

Application for Rate Increase

PSC Case No. 2007-00116

Volume 2 of 3

JACKSON PURCHASE ENERGY CORPORATION

Kentucky Public Service Commission Case No. 2007-00116 Application For General Rate Increase

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Exhibit G

Proposed Adjustments

Schedule 1	Adjustment to Revenue for Base Rate Change
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Jackson Purchase Energy Test Year Balance Sheet

Line No.		2006	Normalization Adjustments	Normalized 2006
	Assets & Deferred Charges			
1	Utility Plant	\$105,262,626		\$105,262,626
2	CWIP	\$3,204,054	\$77,266	\$3,281,320
3	Total Utility Plant	\$108,466,680	\$77,266	\$108,543,946
4	Less Accumulated Depreciation	\$31,714,276	\$594,580	\$32,308,856
5	Net Plant	\$76,752,404	(\$517,314)	\$76,235,090
6	Total Other Property & Investments	\$2,037,879	\$0	\$2,037,879
7	Cash and Cash Equivalents	\$3,665,763		\$3,665,763
8	Accts Rec Sales Net	\$2,301,010	\$463	\$2,301,473
9	Accrued Unbilled Revenues	\$1,668,277		\$1,668,277
10	Materials & Supplies	\$1,183,096	\$10,769	\$1,193,865
11	Prepayments & Other Assets	\$466,211	\$7,271	\$473,482
12	Total Current & Accrued Assets	\$9,284,357	\$18,503	\$9,302,860
13	Misc. Deferred Debits	\$1,291,215	\$0	\$1,291,215
	Net Change In Assets	\$0	\$4,052,875	\$4,052,875
14	Total Assets & Debits	\$89,365,855	\$3,554,064	\$92,919,919
	Liabilities & Equities			
15	Memberships	\$208,695		\$208,695
16	Patronage Capital	\$34,235,714		\$37,789,778
17	Total Margin & Equities	\$34,444,409	\$3,554,064	\$37,998,473
18	LT RUS Debt	\$46,718,372		\$46,718,372
19	Current Maturities of LT Debt	\$2,000,000		\$2,000,000
20	Total Long-Term Debt	\$48,718,372		\$48,718,372
21	Accumulated Operating Provisions	\$861,127		\$861,127
22	Total Other Non-Current Liabilities	\$861,127		\$861,127
23	Accounts Payable	\$3,140,559	1	\$3,140,559
24	Consumer Deposits	\$1,251,047	•	\$1,251,047
25	Other Current & Accrued Liabilities	\$756,807	1	\$756,807
26	Total Current & Accrued Liabilities	\$5,148,413		\$5,148,413
27	Other Deferred Credits	\$193,534		\$193,534
28	Total Liabilities & Deferred Credits	\$89,365,855	\$3,554,064	\$92,919,919

Exhibit G
Schedule 1
Page 2 of 2
Witness: William K. Edwards

Jackson Purchase Energy Test Year Income Statement With Adjustments

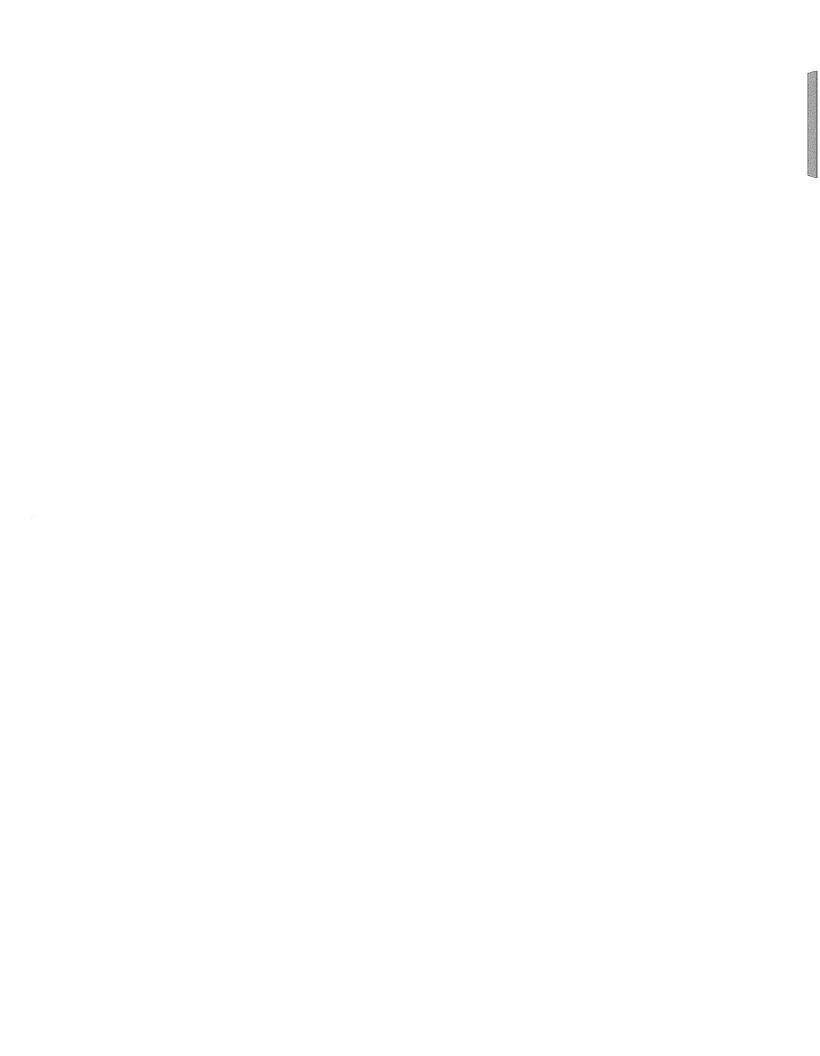
Line No.		2006 As Booked	Normalization Adjustments	Normalized 2006	Proposed Increase	Normalized 2006 With Increase
1	Operating Revenues	\$37,396,373		\$37,396,373	\$3,554,064	\$40,950,437
2	Cost of Purchased Power	\$23,655,944		\$23,655,944		\$23,655,944
3	Transmission Expense	\$0		\$0		\$0
4	Distribution Expense - Operation	\$1,761,777	\$53,689	\$1,815,466		\$1,815,466
5	Distribution Expense – Maintenance	\$3,413,939	\$54,782	\$3,468,721		\$3,468,721
6	Consumer Accounts Expense	\$1,088,682	\$20,121	\$1,108,803		\$1,108,803
7	Customer Service Expense	\$220,972	\$6,638	\$227,610		\$227,610
8	Sales Expense	\$56,695	(\$38,038)	\$18,657		\$18,657
9	A&G Expense	\$1,992,235	(\$52,882)	\$1,939,353		\$1,939,353
10	Total O&M Expense	\$32,190,244	\$44,310	\$32,234,554	·	\$32,234,554
11	Depreciation Expense	\$3,235,100	\$594,972	\$3,830,072		\$3,830,072
12	Property Tax Expense	\$0		\$0		\$0
13	Other Tax Expense	\$41,657		\$41,657		\$41,657
14		\$35,467,001	\$639,282	\$36,106,283		\$36,106,283
15	Return	\$1,929,372	(\$639,282)	\$1,290,090		\$4,844,154
16	LT Interest Expense	\$2,660,517	\$53,526	\$2,714,043		\$2,714,043
17	Interest Charges To Construction – Cr	\$0		\$0		\$0
18	Other Interest	\$66,911		\$66,911		\$66,911
19	Other Deductions	\$15,995		\$14,571		\$14,571
20	Total Interest Costs	\$2,743,423	\$52,102	\$2,795,525		\$2,795,525
21	Operating Margins	(\$814,051)	(\$691,384)	(\$1,505,435)		\$2,048,629
22	Non-Operating Margins - Interest	\$593,283	(\$41,096)	\$552,187		\$552,187
23	AFUDC	\$0		\$0		\$0
24	Income Form Equity Investment	\$0		\$0		\$0
25	Non-Operating Margins	\$0		(\$1)		(\$1)
26	G&T Capital Credits	\$0		\$0		\$0
27	Other Capital Credits/Patronage Div	\$113,228		\$113,228		\$113,228
28	Extraordinary Items	\$0		<u>\$0</u>		\$0
29	Net Margins	(\$107,540)	(\$732,481)	(\$840,021)		\$2,714,043
30	Operating TIER	0.69		0.45		1.75
31	Net TIER	0.96		0.69		2.00
32	MDSC	1.23		1.21		1.96
33	Proposed Rate Increase (%)				9.50%	



1 2 **Jackson Purchase Energy Corporation** Case No. 2007-00116 3 4 **Purchased Power - Narrative** 5 December 31, 2006 6 7 8 Explanation on Purchased Power Bills: 9 In September 2006 Big Rivers Electric Corporation, Jackson Purchase Energy Corporation's 10 power supplier discovered a metering error in one of the substations dating back to May, 2006. 11 This resulting adjustment in power cost was spread over the remaining months until the end 12 of the year. The schedule designated "normalized" reflects all Kw and Kwh as if the account 13 had been billed correctly. The schedule marked "as billed" reflects the actual bills received. 14 For the annual period all dollar amounts and Kwh are the same in both schedule. 15 16 The columns labeled Rate Reduction reflects the wholesale discount reduction which is 17 passed back to members on a dollar for dollar basis under previous filed discount riders. 18 19 20 21 22 23

1 2 **Jackson Purchase Energy Corporation** Case No. 2007-00116 3 Purchased Power - As Billed December 31, 2006 8 Normalized 10 "Rural" **KW Charge** 11 Date ĸw KWH KWH Charge Rate Rdctn 105,680 1,097,350.88 12 Jan-06 778.861.60 53,791,710 -62.944.09 13 900.238.13 Feb-06 122,149 53.142.347 1.084.103.88 -61.663.50 14 Mar-06 102,975 758,925.75 49,096,869 1,001,576.13 -63,628.59 15 Apr-06 95,228 701,830.36 41,837,770 853,490.51 -60,649.63 16 May-06 121,161 892,956.57 47,026,742 959,345.54 -62,629.16 17 Jun-06 140,185 1,033,163:45 58,174,666 1,186,763.19 64,638.30 18 Jul-06 1,090,841.07 66,976,352 148,011 1,366,317.58 -68,899.38 19 1,086,581.21 69,155,204 1,410,766,17 Aug-06 147,433 -68.872.12 20 Sep-06 105,928 780,689.36 46,062,156 939,667.98 -69,038,61 21 Oct-06 108,718 801,251.66 46,936,585 957,506.33 -62,688.64 22 Nov-06 98.311 724 552 07 49,474,510 1.009.280.00 -62,762,64 23 128,347 Dec-06 945,917,39 57,929,590 1,181,763.64 -60,608.60 24 1,424,126 10,495,808.62 639,604,501 13,047,931.83 -769,023.26 25 26 27 "Shell" 28 **KW Charge** KWH KWH Charge Rate Rdctn Date KW 29 Jan-06 3,586 36,397.90 1,802,800 24,725.40 -2,623.17 30 Feb-06 3,532 35,849.80 1,645,600 22,569.40 -2,008.88 31 35.951.30 1,357,880 18,623,32 -1.873.23 Mar-06 3.542 32 36,286,25 1,742,450 -1.880.11 Apr-06 3.575 23,897,70 33 6,102 2,787,200 -2,423,47 May-06 61,935,30 38,226,45 34 2,748,980 Jun-06 6.080 61,712.00 37.702.26 -3.506.17 35 Jul-06 6,134 62,260.10 2,742,970 37,619.83 -3,096,71 36 Aug-06 5,908 59,966.20 2,267,530 31,099.17 -2,809.07 37 Sep-06 5,886 59,742.90 2,836,370 38,900.81 -2,525.91 38 Oct-06 3,413 34,641.95 1,354,360 18,575.05 -3,554.45 39 35,403.20 -1,899.09 Nov-06 3,488 1,103,640 15,136,42 40 Dec-06 3,488 57,225.70 1,950,070 26,745.21 -1,766.69 333,821.02 41 577,372.60 24,339,850 -29,966.96 42 43 "TOTALS" 44 Total 45 Date ĸw **KW Charge KWH** KWH Charge Rate Rdctn Day Time Dollars 46 Jan-06 109,266 815,259.50 55,594,510 1,122,076.28 -65,567.26 1/17/2006 Tuesday 7:00 PM 1,871,768,52 47 Feb-06 125,681 936,087.93 54,787,947 1,106,673.28 -63,672.38 2/18/2006 Saturday 4:30 PM 1,979,088.83 48 Mar-06 106,517 794,877.05 50,454,749 1,020,199.45 -65,501.82 3/21/2006 Tuesday 7:30 PM 1,749,574.68 49 Apr-06 98,803 738,116,61 43,580,220 877,388.21 -62,529.74 4/19/2006 Wednesday 5:30 PM 1.552,975.08 50 May-06 127,263 954,891,87 49,813,942 997,571.99 -65,052,63 5/27/2008 Saturday 5:00 PM 1,887,411.23 -68,144,47 51 Jun-06 1,094,875.45 60,923,646 1,224,465,45 6/21/2006 Wednesday 5:00 PM 146,265 2,251,196,43 52 1,153,101.17 -71,996.09 Jul-06 154,145 69.719.322 1.403.937.41 7/19/2008 Wednesday 5:30 PM 2,485,042.49 1,441,865.34 53 1,146,547.41 71,422,734 -71,681.19 8/9/2008 3:30 PM Aug-06 153,341 Wednesday 2,516,731.56 54 840,432.26 Sep-06 111.814 48.898.526 978,568.79 -71,564.52 9/17/2008 Sunday 3:30 PM 1,747,436.53 -66,243.09 10/4/2006 55 Oct-06 172,131 835,893.61 48,290,945 976,081,38 Wednesday 5:00 PM 1,745,731.90 56 Nov-06 101,799 759,955.27 50,578,150 1,024,416.42 -64,661,73 11/21/2006 Tuesday 7:30 AM 1,719,709.98 57 Dec-06 131,835 1,003,143.09 59,879,660 1,208,508.85 -62,375,29 12/8/2006 7:00 AM Friday 2,149,276.65 58 11.073,181.22 663,944,351 13,381,752.85 -798,990.21 23,655,943.86 59

1										
2		Jacks	on Purchase		poration					
3				2007-00116						
4			Purchased Po		ed					
5			Decembe	er 31, 2006						
6										
7 8	"Rural"									
9	Date	ĸw	KW Charge	KWH	KWH Charge	Rate Ridcto				
10	Jan-06	105,680	778,861.60	53,791,710	1,097,350.88	-62,944.09				
11	Feb-06	122,149	900,238.13	53,142,347	1,084,103.88	-61,663.50				
12	Mar-06	102,975	758,925.75	49,096,869	1,001,576.13	-63,628.59				
13	Apr-06	95,228	701,830,36	41,837,770	853,490.51	-60,649.63				
14	May-06	119,474	880,523.38	46,296,320	944,444.93	-62,629.16				
15	Jun-06	138,290	1,019,197.30	57,105,920	1,164,960.77	-63,883.18				
16	Jul-06	146,134	1,077,007.58	65,836,500	1,343,064.60	-68,035.53				
17	Aug-06	145,538	1,072,615.06	68,025,040	1,387,710.82	-68,063.36				
18	Sep-06 Oct-06	105,928	780,689.36	46,062,156	939,667.98	-68,242.92				
19 20	Nov-06	108,718 98,311	819,315.53 742,615.94	46,936,585 49,474,510	985,176.79 1,036,950.46	-63,763.11 -63,837.11				
21	Dec-06	128,347	963,988.63	57,929,590	1,209,434.08	-61,683.08				
22	DC0-00	120,011	10,495,808.62	635,535,317	13,047,931.83					
23		•								
24										
25	"Shell"									
26	Date	KW	KW Charge	KWH	KWH Charge	Rate Rdctn				
27	Jan-06	3,586	36,397.90	1,802,800	24,725.40	-2,623.17				
28	Feb-06	3,532	35,849.80	1,645,600	22,569.40	-2,008.88				
29	Mar-06	3,542	35,951.30	1,357,880	18,623.32	-1,873.23				
30	Apr-06	3,575	36,286.25	1,742,450	23,897.70	-1,880.11				
31	May-06	6,102	61,935.30	2,787,200	38,226.45	-2,423.47				
32	Jun-06	6,080	81,712.00	2,748,980	37,702.26	-3,506.17				
33	Jul-06	6,134	62,260.10	2,742,970	37,619.83	-3,096.71				
34 35	Aug-06 Sep-06	5,908 5,886	59,966.20 59,742.90	2,267,530 2,836,370	31,099.17 38,900.81	-2,809.07 -2,525.91				
36	Oct-06	3,413	34,641.95	1,354,360	18,575.05	-3,554.45				
37	Nov-06	3,488	35,403.20	1,103,640	15,136.42	-1,899.09				
38	Dec-06	5,638	57,225.70	1,950,070	26,745.21	-1,766.69				
39			577,372.60	24,339,850	333,821.02	-29,966.95				
40		,								
41										
42	"TOTALS"									Total
43	Date	KW	KW Charge	KWH	KWH Charge		Peak	Day	Time	Dollars
44	Jan-06	109,266	815,259.50	55,594,510	1,122,076.28	-65,567.26		Tuesday	7:00 PM	1,871,768.52
45	Feb-06	125,681	936,087.93	54,787,947	1,106,673.28	-63,672.38		Saturday	4:30 PM	1,979,088.83
46	Mar-06	106,517	794,877.05	50,454,749	1,020,199.45			Tuesday	7:30 PM	1,749,574.68
47 48	Apr-06	98,803	738,116.61	43,580,220 49,083,520	877,388.21	-62,529.74 -65,052.63		Wednesday Saturday	5:30 PM 5:00 PM	1,552,975.08
49	May-06 Jun-06	125,576 144,370	942,458.68 1,080,909.30	59,854,900	982,671.38 1,202,663.03			Wednesday	5:00 PM	1,860,077.43 2,216,182.98
50	Jul-06	152,268	1,139,267.68	68,579,470	1,380,684.43			Wednesday	5:30 PM	2,448,819.87
51	Aug-06	151,446	1,132,581.26	70,292,570	1,418,809.99	-70,872.43	8/9/2006	Wednesday	3:30 PM	2,480,518.82
52	Sep-06	111,814	840,432.26	48,898,526	978,568.79			Sunday	3:30 PM	1,748,232.22
53	Oct-06	112,131	853,957.48	48,290,945	1,003,751.84			Wednesday	5:00 PM	1,790,391.76
54	Nov-06	101,799	778,019.14	50,578,150	1,052,086.88		11/21/2006	Tuesday	7:30 AM	1,764,369.82
55	Dec-06	133,985		59,879,660	1,236,179.29		12/8/2006	Friday	7:00 AM	2,193,943.85
56			11,073,181.22	659,875,167	13,381,752.85	-798,990.21				23,655,943.86
57										
58										
59										



 Customers were not updated because the test year consisted of historical year 2006 with normalizing adjustments for known and measurable changes. JPEC does not directly forecast its customers and such forecasts, if made, would not be used in the compilation of the cost of service study. A Form-7 for 2007 will be available in the first quarter of 2008 which will contain actual updated customer data.

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Exhibit G 1 Schedule 4 2 **Jackson Purchase Energy Corporation** 3 Case No. 2007-00116 page 1 of 5 **Depreciation Expense General Information** Witness: Chuck Williamson 4 December 31, 2006 5 6 7 **Depreciation Expense** 8 9 10 11 For distribution plant, depreciation is computed on a composite basis. The rates were developed by a joint depreciation 12 study authored by Jackson Purchase Energy Corporation staff and the Rural Utilities Service. The ending plant balance 13 is multiplied by rates that were determined by the study. Depreciation rates and procedures follow RUS Bulletin 183-1. 14 15 Depreciation on general assets is performed on a specific asset basis, utilizing rates developed in a study performed by 16 the staff of Jackson Purchase Energy Corporation. This study was dated September 30, 2002 and was accepted by the 17 commission in Case No. 2002-00485. Under this case, a theoretical was computed and compared to the existing 18 accumulated depreciation balance. The difference is being amortized over an eight year period. The depreciation 19 software being utilized to depreciate these assets allows future depreciation to be caculated, factoring in any assets 20 that are or may become fully depreciated during the period. 21 22 Depreciation on transportation equipment is charged to a clearing account. Transportation costs are then cleared to 23 various accounts based on miles driven for each vehicle from the daily time sheets of employees driving the vehicles. 24 25 Depreciation on stores equipment is charged to a clearing account. Stores expense is allocated to inventory items 26 based upon their cost. 27 28 Depreciation on some power operated equipment is charged to the transportation clearing account. This cost is 29 allocated to jobs based upon time sheets detailing power equipment usage.

Jackson Purchase Energy Corporation Case No. 2007-00116 Normalized Depreciation December 31, 2006

		Jackson Purchase Energy Corporation Case No. 2007-00116 Normalized Depreciation						×
	a							
A/C			Balance	Depr	Normalized	Test Year		
No.		Account	End of Year	Rate	Expense	Expense	Adj	Adjustment
DISTRII	DISTRII	STRIBUTION PLANT						
360 Land & Land Rights	Land & Land Rights		\$ 235,871	%00.0	, ()	ı ⊘	69	•
361 Structures & Improvements	Structures & Improvemer	ıts	0	0.00%	•	•		•
362 Station Equipment	Station Equipment		12,008,367	1.60%	192,051	158,113		33,938
			28,486,552	4.31%	1,228,879	1,153,513		75,366
		S	17,054,966	3.59%	612,167	572,227		39,940
Underground Cor	Underground Conduit		4,106,735	1.69%	69,281	69,095		186
	Undergrd. Cond. & Device	δ	9,423,466	2.90%	273,216	285,423		(12,207)
Line Transformer			15,623,839	5.31%	829,628	417,421		412,237
	Services		6,468,811	1.48%	95,819	137,819		(42,000)
	Meters		2,934,243	3.99%	117,020	124,971		(7,951)
371 Install. on Cons. Premises		"	1,484,794	12.09%	179,451	93,126		86,325
372 Leased Prop. on Cons. Prems.		ems.	1,048	0.00%	•	105		(105)
373 St. Ltg. & Signal Systems	St. Ltg. & Signal Systems		558,138	3.47%	19,366	7,644		11,722
Total Distribution Plant	Total Distribution Plant		\$ 98,386,830		\$ 3,616,908	\$3,019,457	↔	597,451
GENER	GENER	GENERAL PLANT						
389 Land & Land Rights	Land & Land Rights		\$ 86,866	%00.0	, ⇔	1 ()	€	
390 Structures & Improvements	Structures & Improvemer	ıts	2,047,039	2.50%	40,124	39,960		164
391 Office Furniture & Equip.	Office Furniture & Equip.		614,616	2.00%	28,381	29,737		(1,356)
392 Transportation Equipment	Transportation Equipmen	•	2,455,786	10 or 20%	301,202	X		1,718
	Stores Equipment		79,007	2.00%	3,604	4,250		(646)
·	Tools, Shop & Garage Eq	uip.	451,976	%29.9	29,156	29,428		(272)
	Laboratory Equipment		169,060	6.67%	8,895	11,316		(2,421)
	Power Operated Equip.		287,695	10.00%	21,022	23,814		(2,792)
Communication	Communication Equip.		589,509	2.00%	99,155	0)		2,588
	Miscellaneous Equip.		94,242	10.00%	7,453	8,308		(855)
Total General Plant			\$ 6,875,796		\$ 538,992	\$ 542,864	- 1	(3,872)
TOTAL ELECTRIC PLANT IN SERVICE	TOTAL ELECTRIC PLA	NT IN SERVICE	\$ 105,262,626		\$ 4,155,900	\$3,562,321	49	593,579

Schedule 4 Schedule 4 page 3 of 5

Wintess: Chuck Williamson

Jackson Purchase Energy Corporation Case No. 2007-00116 Fixed Asset Account Progression Year Ended December 31, 2006

5

\$6,875,796 \$105,262,626 287,695 169,060 6,468,811 2,934,243 2,455,786 79,007 451,976 1,048 2,047,039 589,509 4,106,735 9,423,466 15,623,839 558,138 \$98,386,830 \$86,866 614,616 94,242 17,054,966 1,484,794 28,486,552 12,008,367 \$235,87 End of Year Balance 잃잃 (776)0000 0 Debits-(Credits) Reclass 15,857 128,053 168,538 112,863 \$389,194 \$1,082,919 468 23,776 8,293 24,103 244,052 220,901 663 08,803 25,317 \$693,725 Retirements 5,152 64,577 1,862 6,585 527,828 1,311 530,886 77,711 22,621 ,455,212 946,047 135,491 27,949 \$6,708,789 790,804 293,609 650,832 ,788,322 \$11,926 Additions \$6,597,684 \$98,969,450 167,198 540,789 2,172,010 282,543 ,431,186 1,048 2,040,454 705,299 79,007 429,355 94,163 3,813,594 8,796,410 5,946,218 2,824,069 \$92,371,766 \$86,866 27,199,878 14,899,469 530.852 16,377,025 \$223,945 0.328,072 Beg. of Year Balance 10 or 20% 10.00% 10.00% 6.67% 10.00% 6.67% 5.00% 1.44% 0.00% 2.50% 5.00% 1.53% 4.19% 3.47% 1.77% 3.19% 2,75% 2.23% 4.34% 6.42% 5.00% Оерг Rate 0.00% 0.00% TOTAL ELECTRIC PLANT IN SERVICE DISTRIBUTION PLANT **GENERAL PLANT** Account Leased Prop. on Cons. Prems. Foois, Shop & Garage Equip. Undergrd, Cond. & Devices Structures & Improvements Structures & Improvements Overhead Cond. & Devices ransportation Equipment nstall, on Cons. Premises St. Ltg. & Signal Systems **Total Distribution Plant** Poles, Towers & Fixtures Office Furniture & Equip. Power Operated Equip. Total General Plant Communication Equip. -aboratory Equipment **Juderground Conduit** Miscellaneous Equip. and & Land Rights Land & Land Rights Stores Equipment Station Equipment _ine Transformers Services Meters 395 396 397 392 393 394 365 366 368 369 370 88 88 362 364 367 391 ğ 361

thibit G. Schedule 4 page 4 of 5 Witness: Chuck Williamson

Jackson Purchase Energy Corporation Case No. 2007-00116 Accumulated Depreciation Account Progression Year Ended December 31, 2006

nce Year	,	c	>	1,264,923	10 628 842	1000	5,642,593	652.016	77077	7,440,411	3,610,938	2,415,868	1 162 276	02,20	668,690	(101.973)	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	103,137	28,496,721	;	20	\$1,247,800	476,275	900 941	***	53,144	277,775	113,097	160 814	(840,48)	(0+0+0)	51,755	3,217,555	31,714,276	
Balance End of Year				-	Ç	5	ŝ		•	Ý	w	ς.	•			_			78,			,													
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Salvage		1	_	58,335		0,2,0	50,685	. 20	9	10,111	23,445	13,595	•	45	2.415				177,603		СĐ												'	177,603	
Salv																																	63	⊌>	
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Removal		'		7 683		235,163	122.912		•	10,523	177 255	740 02	2	3,244	73.615	1		-	601,613															601,6	
Red		e P			•	•	•				•								S														us	U)	
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Retirements				108 803		168,538	112 863	í	•	23,776	220 901	9	ò	25,317	24 103	Ī		_	693,725					120,211	184,207						4		310 107	1,003,832	
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iatior		,		0 0	130,113	153,513	570 227	31616	69,095	285,423	147 A34	t 1 1 7 7	137,819	124.971	02 17E	ה ה	Υ-	7 644	3 019 457			0	20,400	29,737	299,484	4 250	20 428	70.	11,316	23,814	96.567	α	542 REA	3.562,321	
Depreciation Expense						-	•												6															<u>ا</u>	
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ear			•	9	1,164,958	1117		,420	583,417	2 187 17E		3,22	2,293,694	1 OKE 821	100	970,857	7102.078)		25 404 900	20,1	6	9 6	1,207,840	566,755	785.664	700 07	מים מי	248,347	101,781	137,000	1445 770)	700.44	44,207	2,304,730	
Balance Beg. of Year					1,162	9 860 117	5 1	5,255,450	583	2 18	9 6	3,558,22	2,29;	1 06	5 6	20	700	Ò	25 40				1,20	28	78		1 6	74	2	13	115	? `	5 6	20 57	50,0
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ţ	DISTRIBUTION PLANT																	į.		i	GENERAL PLAN							á						2	ñ Z
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		ond 9.1 and Diahle	מות	Structures & Improvements	Station Engineent	Claric.	Poles, Towers & Pixtures	Overhead Cond. & Devices		Chael	Chder	Line 7		SELVICES	Meters	Inghall		Lease	St. Ltg. & Signal Systems	٩		Land	Sinuctures & Improvements	9	5 5 1	Trans	Store	Tools	40	ב ב ב	7 8 8	Com	Misc	ĭ	101
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AC	Ş			108.600	1000	100.002	108.664	108 GGG	0.00	108.666	108.667	108 668		108,559	108.670	100 E74	0.00	108.672	108.673				108 730		100	108.720	108.770	108 740		108.750	108.790	760+	108.780		
				•	٠			•																	10x							108			

Jackson Purchase Energy Corporation 2 Case No. 2007-00116 3 Depreciation Expense Detail 4 December 31, 2006 5 6 Test 7 Normalized Adjustment 8 Year 9 4,155,900 3,562,321 \$ 593,579 10 Total depreciation accruals 12 Less amounts charged to clearing: 13 Transportation (301,202)(299,484)(1,718)(4,250)646 14 (3,604)(21,022)(23,487)2,465 15 Power Operated Equipment 16 17 Net depreciation 3,830,072 3,235,100 \$ 594,972 18 19 Transportation Allocation Percent Amount 20 21 Construction and retirement WIP 49% \$ 836 3% 50 22 Others 16% 267 23 Distribution - operations 24 Distribution - maintenance 27% 462 2% 41 25 Consumer accounts 26 Consumer service and information 0% 62 4% 27 Administration and general 100% \$ 1,718 29 Total 30 Percent **Amount Stores Allocation** 31 32 Construction and retirement WIP 81% \$ (523)2% (13)33 Others 5% (32)34 Distribution - operations (78)35 Distribution - maintenance 12% 0% 36 Consumer accounts 0% 37 Consumer service and information 0% 38 Administration and general 39 100% \$ (646) 40 Total 41 Power Operated Equipment Allocation **Amount** Percent 42 52% \$ (1,274)43 Construction and retirement WIP 3% (76)17% (409)45 Distribution - operations 29% (705)46 Distribution - maintenance 0% 47 Consumer accounts 0% 48 Consumer service and information 49 Administration and general 0% 50 100% \$ (2,465)51 Total 52 Power 53 Total 54 Transp Stores Equip \$ (523) \$ (1,274) \$ (962)55 Construction and retirement WIP \$ 836 (39)50 (13)(76)56 Others (32)(409)57 Distribution - operations 267 (174)(705) (78)462 (321)58 Distribution - maintenance 41 41 59 Consumer accounts 60 Consumer service and information 62 62 61 Administration and general 62 (2,465) \$ (1,393) 63 Total 1,718 \$ (646) \$ 64



1	Jackson Purchase Energy	Corporation	Exhibit G
2	Case No. 2007-00	116	Schedule 5
3	Normalized Interest Expense	Page 1 of 3	
4	December 31, 20	Witness: Chuck Williamson	
5			
6 Th	ne adjustment for interest on long-term debt results in ar	n increase of \$56,526.	
7			
8 TI	nis adjustment has been calculated by multiplying the te	st year end debt amounts	
9 by	the interest rates in effect at the end of the test year fo	r each Ioan.	
10			
11			
12			
	ong-term debt interest schedule of long term debt:		
14			
15	RUS loans	\$ 1,420,614	
16	FFB loans	831,424	
17	CoBank Loan	417,033	
18	CFC Loans	44,971	
19			
20	Total normalized long-term interest	2,714,043	
21			
22	Test year long-term interest	2,660,517	
23			
	ormalized long-term debt interest adjustment	\$ 53,526	
25			

1 2 3 4 5		Jackson Purchase E Case No. 2 Schedule of Outstand December	007-00 ling Lo	116 ng-Term Debt		Exhib Sched Page : Witne	iule 5	amson
6 7 8 9	Type of Debt Issued	Date of Issue	1	Balance at 2/31/2006	Current Interest Rate		nnualized Cost ol (c) x (d)	Test Year Interest Cost
10	(a)	(b)		(c)	(d)		(f)	(g)
11								
	US Loans:							
13	0B180	9/26/1972	\$	11,638	2.00%		233 \$	
14	0B182	9/26/1972		11,643	2.00%		233	374
15	1B260	8/25/1982		472,505	5.00%		23,625	24,492
16	1B262	8/25/1982		472,506	5.00%		23,625	24,492
17	1B270/1B273	9/20/1984		1,861,615	5.00%		93,081	95,787
18	1B280	6/22/1988		1,036,808	5.00%		51,840	52,875
19	1B281/1B283	6/22/1988		1,065,788	5.00%		53,289	54,348
20	1B290/1B292	8/20/1991		2,250,765	5.00%		112,538	114,289
21	1B300/1B305	9/3/1993		3,700,387	5.00%		185,019	187,487
22	1B310/1B311	1/25/1996		4,263,044	5.00%		213,152	215,595
23	1B320	2/4/2000		6,249,653	5.00%		312,483	315,372
24	1B330	7/24/2001		4,306,025	5.53%		238,123	239,962
25	1B331	6/3/2003		307,130	3.67%		11,272	11,389
26	1B332	6/3/2003		2,782,022	3.67%		102,100	103,164
27		Sub-Total		28,791,529			1,420,614	1,439,999
28								
	FB Loans:	0/0/0000	_	0.404.000	4.0000/		404 475	m400 040
30	H0010 (FFB)	6/3/2003	\$	2,401,200	4.226%		101,475	\$100,040
31	H0015 (FFB)	6/17/2004		2,089,286	4.422%		92,388	87,763
32	H0020 (FFB)	6/17/2004		2,089,286	5,283%		110,377	104,851
33	H0025 (FFB)	9/29/2005		5,318,182	4.534%		241,126	229,055
34 35	H0030 (FFB)	3/7/2006 Sub-Tot al		5,822,470	4.913%		286,058 831,424	267,170
36		Sub-Total	***************************************	17,720,424			001,424	788,880
	FC Loans:							
38	9001 (CFC)	08/31/84	\$	836,677	5.375% (Effective)		44,971	46,268
39	5551 (51 5)	00/01/04		000,077	Diore to (Empore)		17,071	10,600
	oBank Loans:							
41	ML0731T2	02/24/94		\$1,638,614	6.62% (Variable)		108,476	96,603
42	ML0731T3	08/27/91		1,092,192	6.62% (Variable)		72,303	64,260
43	ML0731T5	06/15/88		1,052,930	6.62% (Variable)		69,704	62,149
44	ML0731T6	09/02/03		2,515,862	4.78%		166,550	162,357
45		Sub-Total		\$6,299,598			\$417,033	\$385,370
46			***************************************					
47 T	otal long term del	ot and annualized cost	\$	53,648,228		\$	2,714,043 \$	2,660,517
48								
49 A	nnualized cost ra	te [Total Col. (f) / Total C	ol. (c)]				5.06%	
50 A	ctual test year co	st rate [Total Col (g) / To	al Rep	orted in Col. (c)]			4.96%
51								

1 2 3 4 5	Jackson Purchase Energy Corporation Case No. 2007-00116 Interest Income Adjustment December 31, 2006			Page	bit G edule 5 e 3 of 3 ess: Chuck Williamson
6	Adjustment for Interest Income:				
7	This adjustment is to normalize interest income as excess bala	nces tha	it were		
9	invested in 2006 are now expected to diminish as plant is built.	Borrow	ing are now		
10	expected to offset plant additions enough to allow these excess	s balanc	es to remain		
11					
12	Interest income adjustment is calculated by scheduling test year	ır end ba	alances		
	adjusted for expected changes and multiplying by the current ra				
	calculated interest income is compared to test year interest income	ome to g	jenerate		
	the interest income adjustment.				
16					
17					
19	Estimated Interest Income:				
20		\$	5,000,000		
21		*	5.00%		
22				\$	250,000
23	— - · · · · · · · · · · · · · · · · · ·				
24			5,000		
25			5.00%		
26	Estimated Income				250
27					
28	Commerical Paper at NRuCFC				
29	January		3,000,000		
30	February		2,500,000		
31	March		2,000,000		
32	•		1,500,000		
33	•		1,000,000		
34			500,000		
35	•		-		
36	S .		-		
37			-		
38			-		
39			_		
40		***	10,500,000	-	
41 42			875,000	-	
43	<u> </u>	***************************************	5.25%	-	
44					45,938
45					·
46					
47					204,000
48					
49	Paducah Bank Cash Management Interest				
50	Estimated income same as test year				52,000
51					
52				\$	552,188
53					F00.000
54					593,283
55				\$	(41,096)
56	•			Ψ	(41,030)

Jackson Purchase Energy Corporation Case No. 2007-00116 **Payroll Adjustment** December 31, 2006

5 6 7

1 2

3

4

To reflect the salary and wages increases granted under the bargaining agreement, the step increases granted and promotions granted during the year. For non-bargaining hourly eployees, overtime is calculated at straight time for hours where total worked hours are less than 40 per week and 1 1/2 times pay for hours 10 worked over 40 per week. For bargaining employees, overtime is paid at 1 1/2 times regular pay for hours 11 over 8 hours per day or for days following when an employee is not allowed at least eight hours of rest. 12 Bargaining employees are paid 2 times pay for hours on Sunday and Holidays. Additionally, a 30% 13 premium is paid to the "on-call" crew all time in the week they are "on-call"

14

15 Jackson Purchase Energy Corporation has always hired summer and part time employees and anticipates 16 this to continue into future years. These employees were normalized at the same rate and hours during the test year. 17

18

19 Non-bargaining employees receive wage and salary increases according to the company's wage and 20 salary policy and utilizing the COMPensate plan prepared by NRECA. Wage and salary increases follow 21 these precedures, are set individually and accordingly there is no set overall increase in salaries and wages. 22 Newly hired non-bargaining employees receive a 3 month and 6 month and annual salary review. After that initial period employees receive an annual review as of June 30th, however, special adjustments may 24 sometimes be made.

25

29 30

26 Bargaining employees are governed by a bargaining agreement entered into as of November 3, 2005, lasting for a period of 8 years. Bargaining employees were given a one-time \$111 signing bonus in 2006, which has been removed for rate-making purposes. Wages are adjusted on the 3rd day of November each year. Wages are generally tied to an index based on a Line Technician wages.

Wage increases for a fully qualified Line Technicial are as follows:

35 36 37

3		Increase
,	11/3/06	3.00%
5	11/3/05	3.00%
3	11/3/04	2.56%
7	11/3/03	2.62%
3	11/3/02	2.69%

38 39 40

All employees are allowed to elect to be paid for unused sick and vacation time under certain conditions.

The amount of increase was allocated based on the actual test year.

45	Projected wages	\$4,600,926
46		

Actual wages for test year 4,506,947 47 48 49 Adjustment 93,979

50 51

The allocation is on the following page:

Jackson Purchase Energy Corporation Case No. 2007-00116

Allocation of increase in payroll:

6			1 -1		
7			Labor		
8			<u>Distribution</u>	Percent	Allocation
9					
10	107.100	Construction WIP - Contractors	22,268	0.5%	464
11		CWIP - Jackson Purchase Crews	1,178,969	26.2%	24,583
12	108.664	Accum Depr - Poles, Towers, & Fixture	8,357	0.2%	174
13	108.800	Retire. WIP - JPECC Crews	228,400	5.1%	4,763
14	108.810	Retire. WIP - Contractors	389	0.0%	8
15	143.000	Other Accounts Receivable	343	0.0%	7
16	143.320	A/R - Winter Storm Assistance	7,257	0.2%	151
17		Other Accts Rec/Employee Cash Pymts		0.0%	-
18		Stores Expense-Undistributed	198,339	4.4%	4,136
19		Transportation Expense/Clearing	133,904	3.0%	2,792
20		Customer Service Costs - Long Distance	46	0.0%	1
21		Operation Supervision & Engineering	107,129	0.070	•
22		Station Expenses	7,947		
23		Overhead Line Expenses	58,045		
24		O/H Line Exp PCB Test & Inspection	177		
25		Overhead Line Expense - Line Patrol	5,387		
26		O/H Line Exp Oil SP Cleanup/100 Reg.	281		
27		Underground Line Expenses	29,467		
28		Meter Expenses	48,648		
29		Meter Exp Routine Conn. & Disconn.	146,774		
30	586.200	Meter Records - Prep. & Maint.	1,002		
31	587.000	Customer Installation Expenses	1,924		
32	588.000	Misc. Dist. Expenses - Labor & O/H	176,850		
33	588,100	Misc. Dist. Exp - Office Supplies/Exp	1,085		
34	588.200	Other Miscellaneous Distribution Expense	94,463		
35	588.300		47,621	16.1%	15,155
36		Maintenance Supervision & Engineering	47,487		
37	592.000		51,264		
38	593,000		483,535		
39	593.100		19,154		
40	594.000		59,268		
41		Maintenance of Steet Lights	11,302		
			78,106	16.6%	15,641
42	598.000			10.078	15,041
43	901.000		8,837		
44		Meter Reading Expenses	40,092		
45		Meter Reading Expenses - System	7,939		
46		Customer Records & Collection Expense	145,266		
47		Cust Rcds & Collection - Complaints, Adj.	48,284		
48		Cust Rcds & Collection - Connects & Dis	61,540		
49		Cust Rcds & Collection - Delinquent Accts	37,528		
50	903.410	Definquent Accts Over 30 Days	103		
51	903.500	Cust. Records - Document Scanning	20,611	8.2%	7,719
52	907.000	Customer Service - Supervision	49,799		
53	908.000	Customer Assistance Expenses	38		
54	910.000	Misc. Customer Svc & Information Exp.	73,334	2.7%	2,568
55	920.000	· · · · · · · · · · · · · · · · · · ·	495,722		
56	920.010		3,528		
57	920.100		143,964		
58	925.000	·	26,438		
	926.200		31,028		
59 60			5,845		
60	930.220	5 ,	·		
61	930,230		11,322		
62	935.000	•	39,999	40.00/	4= 04 4
63	935.500	Maint of G/P - Miscellaneous	542	16.8%	15,814
64					
65		Total	4,506,947.00	100.0%	93,976

Jackson Purchase energy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

					Test Yea	Test Year Hours		Automotive Company of the Company of		
	Reg Hrs @	Reg Hrs @ 1	Reg Hrs	OT Hrs @	OT Hrs@		OT Hrs@ OT Hrs@	OT Hrs	Sick Pay	Vacation Pay
Employee Number	Reg Pay	Premium Pay	Total	negular 1.0x	negulai 1.5x	1.5x	2.0x .0x	Total	Hours	Hours
salary employees 04-317	2,080.0		2,080.0					0.0	80.0	16.0
05-178	2,080.0		2,080.0					0.0	-	
01-323	2,080.0		2,080.0					0.0		
06-277	2,080.0		2,080.0					0.0		•
00:-90	2,080.0		2,080.0					0.0		0.9
04-288	2,080.0		2,080.0					0.0		40.0
05-186	2,080.0		2,080.0					0.0		40.0
03-264	2,080.0		2,080.0					0.0		48.0
01-284	2,080.0	_	2,080.0					0.0		24.0
05-152	2,080.0	_	2,080.0					0.0		Ċ
02-194	2,080.0		2,080.0					0.0		72.0
05-218	2,080.0	_	2,080.0					J.0		
01-256	2,080.0	_	2,080.0					0.0	96.0	
04-213	2,080.0		2,080.0					0.0		
07-302	2,080.0		2,080.0					0.0		2
03-260	2,080.0		2,080.0					0.0		64.0
03-169	2,080.0		2,080.0					0.0		80.0
06-274	2,080.0		2,080.0					7.0		40.0
Hourly, non bargaining										
06-145	2,080.0	_	2,080.0	1.5	26.0			27.5		36.0
06-279	2,080.0	_	2,080.0		130.5			182.5		
04-016	2,080.0	_	2,080.0		62.5			62.5	63.0	
03-322	2,080.0	_	2,080.0		24.0		•	24.0		
04-282	2,080.0	_	2,080.0	7	376.5		24.0	440.5		C
05-126	2,080.0	_	2,080.0	6.5	228.5		4.5	239.5		80.0
03-275	2,080.0	_	2,080.0		37.5			45.0		32.0
04-297	2,080.0	_	2,080.0		47.0			49.5		
04-321	2,080.0	_	2,080.0		400.0			440.0		
04-181	2,080.0		2,080.0	w	461.0			545.5		80.0
02-220	2,080.0	_	2,080.0		12.0			13.0		
008-90	2,080.0		2,080.0	4,	157.5			210.0		
02-295	2,080.0	_	2,080.0		11.0			11.0		
04-285	2,080.0	_	2,080.0	12	542.5			672.0	0.97	20.0
04-128	2,080.0	_	2,080.0		3.0			3.5		
02-202	2,080.0	_	2,080.0		15.5			15.5		
04-267	2,080.0	~	2,080.0	35.5	214.5			250.0		32.0
02-018	2,080.0	_	2,080.0		3.5			8.5	5 84.5	
04-257	2,080.0		2,080.0	N	128.0			154.5	10	
	2,080.0	•	2,080.0	0.0	8.0			8.0	<u> </u>	
	1,040.0	•	1,040.0					0.0		•
02-315	2,080.0	-	2,080.0	0.5	14.0			14.5	2 49.0	4.0

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

Page Page						Test Year Hours	ır Hours					
Reg Pay Fregular Premium Pay Total Legylar Premium Pay		Reg Hrs @		Reg Hrs	OT Hrs @	OT Hrs@	OT Hrs@	OT Hrs@	OT Hrs@	OT Hrs	Sick Pay	Vacation Pay
2,080.0 2,080.0 1,5 1,5 8,5 1,0 2,080.0 2,080.0 1,5 16.0 1,0 1,0 1,0 2,080.0 2,080.0 1,5 16.0 1,0 <th>Employee Number</th> <th>Reg Pay</th> <th>Premium Pay</th> <th>Total</th> <th>Hegular 1.0x</th> <th>Hegular 1.5x</th> <th>1.5x</th> <th>Regular 2.0x</th> <th>Premiumz .0x</th> <th>Total</th> <th>Hours</th> <th>Hours</th>	Employee Number	Reg Pay	Premium Pay	Total	Hegular 1.0x	Hegular 1.5x	1.5x	Regular 2.0x	Premiumz .0x	Total	Hours	Hours
2,080.0 2,080.0 1,5 1,0 <td< td=""><td>02-192</td><td>2,080,0</td><td></td><td>2,080.0</td><td>9.0</td><td>17.5</td><td></td><td></td><td></td><td>26.5</td><td>62.0</td><td></td></td<>	02-192	2,080,0		2,080.0	9.0	17.5				26.5	62.0	
2,080.0 2,080.0 9.5 48.5 58.0 17.5 8 2,080.0 2,080.0 0.0 24.0 14.0 3.0 11.5 8 2,080.0 0.0 24.0 112.5 0.0 112.5 0.0 112.5 8 2,080.0 0.0 24.0 112.5 0.0 112	02-326	2,080.0		2,080.0		1.0				1.0		
2,080.0 2,080.0 24.0 14.0 3.0 41.5 58.0 2,080.0 0.0 24.0 14.0 2.0 14.1 2.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0 112.5 0.0<	02-246	2,080.0		2,080.0	1.5	16.0				17.5	84.5	
2,040.0 40.0 2,080.0 0.0 124.0 0.0 112.5 0.0	02-273	2,080.0		2,080.0	9.5	48.5				58.0		
2,040,0 40,0 2,080,0 0,0 112,5 0,0 14,0 3,0 14,1 2,080,0 0,0 2,080,0 0,0 125,0 19,0 26,0 10,0 26,0 0,0 125,0 19,0 26,0 10,0 26,0 0,0 125,0 19,0 26,0 10,0 19,0 26,0 26,0 10,0 26,0 26,0 26,0 26,0 26,0 26,0	ırly, bargaining									;		
05-230 0.00 2,080.0 0.00 260.0 0.00 260.0 0.00 260.0 0.00 112.5 0.00 112.5 0.00 112.5 0.00 112.5 0.00	05-214	2,040.0		2,080.0	0.0	24.0	14.0		3.0	41.0		
06-234 2,0000 72.0 2,0000 156.0 160.0 <	05-320	2,080.0		2,080.0	0.0	12.5	0.0		0.0	3.25	Ċ	
05-234 1,2006.0 72.0 2,080.0 155.0 193.0 190.0 2,040.0 05-234 1,200.0	05-174	2,080.0		2,080.0	0.0	26.0			Č	0.02	0.00	
05-239 1,728.0 152.0 2,000.0 152.0 155.0 42.0 1/18 83.5 17.5 18 417.0 33.1.3 17.0 19.0 1.920.	05-234	2,008.0		2,080.0		156.0	103.0	19.0	8 8	304.0		
05-229 1,780.0 320.0 1,920.0 152.0 161.5 35.4 45.5 163.0 163.0	05-153	1,928.0		2,080.0		125.0	155.U	42.0 7.0	2 ;	391.0	1	
06-304 1,920.0 1,00.0 2,000.0 159.0 161.3 27.5 17.5	05-229	1,760.0		2,080.0		132.5	000		0 0	444.0		
05-328 2,080,0 0.0 2,080,0 185.0 297.5 42.0 60.5 05-301 1,928.0 152.0 2,080,0 185.0 229 60.5 59 631.5 2 05-201 1,928.0 192.0 2,080,0 174.5 217.0 28.5 94 512.0 1 05-203 1,988.0 192.0 2,080,0 174.0 2,080,0 16.5 61 510.0 1 05-234 2,080,0 10.2 2,080,0 18.6 31.5 8.0 61.5 61 510.0 1 05-314 2,080,0 0.0 2,080,0 186.5 23.5 81 150.0 1	05-304	1,920.0		2,080.0		25.0	0.10	U. /S	S	2.7.4 7.7.4		
OF-201 1,883.0 247.0 2,080.0 183.0 247.0 2,080.0 289.0 229.0 65.5 19.0 2,090.0 20	05-328	2,080.0		2,080.0		ה ה ה ה ה	1	7.00	7	2 4		
O5-225 1,928.0 192.0 2,090.0 763.0 263.0	05-301	1,833.0		2,080.0		35.0	297.5		2 2	903.3 7 7 7	000	
Op-201 1,888.0 192.0 2,080.0 144.5 217.0 26.5 94 512.0 Op-160 2,080.0 174.0 2,080.0 174.0 2,080.0 174.0 2,080.0 172.0 1,000.0 174.0 2,080.0 244.0 8.5 61 510.0 1,000.0 2,080.0 244.0 8.5 61 510.0 1,000.0 2,080.0<	05-225	1,928.0		2,080.0		283.0	622	00.0	ñ	0.00	20.0	
05-160 1,006.00 1,006.00 2,080.00 2,94.0 6.0 1,006.00 2,080.00 2,94.0 6.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 2,99.0 31.5 2,99.0 2,99.0 31.5 2,99.0 31.5 2,99.0 31.0 2,99.0 31.5 2,99.0 31.0 31.5 2,99.0 31.0 <th< td=""><td>05-201</td><td>1,888.0</td><td></td><td>2,080.0</td><td></td><td>174.5</td><td>217.0</td><td>7.07 0.07</td><td>94</td><td>312.0</td><td>π π</td><td></td></th<>	05-201	1,888.0		2,080.0		174.5	217.0	7.07 0.07	94	312.0	π π	
05-233 1,906.0 1/4.0 2,000.0 240.0	05-160	2,080.0		2,080.0		0.450 10.410	100	ว น ว น	ä	2000	2	
05-314 2,080.0 0.0 2,080.0 154.0 25.35	05-233	1,906.0	1,	2,080.0		0.00	200	 	Ď	270.0	2	32.0
05-312 2,080.0 0.0 2,080.0 31.0 21.5	05-314	2,080.0		2,080.0		7.4.0		, c		248.0		3
05-084 2,080.0 0.0 2,080.0 31.0 25.3 31.0 32.0 05-190 1,900.0 0.0 2,080.0 181.0 2.0 31.0	05-312	2,080.0		2,080.0		0.00				2.00		
05-190 2,080.0 0.0 2,080.0 181.5 213 35.5 78 507.5 05-268 1,920.0 160.0 2,080.0 181.5 213 35.5 78 507.5 05-268 1,960.0 120.0 2,080.0 208.5 102.0 446.0 208.5 202 49.0 62 516.0 05-269 1,976.0 104.0 2,080.0 139.5 161 22.0 37 359.0 05-329 2,080.0 0.0 2,080.0 92.0 92.0 91.5 05-136 2,080.0 0.0 2,080.0 178.5 23 18.0 77 513.0 56.2 406.2 92.0 05-136 2,080.0 0.0 2,080.0 178.5 239 18.0 77 513.0 56.2 406.2 50.0 406.5 50.0 406.5 50.0 406.5 50.0 406.5 50.0 406.5 50.0 406.5 50.0 50.0 50.0 50	05-084	2,080.0		2,080.0		33.5		79.3		24.0		
05-268 1,920.0 160.0 2,080.0 181.5 213 35.3 76 30.2 05-268 1,976.0 204.0 2,080.0 208.5 120 27 446.0 05-369 1,976.0 120.0 2,080.0 208.5 161 22.0 37 359.0 05-329 2,080.0 0.0 2,080.0 2,080.0 92.0 92.0 91.5 05-065 2,080.0 0.0 2,080.0 2,080.0 92.0 92.0 92.0 05-255 1,992.0 88.0 2,080.0 2,080.0 66.5 20 406.5 92.0 05-256 1,992.0 88.0 2,080.0 2,080.0 179.5 23 18.0 77 513.0 92.0 05-256 1,992.0 1,840.0 2,080.0 2,080.0 179.5 23 40.65.5 406.5 91.5 92.0 05-213 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0	05-190	2,080.0	•	2,080.0		2.5	č	i C	7	507.5		
05-308 1,876.0 204.0 2,080.0 205.3 202. 45.0 200.0 05-258 1,960.0 120.0 2,080.0 120.0 2,080.0 131.5 64 46.0 05-258 1,976.0 104.0 2,080.0 66.5 22.0 37 359.0 05-05 2,080.0 0.0 2,080.0 257.5 73 56.5 20 406.5 05-05 2,080.0 0.0 2,080.0 257.5 73 56.5 20 406.5 05-136 2,080.0 0.0 2,080.0 179.5 23 18.0 77 513.0 52.0 05-136 1,896.0 184.0 2,080.0 179.5 239 18.0 77 513.0 52.0 406.5 3 05-203 2,080.0 184.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0	05-268	1,920.0		2,080.0		σ. σ. π	273	35.5	υ (2	516.0		
05-236 1,990.0 1,200.0 2,090.0 199.5 161 22.0 37 359.0 05-199 1,976.0 104,0 2,080.0 60.2 2.08.0 92.	05-308	1,8/6.0		2,080.0		2000	1/13	, to	9 6	446.0		
0.5-139 1,570.0 0.0 2,080.0 605.0 25.0 91.5 0.5-329 2,080.0 0.0 2,080.0 92.0 92.0 92.0 0.5-256 1,992.0 88.0 2,080.0 2,080.0 614.5 8.0 406.5 0.2-136 2,080.0 0.0 2,080.0 179.5 239 18.0 77 513.0 56.5 0.2-136 1,896.0 184.0 2,080.0 179.5 239 18.0 77 513.0 56.2 0.2-203 2,080.0 2,080.0 2,080.0 705.5 77 513.0 577.5 370.5 17 513.0 577.5 370.5 17 513.0 577.5 370.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 18 17 203.5 11 18 11 11	02-528	1,960.0		2,080.0		139.5	£ £	22.0	37	359.0		
05-25 2,080.0 2,080.0 257.5 73 56.5 20 406.5 05-256 1,992.0 88.0 2,080.0 2,580.0 257.5 73 56.5 20 406.5 02-136 2,080.0 0.0 2,080.0 179.5 239 18.0 77 513.0 56.5 406.5 02-203 2,080.0 184.0 2,080.0 705.5 37 705.5 37 705.5 37 3	05-320	0.080.0		2,080.0		66.5		25.0		91.5		
05-255 1,992.0 88.0 2,080.0 257.5 73 56.5 20 406.5 02-136 2,080.0 0.0 2,080.0 1795.5 8.0 622.5 4 02-136 1,896.0 184.0 2,080.0 1795.5 8.0 77 513.0 5 02-203 2,080.0 2,080.0 706.5 765.5 705.5 3 05-204 2,080.0 2,080.0 2,080.0 184.5 77 513.0 577.5 3 05-245 2,080.0 2,080.0 188.5 44.0 77 513.0 1 705.5 3 1 705.5 3 1 705.5 3 1 <	05-065	2,080.0		2,080.0		92.0				92.0		
02-136 2,080.0 0.0 2,080.0 614.5 8.0 622.5 4 05-112 1,896.0 184.0 2,080.0 179.5 239 18.0 77 513.0 5 02-203 2,080.0 1,94.5 22.2 51.5 17 203.5 1 05-253 1,880.0 2,080.0 2,080.0 194.5 222 51.5 110 577.5 325.0 1 05-254 1,840.0 2,080.0 2,080.0 110.0 303 14.0 97 523.5 05-264 1,840.0 2,080.0 2,080.0 272.5 236 29.0 83 620.0 05-276 1,946.0 1,946.0 2,080.0 2,080.0<	05-255	1,992.0	w	2,080.0		257.5	73	56.5	20	406.5		
05-112 1,896.0 184.0 2,080.0 179.5 239 18.0 77 513.0 5 02-203 2,080.0 2,080.0 2,080.0 2,080.0 705.5 705.5 3 05-292 2,080.0 2,080.0 2,080.0 364.5 44.0 277.5 3 05-245 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 36.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 17 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11 203.5 11	02-136	2,080.0		2,080.0		614.5		8.0		622.5		48.0
02-203 2,080.0 2,080.0 705.5 3 05-292 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 27.5 3 05-282 2,080.0 2,080.0 2,080.0 128.5 34 24.5 17 203.5 05-245 2,080.0 2,080.0 128.5 34 24.5 17 203.5 1 05-253 1,880.0 2,080.0 2,080.0 140.0 303 14.0 97 523.6 1 05-254 1,840.0 2,080.0 2,080.0 110.0 303 14.0 97 523.5 05-219 1,946.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-228 1,946.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-229 1,946.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-281 1,572.0 2,080.0 2,080.0<	05-112	1,896.0		2,080.0		179.5	239	18.0	77	513.0		
05-292 2,080.0 1,285.5 17 203.5 1 05-253 1,880.0 2,080.0 2,080.0 110.0 303 14.0 97 523.5 05-274 1,840.0 2,080.0 2,080.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-228 1,946.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-284 1,946.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-286 1,946.0 2,080.0 2,080.0 60.0 165 12.0 56 387.5	02-203	2,080.0		2,080.0		705.5				705.5		64.0
05-252 2,080.0 2,080.0 364.5 6.0 370.5 1 05-245 2,080.0 2,080.0 2,080.0 128.5 34 24.5 17 203.5 05-293 2,080.0 2,080.0 2,080.0 2,080.0 194.5 222 51.5 110 577.5 05-254 1,840.0 2,080.0 1,10.0 303 14.0 97 523.5 05-219 1,840.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-228 1,946.0 134.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-229 1,946.0 134.0 2,080.0 2,080.0 60.0 165 12.0 50 287.0 05-219 1,872.0 208.0 2,080.0 2,080.0 165.5 164 12.0 56 387.5	05-292	2,080.0		2,080.0		233.5		44.0		277.5		
05-245 2,080.0 2,080.0 2,080.0 128.5 34 24.5 17 203.5 05-293 2,080.0 2,080.0 2,080.0 2,080.0 289.5 35.5 35.5 325.0 1 05-254 1,840.0 2,080.0 1,10.0 303 14.0 97 523.5 05-219 1,840.0 2,080.0 2,72.5 236 29.0 83 620.0 05-229 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 05-229 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 05-28 1,872.0 208.0 2,080.0 165.5 164 12.0 56 387.5	05-252	2,080.0		2,080.0		364.5		6.0	!	370.5		
05-293 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 2,080.0 194.5 222 51.5 110 577.5 05-224 1,840.0 240.0 2,080.0 110.0 303 14.0 97 523.5 05-219 1,840.0 240.0 2,080.0 272.5 236 29.0 83 620.0 05-229 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 05-281 1,872.0 208.0 2,080.0 155.5 164 12.0 56 387.5	05-245	2,080.0		2,080.0		128.5	34	24.5	17	203.5		
05-253 1,880.0 200.0 2,080.0 194.5 222 51.5 110 577.5 05-224 1,840.0 240.0 2,080.0 110.0 303 14.0 97 523.5 05-219 1,840.0 240.0 2,080.0 272.5 236 29.0 83 620.0 05-226 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 05-281 1,872.0 208.0 2,080.0 155.5 164 12.0 56 387.5	05-293	2,080.0	_	2,080.0		289.5		35.5		325.0		
05-224 1,840.0 240.0 2,080.0 110.0 303 14.0 97 523.5 05-219 1,840.0 240.0 2,080.0 272.5 236 29.0 83 620.0 05-226 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 05-281 1,872.0 208.0 2,080.0 155.5 164 12.0 56 387.5	05-253	1,880.0		2,080.0		194.5	222	51.5	110	577.5		
05-219 1,840.0 240.0 2,080.0 272.5 236 29.0 83 620.0 05-226 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 05-281 1,872.0 208.0 2,080.0 155.5 164 12.0 56 387.5		1,840.0		2,080.0		110.0	303	14.0	97	523.5		
05-226 1,946.0 134.0 2,080.0 60.0 165 12.0 50 287.0 65.281 1,872.0 208.0 2,080.0 155.5 164 12.0 56 387.5		1,840.0		2,080.0		272.5	236	29.0	83	620.0		
05-281 1,872.0 208.0 2,080.0 155.5 164 12.0 56 387.5		1,946.0		2,080.0		60.0	165	12.0	20	287.0		•
		1,872.0		2,080.0		155.5	164	12.0	99	387.5		4.0

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

					Test Yea	Test Year Hours					
	Reg Hrs @	Reg Hrs @	Reg Hrs	OT Hrs @ OT Hrs@	OT Hrs@	OT Hrs@	OT Hrs@ OT Hrs@	OT Hrs@	OT Hrs	Sick Pay	Vacation Pay
				Regular	Regular	Premium	Regular Premium2	Premium2	Total	Hours	Hours
Ellipicyee (valide)	neg i ay	i idillidiri dy									
Summer and part time 04-325	320.0	0	320.0		12.0				12.0		
Terminated											
05-289	0.0	0.0	0.0		1.0				1,0		
04-319	0.0	•	0.0		0.0				0.0		
03-307	0.0	0.0	0.0	0.0	12.0				12.0		
07-025	0.0	•	0.0		0.5		32.0		32.5		
05-309	1,284.0	0.96 (1,380.0		65.5	172	3.0	35	272.0		
05-121	0.0	0	0.0		0.0				0.0		
02-318	0.0	•	0.0						0.0		
02-313	0.0	•	0.0		2.0				5.0		
03-316	0.0	•	0.0		0.0				0.0		
	163,573.0		3,487.0 167,060.0	506.0	9,804.5	4,222.0	919.0	1,382.0 16,833.5 3,043.5	16,833.5	3,043.5	876.0

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

					Toot	Toot Vear Wades	u Q				
					ion D	त्वा ४५६	2				
						On Call	1 time sign	Acting Sub	Holiday	Night/Wke nd	
;		1	Not Day	Vacation	Bonus	Supervisor Pav	Union Bonus	Foreman Pay	Premium Pay	Dispatch	Totai
Employee Number	Hegular	Oversille	dien ay	6.			A CONTRACTOR OF THE PROPERTY O				
Salary employees		•		1							98,712
04-317	94,101	0	3,842	99/		2 5 7 5					81,170
05-178	77,595	0				0,070					32.713
01-323	32,713	0									56,754
06-277	54,295	0	2,459			0					70.511
008-90	64,531	0	2,503	228		3,250					70.976
04-288	63,877	0	2,423	1,101		3,575					78.312
05-186	72,437	0	1,312	1,312		3,250					74,056
03-264	61,554	0	1,347	1,155	10,000						41.667
01-284	40,044	0	1,180	443		0					77,056
05-152	70,990	0	2,816	1		0.22.0					65,494
02-194	58,062	0	2,389	1,792		3,250					46,266
05-218	44,363	=	1,786								149,797
01-256	143,347		6,450								56,240
04-213	56,240	0									60.357
02-302	57,820		2,537								46.310
03.260	43.142		1,901	1,267							87.241
03-169	81,175	0	3,178	2,889							104 630
06-274	95,679	0	4,024	1,677		3,250					2001
13.00											
Hourly, non bargaining			,	1							48,413
06-145	45,158	788	1,714	752							41.657
06-279	37,038		1,156	207						89	46,634
04-016	43,381	Ψ-	1,305								12,422
03-322	12,037									1,420	54,450
04-282	40,633	10,670									56,370
05-126	45,662		_	C+0,-							28,643
03-275	26,721		020	5							40,114
04-297	37,510									1,224	27,751
04-321	21,5/8		7	4.0						110	58,319
04-181	42,854	12,120	·	2							37,171
02-220	33,310	•									43,000
008-90	38,209										23,935
02-295	23,177		•	387							17,486
04-285	1/4	15,	-	5							40,86
04-128	40,774		,								39,186
02-202	37,481	403		495							39,084
04-267	32,904		1 175								39,079
02-018	37,57	č									37,804
	34,728										10,09
03-324	3,972										4,015
	610,4	070	639	55							28,128
02-315	201,12										
4											

Jackson Purchase cnergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

					Test	Test Year Wages	Sel				
							5	~	Holiday	Night/Wke nd	
Employee Number	Regular	Overlime	Sick Pay	Vacation Pay	Bonus	Supervisor Pay	Union Bonus	Foreman Pay	Premium Pay	Dispatch	Total
02.103	73 CE	300	870								33.910
02-132	8.595	15	Ç h								8,610
02.22	31 194	354	1.277								32,824
02-273	29,719	1,048	į								30,767
Hourly, bargaining											
05-214	19,051	1,708									20,760
05-320	22,675	2,632					11				25,418
05-174	57,610	1,026	2,404				111				61,151
05-234	50,752	13,511						433			64,807
05-153	55,631	19,885					Ξ		99		75,692
05-229	49,580	40,749	294				-	1,950	9		92,743
05-304	43,996	18,293					111				62,400
05-328	7,447	1,743									9,190
05-301	49,469	28,327					111	4	57		78,005
05-225	53,132	30,318	546				111		110		84,217
05-201	55,176	25,923					111		129		81,338
05-160	42,051	3,727	376				111				46,264
05-233	53,447	22,970					=======================================	1,642			78,169
05-314	30,820	5,761	613	490							37,795
05-312	29,480	4,990					-	,			34,581
05-084	50,651	3,106	2,280				=	109			56,256
05-190	39,619	872	671				11				41,272
05-268	52,376	23,898					111	550	121		77,056
05-308	52,442	23,895					11	168			76,616
05-258	45,085	20,299	102						83		65,686
05-199	47,344	16,487					=======================================		∞		63,949
05-329	7,450	1,873									9,324
05-065	55,089	3,627	219				-	;			59,045
05-255	51,873	17,441					-	511			69,936
02-136	44,019	19,801	1,042	1,042			-				66,014
05-112	55,635	25,663	1,530				#		63		83,001
02-203	42,834	22,365	695	1,389			=				67,394
05-292	41,018	8,588	782				=======================================				50,498
05-252	44,400	11,806	271								56,588
05-245	53,590	8,773					Ξ	1,915			64,390
05-293	40,108	9,962	347				=======================================				50,528
	51,710	27,692					11	504	119		80,136
	54,400	25,770					111	2,116	63		82,460
	54,406	28,389					111	1,901			84,807
05-226	53,782	14,029						1,590			69,512
A 05-281	53,095	16,813	102	102			Ξ				70,222

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

					Test	Test Year Wages	ges				
						On Call	1 time sign	On Call 1 time sign Acting Sub	Holiday	Night/Wke nd	
Employee Number	Regular	Overtime	Sick Pay	Vacation Pay	Bonus	Supervisor Pay	Union Bonus	Foreman Pay	Premium Pay	Dispatch	Total
Summer and part time 04-325	3,840	216									4,056
Terminated											
05-289	3,993	33									4,027
04-319	610	0									610
03-307	9,282	197									9,479
07-025	14,507	1,702									16,208
05-309	35,095	12,931					11	12			48,149
05-121	26,266	0									26,266
02-318	2,765	0									2,765
02-313	13,420	38									13,458
03-316	5,715	0									5,715
	3,715,271	641,802	74,454	21,110	10,000	23,400	3,763	13,442	884	2,822	4,506,947

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

							Norm	Normalized Wages	ages					The state of the s		
		Rea Hrs @ Rea Hrs @	Red Hrs @	OT Hrs @	OT Hrs@	OT Hrs@	OT Hrs@	OT Hrs@	Sick Pay	Vacation Pay		On Call	Acting Sub	Holiday	Night/W kend	
Employee Number	Pay Rale on 12/31/06		Premium Pay	Regular 1.0x	Regular 1.5x	Premium 1.5x	Regular 2.0x	Premium2. 0x	Hours	Hours	Bonus	Superviso r Pay	Foreman Pay	Premium Pay	Dispatch	Total
Salary employees																
04-317	\$48.03	99,902	0	0	0	0	0	0	3,842	768						104,513
05-178	\$36.53	75,982	0	0	0	0	0	0	0	0		3,575				75,982
01-323	\$30.29	63,003	0	0	0	0	0	0	0	0						63,003
06-277	\$25.61	53,269	0	0	0	0	0	0	2,459	0						55,727
00:-90	\$28.44	59,155	0	0	0	0	0	0	2,503	228		3,250				61,885
04-288	\$27.53	57,262	0	0	0	0	0	0	2,423	1,101		3,575				50,786
05-186	\$32.81	68,245	0	0	0	0 (0 (0	1,312	1,312		3,250				70,870
03-264	\$24.06	50,045	0	0 (0 (0 0	0 0	> C	7,347		10,000					30,078
01-284	\$18.44	38,355	0 0	0	0 (-	> 0	-	1,180	5 4		3 250				69.376
05-152	\$32.00	66,560	> 0	o 0	> 0	-	o c	0 0	2,010	1 702		2,230				55 953
02-194	\$24.89	51,771	-	> c)	> C	> C	> C	785 785	26/1		0,630				46.526
05-218	\$21.51	44,741	> 0	5 (> 0	> 0	0 0		,, o	> C						146.205
01-256	\$67.19	139,755	> C	> C	> C	> C	O C	> C	, 1	o c						56.722
04-213	\$27.27	55,722	> 0	o c	0		o c	0	2 537	· c						57.512
07-302	\$26.43	54,974	0 (> (0	0	0 0	.	2 5	1 267						44.352
03-260	\$19.80	41,184	> C	> C	o c	o c	> C	> C	3 178	2,207,1						81.175
03-169	#36.13	75,109	5 C	0 0	0		O C	0 0	4.024	1 677		3.250				92.895
06-2/4	\$4 1.9Z	461.70	>	>	•	>	>	>	1,01							
Hourly, non bargaining																1
06-145	\$20.90	43,472	0	ਲ	815	0	0 (0	1,714	752						46,785
06-279	\$17.25	35,880	0 (897	3,377	00	00	0 0	1,156	,					œ	41,516
04-016	\$20.71	43,077)	5 0	1,942		-	00		о с					3	23,053
03-322	\$10.90	22,672	-	70.5	392	> C	0 873	o c	1 727	o c					1,420	51.408
04-262	\$10.10 \$20.56	42.765	> C	134	7.047	0	185	0	1,974	1.645						53,749
03-275	\$12.60		0	5	709	0	0	0	825	403						28,246
04-297	\$17.88		0	45	1,261	0	0	0	1,368	0						39,863
04-321	\$15.87	33,010	0	635	9,522	0	0	0 (254						1,224	43,420
04-181	\$18.91		0	1,598	13,076	0 0	0	0 0	1,116	r,5,1					2	36,053 36,509
02-220	\$16.80		0	17	305	0 (0 (0 0	355,1	> 0						73 827
06-300	\$18.21		0 0	926	4,302	> C	O	> C	922	> C						26.891
02-295	\$12.55		-	ם מ	45 720		0 0	o c	1 460	387						60.295
04-285	\$19.33		0	2,503	2,700	0 0	O		, c	3						42.096
04-128	\$20.19	41,995	> C	2 0	7 7 6	o c	-	o C	1 296	0 0						38,628
02-202	417.73 417.72		> C	750	4 981	· c	0	0	913	495						39,137
	413.40 647.46		o c	250	6	· c			1.475							37,971
	64.1.4.6 84.6.83		0 0	446	3.231	0	0	0	0							38,684
	\$10.25		0	0	123	0	0	0	0	0						21,443
	\$10.00		0	0	0	0	0	0	0	0						10,400
02-315	\$13.05		0	7	274	0	0	0	639	52						28,116
4																

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

			On Continue to the Continue to				Norm	Normalized Wages	ages							
		Rea Hrs @ F	Rea Hrs @ Rea Hrs @ OT Hrs @	OT Hrs @	OT Hrs@	OT Hrs@	OT Hrs@	OT Hrs@	Sick Pay	Vacation Pay		On Call	Acting Sub	Holiday	Night/W kend	
Employee Number	Pay Rate on 12/31/06		Premium Pay		Regular 1.5x	Premium 1.5x	Regular 2.0x	Premium2. 0x	Hours	Hours	S Bonus	Superviso r Pay	Foreman Pay	Premium Pay	Dispatch	Total
02-192	\$15.29	31.803	0	138	401	0	0	0	948	0						33,290
02-326	\$10.00	20,800	0	0	15	0	0	0	0	0						20,815
02-246	\$15.11	31,429	0	23	363	0	0	0	1,277	0						33,091
02-273	\$14.58	30,326	0	139	1,061	0	0	0	0	0						31,526
Houdy bargaining																
05-214	\$25.54	52,102	1,328	0	919	269	0	199	0	0						55,246
05-320	\$16.60	34,528	0	0	2,801	0	0	0	0	0						37,329
05-174	\$27.32	56,826	0	0	1,065	0	0 ;	0 !	2,404	0 0			700			60,295
05-234	\$25.54	51,284	2,391	0 (5,976	5,130	971	1,727	> 0	0			3	e.		78,683
05-153	\$27.32	52,673	5,398	-	5,123	762,8 707,90	2,230	4,93/ 7,836	200	> C			1.950	3 6		92,796
05-229	\$25.54 \$25.54	44,950	5,312	> C	5,070 5,038	8.043	1.916	4.183	0	0			<u>.</u>			74,429
05-304	45.53	26.562	100	0	1.140	0	629	0	0	0						28,340
05-250	\$25.54	46,815	8,201	0	7,087	14,816	9	7,271	0	0			41	27		84,880
05-225	\$27.32	52,673	5,398	0	11,597	12,200	3,306	4,191	546	0				110		89,911
05-201	\$27.32	51,580	6,819	0	7,151	11,560	1,448	6,677	0	0 (123		85,236
05-160	\$24.26		0	0	3,421	0	388	0 !	376	0 (7			54,646
05-233	\$25.54		5,777	0	9,635	9,089	792	4,017	0 50	0 7			1,642			08677
05-314	\$16.60	34,528	0	0 (5,329	0 (1,179	5 0	400	531						42,230
05-312	\$16.60		0 (0 (4,644	0 0	1,046	5 6	0 000	o c			901			54.880
05-084	\$23.75		> c	o c	2,084	0 0	2 -	o c	671	0			3			41,414
05-190	#19.10 #28.10	39,633	7 240	> C	6 953	10.608	1.813	5.146	0	0			220	121		78,870
03-209	\$25.54	47,913	6.773	0	7,796	10,035	2,503	4,117	0	0			168			79,138
05-258	\$25.54	50,058	3,984	0	7,988	7,097	1,609	4,217	102	0				89		75,055
05-199	\$25.54	50,467	3,453	0	5,344	8,018	1,124	2,424	0	0				x		70,830
05-329	\$12.77		0	0	1,274	0	623	0 0	5	-						60,474
05-065	\$27.32		0	0 (3,770	0 00	0 00 0	ם מכי	א פ	o c			7			71.479
05-255	\$25.54	50,876	2,922	-	9,865	3,536	2,880	0 0	1 040	1 042			5			67,600
02-136	\$21.71 607.00	43,137	2 2 3 3	> C	7.356	12 732	984	5.434	1.530	! O				63		86,369
21.1-60 200-20	\$21.35 17.171	45 157	3	0	22.975	0	0	0	695	1,389						70,216
05-200	\$21.71	45,157	0	0	7,604	0	1,910	0	782	0						55,453
05-252	\$21.71	45,157	0	0	11,870	0		0	27.1	0						57,559
05-245	\$27.32	56,826	0	0	5,266	1,785		1,208	0	0			1,915			66,422
05-293	\$21.71	45,157	0	0	9,428	0	1,541	0	347	0			1	3		56,473
05-253	\$25.54		6,640	0	7,451	11,031	CV.	7,304	0	0			504	1 9		83,073
	\$25.54		7,968	0	4,214	15,065		6,441	0 0	0 0			2,116	8		81,398
	\$25.54		7,968	0	10,439	11,754	- -	5,478	> C	0 0			 			73 380
05-226	\$27.32		4,759	0 (2,459	8,790	656	3,552	o Ş	ے د			0,000,1			73.378
05-281	\$25.54	47,811	906'9	>	768,6	8,168	20	3,719	70.1	301						> > > > > > > > > > > > > > > > > > > >

Jackson Purchase Liergy Corporation Case No. 2007-00116 Employee Earnings and Hours December 31, 2006

		Total													4,600,926
	Night/W kend	Dispatch													2,822
	l Holiday	Premium Pay [884
- Approximation of the control of th	Night/M On Call Acting Sub Holiday kend	Superviso Foreman f r Pay Pay							72						13,442
	On Call	Superviso r Pay													23,400
		Bonus													10,000
	Vacation Pay	Hours													21,151
ages	Sick \ Pay	Hours													91,372 74,514
Normalized Wages	OT Hrs@	Premium2. 0x													91.372
Norma	OT Hrs@ (Regular P 2.0x													42.114
	OT Hrs@ OT Hrs@	Premium 1.5x													205.307
		×													317.891
	Reg Hrs @ Reg Hrs @ OT Hrs @	Regular 1.0x R													9.042
	leg Hrs @ (Premium Pay													114 472
	leg Hrs @ F	Reg Pay													3 725 063
<u> </u>	Щ	Pay Rate on 12/31/06	n/a		n/a	п/a	n/a		•						
		Employee Number	Summer and part time 04-325	Terminated	05-289	04-319	03-307	07-025	05-309	05-121	02-318	02-313	03-316		

Jackson Purchase Energy Corporation— Case No. 2007-00116

Exhibit G
Schedule 6
page 12 of 2 1
Witness: Chuck Williamson

Analysis of Salaries and Wages For the calendar years 2003 through 2005 and the Test year

				Twelve Months Ended	ths Ended			Test year	ear
		2003	3	2004	킬	2005	Š	2006	9
Line	Item	Amount	%	Amount	%	Amount	*	Amount	£8 (
S.	(a)	(£)	(8)	(f)	€	-	(k)	(E)	(m)
	Wanse charged to expense.								
٠, ،	riages charles to expense.	696 666 1	76.	1 276 073	70%	1 275 452	4%	1 476 916	16%
v1 r	Distribution expense	370 542	Q 25	406 950	7 %	390 543	4. 8.	370.200	
· .	Customer accounts expense	246,616	200	400,525	87.	115 423	236	172 171	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
4	Customer service and and information	04,668	04,87	7,447	0.71	113,423	22.55	171,621	Q
ν,	Sales expense	112	-81%	969	521%	73	%06-	0	-100%
9	Administrative and general expenses:								
	(a) Administrative and general	450,010	11%	535,415	19%	540,488	1%	643,214	19%
	(b) Office supplies and expense								
	(c) Outside services employed								
	(d) Property insurance								
	(e) Injuries and damages	2,141	23%	109	-72%	23,931	3882%	26.438	10%
	(f) Employees hospitalization and benefits	28,614	23%	26,136	%6-	22,272	-15%	31,028	39%
	(g) Retirement and security								
	(h) Miscellaneous general	22,109	%0	21,216	-4%	10,967	-48%	17,167	57%
	(i) Maintenance of general plant	27,819	-22%	26.736	4%	42,285	28%	40,541	4%
r	Towns of the second sec	530 603	80	610 104	200	276 619	-3%	758.388	-3%
•	otal administrative and general	cen'ncc	5	7010			S.		
	cybrillars ro(a) to ro(i)								
œ	Charged to clearing and others	278,093	1%	287,385	3%	488,365	70%	339,889	-30%
6	Total salaries and wages charged to expense								
	and other L2 to L6 + L7 + L8	2,576,370	2%	2,607,559	%1	2,909,799	12%	3,068,564	5%
10	Wages capitalized	1,167,646	%6	1,404,665	20%	1,401,016	%0	1,438,383	3%
=	Total salaries and wages	3,744,016	4%	4,012,224	7%	4,310,815	7%	4,506,947	5%
12	Ratio of salaries and wages charged to expense to total wages L9 / L11	269		65%		%19		889	
<u>5</u>	Ratio of salaries and wages capitalized to total wages LIO/LII	31%		35%		33%		32%	
4	Overtime wages	427,355	%6	536,216	25%	621,469	%91	641,802	3%
15	Overtime hours	12,013		14,647		16,200		16,834	

Jackson Purchase Energy Corporation Pay Changes 2001-2006 and Reasons for Changes in Test Year Union Employees

2001		2002		2003		2004		2005		2006	
Emp No.	Wage Rate JanDec.	Wage Rate JanDec.	% Inc.	Wage Rate JanDec.	% Inc.	Wage Rate JanDec.	% Inc.	Wage Rate JanDec.	% Inc.	Wage Rate JanDec.	% Inc.
5-108	23.38	24.01	2.7%								
5-214	22.27	22.87	2.7%	23.47	2.6%	25.27	7.7%	26.28	4.0%	27.32	4.0%
5-320										14.87 16.11 16.60	N/A 8.3% 3.0%
5-174	22.27	22.87	2.7%	24.64	7.7%	25.27	2.6%	26.28	4.0%	27.32	4.0%
5-234	22.27	22.87	2.7%	23.47	2.6%	24.07	2.6%	24.79	3.0%	25.54	3.0%
5-153	23.38	24.01	2.7%	24.64	2.6%	25.27	2.6%	26.28	4.0%	27.32	4.0%
5-229	22.27	22.87	2.7%	23.47	2.6%	24.07	2.6%	24.79	3.0%	25.54	3.0%
5-304						19.26	N/A	20,46 21.07 22.56	6.2% 3.0% 7.1%	23.55 24.26 25.54	4.4% 3.0% 5.3%
5-328										12.40 12.77	N/A 3.0%
5-301						16.43 18.78 19.26	14.3% 2.6%	20.46 21.90 22.56	6.2% 7.0% 3.0%	23.55 24.79 25.54	4.4% 5.3% 3.0%
5-225	22.27	22.87	2.7%	24.64	7.7%	25.27	2.6%	26.28	4.0%	27.32	4.0%
5-201	22.27	22.87	2.7%	23.47	2.6%	25.27	7.7%	26.28	4.0%	27.32	4.0%
5-160	21.16	21.73	2.7%	22.30	2.6%	22.87	2.6%	23.55	3.0%	24.26	3.0%
5-233	22.27	22.87	2.7%	23.47	2.6%	24.07	2.6%	24.79	3.0%	25.54	3.0%
5-289		13.36 13.72	N/A 2.7%	14.87 16.01 16.43	8.4% 7.7% 2.6%	17.60 18.78 19.26	7.1% 6.7% 2.6%	20.46 21.66 22.31	6.2% 5.9% 3.0%	22.31	
5-314					**************************************			12.04 12.40 13.63	N/A 3.0% 9.9%	14.87 15.32 16.60	9.1% 3.0% 8.4%
5-312								12.04 12.40 13.63	3.0% 9.9%	14.87 15.32 16.60	9.1% 3.0% 8.4%
5-084	20.71	21.27	2.7%	21.83	2.6%	22.39	2.6%	23.05	3.0%	23.75	3.0%
4-190	16.70	17.15	2.7%	17.60	2.6%	18.05	2.6%	18.59	3.0%	19.16	3.0%
5-268	18.93	21.73	14.8%	23.47	8.0%	24.07	2.6%	24.79	3.0%	25.54	3.0%
5-308								24.79		25.54	3.0%
5-199	23.38	24.01	2.7%	24.64	2.6%	25.27	2.6%	26.28	4.0%	25.54	
5-258	15.59	18.30	17.4%	19.95	9.0%	24.07	20.7%	24.79	3.0%	25.54	3.0%