

W. DAVID DENTON  
THOMAS J. KEULER  
WILLIAM E. PINKSTON  
LISA H. EMMONS  
DAVID L. KELLY  
THEODORE S. HUTCHINS\*  
GLENN D. DENTON\*  
STACEY A. BLANKENSHIP  
MELISSA D. YATES\*  
NEAL D. OLIPHANT  
DOUGLAS R. MOORE

*\*Also Licensed To Practice in Illinois*

# DENTON & KEULER

ATTORNEYS AT LAW  
*A Limited Liability Partnership*

PADUCAH BANK BUILDING SUITE 301  
555 JEFFERSON STREET  
P.O. BOX 929  
PADUCAH, KENTUCKY 42002-0929

TELEPHONE  
(270) 443-8253

FACSIMILE  
(270) 442-6000

REAL ESTATE FACSIMILE  
(270) 442-6034

WEB SITE: [www.dklaw.com](http://www.dklaw.com)

February 11, 2008

## VIA FEDERAL EXPRESS

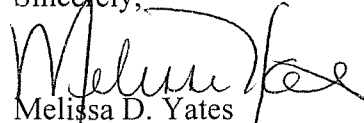
MS ELIZABETH O'DONNELL  
EXECUTIVE DIRECTOR  
PUBLIC SERVICE COMMISSION OF KENTUCKY  
211 SOWER BOULEVARD  
FRANKFORT KY 40602

**Re: Jackson Purchase Energy Corporation  
Case No. 2007-00116**

Dear Ms. O'Donnell:

I have enclosed original and 10 copies of Jackson Purchase Energy Corporation's Response to Attorney General's Initial Request for Information. Thank you for your consideration of this matter.

Sincerely,



Melissa D. Yates  
Attorney for Jackson Purchase Energy Corporation ("JPEC")

Enclosure

cc: Dennis G. Howard, Attorney General

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FEB 12 2008

PUBLIC SERVICE  
COMMISSION

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

**RECEIVED**

FEB 12 2008

**PUBLIC SERVICE  
COMMISSION**

IN THE MATTER OF:

JACKSON PURCHASE ENERGY )  
CORPORATION, )  
)  
)  
)

CASE NO. 2007-00116

**JPEC’S RESPONSE TO  
ATTORNEY GENERAL’S INITIAL REQUEST FOR INFORMATION**

COMES Jackson Purchase Energy Corporation (hereinafter “JPEC”), through the undersigned counsel, and in response to the Attorney General’s Initial Request for Information, states as follows:

1. On page 17 of his testimony, Mr. Edwards states that “The test period amounts and pro forma adjustments associated with the Income Statement are based on Exhibit S, included in and sponsored by the testimony of JPEC witness Charles G. Williamson, III ...” However, Exhibit S and the testimony of Mr. Williamson do not contain this information. Please explain and, if applicable, correct this deficiency.

**RESPONSE:** The order of the exhibits changed in the time immediately preceding the filing. The reference should be to both Exhibit G, Schedules 1 – 23 (Volume II, documents numbered 000226 – 000485), and Exhibit U (Volume III, documents numbered 000880 – 000886 of JPEC’s Application for Rate Increase).

Witness: Bill Edwards

2. For each of the General Ledger Trial Balance accounts shown in Exhibit N, pages 1 through 9, provide the actual balances as of December 31 of the years 2003, 2004, 2005 and

2007 (once available).

**RESPONSE:** Balances are provided as Exhibits 1 through 4, attached hereto.

Witness: Chuck Williamson

3. Exhibit U, page 1 shows total equity balances of \$34,444,409 and \$34,568,879 as of 12/31/06 and 12/31/05, respectively. Please indicate what portion of these total equity balances represents G&T Patronage capital and explain why these G&T Patronage capital balances have not been excluded for purposes of determining the proposed ratemaking capitalization (as is done by all other cooperatives in their rate cases).

**RESPONSE:** There are no balances for G&T Patronage capital included in the equity balances for 12/31/06 or 12/31/05 as listed in Exhibit U Page 1 (Volume III, document number 000880 of JPEC's Application for Rate Increase). JPEC has not recorded any patronage capital assigned from its power supplier due to its judgment of valuation impairment of that assignment.

Witness: Chuck Williamson

4. As stated on page 20 of Mr. Edwards' testimony and shown on Exhibit U, page 1, Mr. Williamson has made the following normalization adjustments: (1) a \$77,266 adjustment to CWIP; (2) a \$10,769 adjustment to M&S; and (3) a \$7,271 adjustment to prepayments. These adjustments have not been addressed in Mr. Williamson's testimony. For each of these normalization adjustments, please provide:

- a. Explanations for the reasons for these adjustments.
- b. Work papers showing all assumptions and calculations in support of these adjustments.

**RESPONSE:** The detail of these adjustments can be found at the bottom of Exhibit U, page 3 of 7, (Volume III, document numbered 000882 of JPEC's Application for Rate Increase).

Specifically, these adjustments relate to the allocated portion for CWIP, M&S and Transportation and Stores clearing account of salary related adjustments. Those adjustments are detailed in Volume II, Exhibit G, Schedule 4 (documents numbered 000232 – 000236), Exhibit G, Schedule 6 (documents numbered 000240 - 000260), Exhibit G, Schedule 7 (documents numbered 000261 – 000265), Exhibit G, Schedule 8 (documents numbered 000266 – 000270), and Exhibit G, Schedule 9 (documents numbered 000271 - 000299) of JPEC’s Application for Rate Increase.

Witness: Chuck Williamson

5. Please confirm that the 13-month average test year Materials and Supplies balance amounts to \$1,328,115. In addition, confirm that the 13-month average Acct. 156 – Other Materials and Supplies balance for the test year amounts to \$4,578. If you do not agree with these two numbers, explain your disagreement.

**RESPONSE:** A 13-month average (the average between the amount at December 31, 2005 and December 31, 2006) was used in both Accounts, 154 and 156. The average in Account 154 was computed to be \$1,693,952 (please see Bill Edwards’ testimony, Volume II, Exhibit H, Exhibit WKE-3, document number 000567 of JPEC’s Application for Rate Increase) after adjustments. We concur that the average of the 13 months from December 2005 through December 2006, results in \$1,328,115 for Account 154 and \$4,578 for Account 156. Please see Exhibit 5, attached hereto.

Witness: Bill Edwards

6. With regard to Prepayments, please provide the following information:
- a. Please confirm that the 13-month average test year total Prepayment balance amounts to \$385,865. If you do not agree, explain your disagreement.

b. Please provide the portion of the 13-month average prepayment balance of \$385,865 that represents the 13-month average test year PSC assessment prepayments.

**RESPONSE:** A 13-month average (the average between the amount at December 31, 2005 and December 31, 2006) was used for prepayments. That average, before the normalizing adjustment, was \$429,880 (please see Bill Edwards' testimony, Volume II, Exhibit H, Exhibit WKE-3, document number 000567 of JPEC's Application for Rate Increase). Mr. Edwards does not have the data to compute an average of the 13 months. Please see Exhibit 6, attached hereto.

Witness: Bill Edwards

7. Please explain what the 12/31/06 deferred charges balance of \$1,291,215 represents and why JPEC has proposed to include this balance for ratemaking purposes in its rate base. In addition, explain whether this balance was included as a rate base component in JPEC's prior 1997 rate case.

**RESPONSE:** The entire amount of \$1,291,215 represents the unamortized data acquisition costs related to JPEC's GIS mapping project. The original cost is being amortized over an eight year period as allowed under PSC Case No. 2002-485. This balance is analogous to a fixed asset balance and should be part of the rate base. Deferred Charges at 12/31/1996 amounted to \$5,502. It does not appear that they were included in the rate base, however because of their small balance they may have been overlooked.

Witness: Chuck Williamson

8. Please explain what components make up the 12/31/06 deferred credit balance of \$193,534, why JPEC has proposed to include this balance for ratemaking purposes in its rate base, and whether these deferred credit components were included as rate base components in JPEC's prior 1997 rate case.

**RESPONSE:** Deferred Credits are identified below.

252	CUSTOMER ADVANCES FOR CONSTRUCTION	\$149,870.07
253	OTHER DEFERRED CREDITS	\$13,999.51
253.05	OTHER DEFERRED CR - ECONOMIC DEVEL	\$0.00
253.1	OTHER DEFERRED CR - URD ADVANCE PMT	\$29,664.73
		<hr/> <hr/>
		\$193,534.31

These costs were removed from the proposed rate base because it would be inappropriate to earn a return on these costs.

Witness: Bill Edwards.

9. In its prior rate cases, did JPEC propose average rate base and capitalization numbers and, if so, were these average rate base and capitalization numbers derived by averaging the beginning and ending test year balances? If not, explain what rate base and capitalization approaches were used.

**RESPONSE:** Neither the CEO nor Vice President of Finance were employed by JPEC at the time of its last case. It is Mr. Edwards' understanding that JPEC asked for and received an increase pursuant to a TIER return in that case. In this case, JPEC is asking for revenues sufficient to meet a 2.00 Net TIER coverage ratio. The calculation of the rate base and the resulting return figures are provided for comparative purposes. Mr. Edwards chose the 13 month average rate base to better match the period of time that JPEC accrued its revenues and expenses. The 13 month average represents the average on December 31, 2005 and December 31, 2006.

Witness: Bill Edwards.

10. The proposed working capital amount of \$1,059,701 for the adjusted test year that

is shown on Exhibit H-3, page 19 represents 12.5% of the unadjusted test year O&M expenses (net of power cost). Please explain why the proposed working capital amount for the adjusted test year should not be \$1,083,576 based on 12.5% of the adjusted test year O&M expenses (net of power cost) of \$8,668,610.

**RESPONSE:** Mr. Edwards used a conservative measure of cash working capital. The difference between the unadjusted expense level and the normalized ones were small as illustrated in the table below.

Line No.		2006 As Booked	Normalized 2006
1	Transmission Expense	\$0	\$0
2	Distribution Expense - Operation	\$1,761,777	\$1,815,466
3	Distribution Expense - Maintenance	\$3,413,939	\$3,468,721
4	Consumer Accounts Expense	\$1,088,682	\$1,108,803
5	Customer Service Expense	\$220,972	\$227,610
6	A&G Expense	\$1,992,235	\$1,939,353
7	Total	<u>\$8,477,605</u>	<u>\$8,559,953</u>
8	Cash Working Capital (12.5%)	\$1,059,701	\$1,069,994

Witness: Bill Edwards.

11. Please reconcile the “revenue at existing rates” and “revenue at proposed rates” numbers of \$38,195,363 and \$41,749,147, respectively, to the corresponding revenue numbers of \$37,396,373 and \$40,950,437 shown on Exhibit U, page 2.

**RESPONSE:** The difference is the direct pass through to members of the rate reduction rider from Big Rivers Electric Corporation.

JPEC receives a credit from Big Rivers Electric Corporation (JPEC’s power supplier) every year, and JPEC passes this credit directly to the customers, only upon PSC approval. The

revenue at existing rates of \$37,396,373 and revenue at proposed rates of \$40,950,437 include the Big River's credit. However, JPEC believes that this credit will expire in the near future and desires to develop its proposed rates without the impact of the credit. Accordingly, revenue at existing rates without the Big River's credit is \$38,195,363 and the revenue at proposed rates without the impact of the Big River's credit is \$41,749,437.

Witness: Gary Stephens and Chuck Williamson

12. With regard to the Acct. 442210 – Industrial Shell Pipeline revenues shown in Exhibit G, pages 1 and 2, please provide the following information:

- a. Explain the reasons for the significant \$780,137 revenue reduction in the test year vs. the prior year.
- b. Explain the reasons why no more revenues were booked from August 2006 forward.
- c. Provide actual monthly revenues for the year 2007.

**RESPONSE:** For reasons which are unclear, previous management segregated revenue from “Shell Pipeline” into a separate general ledger (442.210) account. Having a separate account has added complexity in processing adjustments to the account and management can ascertain no reason for segregating this revenue on the general ledger. Programming changes were made in August 2006 with the result that revenue from “Shell Pipeline” was booked into general ledger account number 442.200. A schedule is attached as Exhibit 7 detailing month by month income for “Shell Pipeline”.

Witness: Chuck Williamson

13. With regard to the Acct. 442220 – Industrial Vulcan Materials revenues shown in Exhibit G, pages 1 and 2, please provide the following information:



- a. Explain the reasons for the significant \$344,137 revenue reduction in the test year vs. the prior year.
- b. Explain the reasons why no more revenues were booked from August 2006 forward.
- c. Provide actual monthly revenues for the year 2007.

**RESPONSE:** For reasons which are unclear, previous management segregated revenue from “Vulcan Materials” into a separate general ledger (442.220) account. Management can ascertain no reason for segregating this revenue on the general ledger. Programming changes were made in August 2006 with the result that revenue from “Vulcan Materials” was booked into general ledger account number 442.200. A schedule is attached as Exhibit 7 detailing month by month income for “Vulcan Materials”.

Witness: Chuck Williamson

14. While JPEC has proposed an average test year rate base and an average test year capitalization, it has calculated its proposed normalized depreciation expenses by applying its newly proposed depreciation rates to the plant in service balances at the end of the test year and it has calculated its proposed long-term debt interest expenses by applying the test year-end interest rates to the test year-end long term debt balances. In this regard, please provide the following information:

- a. Explain the inconsistencies noted in the above question and explain why it would not be more reasonable to calculate the normalized depreciation expenses and normalized long-term interest expenses based on the average test year plant in service balances and the average test year long-term debt balances.

b. Isn't it inconsistent and unreasonable to reflect for ratemaking purposes normalized and annualized depreciation expenses and long-term debt interest expenses based on actual year-end plant in service and long-term debt balances while not reflecting normalized and annualized test year revenues based on actual year-end customer levels? If not, explain why not.

**RESPONSE:**

- a. It would be more reasonable to calculate normalized depreciation and long-term debt on average plant and average long-term debt.
- b. It may be inconsistent; however, JPEC believes that the differences are small and are not unreasonable.

Witness: Bill Edwards

15. Please provide a revenue normalization and annualization adjustment by restating the test year revenues (and associated variable power expenses) based on actual customer levels at the end of the test year. Provide this analysis by revenue class and show all assumptions and calculations.

**RESPONSE:** Please see Exhibit 8 attached hereto.

Witness: Bill Edwards

16. In the same format and detail as per Exhibit G, Schedule 12, please provide the detailed expense items included in the following test year accounts:

- a. Account 908000 – Customer Assistance Expenses (\$1,462)
- b. Account 909400 – Media Ad Exp. – Miscellaneous (\$116)
- c. Account 910000 – Misc. Cust. Service & Info Exp. (\$101,849)
- d. Account 921000 – Office Supplies and Expenses (\$343,403)

**RESPONSE:**

- a. Please see Exhibit 9, attached hereto.
- b. Please see Exhibit 10, attached hereto.
- c. Please see Exhibit 11, attached hereto.
- d. Please see Exhibit 12, attached hereto.

Witness: Chuck Williamson.

17. Re: Exhibit G, Schedule 12, page 2, please provide the following information:

- a. Explain why the \$23,271 expense for the 2006 KAEC membership dues was booked in advertising expense account 913.000.
- b. Explain the proposed ratemaking inclusion of this 2006 KAEC membership dues amount of \$23,271 given that the test year already includes KAEC membership dues of \$34,907 for 1/1/06 – 12/31/06 in account 930.2, as shown in Exhibit G, Schedule 12, page 17, line 129.

**RESPONSE:** Total Dues paid to KAEC for 2006 amounted to \$67,246. Of this amount, the dues were allocated as follows: 588.200 - \$9,068, 913.000 - \$23,271 and 930.200 - \$34,907. KAEC is able to provide a breakdown of the dues related to Safety programs which is charged to account 588.200. Of the remaining amount, 40% was charged to 913.000 and 60% was charged to 930.200. This allocation has traditionally been followed by JPEC, however upon review during rate case preparation; dues are now charged to accounts 588.200 and 930.200 exclusively, beginning with 2007. JPEC believes KAEC to be an includable expense based on long-standing PSC practice and that KAEC membership is essential to operating the cooperative in a safe and effective manner.

Witness: Chuck Williamson.

18. Re: Exhibit G, Schedule 12, page 3: Please explain the nature and reason(s) for the \$41,000 reimbursement amount from BREC. Also, explain what BREC stands for.

**RESPONSE:** BREC stands for Big Rivers Electric Corporation. Because BREC provides certain marketing services to its other distribution members that JPEC provides itself, BREC reimburses JPEC for certain marketing expenses that meet BREC's criteria. Certain other marketing expenses are guided by BREC but JPEC pays for the items then is reimbursed. This procedure is followed in order to negotiate the lowest possible rates due to purchasing volume discounts. JPEC meets annually (or more often) with BREC to determine what items BREC will reimburse for. During the year JPEC periodically submits bills to BREC for reimbursement. When payment from BREC arrives at JPEC, those funds are credited back to accounts as determined by the marketing department. These accounts are not necessarily the accounts which were originally charged with the invoices. A schedule of BREC's marketing payments to JPEC is attached as Exhibit 13. This schedule indicates each general ledger account that was credited. Copies of the bills sent to BREC by JPEC are also attached as part of this Exhibit.

Exhibit 14 details the expenses originally charged for each of these reimbursement requests. Upon detailed review, JPEC finds that \$702 of the \$41,000 was for allowable expenses.

Witness: Chuck Williamson.

19. Regarding Exhibit G, Schedule 12, pages 5 and 6, please provide the following information:

- a. Provide a copy of the sales/promotion message for each of the items where JPEC has reflected a 50/50 allowance/disallowance split.
- b. Provide a copy of the text of the two messages on WREZ 105.5 for which JPEC has claimed rate inclusion of \$816.67 and \$416.67.

**RESPONSE:** Upon receipt of the Attorney General's request, JPEC's Marketing Department attempted to reconstruct past data and information as available to reconstruct. To the best of my knowledge and belief, the information is correct as reflected in Exhibit 15, attached hereto.

Witness: Chuck Williamson.

20. Provide copies of the Yellow Page directory listings for which JPEC has claimed \$4,324 worth of expenses, as shown in Exhibit G, Schedule 12, page 8.

**RESPONSE:** Please see attached Exhibit 16 with requested information.

Witness: Chuck Williamson.

21. Explain the basis for JPEC's assumption that the entire BREC reimbursement amount of \$10,000 shown in Exhibit G, Schedule 12, page 7 is to be disallowed for ratemaking purposes. Has JPEC performed any analysis to determine what portion of the reimbursement is associated with allowable or disallowable expense items?

**RESPONSE:** Please see Response to Number 18, above (including Exhibit 13); please also see Exhibit 17 with requested information. JPEC has done no other analysis.

Witness: Chuck Williamson.

22. Explain the basis for JPEC's assumption that the entire BREC reimbursement amount of \$15,833 shown in Exhibit G, Schedule 12, page 18 is to be disallowed for ratemaking purposes. Has JPEC performed any analysis to determine what portion of the reimbursement is associated with allowable or disallowable expense items?

**RESPONSE:** Please see Response to Number 18, above (including Exhibit 13); please also see attached Exhibit 18 with requested information. Upon detailed review, JPEC finds that \$10,650 of the \$15,833 was for allowable expenses. JPEC has done no other analysis.

Witness: Chuck Williamson.

23. As shown in Exhibit G, Schedule 12, pages 19 and 20, JPEC has determined that only \$6,033 (or approx. 19%) of the total Account 930.220 expenses of \$31,319 (without considering the \$13,000 BREC reimbursement credit) is to be disallowed for ratemaking purposes. In this regard, provide the following information:

- a. Explain why it is reasonable to assume that 100% of the \$13,000 BREC reimbursement amount is associated with expenses disallowed for ratemaking purposes.
- b. Provide the nature and reason(s) for the \$13,000 BREC reimbursement.
- c. Has JPEC performed an analysis to determine what portion of the \$13,000 BREC reimbursement is associated with allowable or disallowable expenses?

**RESPONSE:**

- a. JPEC bills BREC for specifically identifiable items which were disallowed. JPEC reviews the message of expense on an individual basis to determine whether an expense is allowable or disallowable.
- b. Because JPEC is billing BREC for specific items, JPEC treats the reimbursement in the same manner as the original expense.
- c. Please see Response to Number 18, above (including Exhibit 13); please also see attached Exhibit 19 with requested information. JPEC has done no other analysis.

Witness: Chuck Williamson.

24. With regard to the normalized payroll information shown in Exhibit G, Schedule 6, pages 9 through 11, please provide the following information:

- a. Explain why JPEC is reflecting the payroll expenses for employee number 5-214 on Exhibit G, Schedule 6, page 10 considering that this employee was terminated (placed on unpaid leave) as of 5/13/06, as shown on Schedule 6, page 18. If the payroll expenses for this employee must be removed, indicate the required payroll expense removal, as well as all other expenses included in the filing that are related to this terminated employees (payroll taxes; pension expenses, FAS 106 expenses, etc.)
- b. Reconcile the terminated employees listed in Exhibit G, Schedule 6, page 11 with the terminated employees listed in Schedule 6, page 18.

**RESPONSE:**

- a. Employee number 5-214 was placed on unpaid leave following a personal situation which rendered the employee unable to fulfill his essential job duties. JPEC had invested considerable training dollars in this employee and because the situation was deemed to be a temporary one (albeit one that prevented his employment), the job was held open. Had the termination been deemed to be permanent, the employee would have been replaced with another employee, therefore that employee's hours were normalized for the full year. In 2007 employee 5-214 returned to work for JPEC in a full time capacity.
- b. Please see Exhibit 20, attached hereto.

Witness: Chuck Williamson.

25. With regard to JPEC's number of employees, please provide the number of employees (in total and broken out between salaried, hourly bargaining and hourly non-bargaining as of 12/31/05, 12/31/06, and 12/31/07, as compared to the corresponding employees



used in calculating the adjusted test year payroll expense.

**RESPONSE:** Please see attached Exhibit 21.

Witness: Chuck Williamson.

26. Please provide the basis for the test year FAS 106 accrual amount of \$189,120 and discount rate of 6.75% shown in Exhibit G, Schedule 9, page 1. In addition, explain why the accrual amount is multiplied by the discount rate to determine the proposed expense increase.

**RESPONSE:** \$189,120 is approximately equal to the estimated expense for 2006 of \$186,100 (Volume II, Exhibit G, Schedule 9, Page 6, document numbered 000276 of JPEC's Application for Rate Increase) for 2006 contained within the NRECA Postretirement Benefits Valuation Report. The report was not completed until late in 2006 which did not allow adequate time to fully adjust payroll accruals to the final figure. The discount rate of 6.75% is a typographical error, the correct discount rate should be 5.75% as listed on Volume II, Exhibit G, Schedule 9, Page 18, document numbered 000288 of JPEC's Application for Rate Increase. The increase is due to the time value of money. Each year the employees get closer to retirement which causes the accrual to increase from year to year.

Witness: Chuck Williamson.

27. With regard to the corrected professional services expenses totaling \$120,934.45 shown in Exhibit 6, page 2 of the response to data request PSC-1-35, please provide the following information:

- a. Identify in which specific expense accounts in the Trial Balance shown in Exhibit N this total amount of \$120,934.45 is reflected.
- b. The engineering expenses shown on Exhibit 6, page 3 do not add to \$76,966.49 and appear to be missing the \$6,629.99 expense for the Case No. 36

expert testimony. Please confirm. Also explain the nature and purpose of this expense and whether it can be considered a non-recurring expense.

c. Please identify the expense items on Exhibit 6, pages 3 - 6 that are of a non-recurring nature.

d. The total legal expense amount includes \$23,550 associated with the "pole attachment issue." Please explain the nature and purpose of this issue and indicate whether this represents an extraordinary non-recurring event.

**RESPONSE:** The correct total is \$127,564.44. Please see corrected schedules, attached hereto as Exhibit 22.

a. Please see Exhibit 22, Page 2 -- Detail of Where Professional Fees Were Posted, attached.

b. That is correct, please see Exhibit 22, page 2. The expense was for expert testimony in the BRTC case. JPEC believes that all items are indicative of normal levels of professional fee expense even if that specific issue does not arise.

c. During any given year, JPEC encounters unforeseen personnel issues, litigation, contract disputes, regulatory issues, etc. JPEC believes it is not unreasonable to assume that the items shown on Exhibit 6, pages 3 - 6, will re-occur, in one form or another, and that expenses listed will be approximately the same. JPEC believes such expenses are a cost of doing business. Please see Exhibit 22, corrected schedule.

d. From April, 2007, JPEC and BRTC (Ballard Rural Telephone Cooperative) engaged in litigation regarding pole attachment fees. The purpose was to decide on a fair, just and reasonable rate for pole attachments. JPEC cannot

predict whether these issues will continue or re-occur. The PSC has ruled that it has jurisdiction over these issues.

Witness: Kelly Nuckols.

28. With regard to the directors fees and expenses shown in Exhibit G, Schedule 14, please provide the following information:

- a. Detailed breakout of all of the expense components making up the general expense amount of \$17,516. In addition, explain why these expenses should be allowed for ratemaking purposes.
- b. Why is JPEC proposing rate recognition of the \$200 for Mr. Walker's Big River annual meeting attendance considering that such fees have been excluded for all other Board members?

**RESPONSE:**

- a. Detail of the \$17,516 is provided in Exhibit 23, attached. JPEC believes the expenses reflected on the attached Exhibit 23 are necessary and normal expenses to meet fiduciary responsibility and in the normal operation of the corporation. Director's, Officer's and Manager's Liability is necessary and just for directors serving on the board of directors of not for profit corporations.
- b. Mr. Walker's Big Rivers annual meeting attendance amount of \$200 should have been excluded, however Mr. Joiner's expenses of \$285 should not have been excluded. Mr. Joiner was appointed JPEC's voting delegate to Big Rivers annual meeting.

Witness: Chuck Williamson.

29. With regard to customer deposits and the associated customer deposit interest, please provide the following information:

- a. Is JPEC aware of the well-established and long-standing Commission ratemaking policy that consumer deposits may not be deducted from rate base and, consistent with that policy, that consumer deposit interest may not be included as an above-the-line ratemaking expense (see page 9 of the Commission's Order in Delta Natural Gas Company's 1999 rate case, Case No. 1999-176)?
- b. Confirm that JPEC is claiming customer deposit interest expenses of \$66,911 for ratemaking purposes in this case (see Exhibit U, page 2, line 31).

**RESPONSE:**

- a. With respect to the proposed rate base, it is customary that customer deposits be deducted from the rate base. Customer deposits represent funds received from customers as security against potential losses arising from failure to pay for service. Hence, customer deposits are available to the utility for use in support of its rate base investment. By excluding customer deposits from rate base, the utility cannot earn a return on monies held from the customers.

Revised response:

- a. Mr. Edwards was not aware of the Commission's well-established and long-standing policy of including consumer deposits in rate base. Mr. Edwards deducted consumer deposits from rate base because: (1) he believes that it is the general practice in the industry to do such, (2) he believes that JPEC, or any other utility, should not earn a return on consumer deposits which may occur if

consumer deposits are included in rate base, and (3) for the particular application of the return on rate base used by JPEC in this proceeding, it would be more appropriate to remove consumer deposits from the rate base. JPEC is not asking for relief based on a return on rate base. It is asking for relief based on a 2.0 Net TIER ratio. The return on rate base is included in JPEC direct case to satisfy the Commission's requirements and to provide a comparison of the 2.0 Net TIER request to the return on rate base methodology. For purely comparative reasons, Mr. Edwards believes by deducting consumer deposits from the rate base would yield a more accurate comparison. Alternatively, failure to deduct consumer deposits from the rate base would produce a lower earned return on rate base and equity.

Witness: Bill Edwards.

b. Yes.

Witness: Chuck Williamson.

30. In the same format and detail as per Exhibit G, Schedule 5, page 2, provide the annualized long term debt interest expense amount by applying the current interest rates to the average test year long-term debt balance rather than the test year-end long-term debt balances.

**RESPONSE:** Please see Exhibit 24 attached hereto.

Witness: Chuck Williamson.

31. Please provide the actual interest income amount booked by JPEC in 2007 as compared to the normalized test year interest income amount of \$552,188 shown in Exhibit G, Schedule 5, page 3.

**RESPONSE:** Interest Income for 2007 is \$424,045. This is \$128,143 less than our

normalized interest income of \$552,188.

Witness: Chuck Williamson.

32. With regard to the normalized depreciation expense information shown in Exhibit G, Schedule 4, page 2, please provide the following information:

a. In the same format and detail as per Schedule 4, page 2, provide the recalculated pro forma normalized depreciation expenses based on the application of the *proposed new* depreciation rates to the test year 13-month average plant in service balances and compare the resulting annualized depreciation expense amount to the amount of \$4,155,900 claimed by JPEC in this case.

b. In the same format and detail as per Schedule 4, page 2, provide the recalculated pro forma normalized depreciation expenses based on the application of the *currently existing* depreciation rates to the test year 13-month average plant in service balances.

c. In the same format and detail as per Schedule 4, page 2, provide the recalculated pro forma normalized depreciation expenses based on the application of the *currently existing* depreciation rates to the test year-end plant in service balances.

**RESPONSE:**

a. Please see Exhibit 25, attached hereto.

b. Please see Exhibit 26, attached hereto.

c. Please see Exhibit 27, attached hereto.

Witness: Chuck Williamson.

33. For the test year rate base components Plant in Service, Accumulated

Depreciation, Deferred Debits, Customer Deposits and Deferred Credits, provide the actual 13-month average test year balances rather than the average of the test year beginning and ending balances reflected by JPEC.

**RESPONSE:** Please see Exhibit 28, attached hereto.

Witness: Chuck Williamson.

34. With regard to the \$67,784 total investment for Property Held for Future Use, please provide the following information:

- a. In which account is this investment reflected in Exhibit U, page 1 of 7?
- b. If this investment is included in rate base, indicate in which rate base account and explain why it is reasonable to include this investment in rate base.

**RESPONSE:**

- a. Property Held for Future Use is recorded in account 107.120, WIP – Future Substations.

Witness: Chuck Williamson.

- b. Mr. Edwards was not aware of the Commission's well-established and long-standing policy of including consumer deposits in rate base. Mr. Edwards deducted consumer deposits from rate base because: (1) he believes that it is the general practice in the industry to do such, (2) he believes that JPEC, or any other utility, should not earn a return on consumer deposits which may occur if consumer deposits are included in rate base, and (3) for the particular application of the return on rate base used by JPEC in this proceeding, it would be more appropriate to remove consumer deposits from the rate base. JPEC is not asking for relief based on a return on rate base. It is asking for relief based on a 2.0 Net

TIER ratio. The return on rate base is included in JPEC direct case to satisfy the Commission's requirements and to provide a comparison of the 2.0 Net TIER request to the return on rate base methodology. For purely comparative reasons, Mr. Edwards believes by deducting consumer deposits from the rate base would yield a more accurate comparison. Alternatively, failure to deduct consumer deposits from the rate base would produce a lower earned return on rate base and equity.

Witness: Bill Edwards.

Respectfully submitted,

DENTON & KEULER  
P. O. BOX 929  
PADUCAH KY 42002-0929  
Telephone: (270) 443-8253  
Facsimile: (270) 442-6000

By: 

W. David Denton  
Melissa D. Yates

ATTORNEYS FOR JPEC



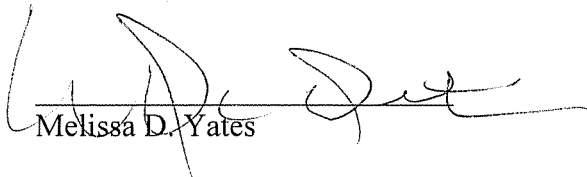
I hereby certify that the foregoing has been served by mailing a true and correct copy to:

EXECUTIVE DIRECTOR  
KENTUCKY PUBLIC SERVICE COMMISSION  
211 SOWER BLVD.  
FRANKFORT KY 40602

HON ANITA MITCHELL ATTY  
PUBLIC SERVICE COMMISSION  
215 SOWER BLVD  
P O BOX 615  
FRANKFORT KY 40602

DENNIS G HOWARD  
OFFICE OF THE ATTORNEY GENERAL  
1024 CAPITAL CENTER DRIVE  
SUITE 200  
FRANKFORT KY 40601-8204

on this 11 day of February, 2008.

  
Melissa D. Yates



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
General Ledger Trial Balance  
December 31, 2003

Account Number	Description	Present Balance Debit	Present Balance Credit	
1	102.000	ELECTRIC PLANT PURCHASED	\$0.00	\$0.00
2	107.100	CONSTRUCTION WIP- CONTRACTORS	\$67,716.92	\$0.00
3	107.120	WIP - FUTURE SUB-STATIONS	\$121,205.59	\$0.00
4	107.130	WIP - LONG RANGE WORK PLAN	\$0.00	\$0.00
5	107.200	CWIP-JACKSON PURCHASE CREWS	\$153,659.89	\$0.00
6	107.231	CONTRIBUTIONS IN AID - CONSTRUCTION	\$0.00	\$26,715.64
7	107.300	WIP - SPECIAL EQUIPMENT	\$0.00	\$0.00
8	107.400	CIP - FAS 106 IMPLEMENTATION	\$0.00	\$0.00
9	108.600	ACCUM DEPR FOR DISTRIBUTION PLANT	\$0.00	\$0.00
10	108.662	ACCUM DEPR-STATION EQUIPMENT	\$0.00	\$1,184,196.98
11	108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	\$0.00	\$8,470,238.41
12	108.665	ACCUM DEPR-O/H CONDUCTOR & DEVICES	\$0.00	\$4,593,217.44
13	108.666	ACCUM DEPR-UNDERGROUND CONDUIT	\$0.00	\$455,468.89
14	108.667	ACCUM DEPR-U/G CONDUCTOR & DEVICES	\$0.00	\$1,829,517.81
15	108.668	ACCUM DEPR-LINE TRANSFORMERS	\$0.00	\$3,418,706.60
16	108.669	ACCUM DEPR- SERVICES	\$0.00	\$2,126,381.93
17	108.670	ACCUM DEPR-METERS	\$0.00	\$870,089.63
18	108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	\$0.00	\$504,889.92
19	108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	\$82,202.12	\$0.00
20	108.673	ACCUM DEPR-STREET LIGHT & SIGN	\$0.00	\$85,312.59
21	108.710	ACCUM DEPR FOR OFFICE FURN. & EQUIP	\$0.00	\$146,437.48
22	108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWRE	\$0.00	\$251,971.96
23	108.712	ACCUM DEPRECIATION	\$0.00	\$0.00
24	108.715	CONTRA ACCUM DEPR -OFFICE FURNITURE	\$17,394.34	\$0.00
25	108.716	CONTRA ACCUM DEPR - COMPUTERS	\$0.00	\$116,349.85
26	108.720	ACCUM DEPR - UTILITY TRANSP. EQUIP.	\$0.00	\$905,312.67
27	108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	\$0.00	\$218,583.45
28	108.723	ACCUM DEPR - CONTRA TRANSP. EQUIP	\$422,334.95	\$0.00
29	108.725	CONTRA - ACCUM DEPR - VEHICLES	\$0.00	\$0.00
30	108.730	ACCUM DEPR FOR STRUCTURES & IMPROVE	\$0.00	\$1,055,778.28
31	108.735	CONTRA - ACCUM DEPR STRUCT & IMPRV	\$0.00	\$77,361.70
32	108.740	ACCUM DEPR FOR SHOP EQUIPMENT	\$0.00	\$245,801.86
33	108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	\$57,937.83	\$0.00
34	108.750	ACCUM DEPR FOR LABORTORY EQUIPMENT	\$0.00	\$95,412.99
35	108.755	CONTRA ACCUM DEPR - LABORATORY	\$14,361.55	\$0.00
36	108.760	ACCUM DEPR FOR COMMUNICATIONS EQUIP	\$0.00	\$188,834.93
37	108.761	ACCUM DEPR-COMMUNICATIONS SATELLITE	\$0.00	\$0.00
38	108.765	CONTRA ACCUM DEPR - COMMUNICATION	\$487,522.87	\$0.00
39	108.770	ACCUM DEPR FOR STORES EQUIPMENT	\$0.00	\$48,205.96
40	108.775	CONTRA ACCUM DEPR - STORES	\$7,199.46	\$0.00
41	108.780	ACCUM DEPR FOR MISCELLANEOUS EQUIP	\$0.00	\$41,866.98
42	108.785	CONTRA - ACCUM DEPR - MISC EQUIP.	\$10,880.46	\$0.00
43	108.790	ACCUM DEPR FOR POWER OPERATED EQUIP	\$0.00	\$147,901.86

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
General Ledger Trial Balance  
December 31, 2003

Account Number	Description	Present Balance Debit	Present Balance Credit
44 108.795	CONTRA ACCUM DEPR - POWER OPERATED	\$0.00	\$31.18
45 108.800	RETIRE. WIP-JPECC CREWS	\$18,036.40	\$0.00
46 108.810	RETIRE. WIP-CONTRACTORS	\$6,088.07	\$0.00
47 123.100	PATRONAGE CAPITAL FROM ASSOC. COOPS	\$392,565.38	\$0.00
48 123.110	INVESTMENT IN KTI	\$0.00	\$0.00
49 123.220	INVESTMENTS IN CAP TERM CERT - CFC	\$948,831.24	\$0.00
50 123.230	OTHER INVEST IN ASSOC ORGANIZATIONS	\$1,040.00	\$0.00
51 123.231	OTHER INVEST-KAEC PCB DETOX CERT	\$5,000.00	\$0.00
52 123.240	INVEST-CLASS "C" & "E" STOCK-COBANK	\$602,832.89	\$0.00
53 124.000	ERC LOANS RECEIVABLE	\$0.00	\$0.00
54 128.000	SPEC FUNDS-DEFERRED COMPENSATION	\$67,792.85	\$0.00
55 131.100	CASH-GEN FUNDS-PADUCAH BANK & TRUST	\$82,292.33	\$0.00
56 131.111	CASH-MEMBERSHIP FUND-PADUCAH BANK	\$0.00	\$0.00
57 131.210	CASH-RUS CONSTRUCTION FUND-PAD BK	\$50.00	\$0.00
58 131.400	CASH IN TRANSIT-CREDIT CARDS	\$5,136.79	\$0.00
59 131.500	CASH IN TRANSIT-FIRST USA	\$3,781.19	\$0.00
60 134.000	COC	\$0.00	\$0.00
61 135.000	WORKING FUNDS	\$1,700.00	\$0.00
62 136.000	TEMPORARY CASH INVESTMENTS	\$0.00	\$0.00
63 142.110	ACCTS. REC. ELECTRIC/ CYCLE 1	\$26,366.31	\$0.00
64 142.120	ACCTS. REC. ELECTRIC/ CYCLE 2	\$84,102.35	\$0.00
65 142.130	ACCTS. REC. ELECTRIC/ CYCLE 3	\$280,103.35	\$0.00
66 142.140	ACCTS. REC. ELECTRIC/ CYCLE 4	\$486,903.71	\$0.00
67 142.150	ACCTS REC ELECT/DISCONNECTS CYCLE 5	\$86,607.94	\$0.00
68 142.155	ACCTS REC ELECTRIC/CYCLE V	\$0.00	\$0.00
69 142.160	ACCTS REC - SHELL/VULCAN/WALKER	\$115,625.11	\$0.00
70 142.170	ACCTS REC - ELECT / CREDIT REFUNDS	\$78.42	\$0.00
71 142.175	ACCTS REC ELECTRIC/CYCLE VII	\$0.00	\$0.00
72 142.180	ACCTS REC ELECTRIC/CYCLE 8	\$0.00	\$0.00
73 142.190	ACCTS REC ELECTRIC/CYCLE 9	\$703,181.94	\$0.00
74 142.200	CUSTOMER ACCOUNTS RECEIVABLE-OTHER	\$0.00	\$6,037.89
75 142.300	CUSTOMER ACCTS. REC. - BALL PARKS	\$0.00	\$0.00
76 143.000	OTHER ACCOUNTS RECEIVABLE	\$37,947.96	\$0.00
77 143.098	VULCAN ACCRUED EXPENSES	\$0.00	\$0.00
78 143.099	WALKER BOAT YARD-ACCRUED EXPENSES	\$0.00	\$0.00
79 143.200	OTHER ACCTS REC - EMPLOYEE LTD	\$0.00	\$9.95
80 143.210	A/R OTHER-CHILD SUPPORT/GARNISHMENT	\$0.00	\$0.00
81 143.220	A/R OTHER-TOOL PURCHASE	\$1,323.91	\$0.00
82 143.230	A/R OTHER-COMPUTER PURCHASE	\$26,026.27	\$0.00
83 143.240	A/R OTHER-BAPTIST FITNESS CENTER	\$0.00	\$0.00
84 143.250	A/R OTHER-CHARITABLE CONTRIBUTIONS	\$0.00	\$1,530.00
85 143.260	A/R OTHER-EMP PAID LIFE INSURANCE	\$1,074.22	\$0.00
86 143.300	OTHER ACC REC/EMPLOYEES & DIRECTORS	\$572.86	\$0.00

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
General Ledger Trial Balance  
December 31, 2003

Account Number	Description	Present Balance Debit	Present Balance Credit
87 143.310	ACCTS. RECEIVABLE-BIG RIVERS	\$47,058.14	\$0.00
88 143.320	A/R - WEST KY RECC - WINTER STORM	\$0.00	\$0.00
89 143.400	OTHER ACC REC/EMPLOYEE SAVINGS PLAN	\$0.00	\$0.00
90 143.410	OTHER ACCOUNTS REC/EMP 401K PRETAX	\$0.00	\$34,164.20
91 143.500	EMPLOYEE PR DEDUCTS/UNION DUES	\$1,272.00	\$0.00
92 143.600	EMPLOYEE PR DEDUCT/DIRECT DEPOSIT	\$0.00	\$0.00
93 143.700	OTHER ACCTS REC/EMPLOYEE CREDIT UN	\$5,806.98	\$0.00
94 144.100	ACCUM PROV FOR UNCOLLECTIBLE ACCTS	\$0.00	\$103,710.00
95 154.000	PLT MATERIALS & OPERATING SUPPLIES	\$877,331.03	\$0.00
96 163.000	STORES EXPENSE - UNDISTRIBUTED	\$302.88	\$0.00
97 165.100	PREPAYMENTS - INSURANCE	\$266,213.00	\$0.00
98 165.150	PREPAID HEALTH INSURANCE-BENEFIT	\$55,056.00	\$0.00
99 165.200	PREPAYMENTS - OTHER	\$50,511.68	\$0.00
100 165.210	PREPAID RETIREMENT FUND/CO PD BENE	\$0.00	\$0.00
101 165.211	PREPAID LIFE INSURANCE/CO PAID BEN	\$0.00	\$0.00
102 165.220	PREPAID L T D FUND/CO. PD. BENEFIT	\$0.00	\$0.00
103 165.240	PREPAID SAVINGS PLAN/CO PD BENEFIT	\$0.00	\$5,195.11
104 165.250	RETIREMENT FUND-IBEW/BARG CO PD BEN	\$0.00	\$10,569.62
105 165.260	PAST SERVICE LIABILITY FUND	\$0.00	\$0.00
106 165.270	PREPAID 401K LOAN REPAYMENTS	\$0.00	\$4,420.13
107 165.280	PREPAID INSURANCE - RETIREES	\$2,505.90	\$0.00
108 171.000	INTEREST RECEIVABLE	\$11,696.97	\$0.00
109 171.100	ERC INTEREST RECEIVABLE	\$0.00	\$0.00
110 173.000	ACCRUED UTILITY REVENUES	\$1,798,016.69	\$0.00
111 183.000	PRELIMINARY SURVEY & INVEST. CHGS	\$0.00	\$0.00
112 184.000	PAYROLL CLEARING ACCOUNT	\$26,004.78	\$0.00
113 184.100	TRANSPORTATION EXPENSE / CLEARING	\$0.00	\$0.00
114 184.110	DIESEL FUEL INVENTORY - TANK #1	\$2,091.70	\$0.00
115 184.120	GASOLINE INVENTORY - TANK # 2	\$2,017.56	\$0.00
116 184.200	VISA CLEARING ACCOUNT	\$0.00	\$1,431.77
117 184.210	AMERICAN EXPRESS CLEARING ACCOUNT	\$0.00	\$40.00
118 200.100	MEMBERSHIPS	\$0.00	\$273,375.00
119 201.100	PATRONS' CAPITAL CREDITS	\$0.00	\$29,205,743.29
120 201.110	PAT CAP ASSIGNED-UNBILLED REV 1995	\$0.00	\$0.00
121 201.200	PATRONAGE CAPITAL ASSIGNABLE	\$0.00	\$0.00
122 201.210	PATRONAGE CAPITAL ASSIGNABLE-OTHER	\$0.00	\$0.00
123 219.100	OPERATING MARGINS	\$0.00	\$0.00
124 219.200	NONOPERATING MARGINS	\$0.00	\$0.00
125 219.400	MARGINS & EQUITIES - PRIOR PERIODS	\$0.00	\$0.00
126 224.110	OTHER LONG TERM DEBT/SUBSCRIPTIONS	\$0.00	\$0.00
127 224.120	LTD - COOPERATIVE FINANCE CORP(CFC)	\$0.00	\$959,759.21
128 224.140	LTD-NATIONAL BANK FOR COOPS-COBANK	\$0.00	\$8,040,935.44
129 224.300	LTD-RUS/CONSTRUCT. NOTES EXECUTED	\$0.00	\$31,076,354.08

**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**General Ledger Trial Balance**  
**December 31, 2003**

Account Number	Description	Present Balance Debit	Present Balance Credit
130 224.305	LTD - RUS /CONST NOTES - FFB LOAN	\$0.00	\$2,626,953.84
131 224.400	RUS/NOTES-EXECUTED/CONSTRUCTION	\$0.00	\$0.00
132 224.600	ADVANCE PAYMENTS UNAPPLIED -LTD RUS	\$6,174,292.41	\$0.00
133 228.300	CONTRA ACCOUNT-PENSION & BENEFITS	\$0.00	\$67,792.85
134 228.305	ACCUM PROVISION-PENSION & BENFITS	\$0.00	\$674,271.84
135 228.310	ACCUMULATED PAST SERVICE LIABILITY	\$0.00	\$0.00
136 231.000	NOTES PAYABLE-COBANK SEASONAL LOANS	\$0.00	\$0.00
137 231.100	SHORT TERM LOANS - CFC	\$0.00	\$1,500,000.00
138 232.100	ACCOUNTS PAYABLE - GENERAL	\$0.00	\$2,198,833.91
139 232.110	ACCOUNTS PAYABLE-PLANT CLEARING	\$0.00	\$0.00
140 232.400	ACCOUNTS PAYABLE - AUDITORS	\$0.00	\$8,400.00
141 235.000	CUSTOMER DEPOSITS	\$0.00	\$859,018.00
142 235.001	ATHLETIC FIELD FEES	\$0.00	\$1,440.00
143 235.100	FACILITIES DEPOSITS-TEMP SERVICES	\$0.00	\$0.00
144 235.110	JPEC - GIFT CERTIFICATES	\$0.00	\$200.00
145 235.200	FUNDS RECEIVABLE UNIDENTIFIED	\$0.00	\$0.00
146 236.100	ACCRUED PROPERTY TAXES	\$0.00	\$14,800.00
147 236.200	ACCRUED TAXES/U S SOC SEC - UNEMPL	\$0.00	\$129.24
148 236.300	ACCRUED TAXES - F.I.C.A.	\$0.00	\$0.00
149 236.400	ACCRUED TAXES - STATE UNEMPLOYMENT	\$0.00	\$95.77
150 236.500	ACCRUED TAXES - KY SALES & USE	\$0.00	\$23,976.73
151 237.000	ACCRUED INTEREST/CUSTOMER DEPOSITS	\$0.00	\$24,138.42
152 237.100	ACCRUED INTEREST - RUS/LTD	\$0.00	\$5,235.85
153 237.105	ACCRUED INT RUS/LTD FFB LOAN	\$0.00	\$0.00
154 237.200	ACCRUED INTEREST-CFC/LTD	\$0.00	\$4,778.80
155 237.300	OTHER ACCRUED INTEREST	\$0.00	\$4,401.81
156 237.400	ACCRUED INT-PAST SERVICE LIABILITY	\$0.00	\$0.00
157 237.600	ACCRUED INTEREST- COBANK LTD	\$0.00	\$28,230.63
158 241.000	INCOME TAX WITHHELD - FEDERAL	\$0.00	\$0.00
159 241.100	ACCRUED TAXES-EMPLOYEES STATE W/H	\$0.00	\$7,266.64
160 241.200	ACCRUED TAXES- CITY PAYROLL TAX	\$0.00	\$7,160.22
161 241.210	MARSHALL CO. OCCUPATIONAL LIC. TAX	\$0.00	\$597.70
162 241.220	MARSHALL CO. OCC. LIC. TAX-SCHOOLS	\$0.00	\$62.64
163 241.230	MCCRACKEN CO. OCCUPATIONAL TAX	\$0.00	\$2,155.24
164 241.240	BALLARD CO. OCCUPATIONAL TAX	\$0.00	\$579.57
165 241.250	GRAVES CO. OCCUPATIONAL TAX	\$0.00	\$239.39
166 241.260	LIVINGSTON CO.-OCCUPATIONAL TAX	\$0.00	\$1,060.73
167 241.270	CALVERT CITY-OCCUPATIONAL TAX	\$0.00	\$73.60
168 241.300	ACCRUED TAXES- BALLARD CO. SCHOOL	\$0.00	\$6,510.20
169 241.310	ACCRUED TAXES- CARLISLE CO. SCHOOL	\$0.00	\$1,166.94
170 241.320	ACCRUED TAXES- GRAVES CO. SCHOOL	\$0.00	\$5,010.48
171 241.330	ACCRUED TAXES-LIVINGSTON CO. SCHOOL	\$0.00	\$14,469.03
172 241.340	ACCRUED TAXES-MCCRACKEN CO. SCHOOL	\$0.00	\$38,161.07

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
General Ledger Trial Balance  
December 31, 2003

Account Number	Description	Present Balance Debit	Present Balance Credit
173 241.350	ACCRUED TAXES- MARSHALL CO. SCHOOL	\$0.00	\$11,653.69
174 242.100	ACCRUED RENTALS	\$0.00	\$0.00
175 242.200	ACCRUED PAYROLL	\$0.00	\$110,030.88
176 242.300	ACCRUED COMPENSATED ABSENCES	\$0.00	\$57,447.31
177 252.000	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0.00	\$108,862.46
178 253.000	OTHER DEFERRED CREDITS	\$0.00	\$15,482.76
179 360.000	DIST. PLT. - LAND AND LAND RIGHTS	\$223,771.06	\$0.00
180 362.000	DIST. PLT. - STATION EQUIPMENT	\$10,183,509.85	\$0.00
181 364.000	DIST. PLT.- POLES, TOWERS, FIXTURES	\$25,283,927.89	\$0.00
182 365.000	DIST. PLT. - O/H CONDUCT. & DEVICES	\$15,505,177.44	\$0.00
183 366.000	DIST. PLT. - UNDERGROUND CONDUIT	\$3,564,623.68	\$0.00
184 367.000	DIST. PLT. - U/G CONDUCT. & DEVICES	\$7,857,398.68	\$0.00
185 368.000	DIST. PLT. - LINE TRANSFORMERS	\$13,552,392.42	\$0.00
186 369.000	DIST. PLT. - SERVICES	\$5,023,549.29	\$0.00
187 370.000	DIST. PLT. - METERS	\$2,624,420.82	\$0.00
188 371.000	DIST PLT - INSTAL. ON CUST. PREMISE	\$1,276,869.43	\$0.00
189 372.000	DIST PLT - LSD. PROP. ON CUST. PREM	\$86,236.00	\$0.00
190 373.000	DIST PLT - ST. LIGHT. & SIGN. SYS.	\$446,505.32	\$0.00
191 389.000	GEN PLT - LAND AND LAND RIGHTS	\$86,866.25	\$0.00
192 390.000	GEN PLT - STRUCTURES & IMPROVEMENTS	\$1,960,870.35	\$0.00
193 391.000	GEN PLT - OFFICE FURNITURE & EQUIP	\$299,075.25	\$0.00
194 391.100	GEN PLT - COMPUTER EQUIP/ SOFTWARE	\$325,620.37	\$0.00
195 391.200	MAPPING DATA ACQUISITION	\$445,100.13	\$0.00
196 392.000	GEN PLT - UTILITY TRANSP. EQUIP.	\$1,751,087.31	\$0.00
197 392.100	GEN PLT - LIGHT DUTY TRANSP. EQUIP	\$433,735.36	\$0.00
198 393.000	GEN PLT - STORES EQUIPMENT	\$68,412.51	\$0.00
199 394.000	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	\$409,946.43	\$0.00
200 395.000	GEN PLT - LABORATORY EQUIPMENT	\$173,044.43	\$0.00
201 396.000	GEN PLT - POWER OPERATED EQUIPMENT	\$186,346.16	\$0.00
202 397.000	GEN PLT - COMMUNICATIONS EQUIPMENT	\$462,420.90	\$0.00
203 397.100	GEN PLT - COMMUNICATIONS SATELLITE	\$0.00	\$0.00
204 398.000	GEN PLT - MISCELLANEOUS EQUIPMENT	\$57,558.58	\$0.00
205 403.600	DEPR. EXP. - DISTRIBUTION PLANT	\$2,700,986.64	\$0.00
206 403.700	DEPR. EXP. - GENERAL PLANT	\$267,457.50	\$0.00
207 408.700	PUBLIC SERV. COMM.(PSC) ASSESSMENT	\$43,335.78	\$0.00
208 415.000	REVENUE/POWER PLUS CR CARD COMMISSI	\$0.00	\$2,792.07
209 416.000	COST & EXPENSES/POWER PLUS CR CARD	\$0.00	\$0.00
210 417.000	LONG DISTANCE COMMISSIONS	\$0.00	\$1,136.13
211 417.100	EXPENSES OF NONUTILITY OPERATIONS	\$0.00	\$0.00
212 417.110	CUSTOMER SERVICE COSTS-LONG DIST	\$934.71	\$0.00
213 417.120	ADMIN & GENERAL COSTS- LONG DIST	\$1,268.81	\$0.00
214 418.100	EQUITY IN EARNINGS- SUB. COMPANIES	\$0.00	\$0.00
215 419.000	INTEREST INCOME	\$0.00	\$224,905.79

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
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Account Number	Description	Present Balance Debit	Present Balance Credit
216 419.010	ERC INTEREST INCOME	\$0.00	\$2.33
217 419.600	INTEREST INCOME - CUSHION OF CREDIT	\$0.00	\$0.00
218 421.000	MISCELLANEOUS NON-OPERATING INCOME	\$0.00	\$4,594.60
219 421.100	GAINS ON DISPOSITION OF PROPTY	\$0.00	\$22,032.53
220 421.110	LOSS ON DISPOSITION OF PROPERTY	\$46,696.42	\$0.00
221 424.000	OTHER CAP. CRS. & PATR. CAP. ALLOC	\$0.00	\$58,230.31
222 426.100	MSC INCOME DEDUCTIONS - DONATIONS	\$800.00	\$0.00
223 426.300	PENALTIES	\$0.00	\$0.00
224 427.100	INTEREST ON LONG TERM DEBT - RUS	\$1,611,443.17	\$0.00
225 427.500	INTEREST ON LONG-TERM DEBT - CFC	\$58,499.79	\$0.00
226 427.600	INT. ON LTD - COBANK	\$213,770.76	\$0.00
227 431.000	INTEREST EXP-SHORT TERM- COBANK	\$13,409.56	\$0.00
228 431.010	INTEREST EXPENSE/SHORT TERM - CFC	\$4,931.16	\$0.00
229 431.100	INTEREST EXPENSE/CUSTOMER DEPOSITS	\$48,944.90	\$0.00
230 431.200	INTEREST EXP-PAST SERVICE LIABILITY	\$0.00	\$0.00
231 440.100	RESIDENTIAL SALES	\$0.00	\$22,168,460.48
232 441.000	IRRIGATION SALES	\$0.00	\$10,118.19
233 442.100	SMALL COMMERCIAL (UNDER 1000 KVA)	\$0.00	\$7,862,641.29
234 442.200	LARGE COMMERCIAL (OVER 1000 KVA)	\$0.00	\$1,740,663.95
235 442.210	INDUSTRIAL - SHELL PIPELINE	\$0.00	\$1,173,498.51
236 442.220	INDUSTRIAL-VULCAN MATERIALS	\$0.00	\$723,188.83
237 444.000	PUBLIC STREET & HIGHWAY LIGHTING	\$0.00	\$63,816.95
238 445.000	OTHER SALES TO PUBLIC AUTHORITIES	\$0.00	\$406,345.95
239 450.000	PENALTIES (ACCT. REC. - ELECTRIC)	\$0.00	\$285,866.31
240 451.000	MISC SERVICE REV. - RECONNECT FEE	\$0.00	\$114,195.00
241 451.100	MISC SERVICE REVENUE-COLLECTIONS	\$0.00	\$36,930.00
242 451.200	MISC SERVICE REVENUE-DISCONNECTS	\$0.00	\$110.00
243 451.210	MISC SERV REV - AFTER HR CONNECTION	\$0.00	\$27,282.12
244 451.300	MISC SERVICE REVENUE-RET CHECKS	\$0.00	\$10,565.00
245 451.400	MISC SERV REV- LATE PYMT-ERC LOANS	\$0.00	\$0.00
246 451.500	MISC SERV REV - AMR INSTALLATION	\$0.00	\$250.00
247 451.600	MISC SERV REV - AMR MONTHLY CHARGE	\$0.00	\$595.00
248 454.000	RENT FROM ELECTRIC PROPERTY	\$0.00	\$323,364.53
249 456.000	OTHER ELECTRIC REVENUES	\$0.00	\$7,820.66
250 456.100	OTHER ELECTRIC REVENUES-LEASE	\$0.00	\$0.00
251 555.000	PURCHASED POWER	\$21,943,109.22	\$0.00
252 555.100	PURCHASED POWER (COOP USAGE)	\$4,049.68	\$0.00
253 580.000	OPERATION SUPERVISION & ENGINEERING	\$206,017.07	\$0.00
254 581.000	LOAD DISPATCHING EXPENSE	\$19,885.29	\$0.00
255 582.000	STATION EXPENSES	\$14,143.74	\$0.00
256 583.000	OVERHEAD LINE EXPENSES	\$59,916.70	\$0.00
257 583.100	O/H LINE EXP.-PCB TEST & INSPECTION	\$1,831.68	\$0.00
258 583.200	OVERHEAD LINE EXPENSE-LINE PATROL	\$17,766.87	\$0.00



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Account Number	Description	Present Balance Debit	Present Balance Credit
259 583.300	O/H LINE EXP-OIL SP CLEANUP/100 REG	\$4,741.99	\$0.00
260 584.000	UNDERGROUND LINE EXPENSES	\$37,822.44	\$0.00
261 584.200	UNDERGROUND LINE EXPENS-LINE PATROL	\$0.00	\$0.00
262 585.000	STREET LIGHTING EXPENSES	\$0.00	\$0.00
263 586.000	METER EXPENSES	\$95,654.52	\$0.00
264 586.100	METER EXP. - ROUTINE CONN. & DISCON	\$250,295.63	\$0.00
265 586.200	METER RECORDS - PREP. & MAINT.	\$30,024.09	\$0.00
266 587.000	CUSTOMER INSTALLATION EXPENSES	\$3,882.37	\$0.00
267 588.000	MISC DIST EXPENSES-LABOR & O/H	\$90,126.35	\$0.00
268 588.100	MISC DIST EXP-OFFICE SUPPLIES/EXP	\$11,758.83	\$0.00
269 588.200	OTHER MISCELLANEOUS DISTRIBUT EXP	\$262,429.18	\$0.00
270 590.000	MAINTENANCE SUPERVISION & ENGINEER	\$129,019.51	\$0.00
271 592.000	MAINTENANCE OF STATION EQUIPMENT	\$867,502.96	\$0.00
272 593.000	MAINTENANCE OF OVERHEAD LINES	\$1,254,903.40	\$0.00
273 593.100	MAINT OF OVERHEAD LINES - STORMS	\$0.00	\$0.00
274 593.200	MAINTENANCE - SECURITY LIGHTS	\$0.00	\$0.00
275 593.300	MAINT OF O/H LINES - TREE TRIMMING	\$87,284.93	\$0.00
276 593.500	MAINT OF OVERHEAD LINES-LINE PATROL	\$0.00	\$0.00
277 594.000	MAINTENANCE OF UNDERGROUND LINES	\$81,656.67	\$0.00
278 595.000	MAINTENANCE OF LINE TRANSFORMERS	\$44,927.64	\$0.00
279 596.000	MAINTENANCE OF STREET LIGHTING	\$16,830.35	\$0.00
280 597.000	MAINTENANCE OF METERS	\$5,879.45	\$0.00
281 598.000	MAINT. OF MSC. DISTRIBUTION PLANT	\$130,005.85	\$0.00
282 598.100	MAINT OF MSC DIST PLANT-TELE.LINES	\$3,085.22	\$0.00
283 901.000	SUPERVISION OF CUSTOMER ACCOUNTS	\$43,668.58	\$0.00
284 902.000	METER READING EXPENSES	\$57,473.07	\$0.00
285 902.100	METER READING EXPENSES-SYSTEM	\$310,301.53	\$0.00
286 903.000	CUSTOMER RECORDS & COLLECTION EXP.	\$210,900.22	\$0.00
287 903.100	CUSTOMER RCDS.& COLL.-OVER & SHORT	\$12,127.84	\$0.00
288 903.200	CUST.RCDS & COLL. - COMPLAINTS, ADJ	\$79,009.85	\$0.00
289 903.300	CUST RCDS & COLL - CONNECTS & DISC	\$100,203.66	\$0.00
290 903.400	CUST RCDS & COLL - DELINQUENT ACCTS	\$106,616.89	\$0.00
291 903.410	DELINQUENT ACCTS OVER 30 DAYS	\$0.00	\$0.00
292 903.500	CUST RECORDS - DOCUMENT SCANNING	\$33,192.29	\$0.00
293 903.600	CREDIT CARD DISCOUNT/HANDLING EXPEN	\$29,969.26	\$0.00
294 904.000	UNCOLLECTIBLE ACCOUNTS EXPENSES	\$85,334.07	\$0.00
295 904.100	UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	\$7,158.75	\$0.00
296 907.000	CUSTOMER SERVICE - SUPERVISION	\$1,024.00	\$0.00
297 908.000	CUSTOMER ASSISTANCE EXPENSES	\$1,675.01	\$0.00
298 908.510	CUSTOMER ASSISTANCE EXPENSE-FOOD	\$0.00	\$0.00
299 908.560	CUSTOMER ASSISTANCE EXPENSE-PRIZES	\$0.00	\$0.00
300 908.640	AD EXP/PRINTING-APPLICATIONS	\$0.00	\$0.00
301 909.000	INFORM. & INSTRUCT. ADVERTISING EXP	\$5,373.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit	
302	909.400	MEDIA AD EXP-MISCELLANEOUS	\$0.00	\$0.00
303	909.410	ADVERTISING EXPENSE-NEWSPAPER	\$0.00	\$0.00
304	909.420	MEDIA AD EXPENSE-RADIO	\$0.00	\$0.00
305	909.430	MEDIA AD EXP-TV	\$0.00	\$0.00
306	909.440	ADVERTISING EXPENSE-PERIODICALS	\$0.00	\$0.00
307	909.450	ADVERTISING EXPENSE-DIRECTORY	\$0.00	\$0.00
308	909.600	ADVERTISING EXPENSE-MISCELLANEOUS	\$0.00	\$0.00
309	909.610	MEDIA AD EXP-PRINTING-BROCHURES	\$0.00	\$0.00
310	909.620	ADVERTISING EXPENSE-EMPLOYEE NEWLTR	\$0.00	\$0.00
311	909.640	ADVERTISING EXPENSE-APPLICATIONS	\$0.00	\$0.00
312	910.000	MSC CUSTOMER SVC & INFORMATION EXP	\$105,538.01	\$0.00
313	911.000	CUSTOMER SERVICE-SUPERVISOR SALES	\$0.00	\$0.00
314	912.000	DEMONSTRATING & SELLING EXPENSES	\$165.48	\$0.00
315	912.560	DEMO & SELLING EXPENSE-PRIZES	\$0.00	\$0.00
316	912.600	DEMO & SELLING EXP-PRINTING/MISC	\$0.00	\$0.00
317	913.000	ADVERTISING EXPENSES	\$17,383.48	\$0.00
318	913.400	SALES & PROMO EXP-MISCELLANEOUS	\$0.00	\$20,402.46
319	913.410	SALES & PROMO MEDIA EXP-NEWSPAPER	\$20,084.84	\$0.00
320	913.420	SALES & PROMO EXP-NEWSPAPER	\$22,525.52	\$0.00
321	913.430	SALES & PROMO EXP-TV	\$45,924.63	\$0.00
322	913.440	SALES & PROMO EXP-PERIODICALS	\$0.00	\$0.00
323	913.450	SALES & PROMO EXP - BS. DIRECTORY	\$0.00	\$0.00
324	913.600	SALES & PROMO EXP-PRINT/MISC	\$0.00	\$0.00
325	913.620	SALES & PROMO EXP-PRINT/EMP NEWLETT	\$14,744.32	\$0.00
326	920.000	ADMINISTRATIVE & GENERAL SALARIES	\$428,545.13	\$0.00
327	920.010	ADMIN & GEN. - JOINT USE SALARIES	\$29,396.11	\$0.00
328	920.015	ADMIN & GEN - FEMA COSTS	\$7,501.98	\$0.00
329	920.100	ADMIN. & GEN. SALARIES - MANAGER	\$172,685.14	\$0.00
330	921.000	OFFICE SUPPLIES AND EXPENSES	\$310,999.54	\$0.00
331	921.100	OFFICE SUPPLIES & EXP. - MANAGER	\$60,575.51	\$0.00
332	923.000	OUTSIDE SERVICES EMPLOYED	\$22,625.58	\$0.00
333	923.200	OUTSIDE SERVICES-ECONOMIC DEVELOP	\$0.00	\$0.00
334	923.201	OUTSIDE SERVICES - SECURITY	\$0.00	\$0.00
335	925.000	INJURIES AND DAMAGES	\$4,432.00	\$0.00
336	926.000	EMPLOYEE PENSIONS & BENEFITS-HOSP	\$1,649.75	\$0.00
337	926.100	EMPLOYEE UNIFORM EXPENSES	\$23,193.29	\$0.00
338	926.200	OTHER EMPLOYEE PENSIONS & BENEFIT	\$72,402.82	\$0.00
339	928.000	REGULATORY COMMISSION EXPENSES	\$13,104.59	\$0.00
340	930.100	GENERAL ADVERTISING EXPENSES	\$5,589.00	\$0.00
341	930.200	MISCELLANEOUS GENERAL EXPENSES	\$90,973.64	\$0.00
342	930.201	ECONOMIC DEVELOPMENT-MISCELLANEOUS	\$0.00	\$0.00
343	930.202	ECONOMIC DEVELOPMENT-BALLARD	\$0.00	\$0.00
344	930.203	ECONOMIC DEVELOPMENT-GRAVES	\$21.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit	
345	930.204	ECONOMIC DEVELOPMENT-LIVINGSTON	\$0.00	\$0.00
346	930.205	ECONOMIC DEVELOPMENT-MARSHALL	\$50.00	\$0.00
347	930.206	ECONOMIC DEVELOPMENT-MCCRACKEN	\$425.00	\$0.00
348	930.210	DIRECTOR'S FEES AND EXPENSES	\$80,402.01	\$0.00
349	930.218	GEN. EXP. J. MCDUGAL CASE	\$0.00	\$0.00
350	930.219	SPECIAL BALLOT MAILING	\$0.00	\$0.00
351	930.220	ANNUAL MEETING EXPENSES	\$32,940.61	\$0.00
352	930.224	ANNUAL MEETING EXP-ADVERTISING	\$5,895.17	\$0.00
353	930.225	ANNUAL MEETING EXP-PRIZES	\$2,596.13	\$0.00
354	930.226	ANNUAL MEETING EXP-PRINTING	\$5,823.95	\$0.00
355	930.230	ANNUAL MEETING EXP-ANNUAL REPORT	\$11,167.23	\$0.00
356	935.000	MAINTENANCE OF GENERAL PLANT	\$51,025.50	\$0.00
357	935.100	MAINT OF G/P- MAINT. AGREEMENTS	\$36,461.92	\$0.00
358	935.200	MAINT G/P-REPAIRS & SERVICE CALLS	\$2,258.83	\$0.00
359	935.300	MAINT OF G/P - SUPPLIES	\$4,861.05	\$0.00
360	935.400	MAINT OF G/P-BUILDINGS & GROUNDS	\$37,211.20	\$0.00
361	935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	\$0.00	\$0.00
362	935.500	MAINT OF G/P- MISCELLANEOUS	\$0.00	\$0.00
363	999.999	RAIN DELAY	\$0.00	\$0.00
364				
365				
366				
367		Accounts 102.000 To 399.999	1,777,570.18	
368		Accounts 400.000 To 999.999	(1,777,570.18)	



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Account Number	Description	Present Balance Debit	Present Balance Credit	
1	102.000	ELECTRIC PLANT PURCHASED	\$0.00	\$0.00
2	107.100	CONSTRUCTION WIP- CONTRACTORS	\$72,085.41	\$0.00
3	107.120	WIP - FUTURE SUB-STATIONS	\$121,205.59	\$0.00
4	107.130	WIP - LONG RANGE WORK PLAN	\$0.00	\$0.00
5	107.200	CWIP-JACKSON PURCHASE CREWS	\$268,719.75	\$0.00
6	107.231	CONTRIBUTIONS IN AID - CONSTRUCTION	\$0.00	\$19,692.02
7	107.300	WIP - SPECIAL EQUIPMENT	\$0.00	\$0.00
8	107.400	CIP - FAS 106 IMPLEMENTATION	\$0.00	\$0.00
9	108.600	ACCUM DEPR FOR DISTRIBUTION PLANT	\$0.00	\$0.00
10	108.662	ACCUM DEPR-STATION EQUIPMENT	\$0.00	\$1,151,193.27
11	108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	\$0.00	\$9,188,804.36
12	108.665	ACCUM DEPR-O/H CONDUCTOR & DEVICES	\$0.00	\$4,918,964.24
13	108.666	ACCUM DEPR-UNDERGROUND CONDUIT	\$0.00	\$518,597.75
14	108.667	ACCUM DEPR-U/G CONDUCTOR & DEVICES	\$0.00	\$2,043,608.15
15	108.668	ACCUM DEPR-LINE TRANSFORMERS	\$0.00	\$3,542,868.38
16	108.669	ACCUM DEPR- SERVICES	\$0.00	\$2,204,504.34
17	108.670	ACCUM DEPR-METERS	\$0.00	\$972,668.67
18	108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	\$0.00	\$551,646.31
19	108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	\$73,578.56	\$0.00
20	108.673	ACCUM DEPR-STREET LIGHT & SIGN	\$0.00	\$91,216.71
21	108.710	ACCUM DEPR FOR OFFICE FURN. & EQUIP	\$0.00	\$153,030.89
22	108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWRE	\$0.00	\$288,879.26
23	108.712	ACCUM DEPRECIATION	\$0.00	\$0.00
24	108.715	CONTRA ACCUM DEPR -OFFICE FURNITURE	\$14,909.43	\$0.00
25	108.716	CONTRA ACCUM DEPR - COMPUTERS	\$0.00	\$99,728.44
26	108.720	ACCUM DEPR - UTILITY TRANSP. EQUIP.	\$0.00	\$904,317.39
27	108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	\$0.00	\$183,243.91
28	108.723	ACCUM DEPR - CONTRA TRANSP. EQUIP	\$361,917.10	\$0.00
29	108.730	ACCUM DEPR FOR STRUCTURES & IMPROVE	\$0.00	\$1,101,842.10
30	108.735	CONTRA - ACCUM DEPR STRUCT & IMPRV	\$0.00	\$66,310.03
31	108.740	ACCUM DEPR FOR SHOP EQUIPMENT	\$0.00	\$267,694.40
32	108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	\$49,661.00	\$0.00
33	108.750	ACCUM DEPR FOR LABORTORY EQUIPMENT	\$0.00	\$102,733.23
34	108.755	CONTRA ACCUM DEPR - LABORATORY	\$12,309.90	\$0.00
35	108.760	ACCUM DEPR FOR COMMUNICATIONS EQUIP	\$0.00	\$180,118.96
36	108.761	ACCUM DEPR-COMMUNICATIONS SATELLITE	\$0.00	\$0.00
37	108.765	CONTRA ACCUM DEPR - COMMUNICATION	\$417,876.74	\$0.00
38	108.770	ACCUM DEPR FOR STORES EQUIPMENT	\$0.00	\$50,948.45
39	108.775	CONTRA ACCUM DEPR - STORES	\$6,170.97	\$0.00
40	108.780	ACCUM DEPR FOR MISCELLANEOUS EQUIP	\$0.00	\$46,183.86
41	108.785	CONTRA - ACCUM DEPR - MISC EQUIP.	\$9,326.11	\$0.00
42	108.790	ACCUM DEPR FOR POWER OPERATED EQUIP	\$0.00	\$48,163.22
43	108.791	ACCUM DEPR - PWR EQUIP TRENCHER,ETC	\$0.00	\$87,201.22

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Account Number	Description	Present Balance Debit	Present Balance Credit	
44	108.795	CONTRA ACCUM DEPR - POWER OPERATED	\$0.00	\$26.73
45	108.800	RETIRE. WIP-JPECC CREWS	\$21,145.73	\$0.00
46	108.810	RETIRE. WIP-CONTRACTORS	\$12,838.36	\$0.00
47	123.100	PATRONAGE CAPITAL FROM ASSOC. COOPS	\$416,436.84	\$0.00
48	123.220	INVESTMENTS IN CAP TERM CERT - CFC	\$948,124.18	\$0.00
49	123.230	OTHER INVEST IN ASSOC ORGANIZATIONS	\$1,040.00	\$0.00
50	123.231	OTHER INVEST-KAEC PCB DETOX CERT	\$5,000.00	\$0.00
51	123.240	INVEST-CLASS "C" & "E" STOCK-COBANK	\$602,243.50	\$0.00
52	124.000	CFC COMMERCIAL PAPER RECEIVABLE	\$800,000.00	\$0.00
53	128.000	SPEC FUNDS-DEFERRED COMPENSATION	\$58,819.10	\$0.00
54	131.100	CASH-GEN FUNDS-PADUCAH BANK & TRUST	\$308,226.26	\$0.00
55	131.111	CASH-MEMBERSHIP FUND-PADUCAH BANK	\$0.00	\$0.00
56	131.210	CASH-RUS CONSTRUCTION FUND-PAD BK	\$40.00	\$0.00
57	131.400	CASH IN TRANSIT-CREDIT CARDS	\$2,924.93	\$0.00
58	131.500	CASH IN TRANSIT-FIRST USA	\$0.00	\$0.00
59	135.000	WORKING FUNDS	\$1,700.00	\$0.00
60	136.000	TEMPORARY CASH INVESTMENTS	\$0.00	\$0.00
61	142.110	ACCTS. REC. ELECTRIC/ CYCLE 1	\$34,228.69	\$0.00
62	142.120	ACCTS. REC. ELECTRIC/ CYCLE 2	\$93,253.20	\$0.00
63	142.130	ACCTS. REC. ELECTRIC/ CYCLE 3	\$285,484.85	\$0.00
64	142.140	ACCTS. REC. ELECTRIC/ CYCLE 4	\$462,860.64	\$0.00
65	142.150	ACCTS REC ELECT/DISCONNECTS CYCLE 5	\$82,345.78	\$0.00
66	142.155	ACCTS REC ELECTRIC/CYCLE V	\$0.00	\$0.00
67	142.160	ACCTS REC - SHELL/VULCAN/WALKER	\$221,060.11	\$0.00
68	142.170	ACCTS REC - ELECT / CREDIT REFUNDS	\$0.00	\$0.00
69	142.175	ACCTS REC ELECTRIC/CYCLE VII	\$0.00	\$0.00
70	142.180	ACCTS REC ELECTRIC/CYCLE 8	\$0.00	\$0.00
71	142.190	ACCTS REC ELECTRIC/CYCLE 9	\$766,716.14	\$0.00
72	142.200	CUSTOMER ACCOUNTS RECEIVABLE-OTHER	\$0.00	\$29,923.54
73	143.000	OTHER ACCOUNTS RECEIVABLE	\$63,915.67	\$0.00
74	143.098	VULCAN ACCRUED EXPENSES	\$0.00	\$0.00
75	143.200	OTHER ACCTS REC - EMPLOYEE LTD	\$0.00	\$0.00
76	143.210	A/R OTHER-CHILD SUPPORT/GARNISHMENT	\$0.00	\$0.00
77	143.220	A/R OTHER-TOOL PURCHASE	\$892.27	\$0.00
78	143.230	A/R OTHER-COMPUTER PURCHASE	\$25,836.76	\$0.00
79	143.240	A/R OTHER - AUTO PURCHASE	\$1,944.83	\$0.00
80	143.250	A/R OTHER-CHARITABLE CONTRIBUTIONS	\$0.00	\$1,752.00
81	143.260	A/R OTHER-EMP PAID LIFE INSURANCE	\$1,074.22	\$0.00
82	143.300	OTHER ACC REC/EMPLOYEES & DIRECTORS	\$1,258.53	\$0.00
83	143.305	OTHER A/R - EMPLOYEE MISC	\$144.00	\$0.00
84	143.310	ACCTS. RECEIVABLE-BIG RIVERS	\$13,488.03	\$0.00
85	143.320	A/R - KENERGY - WINTER STORM	\$63,963.51	\$0.00
86	143.410	OTHER ACCOUNTS REC/EMP 401K PRETAX	\$0.00	\$2,863.99

**Jackson Purchase Energy Corporation**  
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**December 31, 2004**

Account Number	Description	Present Balance Debit	Present Balance Credit	
87	143.500	EMPLOYEE PR DEDUCTS/UNION DUES	\$1,280.00	\$0.00
88	143.600	EMPLOYEE PR DEDUCT/DIRECT DEPOSIT	\$0.00	\$0.00
89	143.700	OTHER ACCTS REC/EMPLOYEE CREDIT UN	\$0.00	\$0.00
90	144.100	ACCUM PROV FOR UNCOLLECTIBLE ACCTS	\$0.00	\$126,464.86
91	154.000	PLT MATERIALS & OPERATING SUPPLIES	\$1,043,469.90	\$0.00
92	156.000	OTHER MATERIALS AND SUPPLIES	\$995.83	\$0.00
93	163.000	STORES EXPENSE - UNDISTRIBUTED	\$2,983.94	\$0.00
94	165.100	PREPAYMENTS - INSURANCE	\$246,175.09	\$0.00
95	165.150	PREPAID HEALTH INSURANCE-BENEFIT	\$58,504.00	\$0.00
96	165.200	PREPAYMENTS - OTHER	\$58,816.63	\$0.00
97	165.210	PREPAID RETIREMENT FUND/CO PD BENE	\$0.00	\$0.00
98	165.211	PREPAID LIFE INSURANCE/CO PAID BEN	\$0.00	\$0.00
99	165.220	PREPAID L T D FUND/CO. PD. BENEFIT	\$0.00	\$0.00
100	165.240	PREPAID SAVINGS PLAN/CO PD BENEFIT	\$0.00	\$672.61
101	165.250	RETIREMENT FUND-IBEW/BARG CO PD BEN	\$0.00	\$0.00
102	165.260	PAST SERVICE LIABILITY FUND	\$0.00	\$0.00
103	165.270	PREPAID 401K LOAN REPAYMENTS	\$0.00	\$7,389.83
104	165.280	PREPAID INSURANCE - RETIREES	\$23.90	\$0.00
105	171.000	INTEREST RECEIVABLE	\$11,665.01	\$0.00
106	171.100	CFC INTEREST RECEIVABLE	\$212.60	\$0.00
107	173.000	ACCRUED UTILITY REVENUES	\$2,087,781.29	\$0.00
108	183.000	PRELIMINARY SURVEY & INVEST. CHGS	\$0.00	\$0.00
109	184.000	PAYROLL CLEARING ACCOUNT	\$0.00	\$0.00
110	184.100	TRANSPORTATION EXPENSE / CLEARING	\$1,228.05	\$0.00
111	184.110	DIESEL FUEL INVENTORY - TANK #1	\$2,615.03	\$0.00
112	184.120	GASOLINE INVENTORY - TANK # 2	\$2,689.19	\$0.00
113	184.200	VISA CLEARING ACCOUNT	\$0.00	\$1,095.16
114	184.210	AMERICAN EXPRESS CLEARING ACCOUNT	\$185.00	\$0.00
115	186.000	DATA MAPPING ACQUISITION COSTS	\$1,142,199.66	\$0.00
116	186.100	DEFFERED DEBITS - OTHER	\$2,103.12	\$0.00
117	200.100	MEMBERSHIPS	\$0.00	\$246,170.00
118	201.100	PATRONS' CAPITAL CREDITS	\$0.00	\$30,983,313.47
119	201.110	PAT CAP ASSIGNED-UNBILLED REV 1995	\$0.00	\$0.00
120	201.200	PATRONAGE CAPITAL ASSIGNABLE	\$0.00	\$0.00
121	201.210	PATRONAGE CAPITAL ASSIGNABLE-OTHER	\$0.00	\$0.00
122	219.100	OPERATING MARGINS	\$0.00	\$0.00
123	219.200	NONOPERATING MARGINS	\$0.00	\$0.00
124	219.400	MARGINS & EQUITIES - PRIOR PERIODS	\$0.00	\$0.00
125	224.110	OTHER LONG TERM DEBT/SUBSCRIPTIONS	\$0.00	\$0.00
126	224.120	LTD - COOPERATIVE FINANCE CORP(CFC)	\$0.00	\$922,200.03
127	224.140	LTD-NATIONAL BANK FOR COOPS-COBANK	\$0.00	\$7,491,023.07
128	224.300	LTD-RUS/CONSTRUCT. NOTES EXECUTED	\$0.00	\$30,318,167.75
129	224.305	LTD - RUS /CONST NOTES - FFB LOAN	\$0.00	\$6,973,432.96

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Account Number	Description	Present Balance Debit	Present Balance Credit
130 224.400	RUS/NOTES-EXECUTED/CONSTRUCTION	\$0.00	\$0.00
131 224.600	ADVANCE PAYMENTS UNAPPLIED -LTD RUS	\$6,190,292.35	\$0.00
132 228.300	CONTRA ACCOUNT-PENSION & BENEFITS	\$0.00	\$58,819.10
133 228.305	ACCUM PROVISION-PENSION & BENFITS	\$0.00	\$739,108.54
134 228.310	ACCUMULATED PAST SERVICE LIABILITY	\$0.00	\$0.00
135 231.000	NOTES PAYABLE-COBANK SEASONAL LOANS	\$0.00	\$0.00
136 231.100	SHORT TERM LOANS - CFC	\$0.00	\$0.00
137 232.100	ACCOUNTS PAYABLE - GENERAL	\$0.00	\$2,622,355.88
138 232.110	ACCOUNTS PAYABLE-PLANT CLEARING	\$0.00	\$128,853.45
139 232.400	ACCOUNTS PAYABLE - AUDITORS	\$0.00	\$0.00
140 235.000	CUSTOMER DEPOSITS	\$0.00	\$929,532.00
141 235.001	ATHLETIC FIELD FEES	\$0.00	\$1,440.00
142 235.110	JPEC - GIFT CERTIFICATES	\$0.00	\$170.00
143 235.200	FUNDS RECEIVABLE UNIDENTIFIED	\$0.00	\$0.00
144 236.100	ACCRUED PROPERTY TAXES	\$0.00	\$12,650.00
145 236.200	ACCRUED TAXES/U S SOC SEC - UNEMPL	\$0.00	\$82.72
146 236.300	ACCRUED TAXES - F.I.C.A.	\$0.11	\$0.00
147 236.400	ACCRUED TAXES - STATE UNEMPLOYMENT	\$0.00	\$71.45
148 236.500	ACCRUED TAXES - KY SALES & USE	\$0.00	\$29,737.76
149 237.000	ACCRUED INTEREST/CUSTOMER DEPOSITS	\$0.00	\$25,699.73
150 237.100	ACCRUED INTEREST - RUS/LTD	\$0.00	\$4,814.33
151 237.105	ACCRUED INT RUS/LTD FFB LOAN	\$0.00	\$0.00
152 237.200	ACCRUED INTEREST-CFC/LTD	\$0.00	\$4,591.79
153 237.300	OTHER ACCRUED INTEREST	\$0.00	\$0.00
154 237.400	ACCRUED INT-PAST SERVICE LIABILITY	\$0.00	\$0.00
155 237.600	ACCRUED INTEREST- COBANK LTD	\$0.00	\$29,949.23
156 241.000	INCOME TAX WITHHELD - FEDERAL	\$0.00	\$0.00
157 241.100	ACCRUED TAXES-EMPLOYEES STATE W/H	\$0.00	\$11,957.60
158 241.200	ACCRUED TAXES- CITY PAYROLL TAX	\$0.00	\$7,671.74
159 241.210	MARSHALL CO. OCCUPATIONAL LIC. TAX	\$0.00	\$736.24
160 241.220	MARSHALL CO. OCC. LIC. TAX-SCHOOLS	\$0.00	\$110.99
161 241.230	MCCRACKEN CO. OCCUPATIONAL TAX	\$0.00	\$2,321.87
162 241.240	BALLARD CO. OCCUPATIONAL TAX	\$0.00	\$757.49
163 241.250	GRAVES CO. OCCUPATIONAL TAX	\$0.00	\$338.09
164 241.260	LIVINGSTON CO.-OCCUPATIONAL TAX	\$0.00	\$1,222.97
165 241.270	CALVERT CITY-OCCUPATIONAL TAX	\$0.00	\$99.88
166 241.300	ACCRUED TAXES- BALLARD CO. SCHOOL	\$0.00	\$6,383.54
167 241.310	ACCRUED TAXES- CARLISLE CO. SCHOOL	\$0.00	\$1,200.42
168 241.320	ACCRUED TAXES- GRAVES CO. SCHOOL	\$0.00	\$5,236.13
169 241.330	ACCRUED TAXES-LIVINGSTON CO. SCHOOL	\$0.00	\$15,129.64
170 241.340	ACCRUED TAXES-MCCRACKEN CO. SCHOOL	\$0.00	\$42,183.67
171 241.350	ACCRUED TAXES- MARSHALL CO. SCHOOL	\$0.00	\$12,225.52
172 242.100	ACCRUED RENTALS	\$0.00	\$0.00



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Account Number	Description	Present Balance Debit	Present Balance Credit
173 242.200	ACCRUED PAYROLL	\$0.00	\$99,468.48
174 242.300	ACCRUED COMPENSATED ABSENCES	\$0.00	\$92,238.48
175 242.500	ACCRUED AUDITORS EXPENSE	\$0.00	\$11,505.00
176 252.000	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0.00	\$104,185.49
177 253.000	OTHER DEFERRED CREDITS	\$0.00	\$22,727.23
178 253.100	OTHER DEFERRED CR - ECONOMIC DEVEL	\$0.00	\$0.00
179 360.000	DIST. PLT. - LAND AND LAND RIGHTS	\$223,931.06	\$0.00
180 362.000	DIST. PLT. - STATION EQUIPMENT	\$10,217,895.67	\$0.00
181 364.000	DIST. PLT.- POLES, TOWERS, FIXTURES	\$26,201,868.78	\$0.00
182 365.000	DIST. PLT. - O/H CONDUCT. & DEVICES	\$15,962,628.22	\$0.00
183 366.000	DIST. PLT. - UNDERGROUND CONDUIT	\$3,664,358.23	\$0.00
184 367.000	DIST. PLT. - U/G CONDUCT. & DEVICES	\$8,409,915.03	\$0.00
185 368.000	DIST. PLT. - LINE TRANSFORMERS	\$14,221,904.94	\$0.00
186 369.000	DIST. PLT. - SERVICES	\$5,422,285.42	\$0.00
187 370.000	DIST. PLT. - METERS	\$2,731,487.24	\$0.00
188 371.000	DIST PLT - INSTAL. ON CUST. PREMISE	\$1,308,885.62	\$0.00
189 372.000	DIST PLT - LSD. PROP. ON CUST. PREM	\$86,236.00	\$0.00
190 373.000	DIST PLT - ST. LIGHT. & SIGN. SYS.	\$495,699.52	\$0.00
191 389.000	GEN PLT - LAND AND LAND RIGHTS	\$86,866.25	\$0.00
192 390.000	GEN PLT - STRUCTURES & IMPROVEMENTS	\$2,021,793.76	\$0.00
193 391.000	GEN PLT - OFFICE FURNITURE & EQUIP	\$291,947.40	\$0.00
194 391.100	GEN PLT - COMPUTER EQUIP/ SOFTWARE	\$390,397.60	\$0.00
195 391.200	MAPPING DATA ACQUISITION	\$0.00	\$0.00
196 392.000	GEN PLT - UTILITY TRANSP. EQUIP.	\$1,693,397.65	\$0.00
197 392.100	GEN PLT - LIGHT DUTY TRANSP. EQUIP	\$332,196.31	\$0.00
198 393.000	GEN PLT - STORES EQUIPMENT	\$71,642.28	\$0.00
199 394.000	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	\$410,253.78	\$0.00
200 395.000	GEN PLT - LABORATORY EQUIPMENT	\$166,615.32	\$0.00
201 396.000	GEN PLT - POWER OPERATED EQUIPMENT	\$235,668.22	\$0.00
202 397.000	GEN PLT - COMMUNICATIONS EQUIPMENT	\$395,532.53	\$0.00
203 397.100	GEN PLT - COMMUNICATIONS SATELLITE	\$0.00	\$0.00
204 398.000	GEN PLT - MISCELLANEOUS EQUIPMENT	\$85,325.84	\$0.00
205 403.600	DEPR. EXP. - DISTRIBUTION PLANT	\$2,803,743.95	\$0.00
206 403.700	DEPR. EXP. - GENERAL PLANT	\$223,517.19	\$0.00
207 408.700	PUBLIC SERV. COMM.(PSC) ASSESSMENT	\$42,503.47	\$0.00
208 415.000	REV/POWER PLUS CR CARD ROYALTIES	\$0.00	\$1,992.55
209 416.000	COST & EXPENSES/POWER PLUS CR CARD	\$0.00	\$0.00
210 417.000	LONG DISTANCE COMMISSIONS	\$0.00	\$3,751.91
211 417.100	EXPENSES OF NONUTILITY OPERATIONS	\$1,461.32	\$0.00
212 417.110	CUSTOMER SERVICE COSTS-LONG DIST	\$140.79	\$0.00
213 417.120	ADMIN & GENERAL COSTS- LONG DIST	\$369.58	\$0.00
214 418.100	EQUITY IN EARNINGS- SUB. COMPANIES	\$0.00	\$0.00
215 419.000	INTEREST INCOME	\$0.00	\$384,493.21

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Account Number	Description	Present Balance Debit	Present Balance Credit	
216	419.010	ERC INTEREST INCOME	\$0.00	\$0.00
217	419.600	INTEREST INCOME - CUSHION OF CREDIT	\$0.00	\$0.00
218	421.000	MISCELLANEOUS NON-OPERATING INCOME	\$0.00	\$3,586.21
219	421.100	GAINS ON DISPOSITION OF PROPTY	\$0.00	\$15,554.98
220	421.110	LOSS ON DISPOSITION OF PROPERTY	\$62,768.85	\$0.00
221	424.000	OTHER CAP. CRS. & PATR. CAP. ALLOC	\$0.00	\$86,071.24
222	426.100	MSC INCOME DEDUCTIONS - DONATIONS	\$1,207.89	\$0.00
223	426.300	PENALTIES	\$0.00	\$0.00
224	427.100	INTEREST ON LONG TERM DEBT - RUS	\$1,442,972.22	\$0.00
225	427.105	INT. ON LONG TERM DEBT - RUS/FFB	\$156,817.95	\$0.00
226	427.500	INTEREST ON LONG-TERM DEBT - CFC	\$56,327.66	\$0.00
227	427.600	INT. ON LTD - COBANK	\$334,645.37	\$0.00
228	431.000	INTEREST EXP-SHORT TERM- COBANK	\$0.00	\$0.00
229	431.010	INTEREST EXPENSE/SHORT TERM - CFC	\$14,171.29	\$0.00
230	431.100	INTEREST EXPENSE/CUSTOMER DEPOSITS	\$53,221.53	\$0.00
231	431.200	INTEREST EXP-PAST SERVICE LIABILITY	\$0.00	\$0.00
232	440.100	RESIDENTIAL SALES	\$0.00	\$22,432,061.80
233	441.000	IRRIGATION SALES	\$0.00	\$13,064.76
234	442.100	SMALL COMMERCIAL (UNDER 1000 KVA)	\$0.00	\$8,180,717.60
235	442.200	LARGE COMMERCIAL (OVER 1000 KVA)	\$0.00	\$1,719,854.53
236	442.210	INDUSTRIAL - SHELL PIPELINE	\$0.00	\$1,249,784.48
237	442.220	INDUSTRIAL-VULCAN MATERIALS	\$0.00	\$689,113.93
238	444.000	PUBLIC STREET & HIGHWAY LIGHTING	\$0.00	\$65,312.74
239	445.000	OTHER SALES TO PUBLIC AUTHORITIES	\$0.00	\$409,412.95
240	450.000	PENALTIES (ACCT. REC. - ELECTRIC)	\$0.00	\$265,000.97
241	451.000	MISC SERVICE REV. - RECONNECT FEE	\$0.00	\$123,020.00
242	451.100	MISC SERVICE REVENUE-COLLECTIONS	\$0.00	\$36,099.00
243	451.200	MISC SERVICE REVENUE-DISCONNECTS	\$0.00	\$0.00
244	451.210	MISC SERV REV - AFTER HR CONNECTION	\$0.00	\$27,345.00
245	451.300	MISC SERVICE REVENUE-RET CHECKS	\$0.00	\$14,740.00
246	451.400	MISC SERV REV- LATE PYMT-ERC LOANS	\$0.00	\$0.00
247	451.500	MISC SERV REV - AMR INSTALLATION	\$0.00	\$0.00
248	451.600	MISC SERV REV - AMR MONTHLY CHARGE	\$0.00	\$810.00
249	454.000	RENT FROM ELECTRIC PROPERTY	\$0.00	\$304,622.49
250	456.000	OTHER ELECTRIC REVENUES	\$0.00	\$7,165.13
251	456.100	OTHER ELECTRIC REVENUES-LEASE	\$0.00	\$0.00
252	555.000	PURCHASED POWER	\$22,451,034.78	\$0.00
253	555.100	PURCHASED POWER (COOP USAGE)	\$4,029.90	\$0.00
254	580.000	OPERATION SUPERVISION & ENGINEERING	\$168,162.47	\$0.00
255	581.000	LOAD DISPATCHING EXPENSE	\$20,412.57	\$0.00
256	582.000	STATION EXPENSES	\$9,120.35	\$0.00
257	583.000	OVERHEAD LINE EXPENSES	\$152,713.12	\$0.00
258	583.100	O/H LINE EXP.-PCB TEST & INSPECTION	\$1,831.68	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
259 583.200	OVERHEAD LINE EXPENSE-LINE PATROL	\$4,314.76	\$0.00
260 583.300	O/H LINE EXP-OIL SP CLEANUP/100 REG	\$7,020.26	\$0.00
261 584.000	UNDERGROUND LINE EXPENSES	\$22,771.39	\$0.00
262 584.200	UNDERGROUND LINE EXPENS-LINE PATROL	\$0.00	\$0.00
263 585.000	STREET LIGHTING EXPENSES	\$0.00	\$0.00
264 586.000	METER EXPENSES	\$95,569.69	\$0.00
265 586.100	METER EXP. - ROUTINE CONN. & DISCON	\$242,211.77	\$0.00
266 586.200	METER RECORDS - PREP. & MAINT.	\$960.96	\$0.00
267 587.000	CUSTOMER INSTALLATION EXPENSES	\$3,934.45	\$0.00
268 588.000	MISC DIST EXPENSES-LABOR & O/H	\$99,914.51	\$0.00
269 588.100	MISC DIST EXP-OFFICE SUPPLIES/EXP	\$14,377.66	\$0.00
270 588.200	OTHER MISCELLANEOUS DISTRIBUT EXP	\$209,774.83	\$0.00
271 590.000	MAINTENANCE SUPERVISION & ENGINEER	\$141,107.24	\$0.00
272 592.000	MAINTENANCE OF STATION EQUIPMENT	\$136,043.32	\$0.00
273 593.000	MAINTENANCE OF OVERHEAD LINES	\$1,392,508.91	\$0.00
274 593.100	MAINT OF OVERHEAD LINES - STORMS	\$0.00	\$0.00
275 593.200	MAINTENANCE - SECURITY LIGHTS	\$0.00	\$0.00
276 593.300	MAINT OF O/H LINES - TREE TRIMMING	\$678,784.80	\$0.00
277 593.500	MAINT OF OVERHEAD LINES-LINE PATROL	\$0.00	\$0.00
278 594.000	MAINTENANCE OF UNDERGROUND LINES	\$77,800.04	\$0.00
279 595.000	MAINTENANCE OF LINE TRANSFORMERS	\$11,764.32	\$0.00
280 596.000	MAINTENANCE OF STREET LIGHTING	\$21,828.89	\$0.00
281 597.000	MAINTENANCE OF METERS	\$6,936.82	\$0.00
282 598.000	MAINT. OF MSC. DISTRIBUTION PLANT	\$124,524.15	\$0.00
283 598.100	MAINT OF MSC DIST PLANT-TELE.LINES	\$1,178.01	\$0.00
284 901.000	SUPERVISION OF CUSTOMER ACCOUNTS	\$52,755.71	\$0.00
285 902.000	METER READING EXPENSES	\$66,245.32	\$0.00
286 902.100	METER READING EXPENSES-SYSTEM	\$315,800.63	\$0.00
287 903.000	CUSTOMER RECORDS & COLLECTION EXP.	\$222,543.27	\$0.00
288 903.100	CUSTOMER RCDS.& COLL.-OVER & SHORT	\$7,203.45	\$0.00
289 903.200	CUST.RCDS & COLL. - COMPLAINTS, ADJ	\$90,692.53	\$0.00
290 903.300	CUST RCDS & COLL - CONNECTS & DISC	\$101,364.64	\$0.00
291 903.400	CUST RCDS & COLL - DELINQUENT ACCTS	\$100,783.68	\$0.00
292 903.410	DELINQUENT ACCTS OVER 30 DAYS	\$531.17	\$0.00
293 903.500	CUST RECORDS - DOCUMENT SCANNING	\$35,333.17	\$0.00
294 903.600	CREDIT CARD DISCOUNT/HANDLING EXPEN	\$36,366.30	\$0.00
295 904.000	UNCOLLECTIBLE ACCOUNTS EXPENSES	\$84,000.00	\$0.00
296 904.100	UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	\$5,225.86	\$0.00
297 907.000	CUSTOMER SERVICE - SUPERVISION	\$23,434.72	\$0.00
298 908.000	CUSTOMER ASSISTANCE EXPENSES	\$1,398.57	\$0.00
299 908.510	CUSTOMER ASSISTANCE EXPENSE-FOOD	\$0.00	\$0.00
300 908.560	CUSTOMER ASSISTANCE EXPENSE-PRIZES	\$0.00	\$0.00
301 908.640	AD EXP/PRINTING-APPLICATIONS	\$0.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit	
302	909.000	INFORM. & INSTRUCT. ADVERTISING EXP	\$1,243.80	\$0.00
303	909.400	MEDIA AD EXP-MISCELLANEOUS	\$0.00	\$0.00
304	909.410	ADVERTISING EXPENSE-NEWSPAPER	\$0.00	\$0.00
305	909.420	MEDIA AD EXPENSE-RADIO	\$0.00	\$0.00
306	909.430	MEDIA AD EXP-TV	\$0.00	\$0.00
307	909.440	ADVERTISING EXPENSE-PERIODICALS	\$0.00	\$0.00
308	909.450	ADVERTISING EXPENSE-DIRECTORY	\$0.00	\$0.00
309	909.600	ADVERTISING EXPENSE-MISCELLANEOUS	\$0.00	\$0.00
310	909.610	MEDIA AD EXP-PRINTING-BROCHURES	\$0.00	\$0.00
311	909.620	ADVERTISING EXPENSE-EMPLOYEE NEWLTR	\$0.00	\$0.00
312	909.640	ADVERTISING EXPENSE-APPLICATIONS	\$0.00	\$0.00
313	910.000	MSC CUSTOMER SVC & INFORMATION EXP	\$71,336.55	\$0.00
314	911.000	CUSTOMER SERVICE-SUPERVISOR SALES	\$0.00	\$0.00
315	912.000	DEMONSTRATING & SELLING EXPENSES	\$1,098.73	\$0.00
316	912.560	DEMO & SELLING EXPENSE-PRIZES	\$0.00	\$0.00
317	912.600	DEMO & SELLING EXP-PRINTING/MISC	\$0.00	\$0.00
318	913.000	ADVERTISING EXPENSES	\$22,991.58	\$0.00
319	913.400	SALES & PROMO EXP-MISCELLANEOUS	\$0.00	\$52,807.46
320	913.410	SALES & PROMO MEDIA EXP-NEWSPAPER	\$32,808.27	\$0.00
321	913.420	SALES & PROMO EXP-NEWSPAPER	\$35,144.14	\$0.00
322	913.430	SALES & PROMO EXP-TV	\$38,362.09	\$0.00
323	913.440	SALES & PROMO EXP-PERIODICALS	\$0.00	\$0.00
324	913.450	SALES & PROMO EXP - BS. DIRECTORY	\$0.00	\$0.00
325	913.600	SALES & PROMO EXP-PRINT/MISC	\$0.00	\$0.00
326	913.620	SALES & PROMO EXP-PRINT/EMP NEWLETT	\$14,202.43	\$0.00
327	920.000	ADMINISTRATIVE & GENERAL SALARIES	\$505,825.97	\$0.00
328	920.010	ADMIN & GEN. - JOINT USE SALARIES	\$25,343.23	\$0.00
329	920.015	ADMIN & GEN - FEMA COSTS	\$0.00	\$1,993.74
330	920.020	ADMINS. & GENERAL EXPENSES - SAFETY	\$32,046.85	\$0.00
331	920.100	ADMIN. & GEN. SALARIES - MANAGER	\$207,056.18	\$0.00
332	921.000	OFFICE SUPPLIES AND EXPENSES	\$303,567.80	\$0.00
333	921.100	OFFICE SUPPLIES & EXP. - MANAGER	\$45,936.34	\$0.00
334	923.000	OUTSIDE SERVICES EMPLOYED	\$50,538.30	\$0.00
335	923.200	OUTSIDE SERVICES-ECONOMIC DEVELOP	\$0.00	\$0.00
336	923.201	OUTSIDE SERVICES - SECURITY	\$0.00	\$0.00
337	925.000	INJURIES AND DAMAGES	\$0.00	\$5,207.96
338	926.000	EMPLOYEE PENSIONS & BENEFITS-HOSP	\$386.36	\$0.00
339	926.100	EMPLOYEE UNIFORM EXPENSES	\$17,766.28	\$0.00
340	926.200	OTHER EMPLOYEE PENSIONS & BENEFIT	\$69,396.47	\$0.00
341	928.000	REGULATORY COMMISSION EXPENSES	\$18,480.00	\$0.00
342	930.100	GENERAL ADVERTISING EXPENSES	\$0.00	\$0.00
343	930.200	MISCELLANEOUS GENERAL EXPENSES	\$112,139.77	\$0.00
344	930.201	ECONOMIC DEVELOPMENT-MISCELLANEOUS	\$0.00	\$0.00

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345	930.202	ECONOMIC DEVELOPMENT-BALLARD	\$0.00	\$0.00
346	930.203	ECONOMIC DEVELOPMENT-GRAVES	\$14.00	\$0.00
347	930.204	ECONOMIC DEVELOPMENT-LIVINGSTON	\$0.00	\$0.00
348	930.205	ECONOMIC DEVELOPMENT-MARSHALL	\$50.00	\$0.00
349	930.206	ECONOMIC DEVELOPMENT-MCCRACKEN	\$0.00	\$0.00
350	930.210	DIRECTOR'S FEES AND EXPENSES	\$73,241.93	\$0.00
351	930.218	GEN. EXP. J. MCDUGAL CASE	\$0.00	\$0.00
352	930.219	SPECIAL BALLOT MAILING	\$0.00	\$0.00
353	930.220	ANNUAL MEETING EXPENSES	\$35,824.57	\$0.00
354	930.224	ANNUAL MEETING EXP-ADVERTISING	\$10,149.05	\$0.00
355	930.225	ANNUAL MEETING EXP-PRIZES	\$4,491.16	\$0.00
356	930.226	ANNUAL MEETING EXP-PRINTING	\$4,047.08	\$0.00
357	930.230	ANNUAL MEETING EXP-ANNUAL REPORT	\$14,314.43	\$0.00
358	935.000	MAINTENANCE OF GENERAL PLANT	\$51,769.75	\$0.00
359	935.100	MAINT OF G/P- MAINT. AGREEMENTS	\$29,696.18	\$0.00
360	935.200	MAINT G/P-REPAIRS & SERVICE CALLS	\$4,263.91	\$0.00
361	935.300	MAINT OF G/P - SUPPLIES	\$4,888.29	\$0.00
362	935.400	MAINT OF G/P-BUILDINGS & GROUNDS	\$40,450.84	\$0.00
363	935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	\$0.00	\$0.00
364	935.500	MAINT OF G/P- MISCELLANEOUS	\$2,084.59	\$0.00
365	999.999	RAIN DELAY	\$1,959.94	\$0.00
366				
367				
368				
369		Accounts 102.000 To 399.999	1,772,488.05	
370		Accounts 400.000 To 999.999	(1,772,488.05)	



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Account Number	Description	Present Balance Debit	Present Balance Credit	
1	102.000	ELECTRIC PLANT PURCHASED	\$0.00	\$0.00
2	107.100	CONSTRUCTION WIP- CONTRACTORS	\$240,717.02	\$0.00
3	107.120	WIP - FUTURE SUB-STATIONS	\$67,784.06	\$0.00
4	107.130	WIP - LONG RANGE WORK PLAN	\$0.00	\$0.00
5	107.200	CWIP-JACKSON PURCHASE CREWS	\$2,521,060.19	\$0.00
6	107.231	CONTRIBUTIONS IN AID - CONSTRUCTION	\$0.00	\$3,680.07
7	107.300	WIP - SPECIAL EQUIPMENT	\$0.00	\$0.00
8	107.400	CIP - FAS 106 IMPLEMENTATION	\$0.00	\$0.00
9	108.600	ACCUM DEPR FOR DISTRIBUTION PLANT	\$0.00	\$0.00
10	108.662	ACCUM DEPR-STATION EQUIPMENT	\$0.00	\$1,164,968.12
11	108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	\$0.00	\$9,860,117.16
12	108.665	ACCUM DEPR-O/H CONDUCTOR & DEVICES	\$0.00	\$5,255,455.55
13	108.666	ACCUM DEPR-UNDERGROUND CONDUIT	\$0.00	\$583,416.78
14	108.667	ACCUM DEPR-U/G CONDUCTOR & DEVICES	\$0.00	\$2,187,176.05
15	108.668	ACCUM DEPR-LINE TRANSFORMERS	\$0.00	\$3,568,220.98
16	108.669	ACCUM DEPR- SERVICES	\$0.00	\$2,293,694.02
17	108.670	ACCUM DEPR-METERS	\$0.00	\$1,066,821.23
18	108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	\$0.00	\$620,867.19
19	108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	\$102,077.85	\$0.00
20	108.673	ACCUM DEPR-STREET LIGHT & SIGN	\$0.00	\$96,339.81
21	108.710	ACCUM DEPR FOR OFFICE FURN. & EQUIP	\$0.00	\$165,761.31
22	108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWARE	\$0.00	\$330,311.35
23	108.715	CONTRA ACCUM DEPR -OFFICE FURNITURE	\$12,424.52	\$0.00
24	108.716	CONTRA ACCUM DEPR - COMPUTERS	\$0.00	\$83,107.03
25	108.720	ACCUM DEPR - UTILITY TRANSP. EQUIP.	\$0.00	\$886,928.80
26	108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	\$0.00	\$200,234.49
27	108.723	ACCUM DEPR - CONTRA TRANSP. EQUIP	\$301,499.25	\$0.00
28	108.730	ACCUM DEPR FOR STRUCTURES & IMPROVE	\$0.00	\$1,152,581.35
29	108.735	CONTRA - ACCUM DEPR STRUCT & IMPRV	\$0.00	\$55,258.36
30	108.740	ACCUM DEPR FOR SHOP EQUIPMENT	\$0.00	\$289,731.14
31	108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	\$41,384.17	\$0.00
32	108.750	ACCUM DEPR FOR LABORTORY EQUIPMENT	\$0.00	\$112,039.16
33	108.755	CONTRA ACCUM DEPR - LABORATORY	\$10,258.25	\$0.00
34	108.760	ACCUM DEPR FOR COMMUNICATIONS EQUIP	\$0.00	\$192,460.92
35	108.765	CONTRA ACCUM DEPR - COMMUNICATION	\$348,230.61	\$0.00
36	108.770	ACCUM DEPR FOR STORES EQUIPMENT	\$0.00	\$54,036.29
37	108.775	CONTRA ACCUM DEPR - STORES	\$5,142.48	\$0.00
38	108.780	ACCUM DEPR FOR MISCELLANEOUS EQUIP	\$0.00	\$52,058.57
39	108.785	CONTRA - ACCUM DEPR - MISC EQUIP.	\$7,771.76	\$0.00
40	108.790	ACCUM DEPR FOR POWER OPERATED EQUIP	\$0.00	\$48,494.68
41	108.791	ACCUM DEPR - PWR EQUIP TRENCHER,ETC	\$0.00	\$88,483.55
42	108.795	CONTRA ACCUM DEPR - POWER OPERATED	\$0.00	\$22.28
43	108.800	RETIRE. WIP-JPECC CREWS	\$13,121.60	\$0.00

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44	108.810	RETIRE. WIP-CONTRACTORS	\$19,477.17	\$0.00
45	123.100	PATRONAGE CAPITAL FROM ASSOC. COOPS	\$434,625.13	\$0.00
46	123.220	INVESTMENTS IN CAP TERM CERT - CFC	\$947,373.00	\$0.00
47	123.230	OTHER INVEST IN ASSOC ORGANIZATIONS	\$1,040.00	\$0.00
48	123.231	OTHER INVEST-KAEC PCB DETOX CERT	\$5,000.00	\$0.00
49	123.240	INVEST-CLASS "C" & "E" STOCK-COBANK	\$613,313.06	\$0.00
50	124.000	CFC COMMERCIAL PAPER RECEIVABLE	\$0.00	\$0.00
51	128.000	SPEC FUNDS-DEFERRED COMPENSATION	\$76,630.58	\$0.00
52	131.100	CASH-GEN FUNDS-PADUCAH BANK & TRUST	\$473,940.94	\$0.00
53	131.210	CASH-RUS CONSTRUCTION FUND-PAD BK	\$40.00	\$0.00
54	131.400	CASH IN TRANSIT-CREDIT CARDS	\$12,937.00	\$0.00
55	131.500	CASH IN TRANSIT-FIRST USA	\$0.00	\$0.00
56	135.000	WORKING FUNDS	\$1,700.00	\$0.00
57	136.000	TEMPORARY CASH INVESTMENTS	\$500,000.00	\$0.00
58	142.110	ACCTS. REC. ELECTRIC/ CYCLE 1	\$31,427.20	\$0.00
59	142.120	ACCTS. REC. ELECTRIC/ CYCLE 2	\$89,843.07	\$0.00
60	142.130	ACCTS. REC. ELECTRIC/ CYCLE 3	\$353,772.48	\$0.00
61	142.140	ACCTS. REC. ELECTRIC/ CYCLE 4	\$512,539.67	\$0.00
62	142.150	ACCTS REC ELECT/DISCONNECTS CYCLE 5	\$71,587.13	\$0.00
63	142.155	ACCTS REC ELECTRIC/CYCLE V	\$0.00	\$0.00
64	142.160	ACCTS REC - SHELL/VULCAN/WALKER	\$169,117.54	\$0.00
65	142.170	ACCTS REC - ELECT / CREDIT REFUNDS	\$0.00	\$4.32
66	142.175	A/R ELECTRIC - DUE FROM AGENCIES	\$15,922.01	\$0.00
67	142.180	ACCTS REC ELECTRIC/CYCLE 8	\$0.00	\$0.00
68	142.190	ACCTS REC ELECTRIC/CYCLE 9	\$851,824.53	\$0.00
69	142.200	CUSTOMER ACCOUNTS RECEIVABLE-OTHER	\$0.00	\$2,659.69
70	143.000	OTHER ACCOUNTS RECEIVABLE	\$140,027.84	\$0.00
71	143.098	VULCAN ACCRUED EXPENSES	\$0.00	\$0.00
72	143.200	OTHER ACCTS REC - EMPLOYEE LTD	\$0.00	\$0.00
73	143.210	A/R OTHER-CHILD SUPPORT/GARNISHMENT	\$43.08	\$0.00
74	143.220	A/R OTHER-TOOL PURCHASE	\$1,721.66	\$0.00
75	143.230	A/R OTHER-COMPUTER PURCHASE	\$19,659.05	\$0.00
76	143.240	A/R OTHER - AUTO PURCHASE	\$1,487.27	\$0.00
77	143.250	A/R OTHER-CHARITABLE CONTRIBUTIONS	\$0.00	\$1,356.00
78	143.260	A/R OTHER-EMP PAID LIFE INSURANCE	\$1,004.12	\$0.00
79	143.300	OTHER ACC REC/EMPLOYEES & DIRECTORS	\$0.00	\$576.23
80	143.305	OTHER A/R - EMPLOYEE MISC	\$0.00	\$0.00
81	143.310	ACCTS. RECEIVABLE-BIG RIVERS	\$13,893.39	\$0.00
82	143.315	A/R - BIG RIVERS INCENTIVE PROGRAM	\$585.00	\$0.00
83	143.320	A/R - WINTER STORM ASSISTANCE	\$0.00	\$0.00
84	143.321	A/R STORM ASSISTANCE - KENTUCKY	\$3,880.82	\$0.00
85	143.410	OTHER ACCOUNTS REC/EMP 401K PRETAX	\$0.00	\$3,565.75
86	143.500	EMPLOYEE PR DEDUCTS/UNION DUES	\$0.00	\$0.00



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87	143.700	OTHER ACCTS REC/EMPLOYEE CREDIT UN	\$0.00	\$0.00
88	144.100	ACCUM PROV FOR UNCOLLECTIBLE ACCTS	\$0.00	\$147,448.17
89	154.000	PLT MATERIALS & OPERATING SUPPLIES	\$2,188,376.76	\$0.00
90	156.000	OTHER MATERIALS AND SUPPLIES	\$3,569.68	\$0.00
91	163.000	STORES EXPENSE - UNDISTRIBUTED	\$0.00	\$0.00
92	165.100	PREPAYMENTS - INSURANCE	\$305,203.26	\$0.00
93	165.150	PREPAID HEALTH INSURANCE-BENEFIT	\$61,800.00	\$0.00
94	165.200	PREPAYMENTS - OTHER	\$46,560.17	\$0.00
95	165.210	PREPAID RETIREMENT FUND/CO PD BENE	\$0.00	\$0.00
96	165.211	PREPAID LIFE INSURANCE/CO PAID BEN	\$0.00	\$0.00
97	165.220	PREPAID L T D FUND/CO. PD. BENEFIT	\$0.00	\$0.00
98	165.240	PREPAID SAVINGS PLAN/CO PD BENEFIT	\$0.00	\$2,476.87
99	165.250	RETIREMENT FUND-IBEW/BARG CO PD BEN	\$0.00	\$0.00
100	165.260	PAST SERVICE LIABILITY FUND	\$0.00	\$0.00
101	165.270	PREPAID 401K LOAN REPAYMENTS	\$0.00	\$4,331.54
102	165.280	PREPAID INSURANCE - RETIREES	\$0.00	\$0.00
103	171.000	INTEREST RECEIVABLE	\$11,696.97	\$0.00
104	171.100	CFC INTEREST RECEIVABLE	\$1,939.73	\$0.00
105	173.000	ACCRUED UTILITY REVENUES	\$2,064,939.71	\$0.00
106	183.000	PRELIMINARY SURVEY & INVEST. CHGS	\$0.00	\$0.00
107	184.000	PAYROLL CLEARING ACCOUNT	\$0.00	\$0.00
108	184.100	TRANSPORTATION EXPENSE / CLEARING	\$344.33	\$0.00
109	184.110	DIESEL FUEL INVENTORY - TANK #1	\$1,516.02	\$0.00
110	184.120	GASOLINE INVENTORY - TANK # 2	\$2,846.71	\$0.00
111	184.130	BIODIESEL FUEL - TANK #3	\$0.00	\$0.00
112	184.200	VISA CLEARING ACCOUNT	\$0.00	\$4,994.98
113	184.210	AMERICAN EXPRESS CLEARING ACCOUNT	\$198.09	\$0.00
114	186.000	DATA MAPPING ACQUISITION COSTS	\$1,489,863.15	\$0.00
115	186.100	DEFFERED DEBITS - OTHER	\$0.00	\$2,500.00
116	200.100	MEMBERSHIPS	\$0.00	\$225,625.00
117	201.100	PATRONS' CAPITAL CREDITS	\$0.00	\$32,755,801.52
118	201.110	PAT CAP ASSIGNED-UNBILLED REV 1995	\$0.00	\$0.00
119	201.200	PATRONAGE CAPITAL ASSIGNABLE	\$0.00	\$0.00
120	201.210	PATRONAGE CAPITAL ASSIGNABLE-OTHER	\$0.00	\$0.00
121	219.100	OPERATING MARGINS	\$0.00	\$0.00
122	219.200	NONOPERATING MARGINS	\$0.00	\$0.00
123	219.400	MARGINS & EQUITIES - PRIOR PERIODS	\$0.00	\$0.00
124	224.110	OTHER LONG TERM DEBT/SUBSCRIPTIONS	\$0.00	\$0.00
125	224.120	LTD - COOPERATIVE FINANCE CORP(CFC)	\$0.00	\$880,860.24
126	224.140	LTD-NATIONAL BANK FOR COOPS-COBANK	\$0.00	\$6,911,143.37
127	224.300	LTD-RUS/CONSTRUCT. NOTES EXECUTED	\$0.00	\$29,546,188.25
128	224.305	LTD - RUS /CONST NOTES - FFB LOAN	\$0.00	\$12,304,720.88
129	224.400	RUS/NOTES-EXECUTED/CONSTRUCTION	\$0.00	\$0.00

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130 224.600	ADVANCE PAYMENTS UNAPPLIED -LTD RUS	\$6,100,450.44	\$0.00
131 228.300	CONTRA ACCOUNT-PENSION & BENEFITS	\$0.00	\$76,630.58
132 228.305	ACCUM PROVISION-PENSION & BENFITS	\$0.00	\$781,234.54
133 228.310	ACCUMULATED PAST SERVICE LIABILITY	\$0.00	\$0.00
134 231.000	NOTES PAYABLE-COBANK SEASONAL LOANS	\$0.00	\$0.00
135 231.100	SHORT TERM LOANS - CFC	\$0.00	\$0.00
136 231.200	NOTES PAYABLE - GMAC FINANCING	\$0.00	\$0.00
137 232.100	ACCOUNTS PAYABLE - GENERAL	\$0.00	\$2,854,620.34
138 232.110	ACCOUNTS PAYABLE-PLANT CLEARING	\$0.00	\$0.00
139 232.400	ACCOUNTS PAYABLE - AUDITORS	\$7,795.70	\$0.00
140 235.000	CUSTOMER DEPOSITS	\$0.00	\$985,631.00
141 235.001	ATHLETIC FIELD FEES	\$0.00	\$1,440.00
142 235.110	JPEC - GIFT CERTIFICATES	\$0.00	\$300.00
143 235.200	FUNDS RECEIVABLE UNIDENTIFIED	\$0.00	\$0.00
144 236.100	ACCRUED PROPERTY TAXES	\$0.00	\$39,489.78
145 236.200	ACCRUED TAXES/U S SOC SEC - UNEMPL	\$0.00	\$38.39
146 236.300	ACCRUED TAXES - F.I.C.A.	\$0.00	\$0.00
147 236.400	ACCRUED TAXES - STATE UNEMPLOYMENT	\$0.00	\$49.95
148 236.500	ACCRUED TAXES - KY SALES & USE	\$0.00	\$33,346.52
149 237.000	ACCRUED INTEREST/CUSTOMER DEPOSITS	\$0.00	\$27,651.61
150 237.100	ACCRUED INTEREST - RUS/LTD	\$0.00	\$4,411.12
151 237.105	ACCRUED INT RUS/LTD FFB LOAN	\$0.00	\$142,844.93
152 237.200	ACCRUED INTEREST-CFC/LTD	\$0.00	\$3,945.52
153 237.300	OTHER ACCRUED INTEREST	\$0.00	\$0.00
154 237.400	ACCRUED INT-PAST SERVICE LIABILITY	\$0.00	\$0.00
155 237.600	ACCRUED INTEREST- COBANK LTD	\$0.00	\$34,075.87
156 241.000	INCOME TAX WITHHELD - FEDERAL	\$0.00	\$0.00
157 241.100	ACCRUED TAXES-EMPLOYEES STATE W/H	\$0.00	\$12,516.18
158 241.200	ACCRUED TAXES- CITY PAYROLL TAX	\$0.00	\$10,612.20
159 241.210	MARSHALL CO. OCCUPATIONAL LIC. TAX	\$0.00	\$783.07
160 241.220	MARSHALL CO. OCC. LIC. TAX-SCHOOLS	\$0.00	\$171.75
161 241.230	MCCRACKEN CO. OCCUPATIONAL TAX	\$0.00	\$2,368.73
162 241.240	BALLARD CO. OCCUPATIONAL TAX	\$0.00	\$569.58
163 241.250	GRAVES CO. OCCUPATIONAL TAX	\$0.00	\$296.87
164 241.260	LIVINGSTON CO.-OCCUPATIONAL TAX	\$0.00	\$1,194.97
165 241.270	CALVERT CITY-OCCUPATIONAL TAX	\$0.00	\$90.95
166 241.300	ACCRUED TAXES- BALLARD CO. SCHOOL	\$0.00	\$7,406.16
167 241.310	ACCRUED TAXES- CARLISLE CO. SCHOOL	\$0.00	\$1,260.94
168 241.320	ACCRUED TAXES- GRAVES CO. SCHOOL	\$0.00	\$5,768.30
169 241.330	ACCRUED TAXES-LIVINGSTON CO. SCHOOL	\$0.00	\$17,037.81
170 241.340	ACCRUED TAXES-MCCRACKEN CO. SCHOOL	\$0.00	\$45,917.39
171 241.350	ACCRUED TAXES- MARSHALL CO. SCHOOL	\$0.00	\$14,173.00
172 242.100	ACCRUED RENTALS	\$0.00	\$0.00

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173 242.200	ACCRUED PAYROLL	\$0.00	\$76,930.99
174 242.300	ACCRUED COMPENSATED ABSENCES	\$0.00	\$105,104.05
175 242.400	ACCRUED INSURANCE	\$0.00	\$42,617.93
176 242.500	ACCRUED AUDITORS EXPENSE	\$0.00	\$13,955.00
177 252.000	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0.00	\$141,066.83
178 253.000	OTHER DEFERRED CREDITS	\$0.00	\$12,912.00
179 253.100	OTHER DEFFERED CR - ECONOMIC DEVEL	\$0.00	\$0.00
180 360.000	DIST. PLT. - LAND AND LAND RIGHTS	\$223,945.06	\$0.00
181 362.000	DIST. PLT. - STATION EQUIPMENT	\$10,328,072.32	\$0.00
182 364.000	DIST. PLT.- POLES, TOWERS, FIXTURES	\$27,199,878.32	\$0.00
183 365.000	DIST. PLT. - O/H CONDUCT. & DEVICES	\$16,377,024.71	\$0.00
184 366.000	DIST. PLT. - UNDERGROUND CONDUIT	\$3,813,593.99	\$0.00
185 367.000	DIST. PLT. - U/G CONDUCT. & DEVICES	\$8,796,409.89	\$0.00
186 368.000	DIST. PLT. - LINE TRANSFORMERS	\$14,899,469.12	\$0.00
187 369.000	DIST. PLT. - SERVICES	\$5,946,217.84	\$0.00
188 370.000	DIST. PLT. - METERS	\$2,824,068.62	\$0.00
189 371.000	DIST PLT - INSTAL. ON CUST. PREMISE	\$1,431,186.18	\$0.00
190 372.000	DIST PLT - LSD. PROP. ON CUST. PREM	\$1,047.60	\$0.00
191 373.000	DIST PLT - ST. LIGHT. & SIGN. SYS.	\$530,852.48	\$0.00
192 389.000	GEN PLT - LAND AND LAND RIGHTS	\$86,866.25	\$0.00
193 390.000	GEN PLT - STRUCTURES & IMPROVEMENTS	\$2,040,453.60	\$0.00
194 391.000	GEN PLT - OFFICE FURNITURE & EQUIP	\$292,024.28	\$0.00
195 391.100	GEN PLT - COMPUTER EQUIP/ SOFTWARE	\$413,274.77	\$0.00
196 391.200	MAPPING DATA ACQUISITION	\$0.00	\$0.00
197 392.000	GEN PLT - UTILITY TRANSP. EQUIP.	\$1,825,870.28	\$0.00
198 392.100	GEN PLT - LIGHT DUTY TRANSP. EQUIP	\$346,140.23	\$0.00
199 393.000	GEN PLT - STORES EQUIPMENT	\$79,007.66	\$0.00
200 394.000	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	\$429,354.71	\$0.00
201 395.000	GEN PLT - LABORATORY EQUIPMENT	\$167,197.74	\$0.00
202 396.000	GEN PLT - POWER OPERATED EQUIPMENT	\$282,542.92	\$0.00
203 397.000	GEN PLT - COMMUNICATIONS EQUIPMENT	\$540,789.23	\$0.00
204 397.100	GEN PLT - COMMUNICATIONS SATELLITE	\$0.00	\$0.00
205 398.000	GEN PLT - MISCELLANEOUS EQUIPMENT	\$94,162.70	\$0.00
206 403.600	DEPR. EXP. - DISTRIBUTION PLANT	\$2,908,357.57	\$0.00
207 403.700	DEPR. EXP. - GENERAL PLANT	\$223,439.89	\$0.00
208 408.700	PUBLIC SERV. COMM.(PSC) ASSESSMENT	\$40,996.18	\$0.00
209 415.000	REV/POWER PLUS CR CARD ROYALTIES	\$0.00	\$2,865.66
210 416.000	COST & EXPENSES/POWER PLUS CR CARD	\$0.00	\$0.00
211 417.000	LONG DISTANCE COMMISSIONS	\$0.00	\$3,322.47
212 417.100	EXPENSES OF NONUTILITY OPERATIONS	\$0.00	\$0.00
213 417.110	CUSTOMER SERVICE COSTS-LONG DIST	\$0.00	\$0.00
214 417.120	ADMIN & GENERAL COSTS- LONG DIST	\$192.93	\$0.00
215 418.100	EQUITY IN EARNINGS- SUB. COMPANIES	\$0.00	\$0.00

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216 419.000	INTEREST INCOME	\$0.00	\$400,839.35
217 419.010	ERC INTEREST INCOME	\$0.00	\$0.00
218 419.600	INTEREST INCOME - CUSHION OF CREDIT	\$0.00	\$0.00
219 421.000	MISCELLANEOUS NON-OPERATING INCOME	\$0.00	\$4,284.98
220 421.100	GAINS ON DISPOSITION OF PROPTY	\$0.00	\$24,695.09
221 421.110	LOSS ON DISPOSITION OF PROPERTY	\$18,789.58	\$0.00
222 424.000	OTHER CAP. CRS. & PATR. CAP. ALLOC	\$0.00	\$107,995.91
223 426.100	MSC INCOME DEDUCTIONS - DONATIONS	\$1,250.99	\$0.00
224 426.300	PENALTIES	\$0.00	\$0.00
225 427.100	INTEREST ON LONG TERM DEBT - RUS	\$1,449,366.77	\$0.00
226 427.105	INT. ON LONG TERM DEBT - RUS/FFB	\$331,172.51	\$0.00
227 427.500	INTEREST ON LONG-TERM DEBT - CFC	\$61,122.94	\$0.00
228 427.600	INT. ON LTD - COBANK	\$369,923.12	\$0.00
229 431.000	INTEREST EXP-SHORT TERM- COBANK	\$1,145.83	\$0.00
230 431.010	INTEREST EXPENSE/SHORT TERM - CFC	\$16,401.64	\$0.00
231 431.020	INTEREST ON SHORT TERM NOTE - GMAC	\$279.90	\$0.00
232 431.100	INTEREST EXPENSE/CUSTOMER DEPOSITS	\$57,502.73	\$0.00
233 431.200	INTEREST EXP-PAST SERVICE LIABILITY	\$0.00	\$0.00
234 440.100	RESIDENTIAL SALES	\$0.00	\$24,047,808.08
235 441.000	IRRIGATION SALES	\$0.00	\$9,355.83
236 442.100	SMALL COMMERCIAL (UNDER 1000 KVA)	\$0.00	\$8,880,331.74
237 442.200	LARGE COMMERCIAL (OVER 1000 KVA)	\$0.00	\$1,396,603.94
238 442.210	INDUSTRIAL - SHELL PIPELINE	\$0.00	\$1,333,712.73
239 442.220	INDUSTRIAL-VULCAN MATERIALS	\$0.00	\$759,378.53
240 444.000	PUBLIC STREET & HIGHWAY LIGHTING	\$0.00	\$67,181.27
241 445.000	OTHER SALES TO PUBLIC AUTHORITIES	\$0.00	\$449,158.89
242 450.000	PENALTIES (ACCT. REC. - ELECTRIC)	\$0.00	\$300,536.28
243 451.000	MISC SERVICE REV. - RECONNECT FEE	\$0.00	\$126,525.00
244 451.100	MISC SERVICE REVENUE-COLLECTIONS	\$0.00	\$34,580.00
245 451.200	MISC SERVICE REVENUE-DISCONNECTS	\$0.00	\$750.00
246 451.210	MISC SERV REV - AFTER HR CONNECTION	\$0.00	\$20,100.00
247 451.300	MISC SERVICE REVENUE-RET CHECKS	\$0.00	\$13,500.00
248 451.400	MISC SERV REV- LATE PYMT-ERC LOANS	\$0.00	\$0.00
249 451.500	MISC SERV REV - AMR INSTALLATION	\$0.00	\$0.00
250 451.600	MISC SERV REV - AMR MONTHLY CHARGE	\$0.00	\$735.00
251 454.000	RENT FROM ELECTRIC PROPERTY	\$0.00	\$477,215.71
252 456.000	OTHER ELECTRIC REVENUES	\$0.00	\$7,726.93
253 456.100	OTHER ELECTRIC REVENUES-LEASE	\$0.00	\$0.00
254 555.000	PURCHASED POWER	\$23,850,036.68	\$0.00
255 555.100	PURCHASED POWER (COOP USAGE)	\$4,224.09	\$0.00
256 580.000	OPERATION SUPERVISION & ENGINEERING	\$192,791.19	\$0.00
257 581.000	LOAD DISPATCHING EXPENSE	\$18,608.00	\$0.00
258 582.000	STATION EXPENSES	\$10,276.23	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
259 583.000	OVERHEAD LINE EXPENSES	\$127,268.31	\$0.00
260 583.100	O/H LINE EXP.-PCB TEST & INSPECTION	\$8,757.86	\$0.00
261 583.200	OVERHEAD LINE EXPENSE-LINE PATROL	\$2,820.53	\$0.00
262 583.300	O/H LINE EXP-OIL SP CLEANUP/100 REG	\$12,291.09	\$0.00
263 584.000	UNDERGROUND LINE EXPENSES	\$33,557.69	\$0.00
264 584.200	UNDERGROUND LINE EXPENS-LINE PATROL	\$0.00	\$0.00
265 585.000	STREET LIGHTING EXPENSES	\$141.93	\$0.00
266 586.000	METER EXPENSES	\$94,314.65	\$0.00
267 586.100	METER EXP. - ROUTINE CONN. & DISCON	\$262,670.21	\$0.00
268 586.200	METER RECORDS - PREP. & MAINT.	\$1,434.80	\$0.00
269 587.000	CUSTOMER INSTALLATION EXPENSES	\$2,954.96	\$0.00
270 588.000	MISC DIST EXPENSES-LABOR & O/H	\$149,152.30	\$0.00
271 588.100	MISC DIST EXP-OFFICE SUPPLIES/EXP	\$23,597.84	\$0.00
272 588.200	OTHER MISCELLANEOUS DISTRIBUT EXP	\$244,782.73	\$0.00
273 588.300	MISC. DISTRIBUTION - MAPPING COSTS	\$173,198.40	\$0.00
274 590.000	MAINTENANCE SUPERVISION & ENGINEER	\$103,027.02	\$0.00
275 592.000	MAINTENANCE OF STATION EQUIPMENT	\$164,313.00	\$0.00
276 593.000	MAINTENANCE OF OVERHEAD LINES	\$1,111,205.66	\$0.00
277 593.100	MAINT OF OVERHEAD LINES - STORMS	\$0.00	\$0.00
278 593.200	MAINTENANCE - SECURITY LIGHTS	\$0.00	\$0.00
279 593.300	MAINT OF O/H LINES - TREE TRIMMING	\$1,359,612.29	\$0.00
280 593.305	MAINT OF O/H LNS - TREE TRIM -STORM	\$907.20	\$0.00
281 593.500	MAINT OF OVERHEAD LINES-LINE PATROL	\$0.00	\$0.00
282 594.000	MAINTENANCE OF UNDERGROUND LINES	\$79,405.69	\$0.00
283 595.000	MAINTENANCE OF LINE TRANSFORMERS	\$30,680.47	\$0.00
284 596.000	MAINTENANCE OF STREET LIGHTING	\$20,718.38	\$0.00
285 597.000	MAINTENANCE OF METERS	\$1,387.09	\$0.00
286 598.000	MAINT. OF MSC. DISTRIBUTION PLANT	\$131,111.16	\$0.00
287 598.100	MAINT OF MSC DIST PLANT-TELE.LINES	\$1,248.35	\$0.00
288 901.000	SUPERVISION OF CUSTOMER ACCOUNTS	\$14,887.12	\$0.00
289 902.000	METER READING EXPENSES	\$62,199.35	\$0.00
290 902.100	METER READING EXPENSES-SYSTEM	\$350,258.28	\$0.00
291 903.000	CUSTOMER RECORDS & COLLECTION EXP.	\$232,056.24	\$0.00
292 903.100	CUSTOMER RCDS.& COLL.-OVER & SHORT	\$287.31	\$0.00
293 903.200	CUST.RCDS & COLL. - COMPLAINTS, ADJ	\$89,663.50	\$0.00
294 903.300	CUST RCDS & COLL - CONNECTS & DISC	\$106,528.07	\$0.00
295 903.400	CUST RCDS & COLL - DELINQUENT ACCTS	\$98,445.09	\$0.00
296 903.410	DELINQUENT ACCTS OVER 30 DAYS	\$0.00	\$0.00
297 903.500	CUST RECORDS - DOCUMENT SCANNING	\$35,260.73	\$0.00
298 903.600	CREDIT CARD DISCOUNT/HANDLING EXPEN	\$46,272.65	\$0.00
299 904.000	UNCOLLECTIBLE ACCOUNTS EXPENSES	\$72,000.00	\$0.00
300 904.100	UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	\$6,745.30	\$0.00
301 907.000	CUSTOMER SERVICE - SUPERVISION	\$58,522.75	\$0.00

Jackson Purchase Energy Corporation  
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Account Number	Description	Present Balance Debit	Present Balance Credit	
302	908.000	CUSTOMER ASSISTANCE EXPENSES	\$1,386.00	\$0.00
303	908.510	CUSTOMER ASSISTANCE EXPENSE-FOOD	\$0.00	\$0.00
304	908.560	CUSTOMER ASSISTANCE EXPENSE-PRIZES	\$0.00	\$0.00
305	908.640	AD EXP/PRINTING-APPLICATIONS	\$0.00	\$0.00
306	909.000	INFORM. & INSTRUCT. ADVERTISING EXP	\$0.00	\$0.00
307	909.400	MEDIA AD EXP-MISCELLANEOUS	\$0.00	\$0.00
308	909.410	ADVERTISING EXPENSE-NEWSPAPER	\$0.00	\$0.00
309	909.420	MEDIA AD EXPENSE-RADIO	\$0.00	\$0.00
310	909.430	MEDIA AD EXP-TV	\$0.00	\$0.00
311	909.440	ADVERTISING EXPENSE-PERIODICALS	\$0.00	\$0.00
312	909.450	ADVERTISING EXPENSE-DIRECTORY	\$0.00	\$0.00
313	909.600	ADVERTISING EXPENSE-MISCELLANEOUS	\$0.00	\$0.00
314	909.610	MEDIA AD EXP-PRINTING-BROCHURES	\$0.00	\$0.00
315	909.620	ADVERTISING EXPENSE-EMPLOYEE NEWLTR	\$0.00	\$0.00
316	909.640	ADVERTISING EXPENSE-APPLICATIONS	\$0.00	\$0.00
317	910.000	MSC CUSTOMER SVC & INFORMATION EXP	\$106,984.61	\$0.00
318	911.000	CUSTOMER SERVICE-SUPERVISOR SALES	\$0.00	\$0.00
319	912.000	DEMONSTRATING & SELLING EXPENSES	\$1,016.05	\$0.00
320	912.100	ELECTRIC HOME INCENTIVE	\$52.50	\$0.00
321	912.200	ADD ON REPLACEMENT INCENTIVE	\$859.50	\$0.00
322	912.300	WATER HEATER INCENTIVE	\$450.00	\$0.00
323	912.400	DUAL FUEL INCENTIVE	\$0.00	\$0.00
324	912.560	DEMO & SELLING EXPENSE-PRIZES	\$0.00	\$0.00
325	912.600	DEMO & SELLING EXP-PRINTING/MISC	\$0.00	\$0.00
326	913.000	ADVERTISING EXPENSES	\$24,468.12	\$0.00
327	913.400	SALES & PROMO EXP-MISCELLANEOUS	\$0.00	\$47,170.67
328	913.410	SALES & PROMO MEDIA EXP-NEWSPAPER	\$45,795.54	\$0.00
329	913.420	SALES & PROMO EXP-NEWSPAPER	\$26,918.70	\$0.00
330	913.430	SALES & PROMO EXP-TV	\$49,537.60	\$0.00
331	913.440	SALES & PROMO EXP-PERIODICALS	\$0.00	\$0.00
332	913.450	SALES & PROMO EXP - BS. DIRECTORY	\$0.00	\$0.00
333	913.600	SALES & PROMO EXP-PRINT/MISC	\$0.00	\$0.00
334	913.620	SALES & PROMO EXP-PRINT/EMP NEWLETT	\$15,256.68	\$0.00
335	920.000	ADMINISTRATIVE & GENERAL SALARIES	\$588,185.27	\$0.00
336	920.010	ADMIN & GEN. - JOINT USE SALARIES	\$74,876.64	\$0.00
337	920.015	ADMIN & GEN - FEMA COSTS	\$0.00	\$0.00
338	920.020	ADMINS. & GENERAL EXPENSES - SAFETY	\$0.00	\$0.00
339	920.100	ADMIN. & GEN. SALARIES - MANAGER	\$179,491.28	\$0.00
340	921.000	OFFICE SUPPLIES AND EXPENSES	\$316,204.88	\$0.00
341	921.100	OFFICE SUPPLIES & EXP. - MANAGER	\$68,501.89	\$0.00
342	923.000	OUTSIDE SERVICES EMPLOYED	\$33,405.69	\$0.00
343	923.200	OUTSIDE SERVICES-ECONOMIC DEVELOP	\$284.06	\$0.00
344	923.201	OUTSIDE SERVICES - SECURITY	\$0.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
345	925.000 INJURIES AND DAMAGES	\$45,562.27	\$0.00
346	926.000 EMPLOYEE PENSIONS & BENEFITS-HOSP	\$650.43	\$0.00
347	926.100 EMPLOYEE UNIFORM EXPENSES	\$19,690.31	\$0.00
348	926.200 OTHER EMPLOYEE PENSIONS & BENEFIT	\$65,149.56	\$0.00
349	928.000 REGULATORY COMMISSION EXPENSES	\$9,826.44	\$0.00
350	930.100 GENERAL ADVERTISING EXPENSES	\$0.00	\$0.00
351	930.200 MISCELLANEOUS GENERAL EXPENSES	\$127,012.43	\$0.00
352	930.201 ECONOMIC DEVELOPMENT-MISCELLANEOUS	\$60.00	\$0.00
353	930.202 ECONOMIC DEVELOPMENT-BALLARD	\$0.00	\$0.00
354	930.203 ECONOMIC DEVELOPMENT-GRAVES	\$10.00	\$0.00
355	930.204 ECONOMIC DEVELOPMENT-LIVINGSTON	\$0.00	\$0.00
356	930.205 ECONOMIC DEVELOPMENT-MARSHALL	\$0.00	\$0.00
357	930.206 ECONOMIC DEVELOPMENT-MCCRACKEN	\$0.00	\$0.00
358	930.210 DIRECTOR'S FEES AND EXPENSES	\$66,297.80	\$0.00
359	930.218 GEN. EXP. J. MCDOUGAL CASE	\$0.00	\$0.00
360	930.219 SPECIAL BALLOT MAILING	\$0.00	\$0.00
361	930.220 ANNUAL MEETING EXPENSES	\$20,469.09	\$0.00
362	930.224 ANNUAL MEETING EXP-ADVERTISING	\$6,775.00	\$0.00
363	930.225 ANNUAL MEETING EXP-PRIZES	\$1,835.03	\$0.00
364	930.226 ANNUAL MEETING EXP-PRINTING	\$597.31	\$0.00
365	930.230 ANNUAL MEETING EXP-ANNUAL REPORT	\$15,546.90	\$0.00
366	935.000 MAINTENANCE OF GENERAL PLANT	\$66,868.51	\$0.00
367	935.100 MAINT OF G/P- MAINT. AGREEMENTS	\$22,353.24	\$0.00
368	935.200 MAINT G/P-REPAIRS & SERVICE CALLS	\$3,254.39	\$0.00
369	935.300 MAINT OF G/P - SUPPLIES	\$6,135.73	\$0.00
370	935.400 MAINT OF G/P-BUILDINGS & GROUNDS	\$48,461.08	\$0.00
371	935.401 MAINT BLDG & GROUND-WOOD DISPOSAL	\$0.00	\$0.00
372	935.500 MAINT OF G/P- MISCELLANEOUS	\$967.64	\$0.00
373	999.999 RAIN DELAY	\$0.00	\$1,840.70
374			
375			
376			
377	Accounts 102.000 To 399.999	1,587,451.82	
378	Accounts 400.000 To 999.999	(1,587,451.82)	
379			





Jackson Purchase Energy Corporation  
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Account Number	Description	Present Balance Debit	Present Balance Credit
1 102.000	ELECTRIC PLANT PURCHASED	\$0.00	\$0.00
2 107.100	CONSTRUCTION WIP- CONTRACTORS	\$775,804.01	\$0.00
3 107.120	WIP - FUTURE SUB-STATIONS	\$66,984.06	\$0.00
4 107.130	WIP - LONG RANGE WORK PLAN	\$0.00	\$0.00
5 107.200	CWIP-JACKSON PURCHASE CREWS	\$637,506.78	\$0.00
6 107.231	CONTRIBUTIONS IN AID - CONSTRUCTION	\$0.00	\$429,775.45
7 107.300	WIP - SPECIAL EQUIPMENT	\$0.00	\$0.00
8 107.400	CIP - FAS 106 IMPLEMENTATION	\$0.00	\$0.00
9 108.600	ACCUM DEPR FOR DISTRIBUTION PLANT	\$0.00	\$0.00
10 108.662	ACCUM DEPR-STATION EQUIPMENT	\$0.00	\$1,318,709.15
11 108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	\$0.00	\$11,487,179.05
12 108.665	ACCUM DEPR-O/H CONDUCTOR & DEVICES	\$0.00	\$6,115,980.01
13 108.666	ACCUM DEPR-UNDERGROUND CONDUIT	\$0.00	\$725,832.30
14 108.667	ACCUM DEPR-U/G CONDUCTOR & DEVICES	\$0.00	\$2,671,429.79
15 108.668	ACCUM DEPR-LINE TRANSFORMERS	\$0.00	\$3,691,367.58
16 108.669	ACCUM DEPR- SERVICES	\$0.00	\$2,537,114.11
17 108.670	ACCUM DEPR-METERS	\$0.00	\$1,234,564.12
18 108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	\$0.00	\$721,605.46
19 108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	\$101,868.09	\$0.00
20 108.673	ACCUM DEPR-STREET LIGHT & SIGN	\$0.00	\$109,210.32
21 108.710	ACCUM DEPR FOR OFFICE FURN. & EQUIP	\$0.00	\$187,835.40
22 108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWRE	\$0.00	\$269,535.08
23 108.715	CONTRA ACCUM DEPR -OFFICE FURNITURE	\$7,454.70	\$0.00
24 108.716	CONTRA ACCUM DEPR - COMPUTERS	\$0.00	\$49,864.21
25 108.720	ACCUM DEPR - UTILITY TRANSP. EQUIP.	\$0.00	\$1,030,600.11
26 108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	\$0.00	\$260,665.13
27 108.723	ACCUM DEPR - CONTRA TRANSP. EQUIP	\$180,663.55	\$0.00
28 108.730	ACCUM DEPR FOR STRUCTURES & IMPROVE	\$0.00	\$1,255,766.37
29 108.735	CONTRA - ACCUM DEPR STRUCT & IMPRV	\$0.00	\$33,155.02
30 108.740	ACCUM DEPR FOR SHOP EQUIPMENT	\$0.00	\$333,786.61
31 108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	\$24,830.51	\$0.00
32 108.750	ACCUM DEPR FOR LABORTORY EQUIPMENT	\$0.00	\$128,568.63
33 108.755	CONTRA ACCUM DEPR - LABORATORY	\$6,154.95	\$0.00
34 108.760	ACCUM DEPR FOR COMMUNICATIONS EQUIP	\$0.00	\$246,022.27
35 108.765	CONTRA ACCUM DEPR - COMMUNICATION	\$208,938.35	\$0.00
36 108.770	ACCUM DEPR FOR STORES EQUIPMENT	\$0.00	\$60,177.70
37 108.775	CONTRA ACCUM DEPR - STORES	\$3,085.50	\$0.00
38 108.780	ACCUM DEPR FOR MISCELLANEOUS EQUIP	\$0.00	\$61,501.91
39 108.785	CONTRA - ACCUM DEPR - MISC EQUIP.	\$4,663.06	\$0.00
40 108.790	ACCUM DEPR FOR POWER OPERATED EQUIP	\$0.00	\$49,157.60
41 108.791	ACCUM DEPR - PWR EQUIP TRENCHER,ETC	\$0.00	\$54,773.68
42 108.795	CONTRA ACCUM DEPR - POWER OPERATED	\$0.00	\$13.38
43 108.800	RETIRE. WIP-JPECC CREWS	\$27,599.19	\$0.00
44 108.810	RETIRE. WIP-CONTRACTORS	\$60,767.67	\$0.00
45 121.000	NONUTILITY PROPERTY	\$71,954.98	\$0.00
46 123.100	PATRONAGE CAPITAL FROM ASSOC. COOPS	\$507,113.82	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
47 123.220	INVESTMENTS IN CAP TERM CERT - CFC	\$945,662.53	\$0.00
48 123.230	OTHER INVEST IN ASSOC ORGANIZATIONS	\$1,040.00	\$0.00
49 123.231	OTHER INVEST-KAEC PCB DETOX CERT	\$5,000.00	\$0.00
50 123.240	INVEST-CLASS "C" & "E" STOCK-COBANK	\$632,749.42	\$0.00
51 124.000	CFC COMMERCIAL PAPER RECEIVABLE	\$0.00	\$0.00
52 128.000	SPEC FUNDS-DEFERRED COMPENSATION	\$134,224.70	\$0.00
53 131.100	CASH-GEN FUNDS-PADUCAH BANK & TRUST	\$237,896.01	\$0.00
54 131.210	CASH-RUS CONSTRUCTION FUND-PAD BK	\$32.50	\$0.00
55 131.400	CASH IN TRANSIT-CREDIT CARDS	\$28,840.52	\$0.00
56 131.500	CASH IN TRANSIT - E-PAYMENTS	\$7,311.21	\$0.00
57 131.530	CASH ITEMS/ITEMS TO RESEARCH	\$0.00	\$0.00
58 135.000	WORKING FUNDS	\$1,700.00	\$0.00
59 136.000	TEMPORARY CASH INVESTMENTS	\$0.00	\$0.00
60 142.110	ACCTS. REC. ELECTRIC/ CYCLE 1	\$51,083.34	\$0.00
61 142.120	ACCTS. REC. ELECTRIC/ CYCLE 2	\$125,174.55	\$0.00
62 142.130	ACCTS. REC. ELECTRIC/ CYCLE 3	\$382,988.24	\$0.00
63 142.140	ACCTS. REC. ELECTRIC/ CYCLE 4	\$609,683.88	\$0.00
64 142.150	ACCTS REC ELECT/DISCONNECTS CYCLE 5	\$79,115.41	\$0.00
65 142.155	ACCTS REC ELECTRIC/CYCLE V	\$0.00	\$0.00
66 142.160	ACCTS REC - SHELL/VULCAN/WALKER	\$186,486.20	\$0.00
67 142.170	ACCTS REC - ELECT / CREDIT REFUNDS	\$0.00	\$0.00
68 142.175	A/R ELECTRIC - DUE FROM AGENCIES	\$7,580.53	\$0.00
69 142.180	ACCTS REC ELECTRIC/CYCLE 8	\$0.00	\$0.00
70 142.190	ACCTS REC ELECTRIC/CYCLE 9	\$856,990.80	\$0.00
71 142.200	CUSTOMER ACCOUNTS RECEIVABLE-OTHER	\$0.00	\$0.00
72 143.000	OTHER ACCOUNTS RECEIVABLE	\$156,874.05	\$0.00
73 143.098	VULCAN ACCRUED EXPENSES	\$0.00	\$0.00
74 143.200	OTHER ACCTS REC - EMPLOYEE LTD	\$0.00	\$0.00
75 143.210	A/R OTHER-CHILD SUPPORT/GARNISHMENT	\$0.00	\$0.00
76 143.220	A/R OTHER-TOOL PURCHASE	\$911.29	\$0.00
77 143.230	A/R OTHER-COMPUTER PURCHASE	\$23,546.56	\$0.00
78 143.240	A/R OTHER - SUPPLEMENT LIFE - EE	\$0.00	\$0.00
79 143.250	A/R OTHER-CHARITABLE CONTRIBUTIONS	\$0.00	\$0.00
80 143.260	A/R OTHER-EMP PAID LIFE INSURANCE	\$0.00	\$0.00
81 143.300	OTHER ACC REC/EMPLOYEES & DIRECTORS	\$496.95	\$0.00
82 143.305	OTHER A/R - EMPLOYEE MISC	\$0.21	\$0.00
83 143.310	ACCTS. RECEIVABLE-BIG RIVERS	\$12,826.00	\$0.00
84 143.315	A/R - BIG RIVERS INCENTIVE PROGRAM	\$780.00	\$0.00
85 143.320	A/R - WINTER STORM ASSISTANCE	\$0.00	\$0.00
86 143.321	A/R STORM ASSISTANCE - KENTUCKY	\$0.00	\$0.00
87 143.330	ACCOUNTS REC. - BIG RIVERS UNWIND	\$0.00	\$0.00
88 143.410	OTHER ACCOUNTS REC/EMP 401K PRETAX	\$0.00	\$0.00
89 143.420	ACCOUNTS RECEIVABLE - ROTH IRA	\$0.00	\$0.00
90 143.500	EMPLOYEE PR DEDUCTS/UNION DUES	\$14.00	\$0.00
91 143.700	OTHER ACCTS REC/EMPLOYEE CASH PYMTS	\$0.00	\$0.00
92 144.100	ACCUM PROV FOR UNCOLLECTIBLE ACCTS	\$0.00	\$165,496.06

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Account Number	Description	Present Balance Debit	Present Balance Credit
93 154.000	PLT MATERIALS & OPERATING SUPPLIES	\$1,637,200.20	\$0.00
94 156.000	OTHER MATERIALS AND SUPPLIES	\$5,380.45	\$0.00
95 163.000	STORES EXPENSE - UNDISTRIBUTED	\$0.00	\$0.00
96 165.100	PREPAYMENTS - INSURANCE	\$315,607.68	\$0.00
97 165.150	PREPAID HEALTH INSURANCE-BENEFIT	\$64,272.00	\$0.00
98 165.200	PREPAYMENTS - OTHER	\$50,293.54	\$0.00
99 165.210	PREPAID RETIREMENT FUND/CO PD BENE	\$0.00	\$0.00
100 165.211	PREPAID LIFE INSURANCE/CO PAID BEN	\$0.00	\$0.00
101 165.220	PREPAID L T D FUND/CO. PD. BENEFIT	\$0.00	\$0.00
102 165.240	PREPAID SAVINGS PLAN/CO PD BENEFIT	\$0.00	\$0.00
103 165.250	RETIREMENT FUND-IBEW/BARG CO PD BEN	\$0.00	\$0.00
104 165.260	PAST SERVICE LIABILITY FUND	\$0.00	\$0.00
105 165.270	PREPAID 401K LOAN REPAYMENTS	\$0.00	\$0.00
106 165.280	PREPAID INSURANCE - RETIREES	\$0.00	\$0.00
107 171.000	INTEREST RECEIVABLE	\$11,696.97	\$0.00
108 171.100	CFC INTEREST RECEIVABLE	\$0.00	\$0.00
109 173.000	ACCRUED UTILITY REVENUES	\$1,669,849.24	\$0.00
110 183.000	PRELIMINARY SURVEY & INVEST. CHGS	\$0.00	\$0.00
111 184.000	PAYROLL CLEARING ACCOUNT	\$0.00	\$0.00
112 184.100	TRANSPORTATION EXPENSE / CLEARING	\$0.00	\$0.02
113 184.110	DIESEL FUEL INVENTORY - TANK #1	\$7,209.09	\$0.00
114 184.120	GASOLINE INVENTORY - TANK # 2	\$6,455.13	\$0.00
115 184.130	BIODIESEL FUEL - TANK #3	\$0.00	\$0.00
116 184.200	VISA CLEARING ACCOUNT	\$0.00	\$0.00
117 184.210	AMERICAN EXPRESS CLEARING ACCOUNT	\$0.00	\$0.00
118 186.000	DATA MAPPING ACQUISITION COSTS	\$1,092,566.43	\$0.00
119 186.100	DEFERRED DEBITS - OTHER	\$0.00	\$0.00
120 186.200	MISC. DEF. DEBITS - PSC RATE CASE	\$27,077.87	\$0.00
121 200.100	MEMBERSHIPS	\$0.00	\$194,470.00
122 201.100	PATRONS' CAPITAL CREDITS	\$0.00	\$34,343,253.34
123 201.110	PAT CAP ASSIGNED-UNBILLED REV 1995	\$0.00	\$0.00
124 201.200	PATRONAGE CAPITAL ASSIGNABLE	\$0.00	\$0.00
125 201.210	PATRONAGE CAPITAL ASSIGNABLE-OTHER	\$0.00	\$0.00
126 215.200	ACCUM. OTHER COMPREHENSIVE INCOME	\$491,216.00	\$0.00
127 219.100	OPERATING MARGINS	\$0.00	\$0.00
128 219.200	NONOPERATING MARGINS	\$0.00	\$0.00
129 219.300	OTHER MARGINS	\$107,539.67	\$0.00
130 219.400	MARGINS & EQUITIES - PRIOR PERIODS	\$0.00	\$0.00
131 219.500	OTHER	\$0.00	\$0.00
132 224.110	OTHER LONG TERM DEBT/SUBSCRIPTIONS	\$0.00	\$0.00
133 224.120	LTD - COOPERATIVE FINANCE CORP(CFC)	\$0.00	\$790,012.51
134 224.140	LTD-NATIONAL BANK FOR COOPS-COBANK	\$0.00	\$5,654,579.29
135 224.300	LTD-RUS/CONSTRUCT. NOTES EXECUTED	\$0.00	\$28,020,679.01
136 224.305	LTD - RUS /CONST NOTES - FFB LOAN	\$0.00	\$16,963,140.72
137 224.400	RUS/NOTES-EXECUTED/CONSTRUCTION	\$0.00	\$0.00
138 224.600	ADVANCE PAYMENTS UNAPPLIED -LTD RUS	\$4,659,747.50	\$0.00

Jackson Purchase Energy Corporation  
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Account Number	Description	Present Balance Debit	Present Balance Credit
139 228.300	CONTRA ACCOUNT-PENSION & BENEFITS	\$0.00	\$134,124.70
140 228.305	ACCUM PROVISION-PENSION & BENFITS	\$0.00	\$930,169.74
141 228.310	ACCUMULATED PAST SERVICE LIABILITY	\$0.00	\$0.00
142 228.315	POST RETIREMENT FAS 148 LIABILITY	\$0.00	\$491,216.00
143 231.000	NOTES PAYABLE-COBANK SEASONAL LOANS	\$0.00	\$0.00
144 231.100	SHORT TERM LOANS - CFC	\$0.00	\$800,000.00
145 231.200	NOTES PAYABLE - GMAC FINANCING	\$0.00	\$0.00
146 232.100	ACCOUNTS PAYABLE - GENERAL	\$0.00	\$2,812,035.46
147 232.110	ACCOUNTS PAYABLE-PLANT CLEARING	\$0.00	\$48,079.81
148 232.400	ACCOUNTS PAYABLE - AUDITORS	\$0.00	\$0.00
149 235.000	CUSTOMER DEPOSITS	\$0.00	\$1,407,787.00
150 235.001	ATHLETIC FIELD FEES	\$0.00	\$1,710.00
151 235.110	JPEC - GIFT CERTIFICATES	\$0.00	\$125.00
152 235.200	FUNDS RECEIVABLE UNIDENTIFIED	\$0.00	\$0.00
153 236.100	ACCRUED PROPERTY TAXES	\$0.00	\$24,752.37
154 236.200	ACCRUED TAXES/U S SOC SEC - UNEMPL	\$0.00	\$138.37
155 236.300	ACCRUED TAXES - F.I.C.A.	\$0.00	\$0.00
156 236.400	ACCRUED TAXES - STATE UNEMPLOYMENT	\$0.00	\$126.93
157 236.500	ACCRUED TAXES - KY SALES & USE	\$0.00	\$27,886.41
158 237.000	ACCRUED INTEREST/CUSTOMER DEPOSITS	\$0.00	\$49,112.06
159 237.100	ACCRUED INTEREST - RUS/LTD	\$0.00	\$3,713.11
160 237.105	ACCRUED INT RUS/LTD FFB LOAN	\$0.00	\$0.00
161 237.200	ACCRUED INTEREST-CFC/LTD	\$0.00	\$3,538.60
162 237.300	OTHER ACCRUED INTEREST	\$0.00	\$2,419.73
163 237.400	ACCRUED INT-PAST SERVICE LIABILITY	\$0.00	\$0.00
164 237.600	ACCRUED INTEREST- COBANK LTD	\$0.00	\$27,285.99
165 241.000	INCOME TAX WITHHELD - FEDERAL	\$0.00	\$0.00
166 241.100	ACCRUED TAXES-EMPLOYEES STATE W/H	\$0.00	\$7,927.06
167 241.200	ACCRUED TAXES- CITY PAYROLL TAX	\$0.00	\$11,029.41
168 241.210	MARSHALL CO. OCCUPATIONAL LIC. TAX	\$0.00	\$723.56
169 241.220	MARSHALL CO. OCC. LIC. TAX-SCHOOLS	\$0.00	\$142.54
170 241.230	MCCRACKEN CO. OCCUPATIONAL TAX	\$0.00	\$2,740.01
171 241.240	BALLARD CO. OCCUPATIONAL TAX	\$0.00	\$730.72
172 241.250	GRAVES CO. OCCUPATIONAL TAX	\$0.00	\$446.46
173 241.260	LIVINGSTON CO.-OCCUPATIONAL TAX	\$0.00	\$1,132.86
174 241.270	CALVERT CITY-OCCUPATIONAL TAX	\$0.00	\$180.67
175 241.300	ACCRUED TAXES- BALLARD CO. SCHOOL	\$0.00	\$7,850.86
176 241.310	ACCRUED TAXES- CARLISLE CO. SCHOOL	\$0.00	\$1,201.49
177 241.320	ACCRUED TAXES- GRAVES CO. SCHOOL	\$0.00	\$6,131.42
178 241.330	ACCRUED TAXES-LIVINGSTON CO. SCHOOL	\$0.00	\$16,515.17
179 241.340	ACCRUED TAXES-MCCRACKEN CO. SCHOOL	\$0.00	\$46,451.98
180 241.350	ACCRUED TAXES- MARSHALL CO. SCHOOL	\$0.00	\$15,405.74
181 242.100	ACCRUED RENTALS	\$0.00	\$0.00
182 242.200	ACCRUED PAYROLL	\$0.00	\$111,247.63
183 242.300	ACCRUED COMPENSATED ABSENCES	\$0.00	\$119,222.00
184 242.400	ACCRUED INSURANCE	\$0.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
185 242.500	ACCRUED AUDITORS EXPENSE	\$0.00	\$14,200.00
186 252.000	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0.00	\$154,297.66
187 253.000	OTHER DEFERRED CREDITS	\$0.00	\$42,315.79
188 253.050	OTHER DEFFERED CR - ECONOMIC DEVEL	\$0.00	\$0.00
189 253.100	OTHER DEFFERED CR - URD ADVANCE PMT	\$0.00	\$41,896.64
190 360.000	DIST. PLT. - LAND AND LAND RIGHTS	\$237,205.58	\$0.00
191 362.000	DIST. PLT. - STATION EQUIPMENT	\$13,945,689.40	\$0.00
192 364.000	DIST. PLT.- POLES, TOWERS, FIXTURES	\$29,501,692.37	\$0.00
193 365.000	DIST. PLT. - O/H CONDUCT. & DEVICES	\$17,456,383.55	\$0.00
194 366.000	DIST. PLT. - UNDERGROUND CONDUIT	\$4,329,343.77	\$0.00
195 367.000	DIST. PLT. - U/G CONDUCT. & DEVICES	\$10,234,448.89	\$0.00
196 368.000	DIST. PLT. - LINE TRANSFORMERS	\$16,494,242.97	\$0.00
197 369.000	DIST. PLT. - SERVICES	\$7,064,511.81	\$0.00
198 370.000	DIST. PLT. - METERS	\$3,262,947.28	\$0.00
199 371.000	DIST PLT - INSTAL. ON CUST. PREMISE	\$1,535,609.62	\$0.00
200 372.000	DIST PLT - LSD. PROP. ON CUST. PREM	\$1,058.14	\$0.00
201 373.000	DIST PLT - ST. LIGHT. & SIGN. SYS.	\$592,774.62	\$0.00
202 389.000	GEN PLT - LAND AND LAND RIGHTS	\$86,866.25	\$0.00
203 390.000	GEN PLT - STRUCTURES & IMPROVEMENTS	\$2,209,371.68	\$0.00
204 391.000	GEN PLT - OFFICE FURNITURE & EQUIP	\$298,370.56	\$0.00
205 391.100	GEN PLT - COMPUTER EQUIP/ SOFTWARE	\$353,947.34	\$0.00
206 391.200	MAPPING DATA ACQUISITION	\$0.00	\$0.00
207 392.000	GEN PLT - UTILITY TRANSP. EQUIP.	\$2,246,568.16	\$0.00
208 392.100	GEN PLT - LIGHT DUTY TRANSP. EQUIP	\$392,353.11	\$0.00
209 393.000	GEN PLT - STORES EQUIPMENT	\$106,541.16	\$0.00
210 394.000	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	\$505,724.16	\$0.00
211 395.000	GEN PLT - LABORATORY EQUIPMENT	\$176,549.67	\$0.00
212 396.000	GEN PLT - POWER OPERATED EQUIPMENT	\$292,763.95	\$0.00
213 397.000	GEN PLT - COMMUNICATIONS EQUIPMENT	\$638,362.29	\$0.00
214 398.000	GEN PLT - MISCELLANEOUS EQUIPMENT	\$98,059.12	\$0.00
215 403.600	DEPR. EXP. - DISTRIBUTION PLANT	\$3,210,933.85	\$0.00
216 403.700	DEPR. EXP. - GENERAL PLANT	\$222,962.38	\$0.00
217 408.700	PUBLIC SERV. COMM.(PSC) ASSESSMENT	\$43,167.24	\$0.00
218 415.000	REV/POWER PLUS CR CARD ROYALTIES	\$0.00	\$2,135.04
219 416.000	COST & EXPENSES/POWER PLUS CR CARD	\$0.00	\$0.00
220 417.000	LONG DISTANCE COMMISSIONS	\$0.00	\$3,278.86
221 417.100	EXPENSES OF NONUTILITY OPERATIONS	\$0.00	\$0.00
222 417.110	CUSTOMER SERVICE COSTS-LONG DIST	\$0.00	\$0.00
223 417.120	ADMIN & GENERAL COSTS- LONG DIST	\$0.00	\$0.00
224 418.100	EQUITY IN EARNINGS- SUB. COMPANIES	\$0.00	\$0.00
225 419.000	INTEREST INCOME	\$0.00	\$172,313.99
226 419.010	INTEREST INCOME - ACCIDENTS	\$0.00	\$649.13
227 419.600	INTEREST INCOME - CUSHION OF CREDIT	\$0.00	\$251,081.66
228 421.000	MISCELLEANOUS NON-OPERATING INCOME	\$0.00	\$5,622.26
229 421.100	GAINS ON DISPOSITION OF PROPTY	\$0.00	\$35,952.89
230 421.110	LOSS ON DISPOSITION OF PROPERTY	\$6,967.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
231 424.000	OTHER CAP. CRS. & PATR. CAP. ALLOC	\$0.00	\$133,804.99
232 426.100	MSC INCOME DEDUCTIONS - DONATIONS	\$1,395.37	\$0.00
233 426.300	PENALTIES	\$0.00	\$0.00
234 427.100	INTEREST ON LONG TERM DEBT - RUS	\$1,403,321.64	\$0.00
235 427.105	INT. ON LONG TERM DEBT - RUS/FFB	\$813,726.90	\$0.00
236 427.500	INTEREST ON LONG-TERM DEBT - CFC	\$43,832.49	\$0.00
237 427.600	INT. ON LTD - COBANK	\$354,653.61	\$0.00
238 431.000	INTEREST EXP-SHORT TERM- COBANK	\$0.00	\$0.00
239 431.010	INTEREST EXPENSE/SHORT TERM - CFC	\$2,419.73	\$0.00
240 431.020	INTEREST ON SHORT TERM NOTE - GMAC	\$0.00	\$0.00
241 431.100	INTEREST EXPENSE/CUSTOMER DEPOSITS	\$79,075.40	\$0.00
242 431.200	INTEREST EXP-PAST SERVICE LIABILITY	\$0.00	\$0.00
243 440.100	RESIDENTIAL SALES	\$0.00	\$25,215,049.94
244 440.105	RESIDENTIAL SALES - GREEN POWER	\$0.00	\$25.55
245 441.000	IRRIGATION SALES	\$0.00	\$16,839.18
246 441.005	IRRIGATION SALES - GREEN POWER	\$0.00	\$0.00
247 442.100	SMALL COMMERCIAL (UNDER 1000 KVA)	\$0.00	\$9,921,596.97
248 442.105	SMALL COMMERCIAL - GREEN POWER	\$0.00	\$0.00
249 442.200	LARGE COMMERCIAL (OVER 1000 KVA)	\$0.00	\$3,665,216.91
250 442.205	LARGE COMMERCIAL - GREEN POWER	\$0.00	\$0.00
251 442.210	INDUSTRIAL - SHELL PIPELINE	\$0.00	\$0.00
252 442.220	INDUSTRIAL-VULCAN MATERIALS	\$0.00	\$0.00
253 444.000	PUBLIC STREET & HIGHWAY LIGHTING	\$0.00	\$70,749.76
254 444.005	PUBLIC STREET/HWY LGTNG - GREEN PWR	\$0.00	\$0.00
255 445.000	OTHER SALES TO PUBLIC AUTHORITIES	\$0.00	\$482,920.21
256 445.005	SALES- PUBLIC AUTHORITY -GREEN PWR	\$0.00	\$0.00
257 450.000	PENALTIES (ACCT. REC. - ELECTRIC)	\$0.00	\$323,712.97
258 451.000	MISC SERVICE REV. - RECONNECT FEE	\$0.00	\$115,011.46
259 451.100	MISC SERVICE REVENUE-COLLECTIONS	\$0.00	\$28,500.00
260 451.200	MISC SERVICE REVENUE-DISCONNECTS	\$0.00	\$0.00
261 451.210	MISC SERV REV - AFTER HR CONNECTION	\$0.00	\$20,925.00
262 451.300	MISC SERVICE REVENUE-RET CHECKS	\$0.00	\$12,676.08
263 451.400	MISC SERV REV- LATE PYMT-ERC LOANS	\$0.00	\$0.00
264 451.500	MISC SERV REV - AMR INSTALLATION	\$0.00	\$0.00
265 451.600	MISC SERV REV - AMR MONTHLY CHARGE	\$0.00	\$570.00
266 454.000	RENT FROM ELECTRIC PROPERTY	\$0.00	\$484,484.35
267 456.000	OTHER ELECTRIC REVENUES	\$0.00	\$7,599.27
268 456.100	OTHER ELECTRIC REVENUES-LEASE	\$0.00	\$0.00
269 555.000	PURCHASED POWER	\$25,259,919.54	\$0.00
270 555.100	PURCHASED POWER (COOP USAGE)	\$4,571.89	\$0.00
271 580.000	OPERATION SUPERVISION & ENGINEERING	\$239,134.14	\$0.00
272 581.000	LOAD DISPATCHING EXPENSE	\$14,859.14	\$0.00
273 582.000	STATION EXPENSES	\$26,949.04	\$0.00
274 583.000	OVERHEAD LINE EXPENSES	\$212,541.45	\$0.00
275 583.100	O/H LINE EXP.-PCB TEST & INSPECTION	\$2,527.56	\$0.00
276 583.200	OVERHEAD LINE EXPENSE-LINE PATROL	\$75,681.53	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
277 583.300	O/H LINE EXP-OIL SP CLEANUP/100 REG	\$5,718.17	\$0.00
278 584.000	UNDERGROUND LINE EXPENSES	\$141,751.85	\$0.00
279 584.200	UNDERGROUND LINE EXPENS-LINE PATROL	\$0.00	\$0.00
280 585.000	STREET LIGHTING EXPENSES	\$0.00	\$0.00
281 586.000	METER EXPENSES	\$79,004.31	\$0.00
282 586.100	METER EXP. - ROUTINE CONN. & DISCON	\$263,765.93	\$0.00
283 586.200	METER RECORDS - PREP. & MAINT.	\$0.00	\$0.00
284 587.000	CUSTOMER INSTALLATION EXPENSES	\$1,593.14	\$0.00
285 588.000	MISC DIST EXPENSES-LABOR & O/H	\$335,665.92	\$0.00
286 588.100	MISC DIST EXP-OFFICE SUPPLIES/EXP	\$19,196.01	\$0.00
287 588.200	OTHER MISCELLANEOUS DISTRIBUT EXP	\$271,552.45	\$0.00
288 588.300	MISC. DISTRIBUTION - MAPPING COSTS	\$214,489.90	\$0.00
289 590.000	MAINTENANCE SUPERVISION & ENGINEER	\$86,535.80	\$0.00
290 592.000	MAINTENANCE OF STATION EQUIPMENT	\$167,879.98	\$0.00
291 593.000	MAINTENANCE OF OVERHEAD LINES	\$1,251,451.50	\$0.00
292 593.100	MAINT OF OVERHEAD LINES - STORMS	\$0.00	\$0.00
293 593.200	MAINTENANCE - SECURITY LIGHTS	\$1,591.68	\$0.00
294 593.300	MAINT OF O/H LINES - TREE TRIMMING	\$1,498,272.49	\$0.00
295 593.305	MAINT OF O/H LNS - TREE TRIM -STORM	\$0.00	\$0.00
296 593.500	MAINT OF OVERHEAD LINES-LINE PATROL	\$0.00	\$0.00
297 594.000	MAINTENANCE OF UNDERGROUND LINES	\$144,894.20	\$0.00
298 595.000	MAINTENANCE OF LINE TRANSFORMERS	\$49,769.69	\$0.00
299 596.000	MAINTENANCE OF STREET LIGHTING	\$32,704.50	\$0.00
300 597.000	MAINTENANCE OF METERS	\$13,731.65	\$0.00
301 598.000	MAINT. OF MSC. DISTRIBUTION PLANT	\$147,074.29	\$0.00
302 598.100	MAINT OF MSC DIST PLANT-TELE.LINES	\$2,806.81	\$0.00
303 901.000	SUPERVISION OF CUSTOMER ACCOUNTS	\$13,824.77	\$0.00
304 902.000	METER READING EXPENSES	\$70,679.25	\$0.00
305 902.100	METER READING EXPENSES-SYSTEM	\$342,405.45	\$0.00
306 903.000	CUSTOMER RECORDS & COLLECTION EXP.	\$286,173.73	\$0.00
307 903.100	CUSTOMER RCDS.& COLL.-OVER & SHORT	\$728.61	\$0.00
308 903.200	CUST.RCDS & COLL. - COMPLAINTS, ADJ	\$91,321.07	\$0.00
309 903.300	CUST RCDS & COLL - CONNECTS & DISC	\$97,318.74	\$0.00
310 903.400	CUST RCDS & COLL - DELINQUENT ACCTS	\$71,818.16	\$0.00
311 903.410	DELINQUENT ACCTS OVER 30 DAYS	\$0.00	\$0.00
312 903.500	CUST RECORDS - DOCUMENT SCANNING	\$31,037.95	\$0.00
313 903.600	CREDIT CARD DISCOUNT/HANDLING EXPEN	\$50,497.25	\$0.00
314 904.000	UNCOLLECTIBLE ACCOUNTS EXPENSES	\$50,400.00	\$0.00
315 904.100	UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	\$7,470.53	\$0.00
316 907.000	CUSTOMER SERVICE - SUPERVISION	\$77,276.08	\$0.00
317 908.000	CUSTOMER ASSISTANCE EXPENSES	\$1,174.45	\$0.00
318 908.510	CUSTOMER ASSISTANCE EXPENSE-FOOD	\$0.00	\$0.00
319 908.560	CUSTOMER ASSISTANCE EXPENSE-PRIZES	\$0.00	\$0.00
320 908.640	AD EXP/PRINTING-APPLICATIONS	\$0.00	\$0.00
321 909.000	INFORM. & INSTRUCT. ADVERTISING EXP	\$1,382.64	\$0.00
322 909.400	MEDIA AD EXP-MISCELLANEOUS	\$0.00	\$0.00

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Account Number	Description	Present Balance Debit	Present Balance Credit
323 909.410	ADVERTISING EXPENSE-NEWSPAPER	\$0.00	\$0.00
324 909.420	MEDIA AD EXPENSE-RADIO	\$0.00	\$0.00
325 909.430	MEDIA AD EXP-TV	\$0.00	\$0.00
326 909.440	ADVERTISING EXPENSE-PERIODICALS	\$0.00	\$0.00
327 909.450	ADVERTISING EXPENSE-DIRECTORY	\$0.00	\$0.00
328 909.600	ADVERTISING EXPENSE-MISCELLANEOUS	\$0.00	\$0.00
329 909.610	MEDIA AD EXP-PRINTING-BROCHURES	\$0.00	\$0.00
330 909.620	ADVERTISING EXPENSE-EMPLOYEE NEWLTR	\$0.00	\$0.00
331 909.640	ADVERTISING EXPENSE-APPLICATIONS	\$0.00	\$0.00
332 910.000	MSC CUSTOMER SVC & INFORMATION EXP	\$126,181.51	\$0.00
333 911.000	CUSTOMER SERVICE-SUPERVISOR SALES	\$0.00	\$0.00
334 912.000	DEMONSTRATING & SELLING EXPENSES	\$112.50	\$0.00
335 912.100	ELECTRIC HOME INCENTIVE	\$847.50	\$0.00
336 912.200	ADD ON REPLACEMENT INCENTIVE	\$1,200.00	\$0.00
337 912.300	WATER HEATER INCENTIVE	\$1,080.00	\$0.00
338 912.400	DUAL FUEL INCENTIVE	\$0.00	\$0.00
339 912.560	DEMO & SELLING EXPENSE-PRIZES	\$0.00	\$0.00
340 912.600	DEMO & SELLING EXP-PRINTING/MISC	\$0.00	\$0.00
341 913.000	ADVERTISING EXPENSES	\$0.00	\$0.00
342 913.400	SALES & PROMO EXP-MISCELLANEOUS	\$0.00	\$21,640.08
343 913.410	SALES & PROMO MEDIA EXP-NEWSPAPER	\$17,554.15	\$0.00
344 913.420	SALES & PROMO EXP-RADIO	\$23,052.00	\$0.00
345 913.430	SALES & PROMO EXP-TV	\$28,711.55	\$0.00
346 913.440	SALES & PROMO EXP-PERIODICALS	\$0.00	\$0.00
347 913.450	SALES & PROMO EXP - BS. DIRECTORY	\$0.00	\$0.00
348 913.600	SALES & PROMO EXP-PRINT/MISC	\$0.00	\$0.00
349 913.620	SALES & PROMO EXP-MEMBER NEWSLETTER	\$16,799.15	\$0.00
350 920.000	ADMINISTRATIVE & GENERAL SALARIES	\$713,125.80	\$0.00
351 920.010	ADMIN & GEN. - JOINT USE SALARIES	\$3,992.74	\$0.00
352 920.015	ADMIN & GEN - FEMA COSTS	\$0.00	\$0.00
353 920.020	ADMINS. & GENERAL EXPENSES - SAFETY	\$310.58	\$0.00
354 920.100	ADMIN. & GEN. SALARIES - MANAGER	\$235,074.55	\$0.00
355 921.000	OFFICE SUPPLIES AND EXPENSES	\$342,565.85	\$0.00
356 921.100	OFFICE SUPPLIES & EXP. - MANAGER	\$63,345.33	\$0.00
357 923.000	OUTSIDE SERVICES EMPLOYED	\$51,916.98	\$0.00
358 923.200	OUTSIDE SERVICES-ECONOMIC DEVELOP	\$0.00	\$0.00
359 923.201	OUTSIDE SERVICES - SECURITY	\$0.00	\$0.00
360 925.000	INJURIES AND DAMAGES	\$50,059.37	\$0.00
361 926.000	EMPLOYEE PENSIONS & BENEFITS-HOSP	\$106.00	\$0.00
362 926.100	EMPLOYEE UNIFORM EXPENSES	\$19,659.05	\$0.00
363 926.200	OTHER EMPLOYEE PENSIONS & BENEFIT	\$87,433.90	\$0.00
364 928.000	REGULATORY COMMISSION EXPENSES	\$12,422.83	\$0.00
365 930.100	GENERAL ADVERTISING EXPENSES	\$0.00	\$0.00
366 930.200	MISCELLANEOUS GENERAL EXPENSES	\$139,925.21	\$0.00
367 930.201	ECONOMIC DEVELOPMENT-MISCELLANEOUS	\$0.00	\$0.00
368 930.202	ECONOMIC DEVELOPMENT-BALLARD	\$0.00	\$0.00



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Account Number	Description	Present Balance Debit	Present Balance Credit	
369	930.203	ECONOMIC DEVELOPMENT-GRAVES	\$0.00	\$0.00
370	930.204	ECONOMIC DEVELOPMENT-LIVINGSTON	\$0.00	\$0.00
371	930.205	ECONOMIC DEVELOPMENT-MARSHALL	\$0.00	\$0.00
372	930.206	ECONOMIC DEVELOPMENT-MCCRACKEN	\$0.00	\$0.00
373	930.210	DIRECTOR'S FEES AND EXPENSES	\$83,831.77	\$0.00
374	930.218	GEN. EXP. J. MCDOUGAL CASE	\$0.00	\$0.00
375	930.219	SPECIAL BALLOT MAILING	\$0.00	\$0.00
376	930.220	ANNUAL MEETING EXPENSES	\$36,141.61	\$0.00
377	930.224	ANNUAL MEETING EXP-ADVERTISING	\$0.00	\$0.00
378	930.225	ANNUAL MEETING EXP-PRIZES	\$0.00	\$0.00
379	930.226	ANNUAL MEETING EXP-PRINTING	\$4,219.28	\$0.00
380	930.230	NEWS LETTER EXPENSE	\$13,800.79	\$0.00
381	935.000	MAINTENANCE OF GENERAL PLANT	\$59,335.81	\$0.00
382	935.100	MAINT OF G/P- MAINT. AGREEMENTS	\$30,950.27	\$0.00
383	935.200	MAINT G/P-REPAIRS & SERVICE CALLS	\$4,216.03	\$0.00
384	935.300	MAINT OF G/P - SUPPLIES	\$4,724.54	\$0.00
385	935.400	MAINT OF G/P-BUILDINGS & GROUNDS	\$57,998.05	\$0.00
386	935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	\$0.00	\$0.00
387	935.500	MAINT OF G/P- MISCELLANEOUS	\$0.00	\$0.00
388	999.999	RAIN DELAY	\$0.00	\$0.00
389				
390				
391				
392		Accounts 102.000 To 399.999	820,063.00	
393		Accounts 400.000 To 999.999	(820,063.00)	
394				



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Calculation of 13-Month Averages of Material and Supply Accounts**

	<b>Materials &amp; Supplies A/C 154.000</b>	<b>Other Materials &amp; Supplies A/C 156.000</b>	<b>Total</b>
December, 2005	\$ 2,188,377	\$ 3,570	\$ 2,191,947
January, 2006	1,560,504	3,545	1,564,049
February	1,163,333	3,838	1,167,171
March	1,202,805	3,418	1,206,223
April	1,275,962	4,692	1,280,654
May	1,337,263	4,200	1,341,463
June	1,237,173	5,078	1,242,251
July	1,218,528	5,291	1,223,819
August	1,149,646	4,876	1,154,522
September	1,225,670	4,595	1,230,265
October	1,264,709	5,504	1,270,213
November	1,204,024	5,798	1,209,822
December	1,177,989	5,107	1,183,096
Total	<u>\$ 17,205,983</u>	<u>\$ 59,512</u>	<u>\$ 17,265,495</u>
13-Month Average	<u>\$ 1,323,537</u>	<u>\$ 4,578</u>	<u>\$ 1,328,115</u>



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Calculation of 13-Month Averages of Prepayment Accounts**

	<b>Prepayments All 165 G/L Accounts</b>	<b>Prepayment- PSC Assessment</b>
December, 2005	406,755	17,798
January, 2006	428,072	14,238
February	399,188	10,679
March	326,059	7,119
April	291,994	3,560
May	442,949	-
June	415,246	(3,560)
July	434,898	(7,119)
August	370,445	(10,679)
September	297,082	32,715
October	259,146	29,080
November	491,403	25,445
December	453,005	21,810
Total	<u>5,016,242</u>	<u>141,085</u>
13-Month Average	<u>385,865</u>	<u>10,853</u>

Note: PSC Assessment bill which normally arrives in July was not received until September.



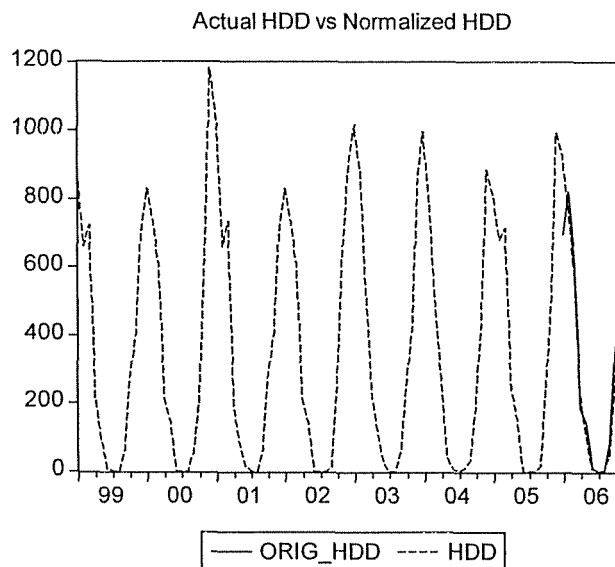
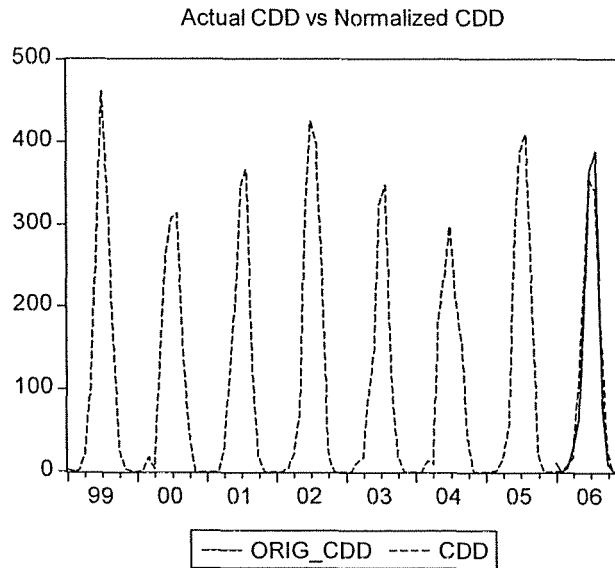
**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Schedule of "Shell Pipeline" and "Vulcan Materials" Revenue**

	<b>Shell Pipeline</b>	<b>Vulcan Materials</b>
January, 2006	\$ 63,426	\$ 58,650
February	60,607	55,059
March	56,587	59,207
April	62,483	60,536
May	104,206	61,521
June	103,028	59,463
July	103,136	60,806
August	94,409	62,208
September	102,643	60,682
October	54,846	64,357
November	52,376	55,742
December	87,041	53,189
Total	<u>\$ 944,788</u>	<u>\$ 711,420</u>

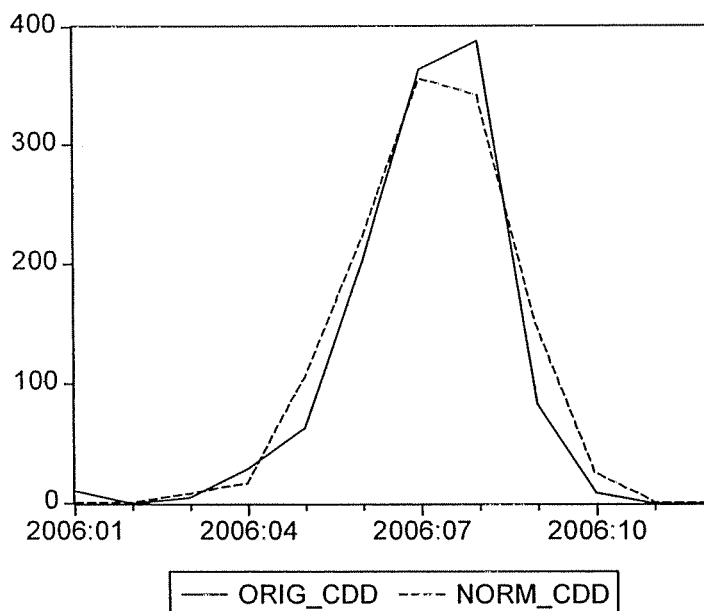




Kentucky monthly Cooling Degree Days (CDD) and Heating Degree Days (HDD) extending from January 1999 through December 2006 were used to compute normal cooling degree days for use in the test year. This data was processed through a seasonal adjustment algorithm in the commercially available econometric package EVIEWS to determine normal CDD and HDD. The seasonal algorithm was used as opposed to averages because of the comparatively small range of the data (1999-2006) and because of the robustness of the method. The results are illustrated in the graph below for the period 1996 through 2006. This range was selected to illustrate both HDD and CDD because it visually illustrates the variances from year to year.

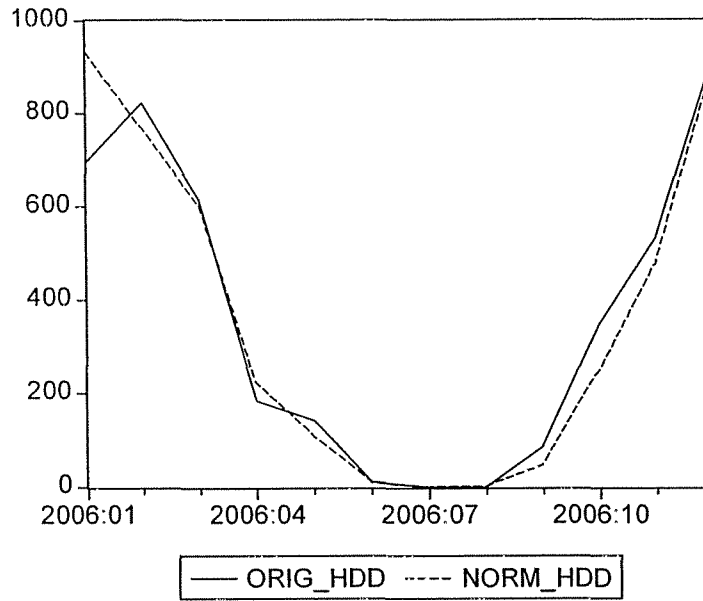


A more detailed illustration of the test year CDD and HDD is shown in the graphs and tables below.



Month	CDD	Normalized CDD	Difference	Percentage Difference
Jan-06	10	0	10	
Feb-06	0	0	(0)	
Mar-06	4	8	(4)	
Apr-06	28	16	12	
May-06	63	105	(42)	
Jun-06	201	220	(19)	
Jul-06	364	356	8	
Aug-06	388	341	47	
Sep-06	83	148	(65)	
Oct-06	8	24	(16)	
Nov-06	0	0	(0)	
Dec-06	0	0	0	
Total	1,149	1,220	(71)	-6.16%

The closer look at the test year specifically indicates that CDD were only slightly below normal.



Month	HDD	Normalized HDD	Difference	Percentage Difference
Jan-06	695	932	(237)	
Feb-06	821	767	54	
Mar-06	613	603	10	
Apr-06	184	223	(39)	
May-06	142	106	36	
Jun-06	11	9	2	
Jul-06	0	0	0	
Aug-06	0	1	(1)	
Sep-06	84	46	38	
Oct-06	346	247	99	
Nov-06	530	475	55	
Dec-06	903	880	23	
Total	4,329	4,288	41	0.95%

HDD data for the test year were, in aggregate, very close to normal values. The exception here was January where the actual number of CDDs were substantially below normal.

The first potential use of normalized sales data was for purchased power. A model was constructed to measure the potential effects of normalization on purchased power costs. That model and a graph of the results for the test year are shown below.

System: SYS01  
 Estimation Method: Iterative Least Squares  
 Date: 03/14/07 Time: 10:59  
 Sample: 1999:02 2005:12  
 Included observations: 84  
 Total system (unbalanced) observations 226  
 Convergence achieved after 7 iterations

	Coefficient	Std. Error	t-Statistic	Prob.
C(1)	-42843.18	15593.39	-2.747522	0.0065
C(2)	0.020856	0.000411	50.74808	0.0000
C(3)	7.090856	0.194215	36.51029	0.0000
C(4)	0.703034	0.077225	9.103659	0.0000
C(5)	19697026	1889099.	10.42668	0.0000
C(6)	70453.20	4312.489	16.33701	0.0000
C(7)	20199.50	1358.440	14.86963	0.0000
C(8)	82174.09	14095.80	5.829686	0.0000
C(9)	0.237897	0.046787	5.084637	0.0000
C(10)	0.211191	0.123555	1.709283	0.0889
C(11)	45102.45	8374.052	5.385977	0.0000
C(12)	108.6873	17.85896	6.085869	0.0000
C(13)	19.06436	4.792719	3.977777	0.0001
C(14)	153.7298	49.90598	3.080387	0.0023
C(15)	0.353163	0.088929	3.971312	0.0001

Determinant residual covariance 5.89E+28

Equation: PURCH\_POWER = C(1) + C(2)\*KWH + C(3)\*KW +  
 [AR(1)=C(4)]

Observations: 83

R-squared	0.996631	Mean dependent var	1781538.
Adjusted R-squared	0.996503	S.D. dependent var	310021.8
S.E. of regression	18332.11	Sum squared resid	2.65E+10
Durbin-Watson stat	2.432513		

Equation: KWH = C(5) + C(6)\*CDD + C(7)\*HDD + C(8)\*TREND + C(9)  
 \*KWH(-12) + [AR(1)=C(10)]

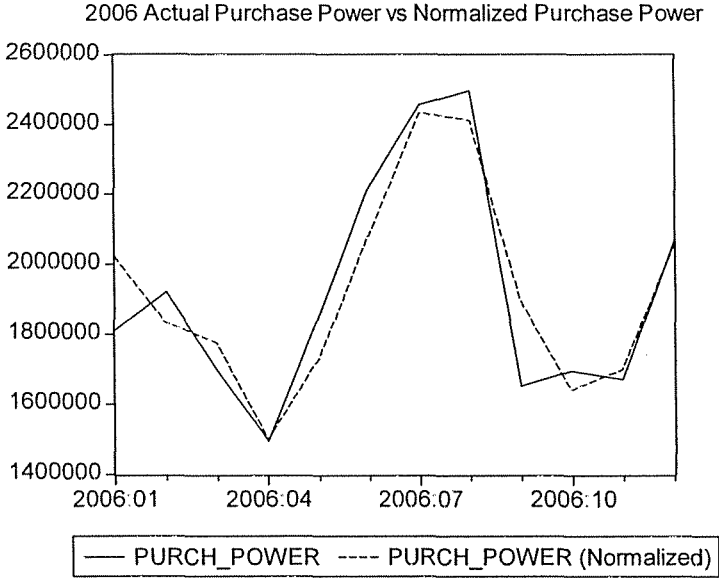
Observations: 71

R-squared	0.954517	Mean dependent var	50085916
Adjusted R-squared	0.951018	S.D. dependent var	8650787.
S.E. of regression	1914579.	Sum squared resid	2.38E+14
Durbin-Watson stat	1.819598		

Equation: KW = C(11) + C(12)\*CDD + C(13)\*HDD + C(14)\*TREND +  
 C(15)\*KW(-12)

Observations: 72

R-squared	0.802871	Mean dependent var	108879.6
Adjusted R-squared	0.791102	S.D. dependent var	19224.44
S.E. of regression	8786.592	Sum squared resid	5.17E+09
Durbin-Watson stat	1.810159		



These results, coupled with discussions of JEPC personnel lead both Mr. Edwards and JEPC to conclude that weather normalization was unnecessary. Therefore, no further efforts were made toward normalizing purchase power sales or any other retail sales.



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Customer Assistance Expenses - Account 908.000**  
**December 31, 2006**

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<u>Date</u>	<u>G/L</u> <u>Entries</u>	<u>Vendor</u> <u>Name</u>	<u>Distribution</u> <u>Amount</u>	<u>Distribution Description</u>
1/31/2006	17		107.77	Postage Expense
2/28/2006	17		117.02	Postage Expense
3/31/2006	17		102.36	Postage Expense
4/30/2006			1.48	401K Retirement Distribution
4/30/2006			3.07	F.I.C.A. Unemployment Distribution
4/30/2006			13.97	Health Insurance Distribution
4/30/2006			0.69	LTD & Life Insurance Distribution
4/30/2006			2.50	Post Retirement Distribution
4/30/2006	17		94.54	Postage Expense
4/30/2006			6.48	RS&I Retirement Distribution
4/30/2006			37.18	Salary Distribution
4/30/2006			0.20	Workers Compensation Distribution
5/31/2006	17		135.69	Postage Expense
6/30/2006	17		102.38	Postage Expense
7/31/2006	17		103.02	Postage Expense
8/31/2006	17		114.40	Postage Expense
9/30/2006	17		92.36	Postage Expense
10/31/2006	17		184.54	Postage Expense
11/30/2006	17		87.45	Postage Expense
12/31/2006	17		154.79	Postage Expense
			<b>1,461.89</b>	





**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Media Ad Exp. - Miscellaneous - Account 909.400**  
**December 31, 2006**

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<u>Date</u>	<u>Check No.</u>	<u>Vendor Name</u>	<u>Distribution Amount</u>	<u>Distribution Description</u>	<u>Type</u>
3/17/2006	150785	Sam's Club	115.67	Pop corn supplies for Home Show	Image



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Miscellaneous Customer Service & Information Expense - Account 910.000  
December 31, 2006

<u>Date</u>	<u>JE No./ Check No.</u>	<u>Vendor Name</u>	<u>Distribution Amount</u>	<u>Distribution Description</u>
12	1/31/2006		183.77	401K Retirement Distribution
13	1/31/2006	154951 Bell South	130.00	Annual Advertising - prorated by month
14	1/31/2006		616.26	F.I.C.A & Unemployment Tax Distribution
15	1/31/2006		1,232.11	Health Insurance Distribution
16	1/31/2006		54.52	Life & LTD Distribution
17	1/31/2006		203.35	Post Retirement Benefit Distribution
18	1/31/2006	65 Paducah Water	(2,500.00)	Reimbursement for Salary - Newsletter
19	1/31/2006		770.27	RS&I Retirement Distribution
20	1/31/2006		6,734.14	Salary Distribution
21	1/31/2006		375.68	Transportation Distribution
22	1/31/2006		26.65	Workers Compensation Distribution
23	2/17/2006	150479 AT&T Communication Systems	22.25	Directory Listing
24	2/28/2006		149.58	401K Retirement Distribution
25	2/28/2006	154951 Bell South	130.00	Annual Advertising - prorated by month
26	2/28/2006		382.16	F.I.C.A & Unemployment Tax Distribution
27	2/28/2006		913.13	Health Insurance Distribution
28	2/28/2006		47.22	Life & LTD Distribution
29	2/28/2006		167.98	Post Retirement Benefit Distribution
30	2/28/2006	101	285.57	Reclass Bellsouth Comm. #150493
31	2/28/2006		687.28	RS&I Retirement Distribution
32	2/28/2006		4,493.94	Salary Distribution
33	2/28/2006		362.05	Transportation Distribution
34	2/28/2006		74.41	Workers Compensation Distribution
35	3/31/2006		256.23	401K Retirement Distribution
36	3/31/2006	154951 Bell South	130.00	Annual Advertising - prorated by month
37	3/31/2006		631.82	F.I.C.A & Unemployment Tax Distribution
38	3/31/2006		1,616.19	Health Insurance Distribution
39	3/31/2006		80.69	Life & LTD Distribution
40	3/31/2006		286.02	Post Retirement Benefit Distribution
41	3/31/2006		(2,500.00)	Reimbursement from Paducah Water for Newsletter
42	3/31/2006		1,176.67	RS&I Retirement Distribution
43	3/31/2006		7,110.82	Salary Distribution
44	3/31/2006		333.41	Transportation Distribution
45	3/31/2006		56.59	Workers Compensation Distribution
46	4/21/2006	151163 NRECA	595.00	2006 Connect Course for Patrick Kerr
47	4/21/2006	151163 NRECA	1,395.00	Loss Control Internship Program Seminar
48	4/30/2006		180.66	401K Retirement Distribution
49	4/30/2006	154951 Bell South	130.00	Annual Advertising - prorated by month
50	4/30/2006		602.75	F.I.C.A & Unemployment Tax Distribution
51	4/30/2006		1,061.36	Health Insurance Distribution
52	4/30/2006		56.75	Life & LTD Distribution
53	4/30/2006		201.46	Post Retirement Benefit Distribution
54	4/30/2006	77	118.25	Reclass Employee #295 Wages - Budget Code
55	4/30/2006	77	(118.25)	Reclass Employee #295 Wages - Budget Code
56	4/30/2006		829.45	RS&I Retirement Distribution
57	4/30/2006		7,621.97	Salary Distribution
58	4/30/2006		409.57	Transportation Distribution
59	4/30/2006		30.39	Workers Compensation Distribution
60	5/26/2006	151594 Patrick Kerr	297.03	Touchstone Energy Conf. San Antonio, TX
61	5/31/2006		4.09	401K Retirement Distribution
62	5/31/2006		160.31	401K Retirement Distribution
63	5/31/2006		3.33	401K Retirement Distribution
64	5/31/2006	154951 Bell South	130.00	Annual Advertising - prorated by month
65	5/31/2006		9.65	F.I.C.A & Unemployment Tax Distribution
66	5/31/2006		306.90	F.I.C.A & Unemployment Tax Distribution
67	5/31/2006		31.93	F.I.C.A & Unemployment Tax Distribution
68	5/31/2006		2.17	F.I.C.A & Unemployment Tax Distribution
69	5/31/2006		2.30	F.I.C.A & Unemployment Tax Distribution
70	5/31/2006		1,114.51	Health Insurance Distribution

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Miscellaneous Customer Service & Information Expense - Account 910.000  
December 31, 2006

	<u>Date</u>	<u>JE No./ Check No.</u>	<u>Vendor Name</u>	<u>Distribution Amount</u>	<u>Distribution Description</u>
71	5/31/2006			52.90	Life & LTD Distribution
72	5/31/2006			188.23	Post Retirement Benefit Distribution
73	5/31/2006			770.40	RS&I Retirement Distribution
74	5/31/2006			4,551.94	Salary Distribution
75	5/31/2006	62		1,205.01	Touchstone Energy Conf. San Antonio, TX - Kerr
76	5/31/2006			326.58	Transportation Distribution
77	5/31/2006			25.54	Workers Compensation Distribution
78	6/2/2006	151693	Murray Riley	124.99	KAEC Hot Line Skills
79	6/23/2006	151920	Ad Vantage Multimedia	1,899.95	Web Site Hosting
80	6/30/2006			156.44	401K Retirement Distribution
81	6/30/2006	154951	Bell South	130.00	Annual Advertising - prorated by month
82	6/30/2006			375.76	F.I.C.A & Unemployment Tax Distribution
83	6/30/2006			1,198.80	Health Insurance Distribution
84	6/30/2006			49.54	Life & LTD Distribution
85	6/30/2006			174.46	Post Retirement Benefit Distribution
86	6/30/2006			(2,500.00)	Reimbursement from Paducah Water for Newsletter
87	6/30/2006			718.99	RS&I Retirement Distribution
88	6/30/2006			4,425.08	Salary Distribution
89	6/30/2006			235.20	Transportation Distribution
90	6/30/2006			24.64	Workers Compensation Distribution
91	7/28/2006	152365	The Lake News	20.00	Subscription
92	7/31/2006			140.43	401K Retirement Distribution
93	7/31/2006	154951	Bell South	130.00	Annual Advertising - prorated by month
94	7/31/2006			418.50	F.I.C.A & Unemployment Tax Distribution
95	7/31/2006			1,134.09	Health Insurance Distribution
96	7/31/2006			47.51	Life & LTD Distribution
97	7/31/2006			150.99	Post Retirement Benefit Distribution
98	7/31/2006	63		(124.99)	Reverse Check #151693 for Murray Riley
99	7/31/2006	67		(1,395.00)	Reverse Loss Control Internship Check
100	7/31/2006			622.61	RS&I Retirement Distribution
101	7/31/2006			5,467.91	Salary Distribution
102	7/31/2006			244.14	Transportation Distribution
103	7/31/2006			22.79	Workers Compensation Distribution
104	8/31/2006			135.41	401K Retirement Distribution
105	8/31/2006	154951	Bell South	130.00	Annual Advertising - prorated by month
106	8/31/2006			362.45	F.I.C.A & Unemployment Tax Distribution
107	8/31/2006			1,091.99	Health Insurance Distribution
108	8/31/2006			50.15	Life & LTD Distribution
109	8/31/2006			143.95	Post Retirement Benefit Distribution
110	8/31/2006			595.33	RS&I Retirement Distribution
111	8/31/2006			4,596.39	Salary Distribution
112	8/31/2006			284.20	Transportation Distribution
113	8/31/2006			84.85	Workers Compensation Distribution
114	9/29/2006	153091	Ad Vantage Multimedia	99.00	Web Site Hosting
115	9/30/2006			140.09	401K Retirement Distribution
116	9/30/2006	154951	Bell South	130.00	Annual Advertising - prorated by month
117	9/30/2006			493.35	F.I.C.A & Unemployment Tax Distribution
118	9/30/2006			1,554.47	Health Insurance Distribution
119	9/30/2006			62.12	Life & LTD Distribution
120	9/30/2006			150.25	Post Retirement Benefit Distribution
121	9/30/2006	76		285.57	Reclassify JE#101 2/28/06 - Budget Code
122	9/30/2006	76		(285.57)	Reclassify JE#101 2/28/06 - Budget Code
123	9/30/2006			(2,500.00)	Reimbursement from Paducah Water for Newsletter
124	9/30/2006			618.75	RS&I Retirement Distribution
125	9/30/2006			5,461.73	Salary Distribution
126	9/30/2006			318.55	Transportation Distribution
127	9/30/2006			151.05	Workers Compensation Distribution
128	10/31/2006			132.57	401K Retirement Distribution
129	10/31/2006	154951	Bell South	130.00	Annual Advertising - prorated by month

**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Miscellaneous Customer Service & Information Expense - Account 910.000**  
**December 31, 2006**

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<u>Date</u>	<u>JE No./ Check No.</u>	<u>Vendor Name</u>	<u>Distribution Amount</u>	<u>Distribution Description</u>
10/31/2006			528.87	F.I.C.A & Unemployment Tax Distribution
10/31/2006			1,338.62	Health Insurance Distribution
10/31/2006			55.28	Life & LTD Distribution
10/31/2006			141.35	Post Retirement Benefit Distribution
10/31/2006			582.32	RS&I Retirement Distribution
10/31/2006			6,811.14	Salary Distribution
10/31/2006			354.06	Transportation Distribution
10/31/2006			27.25	Workers Compensation Distribution
11/17/2006	154550	Sam's Club	84.24	Popcorn, candy, gum for parade
11/30/2006			141.98	401K Retirement Distribution
11/30/2006	154951	Bell South	130.00	Annual Advertising - prorated by month
11/30/2006	61		19.82	Business Lunch - Kerr
11/30/2006			354.33	F.I.C.A & Unemployment Tax Distribution
11/30/2006			38.04	F.I.C.A & Unemployment Tax Distribution
11/30/2006			1,390.51	Health Insurance Distribution
11/30/2006			58.66	Life & LTD Distribution
11/30/2006	61	Visa	54.00	Paducah Sun Subscription
11/30/2006			398.68	Post Retirement Benefit Distribution
11/30/2006			620.95	RS&I Retirement Distribution
11/30/2006			5,122.21	Salary Distribution
11/30/2006			371.69	Transportation Distribution
11/30/2006			28.76	Workers Compensation Distribution
12/8/2006	154818	Greg Sanderson	18.72	Mileage for trip to post office
12/22/2006	154951	AT&T Advertising & Publishing	137.00	Directory and Internet Charges
12/31/2006			265.28	401K Retirement Distribution
12/31/2006	154951	Bell South	137.00	Annual Advertising - prorated by month
12/31/2006	86		(108.34)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(275.89)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(3.09)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(3.09)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(15.22)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(546.00)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(22.46)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(484.93)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(13.89)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(3,398.93)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(134.92)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(94.03)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(52.33)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(52.74)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	86		(292.31)	Apply Expenses to Big Rivers Economic Dev. Funds
12/31/2006	145	Bell South	(137.00)	Correct Expense of prepaid expense - Bell South
12/31/2006			743.56	F.I.C.A & Unemployment Tax Distribution
12/31/2006			1,170.84	Health Insurance Distribution
12/31/2006			96.60	Life & LTD Distribution
12/31/2006			1,416.67	Post Retirement Benefit Distribution
12/31/2006			764.57	RS&I Retirement Distribution
12/31/2006	131		8,339.16	Salary Distribution
12/31/2006			378.65	Transportation Distribution
12/31/2006			36.03	Workers Compensation Distribution
			<u>101,849.09</u>	



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Office Supplies and Expenses - Account 921.000**  
**December 31, 2006**

	<u>JE</u> <u>No./</u> <u>Check</u> <u>No.</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Distribution</u> <u>Amount</u>	<u>Distribution Description</u>
1	150051	1/6/2006	Business & Legal Reports, Inc.	567.05	Compensation - KY
2	150051	1/6/2006	Business & Legal Reports, Inc.	454.29	One year renewal
3	150025	1/6/2006	Four Rivers SHRM	195.00	Membership Dues - Izell White
4	149986	1/6/2006	The Paducah Sun	202.30	12 month subscription
5	150192	1/20/2006	Aspen Publishers Inc.	239.25	APA Basic Guide to Payroll
6	150164	1/20/2006	Big Rivers Electric	176.63	Corporate Express - IBM Ribbons
7	150164	1/20/2006	Big Rivers Electric	176.63	Corporate Express - IBM Ribbons
8	150175	1/20/2006	Kentucky State Treasurer	10.00	RECC/RTCC Assesment FOR 01/01-12/31 2006
9	150248	1/27/2006	AT&T Communication Systems	8.84	Fax Machine
10	150248	1/27/2006	AT&T Communication Systems	8.84	Fax Machine
11	150248	1/27/2006	AT&T Communication Systems	239.83	Main phone line
12	150248	1/27/2006	AT&T Communication Systems	239.83	Main phone line
13	150254	1/27/2006	Postmaster	22.86	First class presort
14	150254	1/27/2006	Postmaster	22.86	First class presort
15	150280	1/27/2006	United Way of Paducah	60.00	Victory Dinner
16	4	1/31/2006		16,450.00	Accrue Property Taxes
17	16	1/31/2006	Federated Rural Electric	1,091.94	Expense Prepaid Insurance
18	16	1/31/2006	Federated Rural Electric	2,150.39	Expense Prepaid Insurance
19	17	1/31/2006		15.00	Postage Expense
20	17	1/31/2006		28.67	Postage Expense
21	17	1/31/2006		28.67	Postage Expense
22	17	1/31/2006		44.06	Postage Expense
23	18	1/31/2006		67.40	Allocation of Power Net Global phone bill
24	18	1/31/2006		67.40	Allocation of Power Net Global phone bill
25	19	1/31/2006		48.52	ACH Online payment - Cingular
26	28	1/31/2006		125.00	ACH Transaction Fees - Paducah Bank

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27	1/31/2006		722.14	Bank Service Charge - Paducah Bank
28	1/31/2006		722.14	Bank Service Charge - Paducah Bank
29	1/31/2006		(722.14)	Reclass Budget Code
30	1/31/2006		(2.98)	Reimbursement for ee personal phone expense
31	1/31/2006		(3.03)	Reimbursement for ee personal phone expense
32	1/31/2006		50.79	Expense MET Life Representative Meeting - White
33	1/31/2006		13.81	Expense MET Life Representative Meeting - White
34	1/31/2006		4.08	Expense Printer Cartridges
35	1/31/2006		4.08	Expense Printer Cartridges
36	1/31/2006		28.96	Expense Printer Cartridges
37	1/31/2006		89.90	Expense Printer Cartridges
38	1/31/2006		18.09	Expense Printer Cartridges
39	1/31/2006		221.35	Transportation Expense
40	2/3/2006	FedEx	21.00	Delivery charge
41	2/3/2006	FedEx	12.12	Delivery charge
42	2/3/2006	Izell White	19.10	SHRM State Council Meeting Elizabethtown, KY
43	2/3/2006	Izell White	39.00	SHRM State Council Meeting Elizabethtown, KY
44	2/3/2006	Jackson Purchase Energy	40.00	Leadership Books
45	2/3/2006	Jackson Purchase Energy	35.68	Pizza for Accounting Department
46	2/3/2006	Jackson Purchase Energy	10.00	Notary renewal - Shirley Lanier
47	2/3/2006	Office Depot	4.31	Office Supplies
48	2/3/2006	Office Depot	4.31	Office Supplies
49	2/3/2006	Office Depot	3.03	Office Supplies
50	2/3/2006	Office Depot	3.03	Office Supplies
51	2/3/2006	Wilson Office Supply	140.69	Office Supplies
52	2/3/2006	Wilson Office Supply	20.81	Office Supplies



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53	2/3/2006	Wilson Office Supply	34.19	Office Supplies
54	2/3/2006	Wilson Office Supply	34.19	Office Supplies
55	2/10/2006	American Payment Centers	510.00	Box Service
56	2/10/2006	Paducah Power System	602.44	Electric Bill For 12/20-01/19 30 days
57	2/10/2006	Paducah Power System	602.44	Electric Bill For 12/20-01/19 30 days
58	2/10/2006	Paducah Water	34.00	Water Bill 12/13-1/18 36 days
59	2/10/2006	Paducah Water	34.00	Water Bill 12/13-1/18 36 days
60	2/17/2006	Angie Chittenden	50.00	Courier pick up
61	2/17/2006	Lake Printers Inc.	12.27	Lined Note Sheets
62	2/17/2006	Lake Printers Inc.	12.26	Lined Note Sheets
63	2/17/2006	M. Lee Smith Publishers LLC	1,056.82	12 Danger Zone/ Supervisor's DVD'S Training
64	2/17/2006	Rodney B Nichols	40.48	Courier pick up
65	2/17/2006	The Paducah Sun	171.05	Dispatcher - employment advertisement
66	2/17/2006	The Paducah Sun	150.45	Promotions
67	2/17/2006	Tom Dillworth	50.00	Courier pick up
68	2/17/2006	Wilson Office Supply	32.92	File Folder Labels and indexes
69	2/17/2006	Wilson Office Supply	15.78	Reinforcement strips
70	2/24/2006	AT&T Communication Systems	8.94	Fax Machine
71	2/24/2006	AT&T Communication Systems	8.94	Fax Machine
72	2/24/2006	AT&T Communication Systems	237.34	Main phone line
73	2/24/2006	AT&T Communication Systems	237.35	Main phone line
74	2/24/2006	Big Rivers Electric	96.00	Firewall for internet
75	2/24/2006	Big Rivers Electric	96.00	Firewall for internet
76	2/24/2006	Holley Office Products, Inc.	61.78	Paper
77	2/24/2006	Holley Office Products, Inc.	61.78	Paper
78	2/24/2006	Wilson Office Supply	16.75	Clips, Ecolgy, Pens, Flags

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79	150557	2/24/2006	Wilson Office Supply	16.74	Clips, Ecolgy, Pens, Flags
80	150557	2/24/2006	Wilson Office Supply	(44.63)	File Folder Labels and indexes
81	150557	2/24/2006	Wilson Office Supply	9.50	Tape, file folders, labels, batteries
82	150557	2/24/2006	Wilson Office Supply	9.50	Tape, file folders, labels, batteries
83	150557	2/24/2006	Wilson Office Supply	11.28	Tape, file folders, labels, batteries
84	150557	2/24/2006	Wilson Office Supply	54.55	3-Ring index tabs
85	4	2/28/2006		16,450.00	Accrue Property Taxes
86	16	2/28/2006	Federated Rural Electric	1,091.94	Expense Prepaid Insurance
87	16	2/28/2006	Federated Rural Electric	2,150.39	Expense Prepaid Insurance
88	17	2/28/2006		15.00	Postage Expense
89	17	2/28/2006		29.33	Postage Expense
90	17	2/28/2006		29.33	Postage Expense
91	17	2/28/2006		51.87	Postage Expense
92	18	2/28/2006		92.66	Allocation of Power Net Global phone bill
93	18	2/28/2006		92.66	Allocation of Power Net Global phone bill
94	28	2/28/2006		100.00	ACH Transaction Fees - Paducah Bank
95	29	2/28/2006		797.07	Bank Service Charge - Paducah Bank
96	29	2/28/2006		797.07	Bank Service Charge - Paducah Bank
97	29	2/28/2006		(797.07)	Reclass Budget Code
98	33	2/28/2006		(4.53)	Reimbursement for ee personal phone expense
99	33	2/28/2006		(0.23)	Reimbursement for ee personal phone expense
100	57	2/28/2006		15.05	Expense DOT Handbooks
101	57	2/28/2006		15.06	Expense DOT Handbooks
102	57	2/28/2006		15.05	Expense DOT Handbooks
103	57	2/28/2006		25.78	Expense Paducah Symphony lunch - Kerr
104	61	2/28/2006		50.77	Expense Printer Cartridges

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105	61	2/28/2006		50.77	Expense Printer Cartridges
106	61	2/28/2006		18.09	Expense Printer Cartridges
107	101	2/28/2006		285.57	Reclass BellSouth Comm #150493
108	101	2/28/2006		285.57	Reclass BellSouth Comm #150494
109		2/28/2006		88.63	Transportation Expense
110	150649	3/3/2006	Angie Chittenden	50.00	Courier pick up
111	150646	3/3/2006	Charles G. Williamson III	9.00	Realtors luncheon
112	150682	3/3/2006	Ohio Rural Electric Coop	200.00	Tri - State Accounting Conference
113	150635	3/3/2006	Rodney B Nichols	45.00	Courier pick up
114	150637	3/3/2006	Teresa Miller	9.00	Realtors luncheon
115	150659	3/3/2006	Tom Dillworth	45.00	Courier pick up
116	150672	3/3/2006	William O' Brain	600.00	Arbitration fees
117	150624	3/3/2006	Wilson Office Supply	21.19	Desktop Stapler
118	150754	3/10/2006	HR Enterprise, Inc.	80.00	Management issues
119	150747	3/10/2006	Hultman Signs, & Screen PT, Inc.	5.30	Name badge for Tracy Bense
120	150742	3/10/2006	KAEC E & O FUND	75.00	Philip Kendall KAEC E & O Conference
121	150742	3/10/2006	KAEC E & O FUND	75.00	KAEC E & O Conference - Rick Conner
122	150742	3/10/2006	KAEC E & O Fund	75.00	KAEC E & O Conference - Tracy Bensley
123	150705	3/10/2006	Paducah Power System	502.05	Electric Bill For 01/19-02/16 28 days
124	150705	3/10/2006	Paducah Power System	502.05	Electric Bill For 01/19-02/16 28 days
125	150706	3/10/2006	Paducah Water	30.85	Water Bill 01/18-2/14 27 days
126	150706	3/10/2006	Paducah Water	30.85	Water Bill 01/18-2/14 27 days
127	150703	3/10/2006	The Paducah Sun	233.15	Electronic technician - employment ad
128	150708	3/10/2006	Wilson Office Supply	14.55	Pen refills, correction tape, rem tape
129	150708	3/10/2006	Wilson Office Supply	14.55	Pen refills, correction tape, rem tape
130	150795	3/17/2006	Documents Online Inc.	100.89	Back UP Media

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131	3/17/2006	Documents Online Inc.	100.89	Back UP Media
132	3/17/2006	FedEx	12.18	Delivery charge
133	3/17/2006	FedEx	12.37	Delivery charge
134	3/17/2006	Jackson Purchase Energy	15.00	Duplication of keys & donuts for meeting
135	3/17/2006	Jackson Purchase Energy	85.28	Food for Blood Drive
136	3/17/2006	JJ Keller	6.35	Observed Behavior Reason Suspicion Recd
137	3/17/2006	JJ Keller	6.35	Observed Behavior Reason Suspicion Recd
138	3/17/2006	JJ Keller	6.35	Observed Behavior Reason Suspicion Recd
139	3/17/2006	JJ Keller	6.35	Observed Behavior Reason Suspicion Recd
140	3/17/2006	JJ Keller	6.36	Observed Behavior Reason Suspicion Recd
141	3/17/2006	JJ Keller	6.36	Observed Behavior Reason Suspicion Recd
142	3/17/2006	JJ Keller	6.35	Observed Behavior Reason Suspicion Recd
143	3/17/2006	Lake Printers Inc.	45.58	Disbursement sheets
144	3/17/2006	Lake Printers Inc.	66.78	Journal Entry Sheets
145	3/17/2006	Sam's Club	39.25	Office Supplies
146	3/17/2006	Sam's Club	39.25	Office Supplies
147	3/17/2006	The Paducah Sun	181.40	Dispatcher - employment advertisement
148	3/17/2006	Wilson Office Supply	18.86	2 Piece fasteners
149	3/17/2006	Wilson Office Supply	71.34	Chair mat
150	3/17/2006	Wilson Office Supply	8.51	Folders/Staples/Jackets
151	3/17/2006	Wilson Office Supply	8.51	Folders/Staples/Jackets
152	3/17/2006	Wilson Office Supply	29.84	Pen refill for Chuck
153	3/24/2006	Colleen Chatman	83.50	TRI-State Accounting Meeting
154	3/24/2006	Fort Knox National Co.	76.50	Credit card transactions service
155	3/31/2006	AT&T Communication Systems	8.94	Fax Machine
156	3/31/2006	AT&T Communication Systems	8.94	Fax Machine

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157	150909	3/31/2006	AT&T Communication Systems	239.61	Main phone line
158	150909	3/31/2006	AT&T Communication Systems	239.62	Main phone line
159	150952	3/31/2006	Charles G. Williamson III	43.50	TRI-State Accounting Meeting
160	150925	3/31/2006	KAEC	150.00	Reservations - Williamson/Colleen
161	150940	3/31/2006	Murray Riley	1,531.38	NRECA Loss Control Leadership
162	150928	3/31/2006	Occunet	687.50	Drug test class
163	150908	3/31/2006	Pitney Bowes Purchase Power	15.22	Cartridge
164	150908	3/31/2006	Pitney Bowes Purchase Power	15.22	CARTRIDGE
165	150908	3/31/2006	Pitney Bowes Purchase Power	15.22	CARTRIDGE
166	150908	3/31/2006	Pitney Bowes Purchase Power	15.21	CARTRIDGE
167	150908	3/31/2006	Pitney Bowes Purchase Power	15.21	CARTRIDGE
168	150908	3/31/2006	Pitney Bowes Purchase Power	15.21	CARTRIDGE
169	4	3/31/2006		16,450.00	Accrue Property Taxes
170	16	3/31/2006	Federated Rural Electric	1,091.94	Expense Prepaid Insurance
171	16	3/31/2006	Federated Rural Electric	2,150.39	Expense Prepaid Insurance
172	17	3/31/2006		15.00	Postage Expense
173	17	3/31/2006		22.55	Postage Expense
174	17	3/31/2006		22.55	Postage Expense
175	17	3/31/2006		52.26	Postage Expense
176	18	3/31/2006		75.47	Allocation of Power Net Global phone bill
177	18	3/31/2006		75.47	Allocation of Power Net Global phone bill
178	19	3/31/2006		45.17	ACH Online payment - Cingular
179	28	3/31/2006		125.00	ACH Transaction Fees - Paducah Bank
180	29	3/31/2006		855.72	Bank Service Charge - Paducah Bank
181	33	3/31/2006		(9.31)	Reimbursement for ee personal phone expense
182	33	3/31/2006		(18.18)	Reimbursement for ee personal phone expense

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183	58	3/31/2006		26.50	Wire transfer fees - Paducah Bank
184	65	3/31/2006		112.27	SHRM Seminar - White
185	65	3/31/2006		10.40	Youth Tour, BNL, SHRM Lunch - White
186	75	3/31/2006		164.78	Expense Printer Cartridges used
187	75	3/31/2006		18.10	Expense Printer Cartridges used
188	75	3/31/2006		13.41	Expense Printer Cartridges used
189	97	3/31/2006		275.00	Accrual - Occunet
190	97	3/31/2006		125.00	Accrual - Occunet
191		3/31/2006		147.55	Transportation Expense
192	150998	4/7/2006	Angie Chittenden	41.32	Courier pick up
193	151029	4/7/2006	FedEx	12.29	Delivery charge
194	151024	4/7/2006	Izell White	73.50	SHRM Seminar - Lexington
195	150975	4/7/2006	Paducah Power System	767.26	Electric Bill For 2/16/06-03/20/06 32 days
196	150975	4/7/2006	Paducah Power System	767.26	Electric Bill For 2/16/06-03/20/06 32 days
197	150976	4/7/2006	Paducah Water	32.65	Water Bill 2/14/06-3/16/065
198	150976	4/7/2006	Paducah Water	32.65	Water Bill 2/14/06-3/16/065
199	150988	4/7/2006	Rodney B Nichols	50.00	Courier pick up
200	151010	4/7/2006	Tom Dillworth	50.00	Courier pick up
201	150973	4/7/2006	Jackson Purchase Energy	9.69	Leather case for cellphone
202	150973	4/7/2006	Jackson Purchase Energy	9.69	Leather case for cellphone
203	150974	4/7/2006	Lake Printers Inc.	775.39	5,500 A/P Checks
204	151075	4/14/2006	Connecting Point	105.99	512 Memory
205	151209	4/21/2006	Big Rivers Electric	98.10	Documents Online, Inc.
206	151146	4/21/2006	Charles G. Williamson III	65.00	Lakes Coop to look at Cannon AMR - IOWA
207	151141	4/21/2006	Holley Office Products, Inc.	47.25	Paper
208	151141	4/21/2006	Holley Office Products, Inc.	47.24	Paper

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209	151149	4/21/2006	Kemper CPA Group LLC	546.55	Research taxation of post retirement benefits
210	151170	4/21/2006	Minuteman Press	11.16	Copies - Harrassment in the Workplace
211	151170	4/21/2006	Minuteman Press	11.16	Copies - Harrassment in the Workplace
212	151170	4/21/2006	Minuteman Press	11.16	Copies - Harrassment in the Workplace
213	151170	4/21/2006	Minuteman Press	11.16	Copies - Harrassment in the Workplace
214	151170	4/21/2006	Minuteman Press	11.16	Copies - Harrassment in the Workplace
215	151170	4/21/2006	Minuteman Press	11.16	Copies - Harrassment in the Workplace
216	151170	4/21/2006	Minuteman Press	11.17	Copies - Harrassment in the Workplace
217	151170	4/21/2006	Minuteman Press	10.18	Copies of Drug & Alcohol Free
218	151170	4/21/2006	Minuteman Press	10.18	Copies of Drug & Alcohol Free
219	151170	4/21/2006	Minuteman Press	10.18	Copies of Drug & Alcohol Free
220	151170	4/21/2006	Minuteman Press	10.18	Copies of Drug & Alcohol Free
221	151170	4/21/2006	Minuteman Press	10.17	Copies of Drug & Alcohol Free
222	151170	4/21/2006	Minuteman Press	10.17	Copies of Drug & Alcohol Free
223	151170	4/21/2006	Minuteman Press	10.17	Copies of Drug & Alcohol Free
224	151151	4/21/2006	Sam's Club	116.24	512 MB RAM
225	151151	4/21/2006	Sam's Club	58.12	512 MB RAM
226	151151	4/21/2006	Sam's Club	36.75	Ink cartridges
227	151133	4/21/2006	The Paducah Sun	323.30	Manager Information
228	151133	4/21/2006	The Paducah Sun	277.40	Support Specialist - Employment Ad
229	151219	4/28/2006	AT&T Communication Systems	8.95	Fax Machine
230	151219	4/28/2006	AT&T Communication Systems	8.95	Fax Machine
231	151219	4/28/2006	AT&T Communication Systems	239.69	Main phone line
232	151219	4/28/2006	AT&T Communication Systems	239.69	Main phone line
233	151209	4/28/2006	Big Rivers Electric	98.10	Documents Online, Inc.
234	151259	4/28/2006	Fort Knox National Co.	154.50	Credit card transactions service

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235	151264	4/28/2006	Kentucky Publishing, Inc.	138.00	Dispatcher - employment advertisement
236	4	4/30/2006		16,450.00	Accrue Property Taxes
237	16	4/30/2006	Federated Rural Electric	1,091.94	Expense Prepaid Insurance
238	16	4/30/2006	Federated Rural Electric	2,150.39	Expense Prepaid Insurance
239	17	4/30/2006		15.00	Postage Expense
240	17	4/30/2006		19.90	Postage Expense
241	17	4/30/2006		19.90	Postage Expense
242	17	4/30/2006		50.33	Postage Expense
243	18	4/30/2006		83.32	Allocation of Power Net Global phone bill
244	18	4/30/2006		83.32	Allocation of Power Net Global phone bill
245	19	4/30/2006		49.34	ACH Online payment - Cingular
246	28	4/30/2006		112.50	ACH Transaction Fees - Paducah Bank
247	29	4/30/2006		770.32	Bank Service Charge - Paducah Bank
248	33	4/30/2006		(2.77)	Reimbursement for ee personal phone expense
249	33	4/30/2006		(1.27)	Reimbursement for ee personal phone expense
250	57	4/30/2006		7.50	Wire transfer fees - Paducah Bank
251	63	4/30/2006		58.97	Lunches for Mapping Meeting - April
252	63	4/30/2006		58.97	Lunches for Mapping Meeting - April
253	63	4/30/2006		6.18	PR Lunch Club - Kerr
254	63	4/30/2006		7.37	Shipping & Handling - Video Professor
255	63	4/30/2006		4.80	Sales tax on Video Professor
256	63	4/30/2006		976.85	Trip to Iowa Lake Cooperative
257	63	4/30/2006		504.43	Trip to Iowa Lake Cooperative
258	63	4/30/2006		79.95	Video Profess Access Training
259	63	4/30/2006		35.48	Youth Tour, BNL, SHRM Lunch - White
260	71	4/30/2006		7.50	Wire transfer fees - Paducah Bank



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261	4/30/2006		569.43	Reclass IOWA Lakes Trip
262	4/30/2006		(970.19)	Reclass IOWA Lakes Trip
263	4/30/2006		(65.00)	Reclass IOWA Lakes Trip
264	4/30/2006		(504.43)	Reclass IOWA Lakes Trip
265	4/30/2006		7.50	Wire transfer fees - Paducah Bank
266	4/30/2006		(61.85)	Cash Receipts
267	4/30/2006		(288.05)	Cash Receipts
268	4/30/2006		243.50	Transportation Expense
269	5/5/2006	Angie Chittenden	50.00	Courier pick up
270	5/5/2006	Minuteman Press	76.32	100 Copies of application for employment
271	5/5/2006	Paducah Power System	794.38	Electric Bill For 3/20/06-04/19/06 30 days
272	5/5/2006	Paducah Power System	794.38	Electric Bill For 3/20/06-04/19/06 30 days
273	5/5/2006	Paducah Water	32.97	Water Bill 03/16/06-04/13/06
274	5/5/2006	Paducah Water	32.97	Water Bill 03/16/06-04/13/06
275	5/5/2006	Rodney B Nichols	47.37	Courier pick up
276	5/5/2006	The Paducah Sun	282.50	Dispatcher - employment advertisement
277	5/5/2006	Tom Dillworth	47.37	Courier pick up
278	5/5/2006	Wilson Office Supply	72.84	Pens, pencils, envelopes
279	5/5/2006	Wilson Office Supply	72.84	Pens, pencils, envelopes
280	5/5/2006	Zebra Graphics	60.95	Business cards
281	5/12/2006	Izell White	39.00	Youth Tour/ SHRM Council Meeting
282	5/19/2006	American Payment Centers	510.00	Box Service
283	5/19/2006	Fort Knox National Co.	132.00	Credit card transactions service
284	5/19/2006	Lake Printers Inc.	20.01	Envelopes
285	5/19/2006	Lake Printers Inc.	20.01	Envelopes
286	5/19/2006	Quimby Rubber Stamps	38.69	Stamp with date

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<u>JE</u> <u>No./</u> <u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Distribution</u> <u>Amount</u>	<u>Distribution Description</u>
287	5/19/2006	Wilson Office Supply	5.74	Pen & Ink Refills
288	5/19/2006	Wilson Office Supply	5.74	Pen & Ink Refills
289	5/22/2006	Sam's Club	67.05	Cake & Ice Cream
290	5/26/2006	AT&T Communication Systems	8.95	Fax Machine
291	5/26/2006	AT&T Communication Systems	8.95	Fax Machine
292	5/26/2006	AT&T Communication Systems	241.65	Main phone line
293	5/26/2006	AT&T Communication Systems	241.65	Main phone line
294	5/26/2006	Colleen Chatman	159.93	Tript to Meade County RECC
295	5/26/2006	Jackson Purchase Energy	21.75	Candy for Easter Egg Hunt
296	5/26/2006	Jackson Purchase Energy	7.80	Stamps for JPEC mail
297	5/26/2006	Jackson Purchase Energy	80.02	Food for Blood Drive
298	5/26/2006	Jackson Purchase Energy	6.23	Mileage for couriere pick up
299	5/26/2006	Jackson Purchase Energy	11.00	Notary Filing Fee
300	5/26/2006	Lake Printers Inc.	79.73	Envelopes
301	5/26/2006	Lake Printers Inc.	79.73	Envelopes
302	5/26/2006	Quimby Rubber Stamps	83.45	X Stamp
303	5/31/2006		16,450.00	Accrue Property Taxes
304	5/31/2006	Federated Rural Electric	1,091.94	Expense Prepaid Insurance
305	5/31/2006	Federated Rural Electric	2,150.39	Expense Prepaid Insurance
306	5/31/2006		15.00	Postage Expense
307	5/31/2006		39.83	Postage Expense
308	5/31/2006		39.83	Postage Expense
309	5/31/2006		47.19	Postage Expense
310	5/31/2006		69.30	Allocation of Power Net Global phone bill
311	5/31/2006		69.30	Allocation of Power Net Global phone bill
312	5/31/2006		6.11	ACH Online payment - Cingular

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313	19	5/31/2006		48.90	ACH Online payment - Cingular
314	26	5/31/2006		7.50	Wire transfer fees - Paducah Bank
315	28	5/31/2006		125.00	ACH Transaction Fees - Paducah Bank
316	29	5/31/2006		818.13	Bank Service Charge - Paducah Bank
317	33	5/31/2006		(3.68)	Reimbursement for ee personal phone expense
318	33	5/31/2006		(3.09)	Reimbursement for ee personal phone expense
319	68	5/31/2006		4.08	Expense Printer Cartridges used
320	68	5/31/2006		68.78	Expense Printer Cartridges used
321	68	5/31/2006		18.10	Expense Printer Cartridges used
322	68	5/31/2006		4.08	Expense Printer Cartridges used
323	68	5/31/2006		89.90	Expense Printer Cartridges used
324	68	5/31/2006		19.82	Expense Printer Cartridges used
325	76	5/31/2006		(58.97)	Correct JE# 63 April Visa Charge
326	76	5/31/2006		(58.97)	Correct JE# 63 April Visa Charge
327		5/31/2006		295.46	Transportation Expense
328	151665	6/2/2006	Postmaster	22.86	Standard Mail Permit
329	151665	6/2/2006	Postmaster	22.86	Standard Mail Permit
330	151661	6/2/2006	The Paducah Sun	174.50	General Coopereative - Employment Ad
331	151664	6/2/2006	Vasco, Incorporated	2.23	Alcohol Pads
332	151664	6/2/2006	Vasco, Incorporated	2.22	Alcohol Pads
333	151663	6/2/2006	Wilson Office Supply	(3.42)	Credit
334	151663	6/2/2006	Wilson Office Supply	(3.43)	Credit
335	151663	6/2/2006	Wilson Office Supply	2.72	Pencil lead
336	151663	6/2/2006	Wilson Office Supply	2.72	Pencil lead
337	151663	6/2/2006	Wilson Office Supply	28.88	Pencil lead/ Post It Notes
338	151663	6/2/2006	Wilson Office Supply	28.89	Pencil lead/ Post It Notes

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339	151739	6/9/2006	Angie Chittenden	38.65	Courier pick up
340	151737	6/9/2006	Charles G. Williamson III	107.00	KAEC Conference and frameses for MAPs
341	151737	6/9/2006	Charles G. Williamson III	19.07	KAEC Conference and frameses for MAPs
342	151738	6/9/2006	Colleen Chatman	307.02	KAEC Conference and frameses for MAPs
343	151717	6/9/2006	Lake Printers Inc.	582.62	Window Envelopes
344	151719	6/9/2006	Paducah Power System	456.70	Electric Bill For 4/19/06-05/18/06 29 days
345	151719	6/9/2006	Paducah Power System	456.69	Electric Bill For 4/19/06-05/18/06 29 days
346	151720	6/9/2006	Paducah Water	35.35	Water Bill 4/13/06-05/15/06
347	151720	6/9/2006	Paducah Water	35.35	Water Bill 4/13/06-05/15/06
348	151731	6/9/2006	Rodney B Nichols	50.00	Courier pick up
349	151758	6/9/2006	Secretary of State	4.00	Filing Fees for principal officers
350	151749	6/9/2006	Tom Dillworth	47.73	Courier pick up
351	151847	6/16/2006	Izell White	320.00	SHRM National Conference
352	151811	6/16/2006	Lake Printers Inc.	33.21	Purchase order forms
353	151811	6/16/2006	Lake Printers Inc.	33.21	Purchase order forms
354	151840	6/16/2006	Murray Riley	1,000.71	Southern Area Instructors Assoc. - Gulf Shores
355	151817	6/16/2006	Postmaster	52.57	Post office Box Rental 4030
356	151817	6/16/2006	Postmaster	52.57	Post office Box Rental 4030
357	151906	6/23/2006	AT&T Communication Systems	8.95	Fax Machine
358	151906	6/23/2006	AT&T Communication Systems	8.95	Fax Machine
359	151906	6/23/2006	AT&T Communication Systems	243.09	Main phone line
360	151906	6/23/2006	AT&T Communication Systems	243.10	Main phone line
361	151930	6/23/2006	Behaviorial Medicine Network	416.65	Workplace Harrassment
362	151943	6/23/2006	FedEx	20.73	Delivery charge
363	151932	6/23/2006	Rick Wilson	12.48	Mileage post office & bank
364	151919	6/23/2006	Society for Human Resources	160.00	Membership Dues - Izell White

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365	152023	6/30/2006	FedEx	10.70	Delivery charge
366	152013	6/30/2006	Fort Knox National Co.	155.00	Credit card transactions service
367	151992	6/30/2006	Holley Office Products, Inc.	79.05	Letter/Legal Paper
368	151992	6/30/2006	Holley Office Products, Inc.	79.04	Letter/Legal Paper
369	152005	6/30/2006	Zebra Graphics	60.95	Business cards
370	4	6/30/2006		16,450.00	Accrue Property Taxes
371	16	6/30/2006	Federated Rural Electric	1,128.28	Expense Prepaid Insurance
372	16	6/30/2006	Federated Rural Electric	2,159.78	Expense Prepaid Insurance
373	17	6/30/2006		15.00	Postage Expense
374	17	6/30/2006		24.66	Postage Expense
375	17	6/30/2006		24.68	Postage Expense
376	17	6/30/2006		47.58	Postage Expense
377	18	6/30/2006		83.57	Allocation of Power Net Global phone bill
378	18	6/30/2006		83.57	Allocation of Power Net Global phone bill
379	19	6/30/2006		6.26	ACH Online payment - Cingular
380	19	6/30/2006		50.04	ACH Online payment - Cingular
381	26	6/30/2006		41.50	Wire transfer fees - Paducah Bank
382	28	6/30/2006		112.50	ACH Transaction Fees - Paducah Bank
383	29	6/30/2006		805.82	Bank Service Charge - Paducah Bank
384	33	6/30/2006		(5.80)	Reimbursement for ee personal phone expense
385	33	6/30/2006		(7.36)	Reimbursement for ee personal phone expense
386	64	6/30/2006		284.25	KAEC Accounting Conference - Williamson
387	64	6/30/2006		83.73	KAEC Accounting Conference - Chatman
388	64	6/30/2006		15.43	Lunch - T. Miller/ C. Williamson
389	64	6/30/2006		169.60	Pizza, Power Inventor - Conner
390	64	6/30/2006		255.10	Tri-state Accounting Meeting - Chatman

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391	6/30/2006		164.78	Expense Printer Cartridges used
392	6/30/2006		13.41	Expense Printer Cartridges used
393	6/30/2006		18.09	Expense Printer Cartridges used
394	6/30/2006		16.75	Expense Printer Cartridges used
395	6/30/2006		19.61	Expense Printer Cartridges used
396	6/30/2006		(2.00)	To Adjust Visa for tip not charge
397	6/30/2006		(2.22)	Reimbursement for employee personal copies
398	6/30/2006		(8.23)	Reimbursement for employee personal copies
399	6/30/2006		(3.82)	Reimbursement for employee personal copies
400	6/30/2006		171.23	Transportation Expense
401	7/7/2006	M. Lee Smith Publishers LLC	297.00	KENTUCKY EMPLOYMENT LAW
402	7/7/2006	Paducah Power System	441.11	Electric Bill For 5/18/06-06/19/06 32 days
403	7/7/2006	Paducah Power System	441.11	Electric Bill For 5/18/06-06/19/06 32 days
404	7/7/2006	Paducah Water	40.07	Water Bill 5/15-6/13
405	7/7/2006	Paducah Water	40.07	Water Bill 5/15-6/13
406	7/7/2006	Zebra Graphics	60.95	Business cards
407	7/21/2006	AICPA Dues	185.00	Membership Dues - Charles Williamson
408	7/21/2006	FedEx	12.67	Delivery charge
409	7/21/2006	Kentucky Society OF CPA'S	195.00	Membership Dues - Charles Williamson
410	7/21/2006	Sam's Club	37.19	Office Supplies
411	7/21/2006	Sam's Club	37.19	Office Supplies
412	7/21/2006	Wilson Office Supply	33.45	Office Supplies
413	7/21/2006	Wilson Office Supply	26.71	Office Supplies
414	7/21/2006	Wilson Office Supply	26.71	Office Supplies
415	7/28/2006	AT&T Communication Systems	8.91	Fax Machine
416	7/28/2006	AT&T Communication Systems	8.90	Fax Machine

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417	7/28/2006	152330 AT&T Communication Systems	242.51	Main phone line
418	7/28/2006	152330 AT&T Communication Systems	242.51	Main phone line
419	7/28/2006	152316 Big Rivers Electric	13.00	Petter Business - labels
420	7/28/2006	152316 Big Rivers Electric	13.00	Petter Business - labels
421	7/28/2006	152370 Fort Knox National Co.	151.00	Credit card transactions service
422	7/28/2006	152332 Jackson Purchase Energy	37.09	Screen Cleaner
423	7/28/2006	152332 Jackson Purchase Energy	12.49	Lysol Spray
424	7/28/2006	152332 Jackson Purchase Energy	8.00	Mileage to pick up office supplies
425	7/28/2006	152369 NRECA	695.00	Accounting, Finance, & Tax Conference
426	7/31/2006	4	16,450.00	Accrue Property Taxes
427	7/31/2006	16 Federated Rural Electric	1,128.28	Expense Prepaid Insurance
428	7/31/2006	16 Federated Rural Electric	2,159.78	Expense Prepaid Insurance
429	7/31/2006	17	15.00	Postage Expense
430	7/31/2006	17	21.96	Postage Expense
431	7/31/2006	17	21.96	Postage Expense
432	7/31/2006	17	54.21	Postage Expense
433	7/31/2006	18	82.55	Allocation of Power Net Global phone bill
434	7/31/2006	18	82.55	Allocation of Power Net Global phone bill
435	7/31/2006	19	6.05	ACH Online payment - Cingular
436	7/31/2006	19	48.36	ACH Online payment - Cingular
437	7/31/2006	26	7.50	Wire transfer fees - Paducah Bank
438	7/31/2006	28	100.00	ACH Transaction Fees - Paducah Bank
439	7/31/2006	29	717.72	Bank Service Charge - Paducah Bank
440	7/31/2006	33	(3.51)	Reimbursement for ee personal phone expense
441	7/31/2006	62	285.18	Batteries for UPS
442	7/31/2006	62	58.97	Lunches for Mapping Meeting - April

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443	62	7/31/2006		1,290.68	National SHRM Conference - White
444	62	7/31/2006		63.58	Three network hubs
445	62	7/31/2006		26.49	Three network hubs
446	71	7/31/2006		32.97	Expense Printer Cartridges used
447	71	7/31/2006		14.27	Expense Printer Cartridges used
448	93	7/31/2006		104.94	Reclass computer software to expense
449	93	7/31/2006		(104.94)	Reverse Duplicate Journal Entry
450	101	7/31/2006		104.94	Reclass computer software to expense
451		7/31/2006		269.18	Transportation Expense
452	152386	8/2/2006	Amanda Kortz	20.00	Duplicate payment refunded
453	152438	8/4/2006	Business 21 Publishing	105.58	Sbuscription Managers Employment Law Advisor
454	152458	8/4/2006	FedEx	10.56	Delivery charge
455	152451	8/4/2006	Hultman Signs, & Screen PT, Inc.	47.70	Shirts
456	152448	8/4/2006	Izell White	33.26	Nation SHRM Conference - Washington D.C.
457	152421	8/4/2006	Leadership Paducah Foundation	800.00	Leadership - Terry Miller
458	152413	8/4/2006	Office Depot	47.94	Office Supplies
459	152413	8/4/2006	Office Depot	110.41	Office Supplies
460	152413	8/4/2006	Office Depot	211.98	Photo smart pritner
461	152395	8/4/2006	Paducah Water	32.79	Water Bill 06/13/06-07/14/06
462	152395	8/4/2006	Paducah Water	32.80	Water Bill 06/13/06-07/14/06
463	152524	8/11/2006	American Media Inc.	747.49	Leadership Guides
464	152507	8/11/2006	Angie Chittenden	83.34	Courier pick up
465	152517	8/11/2006	Careertrack	258.00	Registration - Kerr/Stegall
466	152504	8/11/2006	Charles G. Williamson III	64.00	Visit to Cannon Headquarters Lake Moose,MN
467	152493	8/11/2006	Paducah Power System	461.54	Electric Bill For 6/19/06-07/19/06 30 days
468	152493	8/11/2006	Paducah Power System	461.54	Electric Bill For 6/19/06-07/19/06 30 days



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469	152499	8/11/2006	Rodney B Nichols	88.10	Courier Fees
470	152516	8/11/2006	Tom Dillworth	97.62	Courier Fees
471	152523	8/11/2006	United Van Lines	7,416.04	Moving expense for Tracy Bensley
472	152577	8/18/2006	Sam's Club	141.44	Disc drive for Patrick
473	152566	8/18/2006	Wilson Office Supply	30.72	Office Supplies
474	152566	8/18/2006	Wilson Office Supply	37.85	Office Supplies
475	152566	8/18/2006	Wilson Office Supply	100.92	Office Supplies
476	152708	8/25/2006	American Payment Centers	510.00	Box Service
477	152677	8/25/2006	AT&T Communication Systems	8.91	Fax Machine
478	152677	8/25/2006	AT&T Communication Systems	8.90	Fax Machine
479	152677	8/25/2006	AT&T Communication Systems	242.37	Main phone line
480	152677	8/25/2006	AT&T Communication Systems	242.38	Main phone line
481	152695	8/25/2006	Charles G. Williamson III	72.50	NRECA Accounting Conference
482	152669	8/25/2006	Credit Bureau Systems, Inc.	240.00	Bulletin Fee Online Subscription
483	152713	8/25/2006	Fort Knox National Co.	161.50	Credit card transactions service
484	152719	8/25/2006	Gregg Brown	219.12	SUSE LINUX Class Evansville, In.
485	152670	8/25/2006	Hank Bros. Hardware	27.08	Quick-ship
486	152674	8/25/2006	Lake Printers Inc.	39.33	Name/Address Labels
487	152674	8/25/2006	Lake Printers Inc.	39.33	Name/Address Labels
488	152720	8/25/2006	Minuteman Press	678.91	Copies
489	152706	8/25/2006	Robert Barks	117.00	SUSE LINUX Class Evansville, In.
490	152729	8/31/2006	Murray State University	20.00	Registration fee for Job Fair
491	4	8/31/2006		16,450.00	Accrue Property Taxes
492	16	8/31/2006	Federated Rural Electric	1,128.28	Expense Prepaid Insurance
493	16	8/31/2006	Federated Rural Electric	2,159.78	Expense Prepaid Insurance
494	17	8/31/2006		15.00	Postage Expense

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495	8/31/2006		23.75	Postage Expense
496	8/31/2006		23.75	Postage Expense
497	8/31/2006		61.62	Postage Expense
498	8/31/2006		82.01	Allocation of Power Net Global phone bill
499	8/31/2006		82.01	Allocation of Power Net Global phone bill
500	8/31/2006		5.74	ACH Online payment - Cingular
501	8/31/2006		45.93	ACH Online payment - Cingular
502	8/31/2006		53.00	Wire transfer fees - Paducah Bank
503	8/31/2006		125.00	ACH Transaction Fees - Paducah Bank
504	8/31/2006		844.21	Bank Service Charge - Paducah Bank
505	8/31/2006		(5.31)	Reimbursement for ee personal phone expense
506	8/31/2006		105.95	Apple Store Online Service - Kerr
507	8/31/2006		48.16	Business Meeting - Regarding Company Benefits
508	8/31/2006		25.00	Lunch with Jeff. Voight, etc. - Kerr
509	8/31/2006		23.66	Lunch with Jeff. Voight, etc. - Kerr
510	8/31/2006		1,517.92	NRECA Accounting Conference - Williamson
511	8/31/2006		30.00	Parking Expense - NRECA - Williamson
512	8/31/2006		189.52	SUSE LINUX Class - R. Barks
513	8/31/2006		189.52	SUSE LINUX Class - R. Barks
514	8/31/2006		75.00	Reclass lunch/seminar -CK FEB06
515	8/31/2006		(0.10)	Adjustment FOR 401K
516	8/31/2006		(1,290.68)	Reclassify Budget Codes SHRM Conference
517	8/31/2006		(33.26)	Reclassify Budget Codes SHRM Conference
518	8/31/2006		1,290.68	Reclassify Budget Codes SHRM Conference
519	8/31/2006		33.26	Reclassify Budget Codes SHRM Conference
520	8/31/2006		4.08	Expense Printer Cartridges used

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521	98	8/31/2006		4.08	Expense Printer Cartridges used
522	98	8/31/2006		4.08	Expense Printer Cartridges used
523	98	8/31/2006		4.08	Expense Printer Cartridges used
524	117	8/31/2006		25.00	Reclass donation for A. Hayden
525		8/31/2006		214.24	Transportation Expense
526	152779	9/1/2006	KYCPA	104.00	US Master Tax Guide & Guidebook to KY Tax
527	152760	9/1/2006	Office Depot	19.83	Label Maker
528	152760	9/1/2006	Office Depot	19.84	Label Maker
529	152797	9/1/2006	Quimby Rubber Stamps	33.34	X-Stamper
530	152746	9/1/2006	Wilson Office Supply	18.09	Correction & adding machine tape, dispenser
531	152746	9/1/2006	Wilson Office Supply	20.84	Correction & adding machine tape, dispenser
532	152746	9/1/2006	Wilson Office Supply	18.09	Correction & adding machine tape, dispenser
533	152746	9/1/2006	Wilson Office Supply	31.36	Folders, pencils, pens, refills, etc.
534	152746	9/1/2006	Wilson Office Supply	34.21	Folders, pencils, pens, refills, etc.
535	152746	9/1/2006	Wilson Office Supply	102.93	Folders, pencils, pens, refills, etc.
536	152873	9/8/2006	Greg Sanderson	6.24	Mileage to pick up office supplies
537	152848	9/8/2006	Holley Office Products, Inc.	49.06	Letter Paper
538	152848	9/8/2006	Holley Office Products, Inc.	49.06	Letter Paper
539	152841	9/8/2006	Jackson Purchase Energy	98.38	Blood Drive Food
540	152841	9/8/2006	Jackson Purchase Energy	24.03	Mileage
541	152837	9/8/2006	Paducah Power System	538.86	Electric Bill For 7/19/06-08/21/06 33 days
542	152837	9/8/2006	Paducah Power System	538.86	Electric Bill For 7/19/06-08/21/06 33 days
543	152838	9/8/2006	Paducah Water	30.10	Water Bill 07/14/06-08/11/06
544	152838	9/8/2006	Paducah Water	30.10	Water Bill 07/14/06-08/11/06
545	152845	9/8/2006	Postmaster	71.43	Business Reply fee
546	152845	9/8/2006	Postmaster	71.43	Business Reply fee

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547	152949	9/15/2006	FedEx	12.67	Delivery charge
548	152943	9/15/2006	Hultman Signs, & Screen PT, Inc.	34.45	LOGS
549	152916	9/15/2006	Wilson Office Supply	29.67	Folders
550	153008	9/22/2006	Angie Chittenden	47.83	Courier pick up
551	152988	9/22/2006	Big Rivers Electric	99.38	Corporate Express - IBM Ribbons
552	152988	9/22/2006	Big Rivers Electric	99.38	Corporate Express - IBM Ribbons
553	153018	9/22/2006	Kentucky Chamber OF Commerce	399.00	22nd Kentucky SHRM Conference
554	153022	9/22/2006	Murray Riley	28.24	Refreshments, camersas
555	153001	9/22/2006	Rodney B Nichols	50.00	Courier pick up
556	153017	9/22/2006	Shirley Lanier	128.36	KAEC Secretaries Conference Louisville KY
557	153016	9/22/2006	Tom Dillworth	45.66	Courier pick up
558	152995	9/22/2006	Wilson Office Supply	75.09	Chair mat
559	152995	9/22/2006	Wilson Office Supply	4.88	Adhesive
560	153112	9/29/2006	Affirmative Action Plan, USA	1,500.00	Affirmative Action Plans FOR 9/1/06-08/31/07
561	153075	9/29/2006	AT&T Communication Systems	8.91	Fax Machine
562	153075	9/29/2006	AT&T Communication Systems	8.90	Fax Machine
563	153075	9/29/2006	AT&T Communication Systems	242.42	Main phone line
564	153075	9/29/2006	AT&T Communication Systems	242.41	Main phone line
565	153113	9/29/2006	FedEx	13.16	Delivery charge
566	153102	9/29/2006	Fort Knox National Co.	185.50	Credit card transactions service
567	153086	9/29/2006	Office Depot	23.01	Office Supplies
568	153086	9/29/2006	Office Depot	23.01	Office Supplies
569	153086	9/29/2006	Office Depot	35.28	Office Supplies
570	153088	9/29/2006	Rebecca Meeks Magina	30.95	5 Telephone prompts
571	153088	9/29/2006	Rebecca Meeks Magina	30.95	5 Telephone prompts
572	4	9/30/2006		16,450.00	Accrue Property Taxes

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573	9/30/2006		1,128.28	Expense Prepaid Insurance
574	9/30/2006	Federated Rural Electric	2,159.78	Expense Prepaid Insurance
575	9/30/2006	Federated Rural Electric	15.00	Postage Expense
576	9/30/2006		17.69	Postage Expense
577	9/30/2006		17.69	Postage Expense
578	9/30/2006		53.04	Postage Expense
579	9/30/2006		81.06	Allocation of Power Net Global phone bill
580	9/30/2006		81.06	Allocation of Power Net Global phone bill
581	9/30/2006		5.74	ACH Online payment - Cingular
582	9/30/2006		45.90	ACH Online payment - Cingular
583	9/30/2006		35.00	ACH Transaction Fees - Paducah Bank
584	9/30/2006		782.76	Bank Service Charge - Paducah Bank
585	9/30/2006		228.94	Battery Backup - Computers - Dispatch
586	9/30/2006		138.70	Battery for UPS
587	9/30/2006		59.31	Batter for UPS - SCADA
588	9/30/2006		381.93	Breakout Cable - IBM Servers UPS
589	9/30/2006		10.20	Breakout Cable - IBM Servers UPS
590	9/30/2006		86.12	Lunch - new employee orientation
591	9/30/2006		285.57	Reclassify JE# 101 02/28/2006
592	9/30/2006		285.57	Reclassify JE# 101 02/28/2006
593	9/30/2006		(285.57)	Reclassify JE# 101 02/28/2006
594	9/30/2006		(285.57)	Reclassify JE# 101 02/28/2006
595	9/30/2006		65.42	Correct board mailing budget code
596	9/30/2006		164.78	Expense Printer Cartridges used
597	9/30/2006		12.91	Expense Printer Cartridges used
598	9/30/2006		4.08	Expense Printer Cartridges used

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599	9/30/2006		4.08	Expense Printer Cartridges used
600	9/30/2006		18.10	Expense Printer Cartridges used
601	9/30/2006		19.83	Expense Printer Cartridges used
602	9/30/2006		12.91	Expense Printer Cartridges used
603	9/30/2006		4.08	Expense Printer Cartridges used
604	9/30/2006		285.21	Transportation Expense
605	9/30/2006		40.00	Courier pick up
606	10/6/2006	Angie Chittenden	22.28	Mileage post office & bank
607	10/6/2006	Greg Sanderson	65.56	Personnel Envelope File
608	10/6/2006	HR Direct	102.82	12 Issues of The HR Specialist
609	10/6/2006	National Institute of	447.75	Electric Bill For 08/21/06-09/20/06 30 days
610	10/6/2006	Paducah Power System	447.74	Electric Bill For 08/21/06-09/20/06 30 days
611	10/6/2006	Paducah Power System	32.34	Water Bill 08/11/06-09/14/06
612	10/6/2006	Paducah Water	32.34	Water Bill 08/11/06-09/14/06
613	10/6/2006	Personnel Policy Service	420.82	Personnel Policy Manual
614	10/6/2006	Rodney B Nichols	47.50	Courier pick up
615	10/6/2006	Tom Dillworth	47.50	Courier pick up
616	10/13/2006	Charles G. Williamson III	83.60	Cannon Conference - Minneapolis, MN
617	10/13/2006	Gregg Brown	109.48	Big Rivers Henderson Ky
618	10/13/2006	Paduah Board of Realtors, Inc.	25.00	Inaugural dance - Terry Miller
619	10/13/2006	Postmaster	22.86	BRM Permit
620	10/13/2006	Postmaster	22.86	BRM Permit
621	10/13/2006	Wilson Office Supply	34.25	C-Tape, envelopes, trays, etc.
622	10/13/2006	Wilson Office Supply	38.18	C-Tape, envelopes, trays, etc.
623	10/13/2006	Wilson Office Supply	16.21	C-Tape, envelopes, trays, etc.
624	10/17/2006	Fort Knox National Co.	201.00	Credit card transactions service

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625			153995		10/20/2006	HR Enterprise, Inc.	265.00		Background Check
626			153987		10/20/2006	Hultman Signs, & Screen PT, Inc.	47.70		Magnetic signs
627			153962		10/20/2006	Sam's Club	28.69		Office Supplies
628			153962		10/20/2006	Sam's Club	28.69		Office Supplies
629			153948		10/20/2006	Wilson Office Supply	16.62		Laminating Sheets
630			154285		10/27/2006	AT&T Communication Systems	8.89		Fax Machine
631			154285		10/27/2006	AT&T Communication Systems	8.89		Fax Machine
632			154285		10/27/2006	AT&T Communication Systems	259.04		Main phone line
633			154285		10/27/2006	AT&T Communication Systems	259.04		Main phone line
634			154327		10/27/2006	Izell White	157.42		SHRM Council - Louisville KY
635			154309		10/27/2006	S & W Productions	375.44		Video Production
636			4		10/31/2006		16,450.00		Accrue Property Taxes
637			16		10/31/2006	Federated Rural Electric	1,128.28		Expense Prepaid Insurance
638			16		10/31/2006	Federated Rural Electric	2,159.78		Expense Prepaid Insurance
639			17		10/31/2006		15.00		Postage Expense
640			17		10/31/2006		59.00		Postage Expense
641			17		10/31/2006		59.00		Postage Expense
642			17		10/31/2006		53.43		Postage Expense
643			18		10/31/2006		90.98		Allocation of Power Net Global phone bill
644			18		10/31/2006		90.98		Allocation of Power Net Global phone bill
645			19		10/31/2006		5.74		ACH Online payment - Cingular
646			19		10/31/2006		45.89		ACH Online payment - Cingular
647			28		10/31/2006		45.00		ACH Transaction Fees - Paducah Bank
648			29		10/31/2006		804.36		Bank Service Charge - Paducah Bank
649			62		10/31/2006		359.09		Airline ticket - Benefit Updates Conference
650			62		10/31/2006		634.81		Cannon Conference - Williamson

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651	10/31/2006		434.41	SHRM Council Meeting - White
652	10/31/2006		27.10	Lunch - White
653	10/31/2006		166.31	Organization/Planning Software
654	10/31/2006		11.36	Expense Printer Cartridges used
655	10/31/2006		11.36	Expense Printer Cartridges used
656	10/31/2006		69.20	Clark American deposit Slips
657	10/31/2006		(125.00)	Reclass cell phone reimbursement
658	10/31/2006		125.00	Reclass cell phone reimbursement
659	10/31/2006		228.50	Transportation Expense
660	11/3/2006	Angie Chittenden	47.73	Courier Fees
661	11/3/2006	Greg Sanderson	15.60	Trips to post office
662	11/3/2006	Keith Burrow	42.39	Delome Topo Software
663	11/3/2006	Keith Burrow	(42.39)	Delome Topo Software
664	11/3/2006	Lee Wayne Company, Inc.	83.39	Christmas Cards
665	11/3/2006	Lee Wayne Company, Inc.	83.39	Christmas Cards
666	11/3/2006	Lee Wayne Company, Inc.	83.39	Christmas Cards
667	11/3/2006	Lee Wayne Company, Inc.	83.39	Christmas Cards
668	11/3/2006	Penelope Overton	52.49	PC Card
669	11/3/2006	Rodney B Nichols	38.65	Courier pick up
670	11/3/2006	Tom Dillworth	50.00	Courier pick up
671	11/10/2006	Paducah Power System	329.70	Electric Bill For 09/20/06-10/19/06 29 days
672	11/10/2006	Paducah Power System	329.70	Electric Bill For 09/20/06-10/19/06 29 days
673	11/10/2006	Paducah Water	30.10	Water Bill 07/14/06-08/11/06
674	11/10/2006	Paducah Water	30.10	Water Bill 07/14/06-08/11/06
675	11/17/2006	ABSO	50.00	Setup/Training
676	11/17/2006	American Payment Centers	510.00	Box Service



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677	154541		11/17/2006	Holley Office Products, Inc.	50.88	Paper
678	154541		11/17/2006	Holley Office Products, Inc.	50.88	Paper
679	154539		11/17/2006	Jackson Purchase Energy	15.58	Breakfast for CSR's
680	154539		11/17/2006	Jackson Purchase Energy	8.01	Mileage to pick up office supplies
681	154536		11/17/2006	Lake Printers Inc.	9.40	Authorization for advance travel form
682	154536		11/17/2006	Lake Printers Inc.	9.40	Authorization for advance travel form
683	154564		11/17/2006	Minuteman Press	123.64	Copies
684	154550		11/17/2006	Sam's Club	7.52	Apple/Plates/Forks
685	154550		11/17/2006	Sam's Club	7.52	Apple/Plates/Forks
686	154550		11/17/2006	Sam's Club	7.52	Apple/Plates/Forks
687	154550		11/17/2006	Sam's Club	7.51	Apple/Plates/Forks
688	154550		11/17/2006	Sam's Club	39.79	Office Supplies
689	154550		11/17/2006	Sam's Club	39.79	Office Supplies
690	154550		11/17/2006	Sam's Club	39.79	Office Supplies
691	154655		11/24/2006	ABSO	65.00	Inspection charge
692	154640		11/24/2006	ASPEN Publishers Inc.	305.26	Payroll Newsletter
693	154613		11/24/2006	AT&T Communication Systems	8.89	Fax Machine
694	154613		11/24/2006	AT&T Communication Systems	8.89	Fax Machine
695	154613		11/24/2006	AT&T Communication Systems	253.69	Main phone line
696	154613		11/24/2006	AT&T Communication Systems	253.68	Main phone line
697	154666		11/24/2006	HR Enterprise, Inc.	109.00	Regina Edwards BKKD
698	154662		11/24/2006	Izell White	294.00	HR Leadership Conference
699	154612		11/24/2006	Postmaster	18.86	Box #3187 Rental
700	154612		11/24/2006	Postmaster	18.86	Box #3187 Rental
701	154653		11/24/2006	Stacy Vincenti	36.24	Training for Installation of Audio Tell Sys
702	154610		11/24/2006	The Paducah Sun	108.95	General Cooperative - Employment Ad

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703	11/24/2006	Wilson Office Supply	4.89	Adhesive Moistner
704	11/24/2006	Wilson Office Supply	23.62	Office Supplies
705	11/24/2006	Wilson Office Supply	23.62	Office Supplies
706	11/30/2006		16,450.00	Accrue Property Taxes
707	11/30/2006		1,128.28	Expense Prepaid Insurance
708	11/30/2006	Federated Rural Electric	2,159.78	Expense Prepaid Insurance
709	11/30/2006	Federated Rural Electric	15.00	Postage Expense
710	11/30/2006		17.77	Postage Expense
711	11/30/2006		17.77	Postage Expense
712	11/30/2006		47.97	Postage Expense
713	11/30/2006		70.18	Allocation of Power Net Global phone bill
714	11/30/2006		70.18	Allocation of Power Net Global phone bill
715	11/30/2006		5.72	ACH Online payment - Cingular
716	11/30/2006		45.78	ACH Online payment - Cingular
717	11/30/2006		45.00	ACH Transaction Fees - Paducah Bank
718	11/30/2006		851.97	Bank Service Charge - Paducah Bank
719	11/30/2006		25.00	Reclass cell phone reimbursement
720	11/30/2006		42.39	Delorme Topo Software for SCADA
721	11/30/2006		394.70	HR Leadership Conference - White
722	11/30/2006		267.86	Laptop power adapters
723	11/30/2006		32.41	Luch with auditor - Williamson & Chatman
724	11/30/2006		61.91	Materials for XMAS, Lunch
725	11/30/2006		17.48	Strain Relief Boots For LAN CBL
726	11/30/2006		(0.01)	Adj. for FUTA rounding
727	11/30/2006		804.70	Transportation Expense
728	12/1/2006	Fort Knox National Co.	215.00	Credit card transactions service

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729	154679	12/1/2006	Lake Printers Inc.	539.84	Window Envelopes
730	154697	12/1/2006	Office Depot	445.18	Chairs
731	154697	12/1/2006	Office Depot	349.78	Chairs
732	154697	12/1/2006	Office Depot	339.18	Chairs
733	154697	12/1/2006	Office Depot	(84.80)	Credit - Chair
734	154697	12/1/2006	Office Depot	37.86	Office Supplies
735	154697	12/1/2006	Office Depot	46.86	Office Supplies
736	154697	12/1/2006	Office Depot	37.86	Office Supplies
737	154697	12/1/2006	Office Depot	33.91	Office Supplies
738	154697	12/1/2006	Office Depot	6.23	Office Supplies
739	154697	12/1/2006	Office Depot	6.23	Office Supplies
740	154794	12/1/2006	Angie Chittenden	47.37	Courier pick up
741	154771	12/8/2006	Paducah Power System	392.41	Electric Bill For 10/19/06-11/20/06 32 days
742	154771	12/8/2006	Paducah Power System	392.41	Electric Bill For 10/19/06-11/20/06 32 days
743	154772	12/8/2006	Paducah Water	31.89	Water Bill 10/12/06-11/15/06
744	154772	12/8/2006	Paducah Water	31.89	Water Bill 10/12/06-11/15/06
745	154780	12/8/2006	Rodney B Nichols	50.00	Courier pick up
746	154810	12/8/2006	Tom Dillworth	50.00	Courier pick up
747	154871	12/15/2006	Sam's Club	36.97	Combos
748	154871	12/15/2006	Sam's Club	36.98	Cordless Desktop
749	154871	12/15/2006	Sam's Club	77.09	Cordless Desktop
750	154927	12/22/2006	AT&T Communication Systems	8.89	Fax Machine
751	154927	12/22/2006	AT&T Communication Systems	8.89	Fax Machine
752	154927	12/22/2006	AT&T Communication Systems	253.71	Main phone line
753	154927	12/22/2006	AT&T Communication Systems	253.72	Main phone line
754	154944	12/22/2006	Charles G. Williamson III	73.00	Demo at Atlanta, GA

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755	154956	12/22/2006	Fort Knox National Co.	212.00	Credit card transactions service
756	154930	12/22/2006	Jackson Purchase Energy	58.49	United Way Campaign, Christmas Goodie Day
757	154930	12/22/2006	Jackson Purchase Energy	65.10	United Way Campaign, Christmas Goodie Day
758	154930	12/22/2006	Jackson Purchase Energy	17.06	Breakfast for CSR's
759	154930	12/22/2006	Jackson Purchase Energy	17.60	Donuts for Employees
760	154930	12/22/2006	Jackson Purchase Energy	39.00	Lunch for AMI Meeting
761	154948	12/22/2006	Zebra Graphics	60.95	Business cards
762	154980	12/29/2006	Federated Rural Electric	10,000.00	Deductible reimbursement
763	154978	12/29/2006	Wilson Office Supply	10.59	2007 Calendars
764	154978	12/29/2006	Wilson Office Supply	39.07	2007 Calendars
765	154978	12/29/2006	Wilson Office Supply	138.58	2007 Calendars
766	154978	12/29/2006	Wilson Office Supply	56.99	2007 Calendars
767	154978	12/29/2006	Wilson Office Supply	28.74	Adding machine tape, pens, etc.
768	154978	12/29/2006	Wilson Office Supply	28.74	Adding machine tape, pens, etc.
769	4	12/31/2006		16,493.78	Accrue Property Taxes
770	16	12/31/2006	Federated Rural Electric	1,128.28	Expense Prepaid Insurance
771	16	12/31/2006	Federated Rural Electric	2,159.78	Expense Prepaid Insurance
772	17	12/31/2006		15.00	Postage Expense
773	17	12/31/2006		56.32	Postage Expense
774	17	12/31/2006		56.32	Postage Expense
775	17	12/31/2006		29.64	Postage Expense
776	18	12/31/2006		62.51	Allocation of Power Net Global phone bill
777	18	12/31/2006		62.51	Allocation of Power Net Global phone bill
778	19	12/31/2006		5.73	ACH Online payment - Cingular
779	19	12/31/2006		45.86	ACH Online payment - Cingular
780	29	12/31/2006		693.72	Bank Service Charge - Paducah Bank

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781	53	12/31/2006		25.00	Reclass cell phone reimbursement
782	63	12/31/2006		650.19	2 Replacement hard drives
783	63	12/31/2006		10.60	Medlin A/R Software update
784	63	12/31/2006		200.48	Trip to Atlanta for SEDC Demo - Willimson
785	63	12/31/2006		31.43	Xmas lights, lunch - Kerr
786	96	12/31/2006		18.09	Expense printer cartridges used - November
787	96	12/31/2006		19.82	Expense printer cartridges used - November
788	96	12/31/2006		32.96	Expense printer cartridges used - November
789	96	12/31/2006		19.61	Expense printer cartridges used - November
790	96	12/31/2006		14.27	Expense printer cartridges used - November
791	97	12/31/2006		147.02	Expense printer cartridges used - December
792	97	12/31/2006		50.77	Expense printer cartridges used - December
793	97	12/31/2006		18.10	Expense printer cartridges used - December
794	97	12/31/2006		30.09	Expense printer cartridges used - December
795	97	12/31/2006		42.39	Expense printer cartridges used - December
796	149	12/31/2006		26.42	Accrue Dec Expense - Sam's Club
797	154	12/31/2006		135.00	Accrue Dec Expense - Norton Immediate
798	200	12/31/2006		10.00	ACCRUE Dec Expense - Istock photos
799		12/31/2006		3.32	Transportation Expense
800	155059	1/5/2007	Angie Chittenden	47.37	Courier pick up
801	155048	1/5/2007	Federated Rural Electric	500.00	Deductible reimbursement
802	155039	1/5/2007	Paducah Power System	701.68	Electric Bill For 11/20/06-12/19/06 29 days
803	155039	1/5/2007	Paducah Power System	701.68	Electric Bill For 11/20/06-12/19/06 29 days
804	155040	1/5/2007	Paducah Water	28.30	Water Bill 11/15/06-12/14/06
805	155040	1/5/2007	Paducah Water	28.30	Water Bill 11/15/06-12/14/06
806	155049	1/5/2007	Rodney B Nichols	50.00	Courier pick up

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Office Supplies and Expenses - Account 921.000  
December 31, 2006

	<u>JE</u> <u>No./</u> <u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Distribution</u> <u>Amount</u>	<u>Distribution Description</u>
807	155068	1/5/2007	Tom Dillworth	50.00	Courier pick up
808	155142	1/12/2007	Lake Printers Inc.	20.01	10X13 Envelopes
809	155142	1/12/2007	Lake Printers Inc.	20.01	10X13 Envelopes
810	155142	1/12/2007	Lake Printers Inc.	35.27	Request for leave slip forms
811	155142	1/12/2007	Lake Printers Inc.	35.27	Request for leave slip forms
812	155190	1/12/2007	Paducah Printing	137.64	Letterhead Paper
813	155190	1/12/2007	Paducah Printing	137.64	Letterhead Paper
814	155220	1/19/2007	Lake Printers Inc.	79.73	Envelopes
815	155220	1/19/2007	Lake Printers Inc.	79.73	Envelopes
816	155220	1/19/2007	Lake Printers Inc.	12.27	Lined Note Sheets
817	155220	1/19/2007	Lake Printers Inc.	12.26	Lined Note Sheets
818	155220	1/19/2007	Lake Printers Inc.	84.65	Window Envelopes
819	155220	1/19/2007	Lake Printers Inc.	84.65	Window Envelopes
820	155309	1/26/2007	Holley Office Products, Inc.	65.42	Paper
821	155309	1/26/2007	Holley Office Products, Inc.	65.42	Paper
				<u>343,402.92</u>	

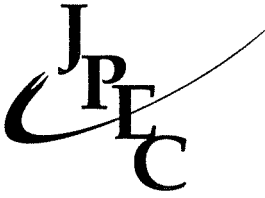


**Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Payments Received from Big Rivers Electric Corporation  
December 31, 2006**

**Payments Received Big Rivers Electric Corporation**

Month Received	General Ledger Account				Total	NOTES
	913.400	913.430	930.200	930.220		
January	6,000.00				6,000.00	
February	5,000.00				5,000.00	
May	9,000.00				9,000.00	
June		10,000.00			10,000.00	
August	7,500.00				7,500.00	
October - 1	13,500.00				13,500.00	
October - 2				3,000.00	3,000.00	
December - 1				10,000.00	10,000.00	Economic Development
December - 2			1,500.00		1,500.00	Economic Development
December - 3			12,750.00		12,750.00	
December - 4			1,583.33		1,583.33	
	<b>41,000.00</b>	<b>10,000.00</b>	<b>15,833.33</b>	<b>13,000.00</b>	<b>79,833.33</b>	
AG Question Reference	Q18	Q21	Q22	Q23		

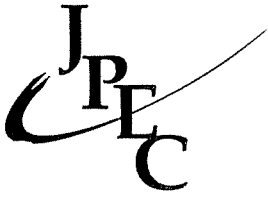




**Big Rivers Touchstone Energy  
Co-Shared Advertising, Marketing and Public Relations Invoice  
January 2006**

<u>Co-Share Item</u>	<u>Co-Share Cost</u>
Chamber Annual Dinner Sponsor (partial)	\$3,000
Market House Theatre	\$3,000
<b>Total Amount Due:</b>	<b>\$6,000</b>





**Big Rivers Touchstone Energy  
Co-Shared Advertising, Marketing and Public Relations Invoice  
February 2006**

**Co-Share Item**

**Co-Share Cost**

Touchstone Energy Hot Air Balloon Event  
Associated Advertising To Be Spent

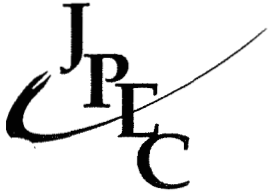
\$4,485  
\$ 515

LA

**Total Amount Due:**

**\$5,000**

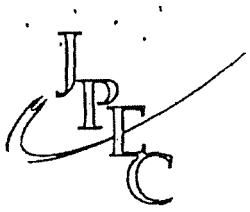




**Big Rivers Touchstone Energy**  
**Co-Shared Advertising, Marketing and Public Relations Invoice**  
**May 2006**

<u>Co-Share Item</u>	<u>Co-Share Cost</u>
Touchstone Energy Paducah Sun Print Ads	\$9,000 <i>JS</i>
<b>Total Amount Due:</b>	<u>\$9,000</u>





**Jackson Purchase Energy**  
P.O. Box 4030 • 2900 Irvin Cobb Drive  
Paducah, KY 42002-4030  
270/442-7321 • 800/633-4044

Your Cooperative Partner by Choice  
Visit Our Web Site [www.JPEnergy.com](http://www.JPEnergy.com)

530094

v# 0492  
POD 08/18/06

08/09/06

**Big Rivers Touchstone Energy**  
**Co-Shared Advertising, Marketing and Public Relations Invoice**  
**August 2006**

Co-Share Item

Co-Share Cost

Assorted Comparative Rate  
Economic Development Ads

\$7,500

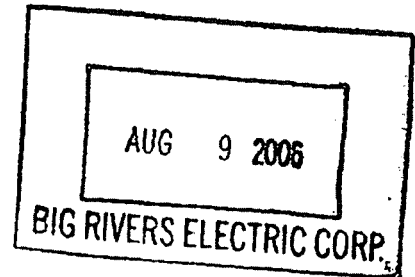
**Total Amount Due:**

**\$7,500**

104 015 913.110 7,500.00

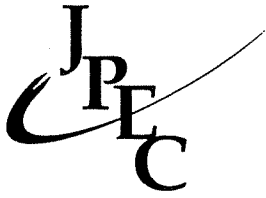
*R. W. Beck*  
8/14/06

RA015  
EAC 104



2





**Big Rivers Touchstone Energy  
Co-Shared Advertising, Marketing and Public Relations Invoice  
September 2006**

<u>Co-Share Item</u>	<u>Co-Share Cost</u>
Touchstone Energy Newspapers In Education	\$2,000 1B
Touchstone Energy WREZ Afternoon Drive	\$5,000
Relay For Life Sponsorship	\$1,500 1A
Touchstone Energy Radio Ads – WKYQ Morning Drive	\$5,000
<b>Total Amount Due:</b>	<b>\$13,500</b>





Jackson Purchase Energy Corporation  
Case No. 2007-00116  
BREC Credited to General Ledger Account #913.400  
December 31, 2006

Description	Reimbursement Amount	Item Charged	Amount Charged	G/L Account Orig Charged	Where Reported on Filing	Disallowed
BREC Reimbursement #1	\$ 6,000.00	Chamber Annual Dinner	\$ 3,000.00	930.200	Ex G, Sch 12, P15, Line 12	Yes
		Market House Theatre	2,500.00	930.200	Ex G, Sch 12, P15, Line 21	Yes
		Market House Theatre	500.00	Accrued 2005		See Note
		Sub-total	<u>6,000.00</u>			
BREC Reimbursement #2	5,000.00	Touchstone Hot Air Balloon	4,485.00	930.200	Ex G, Sch 12, P15, Line 29	Yes
		Associated Ad - Paducah Summer	515.00	930.200	Ex G, Sch 12, P17, Line 99	Yes
		Sub-total	<u>5,000.00</u>			
BREC Reimbursement #3	9,000.00	The Paducah Sun	3,000.00	913.400	Ex G, Sch 12, P3, Line 14	Yes
		The Paducah Sun	3,000.00	913.410	Ex G, Sch 12, P4, Line 12	Yes
		The Paducah Sun	1,500.00	913.410	Ex G, Sch 12, P4, Line 13	Yes
		The Paducah Sun	1,500.00	913.410	Ex G, Sch 12, P4, Line 17	Yes
		Sub-total	<u>9,000.00</u>			
BREC Reimbursement #4	7,500.00	The Paducah Sun	3,000.00	930.224	Ex G, Sch 12, P21, Line 12	Yes
		The Paducah Sun	4,500.00	930.200	Ex G, Sch 12, P18, Line 146	Yes
		Sub-total	<u>7,500.00</u>			
BREC Reimbursement #5	13,500.00	The Paducah Sun	2,000.00	930.200	Ex G, Sch 12, P15, Line 28	Yes
		WREZ 105.5 FM	48.00	913.420	Ex G, Sch 12, P5, Line 15	Yes
		WREZ 105.5 FM	541.67	913.420	Ex G, Sch 12, P5, Line 17	Yes
		WREZ 105.5 FM	1,083.33	913.420	Ex G, Sch 12, P5, Line 20	Yes
		WREZ 105.5 FM	541.66	913.420	Ex G, Sch 12, P5, Line 26	Yes
		WREZ 105.5 FM	1,000.00	913.420	Ex G, Sch 12, P5, Line 27	Yes
		WREZ 105.5 FM	541.66	913.420	Ex G, Sch 12, P5, Line 30	No
		WREZ 105.5 FM	541.67	913.420	Ex G, Sch 12, P5, Line 31	Yes
		WREZ 105.5 FM	541.67	913.420	Ex G, Sch 12, P5, Line 39	Yes
		WREZ 105.5 FM	160.34	913.420	Ex G, Sch 12, P6, Line 40	No
		Relay for Life Sponsorship	1,000.00	930.200	Ex G, Sch 12, P15, Line 42	Yes
		Relay for Life Sponsorship	500.00	930.200	Ex G, Sch 12, P15, Line 43	Yes
		Bristol Broadcasting	112.00	913.420	Ex G, Sch 12, P5, Line 22	Yes
		Bristol Broadcasting	120.00	913.420	Ex G, Sch 12, P5, Line 23	Yes
		Bristol Broadcasting	152.00	913.420	Ex G, Sch 12, P5, Line 24	Yes
		Bristol Broadcasting	295.00	913.420	Ex G, Sch 12, P5, Line 25	Yes
		Bristol Broadcasting	124.00	913.420	Ex G, Sch 12, P5, Line 33	Yes
		Bristol Broadcasting	150.00	913.420	Ex G, Sch 12, P5, Line 35	Yes
		Bristol Broadcasting	152.00	913.420	Ex G, Sch 12, P5, Line 37	Yes
		Bristol Broadcasting	200.00	913.420	Ex G, Sch 12, P5, Line 42	Yes
		Bristol Broadcasting	200.00	930.224	Ex G, Sch 12, P21, Line 11	Yes
		Bristol Broadcasting	210.00	930.224	Ex G, Sch 12, P21, Line 13	Yes
		Bristol Broadcasting	304.00	930.224	Ex G, Sch 12, P21, Line 14	Yes
		Bristol Broadcasting	256.00	930.224	Ex G, Sch 12, P21, Line 15	Yes
		Bristol Broadcasting	384.00	930.224	Ex G, Sch 12, P21, Line 16	Yes
		Bristol Broadcasting	498.00	930.224	Ex G, Sch 12, P21, Line 17	Yes
		Bristol Broadcasting	1,491.00	930.224	Ex G, Sch 12, P21, Line 18	Yes
Bristol Broadcasting	224.00	930.224	Ex G, Sch 12, P21, Line 20	Yes		
Bristol Broadcasting	128.00	930.224	Ex G, Sch 12, P21, Line 22	Yes		
Sub-total	<u>13,500.00</u>					
GRAND TOTALS	<u>\$ 41,000.00</u>		<u>\$ 41,000.00</u>		Expenses Disallowed	\$ 40,298.00
					Expenses Allowed	702.00

Note: Reimbursement Requests lag actual expenses. Although \$500 of the reimbursement was specifically for a 2005 expense similar 2006 expenses were recovered with 2007 reimbursement. Expenses associated with a year are accrued while reimbursement receipts are not because the amount is not certain until actual reimbursement is received.





**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Cross Reference of Exhibit G, Schedule 12, Pgs 5 & 6 to Ad Messages**

**Exhibit G, Schedule 12, Page 5 & 6**

(Note account is incorrectly identified as 930.420 instead of 913.420 in original schedules.)

<b>Line Number</b>	<b>Advertising Message</b>
13	1
14	2
15	1
16	2
17	1
18	2
21-first line	3
21-second line	4
22-first line	3
22-second line	4
23-first line	3
23-second line	4
24-first line	3
24-second line	4
25-first line	3
25-second line	4
26-first line	3
26-second line	4
28	6
29	5
30	5
31	6
32	5
33	6
34	5
35	6
36	5
37	6
38-first line	8
38-second line	7
39	8
40	7
50	9
54	9
61	9
64	10
65	10
66	10
67	10
68	10
69	10
70	10

**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Advertising Messages**

**Message #1:**

**Radio Ad for 1/30 – 2/15 (:30 sec.)ROTATE**

Are you a high school senior needing help to pay for college? How about a junior who would like to travel to our nation's capital for free? Jackson Purchase Energy can help with both. JPEC's Power to Students campaign is underway. Applications for scholarships and JPEC's capital youth tour are available on line now. Log on at Jay Pea Energy dot com for more information an your application. Power to Students from Jackson Purchase Energy is the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #2:**

**Radio Ad for 2/16 – 3/1 (:30 sec.)**

When you log on to Jay Pea Energy dot com to check your account information you can see how much electricity you have used, compare your use with weather data a more. But, you have never been able to pay your bill – until now. JPEC is please to announce on line bill payment has been added to our suite of on line account services. Visit Jay Pea Energy dot com and click on the account link for more information. Jackson Purchase Energy — the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #3:**

**Radio Ad for 3/2 – 3/19 (:30 sec.)**

Let's make it real simple. Jackson Purchase Energy customers pay some of the lowest rates in the region. Lower than natural gas. Lower than propane. Lower than other electric utilities in the region. Low rates, superior service -- Jackson Purchase Energy is the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #4:**

**Radio Ad for 3/20 – 4/2 (:30 sec.)**

You have a voice in how Jackson Purchase Energy conducts business. As a cooperative, JPEC is governed by a board of directors elected by and from its members. Petitions to run for JPEC's board are now available from our corporate offices. Giving you voice -- Jackson Purchase Energy — the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #5:**

**Radio Ad for 4/3 – 4/16 (:30 sec.)**

April showers bring May flowers, but sometimes those showers are storms. Jackson Purchase Energy reminds you that a downed power line is not necessarily a dead one. If you see a downed line, don't touch it and contact JPEC. Lighting the way to safety - Jackson Purchase Energy is the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Advertising Messages**

**Message #6:**

**Radio Ad for 4/17 – 4/30 (:30 sec.)**

Congratulations to Jackson Purchase Energy's Power to Students scholarship recipients. JPEC has awarded six one thousand dollar scholarships to area high school seniors. We are pleased to play a small part in educating the leaders of tomorrow. Power to Students - one of the reasons Jackson Purchase Energy is the area's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #7:**

**Radio Ad for 5/1 – 5/17 (:30 sec.)**

Ready to build a new house? Planning to renovate? Jackson Purchase Energy can help. We now offer cash incentives if you choose to build an all-electric home and incentives for choosing to replace a gas furnace or water heater with electric. Contact JPEC for more information - Jackson Purchase Energy is the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #8:**

**Radio Ad for 6/5 – 6/18 (:30 sec.)**

Jackson Purchase Energy's Power to Students Campaign just wrapped up another successful year of supporting students in our region. This year, JPEC awarded six one thousand dollar scholarships, sponsored two students on trips to Frankfort and Washington and traveled to countless schools to demonstrate electricity and safety. Giving area students the power we are Jackson Purchase Energy, the region's Cooperative Partner by Choice and Your Touchstone Energy Partner.

**Message #9:**

**Radio Ad for 10/28 – 11/12 (:30 sec.)**

**Copies to: WREZ, WKYQ, WRIK, plus an e-mail to me**

Jackson Purchase Energy's new website offers JPEC members many features, including online bill payment, energy saving tips, payment locations and more. Log on to Jay Pea Energy Dot Com for comprehensive information about your electric service and online tools that could save you money on your next bill. The region's Cooperative Partner by Choice and Your Touchstone Energy Partner – online at Jay Pea Energy Dot Com.

Note on Halloween bags. JPEC sponsored reflective candy bags and that sponsorship came bundled with commercials. We ran the marked spots (line 50) because the bags also carried a safety message printed on them.

**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Advertising Messages**

Exhibit 15  
Page 4 of 4

**Message #10:**

**Radio Ad for 12/4 – 12/17 (:30 sec.)**

Holiday lights make the season brighter and Jackson Purchase Energy is proud to be part of the season. Play it safe with holiday lighting. Outside, only use lights rated for outdoor use. Never overload extension cords and never use frayed cords. Making the season brighter and lighting the way to safety - Jackson Purchase Energy - The region's Cooperative Partner by Choice and Your Touchstone Energy Partner.





Providing  
**affordable, reliable**  
electric energy  
to more than  
**28,000 member-owners**  
in six western Kentucky counties

Main: 270.442.7321  
Toll Free: 800.633.4044  
Before You Dig: 270.441.0830  
Emergency Services: 270.442.7321

On The Web: [www.JPEnergy.com](http://www.JPEnergy.com)  
By E-mail: [electricity@JPEnergy.com](mailto:electricity@JPEnergy.com)



**Doughnuts**

Munal's Donut Shop 1703 Bridge St Paducah	442-4210
Red's Donut Shop 2800 Jackson St Paducah	443-6717
Smith's Bakery Farthing St Mayfield	247-3850
South Paw Donuts 1400 W 10th St Metropolis	618 524-3838
Tasty Donuts 1409 Main St Murray	753-1777

**Drafting Room Equipment & Supplies**

Paducah Blueprint & Supply Co Inc 999 Broadway Paducah	444-6171
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**Drafting Services**

SJS CADD INC 4072 US Hwy 62 Calvert City	395-1851
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**Draperies & Curtains-Retail & Custom Made**

Ann's Draperies 8 Hillanaa Metropolis	618 524-4991
Copper Door Interiors 141 Matthew Dr Paducah	554-8770
Grass Furniture Inc 103 S 3rd St Murray	753-3621
Decorating Deninteriors 350 Waverly Pl Paducah	534-9438
Murray Sewing Center Bel Air Shopping Ctr Murray	759-8400
Reed Interiors 200 Poplar St Murray	753-6361
Wilson's Upholstering Shop 1160 Central Rd Mayfield	247-5208

**Drapery & Curtain Cleaners**

Owen Cleaners 1021 Kentucky Ave Paducah	444-7227
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**Dredging**

O'Donley Dredging Co 4710 Clarks River Rd Paducah	898-7279
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**Drilling & Boring Contractors**

Burgess Water Wells 95 St Rt 131 Mayfield	247-6658
Chase Environmental Group Inc 970 Hwy 60 W Keokuk	488-2584
Jones Jerry D Drilling Contractor	744-3031

**Driving Instruction**

C & C Truck School LLC 7865 Old US Highway 45 Boaz	554-3800
Fred Myers School Of Driving 131 Nahm St Paducah	243-3733
Or Call	554-4954
Professional Truck Driving School 5234 Charter Oak Dr Paducah	443-3007

**Drug Abuse & Addiction-Information & Treatment**

See Medical Guide

**Drug Screening Or Detection Services & Equipment**

See Medical Guide

**Dry Wall Contractors**

A & M Drywall 520 Tyree Rd Paducah	898-7145
Barkley's Drywall 430 Wood St Paducah	443-0289
Burgess Drywall 1576 Wice Church Rd Paducah	554-4454
Fine Line Drywall	534-0919
Mayberry Drywall	444-8167
Russell Drywall 271 S Foust Rd Benton	898-6300
Smiths Overhead 564 Jimtown Rd Mayfield	247-8397
Smith's Specialty Group Inc 564 Jimtown Rd Mayfield	251-3667
Whitman & Son's Drywall Co 421 Harahan Blvd Paducah	442-6546

**Dry Wall Contractors' Equipment & Supplies**

Ceiling & Wall Supply 1201 N 6th St Paducah	442-2563
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**Duct Cleaning**

Arco Heating & Air Inc 5805 Cairo Rd Paducah	441-0011
Fort Construction 2929 Broadway Paducah	443-5667
Jani-duct 6960 Lindcrest Dr Paducah	554-8978
Kidd's Cleaning Services 200 Lutes Rd Paducah	554-9390
Servpro Of Paducah 927 Park Ave Paducah	443-4555
Stanley Steemer Carpet Cleaner 3545 Park Plaza Rd Paducah	443-0948
Thornton Randy Heating & Air Conditioning Co 802 Chestnut St Murray	753-8181

**Dumbwaiters**

Otis Elevator Company 333 Broadway Paducah	442-8076
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**Duplicating Machines & Supplies**

Advance Business Concepts Inc 128 S 3rd St Paducah	443-8722
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**Ear, Nose & Throat (Otorhinolaryngology)**

See Medical Guide

**Electric Companies**

Benton Electric System 436 Mayfield Hwy Benton	527-3666
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**JACKSON PURCHASE ENERGY CORPORATION**

2900 Irvin Cobb Dr Paducah	442-7321
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(See Our Display Ad On This Page)

**MAYFIELD ELECTRIC & WATER SYSTEMS**

Office Hours: Mon - Fri 7 am - 4 pm  
After Hours Call 247-3531  
[www.mayfieldews.com](http://www.mayfieldews.com)

301 E Broadway Mayfield	247-4661
Water Treatment Plant 411 S 12th St	247-3531
Sewer Treatment Plant E Housman Mayfield	247-1506

Murray Electric System 401 Olive St Murray	753-5312
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**PADUCAH POWER SYSTEM**

1500 Broadway Paducah	575-4000
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**Electric Contractors**

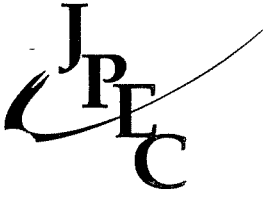
Advanced Electric & Contracting 1601 Bloom Av Paducah	441-7465
Alexander Electrical Contractors Inc 70 Quail Run Mayfield	247-9062
Barger Electric 1222 St Rt 121 N Murray	753-8333



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
BREC Credited to General Ledger Account #913.430  
December 31, 2006

Description	Reimbursement Amount	Item Charged	Amount Charged	G/L Account Orig Charged	Where Reported on Filing	Disallowed
		WPSD-TV	\$ 153.00	913.430	Ex G, Sch 12, P7, Line 11	Yes
		WPSD-TV	680.00	913.430	Ex G, Sch 12, P7, Line 12	Yes
		WPSD-TV	612.00	913.430	Ex G, Sch 12, P7, Line 13	Yes
		WPSD-TV	127.50	913.430	Ex G, Sch 12, P7, Line 14	Yes
		WPSD-TV	612.00	913.430	Ex G, Sch 12, P7, Line 16	Yes
		WPSD-TV	4,186.25	913.430	Ex G, Sch 12, P7, Line 17	Yes
		WPSD-TV	765.00	913.430	Ex G, Sch 12, P7, Line 21	Yes
		WPSD-TV	2,401.25	913.430	Ex G, Sch 12, P7, Line 22	Yes
		WPSD-TV	463.00	913.430	Ex G, Sch 12, P7, Line 24	Yes
BREC Reimbursement	\$ 10,000.00	Sub-total	<u>10,000.00</u>			
GRAND TOTALS	<u>\$ 10,000.00</u>		<u>\$ 10,000.00</u>		Expenses Disallowed Expenses Allowed	\$ 10,000.00 -





**Big Rivers Touchstone Energy  
Co-Shared Advertising, Marketing and Public Relations Invoice  
June 2006**

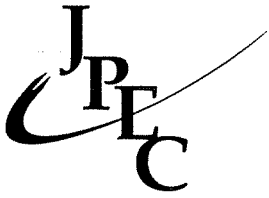
<u>Co-Share Item</u>	<u>Co-Share Cost</u>
Touchstone Energy TV Ads WPSD Morning Weather	\$10,000
<b>Total Amount Due:</b>	<b>\$10,000</b>





Jackson Purchase Energy Corporation  
Case No. 2007-00116  
BREC Credited to General Ledger Account #913.200  
December 31, 2006

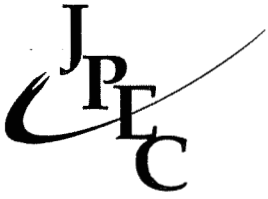
Description	Reimbursement Amount	Item Charged	Amount Charged	G/L Account Orig Charged	Where Reported on Filing	Disallowed
		Four Rivers Center	\$ 1,500.00	930.200	Ex G, Sch 12, P15, Line 14	Yes
		Lake Printers Inc.	1,302.86	913.620	Ex G, Sch 12, P10, Line 9	No
		Lake Printers Inc.	1,285.36	913.620	Ex G, Sch 12, P10, Line 10	No
		Lake Printers Inc.	1,281.62	913.620	Ex G, Sch 12, P10, Line 11	No
		Lake Printers Inc.	1,287.65	913.620	Ex G, Sch 12, P10, Line 12	No
		Lake Printers Inc.	1,270.41	913.620	Ex G, Sch 12, P10, Line 13	No
		Lake Printers Inc.	71.90	913.620	Ex G, Sch 12, P10, Line 14	No
		WREZ/WZZL	333.34	913.420	Ex G, Sch 12, P5, Line 40	No
		WREZ/WZZL	400.00	913.420	Ex G, Sch 12, P6, Line 45	Yes
		WREZ/WZZL	816.67	913.420	Ex G, Sch 12, P6, Line 50	No
		WREZ/WZZL	200.00	913.420	Ex G, Sch 12, P6, Line 52	Yes
		WREZ/WZZL	416.67	913.420	Ex G, Sch 12, P6, Line 54	No
		WREZ/WZZL	1,083.33	913.420	Ex G, Sch 12, P6, Line 56	Yes
		WREZ/WZZL	416.66	913.420	Ex G, Sch 12, P6, Line 61	No
		WREZ/WZZL	1,083.33	913.420	Ex G, Sch 12, P6, Line 64	No
BREC Reimbursement #1	\$ 12,750.00	Sub-total	<u>12,750.00</u>			
		The Paducah Sun	500.00	930.200	Ex G, Sch 12, P15, Line 28	Yes
		WREZ/WZZL	1,083.33	913.420	Ex G, Sch 12, P6, Line 70	No
BREC Reimbursement #2	1,583.33	Sub-total	<u>1,583.33</u>			
		S&W Productions	1,500.00	930.200	Ex G, Sch 12, P17, Line 123	Yes
BREC Reimbursement #3 (This reim was Economic Development Funds - no marketing department invoice is attached)	1,500.00	Sub-total	<u>1,500.00</u>			
GRAND TOTALS	<u>\$ 15,833.33</u>		<u>\$ 15,833.33</u>		Expenses Disallowed Expenses Allowed	\$ 5,183.33 10,650.00



**Big Rivers Touchstone Energy  
Co-Shared Advertising, Marketing and Public Relations Invoice  
December 2006**

<u>Co-Share Item</u>	<u>Co-Share Cost</u>
Market House Theatre Mainstage	\$1,000 3P NOT PAID
Paducah Chamber Annual Dinner	\$2,000 NOT PAID
Newspapers In Education/Paducah Sun	\$500 3B PAID
Touchstone Energy Radio Ads WREZ (Additional)	\$2083.33 REDUCED TO
<b>Total Amount Due:</b>	<u>\$5,583.33</u> 1,083.33
	\$ 1,583.33





**Big Rivers Touchstone Energy  
Co-Shared Advertising, Marketing and Public Relations Invoice  
November 2006**

<u>Co-Share Item</u>	<u>Co-Share Cost</u>
Sponsorship of Boys and Girls Club	\$1,500
Cooperative Difference Bill Inserts	\$4,625
Coop Connection Bill Insert	\$1,875
WREZ/WZZL Halloween safety promotion	\$4,750
<b>Total Amount Due:</b>	<b>\$12,750</b>





Jackson Purchase Energy Corporation  
Case No. 2007-00116  
BREC Credited to General Ledger Account #930.200  
December 31, 2006

Description	Reimbursement Amount	Item Charged	Amount Charged	G/L Account Orig Charged	Where Reported on Filing	Disallowed
		University of Kentucky	\$ 500.00	930.200	Ex G, Sch 12, P17, Line 106	Yes
		Murray State University	500.00	930.200	Ex G, Sch 12, P17, Line 107	Yes
		Murray State University	500.00	930.200	Ex G, Sch 12, P17, Line 108	Yes
		Murray State University	500.00	930.200	Ex G, Sch 12, P17, Line 109	Yes
		Eastern Kentucky University	500.00	930.200	Ex G, Sch 12, P17, Line 110	Yes
		Western Kentucky University	500.00	930.200	Ex G, Sch 12, P17, Line 111	Yes
BREC Reimbursement #1	\$ 3,000.00	Sub-total	<u>3,000.00</u>			
		Purchase Partnership for Progress	833.33	930.200	Ex G, Sch 12, P15, Line 22	Yes
		Purchase Partnership for Progress	833.33	930.200	Ex G, Sch 12, P15, Line 36	Yes
		Purchase Partnership for Progress	833.33	930.200	Ex G, Sch 12, P16, Line 46	Yes
		Purchase Partnership for Progress	833.33	930.200	Ex G, Sch 12, P17, Line 90	Yes
		Purchase Partnership for Progress	833.33	930.200	Ex G, Sch 12, P17, Line 91	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P19, Line 14	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P19, Line 40	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P19, Line 42	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P20, Line 43	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P20, Line 44	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P20, Line 45	Yes
		Purchase Partnership for Progress	833.33	930.220	Ex G, Sch 12, P20, Line 46	Yes
BREC Reimbursement #2	10,000.00	Sub-total	<u>9,999.96</u>			
(This reim was Economic Development Funds - no marketing department invoice is attached)						
GRAND TOTALS	<u>\$ 13,000.00</u>		<u>\$ 12,999.96</u>		Expenses Disallowed	\$ 12,999.96
					Expenses Allowed	-

530934

# INVOICE

No. 03-0003

October 3, 2006

V# 0492  
PO# 1013106

To: Big Rivers Electric Cooperation  
Attn: Barbara Harwood

Quantity	Description	Unit Price	Total Price
3	Jackson Purchase Energy Corporation Scholarships	\$1000.00	\$3000.00
	Total		\$3000.00

104 015 913-110 3,000.00

**Remit Payment to:**

Jackson Purchase Energy Corporation  
Attn: Izell White, Human Resources  
P.O. Box 4030  
Paducah, KY 42002-4030

OK

Ru Bux  
10/5/06

RA 015  
EAC 206  
104





Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Reconciliation of Terminated Employees  
December 31, 2006

Exhibit 20  
Page 1 of 1

<u>EMPLOYEE NUMBER LISTED ON P18</u>	<u>EMPLOYEE NUMBER LISTED ON P11</u>	<u>EXPLANATION</u>	<u>TERMINATION REASON</u>	<u>DATE</u>
4-025	7-025	Same Employee	Retirement	03-01-06
5-121	5-121		Retirement	04-28-06
5-214	not listed	See Answer 24a	Placed on unpaid leave	05-13-06
5-289	5-289		Discharged	01-16-06
3-307	3-307		Voluntary Resignation	05-17-06
2-313	2-313		Voluntary Resignation	06-16-06
3-316	3-316		Voluntary Resignation	05-22-06
2-318	2-318		Voluntary Resignation	05-31-06
4-325	4-325	listed under summer help on p.11	Returned to school	08-15-06
n/a	4-319	not listed on p18, worked < 1 week	Voluntary Resignation	4/1/2006



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Employee Counts - 2005, 2006 & 2007**

**2005**

Total No. of Employees as of 12/31/05 =	76
Total No. of Salaried Employees:	16
Total No. of Hourly Bargaining Employees:	35
Total No. of Hourly Non-Bargaining Employees:	25

**2006**

Total No. of Employees as of 12/31/06 =	80 *
Total No. of Salaried Employees:	18
Total No. of Hourly Bargaining Employees:	36
Total No. of Hourly Non-Bargaining Employees:	26

\* one employee was on temporary unpaid leave;  
returned to full time in 2007

**2007**

Total No. of Employees as of 12/31/07 =	81
Total No. of Salaried Employees:	17
Total No. of Hourly Bargaining Employees:	36
Total No. of Hourly Non-Bargaining Employees:	28



**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
Professional Services Expenses  
December 31, 2006

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1	Legal			37,143.51	37,143.51
2	Engineering	-	-	76,966.49	76,966.49
3	Accounting		13,040.00	368.00	13,408.00
4	Other			46.44	46.44
5	<b>Total</b>	<b>-</b>	<b>13,040.00</b>	<b>114,524.44</b>	<b>127,564.44</b>

**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Detail of Where Professional Fees Were Posted**  
**December 31, 2006**

	G/L Account	Amount
<b>Legal:</b>		
Denton & Keuler	923.000	\$ 15,493.93
Denton & Keuler	928.000	21,649.58
Sub-total		<u>37,143.51</u>
<b>Engineering:</b>		
Booth & Associates	923.000	6,629.99
Electric Service Co, Inc.	107.200	40,706.80
Electric Service Co, Inc.	108.800	16,105.70
Electric Service Co, Inc.	583.200	13,524.00
Sub-total		<u>76,966.49</u>
<b>Accounting:</b>		
Alan Zumstein-accrued audit	923.000	13,040.00
Kemper CPA Group	923.000	368.00
Sub-total		<u>13,408.00</u>
<b>Other:</b>		
NRECA (24 Hour Accident)	923.000	46.44
Sub-total		<u>46.44</u>
<b>Grand Total</b>		<u><u>\$ 127,564.44</u></u>





**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Professional Services Expenses**  
**December 31, 2006**

	<u>Check Number</u>	<u>Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Hours &amp; Bill Rate</u>	<u>Description</u>
36	150630	03/03/06	Denton & Keuler	5.65		January expenses
37	151588	05/26/06	Denton & Keuler	1,110.00		Pole attachment issues
38	151588	05/26/06	Denton & Keuler	1,110.00		Annual meeting, bylaws and ballot issues
39	151588	05/26/06	Denton & Keuler	150.00		Attend board meeting
40	151588	05/26/06	Denton & Keuler	2.08		April expenses
41	151588	05/26/06	Denton & Keuler	630.00		Pole attachment issues
42	151588	05/26/06	Denton & Keuler	1,020.00		Personnel & personnel policy issues
43	151588	05/26/06	Denton & Keuler	120.00		Territory issues
44	151588	05/26/06	Denton & Keuler	390.00		Attend board meeting, review documents
45	151588	05/26/06	Denton & Keuler	14.60		March expenses
46	151990	06/30/06	Denton & Keuler	780.00		Customer easement issue
47	151990	06/30/06	Denton & Keuler	330.00		Employee matters
48	151990	06/30/06	Denton & Keuler	390.00		Pole attachment issues
49	151990	06/30/06	Denton & Keuler	300.00		Annual meeting, bylaws and ballot issues
50	151990	06/30/06	Denton & Keuler	420.00		Attend board meeting, review documents
51	152340	07/28/06	Denton & Keuler	1,320.00		Annual meeting, bylaws and ballot issues
52	152340	07/28/06	Denton & Keuler	60.00		Loan filing
53	152340	07/28/06	Denton & Keuler	2,700.00		Pole attachment issues
54	152340	07/28/06	Denton & Keuler	510.00		Attend board meeting & annual meeting
55	152340	07/28/06	Denton & Keuler	450.00		Trademark research
56	152340	07/28/06	Denton & Keuler	120.00		Review of leases
57	152340	07/28/06	Denton & Keuler	118.86		June expenses
58	152684	08/25/06	Denton & Keuler	30.00		Trademark research
59	152684	08/25/06	Denton & Keuler	13,110.00		Pole attachment issues
60	152684	08/25/06	Denton & Keuler	150.00		Attend board meeting, review documents
61	152684	08/25/06	Denton & Keuler	54.66		July expenses
62	153079	09/29/06	Denton & Keuler	3,450.00		Pole attachment issues
63	153079	09/29/06	Denton & Keuler	360.00		Trademark research
64	153079	09/29/06	Denton & Keuler	510.00		Research on bidding requirements
65	153079	09/29/06	Denton & Keuler	400.00		Attend KAEC Training & travel
66	153079	09/29/06	Denton & Keuler	180.00		Attend board meeting, review documents
67	153079	09/29/06	Denton & Keuler	347.56		August expenses
68	153951	10/20/06	Denton & Keuler	450.00		Pole attachment issues
69	153951	10/20/06	Denton & Keuler	150.00		Trademark research
70	153951	10/20/06	Denton & Keuler	90.00		Review of leases

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Professional Services Expenses  
December 31, 2006

	<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>	<u>Hours &amp; Bill Rate</u>	<u>Description</u>
71	10/20/06	153951	Denton & Keuler	240.00		Employee matters
72	10/20/06	153951	Denton & Keuler	799.10		September expenses
73	12/22/06	154934	Denton & Keuler	420.00		Pole attachment issues
74	12/22/06	154934	Denton & Keuler	150.00		Research on Certificate of Existence
75	12/22/06	154934	Denton & Keuler	90.00		Collection issues
76	12/22/06	154934	Denton & Keuler	270.00		Review of leases
77	12/22/06	154934	Denton & Keuler	210.00		Attend board meeting, review documents
78	12/22/06	154934	Denton & Keuler	30.00		Employee matters
79	12/22/06	154934	Denton & Keuler	1.00		November expenses
80	01/19/07	155226	Denton & Keuler	90.00		Review of leases
81	01/19/07	155226	Denton & Keuler	150.00		Employee matters
82	01/19/07	155226	Denton & Keuler	30.00		Reliability investigation work
83	01/19/07	155226	Denton & Keuler	30.00		Collection issues
84	01/19/07	155226	Denton & Keuler	30.00		Trademark research
85	01/19/07	155226	Denton & Keuler	120.00		Attend board meeting
86	03/31/07	150912	Denton & Keuler	330.00		Employee matters
87	03/31/07	150912	Denton & Keuler	930.00		Pole attachment issues
88	03/31/07	150912	Denton & Keuler	210.00		Attend board meeting & read minutes
89	03/31/07	150912	Denton & Keuler	90.00		Collection matters
90	03/31/07	154619	Denton & Keuler	150.00		Trademark research
91	11/24/07	154619	Denton & Keuler	30.00		Conflict of interest research
92	11/24/07	154619	Denton & Keuler	270.00		Review of leases
93	11/24/07	154619	Denton & Keuler	330.00		Pole attachment issues
94	01/06/06	149997	NRECA	3.87		24 Hour Accident
95	02/10/06	150390	NRECA	3.87		24 Hour Accident
96	03/10/06	150711	NRECA	3.87		24 Hour Accident
97	04/07/06	150984	NRECA	3.87		24 Hour Accident
98	05/05/06	151341	NRECA	3.87		24 Hour Accident
99	06/09/06	151728	NRECA	3.87		24 Hour Accident
100	07/07/06	152092	NRECA	3.87		24 Hour Accident
101	08/11/06	152496	NRECA	3.87		24 Hour Accident
102	09/08/06	152846	NRECA	3.87		24 Hour Accident
103	10/06/06	153337	NRECA	3.87		24 Hour Accident
104	11/10/06	154470	NRECA	3.87		24 Hour Accident
105	12/08/06	154777	NRECA	3.87		24 Hour Accident

Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Professional Services Expenses  
December 31, 2006

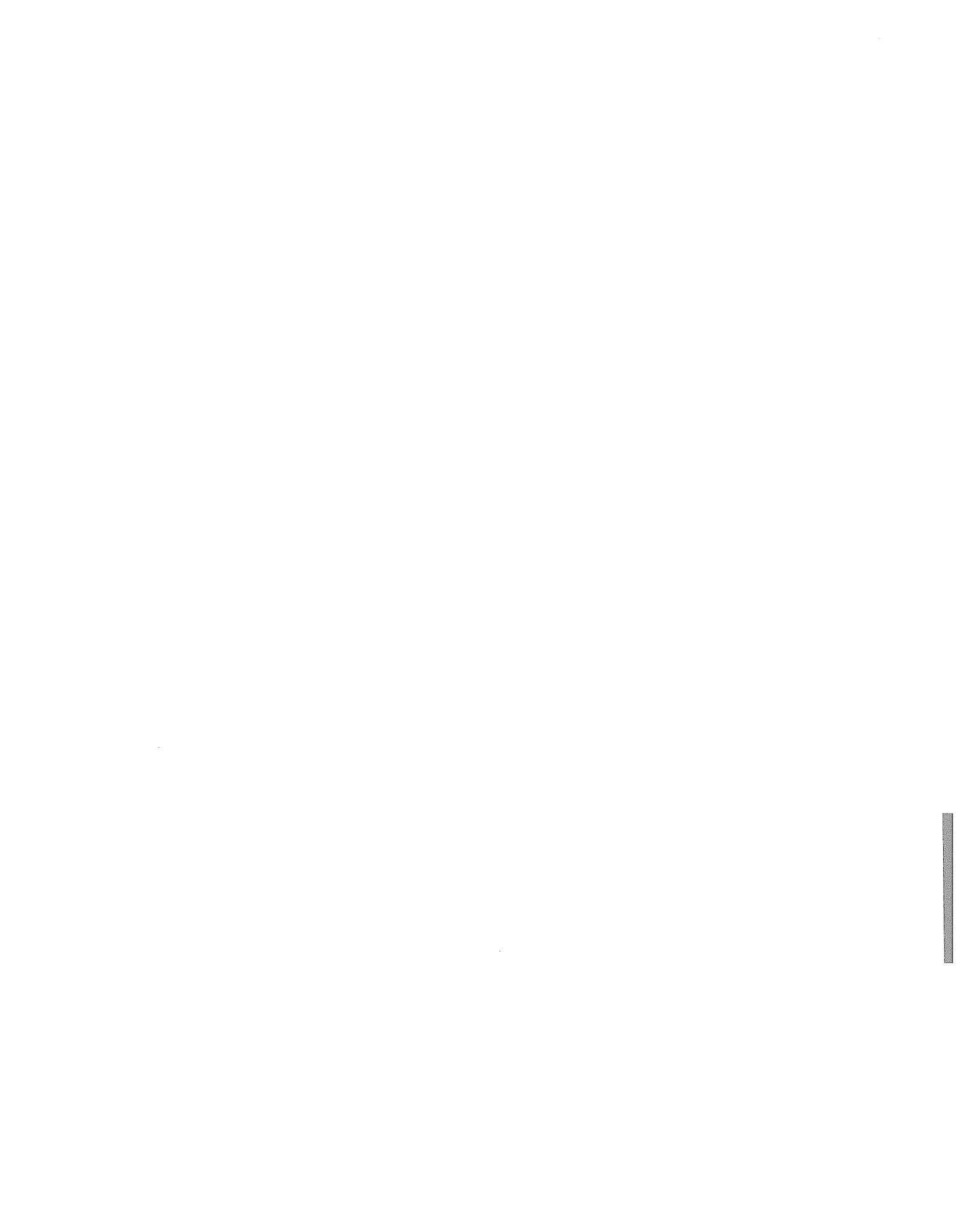
	<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>	<u>Hours &amp; Bill Rate</u>	<u>Description</u>
106						
107			<b>Accounting and Financial</b>			
108	12/31/06		Accrued Auditing Expense	13,040.00		Annual Audit Fee - Allan Zumstein
109				368.00		Services applicable to tax & related consulting
110	01/20/06	150190	Kemper CPA Group			
111			<b>Grand Total</b>	<b>127,564.44</b>		
112						
113						



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
General Expenses  
December 31, 2006

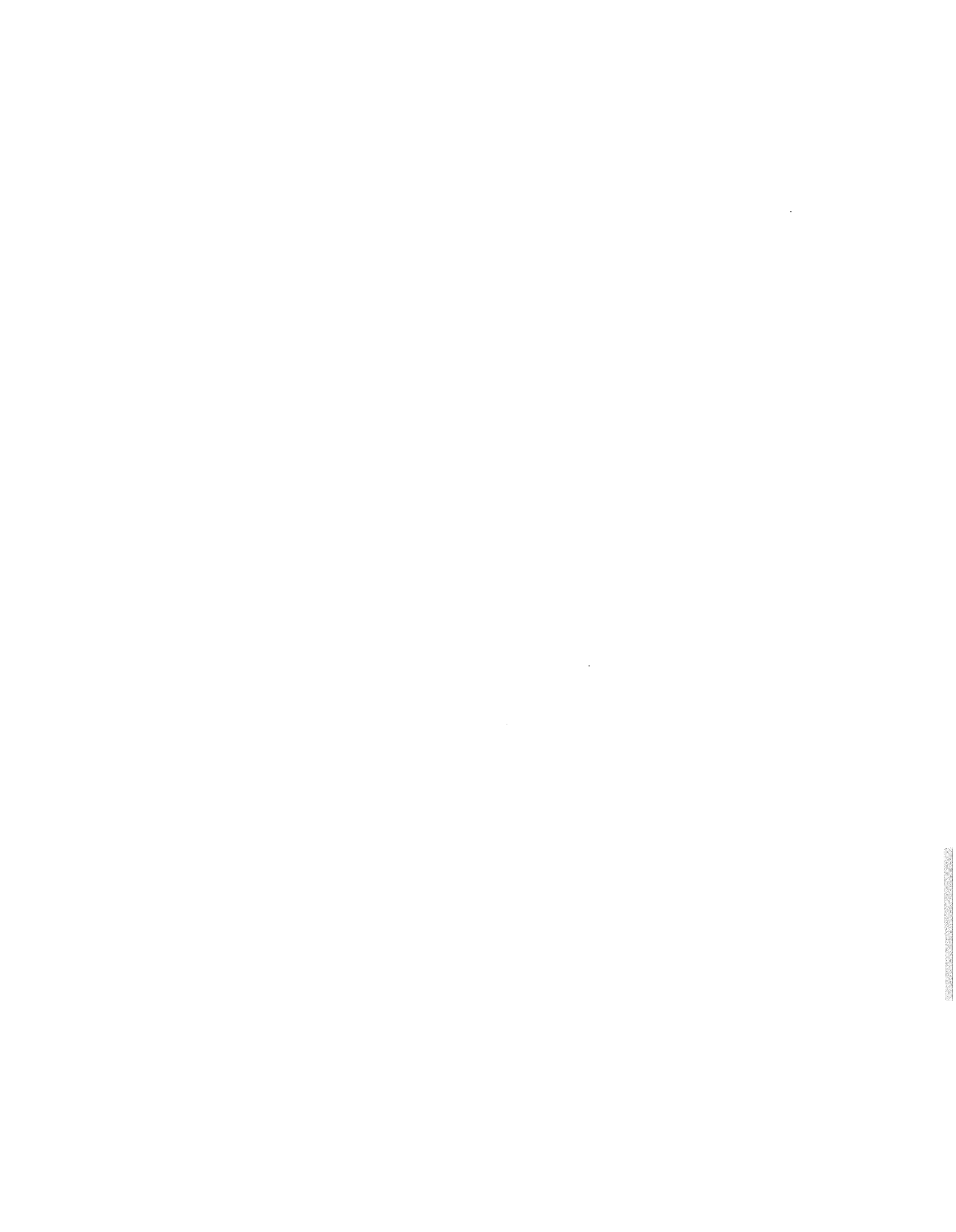
Exhibit 23  
Page 1 of 1

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Explanation</u>	<u>Misc Expense Include</u>	<u>Misc Expense Exclude</u>	<u>Total</u>
01/06/06	149997	NRECA	Directors 24 Hrs Accident Insurance 50 %	\$ 3.87		\$ 3.87
02/24/05	150557	Wilson's Office Supply	Minute Book for Board Meeting	106.95		106.95
02/03/06	150317	Jackson Purchase Energy - Petty Cash	Board copies, Binding, & refreshments	48.11		48.11
02/10/06	150390	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
03/10/06	150711	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
03/17/06	150775	Jackson Purchase Energy - Petty Cash	Engraving & Brass Plates for Plaque, Cookies	56.50		56.50
04/07/06	150984	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
05/05/06	151341	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
05/26/06	151584	Jackson Purchase Energy - Petty Cash	Board copying & Binding, Cookies	111.69		111.69
05/26/06	151584	Jackson Purchase Energy - Petty Cash	Notary Filing Fee, Copies, Cookies	34.44		34.44
06/09/06	151728	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
07/07/06	152092	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
07/28/06	152332	Jackson Purchase Energy - Petty Cash	Cookies for Board	37.00		37.00
08/11/06	152496	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
09/08/06	152846	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
09/08/06	152841	Jackson Purchase Energy - Petty Cash	Cookies, Water, Cokes for Board Meeting	44.75		44.75
10/06/06	153337	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
11/10/06	154470	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
11/17/06	154539	Jackson Purchase Energy - Petty Cash	Bind & Cover Reports/ Cookies & Water	81.62		81.62
12/08/06	154777	NRECA	Directors 24 Hrs Accident Insurance 50 %	3.87		3.87
12/22/06	154930	Jackson Purchase Energy - Petty Cash	Directors 24 Hrs Accident Insurance 50 %	29.58		29.58
12/22/06	154930	Jackson Purchase Energy - Petty Cash	Batteries, Board Report Binding, Covers	8.47		8.47
12/22/06	154930	Federated Rural Electric Insurance Exchange	Address Labels	16,910.85		16,910.85
			Directors, Officers & Managers Liability Insurance			
				<u>\$ 17,516.40</u>	<u>\$ -</u>	<u>\$ 17,516.40</u>



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Schedule of Outstanding Long-Term Debt (13 Month Average Balances)  
December 31, 2008

	12/31/2005	1/31/2006	2/28/2006	3/31/2006	4/30/2006	5/31/2006	6/30/2006	7/31/2006	8/31/2006	9/30/2006	10/31/2006	11/30/2006	12/31/2006	13-Month Average	Current Interest Rate @12/31/06	Annualized Cost Col (p) x (q) (r)
	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
12 RUS Loans:																
13 0817010B172	\$ 14,866	\$ 14,866	\$ 11,313	\$ 11,313	\$ 11,313	\$ 7,744	\$ 7,744	\$ 7,744	\$ 4,157	\$ 4,157	\$ 4,157	\$ 4,157	\$ 4,157	\$ 7,984	2.00%	\$ 169
14 08180	25,720	25,720	22,224	22,224	22,224	18,714	18,714	18,714	15,185	15,185	15,185	11,638	11,638	18,899	2.00%	374
15 08182	25,723	25,723	22,228	22,228	22,228	18,717	18,717	18,717	15,190	15,190	15,190	11,643	11,643	18,703	2.00%	374
16 18280	506,110	506,110	497,779	497,779	497,779	489,481	489,481	489,481	481,079	481,079	481,079	472,505	472,505	820,173	5.00%	41,009
17 18282	506,110	506,110	497,779	497,779	497,779	489,482	489,482	489,482	481,080	481,080	481,080	472,508	472,508	820,173	5.00%	41,009
18 1827018273	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	1,985,737	5.00%	95,878
19 18280	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	1,075,817	5.00%	52,820
20 1820018283	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	1,105,800	5.00%	51,533
21 1820018292	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	2,315,891	5.00%	114,187
22 1830018305	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	3,781,053	5.00%	187,284
23 1831018311	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	6,351,715	5.00%	215,359
24 18320	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	4,363,212	5.00%	215,359
25 18330	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	312,864	5.00%	161,284
26 18331	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	2,829,888	5.00%	140,542
27 18332	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	29,548,186	5.00%	1,477,288
Sub-Total	12,304,720	12,203,028	12,203,028	18,023,337	18,023,337	18,023,337	17,871,880	17,871,880	17,871,880	17,871,880	17,871,880	17,720,425	17,720,425	16,632,169	3.87%	103,051
30 FFB Loans:																
31 H0010 (FFB)	\$ 2,483,292	\$ 2,482,788	\$ 2,482,788	\$ 2,442,248	\$ 2,442,248	\$ 2,442,248	\$ 2,442,248	\$ 2,442,248	\$ 2,421,723	\$ 2,421,723	\$ 2,421,723	\$ 2,401,200	\$ 2,401,200	\$ 2,432,774	4.226%	102,809
32 H0015 (FFB)	2,160,714	2,142,857	2,142,857	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,107,143	2,107,143	2,107,143	2,089,288	2,089,288	2,116,758	4.422%	93,603
33 H0020 (FFB)	2,160,714	2,142,857	2,142,857	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,107,143	2,107,143	2,107,143	2,089,288	2,089,288	2,116,758	5.283%	111,828
34 H0025 (FFB)	5,500,000	5,454,545	5,454,545	5,408,091	5,408,091	5,408,091	5,383,638	5,383,638	5,368,185	5,368,185	5,368,185	5,318,182	5,318,182	5,388,112	4.534%	244,297
35 H0030 (FFB)	0	0	0	5,822,000	5,822,000	5,822,000	5,822,235	5,822,235	5,822,235	5,822,235	5,822,235	5,822,471	5,822,471	5,822,471	4.813%	221,925
Sub-Total	12,304,720	12,203,028	12,203,028	18,023,337	18,023,337	18,023,337	17,871,880	17,871,880	17,871,880	17,871,880	17,871,880	17,720,425	17,720,425	16,632,169	3.87%	774,463
36 CFC Loans:																
37 9001 (CFC)	\$ 880,860	\$ 880,860	\$ 870,040	\$ 870,040	\$ 870,040	\$ 869,070	\$ 869,070	\$ 869,070	\$ 847,950	\$ 847,950	\$ 847,950	\$ 836,877	\$ 836,877	\$ 868,943	5.375% (Effective)	48,168
38 9001 (CFC)	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	1,672,999	6.62% (Variable)	109,625
39 9001 (CFC)	1,100,694	1,100,694	1,100,694	1,100,694	1,100,694	1,100,694	1,100,694	1,100,694	1,099,883	1,099,883	1,099,883	1,092,930	1,092,930	1,101,577	6.62% (Variable)	72,924
40 9001 (CFC)	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	1,077,598	6.62% (Variable)	70,532
41 9001 (CFC)	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	3,049,855	4.78%	184,352
42 9001 (CFC)	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	\$ 9,111,144	6.62% (Variable)	443,433
Sub-Total	\$ 880,860	\$ 880,860	\$ 870,040	\$ 870,040	\$ 870,040	\$ 869,070	\$ 869,070	\$ 869,070	\$ 847,950	\$ 847,950	\$ 847,950	\$ 836,877	\$ 836,877	\$ 868,943	5.05%	\$ 2,760,433
43 Total long term debt and annual	\$ 48,642,910	\$ 48,217,450	\$ 48,217,450	\$ 59,310,737	\$ 59,310,737	\$ 59,310,737	\$ 54,721,284	\$ 54,721,284	\$ 54,721,284	\$ 54,721,284	\$ 54,721,284	\$ 53,946,207	\$ 53,946,207	\$ 54,483,814		









Jackson Purchase Energy Corporation  
Case No. 2007-00116  
13-Month Average Times Existing Rates  
December 31, 2006

AC No.	Account	12/31/2005	1/31/2006	2/28/2006	3/31/2006	4/30/2006	5/31/2006	6/30/2006	7/31/2006	8/31/2006	9/30/2006	10/31/2006	11/30/2006	Balance 12/31/2006	13-Month Average	Depr Rate	Average Balance x Existing Rate	Amortization Based on Average Assets	Total Based on Average Assets
11		\$ 223,945	\$ 223,945	\$ 223,945	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,734	\$ 223,887	0.00%	\$ .	n/a	\$ .
12	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	\$ .	n/a	\$ .
13	Structures & Improvements	10,328,072	10,328,549	10,328,602	10,332,737	10,332,737	10,332,737	10,332,737	10,331,446	10,331,446	10,349,448	10,349,448	10,337,039	12,008,367	10,462,977	1.53%	160,084	n/a	160,084
14	Station Equipment	27,199,878	27,246,903	27,301,192	27,347,160	27,398,637	27,467,340	27,524,843	27,603,621	27,693,101	27,753,290	27,830,907	27,999,690	28,486,552	27,603,470	4.19%	1,156,595	n/a	1,156,595
15	Poles, Towers & Fixtures	16,377,025	16,388,784	16,401,149	16,423,582	16,443,371	16,466,369	16,488,726	16,509,780	16,552,160	16,573,766	16,595,962	16,661,533	17,054,966	16,530,935	3.47%	573,728	n/a	573,728
16	Overhead Cond. & Devices	3,813,594	3,829,076	3,839,289	3,858,417	3,869,984	3,882,487	3,891,823	3,928,815	3,950,928	3,959,696	3,966,920	4,049,248	4,106,735	3,919,324	1.77%	69,372	n/a	69,372
17	Underground Conduit	8,796,410	8,814,967	8,847,449	8,880,504	8,895,606	8,911,244	8,945,004	8,984,701	9,011,766	9,022,951	9,050,542	9,208,082	9,423,666	8,984,132	3.19%	286,594	n/a	286,594
18	Undergrad. Cond. & Devices	14,899,469	14,943,876	15,075,460	15,025,072	15,095,413	15,114,590	15,157,544	15,190,676	15,277,171	15,370,199	15,413,297	15,611,742	15,623,939	15,212,950	2.75%	418,356	n/a	418,356
19	Line Transformers	5,946,218	5,991,901	6,033,692	6,081,277	6,140,167	6,177,914	6,216,281	6,241,438	6,278,911	6,304,424	6,342,697	6,408,917	6,468,811	6,202,511	2.23%	138,316	n/a	138,316
20	Meters	2,824,069	2,832,738	2,839,821	2,850,524	2,863,104	2,868,985	2,884,928	2,899,956	2,903,743	2,927,497	2,931,311	2,942,261	2,934,243	2,883,699	4.34%	125,153	n/a	125,153
21	Install. on Cons. Premises	1,431,186	1,434,735	1,437,351	1,440,348	1,444,941	1,448,371	1,450,480	1,455,173	1,460,109	1,463,141	1,467,388	1,473,545	1,484,794	1,453,198	6.42%	93,295	n/a	93,295
22	Leased Prop. on Cons. Prem.	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	100%	105	n/a	105
23	St. Lig. & Signal Systems	530,852	530,852	530,852	530,849	530,849	530,849	530,849	530,849	530,849	530,849	530,849	530,849	530,849	532,949	1.44%	7,674	n/a	7,674
24	Total Distribution Plant	\$92,371,766	\$92,567,374	\$92,665,850	\$92,991,331	\$93,208,062	\$93,422,578	\$93,658,007	\$93,897,237	\$94,216,976	\$94,476,233	\$94,706,103	\$95,440,678	\$98,386,630	\$94,016,079		\$3,029,292	\$	\$3,029,292
25	GENERAL PLANT																		
26	Land & Land Rights	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	\$ 86,866	0.00%	\$ .	\$ .	\$ .
27	Structures & Improvements	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,040,454	2,047,039	2,040,961	2.50%	51,024	(11,052)	39,972
28	Office Furniture & Equip.	705,299	707,015	705,682	707,648	709,719	709,719	709,619	710,388	731,443	731,443	731,443	731,443	735,213	708,403	5.00%	35,420	(14,136)	21,284
29	Transportation Equipment - Heavy	1,825,870	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	1,823,987	10.00%	186,248	60,418	256,666
30	Transportation Equipment - Light	346,140	374,400	375,930	375,930	375,930	375,930	375,930	375,930	375,930	375,930	375,930	375,930	375,930	375,930	20.00%	74,704		74,704
31	Stores Equipment	79,008	79,008	79,008	79,008	79,008	79,008	79,008	79,008	79,008	79,008	79,008	79,008	79,007	79,008	5.00%	3,950	1,028	4,978
32	Tools, Shop & Garage Equip.	429,955	432,842	433,426	433,840	433,940	436,758	439,601	440,818	447,429	449,352	449,808	450,124	451,978	440,705	6.67%	29,395	8,277	37,672
33	Laboratory Equipment	167,198	167,198	167,198	167,198	167,198	167,198	167,198	167,198	167,198	167,198	167,198	169,060	169,060	167,700	6.67%	11,186	2,052	13,238
34	Power Operated Equip.	282,543	282,543	282,543	282,543	282,543	282,543	282,543	282,543	282,543	282,543	282,543	287,695	287,695	284,525	10.00%	28,452	(4)	28,448
35	Communication Equip.	540,789	542,186	542,186	542,316	556,356	556,356	556,356	554,141	554,141	554,141	557,974	557,974	569,509	554,278	5.00%	27,714	69,646	97,360
36	Miscellaneous Equip.	94,163	94,163	94,163	94,163	94,041	94,041	94,041	94,041	94,041	94,041	94,041	94,041	94,242	94,242	10.00%	9,433	1,554	10,987
37	Total General Plant	\$ 6,597,665	\$ 6,630,662	\$ 6,631,443	\$ 6,633,951	\$ 6,649,942	\$ 6,619,939	\$ 6,620,467	\$ 6,636,500	\$ 6,870,715	\$ 7,034,959	\$ 6,947,084	\$ 6,957,002	\$ 6,875,766	\$ 6,792,760		\$ 467,527	\$ 117,783	\$ 585,310
38	TOTAL ELECTRIC PLANT IN SERVICE	\$98,969,431	\$99,198,036	\$99,497,293	\$99,626,282	\$99,858,004	\$100,242,517	\$100,478,474	\$100,733,737	\$101,087,691	\$101,511,192	\$101,653,187	\$102,397,860	\$105,262,626	\$100,068,859		\$3,496,789	\$ 117,783	\$3,614,572



Jackson Purchase Energy Corporation  
Case No. 2007-00116  
Test Year-End Balances Times Current Rates  
December 31, 2006

A/C No.	Account	Balance 12/31/2006	Depr Rate	Ending Balance x Existing Rate	Amortization of Conv to Specific Assets	Total Based on EOY Assets
<b>DISTRIBUTION PLANT</b>						
360	Land & Land Rights	\$ 235,871	0.00%	\$ -	n/a	\$ -
361	Structures & Improvements	0	0.00%	-	n/a	-
362	Station Equipment	12,008,367	1.53%	183,728	n/a	183,728
364	Poles, Towers & Fixtures	28,486,552	4.19%	1,193,587	n/a	1,193,587
365	Overhead Cond. & Devices	17,054,966	3.47%	591,807	n/a	591,807
366	Underground Conduit	4,106,735	1.77%	72,689	n/a	72,689
367	Undergrd. Cond. & Devices	9,423,466	3.19%	300,609	n/a	300,609
368	Line Transformers	15,623,839	2.75%	429,656	n/a	429,656
369	Services	6,468,811	2.23%	144,254	n/a	144,254
370	Meters	2,934,243	4.34%	127,346	n/a	127,346
371	Install. on Cons. Premises	1,484,794	6.42%	95,324	n/a	95,324
372	Leased Prop. on Cons. Premis.	1,048	10.00%	105	n/a	105
373	St. Ltg. & Signal Systems	558,138	1.44%	8,037	n/a	8,037
	Total Distribution Plant	\$ 98,386,830		\$ 3,147,142	\$ -	\$ 3,147,142
<b>GENERAL PLANT</b>						
389	Land & Land Rights	\$ 86,866	0.00%	\$ -	\$ -	\$ -
390	Structures & Improvements	2,047,039	2.50%	51,176	(11,052)	40,124
391	Office Furniture & Equip.	614,616	5.00%	30,731	(14,136)	16,595
392	Transportation Equipment - Heavy	2,079,856	10.00%	207,986	60,418	268,404
392.1	Transportation Equipment - Light	375,930	20.00%	75,186		75,186
393	Stores Equipment	79,007	5.00%	3,950	1,028	4,978
394	Tools, Shop & Garage Equip.	451,976	6.67%	30,147	8,277	38,424
395	Laboratory Equipment	169,060	6.67%	11,276	2,052	13,328
396	Power Operated Equip.	287,695	10.00%	28,770	(4)	28,766
397	Communication Equip.	589,509	5.00%	29,475	69,646	99,121
398	Miscellaneous Equip.	94,242	10.00%	9,424	1,554	10,978
	Total General Plant	\$ 6,875,796		\$ 478,121	\$ 117,783	\$ 595,904
	<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>\$ 105,262,626</b>		<b>\$ 3,625,263</b>	<b>\$ 117,783</b>	<b>\$ 3,743,046</b>

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**Jackson Purchase Energy Corporation**  
**Case No. 2007-00116**  
**Calculation of 13-Month Averages of Various Accounts**

	<b>Plant in Service</b>	<b>CWIP</b>	<b>Accumulated Depreciation</b>	<b>Deferred Debits</b>	<b>Customer Deposits</b>	<b>Deferred Credits</b>
December, 2005	98,969,450	2,858,480	29,579,797	1,489,863	987,371	156,569
January, 2006	99,198,033	3,504,966	29,804,549	1,483,438	992,396	159,744
February	99,497,291	4,026,544	30,043,748	1,451,244	1,003,152	166,521
March	99,625,279	4,448,774	30,194,040	1,451,470	1,021,316	165,738
April	99,858,002	4,646,506	30,422,120	1,430,795	1,036,107	171,013
May	100,242,516	4,858,040	30,712,379	1,416,663	1,040,697	163,948
June	100,478,454	5,020,235	30,969,638	1,397,770	1,179,282	169,942
July	100,733,735	5,039,731	31,113,063	1,389,027	1,205,490	168,894
August	101,087,689	5,288,665	31,381,027	1,364,703	1,211,233	219,820
September	101,511,189	5,677,138	31,579,699	1,342,986	1,224,505	216,826
October	101,653,187	5,942,385	31,704,958	1,320,188	1,242,554	216,517
November	102,397,680	5,632,394	31,904,491	1,312,576	1,247,414	338,871
December	105,262,626	3,204,055	31,714,276	1,291,418	1,251,047	193,534
<b>Total</b>	<b>1,310,515,131</b>	<b>60,147,913</b>	<b>373,123,785</b>	<b>18,142,141</b>	<b>14,642,564</b>	<b>2,507,937</b>
<b>13-Month Average</b>	<b>100,808,856</b>	<b>4,626,763</b>	<b>28,701,830</b>	<b>1,395,549</b>	<b>1,126,351</b>	<b>192,918</b>