theoretical reserve (the amount  
20 that should be in the reserve now) goes down. In Exhibit 11, Tab 4  
21 the theoretical reserve was calculated using the proposed  
22 depreciation rates. The proposed depreciation rates reflect the  
23 appropriate life and net salvage estimates. In the 2010 study the

1 depreciation rates for some accounts were transition rates with net  
2 salvage estimates less than the expected future amount. If the  
3 theoretical reserve had been calculated using the current approved  
4 depreciation rates and the net salvage values from the 2015 study,  
5 the theoretical reserve would have been 32 percent, greater than  
6 the current reserve level of 30.9 percent. This is the proper  
7 reserve comparison. The current depreciation rates need to be  
8 increased slightly to eliminate the transition rates and have all  
9 accounts to fully reflect the expected life and net salvage in the  
10 future.

11 **Q. PLEASE EXPLAIN THESE TRANSITION RATES IN THE PRIOR**  
12 **STUDIES?**

13 **A.** In 2006 all distribution plant was depreciated with a common  
14 depreciation rate which did not include a reasonable estimate of  
15 net salvage. The 2006 study developed separate depreciation rates  
16 based on appropriate service lives and net salvage values for all  
17 accounts. However, moving to these new depreciation rates would  
18 have created a significant increase in depreciation expense.  
19 Recognizing that this problem had not developed over night, and  
20 that the long lives in most accounts allow time to take a more  
21 measured approach, a transition plan was developed and approved  
22 by the Commission that fixed the depreciation rates over time.

23

1 The resulting transition rates were essentially rates that were half  
2 way between rates based on the life estimate and rates based on  
3 the life and salvage estimate. The rates were expected to stop the  
4 erosion of the depreciation reserve that was occurring because the  
5 then current deprecation rates did not fully reflect the negative net  
6 salvage being experienced by the company. They were not  
7 expected to fully address the depreciation reserve deficiency. It  
8 was expected that future studies would move the depreciation  
9 rates to levels that fully reflected both the life and salvage  
10 estimates for all accounts and resolve any reserve issues. The  
11 2010 study took the next step by making minor changes to lives  
12 based on recent plant activity and moving more accounts to the  
13 expected net salvage. However, moving all account to the  
14 appropriate net salvage values would have again significantly  
15 increased depreciation expense. In keeping with the transition  
16 philosophy in the 2006 study, some account depreciation rates  
17 were moved to fully reflect the expected net salvage and some  
18 were moved only part way. The 2015 study takes the final step  
19 moving all but one account to the appropriate net salvage. The  
20 depreciation rates in this study essentially completes the transition  
21 plan and are a necessary step to move all accounts to service lives  
22 and net salvage values that fully reflect plant activity. This will  
23 ensure the company fully recovers the investment in plant and the

1 costs associated with removing the plant from service at the end of  
2 its life.

3 **Q. WHAT IS YOUR PROFESSIONAL OPINION ON THE RESULTS OF**  
4 **THE DEPRECIATION STUDY THAT YOU PERFORMED?**

5 A. The proposed depreciation rates resulting from the completed  
6 depreciation study are reasonable and appropriate. The proposed  
7 depreciation rates a reasonable final step in the transition plan  
8 started in the 2006 depreciation study.

9 **Q. IF THE PROPOSED DEPRECIATION RATES ARE A REASONABLE,**  
10 **WHEN DO THEY NEED TO BE REVISED?**

11 A. Depreciation rates should be reviewed periodically because the  
12 company's operating environment is constantly changing and as  
13 the company responds to events, plant activity may differ from the  
14 expectations that underlie the depreciation rates. Normally, a  
15 depreciation study every five years is sufficient to keep the  
16 depreciation rates current and minimize the impact of any issues.

17 **Q. HAVE THE DEPRECIATION RATES IN THIS DEPRECIATION STUDY**  
18 **BEEN SUBMITTED TO ANY OTHER ORGANIZATIONS FOR**  
19 **REVIEW?**

20 A. Yes, when the Rural Utility Services approved the current  
21 depreciation rates they requested the Company to submit a new  
22 depreciation study in five years. To satisfy this requirement, this

1 depreciation study (Exhibit 11) was submitted to the Rural Utility  
2 Services on August 12, 2015.

3 **Q. HAS THE RURAL UTILITY SERVICES COMPLETED THEIR REVIEW?**

4 A. The Rural Utility Services approval of the use of the proposed  
5 depreciation rates this study is expected around November 2,  
6 2015.

7 **Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION?**

8 The proposed depreciation rates set forth in Exhibit RW-1, which  
9 was derived from in my depreciation study, should be uniformly  
10 and prospectively adopted by the Commission for regulatory  
11 purposes as well as by the Company for accounting purposes.

12 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

13 A. Yes, it does.

KENERGY  
DEPRECIATION RATES & PARAMETERS

		Current				Proposed				
		Survivor	Life	Net	Deprec	Survivor	Life	Net	Calculated	Recommend
		Curve		Salvage	Rates	Curve		Salvage	Rates	Rate
		a	b	c	d	e	f	g	h=(100-g)/f	i
362	Station Equipment	R1	42	20	1.9%	R1	44	16	1.9%	1.9%
362.1	Supervisory Control Equipment		20	0	5.0%		20	0	5.0%	5.0%
362.2	Microwave Equipment		20	0	5.0%		20	0	5.0%	5.0%
362.223	Microwave Towers		32	10	2.8%		32	10	2.8%	2.8%
362.3	Fiber in Substations						25	0	4.0%	4.0%
362.4	Owenboro Fiber		25	0	4.0%		25	0	4.0%	4.0%
Total Station & Equipment										
364	Poles, Towers & Fixtures	R1	32	-51	4.7%	R1	32	-51	4.7%	4.7%
365	Ohead Conds & Devices	R4	36	-40	3.9%	R3	36	-44	4.0%	4.0%
366	Underground Conduit	S0	45	0	2.2%	S0	45	0	2.2%	2.2%
367	Underground Conds & Devices	S0	39	-30	3.1%	* S0.5	40	-31	3.3%	3.3%
368	Line Transformers	L0	39	-33	2.9%	* L0.5	40	-39	3.5%	3.3%*
369	Services	R2	30	-32	3.8%	* R2.5	33	-32	4.0%	4.0%
370	Meters	O1	43	-114	5.0%	S0.5	38	-127	6.0%	6.0%
370	Meters AMI					S0.5	15	-12	7.5%	7.5%
371	Instal on Cons Premises	O1	31	-66	5.4%	R1	30	-54	5.1%	5.1%
373	St Ltg & Signal Systems	R2	27	-19	3.8%	* L5	25	-15	4.6%	4.6%
Composite Depreciation Rate					3.8%					3.9%

\* Transition depreciation rate