



115 Jackson Energy Lane
McKee, Kentucky 40447
Telephone (606) 364-1000 • Fax (606) 364-1007

January 17, 2008

RECEIVED

JAN 17 2008

PUBLIC SERVICE
COMMISSION

Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
P. O. Box 615
Frankfort, KY 40602

RE: Case No. 2007-00333
Attorney General's Initial Data Request

Dear Ms. O'Donnell:

Please find enclosed the original and ten (10) copies of the responses to the Attorney General's Order "Initial Data Request to Jackson Energy Cooperative" posted on January 4, 2008.

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in cursive script that reads "Donald Schaefer".

Donald Schaefer, P.E.
President & CEO

Enclosure

c: Attorney General
Utility & Rate Intervention Division
1024 Capital Center Drive
Frankfort, Kentucky 40601

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

1. In the same format and detail as per Exhibit V, page 1 of 3, provide all of the revenue, expense, non-operating, and patronage capital line items resulting in the negative net margin amount for FY 2006 of (\$1,447,653) shown on Exhibit K, pages 3 and 6. In addition, reconcile this reported FY 2006 negative net margin amount of (\$1,447,653) to the reported FY 2006 positive net margin amount of \$4,455,832 shown on Exhibit V, page 1 and 3 and Exhibit N, page 24 of 26.

Response

See Exhibit Q, page 21 of 26 of the application for the revenue, expense, non-operating, and patronage capital line items for the (\$1,447,653). This loss is for the calendar year of 2006.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

2. With regard to Exhibit S, page 1 of 4, please provide a workpaper showing explanations and calculations for the proposed test year patronage capital adjustment of \$6,295,014 (also reconcile this to the proposed rate increase of \$6,201,363) and the proposed accumulated operating provision adjustment of \$97,611.

Response

Normalization adjustments, Exhibit S, page 3 of 4	93,651
Proposed revenue, Exhibit S, page 4 of 4	<u>6,201,363</u>
	<u><u>6,295,014</u></u>

Exhibit S, page 3 of 4, column for Adju 6, FAS 10: 97,611

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

3. The proposed working capital amount of \$1,873,500 for the adjusted test year that is shown on Exhibit K, page 2 of 7 represents 12.5% of the unadjusted test year O&M expenses (net of power cost) of \$14,988,000. Please explain why the proposed working capital amount for the adjusted test year should not be \$1,938,782 based on the 12.5% of the adjusted test year O&M expenses (net of power cost) of \$15,510,252.

Response

This was an oversight only. The adjusted O&M (net of power cost) should have been used.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

4. Please provide the portion of the 13-month average prepayment balance of \$555,119 (Exhibit K, page 2 of 7) that represents the 13-month average test tear PSC assessment prepayments.

Response
None.

RESPONSE TO ATTORNEY GENERAL'S INITIAL DATA REQUEST

CONSUMER ADVANCES AND CONSUMER DEPOSITS

Q. Exhibit S, page 1 and Exhibit W, page 19 show that JECC carries on its books Consumer Advances with a balance of \$247,239 as of the end of the test year. In this regard, please provide the following information.

Q a. What is the difference between Consumer Advances and Consumer Deposits?

R a. Consumer Deposits are contributions made by customers as a safeguard against non-payment of bills for electric service by a customer.

Consumer Advances are contributions made by the customer for construction by the Cooperative to provide for electric service to the customer. The construction being undertaken by the Cooperative is beyond the norm or standard which is paid by the Cooperative and becomes the responsibility of the customer.

Q. b. Is JECC required to refund Consumer Advances to JECC members and, if so, under what specific conditions?

R b. Each consumer who paid the construction advance and receiving service will be reimbursed for a ten-year period for each consumer added under the following conditions.

1. 1,000 feet of the original construction advance if a service drop for a new permanent consumer is connected to the extension.
2. The difference of 1,000 feet and the length of primary lateral attached to the extension, for a permanent consumer.
3. The total amount refunded shall not exceed the original construction advance.

Q c. Is JECC required to pay interest on these Consumer Advances and, if so, what is the test year Consumer Advances interest and in what specific account is this interest reflected.

R c. JECC does not pay interest on consumer advances.

RESPONSE TO ATTORNEY GENERAL'S INITIAL DATA REQUEST

CONSUMER ADVANCES AND CONSUMER DEPOSITS

- Q d In JECC's prior rate case, Case NO. 200-373, JECC proposed and the PSC approved the deduction of Consumer Advances from rate base, as can be seen in filing Exhibit L and the PSC's Order, page 10. Explain why JECC is not proposing the same treatment for these Consumer Advances in the current case.
- R d Jackson Energy agrees that Consumer Advances should be subtracted from rate base and did not include such a calculation in this filing by mistake.

ATTORNEY GENERAL'S INITIAL DATA REQUEST

CONSUMER DEPOSITS

- Q. Given that JECC has the availability of \$1,516,039 worth of Consumer Deposit funds (see Exhibit S, page 1, line 44) and has not deducted this Consumer Deposit balance from its rate base, explain why JECC believes it appropriate to include \$90,173 for Consumer Deposit interest expense (see Exhibit X, page 13, acct. 431) in its determination of the requested rate increase in this case. Stated differently, if Consumer Deposits are to be considered for rate-making purposes in this case, explain why the interest expense associated with Consumer Deposits have been considered for rate-making purposes by JECC.
- R. Jackson Energy knows of no reason to deduct Consumer Deposits from its rate base. Jackson Energy feels that it is appropriate to include interest expense on Customer Deposits in its revenue requirements since this is an expense incurred by Jackson Energy with the interest rate set by statute.

Jackson Energy Cooperative

Case No. 2007-00333

Attorney General's Initial Data Request

7. Is JECC 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)?

Response

Is the Attorney General aware that Jackson Energy did not deduct consumer deposits from its rate base (see Exhibit K, page 2 of 7) where consumer deposits have not been deducted from rate base.

Since consumer deposits have not been removed from rate base, the interest has not been removed. This is consistent with Jackson Energy's last rate case, Case No. 2000-00373. See page 10.

It should be noted that Jackson Energy omitted by mistake, the Consumer advances for construction in the amount of \$247,239. This should have been removed from the rate base.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

8. Exhibit J, page 1 shows that the normalized test year base revenues of \$68,681,521 would be \$76,307,786, or \$7,626,265 higher if restated at the rates from Case No. 2006-00519. In this regard, please provide the following information:
- a. Why didn't JECC reflect the normalized test year revenues of \$76,307,786 based on Case No. 2006-00519 rates on Exhibit S, page 2 of 4 rather than reflecting the normalized test year revenues of \$6,681,520 based on the old Case No. 2004-00476 rates?

Response

Case No. 2006-00519 was effective August 1, 2007, which was after the test year ended. Jackson Energy included the rates for Case No. 2006-00519 only for comparison when advertising for new rates that would go into effect with rates from this application.

- b. If JECC had reflected the normalized test year revenues of \$76,307,786 based on Case No. 2006-00519 rates in the Normalized Test Year column on Exhibit S, page 2 of 4, line 9, how would that have changed the base rate power cost and Net Margin amounts in the Normalized Test Year column on Exhibit S, page 2 of 4, lines 17 and 43?

Response

Base power cost would have increase \$7,626,265
Net margins would not have changed.

RESPONSE TO ATTORNEY GENERAL'S INITIAL DATA REQUEST

RATE DESIGN

- Q With regard to Exhibit D, page 3, please provide the following information:
- a. Explain the need and justification for the proposed 244.1% increase (from \$1024 to \$25.00) in the customer charge for Schedule 20.
 - b. Explain the need and justification for the proposed 60.2% increase (from \$15.61 to \$25.00) in the customer charge for Schedule 33.
 - c. Explain the need and justification for the proposed 245.6% increase (from \$18.32 to \$45.00) in the customer charge for Schedule 40.
 - d. Explain the need and justification for the proposed 50.3% increase (from \$9.98 to \$15.00) in the customer charge for Schedule 50.
 - e. Explain the need and justification for the proposed 50.3% increase (from \$9.98 to \$15.00) in the customer charge for Schedule 50.

- R The need and justification for the proposed increases listed above are as follows. The rationale or need is based on the concept that the customer charge should recover the customer-related costs incurred by the Cooperative to provide service to the customer. Even at a zero amount of energy use, the customer should be expected to pay this minimal amount to insure a minimal amount of subsidy from other ratepayers. The cost of service study provides the justification for the level of customer charge that is being requested in this rate application.

Listed below are the consumer-related costs associated with providing service to the customer even at no energy usage level. Also it should be noted that Schedules 33 and 60 are being combined with other rate schedules. Schedule 33 is combined with Schedule 20 and Schedule 60 is being combined with Schedule 50.

RESPONSE TO ATTORNEY GENERAL'S INITIAL DATA REQUEST

CONSUMER RELATED COSTS

	<u>Sched 20</u>	<u>Sched 33</u>	<u>Sched 40</u>	<u>Sched 50</u>	<u>Sched 60</u>
Lines	\$ 169,326	\$ 326	\$ 8,265	\$ 8,646	\$ 31,973
Transformers	35,737	2,295	1,883	1,825	6,748
Services	287,987	555	22,411	6,535	18,126
Meters	134,360	1,225	31,035	32,464	120,057
Consumer Services	305,932	405	20,495	15,621	57,768
	<u>\$ 933,342</u>	<u>\$ 4,806</u>	<u>\$ 84,089</u>	<u>\$ 65,091</u>	<u>\$ 234,672</u>
Total Consumer					
Months	<u>36,640</u>	<u>72</u>	<u>1,825</u>	<u>1,871</u>	<u>6,983</u>
Monthly Cost Per					
Consumer	<u>\$ 25.47</u>	<u>\$ 66.75</u>	<u>\$ 46.08</u>	<u>\$ 34.79</u>	<u>\$ 33.61</u>

It is readily apparent that the consumer related costs exceed the proposed Customer Charges for all rate classes provided above.

Witness: Jim Adkins

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

<u>Account</u>	<u>Description</u>	<u>12 Mos 02-28-03</u>	<u>12 Mos 02-28-04</u>	<u>12 Mos 02-28-05</u>
Operating Revenues				
440.10	Residential Rural	47,652,629	47,284,345	50,113,929
442.10	Commercial & Industrial	4,001,218	4,078,165	4,489,480
442.20	Large Commercial	8,666,998	9,023,276	9,765,486
445.00	Sales to public authority	1,396,734	1,367,861	1,446,523
		-----	-----	-----
		61,717,580	61,753,646	65,815,420
450.00	Forfeit discounts	568,614	601,481	619,338
451.00	Miscellaneous service	271,030	252,608	305,549
454.00	Rent from Electric Prop	272,972	244,914	261,481
456.00	Other electric revenues	260,065	101,200	208,800
		-----	-----	-----
		63,090,260	62,953,850	67,210,587
		-----	-----	-----
Purchase Power				
555.00	Purchased Power	37,216,033	38,002,257	42,456,614
		-----	-----	-----
Distribution - Operations				
580.00	Super & Eng	110,552	76,503	52,686
582.00	Station	0	3,473	2,900
583.00	O/H Line	1,088,681	1,192,747	1,223,199
584.00	Underground line exp	12,892	20,684	20,326
586.00	Meter	606,700	885,777	916,410
587.00	Constr Install Eqt	121,066	128,386	133,177
588.00	Misc Dist Eqt	443,567	582,939	648,623
589.00	Rents	0	0	0
		-----	-----	-----
		2,383,458	2,890,509	2,997,321
		-----	-----	-----
Distribution - Maintenance				
590.00	Supervision	0	0	0
593.00	O/H Lines	387,229	478,736	567,794
593.01	Emergency	1,013,029	970,752	1,293,451
593.10	R-O-W	2,036,769	2,151,040	2,354,609
594.00	Underground lines	9,820	13,272	42,319
595.00	Transformers	1,116	0	2,297
596.00	Street lights	142	438	(258)
597.00	Meters	0	0	115
598.00	Misc Distr Plant	183,459	198,064	225,944
		-----	-----	-----
		3,631,564	3,812,301	4,486,271
		-----	-----	-----

Witness: Jim Adkins

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

<u>Account</u>	<u>Description</u>	<u>12 Mos 02-28-03</u>	<u>12 Mos 02-28-04</u>	<u>12 Mos 02-28-05</u>
Consumer Accounts				
901.00	Supervision	4,784	21,580	83,995
902.00	Meter Read Exp	343,996	495,260	366,755
903.00	Consumer Collection	1,799,595	1,998,154	2,189,714
903.10	Short/over	(3,283)	786	752
904.00	Uncollectible A/c	274,683	259,369	141,150
		-----	-----	-----
		2,419,776	2,775,148	2,782,367
		-----	-----	-----
Sales				
907.00	Supervision Consumer Rec	75,213	98,975	113,016
908.00	Consumer Assistance	207,586	180,920	232,235
909.00	Info advertising	21,067	98,283	105,366
910.00	Miscellaneous Consumer S	44,115	64,384	68,959
912.00	Demonstration & selling	0	0	162
913.00	Advertising	13,868	19,306	(187,627)
		-----	-----	-----
		361,849	461,868	332,112
		-----	-----	-----
Administrative & General				
920.00	Office Salaries	805,239	1,014,368	1,074,709
921.00	Office Supplies	625,021	697,247	663,590
923.00	Outside Services	74,280	53,891	70,682
924.00	Insurance	0	0	0
925.00	Injuries & Damages	13,933	15,907	12,518
926.00	Emp benefits	168,634	71,789	89,740
928.00	Regulatory Commission	28,036	4,448	1,306
929.00	Duplicate Charges	(55,037)	(52,962)	(55,616)
930.20	Institutional ads	5,436	10,946	13,872
930.21	Directors fees and exp	235,159	236,085	177,193
930.22	Dues assoc organs	88,618	156,569	157,227
930.23	Annual meeting	70,861	55,484	84,642
930.24	Capital credits	11,329	11,644	72,940
930.25	Member publications	248,719	264,872	254,889
930.26	Employee public	15,109	20,937	20,012
930.27	Bldg & grounds - farm	11,248	7,862	18,383
930.28	Business development	0	534	4,867
935.00	Misc General Plant	267,511	356,389	328,259
		-----	-----	-----
		2,614,096	2,926,010	2,989,213
		-----	-----	-----
Depreciation				
403.60	Distribution Plant	4,978,211	5,175,292	5,431,887
403.70	General Plant	342,063	382,123	377,832
407.00	Amortization plant adjustn	470,772	470,772	470,772
		-----	-----	-----
		5,791,046	6,028,187	6,280,491
		-----	-----	-----

Witness: Jim Adkins

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

<u>Account</u>	<u>Description</u>	<u>12 Mos 02-28-03</u>	<u>12 Mos 02-28-04</u>	<u>12 Mos 02-28-05</u>
Taxes				
408.10	Property	0	0	0
408.20	Payroll	0	0	0
408.71	PSC assessment	75,364	78,564	76,084
408.73	Breathitt Co occupational	0	0	0
		-----	-----	-----
		75,364	78,564	76,084
		-----	-----	-----
Interest on long term debt				
427.10	RUS	1,706,302	1,112,300	169,495
427.20	CFC	980,105	1,000,790	1,868,112
427.40	FFB	1,196,191	1,168,219	1,390,496
		-----	-----	-----
		3,882,599	3,281,309	3,428,102
		-----	-----	-----
Other interest				
431.00	Consumer deposits	63,811	113,098	107,967
431.20	CFC line of credit	325,001	101,672	59,459
431.34	EKPC marketing loans	10,796	5,672	1,466
		-----	-----	-----
		399,608	220,442	168,893
		-----	-----	-----
Other Income				
421.00	Loss on general plant item:	(64,033)	(87,566)	22,419
421.01	Other miscellaneous items	0	0	0
		-----	-----	-----
		(64,033)	(87,566)	22,419
		-----	-----	-----
Other Deductions				
426.10	Donations	56,141	(6,953)	30,964
426.30	Abandon projects	0	100,319	39,746
		-----	-----	-----
		56,141	93,366	70,710
		-----	-----	-----
Interest Income				
419.00	Interest Income	(89,448)	(75,497)	(86,864)
		-----	-----	-----

Witness: Jim Adkins

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

<u>Account</u>	<u>Description</u>	<u>12 Mos</u> <u>02-28-03</u>	<u>12 Mos</u> <u>02-28-04</u>	<u>12 Mos</u> <u>02-28-05</u>
Non Operating Income				
415.02	Sale of electric appliances	(144)	0	(144)
415.03	Sale of ETS units	(42,016)	(19,183)	(23,627)
415.04	1st USA Credit	(2,752)	(3,150)	(3,018)
416.02	Expense of electric appliar	(1,657)	0	(1,356)
416.03	Cost of ETS units	55,785	(8,561)	(9,076)
416.04	ETS marketing expense	80,943	18,285	33,599
416.05	Geothermal expenses	0	0	79
416.06	ETS warranty labbor	3,245	0	0
416.07	Surge protectors	6,102	(20)	0
417.02	Dispatching income	(1,680)	(1,680)	(1,680)
417.03	Rental - Thermogas	(14,840)	(18,107)	(18,394)
		-----	-----	-----
		82,986	(32,416)	(23,618)
		-----	-----	-----
Earnings of Subsidiary				
418.10	Earnings of Jackson Svc C	61,070	(98,068)	12,091
		-----	-----	-----
Patronage Capital				
423.00	EKP	(3,426,624)	(2,733,099)	0
424.00	Others	(150,458)	(163,576)	(196,043)
		-----	-----	-----
		(3,577,082)	(2,896,675)	(196,043)
		-----	-----	-----
	Net margins	<u>7,845,233</u>	<u>5,574,110</u>	<u>1,414,424</u>

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

11. Please provide a revised Exhibit S, page 2 of 4 to correct for the currently incorrect entries in the Normalized Adjustments column, lines 29, 35, 37 and 43.

Response

See PSC #2, Question 10.

RESPONSSE TO ATTORNEY GENERAL'S INITIAL DATA REQUEST

MARKETING REBATES

- Q Please provide a detailed breakout of the \$7,499 test year expenses in account 908.32 - Marketing Rebates.

- R. All of these expenses were for the labor of a Marketing Program Representative who made inspections for the authorization of rebates to the consumers.

Witness: Jim Adkins

Account 908.00 Customer Assistance

Date	Check Number	Payee	Amount	Description
3/10/2006	20061453	Home Environmental Balance Com	\$700.00	Rebate
3/24/2006	20061583	Leo Tincher	\$350.00	Rebate
3/27/2006	20061756	Joe Tumpak	\$100.00	Rebate
3/28/2006	20061755	Lena Lay	\$100.00	Rebate
3/31/2006	20061649	Beattyville AFF Housing	\$100.00	Rebate
3/31/2006	20061653	Smith's Spectacular Events	\$428.40	Meeting expenses
3/31/2006	20061656	Readith Greg Lakes	\$325.00	Rebate
3/31/2006	20061657	Patrick S Waldo	\$100.00	Rebate
3/31/2006	FJE 81		\$1,690.95	Credit card fees
3/31/2006	FJE 82		(\$160.00)	Tune Up fees
3/31/2006			\$15,098.76	Labor & Benefits
3/31/2006			\$2,375.30	Transportation
4/18/2006	20062200	VISA	\$385.00	Meeting fees
4/21/2006	20062222	Advertising Specialties	\$1,671.85	New member packet supplies
4/24/2006	20062155	Advertising Specialties	\$810.84	Marketing program supplies
4/30/2006	20062366	South Kentucky RECC	\$470.39	Marketing Sales - Entry corrected in May
4/30/2006	20062121	Leo Tincher	\$350.00	Rebate
4/30/2006	FJE 81		\$1,676.03	Credit card fees
4/30/2006			\$7,285.10	Labor & Benefits
4/30/2006			\$606.02	Transportation
5/12/2006	20062296	Home Environmental Balance Com	\$1,500.00	Rebate
5/12/2006	20062301	Neil Bray	\$475.00	Rebate
5/12/2006	20062302	Todd Sanders	\$200.00	Rebate
5/12/2006	20062303	John Yates	\$325.00	Rebate
5/12/2006	20062304	Cheryl Matthew	\$100.00	Rebate
5/12/2006	20062305	Roger Hartel	\$166.02	Rebate
5/16/2006	20062562	VISA	\$431.01	Meeting expenses
5/23/2006	20062572	Vern Miracle	\$130.17	Rebate
5/26/2006	20062425	East Kentucky Power	\$3,768.91	Energy Management Conference fees
5/26/2006	20062459	Home Environmental Balance Com	\$700.00	Rebate
5/26/2006	20062463	Rodney Morris	\$325.00	Rebate
5/30/2006	20062568	Home Environmental Balance Com	\$350.00	Rebate
5/30/2006	20062570	Herbert Hamblin Jr	\$100.00	Rebate
5/30/2006	20062571	George Cupp	\$100.00	Rebate
5/31/2006	GJ 0506027	Transfer Check 20062366	(\$470.39)	Correct posting of check
5/31/2006	FJE 81		\$1,413.48	Credit card fees
5/31/2006	FJE 82		(\$400.00)	Tune Up fees
5/31/2006			\$9,054.84	Labor & Benefits
5/31/2006			\$274.42	Transportation
6/9/2006	20062670	Advertising Specialties	\$608.21	Supplies
6/16/2006	20062833	Leo Tincher	\$175.00	Rebate
6/30/2006	20063047	Beattyville AFF Housing	\$300.00	Rebate
6/30/2006	20063063	Kathy Bingham	\$375.00	Rebate
6/30/2006	20063064	Roger Kilburn	\$150.00	Rebate
6/30/2006	20063065	Scott Clark	\$375.00	Rebate
6/30/2006	20063067	Donald Coffey	\$50.00	Rebate
6/30/2006	20063068	Gena White	\$325.00	Rebate
6/30/2006	20063069	Larry Barton	\$250.00	Rebate
6/30/2006	20063070	Claude Crook	\$350.00	Rebate
6/30/2006	20063071	Scott Abney	\$375.00	Rebate
6/30/2006	20063073	Jerry Burns	\$250.00	Rebate
6/30/2006	20063074	Winston Hopper	\$250.00	Rebate
6/30/2006	GJ 0606015		\$105.00	Record bank credit card charges

Account 908.00 Customer Assistance

Date	Check Number	Payee	Amount	Description
6/30/2006	FJE 81		\$1,441.09	Credit card fees
6/30/2006	FJE 82		(\$120.00)	Tune Up fees
6/30/2006			\$15,140.93	Labor & Benefits
6/30/2006			\$1,101.74	Transportation
7/24/2006	20063517	Gary Burns	\$375.00	Rebate
7/28/2006	20063418	Leo Tincher	\$225.00	Rebate
7/28/2006	20063421	Irene Harris	\$220.85	Rebate
7/28/2006	20063426	Danny Conrad	\$350.00	Rebate
7/28/2006	20063427	Fred Riddle	\$375.00	Rebate
7/28/2006	20063428	Kip Wells	\$375.00	Rebate
7/31/2006	FJE 81		\$1,222.37	Credit card fees
7/31/2006			\$14,663.35	Labor & Benefits
7/31/2006			\$1,188.47	Transportation
8/18/2006	20064020	VISA	\$500.00	Meeting Fees
8/25/2006	20063902	Perry Mink	\$350.00	Rebate
8/25/2006	20063907	Christian Appalachian Project	\$225.00	Rebate
8/25/2006	20063910	Brenda Hall	\$350.00	Rebate
8/25/2006	20063911	John Childers	\$200.00	Rebate
8/25/2006	20063912	Phillip Rawlings	\$375.00	Rebate
8/25/2006	20064017	Jeff Lakes	\$350.00	Rebate
8/31/2006	GJ 0806026		\$105.00	Record bank credit card charges
8/31/2006	GJ 0806034		\$100.00	Rebate
8/31/2006	FJE 81		\$1,375.20	Credit card fees
8/31/2006			\$14,105.85	Labor & Benefits
8/31/2006			\$1,298.31	Transportation
9/15/2006	20064292	Paul Maggard	\$225.00	Rebate
9/19/2006	20064691	VISA	(\$350.00)	Meeting Fees - refund
9/25/2006	20064862	Southeastern Ky Home Builders Assoc.	\$270.00	Dues
9/27/2006	20064685	John V Lakes	\$112.19	Rebate
9/27/2006	20064687	Hazel Wagers	\$225.00	Rebate
9/29/2006	20064523	Delbert Dwight Rader	\$225.00	Rebate
9/29/2006	20064526	Home Environmental Balance Com	\$550.00	Rebate
9/29/2006	20064530	Debbie Watson	\$100.00	Rebate
9/29/2006	20064531	Delores Tyra	\$225.00	Rebate
9/29/2006	20064534	William Radford	\$100.19	Rebate
9/29/2006	20064535	Robert Woods	\$225.00	Rebate
9/29/2006	20064880	Ron and Imogene Spurlock	\$100.00	Rebate
9/30/2006	FJE 81		\$1,308.45	Credit card fees
9/30/2006			\$14,389.94	Labor & Benefits
9/30/2006			\$1,241.30	Transportation
10/30/2006	20065090	Leo Tincher	\$175.00	Rebate
10/31/2006	20065397	Rodney Frazier	\$315.00	Contract Labor
10/31/2006	FJE 81		\$1,058.83	Credit card fees
10/31/2006	FJE 82		(\$120.00)	Tune Up fees
10/31/2006			\$14,013.99	Labor & Benefits
10/31/2006			\$1,474.72	Transportation
11/21/2006	20065571	Leo Tincher	\$400.00	Rebate
11/22/2006	20065402	Patrick Elliot	\$100.00	Rebate
11/22/2006	20065403	Herman T Isaacs	\$350.00	Rebate
11/22/2006	20065404	Jess Wilson	\$225.00	Rebate
11/30/2006	20065670	Rodney Frazier	\$225.00	Rebate
11/30/2006	FJE 81		\$1,208.92	Credit card fees
11/30/2006			\$14,216.34	Labor & Benefits

Account 908.00 Customer Assistance

Date	Check Number	Payee	Amount	Description
11/30/2006			\$1,611.86	Transportation
12/15/2006	20065674	Pauline Parks	\$106.04	Rebate
12/15/2006	20065675	Arzella Bingham	\$107.70	Rebate
12/22/2006	20065767	Rufus Fields	\$160.27	Rebate
12/22/2006	20066102	Patty Hays	\$110.44	Rebate
12/29/2006	20065804	Thomas Williams	\$150.00	Rebate
12/29/2006	20065805	Timothy Bowling	\$250.00	Rebate
12/29/2006	20066105	Johnny Marcum	\$100.00	Rebate
12/31/2006	20066095	Rodney Frazier	\$356.22	Repair parts
12/31/2006	FJE 81		\$732.65	Credit card fees
12/31/2006			\$13,301.26	Labor & Benefits
12/31/2006			\$2,361.44	Transportation
1/12/2007	20066106	Greg Parrett	\$325.00	Rebate
1/19/2007	20066201	Chad Cornett	\$375.00	Rebate
1/26/2007	20066259	Terry Nichols	\$375.00	Rebate
1/31/2007	20066550	Rodney Frazier	\$255.00	Repair parts
1/31/2007	20066632	Anthony Berry	\$100.00	Rebate
1/31/2007	FJE 81		\$989.24	Credit card fees
1/31/2007			\$16,011.80	Labor & Benefits
1/31/2007			\$1,172.27	Transportation
2/20/2007	20066719	Advertising Specialties	\$395.58	Marketing expenses
2/27/2007	20066780	Leo Tincher	\$625.00	Rebate
2/28/2007	20066797	Lillian Frazier	\$150.00	Repair Parts
2/28/2007	20066873	Judy Bray	\$325.00	Rebate
2/28/2007	FJE 81		\$1,065.04	Credit card fees
2/28/2007			\$14,175.96	Labor & Benefits
2/28/2007			\$1,529.12	Transportation
2/28/2007			<u>\$1,673.15</u>	Items less than \$100
		Total	<u><u>\$224,318.38</u></u>	

Account 909.00 Consumer Information

Date	Check Number	Payee	Amount	Description
3/31/2006			\$6,102.97	Labor & Benefits
3/31/2006			\$500.31	Transportation
4/13/2006	20061887	Children's Miracle Network	\$500.00	Gifts & Donations
4/18/2006	20062200	VISA	\$385.00	Meeting fee
4/30/2006			\$6,155.00	Labor & Benefits
4/30/2006			\$522.11	Transportation
5/12/2006	20062241	Envision Energy Services LLC	\$262.50	Consulting services
5/16/2006	20062562	VISA	\$369.84	Meeting expense
5/31/2006			\$6,090.05	Labor & Benefits
5/31/2006			\$189.44	Transportation
6/30/2006			\$6,097.60	Labor & Benefits
6/30/2006			\$307.04	Transportation
7/19/2006	20063508	VISA	\$613.50	Meeting expense
7/31/2006			\$6,089.59	Labor & Benefits
7/31/2006			\$316.87	Transportation
8/18/2006	20064000	VISA	\$300.70	Meeting fee
8/18/2006	20064020	VISA	\$450.00	Meeting expense
8/25/2006	20063914	Owsley Co High School Golf Team	\$100.00	Gifts & Donations
8/31/2006			\$8,417.21	Labor & Benefits
8/31/2006			\$1,040.49	Transportation
9/8/2006	20064148	Owsley Co Boys' Basketball	\$100.00	Gifts & Donations
9/18/2006	20064691	VISA	(\$350.00)	Meeting fee
9/22/2006	20064387	National Heritage Inn & Suites	\$118.90	Meeting expense
9/30/2006			\$7,711.52	Labor & Benefits
9/30/2006			\$367.82	Transportation
10/17/2006	20065094	VISA	\$761.91	Meeting expense
10/17/2006	20065175	VISA	\$176.04	Meeting expense
10/31/2006	20065371	Opaf's Restaurant	\$898.00	Meeting expense
10/31/2006			\$10,420.52	Labor & Benefits
10/31/2006			\$691.41	Transportation
11/16/2006	20065481	VISA	\$750.00	Gifts & Donations
11/30/2006			\$1,670.07	Labor & Benefits
11/30/2006			\$60.05	Transportation
12/15/2006	20065640	Mikrotec Internet Services	\$250.00	Internet provider
12/22/2006	20065718	East Kentucky Power	\$712.15	Meeting fee
12/31/2006			\$6,775.86	Labor & Benefits
12/31/2006			\$82.27	Transportation
1/12/2007	20066063	Mikrotec Internet Services	\$125.00	Internet provider
1/31/2007			\$1,226.97	Labor & Benefits
1/31/2007			\$21.37	Transportation
2/6/2007	20066349	Mikrotec Internet Services	\$125.00	Internet provider
2/28/2007			\$2,104.90	Labor & Benefits
2/28/2007			\$164.44	Transportation
2/28/2007			\$563.52	Items less than \$100
		Total	<u>\$80,337.94</u>	

Account 910.00 Miscellaneous Consumer Services

Date	Check Number	Payee	Amount	Description
3/1/2006	Env 1	McK	(\$1,000.00)	Marketing program payment by EKP
3/10/2006	20061401	Jackson County Cancer Fund	\$500.00	Gifts & Donations
3/10/2006	20061421	Peoples Rural Telephone	\$104.80	Directories
3/10/2006	20061447	Jackson County Chapter	\$250.00	Gifts & Donations
3/10/2006	20061463	South Laurel High School	\$100.00	Gifts & Donations
3/17/2006	20061521	Sparks Backhoe Service	\$4,325.00	Gifts & Donations
3/17/2006	20061531	American Cancer Society	\$500.00	Gifts & Donations
3/24/2006	20061576	Owsley County Youth Foundation	\$300.00	Gifts & Donations
3/24/2006	20061594	Clay County Little League	\$400.00	Gifts & Donations
3/24/2006	20061680	Alltell Publishing	\$277.40	Directories
3/31/2006	FJE 74		(\$325.00)	Meeting fee
3/31/2006			\$4,084.74	Labor & Benefits
3/31/2006			\$218.30	Transportation
4/7/2006	20061715	Lee County Youth Sports	\$350.00	Gifts & Donations
4/7/2006	20061731	Peoples Rural Telephone	\$104.80	Directories
4/13/2006	20061852	Jackson County Cancer Fund	\$100.00	Meeting expense
4/18/2006	20062200	VISA	\$110.19	Meeting expense
4/18/2006	20062285	VISA	\$417.71	Meeting expense
4/25/2006	20062157	Alltell Publishing	\$277.40	Directories
4/28/2006	20062108	NRECA	\$195.00	Meeting fee
4/28/2006	20062131	Owsley County Pride	\$250.00	Gifts & Donations
4/28/2006	20062256	London-Laurel County	\$175.00	Dues
4/30/2006			\$3,397.96	Labor & Benefits
4/30/2006			\$36.82	Transportation
5/12/2006	20062257	Lowe's Sporting Goods Inc.	\$311.37	Gifts & Donations
5/12/2006	20062268	Peoples Rural Telephone	\$117.68	Directories
5/24/2006	20062573	Alltell Publishing	\$277.40	Directories
5/25/2006	20062852	Flowers Bake Shoppe	\$408.45	Meeting expense
5/26/2006	20062431	Jackson County Extension Service	\$500.00	Gifts & Donations
5/26/2006	20062456	Camp Andrew Jackson	\$100.00	Gifts & Donations
5/26/2006	20062464	Middle Kentucky Head Start	\$500.00	Gifts & Donations
5/26/2006	20062465	Milspec Industries	\$1,580.00	Gifts & Donations
5/31/2006			\$1,197.31	Labor & Benefits
5/31/2006			\$21.23	Transportation
6/9/2006	20062670	Advertising Specialties	\$1,824.64	Awards & Prizes
6/9/2006	20062712	Peoples Rural Telephone	\$104.80	Directories
6/16/2006	20062856	Lee County Boy's Basketball	\$100.00	Gifts & Donations
6/16/2006	20063142	VISA	\$235.40	Awards & Prizes
6/23/2006	20062886	Brumett Realty and Auction	\$735.00	Rent
6/23/2006	20062927	Midway College	\$500.00	Scholarships
6/26/2006	20063213	Alltell Publishing	\$277.40	Directories
6/30/2006	20063014	KAEC Inc.	\$3,600.00	Scholarships
6/30/2006	20063055	KAED	\$685.00	Meeting fee
6/30/2006	20063021	Manchester/Clay County	\$100.00	Gifts & Donations
6/30/2006	20063039	VISA	\$286.12	Meeting expense
6/30/2006	20063059	Wayne Sizemore	\$250.00	Awards & Prizes
6/30/2006	GJ 0606046		(\$2,163.00)	Marketing program payment by EKP
6/30/2006			\$5,170.19	Labor & Benefits
6/30/2006			\$215.60	Transportation
7/7/2006	20063129	Peoples Rural Telephone	\$104.80	Directories
7/14/2006	20063275	Horse Creek Park and Rec	\$100.00	Gifts & Donations
7/14/2006	20063277	Jackson County Fair Board	\$500.00	Gifts & Donations
7/14/2006	20063671	London-Laurel County	\$200.00	Gifts & Donations

Account 910.00 Miscellaneous Consumer Services

Date	Check Number	Payee	Amount	Description
7/18/2006	20063479	London-Laurel County	\$250.00	Gifts & Donations
7/25/2006	20063694	Windstream Yellow Pages	\$277.40	Directories
7/27/2006	20063457	Clay County Days	\$250.00	Gifts & Donations
7/31/2006	20063900	North Laurel Little League	\$700.00	Gifts & Donations
7/31/2006			\$3,459.26	Labor & Benefits
7/31/2006			\$32.85	Transportation
8/11/2006	20063577	Jackson County Cancer Fund	\$100.00	Meeting expense
8/11/2006	20064281	Optimist Sports Center	\$250.00	Gifts & Donations
8/16/2006	20063647	London Downtown Association	\$250.00	Gifts & Donations
8/16/2006	20064196	Annnville Christian Academy	\$100.00	Gifts & Donations
8/18/2006	20063672	London Rotary Club	\$480.00	Dues
8/18/2006	20063695	Eastern Kentucky University	\$1,000.00	Scholarships
8/18/2006	20063697	University of Kentucky	\$500.00	Scholarships
8/18/2006	20063698	University of Kentucky	\$1,000.00	Scholarships
8/18/2006	20063701	Somerset Community College	\$1,000.00	Scholarships
8/18/2006	20063706	Genna Cummins	\$500.00	Scholarships
8/18/2006	20063709	Alice Lloyd College	\$500.00	Scholarships
8/24/2006	20064275	Windstream Yellow Pages	\$277.40	Directories
8/25/2006	20063895	Eastern Kentucky University	\$500.00	Scholarships
8/25/2006	20063896	Eastern Kentucky University	\$1,000.00	Scholarships
8/25/2006	20063897	Eastern Kentucky University	\$1,000.00	Scholarships
8/25/2006	20063898	Marymount Medical Center	\$1,000.00	Gifts & Donations
8/29/2006	20064004	Eastern Kentucky University	\$1,000.00	Scholarships
8/29/2006	20064011	Marymount Medical Center	\$600.00	Gifts & Donations
8/31/2006			\$2,557.96	Labor & Benefits
8/31/2006			\$31.90	Transportation
9/8/2006	20064150	Peoples Rural Telephone	\$104.80	Directories
9/8/2006	20064174	Action Team of Owsley County	\$250.00	Gifts & Donations
9/15/2006	20064223	Jackson County Kiwanis Club	\$100.00	Gifts & Donations
9/15/2006	20064276	Eastern Kentucky University	\$500.00	Scholarships
9/15/2006	20064289	Western Kentucky University	\$1,000.00	Scholarships
9/15/2006	20064291	Alice Lloyd College	\$1,000.00	Scholarships
9/25/2006	20064677	Windstream Yellow Pages	\$279.35	Directories
9/29/2006	20064498	Lee County Woolly Worm Festival	\$250.00	Gifts & Donations
9/29/2006	20064656	Manchester/Clay County	\$500.00	Meeting fee
9/30/2006	20064985	East Kentucky Power	\$600.00	Meeting fee
9/30/2006			\$3,651.18	Labor & Benefits
9/30/2006			\$17.64	Transportation
10/6/2006	20064664	Peoples Rural Telephone	\$104.80	Directories
10/13/2006	20064773	Owsley County Senior Citizens	\$100.00	Gifts & Donations
10/20/2006	20064884	Campbellsville University	\$500.00	Scholarships
10/21/2006	20065093	University of Kentucky	\$500.00	Scholarships
10/25/2006	20065180	Windstream Yellow Pages	\$279.35	Directories
10/27/2006	20065019	Center for Rural Development	\$500.00	Gifts & Donations
10/27/2006	20064992	Jackson County Cancer Fund	\$100.00	Meeting expense
10/31/2006			\$2,520.12	Labor & Benefits
10/31/2006			\$15.58	Transportation
11/6/2006	Env 4 Mck		(\$2,010.00)	Marketing program payment by EKP
11/10/2006	20065160	Peoples Rural Telephone	\$104.80	Directories
11/24/2006	20065663	Windstream Yellow Pages	\$366.65	Directories
11/30/2006			\$1,134.83	Labor & Benefits
11/30/2006			\$49.86	Transportation
12/8/2006	20065558	Peoples Rural Telephone	\$104.80	Directories

Account 910.00 Miscellaneous Consumer Services

Date	Check Number	Payee	Amount	Description
12/22/2006	20065758	NREDA Membership Services	\$395.00	Dues
12/22/2006	20065761	KAED	\$150.00	Dues
12/26/2006	20066083	Windstream Yellow Pages	\$366.65	Directories
12/31/2006	20066191	Southeastern Ky Home Bldg Association	\$180.00	Meeting fee
12/31/2006			\$1,838.88	Labor & Benefits
12/31/2006			\$27.68	Transportation
1/29/2007	Env 20 Mck		(\$928.93)	NRECA payment for TSE sponsorship
1/12/2007	20066049	Jackson County Cancer Fund	\$100.00	Meeting expense
1/12/2007	20066067	Peoples Rural Telephone	\$104.80	Directories
1/19/2007	20066175	London-Laurel County	\$595.00	Dues
1/19/2007	20066176	Manchester/Clay County	\$150.00	Dues
1/24/2007	20066413	Windstream Yellow Pages	\$366.65	Directories
1/31/2007			\$5,682.51	Labor & Benefits
1/31/2007			\$25.91	Transportation
2/9/2007	20066375	Estill Development Alliance	\$250.00	Dues
2/9/2007	20066397	Peoples Rural Telephone	\$104.80	Directories
2/20/2007	20066822	Advertising Specialties	\$113.12	Marketing expense
2/23/2007	20066629	Rockcastle County	\$400.00	Dues
2/28/2007			\$4,651.29	Labor & Benefits
2/28/2007			\$60.42	Transportation
2/28/2007			\$2,597.67	Items less than \$100
		Total	<u>\$81,461.49</u>	

Account 921.00 Office Supplies

Date	Check Number	Payee	Amount	Description
3/1/2006	20061708	Jackson County Water Association	\$129.16	Water
3/3/2006	20061278	BellSouth	\$817.18	Telephone expense
3/10/2006	20061379	Alltel	\$3,633.34	Telephone expense
3/10/2006	20061408	Lee County Solid Waste Service	\$111.00	Garbage collection
3/10/2005	20061421	Peoples Rural Telephone	\$4,428.17	Telephone expense
3/10/2006	20061424	QX.Net	\$120.00	Telephone expense
3/10/2006	20061462	Lisa Baker	\$162.40	Meeting expense
3/15/2006	20061883	Institute of Management	\$303.03	Subscription
3/17/2006	20061485	Chapman Printing Co.	\$324.78	Supplies
3/17/2006	20061504	Jackson County Cancer Fund	\$230.00	Meeting expense
3/17/2006	20061508	Alltel	\$262.28	Telephone expense
3/21/2006	20061709	Mark R Keene	\$115.70	Meeting expense
3/22/2006	20061697	Dell	\$2,313.45	Supplies
3/22/2006	20061937	Dell	\$863.74	Supplies
3/23/2006	20061691	Chapman Printing Co.	\$324.78	Supplies
3/24/2006	20061558	Corporate Express Imaging	\$2,522.38	Supplies
3/24/2006	20061559	Central Forms	\$181.26	Supplies
3/24/2006	20061572	NISC	\$10,485.56	Data processing services
3/24/2006	20061573	NRECA	\$400.00	Subscription
3/24/2006	20061586	Verizon Select Services Inc.	\$1,380.05	Telephone expense
3/24/2006	20061593	BLR	\$443.77	Newspaper advertising
3/24/2006	20061595	Computer Informations Systems	\$1,000.00	Supplies
3/24/2006	20061603	ACES Power Marketing	\$200.00	Meeting fee
3/24/2006	20061758	Rural Cooperative Credit Union	\$120.00	Bank charges or fees
3/30/2006	20062118	Society for Human Resource Management	\$160.00	Subscription
3/31/2006	20061644	Thompson Publishing Group	\$398.50	Subscription
3/31/2006	20061645	USPS	\$1,800.00	Postage
3/31/2007	20061647	VISA	\$4,867.98	Meeting expense or fees, postage
3/31/2006	20061875	TNCI	\$2,941.16	Telephone expense
3/31/2007	20062101	Jackson Energy Propane Plus	\$554.66	Water
3/31/2006	20062103	London Utility Commission	\$358.43	Garbage collection
3/31/2006	GJ 0306028	Transfer check to PC Mall	\$433.98	Supplies
3/31/2006	GJ 0306024	Transfer labor & benefits from Jan & Feb 06	(\$8,696.44)	
3/31/2006	FJE 49		\$5,362.30	Cooperative electric usage
3/31/2006	FJE 56		\$4,236.00	Property Tax
3/31/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
3/31/2006	FJE 66		\$1,986.41	Bank charges or fees
3/31/2006			\$1,911.49	Transportation
4/3/2006	20062168	Cumberland Valley Office Supplies	\$2,769.02	Supplies
4/3/2006	20062416	A & R Business Machines	\$432.53	Supplies
4/7/2006	20061682	BellSouth	\$817.18	Telephone expense
4/7/2006	20061717	Lee County Solid Waste Service	\$111.00	Garbage collection
4/7/2006	20061731	Peoples Rural Telephone	\$1,670.67	Telephone expense
4/7/2006	20061736	QX.Net	\$120.00	Telephone expense
4/13/2006	20061837	Alltel	\$3,621.43	Telephone expense
4/18/2006	20062200	VISA	\$1,059.09	Meeting expenses & postage
4/21/2006	20061937	Dell	\$323.18	Supplies
4/21/2006	20061951	Peoples Rural Telephone	\$2,149.64	Telephone expense
4/21/2006	20061966	Currin Energy Page, LLC	\$245.00	Subscription
4/25/2006	20062252	Ky State Board of Licensure	\$150.00	Dues
4/26/2006	20062236	Corporate Express Imaging	\$3,440.76	Supplies
4/27/2006	20062176	Jackson County Water Association	\$129.16	Water
4/28/2006	20062084	Corporate Express Imaging	\$236.59	Supplies
4/28/2006	20062098	KAEC Inc.	\$300.00	Meeting fee
4/28/2006	20062100	KAEC Inc.	\$177.50	Meeting fee
4/28/2006	20062102	Alltel	\$262.55	Telephone expense
4/28/2006	20062106	NISC	\$10,998.05	Data processing services
4/28/2006	20062122	Toshiba Business Solutions	\$532.53	Supplies
4/28/2006	20062124	Verizon Select Services Inc.	\$1,386.95	Telephone expense

Account 921.00 Office Supplies

Date	Check Number	Payee	Amount	Description
4/28/2006	20062126	Infolink Screening Services, Inc.	\$114.70	Other fees
4/28/2006	20062237	Central Forms	\$633.88	Supplies
4/30/2006	20062281	TNCI	\$2,914.00	Telephone expense
4/30/2006	20062350	Jackson Energy Propane Plus	\$428.01	Water
4/30/2006	20062357	NISC	\$662.50	Supplies
4/30/2006	FJE 49		\$4,920.45	Cooperative electric usage
4/30/2006	FJE 58		\$4,236.00	Property Tax
4/30/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
4/30/2006	FJE 66		\$2,172.19	Bank charges or fees
4/30/2006			\$1,467.09	Transportation
5/1/2006	20062697	Jackson County Water Association	\$129.16	Water
5/5/2006	20062159	BellSouth	\$817.85	Telephone expense
5/5/2006	20062182	Lee County Solid Waste Service	\$111.00	Garbage collection
5/11/2006	20062543	London Utility Commission	\$879.68	Garbage collection
5/12/2006	20062225	Alltel	\$3,685.29	Telephone expense
5/12/2006	20062268	Peoples Rural Telephone	\$1,805.16	Telephone expense
5/12/2006	20062272	QX.Net	\$120.00	Telephone expense
5/12/2006	20062292	Computer Informations Systems	\$1,000.00	Supplies
5/15/2006	20062547	NISC	\$10,998.05	Data processing services
5/16/2006	20062562	VISA	\$5,864.84	Meeting expense & fees, supplies
5/19/2006	20062337	Corporate Express Imaging	\$911.07	Supplies
5/19/2006	20062351	Alltel	\$263.94	Telephone expense
5/19/2006	20062359	Paperdirect Inc.	\$118.90	Supplies
5/19/2006	20062360	Peoples Rural Telephone	\$2,276.81	Telephone expense
5/19/2006	20062371	Verizon Select Services Inc.	\$1,380.96	Telephone expense
5/25/2006	20062565	Ohio Rural Electric Coop Inc.	\$125.00	Meeting fee
5/26/2006	20062430	JSPI	\$1,322.71	Gifts & Donations
5/26/2006	20062437	Postmaster	\$300.00	Postage
5/26/2006	20062449	USPS	\$1,800.00	Postage
5/26/2006	20062449	VISA	\$1,360.82	Meeting expense
5/26/2006	20062471	Don Schaefer	\$241.74	Meeting expense
5/30/2006	20062678	Chapman Printing Co.	\$437.25	Supplies
5/31/2006	20062954	Jackson Energy Propane Plus	\$773.33	Water
5/31/2006	20062671	A & R Business Machines	\$212.05	Supplies
5/31/2006	20062839	Waste Management of Ky LLC	\$1,192.83	Garbage collection
5/31/2006	20062890	Cumberland Valley Office Supplies	\$2,739.16	Supplies
5/31/2006	20062903	Ky Printing Richmond Inc.	\$156.88	Supplies
5/31/2006	20063018	London Utility Commission	\$356.09	Garbage collection
5/31/2006	20063023	NISC	\$8,724.36	Data processing services
5/31/2006	FJE 49		\$3,957.19	Cooperative electric usage
5/31/2006	FJE 56		\$4,236.00	Property Tax
5/31/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
5/31/2006	FJE 66		\$1,946.77	Bank charges or fees
5/31/2006			\$1,031.19	Transportation
6/2/2006	20062521	BellSouth	\$817.31	Telephone expense
6/2/2006	20062567	Computer Informations Systems	\$1,000.00	Telephone expense
6/2/2006	20063115	Jackson County Water Association	\$129.16	Water
6/9/2006	20062703	Lee County Solid Waste Service	\$111.00	Garbage collection
6/9/2006	20062712	Peoples Rural Telephone	\$1,786.76	Telephone expense
6/9/2006	20062700	Mark R Keene	\$273.68	Meeting expense
6/9/2006	20062722	Roger Truett	\$252.06	Meeting expense
6/9/2006	20062731	Kathy Scott	\$300.67	Meeting expense
6/14/2006	20063140	Thompson Publishing Group	\$418.50	Subscription
6/16/2006	20062776	Alltel	\$3,617.81	Telephone expense
6/16/2006	20062818	Peoples Rural Telephone	\$2,149.64	Telephone expense
6/16/2006	20062822	QX.Net	\$120.00	Telephone expense
6/16/2006	20062836	TNCI	\$3,408.55	Telephone expense
6/16/2006	20063142	VISA	\$357.58	Meeting expense
6/22/2006	20063116	Mark R Keene	\$139.25	Meeting expense

Account 921.00

Office Supplies

Date	Check Number	Payee	Amount	Description
6/23/2006	20062892	Corporate Express Imaging	\$867.08	Supplies
6/23/2006	20062897	H T Hackney Company	\$207.65	Supplies
6/23/2006	20062905	Alltel	\$263.94	Telephone expense
6/23/2006	20062917	Ruth Veneble	\$312.15	Meeting expense
6/28/2006	20063099	John Clevenger, Jr.	\$114.36	Meeting expense
6/30/2006	20063009	Corporate Express Imaging	\$238.50	Supplies
6/30/2006	20063020	Lee County Solid Waste Service	\$111.00	Garbage collection
6/30/2006	20063023	NISC	\$10,998.05	Data processing services
6/30/2006	20063034	Roger Truett	\$170.54	Meeting expense
6/30/2006	20063038	Verizon Select Services Inc.	\$1,389.20	Telephone expense
6/30/2006	20063039	VISA	\$2,914.79	Meeting expense & fees
6/30/2006	20063040	Waste Management of Ky LLC	\$154.41	Garbage collection
6/30/2006	20063052	Computer Informations Systems	\$1,219.24	Supplies
6/30/2006	20063292	A & R Business Machines	\$346.51	Supplies
6/30/2006	20063301	Cumberland Valley Office Supplies	\$1,929.35	Supplies
6/30/2006	20063312	Ky Printing Richmond Inc.	\$111.30	Supplies
6/30/2006	20063314	Jackson Energy Propane Plus	\$700.03	Water
6/30/2006	20063323	Sentinal Office Supplies	\$149.86	Supplies
6/30/2006	20063331	TNCI	\$3,378.61	Telephone expense
6/30/2006	20063406	London Utility Commission	\$353.19	Garbage collection
6/30/2006	GJ 0606017	Transfer check to K Scott-#20062576	\$369.94	Meeting fee
6/30/2006	FJE 49		\$4,875.54	Cooperative electric usage
6/30/2006	FJE 56		\$4,236.00	Property Tax
6/30/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
6/30/2006	FJE 66		\$2,129.35	Bank charges or fees
6/30/2006			\$2,098.65	Transportation
7/3/2006	20063477	Jackson County Water Association	\$129.16	Water
7/7/2006	20063088	BellSouth	\$821.14	Telephone expense
7/7/2006	20063129	Peoples Rural Telephone	\$1,782.35	Telephone expense
7/12/2006	20063516	Zones	\$323.30	Supplies
7/14/2006	20063236	Jackson County Cancer Fund	\$120.00	Meeting expense
7/14/2006	20063260	QX.Net	\$120.00	Telephone expense
7/18/2006	20063465	Dell	\$137.80	Supplies
7/19/2006	20063458	Corporate Express Imaging	\$445.20	Supplies
7/19/2006	20063508	VISA	\$1,843.02	Meeting expense
7/21/2006	20063294	Alltel	\$3,612.71	Telephone expense
7/21/2006	20063303	Corporate Express Imaging	\$840.32	Supplies
7/21/2006	20063315	Alltel	\$263.78	Telephone expense
7/21/2006	20063317	Postmaster	\$300.00	Postage
7/21/2006	20063321	Peoples Rural Telephone	\$2,149.64	Telephone expense
7/21/2006	20063337	Computer Informations Systems	\$219.24	Supplies
7/27/2006	20063506	USPS	\$1,800.00	Postage
7/28/2006	20063409	NISC	\$10,998.05	Data processing services
7/28/2006	20063424	Computer Informations Systems	\$1,000.00	Supplies
7/31/2006	20063493	Sharon Riley	\$131.72	Meeting expense
7/31/2006	20063509	Waste Management of Ky LLC	\$154.62	Garbage collection
7/31/2006	20063554	A & R Business Machines	\$1,056.05	Supplies
7/31/2006	20063564	Chapman Printing Co.	\$437.25	Supplies
7/31/2006	20063566	Cumberland Valley Office Supplies	\$1,484.15	Supplies
7/31/2006	20063874	Jackson Energy Propane Plus	\$539.66	Water
7/31/2006	20063688	TNCI	\$3,184.66	Telephone expense
7/31/2006	FJE 49		\$4,647.02	Cooperative electric usage
7/31/2006	FJE 56		\$4,236.00	Property Tax
7/31/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
7/31/2006	FJE 66		\$1,940.54	Bank charges or fees
7/31/2006			\$0.00	Labor & Benefits
7/31/2006			\$1,194.08	Transportation
8/9/2006	Env 7 Mck		(\$125.00)	Meeting fee refund
8/29/2006	Env 21 Mck		(\$400.11)	Windstream refund - Telephone expense

Account 921.00 Office Supplies

Date	Check Number	Payee	Amount	Description
8/31/2006	Env 23 Mck		(\$521.29)	Post Office refund - Postage expense
8/2/2006	20064139	Jackson County Water Association	\$129.16	Water
8/4/2006	20063480	Lee County Solid Waste Service	\$111.00	Garbage collection
8/11/2006	20063560	BellSouth	\$768.01	Telephone expense
8/11/2006	20063597	Peoples Rural Telephone	\$2,046.17	Telephone expense
8/11/2006	20063600	QX.Net	\$120.00	Telephone expense
8/11/2006	20063613	Verizon Select Services Inc.	\$2,978.10	Telephone expense
8/11/2006	20063617	Windstream Kentucky East Inc.	\$3,576.40	Telephone expense
8/14/2006	20063980	NISC	\$10,998.05	Data processing services
8/18/2006	20063659	Central Forms	\$633.88	Supplies
8/18/2006	20064000	VISA	\$689.68	Meeting expense
8/18/2006	20064020	VISA	\$2,757.06	Meeting expense & fees, postage
8/22/2006	20063969	H T Hackney Company	\$214.81	Supplies
8/22/2006	20064244	NRECA	\$258.00	Subscription
8/25/2006	20063860	Corporate Express Imaging	\$655.08	Supplies
8/25/2006	20063848	Aspen Publishers, Inc.	\$162.03	Subscription
8/25/2006	20063867	Franklin Covey	\$289.38	Supplies
8/25/2006	20063883	Peoples Rural Telephone	\$2,149.64	Telephone expense
8/25/2006	20063878	Postmaster	\$300.00	Postage
8/25/2006	20063894	Windstream Kentucky East Inc.	\$262.99	Telephone expense
8/25/2006	20063904	AT&T Teleconference Services	\$266.91	Telephone expense
8/25/2006	20063916	Thompson Publishing Group	\$368.50	Subscription
8/30/2006	20064215	EEO Associates	\$418.95	Professional services
8/31/2006	20064242	NISC	\$3,222.27	Data processing services
8/31/2006	20063973	London Utility Commission	\$417.55	Garbage collection
8/31/2006	20064282	Select Lab Services	\$135.00	Medical services
8/31/2006	20064001	Waste Management of Ky LLC	\$155.47	Garbage collection
8/31/2006	20064229	Jackson Energy Propane Plus	\$711.16	Water
8/31/2006	20064265	TNCI	\$2,969.31	Telephone expense
8/31/2006	20063986	Sharon Riley	\$128.21	Meeting expense
8/31/2006	20064357	Cumberland Valley Office Supplies	\$776.68	Supplies
8/31/2006	FJE 01		\$302.40	Insurance Accrual
8/31/2006	FJE 49		\$4,891.93	Cooperative electric usage
8/31/2006	FJE 56		\$4,236.00	Property Tax
8/31/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
8/31/2006	FJE 66		\$1,797.35	Bank charges or fees
8/31/2006			\$0.00	Labor & Benefits
8/31/2006			\$1,398.77	Transportation
9/7/2006	Env 4 Mck		(\$399.00)	Louisville Society of Human Res. - Refund of fee
9/13/2006	Env 8 Mck		(\$1,137.20)	EKP - Refund on meeting expenses
9/26/2006	Env 17 Mck		(\$521.29)	Post Office refund - Postage expense
9/1/2006	20063951	BellSouth	\$786.22	Telephone expense
9/1/2006	20063974	Lee County Solid Waste Service	\$111.00	Garbage collection
9/1/2006	20064013	Computer Informations Systems	\$1,109.62	Telephone expense
9/1/2006	20064650	Jackson County Water Association	\$141.35	Water
9/8/2006	20064150	Peoples Rural Telephone	\$1,809.90	Telephone expense
9/12/2006	20064653	London Utility Commission	\$653.40	Water and Garbage
9/15/2006	20064253	QX.Net	\$120.00	Telephone expense
9/15/2006	20064266	USPS	\$1,800.00	Postage
9/15/2006	20064274	Windstream Kentucky East Inc.	\$2,288.72	Telephone expense
9/15/2006	20064287	PCMail Business Solutions	\$380.42	Supplies
9/19/2006	20064674	VISA	\$1,595.47	Meeting expense
9/19/2006	20064691	VISA	\$774.54	Meeting expense & fee
9/20/2006	20064295	Dell	\$296.70	Supplies
9/20/2006	20064728	Corporate Express Imaging	\$836.35	Supplies
9/21/2006	20064724	Chapman Printing Co.	\$437.25	Supplies
9/22/2006	20064369	Peoples Rural Telephone	\$2,149.64	Telephone expense
9/22/2006	20064377	Windstream Kentucky East Inc.	\$262.92	Telephone expense
9/22/2006	20064381	Computer Informations Systems	\$1,000.00	Telephone expense

Account 921.00 Office Supplies

Date	Check Number	Payee	Amount	Description
9/22/2006	20064638	BellSouth	\$787.25	Telephone expense
9/29/2006	20064494	Jackson County Cancer Fund	\$100.00	Meeting expense
9/29/2006	20064503	Postmaster	\$300.00	Postage
9/29/2006	20064506	NISC	\$10,998.05	Data processing services
9/29/2006	20064525	Computer Informations Systems	\$109.62	Software support
9/30/2006	20064756	Sentinal Office Supplies	\$196.96	Supplies
9/30/2006	20064829	Kentucky State Treasurer	\$102.30	Tax expense
9/30/2006	20064848	Ky Printing Richmond Inc.	\$1,305.92	Supplies
9/30/2006	20064866	TNCI	\$2,842.19	Telephone expense
9/30/2006	20064968	A & R Business Machines	\$402.64	Supplies
9/30/2006	20064997	Jackson Energy Propane Plus	\$372.56	Water
9/30/2006	20065004	NISC	\$148.40	Data processing services
9/30/2006	GJ 0906029	Transfer 2-06 invoice for AMR support	(\$1,125.00)	Software support
9/30/2006	GJ 0906031		\$1,610.71	Transfer KAEC Invoices
9/30/2006	FJE 01		\$161.23	Insurance Accrual
9/30/2006	FJE 49		\$5,347.92	Cooperative electric usage
9/30/2006	FJE 56		\$4,236.00	Property Tax
9/30/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
9/30/2006	FJE 66		\$2,182.96	Bank charges or fees
9/30/2006			\$0.00	Labor & Benefits
9/30/2006			\$0.00	Transportation
10/2/2006	20065058	Cumberland Valley Office Supplies	\$607.56	Supplies
10/3/2006	20065147	Jackson County Water Association	\$129.16	Water
10/6/2006	20064654	Lee County Solid Waste Service	\$111.00	Garbage collection
10/6/2006	20064664	Peoples Rural Telephone	\$1,835.21	Telephone expense
10/6/2006	20064666	QX.Net	\$120.00	Telephone expense
10/6/2006	20064675	Waste Management of Ky LLC	\$153.00	Garbage collection
10/9/2006	20065070	London Utility Commission	\$700.86	Water and Garbage
10/13/2006	20064731	EEO Associates	\$906.25	Professional services
10/13/2006	20064778	Kentucky State Treasurer	\$100.00	Meeting fee
10/17/2006	20065094	VISA	\$4,010.01	Meeting expense & fee
10/17/2006	20065106	VISA	\$273.90	Meeting expense
10/17/2006	20065145	H T Hackney Company	\$143.30	Supplies
10/17/2006	20064871	Windstream Kentucky East Inc.	\$2,376.65	Telephone expense
10/17/2006	20064874	Hasler, Inc.	\$985.80	Postage
10/20/2006	20064877	Cornerstone Christian School	\$100.00	Meeting expense
10/22/2006	20065051	BellSouth	\$787.05	Telephone expense
10/27/2006	20065004	NISC	\$10,998.05	Data processing services
10/27/2006	20065006	Peoples Rural Telephone	\$2,149.64	Telephone expense
10/27/2006	20065015	Windstream Kentucky East Inc.	\$262.32	Telephone expense
10/27/2006	20065016	IEEE Customer Service	\$163.00	Dues
10/27/2006	20065017	Computer Informations Systems	\$2,109.62	Software support & telephone expense
10/27/2006	20065022	USPS	\$521.29	Postage
10/30/2006	20065064	Jackson County Cancer Fund	\$100.00	Meeting expense
10/31/2006	20065091	USPS	\$1,800.00	Postage
10/31/2006	20065124	A & R Business Machines	\$249.51	Supplies
10/30/2006	20065177	Waste Management of Ky LLC	\$151.59	Garbage collection
10/31/2006	20065245	Cumberland Valley Office Supplies	\$486.64	Supplies
10/31/2006	20065361	Jackson Propane Plus	\$328.90	Water
10/31/2006	20065381	TNCI	\$2,667.52	Telephone expense
10/31/2006	FJE 01		\$161.23	Insurance Accrual
10/31/2006	FJE 49		\$4,986.96	Cooperative electric usage
10/31/2006	FJE 56		\$4,236.00	Property Tax
10/31/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
10/31/2006	FJE 66		\$1,999.29	Bank charges or fees
10/31/2006			\$0.00	Labor & Benefits
10/31/2006			\$1,350.32	Transportation
11/1/2006	20065541	Jackson County Water Association	\$129.16	Water
11/3/2006	20065072	Lee County Solid Waste Service	\$111.00	Garbage collection

Account 921.00 Office Supplies

Date	Check Number	Payee	Amount	Description
11/8/2006	20065547	London Utility Commission	\$398.92	Water and Garbage
11/10/2006	20065150	KAEC Inc.	\$154.00	Meeting expense
11/10/2006	20065160	Peoples Rural Telephone	\$1,831.02	Telephone expense
11/10/2006	20065162	QX.Net	\$120.00	Telephone expense
11/10/2006	50065195	4Imprint	\$303.01	Supplies
11/14/2006	20065447	Central Forms	\$633.88	Supplies
11/15/2006	50065493	4Imprint	\$360.94	Supplies
11/16/2006	20065481	VISA	\$1,293.11	Meeting expenses, supplies
11/16/2006	20065555	NISC	\$10,998.05	Data processing services
11/17/2006	20065248	EEO Associates	\$537.70	Professional services
11/22/2006	20065372	Peoples Rural Telephone	\$2,149.64	Telephone expense
11/22/2006	20065388	Windstream Kentucky East Inc.	\$2,704.29	Telephone expense
11/22/2006	20065389	Windstream Kentucky East Inc.	\$259.66	Telephone expense
11/22/2006	20065396	Bond Holiness Church	\$1,430.00	Meeting expense
11/22/2006	20065521	BellSouth	\$787.03	Telephone expense
11/22/2006	20065589	American Express/Travel	\$100.00	Dues
11/27/2006	20065566	Society for Human Resource Management	\$145.00	Subscription
11/28/2006	20065623	Corporate Express Imaging	\$848.32	Supplies
11/30/2006	20065465	NISC	\$399.00	Meeting fee
11/30/2006	20065482	Waste Management of Ky LLC	\$151.88	Garbage collection
11/30/2006	20065636	Jackson Propane Plus	\$253.24	Water
11/30/2006	20065681	TNCI	\$2,381.10	telephone expense
11/30/2006	20065708	A & R Business Machines	\$138.88	Supplies
11/30/2006	20065714	Cumberland Valley Office Supplies	\$998.60	Supplies
11/30/2006	20065789	NISC	\$2,420.68	Supplies
11/30/2006	GJ 1106043	Invoices-Dell & VISA-Correct posting	\$1,214.10	Supplies
11/30/2006	FJE 01		\$161.23	Insurance Accrual
11/30/2006	FJE 49		\$4,686.68	Cooperative electric usage
11/30/2006	FJE 56		\$4,236.00	Property Tax
11/30/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
11/30/2006	FJE 66		\$2,136.35	Bank charges or fees
11/30/2006			\$0.00	Labor & Benefits
11/30/2006			\$1,513.40	Transportation
12/1/2006	20065479	USPS	\$1,800.00	Postage
12/1/2006	20065489	Computer Informations Systems	\$1,109.62	Software support & telephone expense
12/1/2006	20065872	Jackson County Water Association	\$129.16	Water
12/8/2006	20065549	Lee County Solid Waste Service	\$111.00	Garbage collection
12/8/2006	20065558	Peoples Rural Telephone	\$1,831.02	Telephone expense
12/8/2006	20065562	QX.Net	\$120.00	Telephone expense
12/8/2006	20085579	Windstream Kentucky East Inc.	\$1,206.33	Telephone expense
12/12/2006	20065874	London Utility Commission	\$491.22	Water and Garbage
12/15/2006	20065617	Chapman Printing Co.	\$537.42	Supplies
12/15/2006	20065639	Postmaster	\$300.00	Postage
12/15/2006	20065665	Kathy Scott	\$467.07	Meeting fee
12/17/2006	20066174	Knoxville News-Sentinel Co	\$926.12	Newspaper advertising
12/18/2006	20066077	VISA	\$1,599.40	Newspaper advertising
12/19/2006	20066230	Aspen Publishers, Inc.	\$255.56	Subscription
12/22/2006	20065733	National Society of	\$217.00	Dues
12/22/2006	20065736	Peoples Rural Telephone	\$2,149.64	Telephone expense
12/22/2006	20065753	Thompson Publishing Group	\$403.50	Subscription
12/22/2006	20065756	The Wall Street Journal	\$104.94	Subscription
12/22/2006	20065759	Computer Informations Systems	\$1,109.62	Software support & telephone expense
12/22/2006	20065766	4Imprint	\$1,520.80	Supplies
12/27/2006	20065772	Windstream Kentucky East Inc.	\$1,499.65	Telephone expense
12/27/2006	20065882	QX.Net	\$120.00	Telephone expense
12/29/2006	20065779	Corporate Express Imaging	\$974.56	Supplies
12/29/2006	20065789	NISC	\$10,998.05	Data processing services
12/29/2006	20065799	Windstream Kentucky East Inc.	\$259.66	Telephone expense
12/31/2006	20066033	Cumberland Valley Office Supplies	\$1,141.03	Supplies

Account 921.00

Office Supplies

Date	Check Number	Payee	Amount	Description
12/31/2006	20066070	Sentinal Office Supplies	\$156.02	Supplies
12/31/2006	20066074	TNCI	\$2,545.11	Telephone expense
12/31/2006	20066079	Waste Management of Ky LLC	\$152.30	Garbage collection
12/31/2006	20066173	Jackson Propane Plus	\$107.06	Water
12/31/2006	20066182	NISC	\$1,627.50	Data processing services
12/31/2006	20066189	The Sentinel-Echo	\$393.32	Newspaper advertising
12/31/2006	GJ 1206006		\$112.91	Set up sales tax on invoices
12/31/2006	GJ 1206035	Transfer Cumberland Valley Invoices	\$11,964.75	Supplies
12/31/2006	FJE 01		\$161.23	Insurance Accrual
12/31/2006	FJE 49		\$5,831.93	Cooperative electric usage
12/31/2006	FJE 56		\$1,288.45	Property Tax
12/31/2006	FJE 57		(\$100.00)	Allocate office supplies to work orders
12/31/2006	FJE 66		\$1,723.52	Bank charges or fees
12/31/2006			\$0.00	Labor & Benefits
12/31/2006			\$1,154.19	Transportation
1/2/2007	20066384	Jackson County Water Association	\$169.79	Water
1/5/2007	20065876	Lee County Solid Waste Service	\$111.00	Garbage collection
1/5/2007	20065902	Midway College	\$975.00	Meeting fee
1/12/2007	20066020	BellSouth	\$793.59	Telephone expense
1/12/2007	20066037	EEO Associates	\$166.25	Professional services
1/12/2007	20066067	Peoples Rural Telephone	\$1,831.18	Telephone expense
1/12/2007	20066082	Windstream Kentucky East Inc.	\$2,730.94	Telephone expense
1/12/2007	20066304	London Utility Commission	\$397.23	Garbage collection
1/15/2007	20066306	NISC	\$11,025.23	Data processing services
1/17/2007	20066326	VISA	\$826.61	Meeting expense & fee, supplies, postage
1/17/2007	20066337	VISA	\$387.76	Meeting expense & fee, supplies
1/19/2007	20066159	The Courier-Journal	\$1,931.15	Newspaper advertising
1/19/2007	20066160	Corporate Express Imaging	\$1,262.73	Supplies
1/19/2007	20066164	H T Hackney Company	\$214.95	Supplies
1/19/2007	20066183	Peoples Rural Telephone	\$2,149.64	Telephone expense
1/19/2007	20066196	Windstream Kentucky East Inc.	\$259.90	Telephone expense
1/22/2007	20066363	BellSouth	\$793.76	Telephone expense
1/23/2007	20066371	Chapman Printing Co.	\$458.45	Supplies
1/26/2007	20066251	USPS	\$1,800.00	Postage
1/26/2007	20066255	Computer Informations Systems	\$1,109.62	Telephone expense & software support
1/29/2007	20066331	Indiana Statewide Association	\$450.00	Meeting fee
1/29/2007	20066373	Corporate Express Imaging	\$2,098.80	Supplies
1/31/2007	20066303	Kentucky Chamber of Commerce	\$495.00	Meeting fee
1/31/2007	20066381	Jackson County Cancer Fund	\$110.00	Meeting expense
1/31/2007	20066530	Jackson Propane Plus	\$618.27	Water
1/31/2007	20066544	Waste Management of Ky LLC	\$152.30	Garbage collection
1/31/2007	20066584	A & R Business Machines	\$455.06	Supplies
1/31/2007	20066594	Cumberland Valley Office Supplies	\$1,569.49	Supplies
1/31/2007	20066617	Sentinal Office Supplies	\$129.72	Supplies
1/31/2006	20066622	TNCI	\$2,649.45	Telephone expense
1/31/2007	FJE 01		\$161.23	Insurance Accrual
1/31/2007	FJE 49		\$5,209.39	Cooperative electric usage
1/31/2007	FJE 57		(\$100.00)	Allocate office supplies to work orders
1/31/2007	FJE 66		\$1,715.21	Bank charges or fees
1/31/2007			\$1,368.92	Transportation
2/1/2007	20066754	Jackson County Water Association	\$171.05	Water
2/2/2007	20066305	Lee County Solid Waste Service	\$111.00	Garbage collection
2/2/2007	20066312	QX.Net	\$140.00	Telephone expense
2/5/2007	20066690	Windstream Kentucky East Inc.	\$275.37	Telephone expense
2/9/2007	20066388	Ky Council of Cooperatives	\$300.00	Dues
2/9/2007	20066397	Peoples Rural Telephone	\$1,831.18	Telephone expense
2/9/2007	20066668	London Utility Commission	\$393.65	Garbage collection
2/15/2007	20066665	KAEC Inc.	\$618.06	Dues
2/15/2007	20066672	NISC	\$11,025.23	Data processing services

Account 921.00 Office Supplies

Date	Check Number	Payee	Amount	Description
2/15/2007	20066694	Computer Informations Systems	\$109.62	Software support
2/16/2007	20066518	EEO Associates	\$965.10	Professional services
2/16/2007	20066532	Postmaster	\$300.00	Postage
2/16/2007	20066547	Windstream Kentucky East Inc.	\$2,707.76	Telephone expense
2/16/2007	20066688	VISA	\$2,762.00	Meeting expense & supplies, postage
2/19/2007	20066757	KAEC Inc.	\$200.00	Dues
2/21/2007	20066675	VISA	\$195.00	Subscription
2/22/2007	20066723	BellSouth	\$793.70	Telephone expense
2/23/2007	20066611	Peoples Rural Telephone	\$2,149.64	Telephone expense
2/23/2007	20066631	Zones	\$360.90	Supplies
2/27/2007	20066747	H T Hackney Company	\$214.64	Supplies
2/23/2007	20066894	Chapman Printing Co.	\$458.45	Supplies
2/28/2007	20066758	Jackson Propane Plus	\$319.34	Water
2/28/2007	20066879	Waste Management of Ky LLC	\$147.73	Garbage collection
2/28/2007	20066896	Cumberland Valley Office Supplies	\$6,223.89	Supplies
2/28/2007	20066914	NISC	\$581.03	Data processing services
2/28/2007	20066922	TNCI	\$2,282.46	Telephone expense
2/28/2007	GJ 0207022		\$127.45	Supplies
2/28/2007	GJ 0207041		(\$308.92)	Adjust 2006 property tax expense
2/28/2007	FJE 01		\$161.23	Insurance Accrual
2/28/2007	FJE 49		\$7,198.41	Cooperative electric usage
2/28/2007	FJE 57		(\$100.00)	Allocate office supplies to work orders
2/28/2007	FJE 66		\$2,380.58	Bank charges or fees
2/28/2007			\$3,288.61	Transportation
2/28/2007			\$12,531.94	Items less than \$100
		Total	\$611,244.00	

Account 930.22 Dues Paid to Associated Organizations

Date	Check Number	Payee	Amount	Description
4/24/2006	20062179	KAEC Inc.	\$550.00	Dues & Donation - Transferred in August
7/14/2006	20063241	KAEC Inc.	\$60,592.69	Dues - Second half
8/31/2006	20064141	KAEC Inc.	\$200.00	Dues - Transferred in August
9/15/2006	20064243	NRECA	\$43,000.00	Dues
9/30/2006	GJ0908031	Transfer KAEC invoices	(\$2,160.71)	Correct posting of invoices February - August
1/19/2007	20066170	KAEC Inc.	<u>\$62,475.03</u>	Dues
			<u>\$164,657.01</u>	

Account 930.25 Member Publications

Date	Check Number	Payee	Amount	Description
3/23/2006	Env 17 Mck		(\$485.00)	Meeting expense refund
3/24/2006	20061567	KAEC Inc.	\$18,849.09	Ky Living Magazine
3/31/2006			\$2,248.21	Labor & Benefits
4/18/2006	20062100	KAEC Inc.	\$16,238.25	Ky Living Magazine
4/18/2006	20062200	VISA	\$595.00	Meeting fee
4/18/2006	20062285	VISA	\$873.39	Meeting expenses
4/30/2006			\$2,105.68	Labor & Benefits
5/16/2006	20062575	VISA	\$320.21	Meeting expenses
5/19/2006	20062701	KAEC Inc.	\$16,234.13	Ky Living Magazine
5/31/2006			\$980.12	Labor & Benefits
6/16/2006	20062804	KAEC Inc.	\$105.00	Meeting fee
6/29/2006	20063241	KAEC Inc.	\$18,833.63	Ky Living Magazine
6/30/2006			\$2,324.07	Labor & Benefits
7/27/2006	20063582	KAEC Inc.	\$16,229.06	Ky Living Magazine
7/31/2006			\$941.24	Labor & Benefits
8/17/2006	20064227	KAEC Inc.	\$16,225.38	Ky Living Magazine
8/31/2006			\$1,579.31	Labor & Benefits
9/20/2006	20064651	KAEC Inc.	\$18,859.77	Ky Living Magazine
9/30/2006			\$3,218.58	Labor & Benefits
10/13/2006	20065150	KAEC Inc.	\$16,285.12	Ky Living Magazine
10/17/2006	20065106	VISA	\$289.60	Meeting expense
10/31/2006			\$1,688.92	Labor & Benefits
11/15/2006	20065635	KAEC Inc.	\$16,301.22	Ky Living Magazine
11/30/2006			\$3,450.97	Labor & Benefits
12/15/2006	20065644	NRECA	\$310.00	Meeting fee
12/18/2006	20066108	VISA	\$656.79	Meeting expenses
12/22/2006	20066056	KAEC Inc.	\$18,957.91	Ky Living Magazine
12/31/2006			\$1,655.00	Labor & Benefits
1/2/2007	Env 1 Mck	East Kentucky Power - TSE Grant	(\$11,615.50)	Ky Living Magazine
1/22/2007	20066387	KAEC Inc.	\$16,486.29	Ky Living Magazine
1/31/2007	20066610	NRECA	\$100.00	Dues
1/31/2007			\$793.54	Labor & Benefits
2/16/2007	20066688	VISA	\$337.60	Meeting expenses
2/21/2007	20066910	KAEC Inc.	\$16,494.15	Internet provider
2/28/2007			\$1,487.80	Labor & Benefits
2/28/2007			\$294.77	Items less than \$100
Total			<u>\$220,249.30</u>	

Account 930.26 Employee Publications

Date	Check Number	Payee	Amount	Description
3/31/2006			\$669.69	Labor & Benefits
4/30/2006			\$631.72	Labor & Benefits
5/12/2006	20062294	The Marlin Company	\$1,737.10	Billboard Advertising
5/31/2006			\$735.09	Labor & Benefits
6/30/2006			\$1,532.68	Labor & Benefits
7/31/2006			\$1,882.45	Labor & Benefits
8/18/2006	20063703	The Marlin Company	\$1,737.10	Billboard Advertising
8/31/2006			\$1,678.02	Labor & Benefits
9/30/2006			\$1,779.19	Labor & Benefits
10/31/2006			\$1,440.48	Labor & Benefits
11/29/2006	20065485	Mike Truett	\$150.00	Awards & Prizes
11/30/2006			\$4,264.25	Labor & Benefits
12/29/2006	20065800	The Marlin Company	\$1,746.29	Billboard Advertising
12/31/2006			\$2,636.82	Labor & Benefits
1/31/2007			\$1,894.27	Labor & Benefits
2/28/2007			\$1,408.12	Labor & Benefits
2/28/2007			\$319.16	Items less than \$100
		Total	<u>\$26,242.43</u>	

Error

An error occurred while processing this page. See the system log for more details.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

14. With regard to Exhibit 11, please explain the nature and purpose of the "Caps" expense on page 3, line 17 and the "Apparel" expense items on page 5, lines 133 through 137.

Response

The caps are worn by Jackson Energy employees for both protection against the elements and identification to the public and consumers.

For apparel, see PSC #2, Question 21.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

15. Please explain the nature and purpose of the \$5,500 'Entertainment/Fireworks' expense shown on line 12 of Exhibit 11, page 10. In addition, provide a breakout of the \$5,500 by expense component.

Response

The entertainment at the annual meeting was a fireworks display. The entire amount is for the fireworks.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

16. Please explain why the \$1,985 expense for Institutional Advertising shown on Exhibit 11, page 8 should be allowed for ratemaking purposes in this case.

Response

The title on Exhibit 11, page 2 should have stated "General advertising" instead of "Institutional advertising". This labor is associated with the labor recorded in Account 913, Exhibit 11, page 5, line 150.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

17. With regard to the redacted Payroll information shown on Exhibit 1, please provide the following information:
- a. Explain why JECC has assumed normalization annual hours of 2,080 for the following employees who worked substantially less than 2,080 hours during the test year: salaried employee nos. 13, 214, 254, 312; hourly employee numbers 148, 190, 224, 267, 268, 275, 295, 313, and 314.

Response

For salaried employees, see PSC #2, Question 12. b.

Employees nos. 190, 267, 275, and 295 were off part of the year on FMLA and have all returned to work full-time.

Employees 148 and 268 are dispatchers who work odd shifts made up of longer workdays. Depending on their schedules, they may work more than, or less than, 2,080 hours per year. These are both full-time employees.

Employee 224 took time off for personal circumstances. This employee has returned to work full-time.

Employees 313 and 314 were hired full-time during the test year.

- b. Explain why JECC is claiming rate recovery for payroll expenses of \$86,649 for employees who are retired.

Response

Jackson Energy is not claiming rate recovery for payroll expenses of retired employees.

- c. Explain where the hired employees shown on Exhibit 1, page 6, lines 18-25 are reflected in the employee listing shown on Exhibit 1, pages 3 through 5.

Response

See PSC #2, Question 12.b.

- d. Explain why JECC is reflecting the payroll expenses for employee number 107 and 161 on Exhibit 1, page 4 when these employees were terminated in 02/08 and 12/04. If the payroll expenses for these employees must be removed, indicate the required payroll expense removal for each of these terminated employees, as well as all other expenses included in the filing that are related to these terminated employees (payroll taxes; pension expenses, FAS 106 expenses, etc).

Response

See PSC #2, Question 12.b.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

18. With regard to JECC's number of employees, please provide the number of employees (in total and broken out between salaried, hourly, summer and part-time, and retirees) as of 2/28/06, 2/28/07, 11/30/07, as compared to the corresponding employees used in calculating the adjusted test year payroll expense.

Response

Number of employees by type:

	<u>2/28/06</u>	<u>2/28/07</u>	<u>11/30/07</u>	<u>Adjusted Test Year</u>
Salaried	35	32	32	32
Hourly	99	100	97	101
Summer	4	2	2	5
Part-time	0	0	0	0
Retiree	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
Total	138	134	132	138

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

19. With regard to summer and part-time employees, please provide the total number of hours worked (equivalent to the test year number of 2,363 on Exhibit 1, page 5) and the total expense amount (equivalent to the test year number \$12,500 on Exhibit 1, page 5) booked by JECC for the 12-month periods ended 2/28/06, 2/28/05, and 2/28/04.

Response

	<u>Hours</u>	<u>Amount</u>
2/28/06	3,192	17,952
2/28/05	4,958	32,186
2/28/04	3,793	24,530

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

20. With regard to retirees, please provide the total number of hours worked (equivalent to the test year number of 3,247 on Exhibit 1, page 5) and the total expense amount (equivalent to the test year number of \$86,649 on Exhibit 1, page 5) booked by JECC for the 12-month periods ended 2/28/06, 2/28/05, and 2/28/04.

Response

	<u>Hours</u>	<u>Amount</u>
2/28/06	3,525	70,866
2/28/05	8,486	155,108
2/28/04	1,163	17,549

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

21. What is the relevance and significance of the annualized 12/31/06 long term debt interest information shown on Exhibit 5, page 3 of 4?

Response

See PSC #1, Question 8.a.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

22. Exhibit 5, page 4 of 4 states that all of the short term borrowings will be repaid as a result of the additional revenues requested in this case and that, therefore, all short term debt interest of \$261,006 must be removed from the test year. In this regard, please provide the following information:
- a. Reconcile this information with JECC's proposal in this case to only remove 50%, or \$130,503, of the total test year short term debt interest expense.

Response

See PSC #2, Question 15.a.

- b. Provide all analyses and calculations performed by JECC that form the basis for JECC's estimated conclusion that approximately one-half of the short term debt will be repaid if the rate increase request is approved.

Response

See PSC #2, Question 15.a.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

23. Exhibit Y, page 10 shows that the adjusted test year Other Interest expenses include \$3,557 for interest related to the EKPC Marketing Loan program. In this regard, please provide the following information:

- a. Has JECC sought Commission approval for the EKPC Marketing Loan for which the \$3,557 interest was incurred? If so, explain when this approval was sought and whether the Commission approved this loan.

Response

This was not for the EKPC marketing loan, it is for the late payment of a power bill to EKPC. The \$3,557 was listed on the incorrect line and should have been to Account No. 431.11, Other interest expense, EKPC

- b. Why is it appropriate for JECC to request rate recognition for this expense of \$3,557?

Response

Jackson Energy had the option of borrowing on the CFC line of credit or from EKPC for the applicable interest. This would be the same as the response to Question 22 of this data request.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

24. With regard to the Professional fees of \$118,115 shown on Exhibit 9, pages 2 and 3, please provide the following information:
- a. Provide all expense items listed on these two pages that are not of an annual recurring nature.

Response

Items of a non-recurring nature are line numbers: 25, 26, 29, 30, 50, 55, 62, 63.

- b. How many times has JECC performed a full depreciation rate study in the last 20 years?

Response

Jackson Energy has had two depreciation studies performed, 2000 and 2005.

- c. Provide a description of the nature and purpose and a detailed itemized listing of the total expenses of \$12,685 that are entitled "Collections."

Response

Jackson Energy uses its attorney to attempt to make collections for past due accounts. This is the fee for this service.

- d. Provide a description of the nature and purpose and a detailed itemized listing of the total expenses of \$48,192 that are entitled "Various legal issues," including a complete description of each issue or case. In addition, explain why these legal services do not fall under the annual retainer.

Response

See PSC #2, Question 17.d.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

25. Please explain why JECC is claiming rate recognition for the \$639 fees and expenses for Ed Stamper and the \$5,905 fees and expenses for Don Thompson given that these 2 directors retired effective April 2006 and July 2006.

Response

Instead of removing these fees and expenses and normalizing the 2 new directors fees and expenses, director fees and expenses were not changed.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

26. With regard to rate case expenses, please provide the following information:

- a. Actual expenses incurred for the prior 2001 rate case, in total and broken out by expense component.

Response

Office supplies, advertising and misc.	5,997
Legal fees	9,320
Consulting	39,756
Employee labor and benefits	25,543
	<u>80,616</u>

- b. Actual expenses incurred to date for current rate case, in total and broken out by by expense component per Exhibit 13.

Response

Office supplies, advertising and misc.	5,771
Legal fees	833
Consulting	-
Employee labor and benefits	13,580
	<u>20,184</u>

- c. Copy of the contracts for the \$5,000 legal and \$60,000 consulting expenses.

Response

There are no contracts for the services.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

27. Other than the \$221,404 loss on sale of Jackson Services Plus, provide any expenses (e.g., legal, consulting, maintenance, administrative, etc.) included in the adjusted test year that are related to this sale.

Response

The only other costs are legal fees included in Exhibit 9 of the application, which have been removed for this application.

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

28. Please explain why JECC is proposing to rmove the \$470,772 amortization for the deferred property retirement.

Response

See PSC #2, Question 10. b.

Witness: Jim Adkins

Jackson Energy Cooperative
Case No. 2007-00333
Attorney General's Initial Data Request

29. In the response to PSC-1-38, page 2, JECC states tht in this case it has submitted its new, updated depreciation study as of December 31, 2005. In response to PSC-1-39, JECC states that the depreciation rates used in this case to determine the normalized depreciation expenses are the same as those approved by the Commission in Case No. 2000-373. In regard, please provide the following clarifying information:
- a. Explain why JECC has chosen to continue to use the current PSC-approved depreciation rates rather than the depreciation rates from the updated 2005 depreciation study.

Response

First, Jackson Energy did not state that it was using the same rates as the Commission approved in Case No. 2000-373, what was stated was that Jackosn Energy was using the "Net Salvage for the previous five (5) years, which is in accordance with the Commissions Order in Jackson Energy's last rate request in Order No. 200-373".

- b. If the distribution and general plant accounts that are listed in the response to PSC-1-38, page 3 are not the current PSC approved depreciation rates, explain why not. In addition, provide the current PSC-approved depreciation rates for these same plant accounts and calculate the normalized depreciation expenses based on the current PSC-approved depreciation rates as compared to the current normalized depreciation expenses totaling \$7,058,793 and the currently normalized transportation clearing expenses of \$322,737. Show all calculations in the same format and detail as per pages 3 and 4 of the response to PSC-1-38.

Response

These are currently PSC-approved depreciation rates.

- c. Provide a side-by-side comparison of the current PSC-approved depreciation rates and the corresponding depreciation rates from the 2005 depreciation study for each of the accounts listed on page 3 of the response to PSC-1-38.

Response			
<u>Account</u>		<u>Current</u>	<u>Proposed</u>
<u>Number</u>	<u>Description</u>	<u>Rate</u>	<u>Rate</u>
Distribution plant			
362	Station equipment	6.67%	6.67%
364	Poles, towers & fixtures	3.57%	3.45%
365	Overhead conductors & devices	2.86%	3.23%
366	Underground conduit	2.00%	2.00%
367	Underground conductor & devices	3.33%	3.33%
368	Line transformers	2.63%	2.56%
369	Services	3.70%	3.57%
370	Meters	2.78%	4.17%
370.10	Meters, AMR	6.67%	6.67%
372	Security lights	4.35%	4.76%
373	Street lights	4.35%	4.76%
General plant			
390	Structures and improvements	2.50%	1.98%
391	Office furn and eqt	5.80%	6.82%
391	Office computer equip	12.15%	6.82%
391	Office furn and eqt	5.58%	6.82%
391	Office furn and eqt	5.58%	6.82%
392	Transportation	13.00%	8.20%
392	Transportation , other	9.72%	11.72%
393	Stores	3.53%	5.00%
394	Tools, shop and garage	4.26%	5.00%
395	Laboratory	2.94%	6.67%
396	Power operated	7.43%	9.53%
397	Communications	4.29%	10.00%
398	Miscellaneous	6.17%	8.67%

Jackson Energy Cooperative

Case No. 2007-00333

Attorney General's Initial Data Request

30. As shown on page 3 and 4 of the response to PSC-1-38, the proposed annualized/normalized gross depreciation expenses of \$7,058,793 are \$556,418 higher than the per books test year depreciation expenses of 46,502,373. Is this \$556,418 difference purely the result of applying the current PSC-approved depreciation rates to test year-end depreciable plant balances (as done on page 3 of the response) as compared to the per books depreciation expenses that are essentially the result of applying the current PSC-approved depreciation rates to average test year depreciable plant balances? If there are any other reasons for this \$556,418 difference, provide a detailed explanations for these reasons.

Response

No. The proposed rates from Question 29. c. of this response were used.