

**KENTUCKY 65 HENDERSON
KENERGY CORP.
HENDERSON, KENTUCKY

FINANCIAL STATEMENTS**

For the years ended December 31, 2007 and 2006

Neel, Crafton & Phillips, LLP
*Certified Public Accountants
Business Consultants*

Kenergy Corp.
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INDEPENDENT AUDITORS' REPORT

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To the Board of Directors
Kenergy Corp.
Henderson, Kentucky

We have audited the accompanying balance sheets of Kenergy Corp. (Kenergy) as of December 31, 2007 and the related statements of revenue and expenses, changes in members' equities, and cash flows for the year then ended. These financial statements are the responsibility of Kenergy's management. Our responsibility is to express an opinion on these financial statements based on our audits. The financial statements for the year ended December 31, 2006 were audited by other auditors who expressed an unqualified opinion on the financial statements in their report dated March 28, 2007.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of Kenergy as of December 31, 2007, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2008, on our consideration of Kenergy's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Neel, Crafton & Phillips, LLP

Henderson, Kentucky
March 18, 2008

Balance Sheets

Kenergy Corp.

December 31, 2007 and 2006

Assets	2007	2006
Utility plant, net	\$ 171,467,259	\$ 169,533,638
Investments	8,386,663	8,681,878
Current Assets:		
Cash and cash equivalents	7,553,350	1,515,630
Accounts receivable, less allowance for doubtful accounts:2007, \$133,184 and 2006, \$122,541		
Billed	27,492,004	23,784,626
Unbilled	7,995,558	7,111,344
Materials and supplies	1,129,485	1,397,405
Other current assets	251,733	219,276
Total current assets	44,422,130	34,028,281
Other Assets	228,897	17,050
Total Assets	\$ 224,504,949	\$ 212,260,847
Members' equities and liabilities		
Members' equities:		
Memberships	\$ 241,010	\$ 240,185
Patronage capital	52,037,295	48,753,412
Other	3,029,211	3,554,886
Total members' equities	55,307,516	52,548,483
Long-term debt, net of current portion	129,556,979	117,705,836
Current liabilities:		
Note payable	-	5,000,000
Accounts payable	28,723,076	25,658,973
Consumer deposits	1,853,862	2,496,899
Current maturities of long-term debt	4,609,293	4,222,208
Other current and accrued liabilities	1,399,903	1,748,874
Total current liabilities	36,586,134	39,126,954
Other noncurrent liabilities	2,283,286	2,078,459
Deferred credits	771,034	801,115
Total members' equities and liabilities	\$ 224,504,949	\$ 212,260,847

Statements of Revenue and Expenses

Kenergy Corp.

For the years ended December 31, 2007 and 2006

	2007	2006
Operating revenue	\$ 355,873,775	\$ 323,837,577
Operating expenses:		
Cost of power	321,978,888	295,460,224
Distribution operation	3,897,531	4,275,040
Distribution maintenance	8,147,026	8,583,298
Customer accounts	2,803,081	2,686,135
Consumer service and information	245,746	209,517
Sales	67,193	102,674
Administrative and general	2,903,160	3,245,695
Depreciation	7,415,078	6,227,515
Taxes	295,303	271,795
Other deductions	55,620	70,851
Total operating expenses	347,808,626	321,132,744
Operating margin before interest expense	8,065,149	2,704,833
Interest on long-term debt	5,776,152	5,265,708
Interest charged to construction	(73,029)	(82,651)
Other interest expense	211,158	176,110
Operating margin (loss)	2,150,868	(2,654,334)
Nonoperating margin:		
Investment income	928,570	1,008,890
Other income (expense)	51,815	12
Net margin assigned by associated organizations	3,131,253	(1,645,432)
Operating margin assigned by associated organizations	275,696	50,996
Net margin (loss)	\$ 3,406,949	\$ (1,594,436)

Statements of Changes in Members' Equities

Kenergy Corp.

For the years ended December 31, 2007 and 2006

	Memberships	Patronage Capital	Other	Total
Balance, December 31, 2005	\$ 275,480	\$ 51,234,702	\$ 3,407,515	\$ 54,917,697
Net refund of membership fees	(35,295)	-	-	(35,295)
Net loss	-	(1,594,436)	-	(1,594,436)
Patronage capital retired	-	(886,854)	-	(886,854)
Retired capital credits - gain	-	-	120,321	120,321
Other changes	-	-	27,050	27,050
Balance, December 31, 2006	240,185	48,753,412	3,554,886	52,548,483
Increase in membership fees	825	-	-	825
Net margin (loss)	-	3,406,949	-	3,406,949
Accumulated other comprehensive income: increase in additional minimum pension liability	-	-	(533,000)	(533,000)
Patronage capital retired	-	(123,066)	-	(123,066)
Retired capital credits - gain	-	-	68,121	68,121
Other changes	-	-	(60,796)	(60,796)
Balance, December 31, 2007	\$ 241,010	\$ 52,037,295	\$ 3,029,211	\$ 55,307,516

Statements of Cash Flows

Kenergy Corp.

For the years ended December 31, 2007 and 2006

	2007	2006
Cash flows from operating activities:		
Net margin (loss)	\$ 3,406,949	\$ (1,594,436)
Adjustments to reconcile net margin (loss) to net cash provided by operating activities		
Depreciation charged to operations	7,788,573	6,742,046
Interest income added to cushion of credit balance	(611,902)	-
Interest expense paid from prior note payments	2,022,659	-
Noncash assigned capital credits	(275,697)	(77,403)
Decrease (increase) in accounts receivable	(3,707,378)	(2,368,988)
Decrease (increase) in materials and supplies	267,920	349,733
Decrease (increase) in other current assets	(916,670)	803,838
Increase (decrease) in accounts payable	2,452,705	2,461,280
Other items, net	119,887	-
Increase (decrease) other current and accrued liabilities	(348,970)	(90,704)
Net cash provided by operating activities	10,198,076	6,225,366
Cash flows from investing activities:		
Capital expenditures, net	(9,606,007)	(12,643,477)
Decrease (increase) in other investment, excluding assigned capital credits	376,132	(677,869)
Net cash used in investing activities	(9,229,875)	(13,321,346)
Cash flows from financing activities:		
Additional memberships, net of refunds	357,789	52,860
Refund of large industrial customer deposit	(1,000,000)	-
Net borrowings (repayment) on note payable	(5,000,000)	3,500,000
Additional long-term debt	14,162,500	9,000,000
Reduction of long-term debt	(4,384,118)	(4,580,606)
Principle payments paid from prior note payments	1,049,089	-
Patronage capital retired	(115,741)	(739,483)
Net cash provided by financing activities	5,069,519	7,232,771
Net increase in cash and cash equivalents	6,037,720	136,791
Cash and cash equivalents, beginning of year	1,515,630	1,378,839
Cash and cash equivalents, end of year	\$ 7,553,350	\$ 1,515,630
Supplemental disclosure of cash flow information:		
Interest paid, net of amounts capitalized	\$ 5,703,124	\$ 5,288,979

Notes to Financial Statements

Kenergy Corp.

ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Kenergy is a nonprofit electric distribution cooperative association which provides electric power to approximately 54,617 residential, commercial and industrial customers located in fourteen western Kentucky counties.

Basis of Accounting

The accounting policies of Kenergy reflect those prescribed by the United States Department of Agriculture Rural Utilities Service (RUS) and the Kentucky Public Service Commission (KPSC), which conform with accounting principles generally accepted in the United States of America in all material respects.

Revenues

Revenues are accrued when services are rendered based on rates authorized by the KPSC.

Utility Plant

Utility plant is stated at original cost, net of contributions, which is the cost when first dedicated to public service. Kenergy capitalizes supervisory and overhead costs applicable to construction projects.

Maintenance and repairs of property units and renewals of minor items of property are charged to maintenance expense accounts. The costs of replacing complete property units are charged to utility plant accounts and the original cost of distribution plant property units retired and cost of removal, net of salvage value, are charged to accumulated depreciation.

Depreciation

Depreciation is provided on the basis of the estimated useful lives of assets at straight-line rates, which for 2007 and 2006, were as follows:

Distribution plant	2.20% to 6.75%
General plant	2.00% to 15.60%

Kenergy uses the composite method of depreciation for distribution plant and the unit method of depreciation for general plant.

Investments

As more fully described in the following notes, Kenergy's investment in a generation and transmission corporation is recorded at zero. All other investments of Kenergy are stated at cost, which approximated fair value.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, money market funds, and investments with an original maturity of three months or less. The carrying amount reported in the balance sheet for cash and cash equivalents approximates fair value.

Material and Supplies

Materials and supplies inventories are stated at the lower of cost or market using the average cost method.

Notes to Financial Statements

Kenergy Corp.

ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

UTILITY PLANT

Utility plant at December 31 consists of the following:

	2007	2006
Distribution plant	\$ 202,842,778	\$ 194,082,590
General plant	20,846,828	20,634,711
	223,689,606	214,717,301
Less accumulated depreciation	53,319,541	48,193,716
	170,370,065	166,523,585
Construction in progress	1,097,194	3,010,053
	\$ 171,467,259	\$ 169,533,638

Depreciation expense for the years ended December 31, 2007 and 2006, was \$8,111,347 and \$7,018,256, respectively.

Interest capitalized during 2007 and 2006 related to construction of utility plant was \$73,029 and \$82,651, respectively.

INVESTMENTS

Generation and Transmission Corporation

As discussed in preceding notes, Kenergy purchases electric power from Big Rivers, a generation and transmission cooperative association. The membership of Big Rivers is comprised of Kenergy and two other distribution cooperatives.

The following is an audited summary at December 31 of financial information pertaining to Big Rivers:

Amounts below are in thousands, 000's omitted

	2007	2006
Balance Sheet Data:		
Assets:		
Current assets	\$ 199,886	\$ 118,310
Noncurrent assets	1,119,230	1,136,079
Total assets	1,319,116	1,254,389
Liabilities:		
Current liabilities	85,464	34,339
Noncurrent liabilities	1,408,650	1,437,421
Total liabilities	1,494,114	1,471,760
Equities (deficit)	(174,998)	(217,371)

Notes to Financial Statements

Kenergy Corp.

INVESTMENTS, CONTINUED

Amounts below are in thousands, 000's omitted		
Income statement data:	2007	2006
Revenues	\$ 329,870	\$ 258,588
Operating margin	\$ 27,080	\$ 17,598
Net margin	\$ 47,177	\$ 34,542

The above summary was obtained from Big Rivers audited financial statements as of and for the years ended December 31, 2007 and 2006. Big Rivers experienced significant operating losses in prior years and has a net equities deficiency of approximately \$175 million dollars as of December 31, 2007. Because the equity of Big Rivers Electric Corporation is a deficit, Kenergy's investment in Big Rivers is reflected as zero in accordance with accounting principles generally accepted in the United States of America.

Other Investments

The more significant other investments are as follows:

Capital Term Certificates (CTC's) of the National Rural Utilities Cooperative Finance Corporation are carried at cost which approximates market. The investment at December 31, 2007 and 2006 totaled \$2,528,878. The CTC's mature in varying amounts from 2020 to 2080 and bear interest at 0%, 3%, and 5% per year.

Investment in CoBank, and international cooperative bank, is a required investment which is carried at cost and totaled \$1,658,601 and \$1,464,748 at December 31, 2007 and 2006, respectively. Under the terms of this Loan Base Capital Plan, Kenergy's investment in CoBank (stock and allocated surplus from CoBank) is required to be 10% of Kenergy's average loan balance due to CoBank for the past five years accumulated through equity issued as a patronage return.

Kenergy's Retirement Trust totaling \$1,268,541 and \$1,449,703 at December 31, 2007 and 2006, respectively, represents amounts set aside to fund Kenergy's deferred compensation agreements and are stated at fair value.

Economic development loans represent interest free loans made to qualifying applicants to promote rural economic development. Kenergy borrows monies from RUS pursuant to the Rural Electrification Act of 1936 and in turn loans these monies to qualifying applicants. The loans are secured by letters of credit, thereby eliminating Kenergy's exposure to loss. Amounts outstanding at December 31, 2007 and 2006, were \$1,955,513 and \$2,313,388, respectively.

Notes to Financial Statements

Kenergy Corp.

LONG-TERM DEBT

Long-term debt at December 31 consists of:

	2007	2006
First mortgage notes payable to: RUS in quarterly and monthly installments of varying amounts through 2038 Interest rate term fixed to principle maturity:		
4.125% notes	\$ 1,707,402	\$ 4,840
5% notes	17,605,336	18,215,209
Treasury notes- average rate of 4.84% at December 31, 2007	22,088,806	-
5.125% notes	2,324,692	2,368,648
Laddered interest rate terms of 1- 7 years at an average rate of 2.94 % at December 31, 2007	54,711,129	65,733,077
Unapplied note prepayments-5%	(10,003,531)	(12,463,377)
	88,433,834	73,858,397
CoBank in quarterly and monthly installments of varying amounts through 2033: Interest rate term fixed to principle maturity		
4.23% average rate at December 31, 2007	8,397,226	24,796,355
Laddered interest rate terms of one to five years, average rate of 5.39% at December 31, 2007	14,801,273	6,444
	23,198,499	24,802,799
Rural economic Development Zero- Interest Loan payable to RUS in monthly installments of varying amounts through May 2011	1,955,513	2,313,388
Federal Financing Bank in quarterly installments of varying amounts through December 2037, with a 4.94% fixed rate to maturity. (2006 interest rate was 4.2%, 90 day fixed rate)	20,578,426	20,953,460
Total long-term debt	134,166,272	121,928,044
Less current maturities	4,609,293	4,222,208
	\$ 129,556,979	\$ 117,705,836

Notes to Financial Statements

Kenergy Corp.

LONG-TERM DEBT, CONTINUED

Aggregate annual maturities of long-term debt at December 31, 2007 are:

2008	\$ 4,609,293
2009	4,673,920
2010	4,600,440
2011	4,658,760
2012	4,720,189
Thereafter	110,903,670
	<hr/>
	\$ 134,166,272

SHORT-TERM BORROWINGS

Kenergy has unsecured line of credit agreements with financial institutions permitting short-term borrowings for general corporate purposes totaling \$35,000,000. Rates for such borrowings are variable. There was \$0 and \$5,000,000 outstanding under these agreements at December 31, 2007 and 2006, respectively. The rate at December 31, 2007 was 6.40%.

MAJOR CUSTOMERS

Operating revenue for 2007 and 2006 includes approximately \$250.9 million and \$225.8 million, respectively, attributable to sales of power to two aluminum smelting customers. Accounts receivable from these customers totaled \$21.1 million and \$17.3 million at December 31, 2007 and 2006, respectively.

Operating revenue also includes sales of power to six other large industrial customers totaling approximately 7.06% and 7.72% of Kenergy's operating revenue for 2007 and 2006, respectively.

COST OF POWER

Kenergy presently purchases all of its power and energy requirements from Big Rivers Electric Corporation (Big Rivers) under wholesale power contracts which expire in 2023 with the exception of the power and energy requirements of its two major customers, which is supplied by LG&E Energy Marketing, Inc. and other suppliers under power purchase agreements expiring annually through December 31, 2011. Accounts payable under such contracts were \$16.3 and \$10.7 million, respectively, at December 31, 2007, and \$9.2 million and \$14.4 million, respectively, at December 31, 2006.

PENSION PLANS

Kenergy has various pension plans covering its employees.

Noncontributory Defined Benefit Plan

Kenergy has a noncontributory defined benefit pension plan covering former Green River Electric Corporation (GREC) employees who were members of the plan on January 1, 1987. Employees with an original date of hire on or after January 1, 1987, are not eligible to join the defined benefit plan. The benefits are based on years of service and the employee's highest average monthly compensation for three consecutive years of service.

Notes to Financial Statements

Kenergy Corp.

PENSION PLANS, CONTINUED

Noncontributory Defined Benefit Plan, continued

Kenergy amended the defined benefit plan effective January 1, 1987, to offset benefits accruing after January 1, 1987, by the benefits provided by the defined contribution plan discussed below. Kenergy has adopted the provisions of Statement of Financial Accounting Standards No. 87, "Employer's Accounting for Pensions," as amended by Statement of Financial Accounting Standards No. 132, "Employers' Disclosures about Pensions and Other Postretirement Benefits."

FASB Statement No 158 "Employers Accounting for Defined Benefit Pension and Other Postretirement Plans" was adopted during the year ended December 31, 2007. FASB No. 158 requires that the full funding status of a defined benefit pension plan and other post retirement plans be recognized on the balance sheet as an asset (for over-funded plans) or as a liability (for under-funded plans).

In addition, FASB No 158 calls for recognition in other comprehensive income of gains or losses and prior service costs or credits that are not yet included as components of expense.

Finally, FASB No. 158 requires that the measurement of defined benefit plan assets and obligations be as of the balance sheet date. The cooperative adopted the provisions of this statement effective for the year ended December 31, 2007. As shown in the accompanying statement of members' equities, \$533,000 was reflected as a charge against other comprehensive income. A liability has also been recorded in the amount of \$533,000.

Net pension cost (income) for 2007 and 2006 included the following components:

	2007	2006
Service cost	\$ 51,000	\$ 57,000
Interest cost on projected benefit obligation	107,000	107,000
Expected return on plan assets	(105,000)	(94,000)
Net amortization and deferral	33,000	87,000
Settlement	-	67,000
Pension Cost (income)	\$ 86,000	\$ 224,000

The following table sets forth the plan's funded status and the amount recognized in Kenergy's balance sheet at December 31:

Notes to Financial Statements

Kenergy Corp.

PENSION PLANS, CONTINUED

Noncontributory Defined Benefit Plan, continued

	2007	2006
Accumulated benefit obligation:		
Vested	\$ 1,487,000	\$ 1,300,000
Projected benefit obligation	2,077,000	1,913,000
Plan assets at fair value	1,686,000	1,282,000
Deficiency of plan assets over projected benefit obligation	(391,000)	(631,000)
Unrecognized net loss	560,000	533,000
Net amount recognized	\$ 169,000	\$ (98,000)
Amounts recognized consist of:		
Prepaid benefit cost	\$ 169,000	\$ -
Accrued pension liability	-	(98,000)
Intangible asset	-	-
Accumulated other comprehensive income	-	-
Net amount recognized	\$ 169,000	\$ (98,000)

In determining the actuarial present value of the projected benefit obligation, the weighted average discount rate used was 5.75% for the periods ended December 31, 2007 and 2006, respectively, and the rate of increase in future compensation levels was 4.00% for 2007 and 2006. The expected long-term rate of return on assets was 7.50% for the periods ended December 31, 2007 and 2006. Plan assets consist of investments in a guaranteed investment contract and pooled separate accounts. Employer contributions totaled \$353,000 and \$121,000 for the years ended December 31, 2007 and 2006, respectively, while there were no employee contributions. Kenergy expects to contribute \$0 to this pension plan for the year ending December 31, 2008. Benefits paid totaled \$0 and \$5,000 for the years ended December 31, 2007 and 2006, respectively. Settlements totaled \$0 and \$217,000 for the years ended December 31, 2007 and 2006, respectively.

The expected long-term rate of return on plan assets for determining net periodic pension cost for each fiscal year is chosen by Kenergy from a best estimate range determined by applying anticipated long-term returns and long-term volatility for various asset categories to the target asset allocation of the plans, as well as taking into account historical returns.

Notes to Financial Statements

Kenergy Corp.

PENSION PLANS, CONTINUED

Noncontributory Defined Benefit Plan, continued

The general investment objectives are to invest in a diversified portfolio, comprised of both equity and fixed income investments, which are further diversified among various asset classes. The diversification is designed to minimize the risk of large losses while maximizing total return within reasonable and prudent levels of risk. The investment objectives specify a targeted investment allocation for the pension plans of up to 47.5% equities, 47.5% bonds and 5% real estate. Objectives do not target a specific return by asset class. These investment objectives are long-term in nature. As of December 31, 2007 the investment allocation was approximately 46.7% equities, 48.9% bonds, and 4.4% real estate. Applying the year-end 2007 since inception rate of returns for each investment category to the balances in each category produced an expected rate of return of approximately 7.75%

Estimated benefit payments for the years following 2007 are as follows

2008	\$	413,000
2009		3,000
2010		2,000
2011		487,000
2012		54,000
2013 to 2017		870,000

Savings and Retirement Plan

Effective January 1, 1987, Kenergy adopted a defined contribution savings and retirement plan. This plan is available to all former GREC employees and all newly hired employees of Kenergy on or after July 1, 1999, excluding temporary employees, with six months of service, who work at least 1,000 hours during each twelve-month period following their date of employment. Under this plan, Kenergy contributes 6% of each employee's annual compensation. In addition, Kenergy will provide matching contributions equal to 50% of each employee's contribution; however, Kenergy's matching contribution will not exceed 5% of each employee's compensation. Employer contributions under this plan totaled \$569,266 and \$569,746 for the years ended December 31, 2007 and 2006, respectively.

Notes to Financial Statements

Kenergy Corp.

PENSION PLANS, CONTINUED

NRECA Retirement and Security Program

All eligible employees of the former Henderson Union Cooperative Corporation (HUEC) participate in the NRECA Retirement and Security Program (Program), a defined benefit pension plan qualified under Section 401 and tax-exempt under Section 501(a) of the Internal Revenue Code. Kenergy makes annual contributions to the Program equal to the amounts accrued for pension expense. Non-SERP contributions were \$452,481 and \$428,727 for 2007 and 2006, respectively. In this multi-employer plan, which is available to all member cooperatives of NRECA, the accumulated benefits and plan assets are not determined or allocated separately by individual employer.

Retirement Savings Plan

The Retirement Savings Plan is available for all eligible former HUEC employees. The plan allows participants to make contributions by salary reduction, pursuant to Section 401(k) of the Internal Revenue Code. Kenergy will match the contributions of each participant, up to 3% of the participant's base compensation. Kenergy contributed \$86,733 and \$85,996 for 2007 and 2006, respectively. Participants vest immediately in their contributions and the contributions of Kenergy.

Deferred Compensation Plan

The Kenergy Corp. 457(b) Deferred Compensation Plan allows designated senior management personnel the opportunity to make salary deferral contributions into a retirement plan once they reach the IRS limit on voluntary contributions into their 401(k) plan. Plan contributions were \$4,423 and \$911 for the years ending December 31, 2007 and 2006, respectively.

DEFERRED COMPENSATION

Included in other investments and other non-current liabilities is \$1,268,541 and \$1,449,703 at December 31, 2007 and 2006, respectively, relating to deferred compensation agreements. The deferred compensation plan was frozen in 1999. Benefits are being paid out and the obligation is being relieved over a period of ten years through approximately 2012.

FINANCIAL INSTRUMENTS

Statement of Financial Accounting Standards No. 107, "Disclosures about Fair Value of Financial Instruments," requires Kenergy to disclose estimated fair values of its financial instruments. Fair value estimates, methods, and assumptions are set forth below for Kenergy's financial instruments:

The carrying amounts of cash and cash equivalents, accounts receivable, other current assets, accounts payable, and other current liabilities approximate fair value because of the short-term maturity of those instruments.

In management's opinion, the carrying value of long-term debt also approximates fair value.

Notes to Financial Statements

Kenergy Corp.

FINANCIAL INSTRUMENTS, CONTINUED

Kenergy's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and trade accounts receivable. Kenergy had cash deposits in a financial institution in excess of the amount insured by the Federal Depository Insurance Corporation (FDIC) at December 31, 2007 and 2006. The risk is managed by maintaining all deposits in high quality institutions. Kenergy routinely assesses the financial strength of its customers and, as a consequence, believes that its trade accounts receivable credit risk exposure is limited.

RELATED PARTY TRANSACTIONS

Big Rivers provides billing, safety training, and other services to its three distribution cooperative members for which it is not reimbursed. Big Rivers reimburses its members for economic development costs. Through March 2007, Kenergy was also reimbursed for marketing personnel who provide services for all three of Big Rivers' members. Such services requested for reimbursement from Big Rivers during the years ended December 31, 2007 and 2006, totaled \$434,555 and \$215,446, respectively, of which \$175,053 and \$57,737, respectively, was included in accounts receivable. These amounts do not include the cost of computer programming, safety training and postage provided but not quantified.

INCOME TAX STATUS

Kenergy is exempt from federal and state income taxes under section 501(c)(12) of the Internal Revenue Code and, accordingly, the accompanying financial statements include no provision for such taxes.

LIMITATION ON DISTRIBUTIONS

Without the prior written approval of RUS, Kenergy shall not in any calendar year make any Distributions (exclusive of any Distributions to the estates of deceased natural patrons) to its members, stockholders or consumers except as follows:

If, after giving effect to any such Distribution, the Equity of the Borrower shall be greater than or equal to 20% of its Total Assets and the aggregate of all Distributions made during that calendar year when added to such Distribution shall be less than or equal to 25% of the prior year's margins.

If, after giving effect to any such Distribution, the Equity of the Borrower shall be greater than 30% of its Total Assets; or

Provided however, that in no event shall Kenergy make any Distributions if there is unpaid, when due, any installment of principal of (premium, if any) or interest on any of its payment obligations secured by the mortgage, if the borrower is otherwise in default hereunder or if, after giving effect to any such Distribution, the Borrower's current and accrued assets would be less than its current and accrued liabilities.

RISK MANAGEMENT

Kenergy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Kenergy carries commercial insurance for all risks of loss, including workers' compensation, general liability and property loss insurance. As is customary in the utility industry, Utility Plant is not insured with the exception of substations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in 2007 and 2006.

Notes to Financial Statements

Kenergy Corp.

SUBSEQUENT EVENTS

The Big Rivers board of Directors adopted resolutions on February 23, 2007, authorizing management, among other things, to execute a Transaction Termination Agreement among Big Rivers Electric Corporation, LG&E Energy Marketing Inc., and Western Kentucky Energy Corp. (the "Termination Agreement"). The Termination Agreement establishes the terms on which Big Rivers, on the one hand, and LG&E Energy Marketing Inc. and Western Kentucky Energy Corp. on the other hand, agree to terminate a series of contractual relationships established in 1998 under which, among other things, LG&E Energy Marketing Inc. and Western Kentucky Energy Corp. currently lease and operate the generating units owned or previously operated by Big Rivers, and sell power to Big Rivers to use in meeting the requirements of its system. Those resolutions additionally authorize management to sign various agreements under which Big Rivers agrees to sell its member, Kenergy Corp., 850 MW, in the aggregate, for resale to Alcan Primary Products Corporation and Century Aluminum of Kentucky General Partnership, contingent upon the closing of the transaction contemplated in the Termination Agreement. Applications seeking the necessary state regulatory approvals and tariff revisions required to implement these transaction were filed with the Kentucky Public Service Commission on December 28, 2007, in P.S.C. Case Nos. 2007-00455 and 2007-00460.

**Report On Internal Control Over Financial Reporting And On
Compliance And Other Matters Based On An Audit of Financial
Statements Performed In Accordance With Government Auditing Standards**

To the Board of Directors
Kenergy Corp.
Henderson, Kentucky

We have audited the financial statements of Kenergy Corp. as of and for the year ended December 31, 2007, and have issued our report thereon dated March 18, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting:

In planning and performing our audit, we considered Kenergy's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kenergy's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of Kenergy's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow for management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

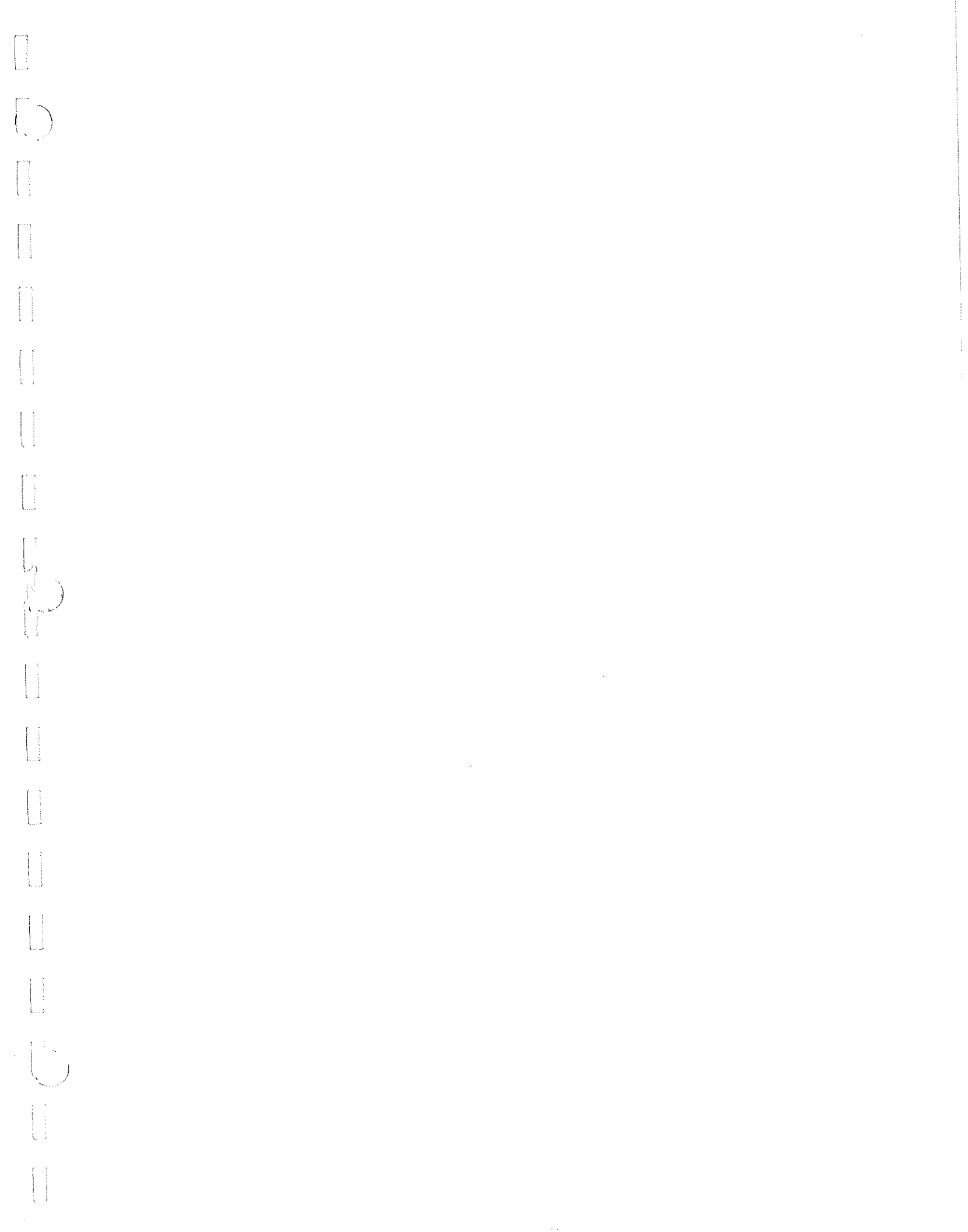
Compliance and Other Matters:

As part of obtaining reasonable assurance about whether Kenergy's financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters required to be reported under *Government Auditing Standards*.

This report is intended for the information of the audit committee, management, Board of Directors, and the Rural Utilities Service, and supplemental lenders and is not intended to be and should not be used by anyone other than these specified parties.

Henderson, Kentucky
March 18, 2008

Neel, Krafman & Phillips LLP



Safety Service People Performance

Year-End Financials 2007



WE EXIST TO SERVE OUR MEMBERS....

SAFETY SERVICE PEOPLE AND PERFORMANCE are all the strategic areas that your cooperative focuses on every day. We will continue to evaluate your needs and strive to exceed your expectations while providing low-cost, reliable electricity to your homes and businesses.

Your cooperative will continue to look for ways to hold down costs without jeopardizing our quality of service. It is a privilege to serve you.

Kenergy is a not-for-profit, member-owned electric distribution cooperative, serving customers in all or portions of 14 western Kentucky counties. The corporate headquarters is located in Henderson, KY. Service centers are located in Hanson, Hartford, Hawesville, Marion and Owensboro.

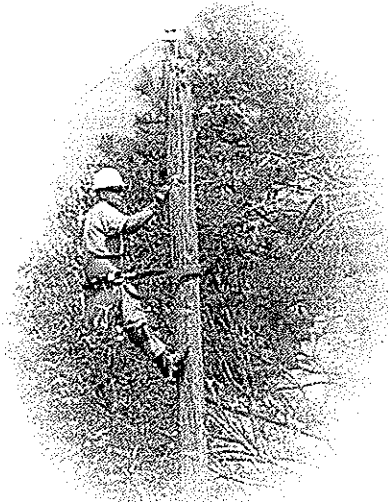
STATEMENT OF OPERATIONS FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

Electric Revenue	
Miscellaneous	
TOTAL OPERATING REVENUE	
Cost of Purchased Power	
Distribution Plant Expense	
Customer Accounting & Collecting Expense	
Customer Service & Information Expense	
General Office, Administrative & General Expense	
TOTAL OPERATING EXPENSE	
Depreciation Expense	
Interest on Long-Term Debt	
Other Deductions	
TOTAL COST OF ELECTRIC SERVICE	
Operating Margins (Loss)	
Non-Operating Margins	
TOTAL MARGINS (Loss)	

BALANCE SHEET

ASSETS	
Total Utility Plant	
Less Accumulated Provision for Depreciation	
NET UTILITY PLANT	
Investments	
Cash & Cash Equivalents	
Accounts Receivable	
Other Assets	
TOTAL ASSETS	
MEMBERS' EQUITIES	
Memberships	
Patronage Capital	
Other	
TOTAL MEMBERS' EQUITIES	
LIABILITIES	
Long-Term Debt	
Current Liabilities	
Other	
TOTAL LIABILITIES	
TOTAL MEMBERS' EQUITIES & LIABILITIES	

	2007	2006
	\$354,342,273	\$372,565,977
	1,531,502	1,231,600
	\$355,873,775	\$323,837,577
	\$321,978,888	\$295,460,224
	12,044,557	12,858,535
	2,803,081	2,886,435
	312,939	312,191
	2,903,160	3,245,695
	\$340,042,625	\$331,452,583
	\$7,415,078	\$6,227,515
	5,776,152	5,265,708
	489,052	436,015
	\$353,722,907	\$326,491,913
	\$2,150,868	(\$2,651,584)
	1,256,081	1,059,986
	\$3,406,949	(\$1,594,346)
	\$224,786,799	\$217,727,353
	(53,319,540)	(49,857,195)
	\$171,467,259	\$169,533,638
	\$8,386,663	\$8,681,978
	7,553,350	11,515,650
	27,492,004	28,764,876
	9,605,673	8,743,975
	\$224,504,949	\$212,760,887
	\$241,010	\$740,165
	52,037,295	48,253,432
	3,029,211	3,554,886
	\$55,307,516	\$52,548,483
	\$129,556,979	\$117,705,856
	36,586,134	39,026,914
	3,054,320	3,879,574
	\$169,197,433	\$159,712,364
	\$224,504,949	\$212,260,887



Year-End Financials

2006



A NOTE TO OUR MEMBERS.....

Kenergy is proud to serve as your electric cooperative. The principles that have been guiding your cooperative for years still remain. Kenergy's mission is based on the following statement "Kenergy safely provides low-cost, reliable electricity and related services not readily available elsewhere".

Kenergy will continue to evaluate new technologies and their benefits to our customers, such as exploring new methods of controlling vegetation management and investing in our infrastructure to improve reliability and customer service.

Please be assured that Kenergy will continue to look for ways to hold down cost without jeopardizing service to our members. It is a privilege to serve you.

STATEMENT OF OPERATIONS FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005

	2006	2005
Electric Revenue	\$322,565,977	\$284,006,450
Miscellaneous	1,271,600	1,258,708
TOTAL OPERATING REVENUE	\$323,837,577	\$289,264,858
Cost of Purchased Power	\$295,460,224	\$259,386,450
Distribution Plant Expense	12,858,338	13,485,717
Customer Accounting & Collecting Expense	2,686,135	2,776,613
Customer Service & Information Expense	312,191	299,624
General Office, Administrative & General Expense	3,245,695	3,086,362
TOTAL OPERATING EXPENSE	\$314,562,583	\$278,462,306
Depreciation Expense	\$6,227,515	\$5,755,758
Interest on Long-Term Debt	5,265,708	4,198,637
Other Deductions	436,105	407,223
TOTAL COST OF ELECTRIC SERVICE	\$326,491,911	\$286,830,948
Operating Margins (Loss)	(\$2,654,334)	\$498,910
Non-Operating Margins	1,059,988	1,056,598
TOTAL MARGINS (Loss)	(\$1,594,346)	\$1,490,508
BALANCE SHEET		
ASSETS		
Total Utility Plant	\$217,727,353	\$209,103,179
Less Accumulated Provision for Depreciation	(48,193,715)	(45,928,490)
NET UTILITY PLANT	\$169,533,638	\$163,774,689
Investments	\$8,681,878	\$8,053,899
Cash & Cash Equivalents	1,515,630	1,378,839
Accounts Receivable	23,784,626	21,415,638
Other Assets	8,745,075	9,886,073
TOTAL ASSETS	\$212,260,847	\$204,419,138
MEMBERS' EQUITIES		
Memberships	\$240,185	\$275,488
Patronage Capital	48,753,412	51,234,702
Other	3,554,886	3,407,515
TOTAL MEMBERS' EQUITIES	\$52,548,483	\$54,917,697
LIABILITIES		
Long-Term Debt	\$117,705,836	\$113,756,489
Current Liabilities	39,126,954	32,920,870
Other	2,879,574	3,224,082
TOTAL LIABILITIES	\$159,712,364	\$149,501,441
TOTAL MEMBERS' EQUITIES & LIABILITIES	\$212,260,847	\$204,419,138

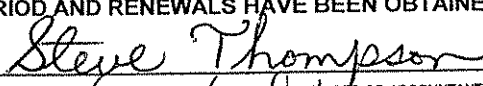
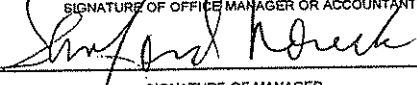
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	

INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED DECEMBER 31, 2007	RUS USE ONLY
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CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

 _____ <small>SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT</small>	1/22/08 _____ <small>DATE</small>
 _____ <small>SIGNATURE OF MANAGER</small>	1/22/08 _____ <small>DATE</small>

ITEM	PART A. STATEMENT OF OPERATIONS			
	YEAR-TO-DATE			
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	THIS MONTH (d)
1. Operating Revenue and Patronage Capital.....	323,837,577	355,873,776	349,734,948	30,841,605
2. Power Production Expense.....				
3. Cost of Purchased Power.....	295,460,224	321,978,888	316,232,133	27,071,381
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	4,275,040	3,897,531	4,373,247	382,429
6. Distribution Expense - Maintenance.....	8,583,298	8,147,025	8,293,470	821,528
7. Consumer Accounts Expense.....	2,686,135	2,803,081	2,509,602	247,436
8. Customer Service and Informational Expense.....	209,517	245,746	217,451	21,330
9. Sales Expense.....	102,674	67,192	104,146	6,534
10. Administrative and General Expense.....	3,245,695	2,903,160	2,804,401	345,962
11. Total Operation & Maintenance Expense (2 thru 10).....	314,562,583	340,042,623	334,534,450	28,896,600
12. Depreciation and Amortization Expense.....	6,227,515	7,415,079	7,227,034	630,738
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	271,795	295,302	274,910	25,118
15. Interest on Long-Term Debt.....	5,265,708	5,776,153	5,643,880	566,703
16. Interest Charged to Construction - Credit.....	(82,651)	(73,029)	(77,655)	(10,658)
17. Interest Expense - Other.....	176,110	211,158	174,630	9,022
18. Other Deductions.....	70,851	55,622	64,210	9,941
19. Total Cost of Electric Service (11 thru 18).....	326,491,911	353,722,908	347,841,459	30,127,464
20. Patronage Capital & Operating Margins (1 minus 19).....	(2,654,334)	2,150,868	1,893,489	714,141
21. Non-Operating Margins - Interest.....	1,008,890	928,570	981,640	177,420
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	12	51,814	48,501	26,640
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	50,996	275,697	108,000	82,188
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	(1,594,438)	3,406,949	3,031,630	1,000,389

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	946	954	5. Miles Transmission		
2. Services Retired	314	260	6. Miles Distribution-Overhead	6,206	6,208
3. Total Services in Place	56,687	57,381	7. Miles Distribution-Underground	738	766
4. Idle Services (Exclude Seasonal)	2,592	2,760	8. Total Miles Energized (5+6+7)	6,944	6,974

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		KENERGY	
INSTRUCTIONS - See RUS Bulletin 1717B-2		PERIOD ENDED	RUS USE ONLY
		DECEMBER 31, 2007	
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	223,689,606	30. Memberships.....	241,010
2. Construction Work in Progress.....	1,097,194	31. Patronage Capital.....	48,630,346
3. Total Utility Plant (1+2).....	224,786,800	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	53,319,541	33. Operating Margins - Current Years.....	2,426,564
5. Net Utility Plant (3-4).....	171,467,259	34. Non-Operating Margins.....	980,723
6. Non-Utility Property (Net).....	16,027	35. Other Margins and Equities.....	2,950,222
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	55,307,516
8. Invest. In Assoc.Org.-Patronage Capital.....	724,898	37. Long-Term Debt - RUS (Net).....	64,339,744
9. Invest. In Assoc.Org.-Other-General Funds.....	217,355	(Payments-Unapplied \$10,003,531)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,188,504	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,572,180
11. Investments in Economic Development Projects....	1,955,513	39. Long-Term Debt Other - REA Guaranteed	42,098,557
12. Other Investments.....	15,825	40. Long-Term Debt - Other (Net).....	21,546,497
13. Special Funds.....	1,268,541	41. Total Long-Term Debt (37 thru 40).....	129,556,978
14. Total Other Property and Investments (6 thru 13)...	8,386,663	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	79,469	43. Accumulated Operating Provisions.....	2,283,286
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)...	2,283,286
17. Special Deposits.....		45. Notes Payable.....	4,609,293
18. Temporary Investments.....	7,473,881	46. Accounts Payable.....	28,723,076
19. Notes Receivable (Net).....		47. Consumer Deposits.....	1,853,862
20. Accounts Receivable - Sales of Energy (Net).....	26,396,392	48. Other Current and Accrued Liabilities.....	1,399,904
21. Accounts Receivable - Other (Net).....	1,095,612	49. Total Current & Accrued Liabilities (45 thru 48)	36,586,135
22. Materials and Supplies - Electric and Other.....	1,129,485	50. Deferred Credits.....	771,034
23. Prepayments.....	251,733	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	7,995,557	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	44,422,129	(36 + 41 + 44 + 49 thru 51).....	224,504,949
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	228,898	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	224,504,949	55. Total Contributions in Aid of Construction.....	
PART D. NOTES TO FINANCIAL STATEMENTS			
THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT. (IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)			

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED NOVEMBER 30, 2007	RUS USE ONLY

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

<p style="text-align: center;"><u>Steve Thompson</u> SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT</p> <p style="text-align: center;"><u>Sanford Hanch</u> SIGNATURE OF MANAGER</p>	<p style="text-align: center;"><u>12/14/07</u> DATE</p> <p style="text-align: center;"><u>12/14/07</u> DATE</p>
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ITEM	PART A. STATEMENT OF OPERATIONS			
	YEAR-TO-DATE			
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	THIS MONTH (d)
1. Operating Revenue and Patronage Capital.....	295,822,153	325,032,171	319,130,187	28,270,965
2. Power Production Expense.....				
3. Cost of Purchased Power.....	270,182,400	294,907,507	289,112,458	25,665,950
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	3,775,753	3,515,102	3,992,483	331,313
6. Distribution Expense - Maintenance.....	7,920,701	7,325,497	7,642,874	729,749
7. Consumer Accounts Expense.....	2,368,700	2,555,645	2,298,857	226,794
8. Customer Service and Informational Expense.....	189,805	224,416	199,057	24,095
9. Sales Expense.....	93,690	60,658	96,115	6,046
10. Administrative and General Expense.....	2,808,068	2,557,198	2,520,254	204,921
11. Total Operation & Maintenance Expense (2 thru 10).....	287,339,117	311,146,023	305,862,098	27,188,868
12. Depreciation and Amortization Expense.....	5,702,143	6,784,341	6,616,223	628,921
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	240,436	270,184	252,450	25,114
15. Interest on Long-Term Debt.....	4,832,039	5,209,450	5,162,980	467,954
16. Interest Charged to Construction - Credit.....	(58,241)	(62,371)	(58,230)	
17. Interest Expense - Other.....	148,920	202,136	158,620	8,925
18. Other Deductions.....	56,389	45,681	58,920	500
19. Total Cost of Electric Service (11 thru 18).....	298,260,803	323,595,444	318,053,061	28,320,282
20. Patronage Capital & Operating Margins (1 minus 19).....	(2,438,650)	1,436,727	1,077,126	(49,317)
21. Non-Operating Margins - Interest.....	781,348	751,150	844,360	66,594
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	18,753	25,174	44,435	9,550
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	138,331	193,509	99,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	(1,500,218)	2,406,560	2,064,921	34,327

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	878	880	5. Miles Transmission		
2. Services Retired	287	240	6. Miles Distribution-Overhead	6,207	6,206
3. Total Services in Place	56,646	57,327	7. Miles Distribution-Underground	735	764
4. Idle Services (Exclude Seasonal)	2,598	2,759	8. Total Miles Energized (5+6+7)	6,942	6,970

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
INSTRUCTIONS - See RUS Bulletin 1717B-2	PERIOD ENDED	RUS USE ONLY
	NOVEMBER 30, 2007	

PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS	LIABILITIES AND OTHER CREDITS		
1. Total Utility Plant in Service.....	222,661,169	30. Memberships.....	241,135
2. Construction Work in Progress.....	966,223	31. Patronage Capital.....	48,638,603
3. Total Utility Plant (1+2).....	223,627,393	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	52,943,028	33. Operating Margins - Current Years.....	1,630,235
5. Net Utility Plant (3-4).....	170,684,365	34. Non-Operating Margins.....	776,664
6. Non-Utility Property (Net).....	17,608	35. Other Margins and Equities.....	3,479,137
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	54,844,424
8. Invest. In Assoc.Org.-Patronage Capital.....	716,838	37. Long-Term Debt - RUS (Net).....	63,744,582
9. Invest. In Assoc.Org.-Other-General Funds.....	213,855	(Payments-Unapplied \$10,799,749)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,112,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,633,754
11. Investments in Economic Development Projects....	1,987,458	39. Long-Term Debt Other - REA Guaranteed	42,472,617
12. Other Investments.....	16,385	40. Long-Term Debt - Other (Net).....	21,681,115
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	129,532,069
14. Total Other Property and Investments (6 thru 13)...	8,220,728	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	46,143	43. Accumulated Operating Provisions.....	1,734,854
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)....	1,734,854
17. Special Deposits.....		45. Notes Payable.....	4,222,208
18. Temporary Investments.....	7,417,584	46. Accounts Payable.....	26,360,925
19. Notes Receivable (Net).....		47. Consumer Deposits.....	1,842,001
20. Accounts Receivable - Sales of Energy (Net).....	25,527,695	48. Other Current and Accrued Liabilities.....	1,662,955
21. Accounts Receivable - Other (Net).....	623,499	49. Total Current & Accrued Liabilities (45 thru 48)	34,088,089
22. Materials and Supplies - Electric and Other.....	1,037,983	50. Deferred Credits.....	423,191
23. Prepayments.....	342,426	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	6,445,874	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	41,441,205	(36 + 41 + 44 + 49 thru 51).....	220,622,626
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	276,329	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	220,622,626	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED OCTOBER 31, 2007	RUS USE ONLY
<p style="text-align: center;">CERTIFICATION</p> <p>We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.</p> <p>ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES</p> <p><u>Steve Thompson</u> SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT <u>11/14/07</u> DATE</p> <p><u>Stanford Kouch</u> SIGNATURE OF MANAGER <u>11/15/07</u> DATE</p>		

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	269,314,732	296,761,206	290,803,089	28,829,054
2. Power Production Expense.....				
3. Cost of Purchased Power.....	246,113,816	269,241,557	263,477,305	26,465,920
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	3,420,492	3,183,789	3,640,190	328,988
6. Distribution Expense - Maintenance.....	7,031,801	6,595,748	6,965,406	655,364
7. Consumer Accounts Expense.....	2,108,190	2,328,851	2,090,263	230,407
8. Customer Service and Informational Expense.....	171,345	200,321	180,369	18,925
9. Sales Expense.....	84,324	54,612	87,988	6,744
10. Administrative and General Expense.....	2,567,913	2,352,277	2,317,870	214,454
11. Total Operation & Maintenance Expense (2 thru 10).....	261,497,881	283,957,155	278,759,391	27,920,802
12. Depreciation and Amortization Expense.....	5,174,498	6,155,420	6,007,358	625,877
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	218,266	245,070	229,990	25,114
15. Interest on Long-Term Debt.....	4,386,262	4,741,496	4,691,350	485,022
16. Interest Charged to Construction - Credit.....	(58,241)	(62,371)	(58,230)	(13,277)
17. Interest Expense - Other.....	131,819	193,211	145,960	8,940
18. Other Deductions.....	56,319	45,181	53,680	4,332
19. Total Cost of Electric Service (11 thru 18).....	271,406,804	295,275,162	289,829,499	29,056,810
20. Patronage Capital & Operating Margins (1 minus 19).....	(2,092,072)	1,486,044	973,590	(227,756)
21. Non-Operating Margins - Interest.....	715,736	684,556	767,600	69,817
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	42,024	15,624	40,417	8,149
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	122,475	186,009	90,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	(1,211,837)	2,372,233	1,871,607	(142,290)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	778	794	5. Miles Transmission		
2. Services Retired	262	222	6. Miles Distribution-Overhead	6,206	6,206
3. Total Services in Place	56,571	57,259	7. Miles Distribution-Underground	731	762
4. Idle Services (Exclude Seasonal)	2,608	2,774	8. Total Miles Energized (5+6+7)	6,937	6,968

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
INSTRUCTIONS - See RUS Bulletin 1717B-2	PERIOD ENDED	RUS USE ONLY
	OCTOBER 31, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	222,094,325	30. Memberships.....	241,185
2. Construction Work in Progress.....	1,034,779	31. Patronage Capital.....	48,645,015
3. Total Utility Plant (1+2).....	223,129,104	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	52,372,220	33. Operating Margins - Current Years.....	1,672,052
5. Net Utility Plant (3-4).....	170,756,884	34. Non-Operating Margins.....	700,520
6. Non-Utility Property (Net).....	17,747	35. Other Margins and Equities.....	3,475,781
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	54,813,204
8. Invest. In Assoc.Org.-Patronage Capital.....	716,838	37. Long-Term Debt - RUS (Net).....	63,482,099
9. Invest. In Assoc.Org.-Other-General Funds.....	210,355	(Payments-Unapplied \$11,231,584)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,108,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,665,699
11. Investments in Economic Development Projects....	2,019,403	39. Long-Term Debt Other - REA Guaranteed	37,328,362
12. Other Investments.....	16,943	40. Long-Term Debt - Other (Net).....	21,926,276
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	124,402,436
14. Total Other Property and Investments (6 thru 13)...	8,245,870	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	597,030	43. Accumulated Operating Provisions.....	1,735,961
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilites (42 + 43)...	1,735,961
17. Special Deposits.....		45. Notes Payable.....	4,222,208
18. Temporary Investments.....	1,897,018	46. Accounts Payable.....	28,194,815
19. Notes Receivable (Net).....		47. Consumer Deposits.....	1,824,787
20. Accounts Receivable - Sales of Energy (Net).....	27,014,349	48. Other Current and Accrued Liabilities.....	1,659,991
21. Accounts Receivable - Other (Net).....	563,552	49. Total Current & Accrued Liabilities (45 thru 48)	35,901,801
22. Materials and Supplies - Electric and Other.....	966,281	50. Deferred Credits.....	489,294
23. Prepayments.....	429,510	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	6,655,099	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	38,122,839	(36 + 41 + 44 + 49 thru 51).....	217,342,696
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	217,103	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	217,342,696	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

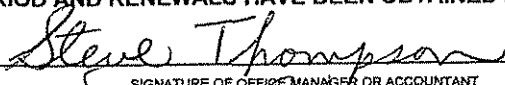
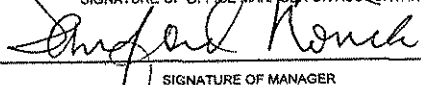
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	

INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED SEPTEMBER 30, 2007	RUS USE ONLY
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CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

 _____ <small>SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT</small>	<u>10/17/07</u> <small>DATE</small>
 _____ <small>SIGNATURE OF MANAGER</small>	<u>10/18/07</u> <small>DATE</small>

ITEM	YEAR-TO-DATE			
	LAST YEAR	THIS YEAR	BUDGET	THIS MONTH
	(a)	(b)	(c)	(d)
1. Operating Revenue and Patronage Capital.....	242,653,998	267,932,152	262,114,176	29,155,306
2. Power Production Expense.....				
3. Cost of Purchased Power.....	221,702,625	242,775,637	237,256,298	26,594,974
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	3,062,938	2,854,801	3,277,590	304,763
6. Distribution Expense - Maintenance.....	6,225,921	5,940,384	6,227,709	613,585
7. Consumer Accounts Expense.....	1,866,208	2,098,444	1,874,083	239,797
8. Customer Service and Informational Expense.....	154,698	181,396	161,402	18,330
9. Sales Expense.....	75,214	47,868	79,074	7,200
10. Administrative and General Expense.....	2,339,242	2,137,823	2,108,791	221,359
11. Total Operation & Maintenance Expense (2 thru 10).....	235,426,846	256,036,353	250,984,947	28,000,008
12. Depreciation and Amortization Expense.....	4,648,338	5,529,543	5,400,367	624,108
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	196,354	219,956	207,530	25,111
15. Interest on Long-Term Debt.....	3,916,839	4,256,474	4,208,440	466,649
16. Interest Charged to Construction - Credit.....	(18,426)	(49,094)	(38,820)	
17. Interest Expense - Other.....	114,891	184,271	130,720	16,161
18. Other Deductions.....	52,767	40,849	48,450	8,265
19. Total Cost of Electric Service (11 thru 18).....	244,337,609	266,218,352	260,941,634	29,140,302
20. Patronage Capital & Operating Margins (1 minus 19).....	(1,683,611)	1,713,800	1,172,542	15,004
21. Non-Operating Margins - Interest.....	647,729	614,739	690,840	77,660
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	39,765	7,475	36,461	(482)
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	106,619	178,509	81,000	32,557
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	(889,498)	2,514,523	1,980,843	124,739

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	708	674	5. Miles Transmission		
2. Services Retired	245	197	6. Miles Distribution-Overhead	6,207	6,206
3. Total Services in Place	56,518	57,164	7. Miles Distribution-Underground	730	758
4. Idle Services (Exclude Seasonal)	2,610	2,768	8. Total Miles Energized (5+6+7)	6,937	6,964

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
INSTRUCTIONS - See RUS Bulletin 1717B-2	SEPTEMBER 30, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	221,061,110	30. Memberships.....	241,095
2. Construction Work in Progress.....	1,531,720	31. Patronage Capital.....	48,659,437
3. Total Utility Plant (1+2).....	222,592,830	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	51,833,815	33. Operating Margins - Current Years.....	1,892,308
5. Net Utility Plant (3-4).....	170,759,015	34. Non-Operating Margins.....	622,553
6. Non-Utility Property (Net).....	17,123	35. Other Margins and Equities.....	3,521,948
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	55,015,992
8. Invest. In Assoc.Org.-Patronage Capital.....	737,287	37. Long-Term Debt - RUS (Net).....	63,215,089
9. Invest. In Assoc.Org.-Other-General Funds.....	206,855	(Payments-Unapplied \$11,660,074)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,104,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,697,644
11. Investments in Economic Development Projects....	2,051,348	39. Long-Term Debt Other - REA Guaranteed	37,344,242
12. Other Investments.....	17,499	40. Long-Term Debt - Other (Net).....	21,997,438
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	124,254,413
14. Total Other Property and Investments (6 thru 13)...	8,290,696	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	309,333	43. Accumulated Operating Provisions.....	1,737,068
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)....	1,737,068
17. Special Deposits.....		45. Notes Payable.....	4,222,208
18. Temporary Investments.....	1,330,246	46. Accounts Payable.....	27,597,418
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,819,314
20. Accounts Receivable - Sales of Energy (Net).....	26,979,783	48. Other Current and Accrued Liabilities.....	1,885,205
21. Accounts Receivable - Other (Net).....	434,084	49. Total Current & Accrued Liabilities (45 thru 48)	36,524,145
22. Materials and Supplies - Electric and Other.....	1,004,936	50. Deferred Credits.....	542,374
23. Prepayments.....	505,110	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	8,265,718	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	38,829,210	(36 + 41 + 44 + 49 thru 51).....	218,073,992
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	195,071	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	218,073,992	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED AUGUST 31, 2007	RUS USE ONLY

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

Steve Thompson

 SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT

Stanford Wink

 SIGNATURE OF MANAGER

9/18/07

 DATE

9/20/07

 DATE

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	216,933,026	238,776,846	233,510,417	33,333,875
2. Power Production Expense.....				
3. Cost of Purchased Power.....	197,973,375	216,180,663	211,210,989	29,695,633
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	2,719,733	2,550,038	2,925,651	327,899
6. Distribution Expense - Maintenance.....	5,391,239	5,326,799	5,506,940	798,125
7. Consumer Accounts Expense.....	1,648,059	1,858,647	1,675,939	241,754
8. Customer Service and Informational Expense.....	140,222	163,066	144,228	19,808
9. Sales Expense.....	67,236	40,668	69,500	6,815
10. Administrative and General Expense.....	2,100,517	1,916,464	1,913,821	223,612
11. Total Operation & Maintenance Expense (2 thru 10).....	210,040,381	228,036,345	223,447,068	31,313,646
12. Depreciation and Amortization Expense.....	4,124,102	4,905,435	4,794,980	622,406
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	174,442	194,845	185,070	27,655
15. Interest on Long-Term Debt.....	3,460,328	3,789,825	3,734,990	492,579
16. Interest Charged to Construction - Credit.....	(18,426)	(49,094)	(38,820)	
17. Interest Expense - Other.....	100,869	168,110	115,780	13,899
18. Other Deductions.....	43,528	32,584	41,940	650
19. Total Cost of Electric Service (11 thru 18).....	217,925,224	237,078,050	232,281,008	32,470,835
20. Patronage Capital & Operating Margins (1 minus 19).....	(992,198)	1,698,796	1,229,409	863,040
21. Non-Operating Margins - Interest.....	577,294	537,079	614,080	74,362
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	36,803	7,957	32,304	6,952
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	68,140	145,952	72,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	(309,961)	2,389,784	1,947,793	951,854

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	614	585	5. Miles Transmission		
2. Services Retired	228	167	6. Miles Distribution-Overhead	6,204	6,206
3. Total Services in Place	56,441	57,105	7. Miles Distribution-Underground	727	756
4. Idle Services (Exclude Seasonal)	2,578	2,759	8. Total Miles Energized (5+6+7)	6,931	6,962

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
INSTRUCTIONS - See RUS Bulletin 1717B-2	AUGUST 31, 2007	

PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	220,421,224	30. Memberships.....	241,215
2. Construction Work in Progress.....	1,665,034	31. Patronage Capital.....	48,664,949
3. Total Utility Plant (1+2).....	222,086,258	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	51,390,937	33. Operating Margins - Current Years.....	1,844,748
5. Net Utility Plant (3-4).....	170,695,321	34. Non-Operating Margins.....	545,375
6. Non-Utility Property (Net).....	19,910	35. Other Margins and Equities.....	3,519,051
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	54,893,989
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	62,625,158
9. Invest. In Assoc.Org.-Other-General Funds.....	203,355	(Payments-Unapplied \$12,418,369)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,100,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,729,589
11. Investments in Economic Development Projects....	2,083,293	39. Long-Term Debt Other - REA Guaranteed	37,438,508
12. Other Investments.....	18,052	40. Long-Term Debt - Other (Net).....	22,089,774
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	123,883,029
14. Total Other Property and Investments (6 thru 13)...	8,293,424	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	7,793	43. Accumulated Operating Provisions.....	1,738,998
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)....	1,738,998
17. Special Deposits.....		45. Notes Payable.....	4,222,208
18. Temporary Investments.....	2,721,530	46. Accounts Payable.....	30,882,109
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,785,498
20. Accounts Receivable - Sales of Energy (Net).....	27,804,623	48. Other Current and Accrued Liabilities.....	2,172,735
21. Accounts Receivable - Other (Net).....	441,939	49. Total Current & Accrued Liabilities (45 thru 48)	40,062,550
22. Materials and Supplies - Electric and Other.....	997,068	50. Deferred Credits.....	829,083
23. Prepayments.....	609,525	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	9,771,764	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	42,354,242	(36 + 41 + 44 + 49 thru 51).....	221,407,649
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	64,662	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	221,407,649	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)


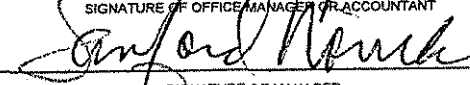
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	

INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED JULY 31, 2007	RUS USE ONLY
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CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

 SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT	<u>8-20-07</u> DATE
 SIGNATURE OF MANAGER	<u>8-21-07</u> DATE

ITEM	PART A. STATEMENT OF OPERATIONS			
	YEAR-TO-DATE			
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	THIS MONTH (d)
1. Operating Revenue and Patronage Capital.....	187,114,465	205,442,971	202,586,682	31,260,939
2. Power Production Expense.....				
3. Cost of Purchased Power.....	170,957,266	186,485,030	183,579,122	28,160,996
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	2,458,169	2,222,139	2,567,019	293,816
6. Distribution Expense - Maintenance.....	4,479,886	4,528,674	4,776,396	889,177
7. Consumer Accounts Expense.....	1,494,792	1,616,893	1,460,892	230,450
8. Customer Service and Informational Expense.....	124,126	143,258	126,001	19,426
9. Sales Expense.....	48,739	33,853	61,369	6,438
10. Administrative and General Expense.....	1,821,538	1,692,852	1,702,135	213,051
11. Total Operation & Maintenance Expense (2 thru 10).....	181,384,516	196,722,699	194,272,934	29,813,354
12. Depreciation and Amortization Expense.....	3,601,583	4,283,029	4,190,727	619,094
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	151,191	167,190	162,610	21,920
15. Interest on Long-Term Debt.....	2,977,667	3,297,246	3,249,890	474,645
16. Interest Charged to Construction - Credit.....	(18,426)	(49,094)	(38,820)	(19,881)
17. Interest Expense - Other.....	88,543	154,211	103,120	23,104
18. Other Deductions.....	45,988	31,934	36,750	1,016
19. Total Cost of Electric Service (11 thru 18).....	188,231,062	204,607,215	201,977,211	30,933,252
20. Patronage Capital & Operating Margins (1 minus 19).....	(1,116,597)	835,756	609,471	327,687
21. Non-Operating Margins - Interest.....	501,026	462,717	537,320	67,646
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	36,140	1,005	28,349	(10,985)
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	52,284	138,452	63,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	(527,147)	1,437,930	1,238,140	391,848

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	548	514	5. Miles Transmission		
2. Services Retired	209	134	6. Miles Distribution-Overhead	6,203	6,208
3. Total Services in Place	56,394	57,067	7. Miles Distribution-Underground	725	754
4. Idle Services (Exclude Seasonal)	2,615	2,791	8. Total Miles Energized (5+6+7)	6,928	6,962

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
INSTRUCTIONS - See RUS Bulletin 1717B-2	PERIOD ENDED	RUS USE ONLY
	JULY 31, 2007	

PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS	LIABILITIES AND OTHER CREDITS		
1. Total Utility Plant in Service.....	219,897,540	30. Memberships.....	241,325
2. Construction Work in Progress.....	1,519,886	31. Patronage Capital.....	48,672,990
3. Total Utility Plant (1+2).....	221,417,426	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	50,833,059	33. Operating Margins - Current Years.....	974,207
5. Net Utility Plant (3-4).....	170,584,367	34. Non-Operating Margins.....	464,061
6. Non-Utility Property (Net).....	20,050	35. Other Margins and Equities.....	3,514,954
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	53,946,188
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	62,373,700
9. Invest. In Assoc.Org.-Other-General Funds.....	199,855	(Payments-Unapplied \$12,830,289)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,096,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,761,534
11. Investments in Economic Development Projects....	2,115,238	39. Long-Term Debt Other - REA Guaranteed	37,438,509
12. Other Investments.....	18,921	40. Long-Term Debt - Other (Net).....	22,331,752
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	123,905,495
14. Total Other Property and Investments (6 thru 13)...	8,318,878	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	983,330	43. Accumulated Operating Provisions.....	1,740,706
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)....	1,740,706
17. Special Deposits.....		45. Notes Payable.....	4,222,208
18. Temporary Investments.....	1,841,266	46. Accounts Payable.....	29,123,025
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,779,036
20. Accounts Receivable - Sales of Energy (Net).....	26,832,396	48. Other Current and Accrued Liabilities.....	2,418,288
21. Accounts Receivable - Other (Net).....	437,845	49. Total Current & Accrued Liabilities (45 thru 48)	38,542,557
22. Materials and Supplies - Electric and Other.....	1,021,729	50. Deferred Credits.....	897,219
23. Prepayments.....	699,712	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	8,248,798	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	40,065,076	(36 + 41 + 44 + 49 thru 51).....	219,032,165
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	63,844	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	219,032,165	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
 (IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED JUNE 30, 2007	RUS USE ONLY

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

<u>Steve Thompson</u> <small>SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT</small>	<u>7/20/07</u> <small>DATE</small>	
<u>Stanford Rowch</u> <small>SIGNATURE OF MANAGER</small>	<u>7/23/07</u> <small>DATE</small>	

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	157,956,355	174,182,032	171,821,095	29,735,349
2. Power Production Expense.....				
3. Cost of Purchased Power.....	144,472,672	158,324,034	155,979,233	26,914,462
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	2,118,773	1,928,323	2,195,677	346,548
6. Distribution Expense - Maintenance.....	3,301,818	3,639,497	3,886,526	579,546
7. Consumer Accounts Expense.....	1,287,873	1,386,443	1,248,384	233,066
8. Customer Service and Informational Expense.....	109,221	123,832	107,172	19,313
9. Sales Expense.....	41,470	27,415	53,646	2,150
10. Administrative and General Expense.....	1,602,138	1,479,801	1,478,276	273,286
11. Total Operation & Maintenance Expense (2 thru 10).....	152,933,965	166,909,345	164,948,914	28,368,371
12. Depreciation and Amortization Expense.....	3,080,771	3,663,935	3,588,642	618,695
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	129,279	145,270	140,150	21,920
15. Interest on Long-Term Debt.....	2,509,910	2,822,601	2,774,990	454,722
16. Interest Charged to Construction - Credit.....	(18,426)	(29,213)	(19,410)	
17. Interest Expense - Other.....	76,248	131,107	90,460	24,564
18. Other Deductions.....	44,280	30,918	31,560	9,594
19. Total Cost of Electric Service (11 thru 18).....	158,756,027	173,673,963	171,555,306	29,497,866
20. Patronage Capital & Operating Margins (1 minus 19).....	(799,672)	508,069	265,789	237,483
21. Non-Operating Margins - Interest.....	426,496	395,071	460,560	64,156
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	32,746	11,990	24,320	(6,941)
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	36,428	130,952	54,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	-304,002	1,046,082	804,669	302,198

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	481	415	5. Miles Transmission		
2. Services Retired	184	112	6. Miles Distribution-Overhead	6,203	6,208
3. Total Services in Place	56,352	56,990	7. Miles Distribution-Underground	723	751
4. Idle Services (Exclude Seasonal)	2,561	2,736	8. Total Miles Energized (5+6+7)	6,926	6,959

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
JUNE 30, 2007		
INSTRUCTIONS - See RUS Bulletin 1717B-2		

PART C. BALANCE SHEET	
ASSETS AND OTHER DEBITS	LIABILITIES AND OTHER CREDITS
1. Total Utility Plant in Service.....	219,526,700
2. Construction Work in Progress.....	1,702,212
3. Total Utility Plant (1+2).....	221,228,912
4. Accum. Provision for Depreciation and Amort.....	50,694,712
5. Net Utility Plant (3-4).....	170,534,200
6. Non-Utility Property (Net).....	20,179
7. Investments in Subsidiary Companies.....	
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230
9. Invest. In Assoc.Org.-Other-General Funds.....	196,355
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,092,234
11. Investments in Economic Development Projects.....	2,152,275
12. Other Investments.....	19,468
13. Special Funds.....	1,156,350
14. Total Other Property and Investments (6 thru 13)...	8,349,091
15. Cash - General Funds.....	114,901
16. Cash - Construction Funds - Trustee.....	
17. Special Deposits.....	
18. Temporary Investments.....	619,831
19. Notes Receivable (Net).....	
20. Accounts Receivable - Sales of Energy (Net).....	25,824,282
21. Accounts Receivable - Other (Net).....	885,957
22. Materials and Supplies - Electric and Other.....	978,538
23. Prepayments.....	818,771
24. Other Current and Accrued Assets.....	7,549,348
25. Total Current and Accrued Assets (15 thru 24).....	36,791,628
26. Regulatory Assets.....	
27. Other Deferred Debits.....	32,999
28. Accumulated Deferred Income Taxes.....	
29. Total Assets and Other Debits (5+14+25 thru 28)	215,707,918
30. Memberships.....	241,055
31. Patronage Capital.....	48,689,946
32. Operating Margins - Prior Years.....	78,651
33. Operating Margins - Current Years.....	639,021
34. Non-Operating Margins.....	407,400
35. Other Margins and Equities.....	3,506,782
36. Total Margins & Equities (30 thru 35).....	53,562,855
37. Long-Term Debt - RUS (Net).....	62,587,939
(Payments-Unapplied \$12,776,034)	
38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,798,571
39. Long-Term Debt Other - REA Guaranteed	33,013,764
40. Long-Term Debt - Other (Net).....	22,401,711
41. Total Long-Term Debt (37 thru 40).....	119,801,985
42. Obligations Under Capital Leases.....	
43. Accumulated Operating Provisions.....	1,743,937
44. Total Other Noncurrent Liabilites (42 + 43)....	1,743,937
45. Notes Payable.....	7,122,208
46. Accounts Payable.....	27,562,088
47. Consumer Deposits.....	2,765,746
48. Other Current and Accrued Liabilities.....	2,344,161
49. Total Current & Accrued Liabilities (45 thru 48)	39,794,203
50. Deferred Credits.....	804,938
51. Accumulated Deferred Income Taxes.....	
52. Total Liabilities and Other Credits (36 + 41 + 44 + 49 thru 51).....	215,707,918
ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
53. Balance Beginning of Year.....	
54. Amount Received This Year(Net).....	
55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED MAY 31, 2007	RUS USE ONLY

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

Steve Thompson

SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT

Sanford Houck

SIGNATURE OF MANAGER

6/18/07

DATE

6/19/07

DATE

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	130,740,555	144,446,683	142,573,400	29,529,795
2. Power Production Expense.....				
3. Cost of Purchased Power.....	119,559,031	131,409,572	129,567,955	26,982,481
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	1,765,956	1,581,775	1,817,995	314,880
6. Distribution Expense - Maintenance.....	2,578,854	3,059,951	3,061,464	765,267
7. Consumer Accounts Expense.....	1,050,910	1,153,377	1,044,014	211,276
8. Customer Service and Informational Expense.....	92,365	104,519	90,085	22,880
9. Sales Expense.....	34,055	25,265	43,970	3,227
10. Administrative and General Expense.....	1,297,847	1,206,515	1,218,873	233,870
11. Total Operation & Maintenance Expense (2 thru 10).....	126,379,018	138,540,974	136,844,356	28,533,881
12. Depreciation and Amortization Expense.....	2,561,990	3,045,240	2,985,301	615,170
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	107,732	123,350	118,350	21,920
15. Interest on Long-Term Debt.....	2,078,138	2,367,879	2,315,260	472,571
16. Interest Charged to Construction - Credit.....	(18,426)	(29,213)	(19,410)	
17. Interest Expense - Other.....	64,192	106,543	77,800	20,058
18. Other Deductions.....	34,611	21,324	26,320	1,799
19. Total Cost of Electric Service (11 thru 18).....	131,207,255	144,176,097	142,347,977	29,665,399
20. Patronage Capital & Operating Margins (1 minus 19).....	(466,700)	270,586	225,423	(135,604)
21. Non-Operating Margins - Interest.....	354,575	330,915	383,800	65,823
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	10,472	18,931	20,223	12,026
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	20,572	123,452	45,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	-81,081	743,884	674,446	(50,255)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	402	328	5. Miles Transmission		
2. Services Retired	163	92	6. Miles Distribution-Overhead	6,202	6,207
3. Total Services in Place	56,294	56,923	7. Miles Distribution-Underground	720	749
4. Idle Services (Exclude Seasonal)	2,491	2,725	8. Total Miles Energized (5+6+7)	6,922	6,956

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
INSTRUCTIONS - See RUS Bulletin 1717B-2	MAY 31, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	218,952,206	30. Memberships.....	240,920
2. Construction Work in Progress.....	1,809,455	31. Patronage Capital.....	48,696,768
3. Total Utility Plant (1+2).....	220,761,661	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	50,244,659	33. Operating Margins - Current Years.....	394,038
5. Net Utility Plant (3-4).....	170,517,002	34. Non-Operating Margins.....	350,185
6. Non-Utility Property (Net).....	22,957	35. Other Margins and Equities.....	3,503,124
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	53,263,686
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	62,806,467
9. Invest. In Assoc.Org.-Other-General Funds.....	192,855	(Payments-Unapplied \$12,724,411)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,088,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,825,423
11. Investments in Economic Development Projects....	2,179,127	39. Long-Term Debt Other - REA Guaranteed	33,013,764
12. Other Investments.....	20,038	40. Long-Term Debt - Other (Net).....	22,673,959
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	120,319,613
14. Total Other Property and Investments (6 thru 13)...	8,371,791	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	372,839	43. Accumulated Operating Provisions.....	1,745,834
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilites (42 + 43)....	1,745,834
17. Special Deposits.....		45. Notes Payable.....	6,022,208
18. Temporary Investments.....	332,241	46. Accounts Payable.....	27,890,836
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,746,927
20. Accounts Receivable - Sales of Energy (Net).....	26,338,619	48. Other Current and Accrued Liabilities.....	2,116,063
21. Accounts Receivable - Other (Net).....	842,430	49. Total Current & Accrued Liabilities (45 thru 48)	38,776,034
22. Materials and Supplies - Electric and Other.....	989,274	50. Deferred Credits.....	860,505
23. Prepayments.....	604,946	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	6,563,270	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	36,043,619	(36 + 41 + 44 + 49 thru 51).....	214,965,672
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	33,260	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	214,965,672	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED APRIL 30, 2007	RUS USE ONLY

CERTIFICATION
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

Steve Thompson

SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT

Mark A. Bailey

SIGNATURE OF MANAGER

5/16/07

DATE

5/17/07

DATE

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	104,159,463	114,916,888	113,729,431	27,956,472
2. Power Production Expense.....				
3. Cost of Purchased Power.....	94,885,657	104,427,091	103,169,300	25,422,246
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	1,388,835	1,266,895	1,474,518	277,898
6. Distribution Expense - Maintenance.....	1,982,429	2,294,684	2,368,842	649,828
7. Consumer Accounts Expense.....	841,981	942,101	831,013	249,277
8. Customer Service and Informational Expense.....	77,485	81,639	71,441	22,366
9. Sales Expense.....	27,598	22,038	36,192	3,144
10. Administrative and General Expense.....	1,048,718	972,645	913,328	248,792
11. Total Operation & Maintenance Expense (2 thru 10).....	100,252,703	110,007,093	108,864,634	26,873,551
12. Depreciation and Amortization Expense.....	2,045,846	2,430,070	2,384,684	610,994
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	86,185	101,430	96,540	35,670
15. Interest on Long-Term Debt.....	1,626,283	1,895,308	1,843,960	457,567
16. Interest Charged to Construction - Credit.....	(18,426)	(29,213)	(19,410)	(29,213)
17. Interest Expense - Other.....	52,005	86,485	65,140	20,512
18. Other Deductions.....	32,234	19,525	21,130	2,924
19. Total Cost of Electric Service (11 thru 18).....	104,076,830	114,510,698	113,256,678	27,972,005
20. Patronage Capital & Operating Margins (1 minus 19).....	82,633	406,190	472,753	(15,533)
21. Non-Operating Margins - Interest.....	282,915	265,092	307,040	65,406
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	6,575	6,905	16,262	146
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	4,716	115,952	36,000	7,500
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	376,839	794,139	832,055	57,519

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	301	239	5. Miles Transmission		
2. Services Retired	121	71	6. Miles Distribution-Overhead	6,204	6,206
3. Total Services in Place	56,235	56,855	7. Miles Distribution-Underground	717	746
4. Idle Services (Exclude Seasonal)	2,422	2,621	8. Total Miles Energized (5+6+7)	6,921	6,952


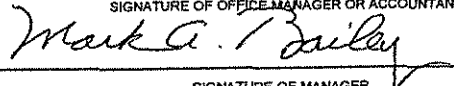
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
INSTRUCTIONS - See RUS Bulletin 1717B-2	PERIOD ENDED	RUS USE ONLY
	APRIL 30, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	217,632,033	30. Memberships.....	240,855
2. Construction Work in Progress.....	2,602,174	31. Patronage Capital.....	48,723,175
3. Total Utility Plant (1+2).....	220,234,207	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	49,772,167	33. Operating Margins - Current Years.....	522,142
5. Net Utility Plant (3-4).....	170,462,040	34. Non-Operating Margins.....	272,335
6. Non-Utility Property (Net).....	23,086	35. Other Margins and Equities.....	3,489,626
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	53,326,784
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	63,019,233
9. Invest. In Assoc.Org.-Other-General Funds.....	189,355	(Payments-Unapplied \$12,670,604)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,084,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,852,275
11. Investments in Economic Development Projects....	2,205,979	39. Long-Term Debt Other - REA Guaranteed	33,013,764
12. Other Investments.....	20,911	40. Long-Term Debt - Other (Net).....	22,731,818
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	120,617,090
14. Total Other Property and Investments (6 thru 13)...	8,392,145	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	68,118	43. Accumulated Operating Provisions.....	1,750,228
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilites (42 + 43)...	1,750,228
17. Special Deposits.....		45. Notes Payable.....	6,122,208
18. Temporary Investments.....	549,318	46. Accounts Payable.....	26,809,348
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,728,832
20. Accounts Receivable - Sales of Energy (Net).....	25,582,385	48. Other Current and Accrued Liabilities.....	1,781,456
21. Accounts Receivable - Other (Net).....	829,956	49. Total Current & Accrued Liabilities (45 thru 48)	37,441,844
22. Materials and Supplies - Electric and Other.....	1,028,082	50. Deferred Credits.....	842,145
23. Prepayments.....	691,611	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	6,357,042	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	35,106,511	(36 + 41 + 44 + 49 thru 51).....	213,978,091
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	17,395	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	213,978,091	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED MARCH 31, 2007	RUS USE ONLY
CERTIFICATION We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		
ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES		
 SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT	4/17/07 DATE	
 SIGNATURE OF MANAGER	8/24/07 DATE	

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	78,844,458	86,960,416	86,228,249	28,716,470
2. Power Production Expense.....				
3. Cost of Purchased Power.....	71,558,841	79,004,845	78,090,885	26,129,639
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	1,045,397	988,997	1,049,723	315,119
6. Distribution Expense - Maintenance.....	1,495,648	1,644,856	1,578,124	663,695
7. Consumer Accounts Expense.....	623,176	692,824	654,091	239,459
8. Customer Service and Informational Expense.....	57,543	59,273	53,603	20,738
9. Sales Expense.....	21,342	18,894	27,646	3,768
10. Administrative and General Expense.....	778,678	723,853	841,484	231,675
11. Total Operation & Maintenance Expense (2 thru 10).....	75,580,625	83,133,542	82,295,556	27,604,093
12. Depreciation and Amortization Expense.....	1,531,695	1,819,076	1,786,012	607,911
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	64,638	65,760	65,420	21,920
15. Interest on Long-Term Debt.....	1,196,510	1,437,741	1,382,270	532,992
16. Interest Charged to Construction - Credit.....				
17. Interest Expense - Other.....	40,010	65,973	52,480	18,828
18. Other Deductions.....	24,311	16,601	15,940	11,518
19. Total Cost of Electric Service (11 thru 18).....	78,437,789	86,538,693	85,597,678	28,797,262
20. Patronage Capital & Operating Margins (1 minus 19).....	406,669	421,723	630,571	(80,792)
21. Non-Operating Margins - Interest.....	205,618	199,686	230,280	69,241
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	10,304	6,759	12,163	(1,755)
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	(11,140)	108,452	27,000	82,118
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	611,451	736,620	900,014	68,812

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	230	196	5. Miles Transmission		
2. Services Retired	82	57	6. Miles Distribution-Overhead	6,207	6,207
3. Total Services in Place	56,203	56,826	7. Miles Distribution-Underground	715	743
4. Idle Services (Exclude Seasonal)	2,443	2,570	8. Total Miles Energized (5+6+7)	6,922	6,950

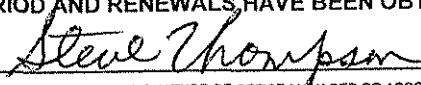
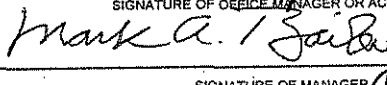
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
INSTRUCTIONS - See RUS Bulletin 1717B-2	MARCH 31, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	216,303,764	30. Memberships.....	240,885
2. Construction Work in Progress.....	3,303,793	31. Patronage Capital.....	48,728,866
3. Total Utility Plant (1+2).....	219,607,557	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	49,466,025	33. Operating Margins - Current Years.....	530,176
5. Net Utility Plant (3-4).....	170,141,532	34. Non-Operating Margins.....	206,783
6. Non-Utility Property (Net).....	22,645	35. Other Margins and Equities.....	3,486,696
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	53,272,057
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	63,237,039
9. Invest. In Assoc.Org.-Other-General Funds.....	185,855	(Payments-Unapplied \$12,618,747)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,080,234	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,883,295
11. Investments in Economic Development Projects....	2,236,999	39. Long-Term Debt Other - REA Guaranteed	33,090,849
12. Other Investments.....	21,452	40. Long-Term Debt - Other (Net).....	22,800,595
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	121,011,778
14. Total Other Property and Investments (6 thru 13)...	8,415,765	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	285,978	43. Accumulated Operating Provisions.....	1,758,964
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)...	1,758,964
17. Special Deposits.....		45. Notes Payable.....	7,022,208
18. Temporary Investments.....	1,249,971	46. Accounts Payable.....	27,920,023
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,687,165
20. Accounts Receivable - Sales of Energy (Net).....	27,059,279	48. Other Current and Accrued Liabilities.....	2,184,157
21. Accounts Receivable - Other (Net).....	809,227	49. Total Current & Accrued Liabilities (45 thru 48)	39,813,553
22. Materials and Supplies - Electric and Other.....	1,104,100	50. Deferred Credits.....	788,020
23. Prepayments.....	775,279	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	6,790,029	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	38,083,863	(36 + 41 + 44 + 49 thru 51).....	216,644,372
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	3,212	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	216,644,372	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED FEBRUARY 28, 2007	RUS USE ONLY
CERTIFICATION We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.		
ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES		
 SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT	3/23/07 DATE	
 SIGNATURE OF MANAGER	3/28/07 DATE	

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	51,297,804	58,243,946	57,062,378	28,368,075
2. Power Production Expense.....				
3. Cost of Purchased Power.....	46,362,230	52,875,207	51,679,704	25,687,005
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	666,428	673,878	699,076	325,444
6. Distribution Expense - Maintenance.....	926,575	981,161	1,008,090	467,159
7. Consumer Accounts Expense.....	411,273	453,365	433,441	225,387
8. Customer Service and Informational Expense.....	36,312	38,535	35,315	16,724
9. Sales Expense.....	14,425	15,126	19,370	6,053
10. Administrative and General Expense.....	502,743	492,178	551,950	233,944
11. Total Operation & Maintenance Expense (2 thru 10).....	48,919,986	55,529,450	54,426,946	26,961,716
12. Depreciation and Amortization Expense.....	1,018,896	1,211,165	1,188,558	605,937
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	43,092	43,840	43,610	21,920
15. Interest on Long-Term Debt.....	831,848	904,749	908,160	434,816
16. Interest Charged to Construction - Credit.....				
17. Interest Expense - Other.....	29,588	47,145	39,820	14,985
18. Other Deductions.....	10,619	5,083	10,660	1,350
19. Total Cost of Electric Service (11 thru 18).....	50,854,029	57,741,432	56,617,754	28,040,724
20. Patronage Capital & Operating Margins (1 minus 19).....	443,775	502,514	444,624	327,351
21. Non-Operating Margins - Interest.....	132,891	130,445	153,520	61,964
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	2,363	8,514	8,132	5,005
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	22,668	26,334	18,000	13,167
27. Extraordinary Items....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	601,697	667,807	624,276	407,487

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	163	134	5. Miles Transmission		
2. Services Retired	54	35	6. Miles Distribution-Overhead	6,210	6,207
3. Total Services in Place	56,164	56,786	7. Miles Distribution-Underground	713	741
4. Idle Services (Exclude Seasonal)	2,378	2,544	8. Total Miles Energized (5+6+7)	6,923	6,948

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
INSTRUCTIONS - See RUS Bulletin 1717B-2	FEBRUARY 28, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	215,253,944	30. Memberships.....	240,665
2. Construction Work in Progress.....	3,617,394	31. Patronage Capital.....	48,737,263
3. Total Utility Plant (1+2).....	218,871,338	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	49,169,868	33. Operating Margins - Current Years.....	528,848
5. Net Utility Plant (3-4).....	169,701,470	34. Non-Operating Margins.....	139,298
6. Non-Utility Property (Net).....	25,441	35. Other Margins and Equities.....	3,482,623
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	53,207,348
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	63,449,451
9. Invest. In Assoc.Org.-Other-General Funds.....	174,320	(Payments-Unapplied \$12,564,126)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	4,009,651	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,905,980
11. Investments in Economic Development Projects....	2,259,684	39. Long-Term Debt Other - REA Guaranteed	33,090,849
12. Other Investments.....	21,896	40. Long-Term Debt - Other (Net).....	22,892,325
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	121,338,605
14. Total Other Property and Investments (6 thru 13)...	8,359,572	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	539,430	43. Accumulated Operating Provisions.....	1,769,240
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)....	1,769,240
17. Special Deposits.....		45. Notes Payable.....	6,522,208
18. Temporary Investments.....	959,087	46. Accounts Payable.....	27,334,971
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,668,073
20. Accounts Receivable - Sales of Energy (Net).....	25,005,041	48. Other Current and Accrued Liabilities.....	1,879,636
21. Accounts Receivable - Other (Net).....	1,029,506	49. Total Current & Accrued Liabilities (45 thru 48)	38,404,888
22. Materials and Supplies - Electric and Other.....	1,172,325	50. Deferred Credits.....	802,554
23. Prepayments.....	477,364	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	8,274,472	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	37,457,225	(36 + 41 + 44 + 49 thru 51).....	215,522,635
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	4,368	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	215,522,635	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION KENTUCKY 65	
	BORROWER NAME AND ADDRESS KENERGY P.O. BOX 18 HENDERSON, KY 42420	
INSTRUCTIONS - Submit an original and two copies to RUS. Round all amounts to nearest dollar. For detailed instructions, see RUS Bulletin 1717B-2.	PERIOD ENDED JANUARY 31, 2007	RUS USE ONLY

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES

Steve Thompson

 SIGNATURE OF OFFICE MANAGER OR ACCOUNTANT

Mark A. Bailey

 SIGNATURE OF MANAGER

2/21/07

 DATE

2/22/07

 DATE

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital.....	26,687,937	29,875,871	29,891,869	29,875,871
2. Power Production Expense.....				
3. Cost of Purchased Power.....	24,109,086	27,188,202	27,046,139	27,188,202
4. Transmission Expense.....				
5. Distribution Expense - Operation.....	332,797	348,434	361,469	348,434
6. Distribution Expense - Maintenance.....	447,696	514,002	507,306	514,002
7. Consumer Accounts Expense.....	200,958	227,978	226,580	227,978
8. Customer Service and Informational Expense.....	17,040	21,811	18,541	21,811
9. Sales Expense.....	5,955	9,073	8,610	9,073
10. Administrative and General Expense.....	260,793	258,234	283,079	258,234
11. Total Operation & Maintenance Expense (2 thru 10).....	25,374,325	28,567,734	28,451,724	28,567,734
12. Depreciation and Amortization Expense.....	508,821	605,228	593,635	605,228
13. Tax Expense - Property & Gross Receipts.....				
14. Tax Expense - Other.....	21,546	21,920	21,810	21,920
15. Interest on Long-Term Debt.....	423,682	469,933	463,480	469,933
16. Interest Charged to Construction - Credit.....				
17. Interest Expense - Other.....	17,918	32,160	27,160	32,160
18. Other Deductions.....	7,616	3,733	5,430	3,733
19. Total Cost of Electric Service (11 thru 18).....	26,353,908	29,700,708	29,563,239	29,700,708
20. Patronage Capital & Operating Margins (1 minus 19).....	334,029	175,163	328,630	175,163
21. Non-Operating Margins - Interest.....	62,731	68,481	76,760	68,481
22. Allowance for Funds Used During Construction.....				
23. Income (Loss) from Equity Investments.....				
24. Non-Operating Margins - Other.....	(513)	3,509	3,964	3,509
25. Generation and Transmission Capital Credits.....				
26. Other Capital Credits & Patronage Dividends.....	11,334	13,167	9,000	13,167
27. Extraordinary Items.....(See Page 2, Part D).....				
28. Patronage Capital or Margins (20 thru 26).....	407,581	260,320	418,354	260,320

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	104	73	5. Miles Transmission		
2. Services Retired	26	6	6. Miles Distribution-Overhead	6,210	6,208
3. Total Services in Place	56,133	56,754	7. Miles Distribution-Underground	709	740
4. Idle Services (Exclude Seasonal)	2,424	2,578	8. Total Miles Energized (5+6+7)	6,919	6,948

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION	
	KENERGY	
	PERIOD ENDED	RUS USE ONLY
INSTRUCTIONS - See RUS Bulletin 1717B-2	JANUARY 31, 2007	

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service.....	214,626,964	30. Memberships.....	240,355
2. Construction Work in Progress.....	3,914,723	31. Patronage Capital.....	48,740,927
3. Total Utility Plant (1+2).....	218,541,687	32. Operating Margins - Prior Years.....	78,651
4. Accum. Provision for Depreciation and Amort.....	48,733,193	33. Operating Margins - Current Years.....	188,330
5. Net Utility Plant (3-4).....	169,808,494	34. Non-Operating Margins.....	72,329
6. Non-Utility Property (Net).....	25,588	35. Other Margins and Equities.....	3,481,097
7. Investments in Subsidiary Companies.....		36. Total Margins & Equities (30 thru 35).....	52,801,689
8. Invest. In Assoc.Org.-Patronage Capital.....	712,230	37. Long-Term Debt - RUS (Net).....	63,681,951
9. Invest. In Assoc.Org.-Other-General Funds.....	171,154	(Payments-Unapplied \$12,516,314)	
10. Invest. In Assoc.Org.-Other-Nongeneral Funds....	3,999,651	38. Long-Term Debt - RUS - Econ. Devel. (Net)	1,932,832
11. Investments in Economic Development Projects....	2,286,536	39. Long-Term Debt Other - REA Guaranteed	33,090,849
12. Other Investments.....	22,959	40. Long-Term Debt - Other (Net).....	23,126,556
13. Special Funds.....	1,156,350	41. Total Long-Term Debt (37 thru 40).....	121,832,188
14. Total Other Property and Investments (6 thru 13)...	8,374,468	42. Obligations Under Capital Leases.....	
15. Cash - General Funds.....	340,154	43. Accumulated Operating Provisions.....	1,779,492
16. Cash - Construction Funds - Trustee.....		44. Total Other Noncurrent Liabilities (42 + 43)....	1,779,492
17. Special Deposits.....		45. Notes Payable.....	4,697,208
18. Temporary Investments.....	1,087,305	46. Accounts Payable.....	29,862,044
19. Notes Receivable (Net).....		47. Consumer Deposits.....	2,658,075
20. Accounts Receivable - Sales of Energy (Net).....	25,869,768	48. Other Current and Accrued Liabilities.....	1,739,902
21. Accounts Receivable - Other (Net).....	1,002,364	49. Total Current & Accrued Liabilities (45 thru 48)	38,957,229
22. Materials and Supplies - Electric and Other.....	1,265,121	50. Deferred Credits.....	772,303
23. Prepayments.....	559,755	51. Accumulated Deferred Income Taxes.....	
24. Other Current and Accrued Assets.....	7,825,596	52. Total Liabilities and Other Credits	
25. Total Current and Accrued Assets (15 thru 24).....	37,950,063	(36 + 41 + 44 + 49 thru 51).....	216,142,901
26. Regulatory Assets.....		ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
27. Other Deferred Debits.....	9,876	53. Balance Beginning of Year.....	
28. Accumulated Deferred Income Taxes.....		54. Amount Received This Year(Net).....	
29. Total Assets and Other Debits (5+14+25 thru 28)	216,142,901	55. Total Contributions in Aid of Construction.....	

PART D. NOTES TO FINANCIAL STATEMENTS

THIS SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.
(IF ADDITIONAL SPACE IS NEEDED, USE SEPARATE SHEET.)

KENERGY CORP.
2008 OPERATING BUDGET-MONTHLY

note: some sections will need rounding adjustment!

EAC		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NON-DEDICATED														
800	Residential	\$4,624,927	\$4,774,727	\$4,372,759	\$3,796,216	\$3,517,103	\$3,995,447	\$4,785,934	\$4,951,299	\$4,328,020	\$3,619,109	\$3,779,036	\$4,456,703	\$51,181,282
801	Commercial Small	\$1,776,790	\$1,699,150	\$1,634,727	\$1,438,185	\$1,566,572	\$1,864,006	\$2,048,982	\$1,982,604	\$1,671,582	\$1,572,757	\$1,641,193	\$1,792,706	\$20,688,222
802	Commercial Large	\$410,229	\$392,701	\$392,701	\$395,085	\$422,168	\$433,984	\$430,474	\$458,480	\$430,200	\$415,302	\$402,113	\$415,302	\$5,049,349
803	Wholesale Discount auf credit	(\$142,838)	(\$139,100)	(\$130,661)	(\$112,202)	(\$111,074)	(\$127,302)	(\$148,702)	(\$150,924)	(\$131,764)	(\$113,187)	(\$117,232)	(\$134,807)	(\$1,569,792)
	TOTAL	\$6,669,098	\$6,727,478	\$6,302,430	\$5,517,264	\$5,407,608	\$6,164,338	\$7,100,198	\$7,213,453	\$6,324,298	\$5,508,879	\$5,719,301	\$6,516,715	\$75,360,058
DEDICATED														
810	Century	\$11,921,129	\$10,782,685	\$11,921,129	\$11,541,646	\$11,921,129	\$11,541,646	\$11,921,129	\$11,921,129	\$11,541,646	\$11,921,129	\$11,541,646	\$11,921,129	\$140,397,177
811	Alean	\$9,291,542	\$9,402,875	\$9,291,542	\$9,995,320	\$9,291,542	\$9,995,320	\$9,291,542	\$9,291,542	\$9,995,320	\$9,291,542	\$9,995,320	\$9,291,542	\$108,424,946
812	Domtar	\$534,377	\$506,288	\$532,360	\$524,917	\$581,323	\$560,630	\$568,859	\$572,578	\$579,734	\$589,361	\$673,274	\$580,036	\$6,684,735
813	Kimberly-Clark	\$681,222	\$657,738	\$690,554	\$674,251	\$689,284	\$688,374	\$677,288	\$699,054	\$689,498	\$668,743	\$663,192	\$679,836	\$8,135,615
814	Aleris	\$478,907	\$481,187	\$487,397	\$488,615	\$492,654	\$492,608	\$508,116	\$516,321	\$516,109	\$511,830	\$484,721	\$488,998	\$5,984,172
815	Tyson Foods	\$191,786	\$183,126	\$205,671	\$184,362	\$200,275	\$213,189	\$217,861	\$201,839	\$217,589	\$201,333	\$184,514	\$188,248	\$2,378,203
816	Coal Mines	\$337,689	\$331,900	\$343,575	\$325,666	\$328,538	\$314,859	\$336,703	\$362,369	\$351,121	\$378,169	\$371,025	\$383,858	\$4,142,182
817	Aluminum Fabricators	\$208,585	\$205,487	\$221,530	\$208,871	\$224,980	\$230,462	\$223,084	\$238,306	\$221,686	\$227,236	\$208,644	\$221,857	\$2,610,912
818	Other	\$34,253	\$36,237	\$36,430	\$29,449	\$32,143	\$33,625	\$32,354	\$35,053	\$36,912	\$38,088	\$38,733	\$38,467	\$416,744
	TOTAL	\$23,679,480	\$21,589,101	\$23,730,178	\$22,970,999	\$23,782,046	\$23,070,515	\$23,773,936	\$23,853,941	\$23,113,869	\$23,828,783	\$23,074,271	\$23,719,585	\$280,166,886
MISCELLANEOUS														
820	Joint Use Rental	\$48,170	\$46,170	\$48,170	\$48,170	\$48,170	\$48,170	\$48,170	\$48,160	\$48,160	\$48,160	\$48,160	\$48,160	\$577,999
821	Other Fees	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$784,330
823	Mkt Plan Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$113,530	\$113,530	\$113,530	\$113,530	\$113,530	\$113,530	\$113,530	\$113,520	\$113,520	\$113,520	\$113,520	\$113,530	\$1,362,329
	TOTAL OPERATING REVENUE	\$30,662,108	\$28,430,109	\$30,146,138	\$28,601,793	\$29,283,184	\$29,338,383	\$30,987,664	\$31,180,914	\$29,551,687	\$29,451,182	\$28,806,092	\$30,349,810	\$368,889,084
PURCHASED POWER														
850	Non-Dedicated	\$4,084,971	\$3,781,840	\$3,425,738	\$2,915,258	\$3,224,213	\$3,768,485	\$4,328,853	\$4,426,209	\$3,878,819	\$3,067,235	\$3,257,163	\$3,773,596	\$43,932,470
851	Century	\$11,902,325	\$10,765,447	\$11,902,325	\$11,523,366	\$11,902,325	\$11,523,366	\$11,902,325	\$11,902,325	\$11,523,366	\$11,902,325	\$11,523,366	\$11,902,325	\$140,178,183
852	Alean	\$9,277,081	\$9,389,561	\$9,277,081	\$9,981,241	\$9,277,081	\$9,981,241	\$9,277,081	\$9,277,081	\$9,981,241	\$9,277,081	\$9,981,241	\$9,277,081	\$109,254,099
853	Domtar	\$524,752	\$498,661	\$522,735	\$515,292	\$571,698	\$551,005	\$559,234	\$562,953	\$579,109	\$578,736	\$583,649	\$580,411	\$6,889,235
854	Kimberly-Clark	\$676,204	\$652,543	\$685,448	\$669,286	\$684,402	\$683,265	\$672,180	\$693,768	\$684,487	\$678,592	\$663,172	\$674,694	\$8,085,932
855	Aleris	\$475,261	\$477,720	\$483,752	\$484,870	\$489,145	\$498,970	\$501,360	\$512,438	\$512,308	\$507,579	\$491,091	\$485,347	\$5,959,941
856	Tyson Foods	\$189,296	\$189,105	\$178,160	\$160,808	\$174,200	\$185,954	\$190,365	\$190,064	\$175,717	\$174,626	\$166,120	\$163,305	\$2,086,720
857	Coal Mines	\$312,883	\$307,558	\$317,769	\$301,667	\$303,825	\$292,088	\$312,966	\$334,967	\$325,675	\$347,639	\$344,545	\$337,578	\$3,838,960
858	Aluminum Fabricators	\$190,404	\$187,786	\$201,972	\$188,762	\$203,956	\$203,402	\$216,275	\$201,480	\$201,324	\$189,241	\$185,315	\$189,241	\$2,378,445
859	Other	\$30,001	\$32,388	\$31,895	\$26,281	\$28,632	\$29,839	\$28,642	\$30,601	\$32,656	\$33,819	\$34,664	\$30,641	\$369,978
	TOTAL	\$27,639,978	\$25,292,607	\$27,026,977	\$25,768,931	\$26,889,477	\$26,713,541	\$27,976,508	\$28,146,681	\$26,865,858	\$26,785,958	\$26,208,272	\$27,370,276	\$322,663,062
	NET REVENUE	\$3,022,130	\$3,177,602	\$3,119,161	\$2,834,862	\$2,423,707	\$2,624,842	\$3,011,156	\$3,034,233	\$2,685,829	\$2,685,226	\$2,697,820	\$2,879,534	\$34,298,062
OPERATING & MAINTENANCE EXPENSES														
100	Postage	\$1,630	\$800	\$1,700	\$1,016	\$930	\$1,270	\$1,220	\$820	\$1,210	\$920	\$1,330	\$1,380	\$13,860
101	Mileage	\$930	\$940	\$940	\$1,290	\$1,140	\$1,340	\$1,510	\$1,500	\$1,110	\$1,320	\$1,140	\$1,250	\$14,310
102	Meets & Meeting Expense	\$1,340	\$1,220	\$1,130	\$1,270	\$1,190	\$1,220	\$1,650	\$1,220	\$1,140	\$2,080	\$1,490	\$1,490	\$16,100
103	Professional Dues	\$730	\$280	\$160	\$0	\$380	\$0	\$820	\$100	\$0	\$230	\$250	\$0	\$2,950
104	Seminars & Training	\$2,240	\$4,190	\$16,290	\$15,390	\$7,860	\$7,890	\$3,360	\$7,370	\$16,060	\$14,490	\$11,190	\$790	\$107,220
105	Consulting Expense	\$0	\$1,500	\$0	\$19,400	\$15,060	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$45,800
106	Consultant-Strategic Planning	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
107	Subscriptions	\$0	\$1,400	\$1,250	\$200	\$290	\$600	\$0	\$100	\$480	\$0	\$200	\$200	\$4,700
108	Office Supplies	\$2,100	\$2,250	\$3,630	\$2,450	\$2,250	\$2,220	\$2,350	\$2,250	\$3,630	\$2,450	\$2,250	\$2,230	\$30,050
109	Copier Charges	\$170	\$160	\$450	\$330	\$230	\$440	\$230	\$180	\$480	\$230	\$220	\$450	\$3,540
110	Legal Services - General	\$3,670	\$3,670	\$3,670	\$3,670	\$3,670	\$3,670	\$3,670	\$3,670	\$3,660	\$3,660	\$3,660	\$3,660	\$44,000
111	Attorney Insurance	\$950	\$950	\$950	\$950	\$940	\$940	\$940	\$940	\$940	\$940	\$940	\$940	\$11,320
114	401K Plan Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250	\$0	\$0	\$8,250
115	Affirmative Action Plan Review	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$2,000
116	Payroll Taxes - Deferred Compensation	\$17,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,040
117	Board of Directors - Monthly Retainer Fees	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$85,800
118	Board of Directors - Meeting Fees	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$43,100
119	Board of Directors - Mileage	\$860	\$860	\$860	\$860	\$870	\$870	\$870	\$870	\$870	\$870	\$870	\$870	\$10,400
121	Board of Directors - Board Meeting Supplies	\$140	\$140	\$140	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,870
122	Board of Directors - KAEC Board Meeting Expense	\$450	\$150	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$1,870
123	Board of Directors - NRECA Annual Meeting	\$800	\$7,200	\$0	\$0	\$0	\$0	\$0	\$140	\$140	\$140	\$140	\$140	\$2,000
124	Board of Directors - NRECA Directors Conference	\$0	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000
125	Board of Directors - Other Conferences	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$8,400
126	Board of Directors - Member Resource Committee	\$100	\$100	\$3,000	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,000
127	Board of Directors - Director Election Expense	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$9,900
128	Board of Directors - Directors Liability Insurance	\$1,960	\$1,960	\$1,960	\$1,960	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$23,600
129	Miscellaneous Items	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
130	Courier Services	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$31,200
131	Gifts/Flowers (Non-Employee)	\$100	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$400
132	NRECA DUES	\$4,910	\$4,910	\$4,910	\$4,910	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920	\$59,000
133	KAEC DUES	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$10,990	\$131,950

Exhibit 13B, Page 1

KENERGY CORP.
2008 OPERATING BUDGET-MONTHLY

note: some sections will need rounding adjustment 1

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
134	Notary Fees	\$30	\$0	\$30	\$0	\$180	\$30	\$30	\$0	\$30	\$0	\$30	\$360	
135	Tuition Reimbursement	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$2,040	
136	Organizational Dues	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210	
137	CEO Search & Moving Expenses	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	
138	Filing Fees	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$250	
211	Buildings & Grounds O & M Expenses	\$23,381	\$28,556	\$24,750	\$25,029	\$25,821	\$28,844	\$24,461	\$27,845	\$28,203	\$24,810	\$28,399	\$25,695	\$311,894
213	Bad Debt Expense	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$150,000
214	Contract Meter Reading	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$93,200
215	Collections Fees	\$330	\$320	\$330	\$320	\$330	\$320	\$330	\$320	\$330	\$320	\$330	\$320	\$3,900
216	Postal Service - Box Rent	\$0	\$0	\$50	\$0	\$0	\$1,480	\$0	\$70	\$70	\$0	\$0	\$0	\$1,690
217	Credit Bureau Charges	\$600	\$750	\$750	\$750	\$750	\$750	\$700	\$700	\$700	\$750	\$700	\$500	\$8,450
218	Equifax	\$350	\$360	\$370	\$380	\$380	\$400	\$410	\$420	\$430	\$440	\$450	\$400	\$4,800
219	Bank Charges - Regular	\$4,700	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$4,400	\$54,000
220	Bank Charges - Credit Cards	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$81,600
221	Billing Forms & Supplies	\$0	\$0	\$0	\$0	\$900	\$800	\$100	\$0	\$800	\$0	\$800	\$0	\$3,100
226	Accounts Payable Checks	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
227	General Ledger Paper	\$0	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$480	\$0	\$0	\$880
228	Paymaster Contract	\$0	\$0	\$0	\$0	\$0	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$710
230	Interest Expense - RUS	\$225,760	\$218,520	\$224,720	\$230,450	\$234,230	\$230,370	\$233,160	\$232,800	\$228,800	\$231,530	\$227,740	\$230,470	\$2,748,400
231	Interest Expense - CoBank	\$99,700	\$96,150	\$99,540	\$96,550	\$96,500	\$95,480	\$97,150	\$96,530	\$93,990	\$95,600	\$93,300	\$94,500	\$1,156,660
232	Interest Expense - PFB	\$86,710	\$81,120	\$86,710	\$83,610	\$86,400	\$83,610	\$86,090	\$83,310	\$86,090	\$83,310	\$86,010	\$85,780	\$1,018,220
233	Interest Expense - Treasury	\$75,760	\$91,100	\$91,030	\$90,960	\$90,990	\$90,820	\$96,850	\$111,600	\$111,530	\$111,480	\$111,390	\$108,700	\$1,181,890
234	Interest Expense - Other	\$11,140	\$11,210	\$11,280	\$11,350	\$11,420	\$11,500	\$11,580	\$11,630	\$11,700	\$11,770	\$11,840	\$11,920	\$138,320
235	Interest Charged to Construction	\$0	\$0	-\$19,410	\$0	\$0	-\$19,400	\$0	\$0	-\$19,400	\$0	\$0	-\$19,410	-\$77,620
240	PSC Expenses	\$2,500	\$3,000	\$7,000	\$7,000	\$9,000	\$15,500	\$2,700	\$5,700	\$5,100	\$4,000	\$6,000	\$1,500	\$69,000
241	Franchise Fees - Annual	\$0	\$0	\$5,000	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
245	PSC Assessment Tax	\$25,040	\$25,040	\$25,040	\$25,040	\$25,040	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790	\$304,850
250	Depreciation Expense - General Plant	\$35,353	\$35,429	\$35,494	\$35,560	\$35,626	\$35,692	\$35,758	\$35,823	\$35,889	\$35,954	\$36,021	\$36,087	\$428,715
252	Depreciation Expense - Distribution Plant	\$594,330	\$594,980	\$598,760	\$599,790	\$600,850	\$603,620	\$605,450	\$607,120	\$608,790	\$610,500	\$612,350	\$614,330	\$7,248,860
254	Property Taxes	\$130,161	\$130,161	\$130,161	\$130,161	\$130,161	\$130,161	\$130,151	\$130,151	\$130,151	\$130,151	\$130,141	\$130,141	\$1,561,848
255	Interest Expense - Line of Credit	\$19,870	\$2,100	\$5,390	\$7,150	\$8,310	\$11,000	\$9,280	\$0	\$1,800	\$4,500	\$4,900	\$14,520	\$66,820
256	Coop Use - Warehouse	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$900
257	Federal Taxes	\$0	\$0	\$0	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,500
258	Deferred Comp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
259	Cash Over/Short	\$10	\$0	\$10	\$0	\$10	\$0	\$10	\$0	\$10	\$0	\$10	\$0	\$60
300	PC Supplies	\$1,700	\$1,700	\$1,700	\$1,700	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,700	\$1,700	\$1,600	\$20,800
301	PC Parts/Maintenance	\$1,880	\$1,880	\$1,880	\$1,880	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,700	\$1,700	\$1,600	\$21,880
302	Small Office Equipment (Printers, Monitors, Desks, etc)	\$4,150	\$1,100	\$1,450	\$650	\$2,150	\$850	\$0	\$200	\$650	\$0	\$0	\$680	\$11,880
303	AntiVirus & Other Licenses Updates	\$0	\$0	\$0	\$0	\$0	\$0	\$5,700	\$600	\$0	\$0	\$0	\$0	\$7,000
305	KE - PID Toner Cartridge for Large Copier	\$0	\$0	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$240
306	KE - PID Maint for Large Copier	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
308	KE - FE Rental Fee for Copier	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$3,600
310	Drafting Paper & Ink	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$400	\$0	\$1,000
312	Miscot Support Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300	\$3,300
313	ACS SCADA Maintenance	\$0	\$0	\$0	\$0	\$24,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$26,000
314	Replacement Parts	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$18,600
315	Transducer Replacement	\$0	\$0	\$2,000	\$0	\$300	\$0	\$1,400	\$0	\$600	\$0	\$0	\$0	\$4,300
316	Annual Tower Inspection	\$1,350	\$0	\$0	\$17,500	\$0	\$200	\$0	\$0	\$0	\$300	\$0	\$0	\$19,350
317	Tower Painting	\$0	\$0	\$0	\$0	\$22,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,600
318	UTC Membership	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
319	Stencil Material - Pole Labels	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
320	Mobile Radio Items	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
321	Touchtone Long Distance	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
322	AT&T Long Distance	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
323	Bell South (Local)	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$50,400
324	Cingular (Cell Phone)	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$26,400
325	Leased Fiber (OMU)	\$470	\$470	\$470	\$470	\$470	\$470	\$470	\$470	\$470	\$470	\$470	\$470	\$5,640
326	Fiber Pans/Maintenance	\$200	\$200	\$200	\$200	\$4,200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$6,400
327	Telephone System Repairs	\$3,870	\$370	\$370	\$370	\$370	\$370	\$380	\$380	\$380	\$380	\$380	\$380	\$9,000
329	Cisco Smartnet Coverage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0	\$9,000
331	Recloser Batteries	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800
332	Tower Inspection Clean Up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500
334	Substation Power Supply Battery Sets	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$1,200	\$0	\$500	\$0	\$0	\$3,200
335	Corporate IT Internet Access	\$320	\$320	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$3,940
337	Micro/Scada Sub Use	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000
400	Forklift Fuel	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$84
402	Fuel	\$21,778	\$20,932	\$23,744	\$20,521	\$23,806	\$24,274	\$22,397	\$23,744	\$23,744	\$23,744	\$23,739	\$23,739	\$276,164
403	Fleet Maintenance - Penske-Base Contract	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$22,443	\$269,339
404	Fleet Maintenance - Penske Parts & Repairs	\$12,450	\$12,450	\$12,450	\$12,450	\$12,450	\$12,444	\$12,444	\$12,444	\$12,444	\$12,444	\$12,444	\$12,444	\$149,354
406	Fleet Insurance	\$4,390	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$4,385	\$52,823
407	Fleet Property Taxes	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$74,400
408	Crew Meals	\$800	\$900	\$900	\$1,200	\$1,200	\$1,300	\$1,300	\$1,300	\$1,200	\$800	\$900	\$0	\$12,000
409	Underground Locates	\$5,400	\$5,400	\$5,930	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$7,850	\$7,200	\$7,200	\$90,000
410	Maintenance Labor Only Contract - Other	\$18,000	\$18,000	\$15,000	\$15,000	\$16,000	\$19,000	\$19,000	\$19,000	\$19,000	\$17,000	\$18,000	\$18,000	\$199,000
411	KUPL One Call	\$2,750	\$0	\$0	\$2,750	\$0	\$0	\$2,750	\$0	\$0	\$2,750	\$0	\$0	\$11,000
413	Pole Inspections	\$0	\$20,000	\$20,000	\$20,000	\$25,000	\$80,000	\$80,000	\$50,000	\$25,000	\$20,000	\$15,000	\$0	\$315,000
414	Transformer Repairs	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
415	OCR Repairs	\$0	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
417	Regulator Repair	\$0	\$0	\$600	\$0	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600
418	Oil Testing	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,400
419	Material Charged to Maintenance	\$14,800	\$14,800	\$14,800	\$15,800	\$15,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$189,700
420	Gloves & Line Hoop Testing	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$19,800
421	Working Tools	\$4,570	\$9,410	\$2,440	\$3,265	\$2,550	\$3,148	\$2,550	\$3,275	\$2,600	\$3,080	\$2,425	\$3,265	\$41,556

Exhibit 13B, Page 2

KENERGY CORP.
2008 OPERATING BUDGET-MONTHLY

note: some sections will need rounding adjustment 1

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
422	Other Equipment Repair	\$100	\$100	\$200	\$100	\$100	\$200	\$100	\$200	\$100	\$100	\$200	\$1,600
423	Tools Tested & Repaired	\$610	\$610	\$650	\$610	\$610	\$660	\$610	\$660	\$610	\$610	\$660	\$8,320
424	Meter Repairs & Supplies	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$21,600
425	Contract Meter Testing	\$2,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$2,400	\$40,000
426	Warehouse Supplies	\$185	\$40	\$80	\$15	\$140	\$15	\$40	\$15	\$15	\$15	\$15	\$600
427	Working Volt/Amp Meters	\$150	\$150	\$150	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$150	\$3,000
428	Vegetation Management - Routine Circuit Maintenance	\$156,630	\$183,000	\$210,000	\$222,000	\$232,000	\$248,000	\$248,000	\$243,770	\$212,000	\$175,000	\$130,000	\$1,118,000
429	Vegetation Management - Maintenance Portion of Capital F	\$5,000	\$7,000	\$7,000	\$3,500	\$3,000	\$5,000	\$7,000	\$5,000	\$4,000	\$3,000	\$0	\$50,000
430	Vegetation Management - Contractor Incentives	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$35,000
431	Vegetation Management - Spraying	\$0	\$0	\$0	\$0	\$0	\$122,000	\$5,000	\$0	\$0	\$0	\$0	\$127,000
432	Vegetation Management - Trade A Tree	\$1,000	\$1,000	\$2,500	\$3,250	\$3,500	\$3,750	\$3,000	\$2,000	\$1,500	\$1,250	\$500	\$27,000
433	Vegetation Management - Customer Education	\$0	\$0	\$1,750	\$0	\$0	\$2,000	\$0	\$0	\$1,750	\$0	\$0	\$5,500
434	Vegetation Management - Job Orders	\$53,500	\$54,000	\$79,000	\$89,000	\$99,500	\$100,500	\$80,000	\$79,500	\$54,500	\$44,000	\$38,500	\$816,000
435	Vegetation Management - ISA Membership	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
437	Substation - Parts & Supplies	\$2,800	\$2,800	\$14,800	\$4,200	\$4,000	\$3,000	\$6,600	\$3,000	\$3,000	\$3,000	\$2,600	\$52,800
438	Substation - Fuses	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
439	Substation - Signs	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$500
439	Substation - Fence Replacement	\$0	\$0	\$0	\$19,000	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$38,000
440	Substation - Rock	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$9,000
442	Substation - Insurance	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$7,750	\$93,000
443	Substation - Lot Spraying	\$0	\$0	\$1,200	\$2,000	\$4,000	\$4,200	\$4,200	\$2,000	\$0	\$0	\$0	\$20,000
444	Substation - Co-op Use	\$0	\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000
445	Fuel - Licenses, Registration & Permits	\$364	\$364	\$364	\$364	\$364	\$364	\$364	\$364	\$364	\$364	\$364	\$4,368
446	Fuel Master Maintenance	\$564	\$4,509	\$4,509	\$4,509	\$2,254	\$0	\$0	\$0	\$3,362	\$0	\$0	\$17,726
447	Fuel - Depreciation	\$29,386	\$29,386	\$29,386	\$29,386	\$29,386	\$29,386	\$29,392	\$29,392	\$29,392	\$29,392	\$29,392	\$352,667
448	Hearing Tests	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
449	CDL Fees	\$28	\$113	\$113	\$56	\$28	\$28	\$56	\$28	\$0	\$169	\$197	\$817
450	Motor Vehicle Reports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147	\$0	\$147
452	Maintenance Labor Only Contract - URD	\$0	\$0	\$0	\$400	\$0	\$0	\$400	\$400	\$400	\$400	\$0	\$2,000
455	Meter Shop Special Test Equipment	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
456	TVPPA Dues	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
457	Vegetation Management - Storms	\$500	\$500	\$1,500	\$1,000	\$500	\$500	\$2,000	\$500	\$500	\$1,000	\$500	\$10,000
459	NEC Handbook	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
460	Linemen's Rodes	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250
462	Easement/Permit Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480	Special Equipment Labor	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$600,000
490	Pilot Program for Services Techs	\$0	\$0	\$2,840	\$840	\$840	\$840	\$840	\$840	\$840	\$840	\$840	\$10,500
500	Annual Meeting Expenses	\$500	\$0	\$0	\$2,500	\$1,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$9,000
501	Youth Tour Expenses	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$8,500
502	Touchtone Energy Incentive Program	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,600
506	C&I - Supplies	\$0	\$30	\$0	\$0	\$0	\$20	\$0	\$0	\$20	\$0	\$30	\$100
507	C&I - CKAE Dues	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
508	C&I - Spring & Fall IRC Meetings	\$0	\$0	\$0	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$620
509	C&I - Spring & Fall CRC Meetings	\$0	\$0	\$0	\$310	\$0	\$0	\$0	\$0	\$310	\$0	\$0	\$620
511	Key Accounts - Information/Technical Literature	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$310	\$0	\$620
512	Key Accounts - Client Lunches	\$50	\$70	\$50	\$20	\$30	\$30	\$270	\$0	\$0	\$0	\$0	\$520
513	Key Accounts - Promotional Give-A-Ways	\$0	\$0	\$0	\$0	\$30	\$50	\$20	\$50	\$50	\$50	\$30	\$520
514	New and Emerging Technologies Conference - Key Acct T	\$0	\$5,000	\$0	\$0	\$0	\$0	\$350	\$0	\$430	\$0	\$0	\$780
515	Promotional Materials	\$0	\$0	\$1,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
516	Community Involvement	\$0	\$300	\$0	\$0	\$0	\$1,270	\$0	\$0	\$1,380	\$0	\$1,170	\$5,200
519	Allicance Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
520	Recruiting & Trade Show assistance	\$0	\$1,000	\$1,000	\$0	\$0	\$6,000	\$5,000	\$0	\$0	\$0	\$11,000	\$22,000
521	KIED & EDI Scholarships	\$0	\$0	\$2	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000	\$1,000	\$6,000
522	Challenge Grants	\$0	\$1,100	\$1,100	\$1,100	\$0	\$1,100	\$1,100	\$0	\$0	\$0	\$0	\$1,300
525	Contributions	\$5,416	\$5,416	\$5,416	\$5,416	\$5,420	\$5,420	\$5,420	\$5,420	\$5,420	\$5,420	\$5,420	\$66,000
527	Chamber Expenses	\$1,440	\$0	\$2,140	\$1,330	\$0	\$1,940	\$300	\$0	\$1,940	\$440	\$0	\$11,470
529	School Electrical Safety Program	\$0	\$0	\$540	\$0	\$0	\$500	\$0	\$0	\$540	\$0	\$0	\$500
530	Other Member Services	\$1,000	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$940	\$0	\$0	\$2,080
600	Newspaper Advertising	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0	\$0	\$1,000	\$0	\$0	\$4,000
602	Printing & Photography	\$710	\$5,000	\$710	\$710	\$1,500	\$1,500	\$710	\$710	\$7,500	\$0	\$0	\$10,500
603	Digital Printer Maintenance & Supplies	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,400
606	Directory Advertising	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$420	\$410	\$410	\$410	\$5,000
710	Temporary Labor	\$440	\$440	\$440	\$440	\$440	\$440	\$440	\$440	\$450	\$450	\$450	\$5,330
751	Tissues/Towels	\$1,940	\$1,940	\$1,940	\$1,940	\$1,940	\$1,940	\$1,940	\$1,940	\$1,940	\$1,950	\$1,950	\$23,300
753	Break Room Food/Drinks	\$320	\$320	\$320	\$340	\$340	\$340	\$340	\$350	\$330	\$340	\$330	\$4,010
754	Employee Uniforms	\$125	\$125	\$125	\$625	\$9,000	\$125	\$125	\$125	\$21,600	\$250	\$125	\$72,725
755	Rainsuits	\$250	\$250	\$250	\$0	\$0	\$250	\$250	\$0	\$0	\$250	\$250	\$2,000
756	Hard Hats	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
757	Work Boots (1/2 Cost)	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,000
758	Safety Equipment	\$530	\$530	\$830	\$530	\$530	\$730	\$530	\$530	\$530	\$530	\$530	\$6,400
759	Safety Recognition Awards	\$500	\$0	\$0	\$200	\$0	\$0	\$1,700	\$500	\$0	\$200	\$0	\$6,800
762	First Aid Supplies	\$370	\$1,030	\$360	\$360	\$360	\$360	\$370	\$370	\$1,030	\$370	\$360	\$18,700
764	Fire Extinguisher Recharge	\$0	\$0	\$186	\$0	\$468	\$0	\$559	\$279	\$0	\$186	\$0	\$5,800
765	Employee Physicals	\$203	\$473	\$406	\$0	\$101	\$135	\$0	\$101	\$34	\$34	\$0	\$1,853
766	Drug Screening	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$3,600
767	Background Checks	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$120
768	Employee Assistance Programs	\$0	\$0	\$850	\$0	\$0	\$850	\$0	\$0	\$850	\$0	\$0	\$3,400
769	Cards (Birthdays, Sympathy, etc)	\$0	\$100	\$0	\$100	\$0	\$150	\$0	\$150	\$0	\$100	\$0	\$750
770	Flowers, Hams (Funerals)	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$240
771	Employee Logo Attire	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$100
773	Service Awards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,950
774	Christmas Party	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000

Exhibit 13B, Page 3

KENERGY CORP.
2008 OPERATING BUDGET-MONTHLY

note: some sections will need rounding adjustment !

EAC		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
776	125 Cafeteria Plan	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
777	Payroll Checks	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$300
778	Inside Training	\$710	\$710	\$710	\$710	\$710	\$710	\$710	\$710	\$710	\$710	\$710	\$710	\$8,520
779	Software Support	\$0	\$0	\$0	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
830	Penske Rental Income	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$851	-\$10,229
831	BREC Econ Development Grant	-\$8,160	-\$8,160	-\$8,160	-\$8,160	-\$8,170	-\$8,170	-\$8,170	-\$8,170	-\$8,170	-\$8,170	-\$8,170	-\$8,170	-\$98,000
832	IRP/REDLG Fees Income	-\$4,000	-\$8,000	\$0	\$0	\$0	-\$6,390	-\$420	\$0	\$0	\$0	\$0	\$0	-\$18,810
	Unlocated difference between AS400 and excel file for EAC codes	-218.46	-56.97	-47.47	-56.97	-47.47	-56.97	-47.43	-56.98	-47.49	-64.48	-47.49	-92.48	-\$1,261
	Labor & Overheads Expensed	\$875,927	\$803,347	\$798,184	\$842,284	\$835,508	\$778,091	\$866,449	\$789,605	\$622,241	\$861,557	\$747,391	\$828,676	\$9,870,258
	TOTAL OPERATING EXPENSE	\$2,674,923	\$2,631,131	\$2,711,378	\$2,873,542	\$2,895,370	\$2,815,436	\$2,999,242	\$2,792,345	\$2,739,636	\$2,799,199	\$2,524,609	\$2,756,587	\$33,213,399
	Patronage Capital & Operating Income	\$347,207	\$546,371	\$407,783	(\$38,880)	(\$471,663)	(\$190,594)	\$11,914	\$241,888	(\$53,809)	(\$113,973)	\$173,211	\$222,947	\$1,082,603
	Non Operating Margins - Interest	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$76,480	\$176,490	\$1,017,800
	Non-Operating Margins Other	(\$4,140)	\$1,823	(\$8,351)	(\$7,416)	(\$3,575)	(\$7,417)	(\$8,473)	(\$3,146)	(\$6,472)	(\$4,170)	(\$2,627)	(\$4,600)	(\$58,744)
	Other Capital Credits and Patronage Dividends	\$14,330	\$14,330	\$14,330	\$14,330	\$14,330	\$14,330	\$14,330	\$14,330	\$14,340	\$14,340	\$14,340	\$14,340	\$172,000
	Unbilled Revenue												\$228,000	\$0
	TOTAL MARGINS	\$433,877	\$639,004	\$490,262	\$44,714	(\$384,428)	(\$107,200)	\$94,250	\$329,552	\$30,549	(\$27,313)	\$261,214	\$637,177	\$2,441,659
	TOTAL KWH SOLD-NON-DEDICATED													
	Residential	72,593,000	71,751,090	65,044,000	55,430,000	50,767,000	58,740,000	71,572,000	74,649,000	64,231,000	52,461,000	55,044,000	66,335,000	758,617,000
	Commercial Small	27,916,031	26,573,373	25,474,520	22,104,738	24,286,508	29,343,973	32,516,363	31,390,351	26,107,155	24,383,354	25,515,162	28,092,377	323,705,905
	Commercial Large	9,127,712	8,443,503	9,771,824	8,587,472	10,200,592	9,628,560	10,049,672	9,804,176	10,798,560	10,033,432	9,423,560	9,045,632	114,914,695
	TOTAL	109,636,743	106,767,876	100,290,344	86,122,210	85,256,100	97,712,533	114,138,035	115,843,527	101,136,715	86,877,786	89,982,722	103,473,009	1,197,237,600
	AVERAGE KWH PER CONSUMER													
	Residential	1,609	1,590	1,441	1,228	1,124	1,299	1,579	1,644	1,411	1,160	1,204	1,449	1,395
	Commercial Small	2,905	2,752	2,634	2,284	2,508	3,021	3,338	3,214	2,668	2,491	2,594	2,845	2,771
	Commercial Large	651,979	603,107	697,987	613,391	728,614	687,754	717,834	700,289	771,326	716,674	673,111	646,117	684,016
	TOTAL	2,003	1,948	1,829	1,571	1,554	1,779	2,073	2,099	1,828	1,579	1,620	1,859	1,812
	RETURN PER KWH (MILLS)													
	Residential	66.47	66.55	67.23	68.49	69.26	68.02	66.59	66.33	67.38	68.89	68.65	67.18	67.47
	Commercial Small	63.85	63.94	64.17	65.06	64.50	63.52	63.01	63.16	64.03	64.50	64.32	63.81	63.91
	Commercial Large	44.94	46.31	43.55	46.01	42.65	43.85	43.18	43.91	42.27	42.98	44.07	44.45	43.94
	total excluding wdar	63.96	64.31	64.14	65.37	64.73	64.29	63.51	63.57	63.83	64.71	64.65	64.28	64.25
	TOTAL	62.85	63.01	62.84	64.06	63.43	62.98	62.21	62.27	62.53	63.41	63.55	62.98	62.94
	STATISTICS													
	NUMBER OF BILLINGS													
	Residential	45,104	45,131	45,146	45,134	45,178	45,208	45,316	45,400	45,528	45,220	45,703	45,770	543,838
	Commercial Small	9,610	9,655	9,670	9,680	9,685	9,712	9,741	9,767	9,785	9,790	9,838	9,873	116,806
	Commercial Large	14	14	14	14	14	14	14	14	14	14	14	14	168
	TOTAL	\$4,728	\$4,800	\$4,830	\$4,828	\$4,877	\$4,934	\$5,071	\$5,181	\$5,327	\$5,024	\$5,555	\$5,657	660,812
	AVERAGE MONTHLY BILLINGS													
	Residential	45,104	45,118	45,127	45,129	45,139	45,150	45,174	45,202	45,238	45,237	45,279	45,320	45,320
	Commercial Small	9,610	9,633	9,645	9,654	9,660	9,669	9,679	9,690	9,701	9,710	9,721	9,734	9,734
	Commercial Large	14	14	14	14	14	14	14	14	14	14	14	14	14
	TOTAL	\$4,728	\$4,764	\$4,786	\$4,797	\$4,813	\$4,833	\$4,867	\$4,906	\$4,953	\$4,960	\$5,014	\$5,068	\$5,068
	AVERAGE BILL PER CONSUMER													
	Residential	\$107	\$106	\$97	\$84	\$78	\$88	\$105	\$109	\$95	\$80	\$83	\$97	\$94
	Commercial Small	\$185	\$176	\$169	\$149	\$162	\$192	\$210	\$203	\$171	\$161	\$167	\$182	\$177
	Commercial Large	\$29,302	\$28,050	\$30,400	\$28,220	\$31,072	\$30,156	\$30,999	\$30,748	\$32,604	\$32,729	\$29,664	\$28,722	\$30,056
	TOTAL	\$126	\$123	\$115	\$101	\$99	\$112	\$129	\$131	\$114	\$100	\$103	\$117	\$114
	KWH PURCHASED-NON-DEDICATED	115,232,944	112,185,988	105,395,485	90,504,555	89,624,518	102,720,055	119,969,922	121,760,909	106,298,240	91,315,592	94,584,302	108,798,480	1,258,401,000
	KWH SOLD-NON-DEDICATED	109,636,743	106,767,876	100,290,344	86,122,210	85,256,100	97,712,533	114,138,035	115,843,527	101,136,715	86,877,786	89,982,722	103,473,009	1,197,237,600
	KWH USED-KENERGY	249,944	223,988	208,485	171,555	199,518	237,065	268,922	270,909	226,240	187,592	203,302	274,480	2,719,000

KENERGY CORP.
2008 OPERATING BUDGET-MONTHLY

note: some sections will need rounding adjustment !

EAC

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
PERCENT LINE LOSS	4.64%	4.64%	4.65%	4.65%	4.65%	4.64%	4.64%	4.64%	4.64%	4.65%	4.65%	4.64%	4.64%
PURCHASED POWER KWH													
Non-Dedicated	115,232,944	112,195,988	105,395,485	90,504,555	89,624,518	102,720,065	119,969,922	121,760,909	106,298,240	91,315,592	94,584,302	108,798,480	1,258,401,000
Century	359,780,486	324,863,020	359,780,486	348,174,664	359,780,486	348,174,664	359,780,486	359,780,488	348,174,664	359,780,486	348,174,664	359,780,488	4,236,125,080
Alcan	263,250,008	237,774,200	263,250,008	254,758,072	263,250,008	254,758,072	263,250,008	263,250,008	254,758,072	263,250,008	254,758,072	263,250,004	3,099,556,540
Domtar	17,971,820	16,069,466	17,824,769	17,282,065	20,008,841	18,500,000	19,371,174	19,200,000	19,371,174	19,200,000	18,728,967	18,456,717	222,342,855
Kimberly-Clark	24,036,200	22,692,000	24,557,800	23,719,520	23,095,710	24,566,990	24,567,290	25,652,160	23,990,850	24,835,112	24,050,360	24,829,430	280,642,222
Aleris	15,775,900	14,570,400	15,705,400	15,762,830	16,151,600	15,723,270	16,429,360	17,201,550	16,703,920	16,706,590	15,672,270	15,738,010	192,138,870
Tyson Foods	5,313,450	4,820,560	5,563,750	4,664,824	5,505,110	5,891,730	5,978,850	5,988,300	5,520,850	5,649,270	4,944,810	4,660,190	64,921,694
Coal Mines	8,068,474	7,847,524	8,335,459	7,699,666	7,971,007	7,256,884	7,845,668	8,067,184	8,215,565	8,909,814	8,560,057	8,496,514	97,873,714
Aluminum Fabricators	5,215,080	5,061,584	5,680,300	5,197,570	6,169,510	6,139,200	5,721,910	6,304,780	5,897,550	5,799,300	5,026,930	4,675,316	67,091,542
Other	720,570	729,470	764,120	567,360	647,670	695,340	661,850	743,810	761,920	780,650	778,810	770,590	8,643,360
TOTAL	815,364,942	746,724,212	607,278,077	768,351,126	792,204,460	784,447,215	823,125,242	829,120,361	769,527,431	796,856,808	775,281,262	809,455,741	9,537,736,877
COST PER KWH PURCHASED (MILLS)													
Non-Dedicated	35.53	33.77	32.57	32.27	36.05	36.77	36.16	36.43	36.57	33.66	34.51	34.77	34.91
Century	33.06	33.13	33.08	33.10	33.08	33.10	33.08	33.08	33.10	33.08	33.10	33.08	33.09
Alcan	35.24	35.28	35.24	35.25	35.24	35.25	35.24	35.24	35.25	35.24	35.25	35.24	35.25
Domtar	29.20	31.03	29.33	29.82	28.57	29.78	29.28	29.06	29.69	28.19	30.10	29.82	29.55
Kimberly-Clark	28.13	28.76	27.91	28.22	29.63	27.79	27.34	27.05	27.69	27.20	27.57	27.47	27.85
Aleris	30.13	32.79	30.80	30.77	30.28	31.10	30.52	29.79	30.67	30.38	31.34	30.84	30.76
Tyson Foods	31.30	33.01	29.77	34.47	31.64	31.66	31.84	31.74	31.83	30.81	32.38	32.90	31.86
Coal Mines	38.76	39.19	38.12	39.18	38.12	40.25	40.93	37.78	39.64	39.02	40.25	39.73	39.22
Aluminum Fabricators	36.51	37.10	35.55	36.32	33.06	34.13	35.55	33.25	34.15	34.72	37.63	39.64	35.47
Other	41.84	44.40	41.87	44.74	44.21	42.56	43.28	41.14	42.85	43.31	44.53	39.76	42.80
TOTAL	33.91	33.83	33.49	33.54	33.91	34.06	34.00	33.96	34.04	33.60	33.81	33.82	33.83
METERED MONTHLY KW													
Non-Dedicated	255,911	222,643	191,933	161,224	205,423	245,366	276,750	285,309	251,072	179,745	197,052	230,320	225,229
Century	490,500	490,500	490,500	490,500	490,500	490,500	490,500	490,500	490,500	490,500	490,500	490,500	490,500
Alcan	362,900	362,900	362,900	362,900	362,900	362,900	362,900	362,900	362,900	362,900	362,900	362,900	362,900
Domtar	25,000	25,000	25,000	25,000	27,000	27,000	27,000	27,000	28,000	28,000	28,000	27,000	26,683
Kimberly-Clark	36,467	35,920	36,690	36,189	38,690	36,418	35,251	35,988	35,294	35,251	35,078	36,185	36,034
Aleris	27,074	29,057	28,060	28,105	27,984	28,580	28,863	28,914	29,614	29,116	28,875	28,180	28,535
Tyson Foods	9,759	9,714	10,038	10,115	10,310	10,964	11,320	11,275	10,446	10,148	9,642	9,336	10,257
Coal Mines	20,860	20,742	21,108	20,342	20,180	19,979	21,589	22,134	22,097	23,388	23,565	22,932	21,565
Aluminum Fabricators	12,380	12,326	12,916	12,238	12,430	13,052	13,009	13,231	12,560	12,682	12,524	12,619	12,684
Other	2,072	2,305	2,216	1,877	2,034	2,069	2,015	2,101	2,287	2,380	2,472	2,067	2,158
TOTAL	1,216,446												
LOAD FACTOR													
Non-Dedicated	60.52	74.89	73.81	77.97	58.64	58.14	58.27	57.36	58.80	68.26	66.67	63.49	63.78
Century	98.59	98.59	98.59	98.59	98.59	98.59	98.59	98.59	98.59	98.59	98.59	98.59	98.59
Alcan	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50
Domtar	96.62	95.65	95.83	96.01	99.61	95.16	95.08	96.43	95.24	95.19	92.90	91.88	95.48
Kimberly-Clark	88.60	94.01	89.96	91.01	80.23	93.77	93.75	95.81	94.43	94.70	95.23	94.90	92.07
Aleris	78.31	74.62	75.23	77.90	77.58	76.41	76.51	79.96	78.34	77.12	75.38	75.06	76.87
Tyson Foods	73.18	73.85	80.12	64.05	71.77	74.50	70.99	71.39	73.40	74.82	71.23	67.08	72.25
Coal Mines	51.74	58.30	53.08	52.57	53.69	50.45	47.60	53.85	51.64	51.20	50.45	49.80	51.76
Aluminum Fabricators	56.62	61.11	59.12	58.99	66.71	65.33	59.12	66.08	65.22	61.46	55.77	49.80	60.46
Other	46.74	47.09	46.35	43.46	42.80	46.74	44.15	47.58	46.27	44.10	43.76	50.11	45.72
MARKUP ON INDUSTRIALS													
Century	\$18,804	\$17,238	\$18,804	\$18,282	\$18,804	\$18,282	\$18,804	\$18,804	\$18,282	\$18,804	\$18,282	\$18,804	\$221,994
Alcan	14,461	13,314	14,461	14,079	14,461	14,079	14,461	14,461	14,079	14,461	14,079	14,461	170,848
Domtar	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	115,500
Kimberly-Clark	5,018	4,795	5,105	4,965	4,862	5,109	5,109	5,286	5,011	5,151	5,020	5,152	60,583
Aleris	3,646	3,447	3,635	3,645	3,709	3,638	3,755	3,883	3,601	3,630	3,630	3,641	44,231
Tyson Foods	25,500	24,021	27,511	23,554	26,075	27,235	27,496	27,525	26,122	26,507	24,394	23,543	309,483
Coal Mines	25,006	24,342	25,806	23,899	24,713	23,737	23,737	27,402	25,446	27,530	26,480	26,290	303,222
Aluminum Fabricators	18,161	17,701	19,558	18,109	21,024	20,934	19,682	22,031	20,208	19,914	17,603	16,542	231,467
Other	4,252	3,851	4,434	3,168	3,511	3,986	3,712	4,452	4,256	4,269	4,049	4,826	48,766
TOTAL	\$124,473	\$118,334	\$128,939	\$119,326	\$126,784	\$125,459	\$126,381	\$133,469	\$126,830	\$130,062	\$123,162	\$122,875	\$1,506,094

KENERGY CORP.
2007 OPERATING BUDGET-MONTHLY

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NON-DEDICATED													
800 Residential	\$4,845,941	\$4,227,118	\$4,127,162	\$3,415,127	\$3,709,936	\$4,332,698	\$5,019,829	\$5,185,083	\$4,128,373	\$3,295,471	\$3,486,444	\$4,753,750	\$50,526,928
801 Commercial Small	\$1,507,482	\$1,475,207	\$1,446,495	\$1,257,721	\$1,550,921	\$1,970,984	\$2,103,091	\$2,013,615	\$1,403,420	\$1,647,312	\$1,834,722	\$1,948,821	\$20,159,759
802 Commercial Large	\$360,530	\$340,628	\$368,103	\$341,628	\$368,653	\$378,342	\$460,436	\$455,843	\$468,720	\$473,516	\$441,928	\$433,719	\$4,892,246
803 Wholesale Discount adj credit	(\$137,022)	(\$121,738)	(\$113,312)	(\$93,241)	(\$106,808)	(\$128,846)	(\$148,513)	(\$149,592)	(\$115,576)	(\$103,647)	(\$110,206)	(\$138,435)	(\$1,466,936)
TOTAL	\$6,576,930	\$5,921,214	\$5,828,447	\$4,921,435	\$5,522,702	\$6,553,177	\$7,434,812	\$7,504,946	\$5,884,936	\$5,312,852	\$5,652,897	\$6,997,950	\$74,111,997
DEDICATED													
810 Century	\$11,600,248	\$10,492,215	\$11,600,248	\$11,230,903	\$11,600,248	\$11,230,903	\$11,600,248	\$11,600,248	\$11,230,903	\$11,600,248	\$11,230,903	\$11,600,247	\$136,617,562
811 Alcan	\$9,079,068	\$8,211,366	\$9,079,068	\$8,789,634	\$9,079,068	\$8,789,634	\$9,079,068	\$9,079,068	\$8,789,634	\$9,079,068	\$8,789,634	\$9,079,068	\$106,924,176
812 Weyerhaeuser	\$569,790	\$543,393	\$567,749	\$560,215	\$561,132	\$604,193	\$604,609	\$608,228	\$641,729	\$634,326	\$614,656	\$672,343	\$7,131,360
813 Kimberly-Clark	\$674,674	\$654,943	\$664,171	\$667,951	\$661,792	\$693,754	\$682,496	\$704,370	\$693,713	\$703,278	\$693,288	\$703,414	\$8,037,910
814 Commonwealth	\$483,868	\$486,099	\$462,421	\$493,692	\$497,655	\$497,690	\$510,338	\$521,678	\$506,695	\$505,695	\$497,516	\$507,414	\$6,033,055
815 Tyson Foods	\$192,649	\$163,876	\$206,445	\$185,142	\$201,070	\$214,036	\$218,734	\$218,458	\$201,570	\$204,560	\$201,904	\$204,560	\$2,432,003
816 Coal Mines	\$313,752	\$306,934	\$323,092	\$297,984	\$297,168	\$283,978	\$263,930	\$301,326	\$248,815	\$250,722	\$253,572	\$253,592	\$3,396,153
817 Aluminum Fabricators	\$258,283	\$226,583	\$259,444	\$216,488	\$233,375	\$238,587	\$230,706	\$242,034	\$263,384	\$257,644	\$252,441	\$252,375	\$2,911,342
818 Other	\$34,856	\$36,846	\$37,135	\$30,019	\$32,601	\$34,294	\$33,005	\$35,726	\$32,495	\$33,079	\$32,446	\$33,978	\$406,680
TOTAL	\$23,207,288	\$21,141,644	\$23,229,773	\$22,472,096	\$23,213,616	\$22,586,867	\$23,223,124	\$23,311,136	\$22,611,172	\$23,268,610	\$22,566,560	\$23,209,255	\$274,041,141
MISCELLANEOUS													
820 Joint Use Rental	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$41,176	\$494,110
821 Other Rentals & Fees	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$65,360	\$784,325
823 Mkt Plan Revenues	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$1,114	\$13,371
TOTAL	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$107,651	\$1,291,806
TOTAL OPERATING REVENUE	\$29,891,859	\$27,170,509	\$29,165,871	\$27,501,182	\$28,643,969	\$29,247,895	\$30,765,587	\$30,923,735	\$28,603,759	\$28,688,913	\$28,327,098	\$30,314,756	\$349,444,944
PURCHASED POWER													
850 Non-Dedicated	\$3,966,018	\$3,609,938	\$3,310,966	\$2,723,346	\$3,309,691	\$3,947,914	\$4,497,289	\$4,449,740	\$3,554,886	\$3,075,208	\$3,189,413	\$4,032,702	\$43,667,114
851 Century	\$11,581,563	\$10,475,085	\$11,581,563	\$11,212,737	\$11,581,563	\$11,212,737	\$11,581,563	\$11,581,563	\$11,212,737	\$11,581,563	\$11,212,737	\$11,581,562	\$136,396,973
852 Alcan	\$9,064,540	\$8,197,992	\$9,064,540	\$8,775,691	\$9,064,540	\$8,775,691	\$9,064,540	\$9,064,540	\$8,775,691	\$9,064,540	\$8,775,691	\$9,064,540	\$106,752,536
853 Weyerhaeuser	\$560,960	\$534,553	\$558,919	\$551,385	\$561,309	\$595,363	\$595,779	\$599,398	\$632,899	\$625,496	\$605,626	\$663,513	\$7,025,400
854 Kimberly-Clark	\$669,856	\$650,148	\$679,086	\$662,986	\$656,930	\$688,645	\$677,387	\$699,084	\$688,654	\$698,085	\$688,229	\$698,085	\$8,167,165
855 Commonwealth	\$480,222	\$482,652	\$488,788	\$490,017	\$494,248	\$494,052	\$506,583	\$517,795	\$505,126	\$501,997	\$493,913	\$503,725	\$5,958,114
856 Tyson Foods	\$167,049	\$159,854	\$178,934	\$161,589	\$174,995	\$186,801	\$191,238	\$160,934	\$176,907	\$178,361	\$176,380	\$176,380	\$2,120,202
857 Coal Mines	\$290,178	\$283,705	\$298,068	\$276,796	\$275,020	\$263,420	\$246,378	\$278,393	\$228,923	\$230,830	\$233,689	\$236,697	\$3,141,488
858 Aluminum Fabricators	\$235,738	\$207,250	\$197,662	\$211,703	\$197,662	\$211,703	\$218,988	\$210,464	\$243,007	\$232,064	\$232,064	\$232,064	\$2,661,883
859 Other	\$30,015	\$32,388	\$32,024	\$26,207	\$28,658	\$28,667	\$28,668	\$30,639	\$27,476	\$27,835	\$27,419	\$28,272	\$350,268
TOTAL	\$27,046,139	\$24,633,565	\$26,411,181	\$25,078,415	\$26,398,655	\$26,411,278	\$27,599,889	\$27,831,867	\$26,045,309	\$26,221,007	\$25,635,153	\$27,118,675	\$316,232,133
NET REVENUE	\$2,845,730	\$2,536,944	\$2,754,690	\$2,422,767	\$2,445,314	\$2,836,417	\$3,166,698	\$3,291,868	\$2,558,450	\$2,467,906	\$2,691,945	\$3,196,081	\$33,212,811
OPERATING & MAINTENANCE EXPENSES													
100 Postage	\$1,390	\$950	\$1,110	\$960	\$1,090	\$1,380	\$950	\$950	\$1,190	\$1,000	\$950	\$1,460	\$13,380
101 Mileage	\$970	\$920	\$980	\$1,020	\$1,080	\$1,140	\$1,380	\$1,110	\$1,220	\$1,130	\$1,130	\$1,200	\$13,400
102 Meals & Meeting Expense	\$660	\$660	\$1,040	\$700	\$660	\$790	\$1,060	\$700	\$690	\$1,840	\$660	\$691	\$10,551
103 Professional Dues	\$550	\$250	\$160	\$0	\$30	\$390	\$600	\$0	\$0	\$300	\$200	\$0	\$2,580
104 Seminars & Training	\$1,810	\$4,230	\$9,930	\$18,390	\$4,830	\$16,530	\$3,730	\$6,180	\$10,040	\$8,740	\$4,990	\$590	\$69,980
105 Consulting Expense	\$0	\$0	\$6,000	\$16,760	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$25,760
107 Subscriptions	\$260	\$250	\$300	\$280	\$290	\$340	\$0	\$90	\$400	\$80	\$0	\$340	\$2,710
108 Office Supplies	\$4,570	\$4,470	\$4,480	\$4,480	\$4,530	\$4,480	\$4,480	\$4,480	\$5,320	\$4,480	\$4,490	\$4,540	\$54,800
109 Copier Charges	\$280	\$320	\$480	\$200	\$200	\$370	\$210	\$190	\$460	\$180	\$150	\$400	\$3,440
110 Legal Services - General	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$42,000
111 Attorney Insurance	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$820	\$9,800
114 401K Plan Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0	\$6,000
115 Affirmative Action Plan Review	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
116 Payroll Taxes - Deferred Compensation	\$15,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,600
117 Board of Directors - Monthly Retainer Fees	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$26,600
118 Board of Directors - Meeting Fees	\$8,000	\$7,000	\$10,000	\$11,000	\$10,000	\$9,500	\$6,200	\$7,500	\$6,000	\$6,000	\$6,000	\$6,000	\$93,200
119 Board of Directors - Mileage	\$640	\$680	\$650	\$680	\$680	\$680	\$680	\$680	\$680	\$680	\$680	\$680	\$8,000
121 Board of Directors - Board Meeting Supplies	\$150	\$150	\$140	\$140	\$140	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,870
122 Board of Directors - KAEC Board Meeting Expense	\$450	\$150	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$2,000
123 Board of Directors - NRECA Annual Meeting	\$2,000	\$2,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000
124 Board of Directors - NRECA Directors Conference	\$1,200	\$1,200	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400
125 Board of Directors - Other Conferences	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$10,000
126 Board of Directors - Member Resource Committee	\$160	\$160	\$1,760	\$160	\$160	\$160	\$160	\$160	\$160	\$2,500	\$160	\$2,300	\$8,000
127 Board of Directors - Director Election Expense	\$0	\$0	\$0	\$1,400	\$4,600	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$6,200
128 Board of Directors - Directors Liability Insurance	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,970	\$1,960	\$1,960	\$1,960	\$1,960	\$23,600
129 Miscellaneous Items	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
130 Courier Services	\$2,330	\$2,220	\$2,600	\$2,330	\$2,580	\$2,560	\$2,330	\$2,700	\$2,690	\$2,440	\$2,450	\$2,170	\$29,400
131 Gifts/Flowers (Non-Employee)	\$0	\$100	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	\$0	\$100	\$450

KENERGY CORP.
2007 OPERATING BUDGET-MONTHLY

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
132	NRECA DUES	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$4,950	\$59,390	
133	KAEC Dues	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$131,950	
134	Notary Fees	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$360	
135	Tuition Reimbursement	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$2,880	
136	Organizational Dues	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0	\$200	
137	CEO Search & Moving Expenses	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$150,000	
211	Buildings & Grounds O & M Expenses	\$23,209	\$25,993	\$23,664	\$21,984	\$25,372	\$31,960	\$31,014	\$26,262	\$20,602	\$23,627	\$23,803	\$26,689	\$304,180
213	Bad Debt Expense	\$8,330	\$8,330	\$8,330	\$8,330	\$8,330	\$8,330	\$8,330	\$8,330	\$8,340	\$8,340	\$8,340	\$8,340	\$100,000
214	Contract Meter Reading	\$6,500	\$6,800	\$7,000	\$8,000	\$8,000	\$8,500	\$8,500	\$7,800	\$7,800	\$7,800	\$7,300	\$7,300	\$92,500
215	Collections Fees	\$320	\$330	\$320	\$330	\$320	\$330	\$320	\$330	\$320	\$330	\$320	\$330	\$3,900
216	Postal Service - Box Rent	\$0	\$0	\$50	\$0	\$0	\$1,500	\$0	\$50	\$0	\$0	\$0	\$0	\$1,600
217	Credit Bureau Charges	\$480	\$580	\$830	\$730	\$830	\$830	\$830	\$830	\$830	\$870	\$870	\$490	\$9,000
218	Equifax	\$280	\$280	\$290	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$3,550
219	Bank Charges - Regular	\$4,470	\$4,370	\$4,370	\$4,370	\$4,570	\$4,770	\$4,770	\$4,770	\$4,370	\$4,370	\$4,370	\$4,430	\$54,000
220	Bank Charges - Credit Cards	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,090	\$4,010	\$49,000
221	Billing Forms & Supplies	\$0	\$0	\$600	\$0	\$600	\$0	\$600	\$0	\$600	\$0	\$650	\$0	\$3,050
226	Accounts Payable Checks	\$0	\$0	\$0	\$0	\$440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440
227	General Ledger Paper	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850	\$0	\$850	\$0
228	Paymaster Contract	\$0	\$0	\$0	\$0	\$0	\$690	\$0	\$0	\$0	\$0	\$0	\$690	\$0
230	Interest Expense - RUS	\$231,800	\$220,900	\$230,790	\$226,800	\$229,790	\$225,860	\$228,790	\$228,290	\$224,390	\$227,280	\$223,390	\$226,320	\$2,724,400
231	Interest Expense - CoBank	\$89,970	\$94,600	\$100,300	\$98,780	\$98,800	\$95,760	\$97,490	\$98,880	\$94,280	\$95,990	\$93,740	\$94,330	\$1,159,520
232	Interest Expense - FFB	\$90,500	\$81,770	\$90,530	\$87,310	\$90,220	\$87,310	\$89,920	\$89,920	\$87,020	\$89,630	\$86,740	\$89,630	\$1,060,500
233	Interest Expense - Treasury	\$41,210	\$47,410	\$52,490	\$50,800	\$52,490	\$50,800	\$58,700	\$57,010	\$67,760	\$67,760	\$70,020	\$69,460	\$899,460
234	Interest Expense - Other	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$12,660	\$151,920
240	PSC Expenses	\$2,500	\$1,250	\$1,250	\$1,250	\$0	\$1,250	\$0	\$1,250	\$0	\$1,250	\$0	\$0	\$12,000
241	Franchise Fees - Annual	\$0	\$8,000	\$0	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
245	PSC Assessment Tax	\$21,810	\$21,800	\$21,810	\$21,800	\$21,810	\$21,800	\$22,460	\$22,460	\$22,460	\$22,460	\$22,460	\$22,460	\$265,690
250	Depreciation Expense - General Plant	\$31,835	\$31,923	\$32,364	\$32,452	\$32,497	\$32,541	\$32,585	\$32,602	\$32,647	\$32,691	\$32,735	\$32,779	\$389,632
252	Depreciation Expense - Distribution Plant	\$561,800	\$566,090	\$566,090	\$566,220	\$568,120	\$570,800	\$569,500	\$571,650	\$572,740	\$574,300	\$575,130	\$576,050	\$6,837,400
254	Property Taxes	\$121,986	\$121,986	\$121,986	\$121,986	\$121,986	\$121,986	\$121,986	\$121,986	\$121,986	\$121,986	\$122,032	\$122,032	\$1,463,874
255	Interest Expense - Line of Credit	\$14,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,260	\$0	\$0	\$0	\$3,320
257	Federal Taxes	\$0	\$0	\$0	\$0	\$9,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,510
258	Deferred Comp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
300	PC Supplies	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$1,460	\$17,520
301	PC Parts/Maintenance	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$2,820	\$1,220	\$1,220	\$1,220	\$1,220	\$1,220	\$16,240
302	Small Office Equipment (Printers, Monitors, Desks, etc)	\$2,000	\$150	\$0	\$0	\$0	\$250	\$120	\$0	\$370	\$0	\$250	\$0	\$4,460
303	AntiVirus & Other Licenses Updates	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
306	KE - P/D Maint for Large Copier	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$1,000
307	HQ Eng Copier Maintenance Agreements	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$0
308	KR - FE Rental Fee for Copier	\$100	\$110	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$110	\$1,240
310	Drafting Paper & Ink	\$0	\$0	\$250	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$250	\$0	\$750
312	Misc Support Fees	\$3,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300
313	ACS SCADA Maintenance	\$0	\$0	\$0	\$0	\$25,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,600
314	Replacement Parts	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$2,980	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$18,410
315	Transducer Replacement	\$900	\$350	\$900	\$350	\$900	\$350	\$900	\$350	\$1,400	\$350	\$1,400	\$350	\$8,500
316	Annual Tower Inspection	\$0	\$0	\$16,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,500
317	Tower Painting	\$0	\$0	\$0	\$0	\$0	\$0	\$27,000	\$0	\$0	\$0	\$0	\$0	\$27,000
319	Special Material - Pole Labels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
320	Mobile Radio Items	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$9,000
321	Touchtone Long Distance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
322	AT&T Long Distance	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
323	Bell South (Local)	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$57,000
324	Cingular (Cell Phone)	\$2,400	\$2,550	\$2,400	\$2,400	\$3,000	\$2,400	\$2,400	\$3,000	\$2,400	\$2,400	\$2,400	\$2,400	\$30,150
325	Leased Fiber (OMU)	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$9,360
326	Fiber Parts/Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
327	Telephone System Repairs	\$5,050	\$750	\$750	\$750	\$750	\$750	\$500	\$500	\$0	\$0	\$0	\$0	\$9,600
328	Execufone LCR Maintenance	\$700	\$0	\$0	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$1,050
329	Cisco Smartnet Coverage	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
331	Recloser Batteries	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$2,040
332	Tower Inspection Clean Up	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$6,000
333	Microwave Room Shelving	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$300
334	Substation Power Supply Battery Sets	\$0	\$500	\$0	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
335	Corporate TI Internet Access	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$3,960
337	Micro/Scada Sub Use	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$17,640
402	Fuel	\$22,367	\$23,576	\$24,785	\$25,389	\$25,389	\$25,994	\$25,691	\$25,994	\$25,691	\$25,389	\$22,971	\$22,367	\$295,600
403	Fleet maintenance - Penske-Base Contract	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$24,265	\$291,176
404	Fleet Maintenance - Penske Parts & Repairs	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904	\$166,842
405	Fleet maintenance - Non Penske	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406	Fleet Insurance	\$0	\$0	\$0	\$0	\$0	\$54,272	\$0	\$0	\$0	\$0	\$0	\$0	\$54,272
407	Fleet Property Taxes	\$0	\$0	\$0	\$0	\$0	\$17,029	\$0	\$0	\$0	\$0	\$0	\$0	\$17,029
408	Crew Meals	\$300	\$480	\$500	\$1,580	\$1,580	\$1,580	\$1,580	\$1,580	\$1,580	\$500	\$500	\$500	\$12,260
409	Underground Locates	\$8,180	\$8,280	\$8,280	\$8,280	\$8,280	\$8,280	\$8,280	\$8,280	\$8,190	\$8,190	\$8,190	\$8,190	\$99,000
410	Maintenance Labor Only Contract - Other	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$264,600
411	KUPI one Call	\$0	\$0	\$0	\$3,570	\$0	\$0	\$0	\$0	\$3,580	\$0	\$3,580	\$0	\$14,300
413	Pole Inspections	\$12,000	\$21,800	\$26,000	\$31,850	\$31,850	\$31,850	\$31,850	\$31,850	\$26,000	\$26,000	\$21,800	\$9,390	\$302,240
414	Transformer Repairs	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$30,000
415	OCR Repairs	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$3,000
416	Line Recloser Repair (Outside Labor)	\$0	\$0	\$0	\$1,700	\$0	\$1,700	\$0	\$1,700	\$0	\$0	\$0	\$0	\$8,600
417	Regulator Repair	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$3,600
418	Oil Testing	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$1,640	\$19,680

KENERGY CORP.
2007 OPERATING BUDGET-MONTHLY

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
418 Material Charged to Maintenance	\$15,300	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$180,300
420 Gloves & Line Hose Testing	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$1,585	\$19,020
421 Working Tools	\$4,050	\$16,130	\$4,225	\$4,465	\$3,780	\$4,080	\$3,385	\$4,260	\$3,385	\$4,305	\$3,490	\$3,580	\$58,135
422 Other Equipment Repair	\$100	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$500
423 Tools Tested & Repaired	\$460	\$460	\$460	\$460	\$460	\$460	\$460	\$460	\$460	\$460	\$460	\$460	\$5,520
424 Meter Repairs & Supplies	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$25,200
425 Contract Meter Testing	\$1,800	\$3,000	\$3,000	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$400	\$36,000
426 Warehouse Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427 Working Volt/Amp Meters	\$600	\$560	\$150	\$300	\$400	\$300	\$300	\$300	\$300	\$300	\$300	\$150	\$3,860
428 Vegetation Management - Routine Circuit Maintenance	\$118,000	\$117,000	\$134,000	\$154,000	\$175,000	\$185,500	\$200,000	\$210,000	\$210,000	\$210,000	\$178,000	\$149,000	\$2,041,500
429 Vegetation Management - Maintenance Portion of Capital F	\$10,000	\$12,000	\$15,000	\$24,500	\$25,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000	\$129,500
430 Vegetation Management - Contractor Incentives	\$500	\$1,000	\$500	\$1,000	\$500	\$1,000	\$500	\$1,000	\$500	\$1,000	\$500	\$47,000	\$55,000
431 Vegetation Management - Trade A Tree	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$200,000
432 Vegetation Management - Customer Education	\$1,000	\$1,000	\$1,250	\$1,500	\$1,750	\$2,000	\$2,000	\$1,500	\$1,500	\$1,250	\$1,250	\$1,000	\$17,000
433 Vegetation Management - Job Orders	\$15,000	\$25,000	\$25,000	\$25,000	\$40,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$70,000	\$25,000	\$600,000
434 Vegetation Management - ISA Membership	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
435 Substation - Parts & Supplies	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$2,630	\$31,560
437 Substation - Fuses	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$4,000
438 Substation - Signs	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
439 Substation - Fence Replacement	\$0	\$0	\$0	\$0	\$18,600	\$18,600	\$0	\$0	\$0	\$0	\$0	\$0	\$37,200
440 Substation - Rock	\$0	\$0	\$0	\$1,500	\$1,500	\$2,000	\$1,500	\$0	\$0	\$0	\$0	\$0	\$6,500
441 Substation - Insurance	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$84,000
442 Substation - Mowing	\$0	\$0	\$0	\$3,710	\$3,710	\$3,720	\$3,720	\$3,720	\$3,710	\$3,710	\$0	\$0	\$26,000
443 Substation - Lot Spraying	\$0	\$0	\$0	\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000
444 Substation - Co-op Use	\$370	\$370	\$360	\$360	\$360	\$370	\$370	\$370	\$370	\$360	\$360	\$370	\$4,390
445 Fleet - License, Registration & Permits	\$0	\$1,874	\$0	\$9,068	\$0	\$0	\$0	\$0	\$0	\$9,068	\$1,662	\$0	\$21,671
446 Fuel Master Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,088	\$1,088
448 Hearing Tests	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400	\$1,400
449 CDL Fees	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
447 Fleet - Depreciation	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$30,600	\$367,197
450 Motor Vehicle Reports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157	\$0	\$0	\$0	\$157
452 Maintenance Labor Only Contract - URD	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$10,000
453 Maintenance Labor Only Contract - Voltage Conversion	\$0	\$0	\$0	\$0	\$0	\$29,100	\$0	\$0	\$0	\$0	\$0	\$0	\$29,100
455 Meter Shop Special Test Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	\$0	\$2,500
456 TVPPA Dues	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
457 Vegetation Management - Storms	\$0	\$0	\$1,000	\$1,500	\$2,000	\$2,000	\$2,000	\$0	\$0	\$2,000	\$2,000	\$1,500	\$14,000
459 NESC Handbook	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
500 Annual Meeting Expenses	\$0	\$0	\$0	\$500	\$3,000	\$7,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$15,500
502 Touchtone Energy Incentive Program	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
503 Geothermal Advertising	\$0	\$0	\$380	\$380	\$0	\$0	\$0	\$0	\$0	\$370	\$1,250	\$1,250	\$15,000
506 C&I - Supplies	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$1,500
507 C&I - CKAE Dues	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
508 C&I - Spring & Fall IRC Meetings	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$600
509 C&I - Spring & Fall CRC Meetings	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$600
610 Key Accounts - Direct Mail Pieces	\$0	\$0	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$600
511 Key Accounts - Information/Technical Literature	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$750	\$0	\$1,500
512 Key Accounts - Client Lunches	\$50	\$50	\$50	\$20	\$50	\$30	\$50	\$20	\$50	\$50	\$50	\$50	\$500
513 Key Accounts - Promotional Give-A-Ways	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$350	\$0	\$0	\$0	\$0	\$750
514 New and Emerging Technologies Conference - Key Acct T	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
515 Promotional Materials	\$0	\$0	\$1,280	\$0	\$0	\$1,270	\$0	\$0	\$1,280	\$0	\$0	\$1,170	\$5,000
516 Community Involvement	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
519 Alliance Contributions	\$0	\$0	\$0	\$0	\$0	\$6,000	\$5,000	\$0	\$0	\$0	\$0	\$11,000	\$22,000
520 Recruiting & Trade Show assistance	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$6,000
521 KIED & EDI Scholarships	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0	\$0	\$0	\$0	\$1,300
522 Challenge Grants	\$0	\$1,100	\$1,100	\$1,100	\$0	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$10,000
525 Contributions	\$5,190	\$5,190	\$5,190	\$5,190	\$5,190	\$5,190	\$5,190	\$5,190	\$5,190	\$5,190	\$5,200	\$5,200	\$62,300
526 Other Organizational Expenses	\$240	\$40	\$0	\$0	\$0	\$0	\$0	\$1,270	\$0	\$40	\$40	\$40	\$1,710
527 Chamber Expenses	\$1,440	\$0	\$2,140	\$1,330	\$0	\$1,940	\$300	\$0	\$1,940	\$0	\$0	\$1,940	\$11,030
528 School Electrical Safety Program	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$500	\$2,000
600 Newspaper Advertising	\$220	\$220	\$220	\$220	\$400	\$400	\$220	\$220	\$220	\$220	\$220	\$220	\$3,000
602 Printing & Photography	\$300	\$300	\$300	\$1,700	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$5,000
603 Digital Printer Maintenance & Supplies	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$6,240
605 Internal Newsletter	\$0	\$1,800	\$0	\$1,800	\$0	\$0	\$1,800	\$0	\$1,800	\$0	\$1,800	\$1,800	\$10,800
710 Temporary Labor	\$2,590	\$2,390	\$2,590	\$2,590	\$2,590	\$2,590	\$2,590	\$2,590	\$2,590	\$2,590	\$2,390	\$2,590	\$30,880
751 Tissues/Towels	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$740	\$8,820
752 Cups	\$270	\$170	\$270	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$2,640
753 Break Room Food/Drinks	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$12,840
754 Employee Uniforms	\$145	\$100	\$100	\$1675	\$100	\$100	\$100	\$100	\$20,750	\$820	\$145	\$145	\$24,280
755 Raincoats	\$0	\$250	\$125	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$250	\$125	\$1,500
757 Work Boots (1/2 Cost)	\$175	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$2,650
758 Safety Equipment	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$9,000
759 Safety Recognition Awards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
762 First Aid Supplies	\$285	\$600	\$265	\$265	\$265	\$265	\$265	\$265	\$600	\$265	\$265	\$265	\$6,600
765 Employee Physicals	\$360	\$360	\$180	\$60	\$180	\$180	\$120	\$0	\$120	\$60	\$60	\$720	\$2,460
766 Drug Screening	\$220	\$220	\$220	\$220	\$1,000	\$440	\$220	\$220	\$220	\$220	\$220	\$220	\$2,460
767 Background Checks	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$120
768 Employee Assistance Programs	\$0	\$0	\$1,240	\$0	\$0	\$0	\$1,240	\$0	\$0	\$0	\$0	\$0	\$1,240
769 Cards (Birthdays, Sympathy, etc)	\$0	\$100	\$0	\$200	\$0	\$200	\$0	\$0	\$1,240	\$0	\$0	\$0	\$4,800
770 Flowers, Hams (Funerals)	\$40	\$40	\$40	\$40	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$650

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KENERGY CORP.
2007 OPERATING BUDGET-MONTHLY

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
771 Employee Logo Attire	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$100
773 Service Awards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,150
774 Christmas Party	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
776 125 Cafeteria Plan	\$1,030	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$9,180
777 Payroll Checks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
778 Inside Training	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
779 Software Support	\$0	\$0	\$0	\$0	\$0	\$2,600	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600
Labor & Overheads Expensed	\$840,659	\$752,085	\$816,055	\$787,818	\$850,602	\$773,122	\$813,855	\$837,557	\$764,647	\$850,039	\$821,780	\$838,720	\$9,746,951
235 Interest charged to construction	\$0	\$0	\$0	(\$19,410)	\$0	\$0	(\$19,410)	\$0	\$0	(\$19,410)	\$0	(\$18,425)	(\$77,655)
480 Special Equip/Removal Labor	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$47,750)	(\$573,000)
830 Penske Rental Income	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$913)	(\$10,972)
831 BREC Econ Development Grant	(\$8,160)	(\$8,160)	(\$8,160)	(\$8,160)	(\$8,170)	(\$8,170)	(\$8,170)	(\$8,170)	(\$8,170)	(\$8,170)	(\$8,170)	(\$8,170)	(\$98,000)
832 IRP/REDLG Fees	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$21,600)
TOTAL OPERATING EXPENSE	\$2,517,110	\$2,420,962	\$2,568,244	\$2,571,757	\$2,701,955	\$2,794,962	\$2,822,016	\$2,673,731	\$2,613,517	\$2,866,854	\$2,588,404	\$2,589,808	\$31,609,321
Patronage Capital & Operating Income	\$328,619	\$115,982	\$186,446	(\$148,890)	(\$256,642)	\$41,454	\$343,681	\$818,136	(\$55,068)	(\$198,948)	\$103,540	\$825,273	\$1,603,490
833 Non Operating Margins - Interest	\$76,760	\$76,760	\$76,760	\$78,760	\$76,760	\$76,760	\$76,760	\$76,760	\$76,760	\$76,760	\$76,760	\$137,280	\$981,640
840-844 Non-Operating Margins Other	\$3,964	\$4,168	\$4,031	\$4,099	\$3,961	\$4,097	\$4,029	\$3,955	\$4,157	\$3,958	\$4,018	\$4,065	\$48,500
834 Other Capital Credits and Patronage Dividends	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$108,000
Unbilled Revenue													\$290,000
TOTAL MARGINS	\$418,343	\$205,910	\$276,236	(\$59,132)	(\$168,920)	\$131,311	\$433,470	\$707,851	\$34,849	(\$108,233)	\$193,319	\$965,619	\$3,031,630
TOTAL KWH SOLD-NON-DEDICATED													
Residential	78,386,195	67,457,118	60,743,883	48,859,656	53,777,260	64,168,853	75,632,405	78,378,255	80,748,217	46,847,890	50,023,843	71,158,415	756,162,000
Commercial Small	24,190,440	23,918,291	22,314,965	19,040,832	24,126,864	31,406,248	33,694,962	32,137,365	21,552,061	25,779,825	29,022,170	30,993,007	317,877,000
Commercial Large	8,065,253	7,177,156	8,413,713	7,380,057	8,400,744	8,560,014	10,699,848	10,402,073	11,073,540	11,086,925	9,969,130	9,646,547	110,885,000
TOTAL	110,621,888	98,252,535	91,472,561	75,280,545	86,304,868	104,135,115	120,027,215	120,917,703	93,373,818	83,724,640	89,015,143	111,797,969	1,184,924,000
AVERAGE KWH PER CONSUMER													
Residential	1,738	1,494	1,346	1,081	1,190	1,421	1,676	1,734	1,343	1,035	1,103	1,569	1,394
Commercial Small	2,558	2,493	2,357	2,010	2,548	3,312	3,552	3,380	2,264	2,706	3,059	3,234	2,788
Commercial Large	672,104	598,096	701,143	615,005	700,062	713,335	891,654	866,939	922,795	924,744	830,761	803,679	770,035
TOTAL	2,028	1,768	1,675	1,377	1,579	1,906	2,197	2,210	1,705	1,527	1,621	2,035	1,805
RETURN PER KWH (MILLS)													
Residential	61.84	62.66	67.94	69.90	68.99	67.52	66.37	66.15	67.96	70.34	69.70	66.81	66.82
Commercial Small	62.32	62.46	64.82	66.05	64.28	62.76	62.41	62.66	65.12	63.80	63.22	62.88	63.42
Commercial Large	44.70	47.46	43.75	46.32	43.88	44.20	43.03	43.82	42.33	42.67	44.33	44.95	44.12
total excluding wdr	60.69	61.50	64.96	66.61	65.23	64.17	63.30	63.30	64.26	64.69	64.74	63.83	63.78
TOTAL	59.45	60.27	63.72	65.37	63.99	62.93	61.94	62.07	63.03	63.45	63.50	62.59	62.55
STATISTICS													
NUMBER OF BILLINGS													
Residential	45,090	45,150	45,131	45,181	45,176	45,150	45,132	45,195	45,227	45,278	45,334	45,351	542,400
Commercial Small	9,458	9,475	9,468	9,472	9,465	9,481	9,466	9,508	9,521	9,525	9,554	9,564	114,000
Commercial Large	12	12	12	12	12	12	12	12	12	12	12	12	144
TOTAL	54,561	54,638	54,612	54,666	54,656	54,644	54,631	54,716	54,761	54,816	54,901	54,948	656,544
AVERAGE MONTHLY BILLINGS													
Residential	45,090	45,120	45,124	45,138	45,146	45,147	45,145	45,151	45,160	45,171	45,186	45,200	45,200
Commercial Small	9,458	9,467	9,467	9,469	9,468	9,470	9,472	9,477	9,482	9,485	9,492	9,500	9,500
Commercial Large	12	12	12	12	12	12	12	12	12	12	12	12	12
TOTAL	54,561	54,599	54,603	54,619	54,626	54,629	54,629	54,640	54,653	54,670	54,691	54,712	54,712
AVERAGE BILL PER CONSUMER													
Residential	\$107	\$94	\$91	\$76	\$82	\$96	\$111	\$115	\$91	\$73	\$77	\$105	\$93
Commercial Small	\$159	\$156	\$153	\$133	\$164	\$208	\$222	\$212	\$147	\$173	\$192	\$203	\$177

KENERGY CORP.
2007 OPERATING BUDGET-MONTHLY

EAC	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
Commercial Large	\$30,044	\$28,366	\$30,675	\$28,486	\$30,721	\$31,529	\$38,370	\$37,987	\$39,060	\$39,460	\$36,827	\$36,743	33,974
TOTAL	\$121	\$108	\$107	\$90	\$101	\$120	\$136	\$137	\$107	\$97	\$103	\$127	\$113
KWH PURCHASED-NON-DEDICATED	116,490,514	103,497,211	96,333,447	79,269,652	90,804,011	109,539,611	126,259,689	127,177,613	98,258,517	88,116,237	93,692,488	117,693,010	1,247,132,000
KWH SOLD-NON-DEDICATED	110,621,668	98,252,535	91,472,561	73,280,545	86,304,858	104,135,115	120,027,215	120,917,703	93,373,818	83,724,640	89,015,143	111,797,969	1,184,924,000
KWH USED-KENERGY	311,983	307,619	285,743	207,914	167,756	179,414	209,838	193,489	197,730	188,418	208,177	281,039	2,719,320
PERCENT LINE LOSS	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%	4.77%
PURCHASED POWER													
Non-Dedicated	116,490,514	103,497,211	96,333,447	79,269,652	90,804,011	109,539,611	126,259,689	127,177,613	98,258,517	88,116,237	93,692,488	117,693,010	1,247,132,000
Century	357,129,371	322,568,464	357,129,371	345,609,068	357,129,371	345,609,068	357,129,371	357,129,371	345,609,068	357,129,371	345,609,068	357,129,371	4,204,910,333
Alcan	264,743,771	239,123,406	264,743,771	256,203,649	264,743,771	256,203,649	264,743,771	264,743,771	256,203,649	264,743,771	256,203,649	264,743,769	3,117,144,397
Weyhauser	17,971,820	16,069,466	17,824,769	17,282,065	19,508,841	19,080,472	19,110,445	19,371,174	20,414,871	19,681,530	19,149,438	17,470,879	223,135,770
Kimberly-Clark	24,038,200	22,692,000	24,557,800	23,719,520	23,095,710	24,586,990	24,587,290	25,652,160	24,283,670	25,093,126	24,283,670	25,093,128	291,683,264
Commonwealth	15,773,900	14,570,400	15,705,400	15,762,830	16,151,600	15,723,270	16,429,360	17,201,550	15,509,637	16,026,625	15,509,637	16,026,625	190,390,834
Tyson Foods	5,313,450	4,820,560	5,983,750	4,684,824	5,505,110	5,891,730	5,978,850	5,986,300	5,367,600	5,546,520	5,367,600	5,546,520	65,994,814
Coal Mines	7,591,450	7,276,510	8,074,950	8,762,658	7,116,023	6,452,020	5,806,638	7,377,620	6,364,070	6,364,070	6,364,070	6,364,070	81,886,167
Aluminum Fabricators	6,576,270	5,505,460	6,204,645	5,435,020	6,385,280	6,361,060	5,808,620	6,578,940	5,853,826	6,012,262	5,953,826	5,962,262	73,038,471
Other	720,570	729,470	764,120	587,360	647,670	696,340	661,850	743,810	739,726	784,383	739,726	764,388	8,559,413
TOTAL	816,449,316	736,952,947	797,322,028	755,297,654	791,087,387	790,144,210	826,399,009	831,964,309	776,704,634	789,677,895	772,893,172	816,784,022	8,503,877,483
COST PER KWH PURCHASED (MILLS)													
Non-Dedicated	34.14	34.98	34.46	34.45	36.52	36.10	35.68	35.04	36.25	34.97	34.12	34.35	35.01
Century	32.43	32.47	32.43	32.44	32.43	32.43	32.43	32.43	32.44	32.43	32.44	32.43	32.44
Alcan	34.24	34.28	34.24	34.25	34.24	34.25	34.24	34.24	34.25	34.24	34.25	34.24	34.25
Weyhauser	31.21	33.27	31.36	31.91	30.82	31.20	31.18	30.94	31.00	31.46	31.64	32.25	31.48
Kimberly-Clark	27.87	28.65	27.65	27.95	28.44	28.01	27.55	27.25	28.36	27.82	28.34	27.82	27.87
Commonwealth	30.44	33.13	31.12	31.09	30.60	31.42	30.83	30.10	32.57	31.32	31.85	31.43	31.30
Tyson Foods	31.44	33.16	29.90	34.64	31.79	31.71	31.99	31.88	32.77	32.16	32.70	32.16	32.13
Coal Mines	38.22	38.99	36.91	40.93	38.65	40.83	44.15	37.73	35.97	36.27	36.72	37.10	38.46
Aluminum Fabricators	35.31	36.87	35.19	36.36	33.15	34.11	35.62	33.41	40.82	39.43	38.98	38.88	36.44
Other	41.85	44.40	41.91	44.62	44.25	42.60	43.31	41.19	37.14	38.41	37.07	38.29	40.92
TOTAL	33.14	33.44	33.14	33.21	33.38	33.43	33.41	33.22	33.46	33.21	33.18	33.21	33.28
METERED MONTHLY KW													
Non-Dedicated	235,553	220,997	199,037	163,627	213,226	251,161	282,253	273,417	227,134	168,392	169,404	241,543	223,812
Century	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000
Alcan	368,000	368,000	368,000	368,000	368,000	368,000	368,000	368,000	368,000	368,000	368,000	368,000	368,000
Weyhauser	25,000	25,000	25,000	25,000	27,000	27,000	27,000	27,000	29,000	29,000	28,000	25,000	26,697
Kimberly-Clark	35,251	35,122	35,467	34,992	35,251	35,418	35,251	35,986	36,850	36,677	36,806	36,677	35,896
Commonwealth	27,074	29,057	28,060	28,105	27,984	28,590	28,863	28,914	30,035	29,967	28,873	29,146	28,638
Tyson	9,759	9,714	10,038	10,115	10,310	10,984	11,320	11,275	10,600	10,600	10,600	10,600	10,493
Coal Mines	18,772	18,575	18,865	18,036	17,245	17,161	16,725	17,245	14,807	15,005	15,299	15,553	16,941
Aluminum Fabricators	14,612	13,182	13,477	12,429	12,935	13,117	13,084	13,697	16,392	15,696	16,258	15,150	14,002
Other	1,796	2,623	1,896	1,577	1,740	1,770	1,724	1,774	1,796	1,798	1,790	1,947	1,803
TOTAL	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251	1,210,251
LOAD FACTOR													
Non-Dedicated	66.47	69.69	65.05	67.29	57.24	60.57	60.12	62.52	69.08	62.87	68.70	65.49	63.61
Century	99.18	99.18	99.18	99.18	99.18	99.18	99.18	99.18	99.18	99.18	99.18	99.18	99.18
Alcan	96.70	96.70	96.70	96.70	96.70	96.70	96.70	96.70	96.70	96.70	96.70	96.70	96.70
Weyhauser	96.62	95.65	95.83	96.01	97.12	98.15	95.13	95.43	97.77	92.15	94.89	98.32	95.52
Kimberly-Clark	91.66	96.14	93.07	94.15	88.06	93.77	93.75	95.61	91.53	91.86	91.64	91.96	92.76
Commonwealth	78.31	74.62	79.23	77.90	77.58	76.41	76.51	79.95	71.72	74.36	74.61	73.91	75.89
Tyson Foods	73.18	73.85	80.12	64.05	71.77	74.50	70.99	71.39	70.33	70.33	70.59	70.33	71.80
Coal Mines	54.36	59.29	57.53	52.08	55.46	52.22	44.85	57.50	59.69	57.01	57.77	55.00	55.05
Aluminum Fabricators	61.41	63.28	61.88	60.75	68.47	67.35	60.70	67.52	59.45	51.48	54.20	52.90	59.54
Other	53.93	53.66	54.17	51.73	50.03	54.64	51.60	56.36	57.20	57.14	57.40	52.77	54.21
MARKUP ON INDUSTRIALS													
Century	\$18,685	\$17,130	\$18,685	\$18,166	\$18,685	\$18,166	\$18,685	\$18,685	\$18,166	\$18,685	\$18,166	\$18,685	\$220,589
Alcan	14,528	13,374	14,528	14,143	14,528	14,143	14,528	14,528	14,143	14,528	14,143	14,528	171,640
Weyhauser	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	105,960
Kimberly-Clark	5,018	4,795	5,105	4,965	4,892	5,109	5,109	5,286	5,059	5,193	5,059	5,195	60,755
Commonwealth	3,646	3,447	3,635	3,645	3,709	3,638	3,755	3,883	3,668	3,603	3,668	3,689	43,941
Tyson Foods	25,500	24,021	27,511	23,554	26,075	27,235	27,496	27,524	25,663	26,199	25,723	26,200	312,701
Coal Mines	23,574	22,629	23,024	21,088	22,148	20,156	17,542	22,933	19,892	19,892	19,892	19,892	254,665
Aluminum Fabricators	22,545	19,333	21,129	18,924	21,672	21,599	20,242	22,263	20,377	20,552	20,377	20,556	249,459
Other	4,841	4,468	5,111	3,812	4,143	4,627	4,337	5,087	5,019	5,244	5,027	4,706	56,412
TOTAL	\$127,167	\$118,017	\$129,559	\$117,027	\$124,652	\$123,503	\$129,524	\$129,009	\$120,752	\$122,811	\$120,820	\$122,282	\$1,478,122

Cost of Service Study
prepared by JDG Consulting LLC
is filed in a separate binder as Exhibit 14

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**Cost Of Service Study
Kenergy Corp**

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Kenergy Corp.
Separation Of Direct Serves From Regular Tariff Cost of Service
2008 Rate Application
(\$ in Thousands)

Line No.	Item (a)	Per Books Total System (b)	Per Books Class A (c)	Per Books Class B (d)	Per Books Class C (e)	Per Books Total Direct Serve (f) c+d+e	Per Books Regular Tariff (g) b-f	(1) Regular Tariff Adjustments (h)	(2) Regular Tariff Adjusted (j) g+h
1	Operating Revenue	\$ 355,874	\$ 250,900	\$ 20,583	\$ 8,640	\$ 280,123	\$ 75,750	\$ 2,171	\$ 77,921
2	Purchased Power:	\$ 321,979	\$ 250,510	\$ 20,365	\$ 7,816	\$ 278,691	\$ 43,288	\$ 1,851	\$ 45,140
3	Operations	\$ 3,898	\$ -	\$ -	\$ -	\$ -	\$ 3,898	\$ 90	\$ 3,987
4	Maintenance	\$ 8,147	\$ -	\$ -	\$ 69	\$ 69	\$ 8,078	\$ 201	\$ 8,279
5	Consumer Accounts	\$ 2,803	\$ 0	\$ 0	\$ 1	\$ 1	\$ 2,802	\$ 101	\$ 2,903
6	Customer service	\$ 246	\$ -	\$ -	\$ -	\$ -	\$ 246	\$ 10	\$ 256
7	Sales	\$ 67	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67	\$ 2	\$ 69
8	Admin. and General	\$ 2,903	\$ 51	\$ 12	\$ 48	\$ 111	\$ 2,793	\$ (117)	\$ 2,676
9	Depreciation	\$ 7,415	\$ -	\$ -	\$ 36	\$ 36	\$ 7,379	\$ 172	\$ 7,550
10	Tax expense	\$ 295	\$ 170	\$ 22	\$ 12	\$ 204	\$ 91	\$ 16	\$ 108
11	Interest-LTD	\$ 5,776	\$ -	\$ -	\$ 56	\$ 56	\$ 5,720	\$ 265	\$ 5,985
12	Int. chg. to constr.	\$ (73)	\$ -	\$ -	\$ -	\$ -	\$ (73)	\$ -	\$ (73)
13	Interest - other	\$ 211	\$ -	\$ 45	\$ 2	\$ 47	\$ 164	\$ (43)	\$ 121
14	Other deductions	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ (56)	\$ -
15	Subtotal	\$ 31,744	\$ 221	\$ 80	\$ 224	\$ 524	\$ 31,220	\$ 641	\$ 31,861
18	Total Expense	\$ 353,723	\$ 250,730	\$ 20,444	\$ 8,040	\$ 279,215	\$ 74,508	\$ 2,492	\$ 77,001
19	Operating Margins	\$ 2,151	\$ 170	\$ 139	\$ 600	\$ 909	\$ 1,242	\$ (322)	\$ 920
20	Interest income	\$ 929	\$ -	\$ 39	\$ -	\$ 39	\$ 889	\$ (117)	\$ 772
21	Other Margins	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ (2)	\$ 50
22	Capital Credits	\$ 276	\$ -	\$ -	\$ 1	\$ 1	\$ 275	\$ (118)	\$ 157
23	Total Margins	\$ 3,407	\$ 170	\$ 178	\$ 600	\$ 949	\$ 2,458	\$ (558)	\$ 1,900

(1) See page 2.

(2) Flows into the Cost of Service Study.

Kenergy Corp.
Separation Of Direct Serves From Regular Tariff Test Year Adjustments
2008 Rate Application
(\$ in Thousands)

Line No.	<u>Item</u> (a)	<u>Total System Adjustments</u> (b)	<u>Direct Serve Adjustments</u> (c)	<u>Regular Tariff Adjustments</u> (d) b-c
1	Operating Revenue	\$ 3,077	\$ 907	\$ 2,171
2	Purchased Power:	\$ 2,758	\$ 907	\$ 1,851
3	Operations	\$ 90	\$ -	\$ 90
4	Maintenance	\$ 203	\$ 2	\$ 201
5	Consumer Accounts	\$ 101	\$ 0	\$ 101
6	Customer service	\$ 10	\$ -	\$ 10
7	Sales	\$ 2	\$ 0	\$ 2
8	Admin. and General	\$ (122)	\$ (5)	\$ (117)
9	Depreciation	\$ 172	\$ 1	\$ 172
10	Tax expense	\$ 52	\$ 36	\$ 16
11	Interest-LTD	\$ 268	\$ 3	\$ 265
12	Int. chg. to constr.	\$ -	\$ -	\$ -
13	Interest - other	\$ (88)	\$ (45)	\$ (43)
14	Other deductions	\$ (56)	\$ -	\$ (56)
15	Subtotal	\$ 633	\$ (8)	\$ 641
18	Total Expense	\$ 3,391	\$ 898	\$ 2,492
19	Operating Margins	\$ (1,220)	\$ (898)	\$ (322)
20	Interest Income	\$ (156)	\$ (39)	\$ (117)
21	Other Margins	\$ (2)	\$ -	\$ (2)
22	Capital Credits	\$ (118)	\$ -	\$ (118)
23	Total Margins	\$ (1,496)	\$ (938)	\$ (558)

KENERGY CORP.
Allocated Income Statement - Present Revenue

Line No.	Item	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenue	\$ 76,398,685	\$ 1,344,981	\$ 50,781,809	\$ 8,281,357	\$ 11,934,316	\$ 2,325,134	\$ 1,731,088
2	Other Revenue	\$ 1,522,305	\$ 6,460	\$ 1,238,315	\$ 225,430	\$ 42,221	\$ 5,608	\$ 4,271
3	Total Revenue	\$ 77,920,990	\$ 1,351,441	\$ 52,020,124	\$ 8,506,787	\$ 11,976,537	\$ 2,330,742	\$ 1,735,359
Operating Expenses								
4	Purchased Power	\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966
5	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution-Operation	\$ 3,987,212	\$ 48,302	\$ 2,876,330	\$ 500,030	\$ 505,606	\$ 38,569	\$ 18,375
8	Distribution-Maintenance	\$ 8,278,864	\$ 217,519	\$ 6,370,012	\$ 1,056,657	\$ 491,736	\$ 89,877	\$ 53,062
9	Customer Accounts	\$ 2,902,880	\$ 3,994	\$ 2,302,609	\$ 444,636	\$ 146,915	\$ 3,103	\$ 1,624
10	Customer Service & Info.	\$ 256,020	\$ -	\$ 210,837	\$ 41,021	\$ 4,111	\$ 33	\$ 19
11	Sales	\$ 69,308	\$ -	\$ 57,076	\$ 11,105	\$ 1,113	\$ 9	\$ 5
12	Administrative & General	\$ 2,675,680	\$ 43,860	\$ 2,023,583	\$ 361,470	\$ 218,000	\$ 18,488	\$ 10,278
13	Subtotal	\$ 63,309,656	\$ 764,146	\$ 43,698,375	\$ 6,600,145	\$ 8,722,933	\$ 1,999,727	\$ 1,524,329
14	Depreciation	\$ 7,550,125	\$ 207,308	\$ 5,672,500	\$ 929,743	\$ 584,399	\$ 104,186	\$ 51,989
15	Taxes	\$ 107,510	\$ 1,762	\$ 81,308	\$ 14,524	\$ 8,759	\$ 743	\$ 413
16	Interest-LTD	\$ 5,912,458	\$ 168,164	\$ 4,449,922	\$ 731,713	\$ 444,972	\$ 78,187	\$ 39,501
17	Other Deductions	\$ 120,952	\$ 3,432	\$ 91,000	\$ 14,943	\$ 9,142	\$ 1,619	\$ 816
18								
19	Subtotal	\$ 13,691,045	\$ 380,666	\$ 10,294,731	\$ 1,690,923	\$ 1,047,272	\$ 184,734	\$ 92,718
20	Total Expenses	\$ 77,000,701	\$ 1,144,813	\$ 53,993,106	\$ 8,291,068	\$ 9,770,205	\$ 2,184,462	\$ 1,617,047
21	Operating Margins	\$ 920,289	\$ 206,628	\$ (1,972,982)	\$ 215,719	\$ 2,206,332	\$ 146,280	\$ 118,312
22	Return (Ln. 21 + Ln. 16)	\$ 6,832,747	\$ 374,792	\$ 2,476,940	\$ 947,432	\$ 2,651,304	\$ 224,467	\$ 157,813
23	Net Rate Base	\$ 173,707,272	\$ 4,899,071	\$ 130,772,863	\$ 21,532,195	\$ 13,072,272	\$ 2,278,270	\$ 1,152,603
24	Rate of Return	3.93%	7.65%	1.89%	4.40%	20.28%	9.85%	13.69%
25	Relative Rate of Return	1.00	1.94	0.48	1.12	5.16	2.50	3.48

KENERGY CORP.

Allocated Income Statement - Proposed Revenue

Line No.	Item	TOTAL	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
		SYSTEM						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenue	\$ 79,629,421	\$ 1,391,977	\$ 53,105,745	\$ 8,586,871	\$ 12,350,171	\$ 2,406,179	\$ 1,788,478
2	Other Revenue	\$ 1,525,838	\$ 6,475	\$ 1,241,189	\$ 225,953	\$ 42,319	\$ 5,631	\$ 4,271
3	Total Revenue	\$ 81,155,259	\$ 1,398,452	\$ 54,346,934	\$ 8,812,824	\$ 12,392,490	\$ 2,411,810	\$ 1,792,749
Operating Expenses								
4	Purchased Power	\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966
5	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution-Operation	\$ 3,987,212	\$ 48,302	\$ 2,876,330	\$ 500,030	\$ 505,606	\$ 38,569	\$ 18,375
8	Distribution-Maintenance	\$ 8,278,864	\$ 217,519	\$ 6,370,012	\$ 1,056,657	\$ 491,736	\$ 89,877	\$ 53,062
9	Customer Accounts	\$ 2,902,880	\$ 3,994	\$ 2,302,609	\$ 444,636	\$ 146,915	\$ 3,103	\$ 1,624
10	Customer Service & Info.	\$ 256,020	\$ -	\$ 210,837	\$ 41,021	\$ 4,111	\$ 33	\$ 19
11	Sales	\$ 69,308	\$ -	\$ 57,076	\$ 11,105	\$ 1,113	\$ 9	\$ 5
12	Administrative & General	\$ 2,675,680	\$ 43,860	\$ 2,023,583	\$ 361,470	\$ 218,000	\$ 18,488	\$ 10,278
13	Subtotal	\$ 63,309,656	\$ 764,146	\$ 43,698,375	\$ 6,600,145	\$ 8,722,933	\$ 1,999,727	\$ 1,524,329
14	Depreciation	\$ 7,550,125	\$ 207,308	\$ 5,672,500	\$ 929,743	\$ 584,399	\$ 104,186	\$ 51,989
15	Taxes	\$ 113,022	\$ 1,843	\$ 85,273	\$ 15,045	\$ 9,469	\$ 881	\$ 511
16	Interest-LTD	\$ 5,912,458	\$ 168,164	\$ 4,449,922	\$ 731,713	\$ 444,972	\$ 78,187	\$ 39,501
17	Other Deductions	\$ 120,952	\$ 3,432	\$ 91,000	\$ 14,943	\$ 9,142	\$ 1,619	\$ 816
18								
19	Subtotal	\$ 13,696,557	\$ 380,747	\$ 10,298,695	\$ 1,691,444	\$ 1,047,982	\$ 184,873	\$ 92,816
20	Total Expenses	\$ 77,006,213	\$ 1,144,893	\$ 53,997,071	\$ 8,291,589	\$ 9,770,915	\$ 2,184,600	\$ 1,617,145
21	Operating Margins	\$ 4,149,046	\$ 253,559	\$ 349,863	\$ 521,235	\$ 2,621,575	\$ 227,210	\$ 175,604
22	Return (Ln. 21 + Ln. 16)	\$ 10,061,504	\$ 421,723	\$ 4,799,785	\$ 1,252,948	\$ 3,066,547	\$ 305,396	\$ 215,105
23	Net Rate Base	\$ 173,707,272	\$ 4,899,071	\$ 130,772,863	\$ 21,532,195	\$ 13,072,272	\$ 2,278,270	\$ 1,152,603
24	Rate of Return	5.79%	8.61%	3.67%	5.82%	23.46%	13.40%	18.66%
25	Relative Rate of Return	1.00	1.49	0.63	1.00	4.05	2.31	3.22

KENERGY CORP.
Unit Charges
Mills per kWh Including Margins @ 2.39% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Primary
								Over 1000 kW
	Production							
1	Generation	38.28	33.24	39.38	36.46	36.46	36.46	35.90
2	Not Applicable	-	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-	-
4	Total Production	38.28	33.24	39.38	36.46	36.46	36.46	35.90
5	Subtransmission	-	-	-	-	-	-	-
6	Substation	2.63	1.84	2.80	2.34	2.34	2.34	2.31
7	Primary	15.85	12.72	19.83	21.80	3.64	2.76	2.68
8	Transformers	2.43	1.97	2.67	2.86	2.03	1.38	-
9	Secondary and Services	3.22	1.52	3.78	4.42	1.69	1.07	-
10	3 Phase Meters	0.50	-	-	-	2.86	0.09	0.07
11	1 Phase Meters	1.78	-	2.31	2.98	-	-	-
12	Metering	0.28	-	0.28	0.36	0.37	0.01	0.01
13	Billing	2.99	-	3.76	4.84	0.55	0.02	0.01
14	Consumer Ser 1	0.39	-	0.50	0.64	0.04	0.00	0.00
15	Consumer Ser 2	-	-	-	-	-	-	-
16	Consumer Ser 3	-	-	-	-	-	-	-
17	Security Lights	0.48	41.82	-	-	-	-	-
18	Street Lights	-	-	-	-	-	-	-
19	Total Distribution	30.54	59.86	35.95	40.25	13.52	7.67	5.07
20	Total Costs - Including Margins	68.82	93.10	75.32	76.72	49.98	44.14	40.97
21	Present Revenue	66.08	99.71	68.60	74.12	59.37	45.95	43.23
22	Excess or (Deficiency)	(2.74)	6.61	(6.72)	(2.60)	9.39	1.81	2.26

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Consumer Related)

\$ per Consumer/Month Incl. Margins @ 2.39% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Primary	\$ 8.49	\$ -	\$ 8.54	\$ 8.54	\$ 5.26	\$ 5.26	\$ 5.26
6	Transformers	\$ 0.77	\$ -	\$ 0.74	\$ 0.74	\$ 2.23	\$ 2.23	\$ -
7	Secondary and Services	\$ 3.01	\$ -	\$ 2.99	\$ 2.99	\$ 3.99	\$ 3.99	\$ -
8	3 Phase Meters	\$ 0.89	\$ -	\$ -	\$ -	\$ 54.78	\$ 54.78	\$ 54.78
9	1 Phase Meters	\$ 3.20	\$ -	\$ 3.25	\$ 3.25	\$ -	\$ -	\$ -
10	Metering	\$ 0.51	\$ -	\$ 0.40	\$ 0.40	\$ 7.16	\$ 7.16	\$ 7.16
11	Billing	\$ 5.37	\$ -	\$ 5.29	\$ 5.29	\$ 10.57	\$ 10.57	\$ 10.57
12	Consumer Ser 1	\$ 0.70	\$ -	\$ 0.70	\$ 0.70	\$ 0.70	\$ 0.70	\$ 0.70
13	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Distribution	\$ 22.94	\$ -	\$ 21.92	\$ 21.92	\$ 84.70	\$ 84.70	\$ 78.48
16	Total	\$ 22.94	\$ -	\$ 21.92	\$ 21.92	\$ 84.70	\$ 84.70	\$ 78.48
17	Less: Fee Revenue per Cons.	\$ 1.28	\$ -	\$ 1.28	\$ 1.28	\$ 1.28	\$ 1.28	\$ 1.28
18	Base Cost per Consumer	\$ 21.66	\$ -	\$ 20.64	\$ 20.64	\$ 83.42	\$ 83.42	\$ 77.20

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)

\$ per Billing kW Including Margins @

A Line No.	B Account	G Three Phase 0-1000 kW	H Three Phase Over 1000 kW	I Primary Over 1000 kW
	Production			
1	Generation	\$ 4.64	\$ 6.87	\$ 6.77
2	Transmission	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -
5	Total Production	\$ 4.64	\$ 6.87	\$ 6.77
6	Subtransmission	\$ -	\$ -	\$ -
7	Substation	\$ 0.73	\$ 1.08	\$ 1.06
8	Primary	\$ 1.04	\$ 1.26	\$ 1.23
9	Transformers	\$ 0.60	\$ 0.63	\$ -
10	Secondary and Services	\$ 0.46	\$ 0.49	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -
18	Total Distribution	\$ 2.83	\$ 3.46	\$ 2.29
19.0	Total	\$ 7.47	\$ 10.33	\$ 9.06

KENERGY CORP.

Calculation of Unbundled Revenue Charges (Demand Related)

Mills per kWh Including Margins @ 2.39% of Rate Base

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	
No.	Account	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Primary
								Over 1000 kW
	Production							
1	Generation	16.76	11.71	17.85	14.94	14.94	14.94	14.71
2	Transmission	-	-	-	-	-	-	-
3	Not Applicable	-	-	-	-	-	-	-
4	Not Applicable	-	-	-	-	-	-	-
5	Total Production	16.76	11.71	17.85	14.94	14.94	14.94	14.71
6	Subtransmission	-	-	-	-	-	-	-
7	Substation	2.63	1.84	2.80	2.34	2.34	2.34	2.31
8	Primary	11.13	12.72	13.75	13.99	3.36	2.75	2.67
9	Transformers	2.00	1.97	2.14	2.18	1.92	1.38	-
10	Secondary and Services	1.54	1.52	1.65	1.68	1.48	1.06	-
11	3 Phase Meters	-	-	-	-	-	-	-
12	1 Phase Meters	-	-	-	-	-	-	-
13	Metering	-	-	-	-	-	-	-
14	Billing	-	-	-	-	-	-	-
15	Consumer Ser 1	-	-	-	-	-	-	-
16	Consumer Ser 2	-	-	-	-	-	-	-
17	Consumer Ser 3	-	-	-	-	-	-	-
18	Security Lights	-	-	-	-	-	-	-
19	Street Lights	-	-	-	-	-	-	-
20	Total Distribution	17.31	18.04	20.35	20.20	9.10	7.53	4.98
21	Total	34.07	29.75	38.19	35.14	24.04	22.47	19.68

KENERGY CORP
Revenue Input

Line No.	Item (a)	TOTAL SYSTEM (b)	Lighting Schedule (c)	Residential Single Phase (d)	Non-Res. Single Phase (e)	Three Phase 0-1000 kW (f)	Three Phase Over 1000 kW (g)	Primary Over 1000 kW (h)
Operating Revenue								
1	Base Rate Revenue	\$ 76,398,685	\$ 1,344,981	\$ 50,781,809	\$ 8,281,357	\$ 11,934,316	\$ 2,325,134	\$ 1,731,088
2	WDA Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	User Defined	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Subtotal Sales Revenue	\$ 76,398,685	\$ 1,344,981	\$ 50,781,809	\$ 8,281,357	\$ 11,934,316	\$ 2,325,134	\$ 1,731,088
8	Other Revenue - 1 - Forfeited Discounts	\$ 474,402	\$ -	\$ 390,678	\$ 76,011	\$ 7,618	\$ 61	\$ 35
9	Other Revenue - 2 - Connection Fees	\$ 2,670	\$ -	\$ 2,199	\$ 428	\$ 43	\$ 0	\$ 0
10	Other Revenue - 3 - Rent - Pole Attachments	\$ 665,989	\$ 6,182	\$ 535,635	\$ 89,046	\$ 26,256	\$ 5,019	\$ 3,852
11	Other Revenue - 4 - Reconnect & Field Con.	\$ 164,410	\$ -	\$ 135,394	\$ 26,343	\$ 2,640	\$ 21	\$ 12
12	Other Revenue - 5 - Returned Checks	\$ 12,820	\$ -	\$ 10,557	\$ 2,054	\$ 206	\$ 2	\$ 1
13	Other Revenue - 6 - Miscellaneous	\$ 15,804	\$ 278	\$ 10,505	\$ 1,713	\$ 2,469	\$ 481	\$ 358
14	Other Revenue - 7 - Service Trip	\$ 870	\$ -	\$ 716	\$ 139	\$ 14	\$ 0	\$ 0
15	Other Revenue - 8 - Special Meter Reading	\$ 182,820	\$ -	\$ 150,555	\$ 29,292	\$ 2,936	\$ 23	\$ 13
16	Other Revenue - 9 - Rent Personal Property	\$ 2,520	\$ -	\$ 2,075	\$ 404	\$ 40	\$ 0	\$ 0
17	Subtotal Other Revenue	\$ 1,522,305	\$ 6,460	\$ 1,238,315	\$ 225,430	\$ 42,221	\$ 5,608	\$ 4,271
18	Total Revenue	\$ 77,920,990	\$ 1,351,441	\$ 52,020,124	\$ 8,506,787	\$ 11,976,537	\$ 2,330,742	\$ 1,735,359

KENERGY CORP.
DATA INPUT - RATE BASE

A	B	C	D	E	F	G	H
Plant Assignment			2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
Line No.	Account	Basis					
Production Plant							
1	310-316 Steam Generation	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant							
9	350 Land and Land Rights	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant							
18	350 Land and Land Rights	DIRECT		\$ -	\$ -	\$ -	\$ -
19	352-353 Station & Structures	DIRECT		\$ -	\$ -	\$ -	\$ -
20	354-358 Transmission	DIRECT		\$ -	\$ -	\$ -	\$ -
21	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
22	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
23	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
24	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
25	Total Sub-Transmission		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant							
26	360 Land and Land Rights	DIRECT	\$ 902,202	\$ -	\$ 902,202	\$ -	\$ 902,202

KENERGY CORP.
DATA INPUT - RATE BASE

A	B	C	D	E	F	G	H
Plant Assignment							
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
27	361 Structures	DIRECT		\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	DIRECT	\$ 25,037,905	\$ 1,086,572	\$ 23,951,333	\$ -	\$ 23,951,333
29	364 Poles, Towers, & Fixtures	DIRECT	\$ 61,856,998	\$ -	\$ 61,856,998	\$ -	\$ 61,856,998
30	365 Overhead Conductors	DIRECT	\$ 46,941,867	\$ 3,706	\$ 46,938,161	\$ -	\$ 46,938,161
31	366 Underground Conduit	DIRECT	\$ 14,166	\$ -	\$ 14,166	\$ -	\$ 14,166
32	367 Underground Conductors	DIRECT	\$ 11,665,566	\$ -	\$ 11,665,566	\$ -	\$ 11,665,566
33	368 Line Transformers	DIRECT	\$ 28,007,725	\$ -	\$ 28,007,725	\$ -	\$ 28,007,725
34	369 Services	DIRECT	\$ 19,624,667	\$ -	\$ 19,624,667	\$ -	\$ 19,624,667
35	370 Meters	DIRECT	\$ 5,020,734	\$ -	\$ 5,020,734	\$ -	\$ 5,020,734
36	371 Security Lights	DIRECT	\$ 3,065,306	\$ -	\$ 3,065,306	\$ -	\$ 3,065,306
37	372 Leased Property	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	DIRECT	\$ 705,642	\$ -	\$ 705,642	\$ -	\$ 705,642
39	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
40	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
41	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
42	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 202,842,778	\$ 1,090,278	\$ 201,752,500	\$ -	\$ 201,752,500
44	Total Trans. & Distr.		\$ 202,842,778	\$ 1,090,278	\$ 201,752,500	\$ -	\$ 201,752,500
General Plant							
45	389 Land and Land Rights	LABOR	\$ 469,363	\$ -	\$ 469,363	\$ -	\$ 469,363
46	390 Structures and Improve.	LABOR	\$ 7,115,111	\$ -	\$ 7,115,111	\$ -	\$ 7,115,111
47	391 Office Furniture & Equipment	LABOR	\$ 1,232,494	\$ -	\$ 1,232,494	\$ -	\$ 1,232,494
48	392 Transportation Equipment	LABOR	\$ 6,964,942	\$ -	\$ 6,964,942	\$ -	\$ 6,964,942
49	393 Stores Equipment	LABOR	\$ 181,595	\$ -	\$ 181,595	\$ -	\$ 181,595
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 1,032,764	\$ -	\$ 1,032,764	\$ -	\$ 1,032,764
51	395 Laboratory Equipment	LABOR	\$ 680,345	\$ -	\$ 680,345	\$ -	\$ 680,345
52	396 Power - Operated Equip.	LABOR	\$ 883,135	\$ -	\$ 883,135	\$ -	\$ 883,135
53	397 Communication Equipment	LABOR	\$ 1,704,324	\$ -	\$ 1,704,324	\$ -	\$ 1,704,324
54	398 Miscellaneous Equipment	LABOR	\$ 563,400	\$ -	\$ 563,400	\$ -	\$ 563,400
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ -	\$ 19,355	\$ -	\$ 19,355
56	User Defined	LABOR		\$ -	\$ -	\$ -	\$ -

KENERGY CORP.
DATA INPUT - RATE BASE

A	B	C	D	E	F	G	H
Plant Assignment			2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
Line No.	Account	Basis					
57	User Defined	LABOR		\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR		\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 20,846,828	\$ -	\$ 20,846,828	\$ -	\$ 20,846,828
60	Total Plant In Service		\$ 223,689,606	\$ 1,090,278	\$ 222,599,328	\$ -	\$ 222,599,328
61	CWIP	PLANT IN SERVICE	\$ 1,097,194	\$ -	\$ 1,097,194	\$ -	\$ 1,097,194
62	Total Utility Plant		\$ 224,786,800	\$ 1,090,278	\$ 223,696,522	\$ -	\$ 223,696,522
Accumulated Depreciation							
63	Production	TUP		\$ -	\$ -	\$ -	\$ -
64	Transmission	TUP		\$ -	\$ -	\$ -	\$ -
65	Subtransmission	TUP		\$ -	\$ -	\$ -	\$ -
66	Distribution	TUP	\$ 42,827,635	\$ 303,322	\$ 42,524,313	\$ -	\$ 42,524,313
67	General	TUP	\$ 10,552,585	\$ -	\$ 10,552,585	\$ -	\$ 10,552,585
68	Retirement WIP	TUP	\$ (60,679)	\$ -	\$ (60,679)	\$ -	\$ (60,679)
69	User Defined	TUP		\$ -	\$ -	\$ -	\$ -
70	User Defined	TUP		\$ -	\$ -	\$ -	\$ -
71	User Defined	TUP		\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 53,319,541	\$ 303,322	\$ 53,016,219	\$ -	\$ 53,016,219
73	Net Utility Plant		\$ 171,467,259	\$ 786,956	\$ 170,680,303	\$ -	\$ 170,680,303
74	Allowance for Working Capital	NUP	\$ 3,754,941	\$ 22,581	\$ 3,732,360	\$ 35,859	\$ 3,768,220
75	Customer Advances for Construction	CONS	\$ (741,250)	\$ -	\$ (741,250)	\$ -	\$ (741,250)
76	Net Rate Base		\$ 174,480,950	\$ 809,537	\$ 173,671,413	\$ 35,859	\$ 173,707,272

KENERGY CORP.

DATA INPUT - LABOR

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
43	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
44	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
45	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
46	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
47	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:							
48	568 - Operations Supervision	ELECT		\$ -	\$ -	\$ -	\$ -
49	569 - Structures	ELECT		\$ -	\$ -	\$ -	\$ -
50	570 - Station Expense	ELECT		\$ -	\$ -	\$ -	\$ -
51	571 - Overhead Line Expense	ELECT		\$ -	\$ -	\$ -	\$ -
52	572 - Underground Line Exp.	ELECT		\$ -	\$ -	\$ -	\$ -
53	573 - Miscellaneous	ELECT		\$ -	\$ -	\$ -	\$ -
54	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
55	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
56	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
57	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
58	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -
59	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:							
60	580 - Operations Supervision	ELECT		\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	ELECT		\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	ELECT	\$ 13,258	\$ -	\$ 13,258	\$ -	\$ 13,258
63	583 - Overhead Line Expense	ELECT	\$ 319,072	\$ -	\$ 319,072	\$ -	\$ 319,072
64	584 - Underground Line Exp.	ELECT		\$ -	\$ -	\$ -	\$ -
65	585 - Street Lighting	ELECT		\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	ELECT	\$ 382,095	\$ -	\$ 382,095	\$ -	\$ 382,095
67	587 - Customer Installations	ELECT		\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	ELECT	\$ 794,780	\$ -	\$ 794,780	\$ -	\$ 794,780
69	589 - Rents	ELECT		\$ -	\$ -	\$ -	\$ -
70	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
71	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
72	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
73	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,509,205	\$ -	\$ 1,509,205	\$ -	\$ 1,509,205
Distribution Maintenance:							
75	590 - Maintenance Supervision	ELECT		\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	ELECT		\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	ELECT	\$ 259,782	\$ -	\$ 259,782	\$ -	\$ 259,782
78	593 - Overhead Lines	ELECT	\$ 1,480,520	\$ -	\$ 1,480,520	\$ -	\$ 1,480,520
79	594 - Underground Lines	ELECT	\$ 170,002	\$ -	\$ 170,002	\$ -	\$ 170,002
80	595 - Line Transformers	ELECT	\$ 45,885	\$ -	\$ 45,885	\$ -	\$ 45,885
81	596 - Street Lights	ELECT	\$ 59,168	\$ -	\$ 59,168	\$ -	\$ 59,168
82	597 - Meters	ELECT	\$ 43,961	\$ -	\$ 43,961	\$ -	\$ 43,961
83	598 - Misc. Maintenance	ELECT	\$ 35,076	\$ -	\$ 35,076	\$ -	\$ 35,076
84	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
85	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

DATA INPUT - LABOR

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
86	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
87	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 2,094,394	\$ -	\$ 2,094,394	\$ -	\$ 2,094,394
89	Subtotal - Distribution O&M		\$ 3,603,599	\$ -	\$ 3,603,599	\$ -	\$ 3,603,599
Customer Accounts:							
90	901 - Supervision	ELECT		\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	ELECT	\$ 113,696	\$ -	\$ 113,696	\$ -	\$ 113,696
92	903 - Customer Records	ELECT	\$ 1,392,014	\$ -	\$ 1,392,014	\$ -	\$ 1,392,014
93	904 - Uncollectible Accounts	ELECT		\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	ELECT		\$ -	\$ -	\$ -	\$ -
95	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
96	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
97	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
98	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 1,505,710	\$ -	\$ 1,505,710	\$ -	\$ 1,505,710
Customer Service:							
101	907 - Supervision	ELECT		\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	ELECT	\$ 147,347	\$ 504	\$ 146,843	\$ -	\$ 146,843
103	909 - Advertising	ELECT		\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	ELECT		\$ -	\$ -	\$ -	\$ -
105	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
106	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
107	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
108	User Defined	ELECT		\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 147,347	\$ 504	\$ 146,843	\$ -	\$ 146,843
Sales:							
110	911 - Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	ELECT	\$ 37,701	\$ -	\$ 37,701	\$ -	\$ 37,701
112	913 - Advertising	ELECT	\$ -	\$ 132	\$ (132)	\$ -	\$ (132)
113	914 - Key Accounts	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 37,701	\$ 132	\$ 37,569	\$ -	\$ 37,569
121	Distribution O & M Before A & G		\$ 5,294,357	\$ 636	\$ 5,293,721	\$ -	\$ 5,293,721
122	A&G Labor		\$ 1,309,862	\$ 66,135	\$ 1,243,727	\$ -	\$ 1,243,727
123	Total Labor		\$ 6,604,219	\$ 66,771	\$ 6,537,448	\$ -	\$ 6,537,448
124	Corporate Labor Ratio		1.00	0.01	0.99	-	0.99

KENERGY CORP

Labor Assignment by Corporate Function

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
115	916 - Miscellaneous	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 37,701	\$ 132	\$ 37,569	\$ -	\$ 37,569
121	Distribution O & M Before A & G		\$ 5,294,357	\$ 636	\$ 5,293,721	\$ -	\$ 5,293,721
122	A&G Labor		\$ 1,309,862	\$ 66,135	\$ 1,243,727	\$ -	\$ 1,243,727
123	Total Labor		\$ 6,604,219	\$ 66,771	\$ 6,537,448	\$ -	\$ 6,537,448
124	Corporate Labor Ratio		1.00	0.01	0.99	-	0.99

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
Generation:							
1	Fixed Costs	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
2	Variable Costs (Excl. Fuel)	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
3	Fuel	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
8	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Generation Costs		\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses:							
10	Regular Tariff Demand	ELECT	\$ 19,572,303	\$ -	\$ 19,572,303	\$ 195,837	\$ 19,768,140
11	Regular Tariff Energy	ELECT	\$ 25,211,312	\$ -	\$ 25,211,312	\$ 252,260	\$ 25,463,572
12	Regular Tariff WDA	ELECT	\$ (1,403,255)	\$ -	\$ (1,403,255)	\$ 1,403,255	\$ -
13	Schedule 3 - Valley Grain	ELECT	\$ 371,354	\$ 371,354	\$ -	\$ -	\$ -
14	Classes A, B, and C	ELECT	\$ 278,319,194	\$ 278,319,194	\$ -	\$ -	\$ -
15	Own Use	ELECT	\$ (92,020)	\$ -	\$ (92,020)	\$ -	\$ (92,020)
16	Direct Served	ELECT		\$ -	\$ -	\$ -	\$ -
17	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
18	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
19	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
20	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
21	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
22	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
23	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
24	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
25	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
26	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
27	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
28	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
29	Not Applicable	ELECT		\$ -	\$ -	\$ -	\$ -
30	556 - System Control & Load Disp.	ELECT		\$ -	\$ -	\$ -	\$ -
31	557 - Other Power Supply Exp.	ELECT		\$ -	\$ -	\$ -	\$ -
32	Total Purchased Power Costs		\$ 321,978,888	\$ 278,690,548	\$ 43,288,340	\$ 1,851,352	\$ 45,139,692
33	Total Production Costs		\$ 321,978,888	\$ 278,690,548	\$ 43,288,340	\$ 1,851,352	\$ 45,139,692
Transmission Operations:							
34	560 - Operations Supervision	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
35	561 - Load Dispatching	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
36	562 - Station Expense	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
37	563 - Overhead Line Expense	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -
38	564 - Underground Line Exp.	ELECT	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
39	565 - Transmission By Others	ELECT	\$ -	\$ -	\$ -		\$ -
40	566 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -
41	567 - Rents	ELECT	\$ -	\$ -	\$ -		\$ -
42	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
43	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
44	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
45	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
46	Subtotal - Transmission Operations		\$ -	\$ -	\$ -		\$ -
Transmission Maintenance:							
47	568 - Operations Supervision	ELECT	\$ -	\$ -	\$ -		\$ -
48	569 - Structures	ELECT	\$ -	\$ -	\$ -		\$ -
49	570 - Station Expense	ELECT	\$ -	\$ -	\$ -		\$ -
50	571 - Overhead Line Expense	ELECT	\$ -	\$ -	\$ -		\$ -
51	564 - Underground Line Exp.	ELECT	\$ -	\$ -	\$ -		\$ -
52	566 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -
53	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
54	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
55	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
56	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
57	Subtotal - Transmission Maintenance		\$ -	\$ -	\$ -		\$ -
58	Subtotal - Transmission O&M		\$ -	\$ -	\$ -		\$ -
Subtransmission Operations:							
59	560 - Operations Supervision	ELECT		\$ -	\$ -		\$ -
60	561 - Load Dispatching	ELECT		\$ -	\$ -		\$ -
61	562 - Station Expense	ELECT		\$ -	\$ -		\$ -
62	563 - Overhead Line Expense	ELECT		\$ -	\$ -		\$ -
63	564 - Underground Line Exp.	ELECT		\$ -	\$ -		\$ -
64	565 - Transmission By Others	ELECT		\$ -	\$ -		\$ -
65	566 - Miscellaneous	ELECT		\$ -	\$ -		\$ -
66	567 - Rents	ELECT		\$ -	\$ -		\$ -
67	User Defined	ELECT		\$ -	\$ -		\$ -
68	User Defined	ELECT		\$ -	\$ -		\$ -
69	User Defined	ELECT		\$ -	\$ -		\$ -
70	User Defined	ELECT		\$ -	\$ -		\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -		\$ -
Subtransmission Maintenance:							
72	568 - Operations Supervision	ELECT		\$ -	\$ -		\$ -
73	569 - Structures	ELECT		\$ -	\$ -		\$ -
74	570 - Station Expense	ELECT		\$ -	\$ -		\$ -
75	571 - Overhead Line Expense	ELECT		\$ -	\$ -		\$ -

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
76	573 -	ELECT		\$ -	\$ -		\$ -
77	578 - Miscellaneous	ELECT		\$ -	\$ -		\$ -
78	User Defined	ELECT		\$ -	\$ -		\$ -
79	User Defined	ELECT		\$ -	\$ -		\$ -
80	User Defined	ELECT		\$ -	\$ -		\$ -
81	User Defined	ELECT		\$ -	\$ -		\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -		\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -		\$ -
	Distribution Operations:						
84	580 - Operations Supervision	ELECT		\$ -	\$ -		\$ -
85	581 - Load Dispatching	ELECT	\$ -	\$ -	\$ -		\$ -
86	582 - Station Expense	ELECT	\$ 251,272	\$ -	\$ 251,272	\$ 895	\$ 252,167
87	583 - Overhead Line Expense	ELECT	\$ 1,306,881	\$ -	\$ 1,306,881	\$ 22,336	\$ 1,329,217
88	584 - Underground Line Exp.	ELECT	\$ 80,307	\$ -	\$ 80,307		\$ 80,307
89	585 - Street Lighting	ELECT		\$ -	\$ -		\$ -
90	586 - Meter Expense	ELECT	\$ 523,611	\$ -	\$ 523,611	\$ 27,235	\$ 550,846
91	587 - Customer Installations	ELECT	\$ 24,068	\$ -	\$ 24,068		\$ 24,068
92	588 - Miscellaneous Operations	ELECT	\$ 1,711,392	\$ -	\$ 1,711,392	\$ 39,215	\$ 1,750,607
93	589 - Rents	ELECT		\$ -	\$ -		\$ -
94	User Defined	ELECT		\$ -	\$ -		\$ -
95	User Defined	ELECT		\$ -	\$ -		\$ -
96	User Defined	ELECT		\$ -	\$ -		\$ -
97	User Defined	ELECT		\$ -	\$ -		\$ -
98	Subtotal		\$ 3,897,531	\$ -	\$ 3,897,531	\$ 89,681	\$ 3,987,212
	Distribution Maintenance:						
76	590 - Maintenance Supervision	ELECT		\$ -	\$ -		\$ -
77	591 - Structures	ELECT		\$ -	\$ -		\$ -
78	592 - Station Equipment	ELECT	\$ 637,119	\$ 40,958	\$ 596,161	\$ 17,976	\$ 614,137
79	593 - Overhead Lines	ELECT	\$ 6,545,531	\$ 28,122	\$ 6,517,409	\$ 166,731	\$ 6,684,140
80	594 - Underground Lines	ELECT	\$ 401,959	\$ -	\$ 401,959	\$ 11,749	\$ 413,708
81	595 - Line Transformers	ELECT	\$ 105,471	\$ -	\$ 105,471	\$ 2,878	\$ 108,349
82	596 - Street Lighting	ELECT	\$ 128,233	\$ -	\$ 128,233	\$ 4,218	\$ 132,451
83	597 - Meters	ELECT	\$ 140,370	\$ -	\$ 140,370	\$ 3,112	\$ 143,482
84	598 - Misc. Maintenance	ELECT	\$ 188,342	\$ -	\$ 188,342	\$ (5,745)	\$ 182,597
85	User Defined	ELECT		\$ -	\$ -		\$ -
86	User Defined	ELECT		\$ -	\$ -		\$ -
87	User Defined	ELECT		\$ -	\$ -		\$ -
88	User Defined	ELECT		\$ -	\$ -		\$ -
89	Subtotal		\$ 8,147,025	\$ 69,080	\$ 8,077,945	\$ 200,919	\$ 8,278,864
90	Subtotal - Distribution O&M		\$ 12,044,556	\$ 69,080	\$ 11,975,476		\$ 12,266,076

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
Customer Accounts:							
91	901 - Supervision	ELECT		\$ -	\$ -		\$ -
92	902 - Meter Reading	ELECT	\$ 249,905	\$ -	\$ 249,905		\$ 249,905
93	903 - Customer Records	ELECT	\$ 2,410,804	\$ 924	\$ 2,409,880	\$ 100,723	\$ 2,510,603
94	904 - Uncollectible Accounts	ELECT	\$ 142,372	\$ -	\$ 142,372		\$ 142,372
95	905 - Miscellaneous	ELECT		\$ -	\$ -		\$ -
96	User Defined	ELECT		\$ -	\$ -		\$ -
97	User Defined	ELECT		\$ -	\$ -		\$ -
98	User Defined	ELECT		\$ -	\$ -		\$ -
99	User Defined	ELECT		\$ -	\$ -		\$ -
100	Subtotal - Customer Accounts		\$ 2,803,081	\$ 924	\$ 2,802,157	\$ 100,723	\$ 2,902,880
Customer Service:							
101	907 - Supervision	ELECT		\$ -	\$ -		\$ -
102	908 - Customer Assistance	ELECT	\$ 245,771	\$ -	\$ 245,771	\$ 10,274	\$ 256,045
103	909 - Advertising	ELECT		\$ -	\$ -		\$ -
104	910 - Miscellaneous	ELECT	\$ (25)	\$ -	\$ (25)		\$ (25)
105	User Defined	ELECT		\$ -	\$ -		\$ -
106	User Defined	ELECT		\$ -	\$ -		\$ -
107	User Defined	ELECT		\$ -	\$ -		\$ -
108	User Defined	ELECT		\$ -	\$ -		\$ -
109	Subtotal - Customer Service		\$ 245,746	\$ -	\$ 245,746	\$ 10,274	\$ 256,020
Sales:							
110	911 - Supervision	ELECT		\$ -	\$ -		\$ -
111	912 - Demonstrating	ELECT	\$ 67,059	\$ -	\$ 67,059	\$ 2,249	\$ 69,308
112	913- Advertising	ELECT	\$ 134	\$ 134	\$ -		\$ -
113	914 - Key Accounts	ELECT	\$ -	\$ -	\$ -		\$ -
114	915 - Costs	ELECT	\$ -	\$ -	\$ -		\$ -
115	916 - Miscellaneous	ELECT	\$ -	\$ -	\$ -		\$ -
116	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
117	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
118	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
119	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
120	Subtotal - Sales		\$ 67,193	\$ 134	\$ 67,059	\$ 2,249	\$ 69,308
121	Distribution O & M Before A & G		\$ 15,160,576	\$ 70,138	\$ 15,090,438		\$ 15,494,284
122	Total Non-Fuel O & M Before A & G		\$ 15,160,576	\$ 70,138	\$ 15,090,438		\$ 15,494,284
Administrative & General:							

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
123	920 - Salaries	DIRECT	\$ 1,520,813	\$ 59,644	\$ 1,461,169	\$ 63,952	\$ 1,525,121
124	921 - Office Supplies	DIRECT	\$ 128,190	\$ 5,670	\$ 122,520	\$ (6,026)	\$ 116,494
125	922 -	DIRECT		\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	DIRECT	\$ 148,037	\$ 15,376	\$ 132,661	\$ (86,402)	\$ 46,259
127	924 - Property Insurance	DIRECT		\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	DIRECT		\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	DIRECT	\$ 12,000	\$ -	\$ 12,000		\$ 12,000
131	928 - Regulatory Commission	DIRECT	\$ 37,126	\$ -	\$ 37,126	\$ 5,057	\$ 42,183
132	929 - Electric - Own Supply	DIRECT		\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	DIRECT	\$ 572,643	\$ 28,246	\$ 544,397	\$ (107,450)	\$ 436,947
134	932 -	DIRECT		\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	DIRECT	\$ 484,351	\$ 1,573	\$ 482,778	\$ 13,898	\$ 496,676
136	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
137	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
138	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
139	User Defined	DIRECT		\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 2,903,160	\$ 110,509	\$ 2,792,651	\$ (116,971)	\$ 2,675,680
	Depreciation & Amortization:						
141	403.1 - Production	DIRECT		\$ -	\$ -		\$ -
142	403.5 - Subtransmission	DIRECT		\$ -	\$ -		\$ -
143	403.6 - Distribution	DIRECT	\$ 7,027,484	\$ 36,466	\$ 6,991,018	\$ 171,513	\$ 7,162,531
144	403.7 - General	DIRECT	\$ 387,594	\$ -	\$ 387,594		\$ 387,594
145	User Defined	DIRECT		\$ -	\$ -		\$ -
146	User Defined	DIRECT		\$ -	\$ -		\$ -
147	User Defined	DIRECT		\$ -	\$ -		\$ -
148	User Defined	DIRECT		\$ -	\$ -		\$ -
149	Subtotal - Dep. & Amort.		\$ 7,415,078	\$ 36,466	\$ 7,378,612	\$ 171,513	\$ 7,550,125
	Property Tax:						
150	408.1 - Property Tax	ELECT	\$ 1,178	\$ 1,178	\$ -		\$ -
	Tax - Other:						
151	408.2 - U.S. Unemployment	ELECT	\$ -	\$ -	\$ -		\$ -
152	408.3 - F.I.C.A.	ELECT	\$ -	\$ -	\$ -		\$ -
153	408.4 - State Social Security	ELECT	\$ -	\$ -	\$ -		\$ -
154	408.5 - State Tax	ELECT	\$ -	\$ -	\$ -		\$ -
155	408.7 - Other Tax	ELECT	\$ -	\$ -	\$ -		\$ -
156	408.9 - PSC Assessment	ELECT	\$ 281,061	\$ 202,865	\$ 78,196	\$ 16,250	\$ 94,446
157	Income Tax - Cell Phones	ELECT	\$ 13,064	\$ -	\$ 13,064		\$ 13,064
158	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
159	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -
160	User Defined	ELECT	\$ -	\$ -	\$ -		\$ -

KENERGY CORP.

DATA INPUT - EXPENSES

A	B	C	D	E	F	G	H
Line No.	Account	Basis	2007 TOTAL COMPANY	Direct Served	Regular Tariff	Test Year Adjustments	Adjusted Total
161	Subtotal - Other Tax		\$ 294,125	\$ 202,865	\$ 91,260	\$ 16,250	\$ 107,510
	Interest Expense:						
162	427 - Interest (Long Term)	ELECT	\$ 5,776,152	\$ 55,662	\$ 5,720,490	\$ 264,997	\$ 5,985,487
163	427.3 - Construction Loan	ELECT	\$ (73,029)	\$ -	\$ (73,029)	\$ -	\$ (73,029)
164	User Defined	ELECT		\$ -	\$ -		\$ -
165	User Defined	ELECT		\$ -	\$ -		\$ -
166	User Defined	ELECT		\$ -	\$ -		\$ -
167	User Defined	ELECT		\$ -	\$ -		\$ -
168	Subtotal - Debt Service		\$ 5,703,123	\$ 55,662	\$ 5,647,461	\$ 264,997	\$ 5,912,458
	Other Expenses						
169	426 - Realized Gain/(Loss)	ELECT		\$ -	\$ -		\$ -
170	431 - Interest on Customer Deposits	ELECT	\$ 100,461	\$ -	\$ 100,461	\$ -	\$ 100,461
171	426.01 Donations	ELECT	\$ 53,038	\$ -	\$ 53,038	\$ (53,038)	\$ -
172	426. Other	ELECT	\$ 2,583	\$ -	\$ 2,583	\$ (2,583)	\$ -
173	431 - Interest - Short Term	ELECT	\$ 63,516	\$ -	\$ 63,516	\$ (43,025)	\$ 20,491
174	431 - Interest - Direct Serves	ELECT	\$ 47,182	\$ 47,182	\$ -		\$ -
175	User Defined	ELECT		\$ -	\$ -		\$ -
176	User Defined	ELECT		\$ -	\$ -		\$ -
177	User Defined	ELECT		\$ -	\$ -		\$ -
178	User Defined	ELECT		\$ -	\$ -		\$ -
179	Subtotal - Other Expenses		\$ 266,780	\$ 47,182	\$ 219,598	\$ (98,646)	\$ 120,952

180	Power Production (Incl. Fuel)	Summary	\$ 321,978,888	\$ 278,690,548	\$ 43,288,340	\$ 1,851,352	\$ 45,139,692
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -
182	Distribution O&M	Summary	\$ 12,044,556	\$ 69,080	\$ 11,975,476	\$ -	\$ 12,266,076
183	Customer Accounts	Summary	\$ 2,803,081	\$ 924	\$ 2,802,157	\$ 100,723	\$ 2,902,880
184	Customer Service	Summary	\$ 245,746	\$ -	\$ 245,746	\$ 10,274	\$ 256,020
185	Sales	Summary	\$ 67,193	\$ 134	\$ 67,059	\$ 2,249	\$ 69,308
186	Administrative & General	Summary	\$ 2,903,160	\$ 110,509	\$ 2,792,651	\$ (116,971)	\$ 2,675,680
187	Depreciation & Amortization	Summary	\$ 7,415,078	\$ 36,466	\$ 7,378,612	\$ 171,513	\$ 7,550,125
188	Property Tax	Summary	\$ 1,178	\$ 1,178	\$ -	\$ -	\$ -
189	Tax - Other	Summary	\$ 294,125	\$ 202,865	\$ 91,260	\$ 16,250	\$ 107,510
190	Debt Service	Summary	\$ 5,703,123	\$ 55,662	\$ 5,647,461	\$ 264,997	\$ 5,912,458
191	Other Expenses	Summary	\$ 266,780	\$ 47,182	\$ 219,598	\$ (98,646)	\$ 120,952
192	Total Expenses		\$ 353,722,908	\$ 279,214,548	\$ 74,508,360	\$ 2,201,741	\$ 77,000,701

KENERGY CORP

Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)

A	B	C	D	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	ion							
			Balance	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Production Plant										
1	310-316 Steam Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant										
9	350 Land and Land Rights	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant										
18	350 Land and Land Rights	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	352-353 Station & Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	354-358 Transmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total SubTransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant										
26	360 Land and Land Rights	SUB	\$ 902,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ 23,951,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 61,856,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 46,938,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ 14,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ 11,665,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 28,007,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 19,624,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ 5,020,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,540	\$ -
36	371 Security Lights	LTS	\$ 3,065,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,065,306	\$ -
38	373 Street Lights	LTS	\$ 705,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705,642	\$ -
40	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 201,752,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,989,488	\$ -
44	Total SubTrans. & Distr.		\$ 201,752,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,989,488	\$ -

KENERGY CORP

Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Plant Account	Basis	Balance	Functionalization			Subfunctionalization - Distrib							
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters
	General Plant													
45	389 Land and Land Rights	LABOR	\$ 469,363	\$ -	\$ -	\$ 469,363	\$ -	\$ 25,909	\$ 51,153	\$ 111,238	\$ 14,838	\$ 35,169	\$ 16,451	\$ 59,080
46	390 Structures and Improve.	LABOR	\$ 7,115,111	\$ -	\$ -	\$ 7,115,111	\$ -	\$ 392,755	\$ 775,433	\$ 1,686,259	\$ 224,928	\$ 533,137	\$ 249,376	\$ 895,601
47	391 Office Furniture & Equipment	LABOR	\$ 1,232,494	\$ -	\$ -	\$ 1,232,494	\$ -	\$ 68,034	\$ 134,322	\$ 292,097	\$ 38,963	\$ 92,351	\$ 43,197	\$ 155,138
48	392 Transportation Equipment	LABOR	\$ 6,964,942	\$ -	\$ -	\$ 6,964,942	\$ -	\$ 384,466	\$ 759,067	\$ 1,650,669	\$ 220,181	\$ 521,885	\$ 244,113	\$ 876,699
49	393 Stores Equipment	LABOR	\$ 181,595	\$ -	\$ -	\$ 181,595	\$ -	\$ 10,024	\$ 19,791	\$ 43,037	\$ 5,741	\$ 13,607	\$ 6,365	\$ 22,858
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 1,032,764	\$ -	\$ -	\$ 1,032,764	\$ -	\$ 57,009	\$ 112,556	\$ 244,762	\$ 32,649	\$ 77,385	\$ 36,197	\$ 129,997
51	395 Laboratory Equipment	LABOR	\$ 880,345	\$ -	\$ -	\$ 880,345	\$ -	\$ 37,555	\$ 74,147	\$ 161,240	\$ 21,508	\$ 50,978	\$ 23,845	\$ 85,637
52	396 Power - Operated Equip.	LABOR	\$ 883,135	\$ -	\$ -	\$ 883,135	\$ -	\$ 48,749	\$ 96,248	\$ 209,300	\$ 27,918	\$ 66,174	\$ 30,953	\$ 111,163
53	397 Communication Equipment	LABOR	\$ 1,704,324	\$ -	\$ -	\$ 1,704,324	\$ -	\$ 94,079	\$ 185,744	\$ 403,919	\$ 53,878	\$ 127,705	\$ 59,735	\$ 214,529
54	398 Miscellaneous Equipment	LABOR	\$ 563,400	\$ -	\$ -	\$ 563,400	\$ -	\$ 31,100	\$ 61,402	\$ 133,524	\$ 17,811	\$ 42,216	\$ 19,746	\$ 70,917
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ -	\$ -	\$ 19,355	\$ -	\$ 1,068	\$ 2,109	\$ 4,587	\$ 612	\$ 1,450	\$ 678	\$ 2,436
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 20,846,828	\$ -	\$ -	\$ 20,846,828	\$ -	\$ 1,150,747	\$ 2,271,970	\$ 4,940,632	\$ 659,026	\$ 1,562,058	\$ 730,656	\$ 2,624,056
60	Total Plant In Service		\$ 222,599,328	\$ -	\$ -	\$ 222,599,328	\$ -	\$ 26,004,282	\$ 39,029,943	\$ 84,874,638	\$ 28,666,751	\$ 24,751,097	\$ 1,824,172	\$ 6,551,274
61	CWIP	PLTINS-2	\$ 1,097,194	\$ -	\$ -	\$ 1,097,194	\$ -	\$ 128,175	\$ 192,379	\$ 418,348	\$ 141,299	\$ 121,998	\$ 8,991	\$ 32,291
62	Total Utility Plant		\$ 223,696,522	\$ -	\$ -	\$ 223,696,522	\$ -	\$ 26,132,458	\$ 39,222,322	\$ 85,292,986	\$ 28,808,050	\$ 24,873,095	\$ 1,833,164	\$ 6,583,565
	Accumulated Depreciation													
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 42,524,313	\$ -	\$ -	\$ 42,524,313	\$ -	\$ 6,939,951	\$ 6,609,711	\$ 14,373,499	\$ 7,521,440	\$ 5,520,228	\$ 196,913	\$ 707,189
67	General	GP	\$ 10,552,585	\$ -	\$ -	\$ 10,552,585	\$ -	\$ 582,504	\$ 1,150,062	\$ 2,500,929	\$ 333,596	\$ 790,708	\$ 369,855	\$ 1,328,287
68	Retirement WIP	Accum Depr.	\$ (60,679)	\$ -	\$ -	\$ (60,679)	\$ -	\$ (9,903)	\$ (9,432)	\$ (20,510)	\$ (10,733)	\$ (7,877)	\$ (281)	\$ (1,009)
69	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 53,016,219	\$ -	\$ -	\$ 53,016,219	\$ -	\$ 7,512,552	\$ 7,750,342	\$ 16,853,919	\$ 7,844,304	\$ 6,303,059	\$ 566,488	\$ 2,034,467
73	Net Utility Plant		\$ 170,680,303	\$ -	\$ -	\$ 170,680,303	\$ -	\$ 18,619,906	\$ 31,471,980	\$ 68,439,067	\$ 20,963,746	\$ 18,570,036	\$ 1,266,676	\$ 4,549,099
74	Allowance for Working Capital	WORK CAP	\$ 3,768,220	\$ -	\$ -	\$ 3,768,220	\$ -	\$ 225,443	\$ 550,627	\$ 1,197,394	\$ 126,324	\$ 378,270	\$ 93,437	\$ 335,568
75	Customer Advances for Constructor	PLTINS-2	\$ (741,250)	\$ -	\$ -	\$ (741,250)	\$ -	\$ (86,598)	\$ (129,973)	\$ (282,640)	\$ (95,466)	\$ (82,423)	\$ (6,073)	\$ (21,809)
76	Net Rate Base		\$ 173,707,272	\$ -	\$ -	\$ 173,707,272	\$ -	\$ 18,758,751	\$ 31,892,634	\$ 69,353,822	\$ 20,994,604	\$ 18,865,883	\$ 1,354,040	\$ 4,862,857

KENERGY CORP

Functionalization and Subfunctionalization
of Utility Plant Investment (Total System)

A	B	C	D	P	Q	R	S	T	U	V
Line No.	Plant Account	Basis	ion							
			Balance	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	General Plant									
45	389 Land and Land Rights	LABOR	\$ 469,363	\$ 10,081	\$ 123,422	\$ 16,351	\$ -	\$ -	\$ 5,672	\$ -
46	390 Structures and Improve.	LABOR	\$ 7,115,111	\$ 152,815	\$ 1,870,989	\$ 247,862	\$ -	\$ -	\$ 85,985	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 1,232,494	\$ 26,471	\$ 324,091	\$ 42,935	\$ -	\$ -	\$ 14,895	\$ -
48	392 Transportation Equipment	LABOR	\$ 6,964,942	\$ 149,590	\$ 1,831,471	\$ 242,631	\$ -	\$ -	\$ 84,171	\$ -
49	393 Stores Equipment	LABOR	\$ 181,595	\$ 3,900	\$ 47,751	\$ 6,326	\$ -	\$ -	\$ 2,195	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 1,032,764	\$ 22,181	\$ 271,571	\$ 35,977	\$ -	\$ -	\$ 12,481	\$ -
51	395 Laboratory Equipment	LABOR	\$ 680,345	\$ 14,612	\$ 178,901	\$ 23,700	\$ -	\$ -	\$ 8,222	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 583,135	\$ 18,968	\$ 232,225	\$ 30,765	\$ -	\$ -	\$ 10,673	\$ -
53	397 Communication Equipment	LABOR	\$ 1,704,324	\$ 36,605	\$ 448,162	\$ 59,372	\$ -	\$ -	\$ 20,597	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 563,400	\$ 12,100	\$ 148,149	\$ 19,627	\$ -	\$ -	\$ 6,809	\$ -
55	302 Franchises and Consents	LABOR	\$ 19,355	\$ 416	\$ 5,090	\$ 674	\$ -	\$ -	\$ 234	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 20,846,826	\$ 447,738	\$ 5,481,792	\$ 726,220	\$ -	\$ -	\$ 251,932	\$ -
60	Total Plant In Service		\$ 222,599,326	\$ 447,738	\$ 5,481,792	\$ 726,220	\$ -	\$ -	\$ 4,241,420	\$ -
61	CWIP	PLTINS-2	\$ 1,097,194	\$ 2,207	\$ 27,020	\$ 3,580	\$ -	\$ -	\$ 20,906	\$ -
62	Total Utility Plant		\$ 223,696,522	\$ 449,945	\$ 5,508,812	\$ 729,799	\$ -	\$ -	\$ 4,262,326	\$ -
	Accumulated Depreciation									
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 42,524,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	General	GP	\$ 10,552,585	\$ 226,643	\$ 2,774,862	\$ 367,610	\$ -	\$ -	\$ 655,381	\$ -
68	Retirement WIP	Accum Depr.	\$ (60,679)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,527	\$ -
69	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (935)	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 53,016,219	\$ 226,643	\$ 2,774,862	\$ 367,610	\$ -	\$ -	\$ 781,973	\$ -
73	Net Utility Plant		\$ 170,680,303	\$ 223,302	\$ 2,733,949	\$ 362,190	\$ -	\$ -	\$ 3,480,353	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 3,768,220	\$ 63,745	\$ 666,582	\$ 86,799	\$ -	\$ -	\$ 44,029	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (741,260)	\$ (1,490)	\$ (18,239)	\$ (2,416)	\$ -	\$ -	\$ (14,124)	\$ -
76	Net Rate Base		\$ 173,707,272	\$ 285,557	\$ 3,382,292	\$ 446,573	\$ -	\$ -	\$ 3,510,258	\$ -

KENERGY CORP

Classification
of Utility Plant Investment (Demand Related)

Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Subfunctionalization - Distribution				
				Prod.	Trans.	Distribution						Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing
Production Plant																
1	310-316 Steam Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant																
9	350 Land and Land Rights	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant																
18	350 Land and Land Rights	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	352-353 Station & Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	354-358 Transmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined	Bear Island	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant																
26	360 Land and Land Rights	SUB	\$ 902,202	\$ -	\$ -	\$ 902,202	\$ -	\$ 902,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 23,951,333	\$ -	\$ -	\$ 23,951,333	\$ -	\$ 23,951,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 37,930,711	\$ -	\$ -	\$ 37,930,711	\$ -	\$ -	\$ 11,573,001	\$ 25,166,695	\$ -	\$ 1,191,024	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conductors	366	\$ 37,860,321	\$ -	\$ -	\$ 37,860,321	\$ -	\$ -	\$ 11,551,525	\$ 25,119,982	\$ -	\$ 1,188,814	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conduit	366	\$ 11,426	\$ -	\$ -	\$ 11,426	\$ -	\$ -	\$ 3,486	\$ 7,591	\$ -	\$ 359	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 9,409,446	\$ -	\$ -	\$ 9,409,446	\$ -	\$ -	\$ 2,870,907	\$ 6,243,082	\$ -	\$ 295,457	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 23,083,967	\$ -	\$ -	\$ 23,083,967	\$ -	\$ -	\$ -	\$ -	\$ 23,083,967	\$ -	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ 8,505,705	\$ -	\$ -	\$ 8,505,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,505,705	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 141,655,111	\$ -	\$ -	\$ 141,655,111	\$ -	\$ 24,853,535	\$ 25,998,919	\$ 56,537,331	\$ 23,083,967	\$ 11,181,359	\$ -	\$ -	\$ -	\$ -
44	Total Trans. & Distr.		\$ 141,655,111	\$ -	\$ -	\$ 141,655,111	\$ -	\$ 24,853,535	\$ 25,998,919	\$ 56,537,331	\$ 23,083,967	\$ 11,181,359	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

Classification
of Utility Plant Investment (Demand Related)

A	B	C	D	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Production Plant								
1	310-316 Steam Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant								
9	350 Land and Land Rights	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant								
18	350 Land and Land Rights	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	352-353 Station & Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	354-358 Transmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined	Bear Island	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant								
26	360 Land and Land Rights	SUB	\$ 902,202	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ 23,951,333	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 37,930,711	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 37,860,321	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ 11,426	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ 9,409,446	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 23,083,967	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 8,505,705	\$ -	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 141,655,111	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Trans. & Distr.		\$ 141,655,111	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

Classification
of Utility Plant Investment (Demand Related)

Line No.	Plant Account	Basis	Functionalization						Subfunctionalization - Distribution							
			Balance	Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing
General Plant																
45	389 Land and Land Rights	LABOR	\$ 168,041	\$ -	\$ -	\$ 168,041	\$ -	\$ 25,909	\$ 35,635	\$ 77,492	\$ 12,229	\$ 16,775	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve.	LABOR	\$ 2,547,344	\$ -	\$ -	\$ 2,547,344	\$ -	\$ 392,755	\$ 540,197	\$ 1,174,715	\$ 185,386	\$ 254,290	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 441,256	\$ -	\$ -	\$ 441,256	\$ -	\$ 68,034	\$ 93,574	\$ 203,487	\$ 32,113	\$ 44,049	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 2,493,580	\$ -	\$ -	\$ 2,493,580	\$ -	\$ 384,466	\$ 528,796	\$ 1,149,922	\$ 181,473	\$ 248,923	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 65,014	\$ -	\$ -	\$ 65,014	\$ -	\$ 10,024	\$ 13,787	\$ 29,982	\$ 4,732	\$ 6,490	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 369,749	\$ -	\$ -	\$ 369,749	\$ -	\$ 57,009	\$ 78,410	\$ 170,511	\$ 26,909	\$ 36,910	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 243,576	\$ -	\$ -	\$ 243,576	\$ -	\$ 37,555	\$ 51,654	\$ 112,326	\$ 17,727	\$ 24,315	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 316,179	\$ -	\$ -	\$ 316,179	\$ -	\$ 48,749	\$ 67,050	\$ 145,807	\$ 23,010	\$ 31,563	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 610,180	\$ -	\$ -	\$ 610,180	\$ -	\$ 94,079	\$ 129,397	\$ 281,385	\$ 44,407	\$ 60,912	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 201,708	\$ -	\$ -	\$ 201,708	\$ -	\$ 31,100	\$ 42,775	\$ 93,018	\$ 14,680	\$ 20,136	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 6,929	\$ -	\$ -	\$ 6,929	\$ -	\$ 1,088	\$ 1,469	\$ 3,196	\$ 504	\$ 692	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 7,463,557	\$ -	\$ -	\$ 7,463,557	\$ -	\$ 1,150,747	\$ 1,582,744	\$ 3,441,841	\$ 543,169	\$ 745,055	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 149,118,667	\$ -	\$ -	\$ 149,118,667	\$ -	\$ 26,004,282	\$ 27,581,663	\$ 59,979,172	\$ 23,627,136	\$ 11,926,414	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 735,008	\$ -	\$ -	\$ 735,008	\$ -	\$ 128,175	\$ 135,950	\$ 295,636	\$ 116,458	\$ 58,785	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 149,853,675	\$ -	\$ -	\$ 149,853,675	\$ -	\$ 26,132,458	\$ 27,717,613	\$ 60,274,810	\$ 23,743,595	\$ 11,985,199	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation																
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 30,642,309	\$ -	\$ -	\$ 30,642,309	\$ -	\$ 6,939,951	\$ 4,675,050	\$ 10,166,378	\$ 6,199,171	\$ 2,661,760	\$ -	\$ -	\$ -	\$ -
67	General	GP	\$ 3,778,024	\$ -	\$ -	\$ 3,778,024	\$ -	\$ 582,504	\$ 801,179	\$ 1,742,247	\$ 274,950	\$ 377,144	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (43,724)	\$ -	\$ -	\$ (43,724)	\$ -	\$ (9,903)	\$ (6,671)	\$ (14,507)	\$ (8,846)	\$ (3,798)	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 34,376,609	\$ -	\$ -	\$ 34,376,609	\$ -	\$ 7,512,552	\$ 5,469,558	\$ 11,894,118	\$ 6,465,276	\$ 3,035,105	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 115,477,066	\$ -	\$ -	\$ 115,477,066	\$ -	\$ 18,619,906	\$ 22,248,056	\$ 48,380,692	\$ 17,278,319	\$ 8,950,094	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 1,727,924	\$ -	\$ -	\$ 1,727,924	\$ -	\$ 225,443	\$ 383,646	\$ 834,277	\$ 104,117	\$ 180,441	\$ -	\$ -	\$ -	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (496,581)	\$ -	\$ -	\$ (496,581)	\$ -	\$ (86,598)	\$ (91,849)	\$ (199,736)	\$ (78,683)	\$ (39,716)	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 116,708,408	\$ -	\$ -	\$ 116,708,408	\$ -	\$ 18,758,751	\$ 22,539,852	\$ 49,015,234	\$ 17,303,753	\$ 9,090,819	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

Classification
of Utility Plant Investment (Demand Related)

A	B	C	D	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	General Plant							
45	389 Land and Land Rights	LABOR	\$ 168,041	\$ -	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve	LABOR	\$ 2,547,344	\$ -	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 441,256	\$ -	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 2,493,580	\$ -	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 65,014	\$ -	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 369,749	\$ -	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 243,576	\$ -	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 316,179	\$ -	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 610,180	\$ -	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 201,708	\$ -	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 6,929	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 7,463,557	\$ -	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 149,118,667	\$ -	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 735,008	\$ -	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 149,853,675	\$ -	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation							
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 30,642,309	\$ -	\$ -	\$ -	\$ -	\$ -
67	General	GP	\$ 3,778,024	\$ -	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (43,724)	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 34,376,609	\$ -	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 115,477,066	\$ -	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 1,727,924	\$ -	\$ -	\$ -	\$ -	\$ -
75	Customer Advances for Construction	PLTINS-2	\$ (496,581)	\$ -	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 116,708,408	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

Classification
of Utility Investment (Consumer Related)

Line No.	Plant Account	Basis	Functionalization						Subfunctionalization - Distribution							
			Balance	Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing
Production Plant																
1	310-316 Steam Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant																
9	350 Land and Land Rights	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant																
18	360 Land and Land Rights	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	362-363 Station & Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	364-368 Transmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined	Bear Island	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant																
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 23,926,287	\$ -	\$ -	\$ 23,926,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 9,077,840	\$ -	\$ -	\$ 9,077,840	\$ -	\$ -	\$ -	\$ 7,300,125	\$ 15,874,876	\$ -	\$ 751,285	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ 2,740	\$ -	\$ -	\$ 2,740	\$ -	\$ -	\$ -	\$ 2,769,731	\$ 6,023,065	\$ -	\$ 285,044	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ 2,256,120	\$ -	\$ -	\$ 2,256,120	\$ -	\$ -	\$ -	\$ 836	\$ 1,818	\$ -	\$ 86	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 4,923,758	\$ -	\$ -	\$ 4,923,758	\$ -	\$ -	\$ -	\$ 688,363	\$ 1,496,916	\$ -	\$ 70,842	\$ -	\$ -	\$ -
34	369 Services	369	\$ 10,900,421	\$ -	\$ -	\$ 10,900,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,923,758	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ 5,020,734	\$ -	\$ -	\$ 5,020,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,900,421	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093,516	\$ 3,927,218	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 56,107,901	\$ -	\$ -	\$ 56,107,901	\$ -	\$ -	\$ 10,759,055	\$ 23,396,675	\$ 4,923,758	\$ 12,007,679	\$ 1,093,516	\$ 3,927,218	\$ -	\$ -
44	Total Trans. & Distr.		\$ 56,107,901	\$ -	\$ -	\$ 56,107,901	\$ -	\$ -	\$ 10,759,055	\$ 23,396,675	\$ 4,923,758	\$ 12,007,679	\$ 1,093,516	\$ 3,927,218	\$ -	\$ -

KENERGY CORP

Classification
of Utility Investment (Consumer Related)

A	B	C	D	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Production Plant								
1	310-316 Steam Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant								
9	350 Land and Land Rights	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant								
18	350 Land and Land Rights	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	352-353 Station & Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	354-358 Transmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined	Bear Island	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant								
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ 23,926,287	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ 9,077,840	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ 2,740	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ 2,256,120	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ 4,923,758	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 10,900,421	\$ -	\$ -	\$ -	\$ -	\$ -
35	370 Meters	MTR	\$ 5,020,734	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	373 Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 56,107,901	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Trans. & Distr.		\$ 56,107,901	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

Classification
of Utility Investment (Consumer Related)

Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Subfunctionalization - Distribution												
				Prod.	Trans.	Distribution					Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing							
General Plant																							
45	389 Land and Land Rights	LABOR	\$ 295,650	\$ -	\$ -	\$ 295,650	\$ -	\$ -	\$ 15,518	\$ 33,745	\$ 2,608	\$ 18,395	\$ 16,451	\$ 59,080	\$ 10,081	\$ 123,422							
46	390 Structures and Improve.	LABOR	\$ 4,481,782	\$ -	\$ -	\$ 4,481,782	\$ -	\$ -	\$ 235,236	\$ 511,544	\$ 39,542	\$ 278,847	\$ 249,376	\$ 895,601	\$ 152,815	\$ 1,870,359							
47	391 Office Furniture & Equipment	LABOR	\$ 776,343	\$ -	\$ -	\$ 776,343	\$ -	\$ -	\$ 40,748	\$ 88,611	\$ 6,850	\$ 48,302	\$ 43,197	\$ 155,138	\$ 26,471	\$ 324,091							
48	392 Transportation Equipment	LABOR	\$ 4,387,191	\$ -	\$ -	\$ 4,387,191	\$ -	\$ -	\$ 230,271	\$ 500,747	\$ 38,708	\$ 272,962	\$ 244,113	\$ 876,689	\$ 149,590	\$ 1,831,471							
49	393 Stores Equipment	LABOR	\$ 114,386	\$ -	\$ -	\$ 114,386	\$ -	\$ -	\$ 6,004	\$ 13,056	\$ 1,009	\$ 7,117	\$ 6,365	\$ 22,858	\$ 3,900	\$ 47,751							
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 650,534	\$ -	\$ -	\$ 650,534	\$ -	\$ -	\$ 34,145	\$ 74,251	\$ 5,740	\$ 40,475	\$ 36,197	\$ 129,997	\$ 22,181	\$ 271,571							
51	395 Laboratory Equipment	LABOR	\$ 428,547	\$ -	\$ -	\$ 428,547	\$ -	\$ -	\$ 22,499	\$ 48,914	\$ 3,781	\$ 26,663	\$ 23,845	\$ 85,637	\$ 14,612	\$ 178,901							
52	396 Power - Operated Equip.	LABOR	\$ 556,283	\$ -	\$ -	\$ 556,283	\$ -	\$ -	\$ 29,198	\$ 63,493	\$ 4,908	\$ 34,611	\$ 30,953	\$ 111,163	\$ 18,968	\$ 232,225							
53	397 Communication Equipment	LABOR	\$ 1,073,547	\$ -	\$ -	\$ 1,073,547	\$ -	\$ -	\$ 56,347	\$ 122,533	\$ 9,472	\$ 66,794	\$ 59,735	\$ 214,529	\$ 36,605	\$ 448,162							
54	398 Miscellaneous Equipment	LABOR	\$ 354,884	\$ -	\$ -	\$ 354,884	\$ -	\$ -	\$ 18,627	\$ 40,506	\$ 3,131	\$ 22,080	\$ 19,746	\$ 70,917	\$ 12,100	\$ 148,149							
55	302 Franchises and Consents	LABOR	\$ 12,192	\$ -	\$ -	\$ 12,192	\$ -	\$ -	\$ 640	\$ 1,392	\$ 106	\$ 759	\$ 678	\$ 2,436	\$ 416	\$ 5,090							
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
59	General Plant		\$ 13,131,340	\$ -	\$ -	\$ 13,131,340	\$ -	\$ -	\$ 689,225	\$ 1,498,792	\$ 115,857	\$ 817,004	\$ 730,656	\$ 2,624,056	\$ 447,738	\$ 5,481,792							
60	Total Plant In Service		\$ 69,239,240	\$ -	\$ -	\$ 69,239,240	\$ -	\$ -	\$ 11,448,280	\$ 24,895,466	\$ 5,039,615	\$ 12,824,683	\$ 1,824,172	\$ 6,551,274	\$ 447,738	\$ 5,481,792							
61	CWIP	PLTINS-2	\$ 341,280	\$ -	\$ -	\$ 341,280	\$ -	\$ -	\$ 56,429	\$ 122,710	\$ 24,840	\$ 63,213	\$ 8,991	\$ 32,291	\$ 2,207	\$ 27,020							
62	Total Utility Plant		\$ 69,580,521	\$ -	\$ -	\$ 69,580,521	\$ -	\$ -	\$ 11,504,709	\$ 25,018,176	\$ 5,064,455	\$ 12,887,896	\$ 1,833,164	\$ 6,583,565	\$ 449,945	\$ 5,508,812							
Accumulated Depreciation																							
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
66	Distribution	Accum Depr.	\$ 11,226,623	\$ -	\$ -	\$ 11,226,623	\$ -	\$ -	\$ 1,934,662	\$ 4,207,122	\$ 1,322,269	\$ 2,858,468	\$ 196,913	\$ 707,189	\$ -	\$ -							
67	General	GP	\$ 6,647,034	\$ -	\$ -	\$ 6,647,034	\$ -	\$ -	\$ 348,883	\$ 758,683	\$ 58,646	\$ 413,564	\$ 369,855	\$ 1,328,287	\$ 226,643	\$ 2,774,862							
68	Retirement WIP	Accum Depr.	\$ (16,020)	\$ -	\$ -	\$ (16,020)	\$ -	\$ -	\$ (2,761)	\$ (6,093)	\$ (1,887)	\$ (4,079)	\$ (281)	\$ (1,009)	\$ -	\$ -							
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
72	Subtotal		\$ 17,857,637	\$ -	\$ -	\$ 17,857,637	\$ -	\$ -	\$ 2,280,784	\$ 4,959,801	\$ 1,379,029	\$ 3,267,953	\$ 566,488	\$ 2,034,467	\$ 226,643	\$ 2,774,862							
73	Net Utility Plant		\$ 51,722,883	\$ -	\$ -	\$ 51,722,883	\$ -	\$ -	\$ 9,223,924	\$ 20,058,375	\$ 3,685,426	\$ 9,619,943	\$ 1,266,676	\$ 4,549,099	\$ 223,302	\$ 2,733,949							
74	Allowance for Working Capital	WORK CAP	\$ 1,996,267	\$ -	\$ -	\$ 1,996,267	\$ -	\$ -	\$ 166,981	\$ 363,117	\$ 22,208	\$ 197,829	\$ 93,437	\$ 335,568	\$ 63,745	\$ 666,582							
75	Customer Advances for Construction	PLTINS-2	\$ (230,544)	\$ -	\$ -	\$ (230,544)	\$ -	\$ -	\$ (38,124)	\$ (82,904)	\$ (16,783)	\$ (42,707)	\$ (6,073)	\$ (21,809)	\$ (1,490)	\$ (18,239)							
76	Net Rate Base		\$ 53,488,606	\$ -	\$ -	\$ 53,488,606	\$ -	\$ -	\$ 9,352,781	\$ 20,338,588	\$ 3,690,851	\$ 9,775,064	\$ 1,354,040	\$ 4,862,857	\$ 285,557	\$ 3,382,292							

KENERGY CORP

Classification
of Utility Investment (Consumer Related)

A	B	C	D	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	General Plant							
45	389 Land and Land Rights	LABOR	\$ 295,650	\$ 16,351	\$ -	\$ -	\$ -	\$ -
46	390 Structures and Improve.	LABOR	\$ 4,481,782	\$ 247,862	\$ -	\$ -	\$ -	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 776,343	\$ 42,935	\$ -	\$ -	\$ -	\$ -
48	392 Transportation Equipment	LABOR	\$ 4,387,191	\$ 242,631	\$ -	\$ -	\$ -	\$ -
49	393 Stores Equipment	LABOR	\$ 114,386	\$ 6,326	\$ -	\$ -	\$ -	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 650,534	\$ 35,977	\$ -	\$ -	\$ -	\$ -
51	395 Laboratory Equipment	LABOR	\$ 428,547	\$ 23,700	\$ -	\$ -	\$ -	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 568,283	\$ 30,765	\$ -	\$ -	\$ -	\$ -
53	397 Communication Equipment	LABOR	\$ 1,073,547	\$ 59,372	\$ -	\$ -	\$ -	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 354,884	\$ 19,627	\$ -	\$ -	\$ -	\$ -
55	302 Franchises and Consents	LABOR	\$ 12,192	\$ 674	\$ -	\$ -	\$ -	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 13,131,340	\$ 726,220	\$ -	\$ -	\$ -	\$ -
60	Total Plant In Service		\$ 69,239,240	\$ 726,220	\$ -	\$ -	\$ -	\$ -
61	CWIP	PLTINS-2	\$ 341,280	\$ 3,580	\$ -	\$ -	\$ -	\$ -
62	Total Utility Plant		\$ 69,580,521	\$ 729,799	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation							
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 11,226,623	\$ -	\$ -	\$ -	\$ -	\$ -
67	General	GP	\$ 6,647,034	\$ 367,610	\$ -	\$ -	\$ -	\$ -
68	Retirement WIP	Accum Depr.	\$ (16,020)	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 17,857,637	\$ 367,610	\$ -	\$ -	\$ -	\$ -
73	Net Utility Plant		\$ 51,722,883	\$ 362,190	\$ -	\$ -	\$ -	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 1,996,267	\$ 86,799	\$ -	\$ -	\$ -	\$ -
75	Customer Advances for Constructors	PLTINS-2	\$ (230,544)	\$ (2,416)	\$ -	\$ -	\$ -	\$ -
76	Net Rate Base		\$ 53,488,606	\$ 446,573	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

Classification
of Utility Plant Investment (Direct Assignments)

A	B	C	D	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Production Plant								
1	310-316 Steam Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	320-325 Nuclear Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	330-336 Hydraulic Generation	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	User Defined	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Production		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant								
9	350 Land and Land Rights	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352-353 Station & Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354-358 Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Plant								
18	350 Land and Land Rights	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	352-353 Station & Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	354-358 Transmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined	Bear Island	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant								
26	360 Land and Land Rights	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	361 Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	362 Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	364 Poles, Towers, & Fixtures	364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	365 Overhead Conductors	365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	366 Underground Conduit	366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	367 Underground Conductors	367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	368 Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	369 Services	369	\$ 218,540	\$ -	\$ -	\$ -	\$ -	\$ 218,540
35	370 Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	371 Security Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	372 Leased Property	CS-2	\$ 3,065,306	\$ -	\$ -	\$ -	\$ -	\$ 3,065,306
38	373 Street Lights	LTS	\$ 705,642	\$ -	\$ -	\$ -	\$ -	\$ 705,642
39	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Total Distribution		\$ 3,989,488	\$ -	\$ -	\$ -	\$ 3,989,488	\$ -
44	Total Trans. & Distr.		\$ 3,989,488	\$ -	\$ -	\$ -	\$ 3,989,488	\$ -

KENERGY CORP

Classification
of Utility Plant Investment (Direct Assignments)

A	B	C	D	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	General Plant							
45	389 Land and Land Rights	LABOR	\$ 5,672	\$ -	\$ -	\$ -	\$ 5,672	\$ -
46	390 Structures and Improve.	LABOR	\$ 85,985	\$ -	\$ -	\$ -	\$ 85,985	\$ -
47	391 Office Furniture & Equipment	LABOR	\$ 14,895	\$ -	\$ -	\$ -	\$ 14,895	\$ -
48	392 Transportation Equipment	LABOR	\$ 84,171	\$ -	\$ -	\$ -	\$ 84,171	\$ -
49	393 Stores Equipment	LABOR	\$ 2,195	\$ -	\$ -	\$ -	\$ 2,195	\$ -
50	394 Tools, Shop & Garage Equip.	LABOR	\$ 12,481	\$ -	\$ -	\$ -	\$ 12,481	\$ -
51	395 Laboratory Equipment	LABOR	\$ 8,222	\$ -	\$ -	\$ -	\$ 8,222	\$ -
52	396 Power - Operated Equip.	LABOR	\$ 10,673	\$ -	\$ -	\$ -	\$ 10,673	\$ -
53	397 Communication Equipment	LABOR	\$ 20,597	\$ -	\$ -	\$ -	\$ 20,597	\$ -
54	398 Miscellaneous Equipment	LABOR	\$ 6,809	\$ -	\$ -	\$ -	\$ 6,809	\$ -
55	302 Franchises and Consents	LABOR	\$ 234	\$ -	\$ -	\$ -	\$ 234	\$ -
56	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	LM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	User Defined	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	General Plant		\$ 251,932	\$ -	\$ -	\$ -	\$ 251,932	\$ -
60	Total Plant In Service		\$ 4,241,420	\$ -	\$ -	\$ -	\$ 4,241,420	\$ -
61	CWIP	PLTINS-2	\$ 20,906	\$ -	\$ -	\$ -	\$ 20,906	\$ -
62	Total Utility Plant		\$ 4,262,326	\$ -	\$ -	\$ -	\$ 4,262,326	\$ -
	Accumulated Depreciation							
63	Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Transmission	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Distribution	Accum Depr.	\$ 655,381	\$ -	\$ -	\$ -	\$ 655,381	\$ -
67	General	GP	\$ 127,527	\$ -	\$ -	\$ -	\$ 127,527	\$ -
68	Retirement WIP	Accum Depr.	\$ (935)	\$ -	\$ -	\$ -	\$ (935)	\$ -
69	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Subtotal		\$ 781,973	\$ -	\$ -	\$ -	\$ 781,973	\$ -
73	Net Utility Plant		\$ 3,480,353	\$ -	\$ -	\$ -	\$ 3,480,353	\$ -
74	Allowance for Working Capital	WORK CAP	\$ 44,029	\$ -	\$ -	\$ -	\$ 44,029	\$ -
75	Consumer Deposits	PLTINS-2	\$ (14,124)	\$ -	\$ -	\$ -	\$ (14,124)	\$ -
76	Net Rate Base		\$ 3,510,258	\$ -	\$ -	\$ -	\$ 3,510,258	\$ -

KENERGY CORP

Functionalization and Subfunctionalization of Labor (Total System)

Line No.	Cost Item	Basls	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
46	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:												
48	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	572 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	573 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:												
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ 13,258	\$ -	\$ -	\$ 13,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 319,072	\$ -	\$ -	\$ 319,072	\$ -	\$ 13,258	\$ -	\$ -	\$ -	\$ -
64	584 - Underground Line Exp.	DIST-OH2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,708	\$ 147,238	\$ 57,129	\$ 46,552
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ 382,095	\$ -	\$ -	\$ 382,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 794,780	\$ -	\$ -	\$ 794,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,749	\$ 75,323	\$ 163,799	\$ 63,554	\$ 51,788
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,509,205	\$ -	\$ -	\$ 1,509,205	\$ -	\$ 28,007	\$ 143,031	\$ 311,037	\$ 120,683	\$ 98,339
Distribution Maintenance:												
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ 259,782	\$ -	\$ -	\$ 259,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 1,480,520	\$ -	\$ -	\$ 1,480,520	\$ -	\$ 259,782	\$ -	\$ -	\$ -	\$ -
79	594 - Underground Lines	DIST-OH1	\$ 170,002	\$ -	\$ -	\$ 170,002	\$ -	\$ -	\$ 382,690	\$ 832,198	\$ -	\$ 263,113
80	595 - Line Transformers	TRS	\$ 45,885	\$ -	\$ -	\$ 45,885	\$ -	\$ -	\$ 43,943	\$ 95,558	\$ -	\$ 30,212
81	596 - Street Lights	LTS	\$ 59,168	\$ -	\$ -	\$ 59,168	\$ -	\$ -	\$ -	\$ -	\$ 45,885	\$ -
82	597 - Meters	MTR	\$ 43,961	\$ -	\$ -	\$ 43,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 35,076	\$ -	\$ -	\$ 35,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,425	\$ 7,267	\$ 15,802	\$ 782	\$ 4,996
85	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 2,094,394	\$ -	\$ -	\$ 2,094,394	\$ -	\$ 264,207	\$ 433,899	\$ 943,558	\$ 46,667	\$ 298,321
89	Subtotal - Distribution O&M		\$ 3,603,599	\$ -	\$ -	\$ 3,603,599	\$ -	\$ 292,214	\$ 576,931	\$ 1,254,595	\$ 167,349	\$ 396,660

KENERGY CORP

Functionalization and Subfunctionalization of Labor (Total System)

Line No.	Cost Item	Basis	Subfunctionalization - Distribution										
			Balance	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights	
46	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtransmission Maintenance:												
48	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	572 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	573 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Distribution Operations:												
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ 13,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 319,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	584 - Underground Line Exp.	DIST-OH2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ 382,095	\$ 83,220	\$ 298,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 794,780	\$ 92,580	\$ 332,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496	\$ -
70	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 1,509,205	\$ 175,801	\$ 631,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 942	\$ -
	Distribution Maintenance:												
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ 259,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 1,480,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	594 - Underground Lines	DIST-OH1	\$ 170,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,519	\$ -
80	595 - Line Transformers	TRS	\$ 45,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289	\$ -
81	596 - Street Lights	LTS	\$ 59,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	597 - Meters	MTR	\$ 43,961	\$ 9,575	\$ 34,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,168	\$ -
83	598 - Misc. Maintenance	DML	\$ 35,076	\$ 163	\$ 586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,056	\$ -
85	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 2,094,394	\$ 9,738	\$ 34,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,032	\$ -
89	Subtotal - Distribution O&M		\$ 3,603,599	\$ 185,539	\$ 666,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,974	\$ -

KENERGY CORP

Functionalization and Subfunctionalization of Labor (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services
				Prod.	Trans.	Distribution						
Customer Accounts:												
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ 113,696	\$ -	\$ -	\$ 113,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 1,392,014	\$ -	\$ -	\$ 1,392,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 1,505,710	\$ -	\$ -	\$ 1,505,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 146,843	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 146,843	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:												
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 37,701	\$ -	\$ -	\$ 37,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ (132)	\$ -	\$ -	\$ (132)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 37,569	\$ -	\$ -	\$ 37,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 5,293,721	\$ -	\$ -	\$ 5,293,721	\$ -	\$ 292,214	\$ 576,931	\$ 1,254,595	\$ 167,349	\$ 396,660
122	A&G Labor	GP	\$ 1,243,727	\$ -	\$ -	\$ 1,243,727	\$ -	\$ 68,654	\$ 135,546	\$ 294,759	\$ 39,318	\$ 93,193
123	Total Labor		\$ 6,537,448	\$ -	\$ -	\$ 6,537,448	\$ -	\$ 360,868	\$ 712,477	\$ 1,549,355	\$ 206,667	\$ 489,853

KENERGY CORP

Functionalization and Subfunctionalization of Labor (Total System)

A	B	C	D	N	O	P	Q	R	S	T	U	V	
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution					Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
				3-Phase Meters	1-Phase Meters	Metering	Billing						
	Customer Accounts:												
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91	902 - Meter Reading	MTRNG	\$ 113,696	\$ -	\$ -	\$ 113,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	903 - Customer Records	BILL	\$ 1,392,014	\$ -	\$ -	\$ -	\$ 1,392,014	\$ -	\$ -	\$ -	\$ -	\$ -	
93	904 - Uncollectible Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	Subtotal - Customer Accounts		\$ 1,505,710	\$ -	\$ -	\$ 113,696	\$ 1,392,014	\$ -	\$ -	\$ -	\$ -	\$ -	
	Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	908 - Customer Assistance	CS-1	\$ 146,843	\$ -	\$ -	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -	
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Subtotal - Customer Service		\$ 146,843	\$ -	\$ -	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -	
	Sales:												
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	912 - Demonstrating	CS-1	\$ 37,701	\$ -	\$ -	\$ -	\$ -	\$ 37,701	\$ -	\$ -	\$ -	\$ -	
112	913 - Advertising	CS-1	\$ (132)	\$ -	\$ -	\$ -	\$ -	\$ (132)	\$ -	\$ -	\$ -	\$ -	
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120	Subtotal - Sales		\$ 37,569	\$ -	\$ -	\$ -	\$ -	\$ 37,569	\$ -	\$ -	\$ -	\$ -	
121	Distribution O & M Before A & G		\$ 5,293,721	\$ 185,539	\$ 666,337	\$ 113,696	\$ 1,392,014	\$ 184,412	\$ -	\$ -	\$ 63,974	\$ -	
122	A&G Labor	GP	\$ 1,243,727	\$ 43,591	\$ 156,552	\$ 26,712	\$ 327,045	\$ 43,326	\$ -	\$ -	\$ 15,030	\$ -	
123	Total Labor		\$ 6,537,448	\$ 229,130	\$ 822,889	\$ 140,408	\$ 1,719,059	\$ 227,738	\$ -	\$ -	\$ 79,004	\$ -	

KENERGY CORP

Determination of Labor Classification (Demand Related)

Line No.	Cost Item	Basis	Balance	Functionalization			Subfunctionalization								
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optimal Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters	
46	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:															
48	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	572 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	573 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:															
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	582 - Station Expense	SUB	\$ 13,258	\$ -	\$ -	\$ 13,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	583 - Overhead Line Expense	DIST-OH2	\$ 219,029	\$ -	\$ -	\$ 219,029	\$ -	\$ 13,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	584 - Underground Line Exp.	DIST-OH2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,168	\$ -	\$ 102,572	\$ 47,085	\$ 22,204	\$ -	\$ -
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	588 - Miscellaneous Operations	DOL	\$ 258,414	\$ -	\$ -	\$ 258,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,749	\$ 52,473	\$ 114,109	\$ 52,381	\$ 24,701	\$ -	\$ -	\$ -
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Subtotal		\$ 490,701	\$ -	\$ -	\$ 490,701	\$ -	\$ 28,007	\$ 99,641	\$ 216,681	\$ 99,467	\$ 46,905	\$ -	\$ -	\$ -
Distribution Maintenance:															
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	592 - Station Equipment	SUB	\$ 259,782	\$ -	\$ -	\$ 259,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	593 - Overhead Lines	DIST-OH1	\$ 971,836	\$ -	\$ -	\$ 971,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	594 - Underground Lines	DIST-OH1	\$ 111,592	\$ -	\$ -	\$ 111,592	\$ -	\$ -	\$ 266,597	\$ 579,742	\$ -	\$ 125,497	\$ -	\$ -	\$ -
80	595 - Line Transformers	TRS	\$ 37,818	\$ -	\$ -	\$ 37,818	\$ -	\$ -	\$ 30,612	\$ 66,569	\$ -	\$ 14,410	\$ -	\$ -	\$ -
81	596 - Street Lights	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,818	\$ -	\$ -	\$ -	\$ -
82	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	598 - Misc. Maintenance	DML	\$ 23,523	\$ -	\$ -	\$ 23,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,425	\$ 5,062	\$ 11,009	\$ 644	\$ 2,383	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Subtotal		\$ 1,404,551	\$ -	\$ -	\$ 1,404,551	\$ -	\$ 264,207	\$ 302,271	\$ 657,320	\$ 38,463	\$ 142,290	\$ -	\$ -	\$ -
89	Subtotal - Distribution O&M		\$ 1,895,252	\$ -	\$ -	\$ 1,895,252	\$ -	\$ 292,214	\$ 401,913	\$ 874,001	\$ 137,929	\$ 189,195	\$ -	\$ -	\$ -

KENERGY CORP

Determination of Labor Classification (Consumer Related)

Line No.	Cost Item	Basis	Balance	Functionalization			Subfunctionalization							
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters
Customer Accounts:														
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ 113,696	\$ -	\$ -	\$ 113,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 1,392,014	\$ -	\$ -	\$ 1,392,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 1,505,710	\$ -	\$ -	\$ 1,505,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:														
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 146,843	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 146,843	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:														
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 37,701	\$ -	\$ -	\$ 37,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ (132)	\$ -	\$ -	\$ (132)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 37,569	\$ -	\$ -	\$ 37,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 3,334,495	\$ -	\$ -	\$ 3,334,495	\$ -	\$ -	\$ 175,018	\$ 380,594	\$ 29,420	\$ 207,465	\$ 185,539	\$ 666,337
122	A&G Labor	GP	\$ 783,419	\$ -	\$ -	\$ 783,419	\$ -	\$ -	\$ 41,119	\$ 89,418	\$ 6,912	\$ 48,743	\$ 43,591	\$ 156,552
123	Total Labor		\$ 4,117,914	\$ -	\$ -	\$ 4,117,914	\$ -	\$ -	\$ 216,137	\$ 470,013	\$ 36,332	\$ 256,208	\$ 229,130	\$ 822,889

KENERGY CORP

Determination of Labor Classification (Consumer Related)

A	B	C	D	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	n - Distribution						
				Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Customer Accounts:										
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ 113,696	\$ 113,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ 1,392,014	\$ -	\$ 1,392,014	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts		\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ 1,505,710	\$ 113,696	\$ 1,392,014	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:										
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 146,843	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 146,843	\$ -	\$ -	\$ 146,843	\$ -	\$ -	\$ -	\$ -
Sales:										
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 37,701	\$ -	\$ -	\$ 37,701	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ (132)	\$ -	\$ -	\$ (132)	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 37,569	\$ -	\$ -	\$ 37,569	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 3,334,495	\$ 113,696	\$ 1,392,014	\$ 184,412	\$ -	\$ -	\$ -	\$ -
122	A&G Labor	GP	\$ 783,419	\$ 26,712	\$ 327,045	\$ 43,326	\$ -	\$ -	\$ -	\$ -
123	Total Labor		\$ 4,117,914	\$ 140,408	\$ 1,719,059	\$ 227,738	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D	M	N	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution									
				Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Transmission Maintenance:													
47	568 - Operations Supervision	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	569 - Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	570 - Station Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	571 - Overhead Line Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	564 - Underground Line Exp.	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	566 - Miscellaneous	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Subtotal - Transmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Subtotal - Transmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Operations:													
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:													
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:													
84	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	SUB	\$ 252,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	583 - Overhead Line Expense	DIST-OH2	\$ 1,329,217	\$ 193,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	584 - Underground Line Exp.	DIST-OH2	\$ 80,307	\$ 11,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,857	\$ -
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.
				Prod.	Trans.	Distribution					
90	586 - Meter Expense	MTR	\$ 550,846	\$ -	\$ -	\$ 550,846	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ 24,068	\$ -	\$ -	\$ 24,068	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,750,607	\$ -	\$ -	\$ 1,750,607	\$ -	\$ -	\$ -	\$ -	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,487	\$ 165,910	\$ 360,788	\$ 139,986
94	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 3,987,212	\$ -	\$ -	\$ 3,987,212	\$ -	\$ 284,654	\$ 465,015	\$ 1,011,223	\$ 392,356
Distribution Maintenance:											
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ 614,137	\$ -	\$ -	\$ 614,137	\$ -	\$ 614,137	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 6,684,140	\$ -	\$ -	\$ 6,684,140	\$ -	\$ -	\$ 1,727,739	\$ 3,757,146	\$ -
80	594 - Underground Lines	DIST-OH1	\$ 413,708	\$ -	\$ -	\$ 413,708	\$ -	\$ -	\$ 106,937	\$ 232,545	\$ -
81	595 - Line Transformers	TRS	\$ 108,349	\$ -	\$ -	\$ 108,349	\$ -	\$ -	\$ -	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ 132,451	\$ -	\$ -	\$ 132,451	\$ -	\$ -	\$ -	\$ -	\$ 108,349
83	597 - Meters	MTR	\$ 143,482	\$ -	\$ -	\$ 143,482	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 182,597	\$ -	\$ -	\$ 182,597	\$ -	\$ 23,035	\$ 37,829	\$ 82,263	\$ 4,069
85	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 8,278,864	\$ -	\$ -	\$ 8,278,864	\$ -	\$ 637,172	\$ 1,872,504	\$ 4,071,954	\$ 112,418
90	Subtotal - Distribution O&M		\$ 12,266,076	\$ -	\$ -	\$ 12,266,076	\$ -	\$ 921,826	\$ 2,337,519	\$ 5,083,176	\$ 504,773
Customer Accounts:											
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ 249,905	\$ -	\$ -	\$ 249,905	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ 2,510,603	\$ -	\$ -	\$ 2,510,603	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 142,372	\$ -	\$ -	\$ 142,372	\$ -	\$ 17,539	\$ 25,939	\$ 56,408	\$ 19,764
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 2,902,880	\$ -	\$ -	\$ 2,902,880	\$ -	\$ 17,539	\$ 25,939	\$ 56,408	\$ 19,764
Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 256,045	\$ -	\$ -	\$ 256,045	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ (25)	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 256,020	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:											

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.
				Prod.	Trans.	Distribution					
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913- Advertising	CS-1	\$ -	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 69,308	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 15,494,284	\$ -	\$ -	\$ 15,494,284	\$ -	\$ 939,364	\$ 2,363,458	\$ 5,139,584	\$ 524,538
122	Total Non-Fuel O & M Before A & G		\$ 59,220,110	\$ 43,725,826	\$ -	\$ 15,494,284	\$ -	\$ 939,364	\$ 2,363,458	\$ 5,139,584	\$ 524,538
			\$ 1	\$ 1	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Administrative & General:											
123	920 - Salaries	LABOR	\$ 1,525,121	\$ -	\$ -	\$ 1,525,121	\$ -	\$ 84,187	\$ 166,214	\$ 361,449	\$ 48,213
124	921 - Office Supplies	LABOR	\$ 116,494	\$ -	\$ -	\$ 116,494	\$ -	\$ 6,430	\$ 12,696	\$ 27,609	\$ 3,683
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 46,259	\$ -	\$ -	\$ 46,259	\$ -	\$ 2,554	\$ 5,041	\$ 10,963	\$ 1,462
127	924 - Property Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -	\$ 662	\$ 1,308	\$ 2,844	\$ 379
131	928 - Regulatory Commission	LABOR	\$ 42,183	\$ -	\$ -	\$ 42,183	\$ -	\$ 2,329	\$ 4,597	\$ 9,997	\$ 1,334
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 436,947	\$ -	\$ -	\$ 436,947	\$ -	\$ 24,120	\$ 47,620	\$ 103,555	\$ 13,813
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 496,676	\$ -	\$ -	\$ 496,676	\$ -	\$ 27,417	\$ 54,130	\$ 117,711	\$ 15,701
136	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 2,675,680	\$ -	\$ -	\$ 2,675,680	\$ -	\$ 147,698	\$ 291,606	\$ 634,128	\$ 84,586
Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 7,162,531	\$ -	\$ -	\$ 7,162,531	\$ -	\$ 882,340	\$ 1,304,966	\$ 2,837,783	\$ 994,318
144	403.7 - General	GP	\$ 387,594	\$ -	\$ -	\$ 387,594	\$ -	\$ 21,395	\$ 42,242	\$ 91,859	\$ 12,253
145	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 7,550,125	\$ -	\$ -	\$ 7,550,125	\$ -	\$ 903,735	\$ 1,347,207	\$ 2,929,641	\$ 1,006,571
Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax - Payroll:											

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D	M	N	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Subfunctionalization - Distribution										
			Balance	Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913- Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 15,494,284	\$ 1,623,490	\$ 356,766	\$ 1,281,278	\$ 249,905	\$ 2,510,603	\$ 325,328	\$ -	\$ -	\$ 179,970	\$ -
122	Total Non-Fuel O & M Before A & G		\$ 59,220,110	\$ 1,623,490	\$ 356,766	\$ 1,281,278	\$ 249,905	\$ 2,510,603	\$ 325,328	\$ -	\$ -	\$ 179,970	\$ -
			\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ -
Administrative & General:													
123	920 - Salaries	LABOR	\$ 1,525,121	\$ 114,278	\$ 53,454	\$ 191,972	\$ 32,756	\$ 401,039	\$ 53,129	\$ -	\$ -	\$ 18,431	\$ -
124	921 - Office Supplies	LABOR	\$ 116,494	\$ 8,729	\$ 4,083	\$ 14,663	\$ 2,502	\$ 30,633	\$ 4,058	\$ -	\$ -	\$ 1,408	\$ -
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 46,259	\$ 3,466	\$ 1,621	\$ 5,823	\$ 994	\$ 12,164	\$ 1,611	\$ -	\$ -	\$ 559	\$ -
127	924 - Property Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 12,000	\$ 899	\$ 421	\$ 1,510	\$ 258	\$ 3,155	\$ 418	\$ -	\$ -	\$ 145	\$ -
131	928 - Regulatory Commission	LABOR	\$ 42,183	\$ 3,161	\$ 1,478	\$ 5,310	\$ 906	\$ 11,092	\$ 1,469	\$ -	\$ -	\$ 510	\$ -
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 436,947	\$ 32,741	\$ 15,314	\$ 55,000	\$ 9,385	\$ 114,898	\$ 15,221	\$ -	\$ -	\$ 5,280	\$ -
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 496,676	\$ 37,216	\$ 17,408	\$ 62,518	\$ 10,667	\$ 130,604	\$ 17,302	\$ -	\$ -	\$ 6,002	\$ -
136	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 2,675,680	\$ 200,489	\$ 93,779	\$ 336,796	\$ 57,467	\$ 703,585	\$ 93,210	\$ -	\$ -	\$ 32,335	\$ -
Depreciation & Amortization:													
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 7,162,531	\$ 823,247	\$ 38,822	\$ 139,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,633	\$ -
144	403.7 - General	GP	\$ 387,594	\$ 29,043	\$ 13,585	\$ 48,788	\$ 8,325	\$ 101,920	\$ 13,502	\$ -	\$ -	\$ 4,684	\$ -
145	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 7,550,125	\$ 852,290	\$ 52,406	\$ 188,210	\$ 8,325	\$ 101,920	\$ 13,502	\$ -	\$ -	\$ 146,317	\$ -
Property Tax:													
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax - Payroll:													

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

Line No.	Cost Item	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.
				Prod.	Trans.	Distribution					
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	LABOR	\$ 94,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 13,064	\$ -	\$ -	\$ 94,446	\$ -	\$ 5,213	\$ 10,293	\$ 22,383	\$ 2,986
158	User Defined		\$ -	\$ -	\$ -	\$ 13,064	\$ -	\$ 721	\$ 1,424	\$ 3,096	\$ 413
159	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 107,510	\$ -	\$ -	\$ 107,510	\$ -	\$ 5,935	\$ 11,717	\$ 25,480	\$ 3,399
Debt Service:											
162	427 - Interest (Long Term)	NUP-2	\$ 5,985,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	427.3 - Construction Loan	NUP-2	\$ (73,029)	\$ -	\$ -	\$ 5,985,487	\$ -	\$ 652,892	\$ 1,103,785	\$ 2,400,295	\$ 735,112
164	User Defined		\$ -	\$ -	\$ -	\$ (73,029)	\$ -	\$ (7,966)	\$ (13,467)	\$ (29,286)	\$ (8,969)
165	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 5,912,458	\$ -	\$ -	\$ 5,912,458	\$ -	\$ 644,926	\$ 1,090,318	\$ 2,371,009	\$ 726,143
Other Expenses											
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 100,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ 100,461	\$ -	\$ 10,958	\$ 18,526	\$ 40,287	\$ 12,338
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ 20,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ 20,491	\$ -	\$ 2,524	\$ 3,733	\$ 8,119	\$ 2,845
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 120,952	\$ -	\$ -	\$ 120,952	\$ -	\$ 13,482	\$ 22,259	\$ 48,405	\$ 15,183
180	Power Production (Incl. Fuel)	Summary	\$ 43,725,826	\$ 43,725,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 12,266,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	Customer Accounts	Summary	\$ 2,902,890	\$ -	\$ -	\$ 12,266,076	\$ -	\$ 921,826	\$ 2,337,519	\$ 5,083,176	\$ 504,773
185	Customer Service	Summary	\$ 256,020	\$ -	\$ -	\$ 2,902,890	\$ -	\$ 17,539	\$ 25,939	\$ 56,408	\$ 19,764
186	Sales	Summary	\$ 69,308	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 2,675,680	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -
188	Depreciation & Amortization	Summary	\$ 7,550,125	\$ -	\$ -	\$ 2,675,680	\$ -	\$ 147,698	\$ 291,606	\$ 634,128	\$ 84,586
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ 7,550,125	\$ -	\$ 903,735	\$ 1,347,207	\$ 2,929,641	\$ 1,006,571
190	Tax - Other	Summary	\$ 107,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191	Debt Service	Summary	\$ 5,912,458	\$ -	\$ -	\$ 107,510	\$ -	\$ 5,935	\$ 11,717	\$ 25,480	\$ 3,399
192	Other Expenses	Summary	\$ 120,952	\$ -	\$ -	\$ 5,912,458	\$ -	\$ 644,926	\$ 1,090,318	\$ 2,371,009	\$ 726,143
193	Total Expenses		\$ 75,586,835	\$ 43,725,826	\$ -	\$ 31,861,009	\$ -	\$ 2,655,140	\$ 5,126,566	\$ 11,148,247	\$ 2,360,419

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Total System)**

A	B	C	D	M	N	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Subfunctionalization - Distribution									
				Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	LABOR	\$ 94,446	\$ 7,077	\$ 3,310	\$ 11,888	\$ 2,028	\$ 24,835	\$ 3,290	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 13,064	\$ 979	\$ 458	\$ 1,644	\$ 281	\$ 3,435	\$ 455	\$ -	\$ -	\$ 1,141	\$ -
158	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 107,510	\$ 8,056	\$ 3,768	\$ 13,533	\$ 2,309	\$ 28,270	\$ 3,745	\$ -	\$ -	\$ 1,299	\$ -
Debt Service:													
162	427 - Interest (Long Term)	NUP-2	\$ 5,985,487	\$ 651,200	\$ 44,407	\$ 169,484	\$ 7,820	\$ 95,742	\$ 12,684	\$ -	\$ -	\$ 122,067	\$ -
163	427.3 - Construction Loan	NUP-2	\$ (73,029)	\$ (7,945)	\$ (542)	\$ (1,946)	\$ (95)	\$ (1,168)	\$ (155)	\$ -	\$ -	\$ (1,489)	\$ -
164	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 5,912,458	\$ 643,255	\$ 43,866	\$ 157,538	\$ 7,725	\$ 94,574	\$ 12,529	\$ -	\$ -	\$ 120,577	\$ -
Other Expenses													
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 100,461	\$ 10,930	\$ 745	\$ 2,677	\$ 131	\$ 1,607	\$ 213	\$ -	\$ -	\$ -	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,049	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ 20,491	\$ 2,355	\$ 111	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 120,952	\$ 13,285	\$ 856	\$ 3,076	\$ 131	\$ 1,607	\$ 213	\$ -	\$ -	\$ 2,454	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ 43,725,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 12,266,076	\$ 1,607,126	\$ 355,994	\$ 1,278,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	Customer Accounts	Summary	\$ 2,902,880	\$ 16,364	\$ 772	\$ 2,771	\$ 249,905	\$ 2,510,603	\$ -	\$ -	\$ -	\$ 177,155	\$ -
185	Customer Service	Summary	\$ 256,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,815	\$ -
186	Sales	Summary	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 2,675,680	\$ 200,489	\$ 93,779	\$ 336,796	\$ 57,467	\$ 703,585	\$ 93,210	\$ -	\$ -	\$ -	\$ -
188	Depreciation & Amortization	Summary	\$ 7,550,125	\$ 852,290	\$ 52,406	\$ 188,210	\$ 8,325	\$ 101,920	\$ 13,502	\$ -	\$ -	\$ 146,317	\$ -
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 107,510	\$ 8,056	\$ 3,768	\$ 13,533	\$ 2,309	\$ 28,270	\$ 3,745	\$ -	\$ -	\$ -	\$ -
191	Debt Service	Summary	\$ 5,912,458	\$ 643,255	\$ 43,866	\$ 157,538	\$ 7,725	\$ 94,574	\$ 12,529	\$ -	\$ -	\$ 1,299	\$ -
192	Other Expenses	Summary	\$ 120,952	\$ 13,285	\$ 856	\$ 3,076	\$ 131	\$ 1,607	\$ 213	\$ -	\$ -	\$ 2,454	\$ -
193	Total Expenses		\$ 75,586,835	\$ 3,340,864	\$ 551,442	\$ 1,980,430	\$ 325,861	\$ 3,440,559	\$ 448,527	\$ -	\$ -	\$ 482,953	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

Line No.	Cost Item	Basis	Balance	Functionalization						Subfunction					
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters		
Transmission Maintenance:															
47	568 - Operations Supervision	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	569 - Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	570 - Station Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	571 - Overhead Line Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	564 - Underground Line Exp.	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	566 - Miscellaneous	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Subtotal - Transmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Subtotal - Transmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Operations:															
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtransmission Maintenance:															
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	578 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operations:															
84	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	582 - Station Expense	SUB	\$ 252,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	583 - Overhead Line Expense	DIST-OH2	\$ 912,450	\$ -	\$ -	\$ -	\$ 252,167	\$ -	\$ 252,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	584 - Underground Line Exp.	DIST-OH2	\$ 55,127	\$ -	\$ -	\$ -	\$ 912,450	\$ -	\$ -	\$ 196,497	\$ 427,303	\$ 196,152	\$ 92,498	\$ -	\$ -
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ 55,127	\$ -	\$ -	\$ 11,872	\$ 25,816	\$ 11,851	\$ 5,588	\$ -	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Cost Item	Basis	Balance	Functionalization					Subfunction				
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 569,190	\$ -	\$ -	\$ 569,190	\$ -	\$ 32,487	\$ 115,579	\$ 251,339	\$ 115,377	\$ 54,407	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 1,788,934	\$ -	\$ -	\$ 1,788,934	\$ -	\$ 284,654	\$ 323,948	\$ 704,458	\$ 323,380	\$ 152,494	\$ -
Distribution Maintenance:													
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ 614,137	\$ -	\$ -	\$ 614,137	\$ -	\$ 614,137	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 4,387,572	\$ -	\$ -	\$ 4,387,572	\$ -	\$ -	\$ 1,203,611	\$ 2,617,377	\$ -	\$ 566,583	\$ -
80	594 - Underground Lines	DIST-OH1	\$ 271,564	\$ -	\$ -	\$ 271,564	\$ -	\$ -	\$ 74,496	\$ 162,000	\$ -	\$ 35,068	\$ -
81	595 - Line Transformers	TRS	\$ 89,301	\$ -	\$ -	\$ 89,301	\$ -	\$ -	\$ -	\$ -	\$ 89,301	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 122,454	\$ -	\$ -	\$ 122,454	\$ -	\$ 23,035	\$ 26,353	\$ 57,308	\$ 3,353	\$ 12,405	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 5,485,028	\$ -	\$ -	\$ 5,485,028	\$ -	\$ 637,172	\$ 1,304,461	\$ 2,836,685	\$ 92,655	\$ 614,057	\$ -
90	Subtotal - Distribution O&M		\$ 7,273,962	\$ -	\$ -	\$ 7,273,962	\$ -	\$ 921,826	\$ 1,628,409	\$ 3,541,143	\$ 416,034	\$ 766,550	\$ -
Customer Accounts:													
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 99,963	\$ -	\$ -	\$ 99,963	\$ -	\$ 17,539	\$ 18,347	\$ 39,897	\$ 16,290	\$ 7,890	\$ -
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 99,963	\$ -	\$ -	\$ 99,963	\$ -	\$ 17,539	\$ 18,347	\$ 39,897	\$ 16,290	\$ 7,890	\$ -
Customer Service:													
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:													

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	O	P	Q	R	S	T	U	V	
Line No.	Cost Item	Basis	Balance	Functionalization - Distribution							Security Lights	Street Lights
				1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3			
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	588 - Miscellaneous Operations	DOL	\$ 569,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
98	Subtotal		\$ 1,788,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Maintenance:												
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78	592 - Station Equipment	SUB	\$ 614,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79	593 - Overhead Lines	DIST-OH1	\$ 4,387,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80	594 - Underground Lines	DIST-OH1	\$ 271,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	595 - Line Transformers	TRS	\$ 89,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	596 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	598 - Misc. Maintenance	DML	\$ 122,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89	Subtotal		\$ 5,485,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90	Subtotal - Distribution O&M		\$ 7,273,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts:												
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94	904 - Uncollectible Accounts	SubT&D	\$ 99,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	Subtotal - Customer Accounts		\$ 99,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service:												
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales:												

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

Line No.	Cost Item	Basis	D	Functionalization			Subfunction						
				E	F	G	H	I	J	K	L	M	N
			Balance	Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913- Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 7,373,924	\$ -	\$ -	\$ 7,373,924	\$ -	\$ 939,364	\$ 1,646,756	\$ 3,581,040	\$ 432,324	\$ 774,441	\$ -
122	Total Non-Fuel O & M Before A & G		\$ 27,142,064	\$ 19,768,140	\$ -	\$ 7,373,924	\$ -	\$ 939,364	\$ 1,646,756	\$ 3,581,040	\$ 432,324	\$ 774,441	\$ -
			\$ 0	\$ 0	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
Administrative & General:													
123	920 - Salaries	LABOR	\$ 546,022	\$ -	\$ -	\$ 546,022	\$ -	\$ 84,187	\$ 115,791	\$ 251,800	\$ 39,737	\$ 54,507	\$ -
124	921 - Office Supplies	LABOR	\$ 41,707	\$ -	\$ -	\$ 41,707	\$ -	\$ 6,430	\$ 8,845	\$ 19,253	\$ 3,035	\$ 4,163	\$ -
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 16,562	\$ -	\$ -	\$ 16,562	\$ -	\$ 2,554	\$ 3,512	\$ 7,637	\$ 1,205	\$ 1,653	\$ -
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 4,296	\$ -	\$ -	\$ 4,296	\$ -	\$ 662	\$ 911	\$ 1,981	\$ 313	\$ 429	\$ -
131	928 - Regulatory Commission	LABOR	\$ 15,102	\$ -	\$ -	\$ 15,102	\$ -	\$ 2,329	\$ 3,203	\$ 6,964	\$ 1,099	\$ 1,508	\$ -
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 156,435	\$ -	\$ -	\$ 156,435	\$ -	\$ 24,120	\$ 33,174	\$ 72,141	\$ 11,385	\$ 15,616	\$ -
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 177,819	\$ -	\$ -	\$ 177,819	\$ -	\$ 27,417	\$ 37,709	\$ 82,002	\$ 12,941	\$ 17,751	\$ -
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 957,944	\$ -	\$ -	\$ 957,944	\$ -	\$ 147,698	\$ 203,144	\$ 441,759	\$ 69,716	\$ 95,627	\$ -
Depreciation & Amortization:													
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 5,028,979	\$ -	\$ -	\$ 5,028,979	\$ -	\$ 882,340	\$ 923,002	\$ 2,007,164	\$ 819,517	\$ 396,956	\$ -
144	403.7 - General	GP	\$ 138,766	\$ -	\$ -	\$ 138,766	\$ -	\$ 21,395	\$ 29,427	\$ 63,992	\$ 10,099	\$ 13,852	\$ -
145	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 5,167,745	\$ -	\$ -	\$ 5,167,745	\$ -	\$ 903,735	\$ 952,430	\$ 2,071,156	\$ 829,616	\$ 410,808	\$ -
Property Tax:													
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax - Payroll:													

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Functionalization - Distribution								
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 7,373,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Total Non-Fuel O & M Before A & G		\$ 27,142,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative & General:											
123	920 - Salaries	LABOR	\$ 546,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	921 - Office Supplies	LABOR	\$ 41,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 16,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 4,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	928 - Regulatory Commission	LABOR	\$ 15,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 156,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 177,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 957,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 5,028,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	403.7 - General	GP	\$ 138,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 5,167,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax - Payroll:											

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Demand Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Cost Item	Basis	Balance	Functionalization			Subfunction						
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	LABOR	\$ 33,813	\$ -	\$ -	\$ 33,813	\$ -	\$ 5,213	\$ 7,171	\$ 15,593	\$ 2,461	\$ 3,375	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 4,677	\$ -	\$ -	\$ 4,677	\$ -	\$ 721	\$ 992	\$ 2,157	\$ 340	\$ 467	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 38,491	\$ -	\$ -	\$ 38,491	\$ -	\$ 5,935	\$ 8,162	\$ 17,750	\$ 2,801	\$ 3,842	\$ -
	Debt Service:												
162	427 - Interest (Long Term)	NUP-2	\$ 4,049,720	\$ -	\$ -	\$ 4,049,720	\$ -	\$ 652,892	\$ 780,284	\$ 1,696,809	\$ 605,879	\$ 313,855	\$ -
163	427.3 - Construction Loan	NUP-2	\$ (49,411)	\$ -	\$ -	\$ (49,411)	\$ -	\$ (7,966)	\$ (9,520)	\$ (20,703)	\$ (7,392)	\$ (3,829)	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 4,000,309	\$ -	\$ -	\$ 4,000,309	\$ -	\$ 644,926	\$ 770,764	\$ 1,676,106	\$ 598,487	\$ 310,026	\$ -
	Other Expenses												
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 67,971	\$ -	\$ -	\$ 67,971	\$ -	\$ 10,958	\$ 13,098	\$ 28,479	\$ 10,169	\$ 5,268	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ 14,387	\$ -	\$ -	\$ 14,387	\$ -	\$ 2,524	\$ 2,641	\$ 5,742	\$ 2,345	\$ 1,136	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 82,358	\$ -	\$ -	\$ 82,358	\$ -	\$ 13,482	\$ 15,737	\$ 34,222	\$ 12,514	\$ 6,403	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ 19,768,140	\$ 19,768,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 7,273,962	\$ -	\$ -	\$ 7,273,962	\$ -	\$ 921,826	\$ 1,628,409	\$ 3,541,143	\$ 416,034	\$ 766,550	\$ -
184	Customer Accounts	Summary	\$ 99,963	\$ -	\$ -	\$ 99,963	\$ -	\$ 17,539	\$ 18,347	\$ 39,897	\$ 16,290	\$ 7,890	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 957,944	\$ -	\$ -	\$ 957,944	\$ -	\$ 147,698	\$ 203,144	\$ 441,759	\$ 69,716	\$ 95,627	\$ -
188	Depreciation & Amortization	Summary	\$ 5,167,745	\$ -	\$ -	\$ 5,167,745	\$ -	\$ 903,735	\$ 952,430	\$ 2,071,156	\$ 829,616	\$ 410,808	\$ -
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 38,491	\$ -	\$ -	\$ 38,491	\$ -	\$ 5,935	\$ 8,162	\$ 17,750	\$ 2,801	\$ 3,842	\$ -
191	Debt Service	Summary	\$ 4,000,309	\$ -	\$ -	\$ 4,000,309	\$ -	\$ 644,926	\$ 770,764	\$ 1,676,106	\$ 598,487	\$ 310,026	\$ -
192	Other Expenses	Summary	\$ 82,358	\$ -	\$ -	\$ 82,358	\$ -	\$ 13,482	\$ 15,737	\$ 34,222	\$ 12,514	\$ 6,403	\$ -
193	Total Expenses		\$ 37,388,911	\$ 19,768,140	\$ -	\$ 17,620,771	\$ -	\$ 2,655,140	\$ 3,598,993	\$ 7,822,033	\$ 1,945,457	\$ 1,601,148	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
Line No.	Cost Item	Basis	Balance	Functionalization						Subfunction				
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	
	Transmission Maintenance:													
47	568 - Operations Supervision	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	569 - Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	570 - Station Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	571 - Overhead Line Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	564 - Underground Line Exp.	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52	566 - Miscellaneous	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
55	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	Subtotal - Transmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	Subtotal - Transmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtransmission Operations:													
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	581 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Subtransmission Maintenance:													
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
77	576 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Distribution Operations:													
84	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
86	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
87	583 - Overhead Line Expense	DIST-OH2	\$ 414,910	\$ -	\$ -	\$ 414,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	584 - Underground Line Exp.	DIST-OH2	\$ 25,068	\$ -	\$ -	\$ 25,068	\$ -	\$ -	\$ 85,567	\$ 186,074	\$ 41,839	\$ 101,431	\$ -	
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,170	\$ 11,242	\$ 2,528	\$ 6,128	\$ -	

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	E			F		G			H		I		J		K		L		M		N	
				Line No.	Cost Item	Basis	Balance	Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters								
Functionalization																									
Subfunction																									
90	586 - Meter Expense	MTR	\$ 550,846	\$ -	\$ -	\$ 550,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,974	
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	588 - Miscellaneous Operations	DOL	\$ 1,180,325	\$ -	\$ -	\$ 1,180,325	\$ -	\$ -	\$ -	\$ 50,330	\$ 109,449	\$ 24,610	\$ 59,661	\$ 203,921											
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
98	Subtotal		\$ 2,171,149	\$ -	\$ -	\$ 2,171,149	\$ -	\$ -	\$ 141,067	\$ 306,765	\$ 68,976	\$ 167,220	\$ 323,895												
Distribution Maintenance:																									
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
79	593 - Overhead Lines	DIST-OH1	\$ 2,285,193	\$ -	\$ -	\$ 2,285,193	\$ -	\$ -	\$ 524,127	\$ 1,139,769	\$ -	\$ 621,297	\$ -												
80	594 - Underground Lines	DIST-OH1	\$ 141,440	\$ -	\$ -	\$ 141,440	\$ -	\$ -	\$ 32,440	\$ 70,545	\$ -	\$ 38,455	\$ -												
81	595 - Line Transformers	TRS	\$ 19,048	\$ -	\$ -	\$ 19,048	\$ -	\$ -	\$ -	\$ -	\$ 19,048	\$ -	\$ -												
82	596 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
83	597 - Meters	MTR	\$ 143,482	\$ -	\$ -	\$ 143,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,250												
84	598 - Misc. Maintenance	DML	\$ 54,648	\$ -	\$ -	\$ 54,648	\$ -	\$ -	\$ 11,476	\$ 24,955	\$ 715	\$ 13,603	\$ 849												
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
89	Subtotal		\$ 2,643,811	\$ -	\$ -	\$ 2,643,811	\$ -	\$ -	\$ 568,043	\$ 1,235,269	\$ 19,763	\$ 673,355	\$ 32,099												
90	Subtotal - Distribution O&M		\$ 4,814,960	\$ -	\$ -	\$ 4,814,960	\$ -	\$ -	\$ 709,110	\$ 1,542,034	\$ 88,739	\$ 840,575	\$ 355,994												
Customer Accounts:																									
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
92	902 - Meter Reading	MTRNG	\$ 249,905	\$ -	\$ -	\$ 249,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
93	903 - Customer Records	BILL	\$ 2,510,603	\$ -	\$ -	\$ 2,510,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
94	904 - Uncollectible Accounts	SubT&D	\$ 39,594	\$ -	\$ -	\$ 39,594	\$ -	\$ -	\$ 7,592	\$ 16,510	\$ 3,475	\$ 8,474	\$ 772												
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
100	Subtotal - Customer Accounts		\$ 2,800,102	\$ -	\$ -	\$ 2,800,102	\$ -	\$ -	\$ 7,592	\$ 16,510	\$ 3,475	\$ 8,474	\$ 772												
Customer Service:																									
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
102	908 - Customer Assistance	CS-1	\$ 256,045	\$ -	\$ -	\$ 256,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
104	910 - Miscellaneous	CS-1	\$ (25)	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
109	Subtotal - Customer Service		\$ 256,020	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
Sales:																									

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Functionalization - Distribution								
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
90	586 - Meter Expense	MTR	\$ 550,846	\$ 430,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,180,325	\$ 732,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 2,171,149	\$ 1,163,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Maintenance:											
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 2,285,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	594 - Underground Lines	DIST-OH1	\$ 141,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	595 - Line Transformers	TRS	\$ 19,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	597 - Meters	MTR	\$ 143,482	\$ 112,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 54,648	\$ 3,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 2,643,811	\$ 115,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Subtotal - Distribution O&M		\$ 4,814,960	\$ 1,278,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts:											
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ 249,905	\$ -	\$ 249,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ 2,510,603	\$ -	\$ -	\$ 2,510,603	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 39,594	\$ 2,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 2,800,102	\$ 2,771	\$ 249,905	\$ 2,510,603	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ 256,045	\$ -	\$ -	\$ -	\$ 256,045	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ 256,020	\$ -	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -
Safes:											

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**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Functionalization - Distribution								
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ 69,308	\$ -	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ 69,308	\$ -	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 7,940,390	\$ 1,281,278	\$ 249,905	\$ 2,510,603	\$ 325,328	\$ -	\$ -	\$ -	\$ -
122	Total Non-Fuel O & M Before A & G		\$ 7,940,390	\$ 1,281,278	\$ 249,905	\$ 2,510,603	\$ 325,328	\$ -	\$ -	\$ -	\$ -
			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
Administrative & General:											
123	920 - Salaries	LABOR	\$ 960,668	\$ 191,972	\$ 32,756	\$ 401,039	\$ 53,129	\$ -	\$ -	\$ -	\$ -
124	921 - Office Supplies	LABOR	\$ 73,379	\$ 14,663	\$ 2,502	\$ 30,633	\$ 4,058	\$ -	\$ -	\$ -	\$ -
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 29,138	\$ 5,823	\$ 994	\$ 12,164	\$ 1,611	\$ -	\$ -	\$ -	\$ -
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 7,559	\$ 1,510	\$ 258	\$ 3,155	\$ 418	\$ -	\$ -	\$ -	\$ -
131	928 - Regulatory Commission	LABOR	\$ 26,571	\$ 5,310	\$ 906	\$ 11,092	\$ 1,469	\$ -	\$ -	\$ -	\$ -
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 275,231	\$ 55,000	\$ 9,385	\$ 114,898	\$ 15,221	\$ -	\$ -	\$ -	\$ -
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 312,854	\$ 62,518	\$ 10,667	\$ 130,604	\$ 17,302	\$ -	\$ -	\$ -	\$ -
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 1,685,401	\$ 336,796	\$ 57,467	\$ 703,585	\$ 93,210	\$ -	\$ -	\$ -	\$ -
Depreciation & Amortization:											
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 1,991,919	\$ 139,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	403.7 - General	GP	\$ 244,144	\$ 48,788	\$ 8,325	\$ 101,920	\$ 13,502	\$ -	\$ -	\$ -	\$ -
145	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 2,236,063	\$ 188,210	\$ 8,325	\$ 101,920	\$ 13,502	\$ -	\$ -	\$ -	\$ -
Property Tax:											
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax - Payroll:											

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**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

Line No.	Cost Item	Basis	D Balance	E Functionalization			Subfunction							
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	LABOR	\$ 59,491	\$ -	\$ -	\$ 59,491	\$ -	\$ -	\$ 3,123	\$ 6,790	\$ 525	\$ 3,701	\$ 3,310	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 8,229	\$ -	\$ -	\$ 8,229	\$ -	\$ -	\$ 432	\$ 939	\$ 73	\$ 512	\$ 458	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 67,720	\$ -	\$ -	\$ 67,720	\$ -	\$ -	\$ 3,554	\$ 7,729	\$ 597	\$ 4,213	\$ 3,768	\$ -
Debt Service:														
162	427 - Interest (Long Term)	NUP-2	\$ 1,813,700	\$ -	\$ -	\$ 1,813,700	\$ -	\$ -	\$ 323,501	\$ 703,486	\$ 129,233	\$ 337,345	\$ 44,407	\$ -
163	427.3 - Construction Loan	NUP-2	\$ (22,129)	\$ -	\$ -	\$ (22,129)	\$ -	\$ -	\$ (3,947)	\$ (8,583)	\$ (1,577)	\$ (4,116)	\$ (542)	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 1,791,571	\$ -	\$ -	\$ 1,791,571	\$ -	\$ -	\$ 319,554	\$ 694,903	\$ 127,656	\$ 333,229	\$ 43,866	\$ -
Other Expenses														
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 30,441	\$ -	\$ -	\$ 30,441	\$ -	\$ -	\$ 5,430	\$ 11,807	\$ 2,169	\$ 5,662	\$ 745	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ 5,699	\$ -	\$ -	\$ 5,699	\$ -	\$ -	\$ 1,093	\$ 2,376	\$ 500	\$ 1,220	\$ 111	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 36,140	\$ -	\$ -	\$ 36,140	\$ -	\$ -	\$ 6,522	\$ 14,184	\$ 2,669	\$ 6,882	\$ 856	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 4,814,960	\$ -	\$ -	\$ 4,814,960	\$ -	\$ -	\$ 709,110	\$ 1,542,034	\$ 88,739	\$ 840,575	\$ 355,994	\$ -
184	Customer Accounts	Summary	\$ 2,800,102	\$ -	\$ -	\$ 2,800,102	\$ -	\$ -	\$ 7,592	\$ 16,510	\$ 3,475	\$ 8,474	\$ 772	\$ -
185	Customer Service	Summary	\$ 256,020	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ 69,308	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 1,685,401	\$ -	\$ -	\$ 1,685,401	\$ -	\$ -	\$ 88,462	\$ 192,369	\$ 14,870	\$ 104,862	\$ 93,779	\$ -
188	Depreciation & Amortization	Summary	\$ 2,236,063	\$ -	\$ -	\$ 2,236,063	\$ -	\$ -	\$ 394,778	\$ 858,485	\$ 176,955	\$ 441,482	\$ 52,406	\$ -
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 67,720	\$ -	\$ -	\$ 67,720	\$ -	\$ -	\$ 3,554	\$ 7,729	\$ 597	\$ 4,213	\$ 3,768	\$ -
191	Debt Service	Summary	\$ 1,791,571	\$ -	\$ -	\$ 1,791,571	\$ -	\$ -	\$ 319,554	\$ 694,903	\$ 127,656	\$ 333,229	\$ 43,866	\$ -
192	Other Expenses	Summary	\$ 36,140	\$ -	\$ -	\$ 36,140	\$ -	\$ -	\$ 6,522	\$ 14,184	\$ 2,669	\$ 6,882	\$ 856	\$ -
193	Total Expenses		\$ 13,757,285	\$ -	\$ -	\$ 13,757,285	\$ -	\$ -	\$ 1,529,573	\$ 3,326,214	\$ 414,962	\$ 1,739,716	\$ 551,442	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Consumer Related)**

A	B	C	D O P Q R S T U V										
Line No.	Cost Item	Basis	Functionalization - Distribution										
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights		
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	LABOR	\$ 59,491	\$ 11,888	\$ 2,028	\$ 24,835	\$ 3,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 8,229	\$ 1,644	\$ 281	\$ 3,435	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 67,720	\$ 13,533	\$ 2,309	\$ 28,270	\$ 3,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service:													
162	427 - Interest (Long Term)	NUP-2	\$ 1,813,700	\$ 159,484	\$ 7,820	\$ 95,742	\$ 12,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	427.3 - Construction Loan	NUP-2	\$ (22,129)	\$ (1,946)	\$ (95)	\$ (1,168)	\$ (155)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 1,791,571	\$ 157,538	\$ 7,725	\$ 94,574	\$ 12,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses													
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 30,441	\$ 2,677	\$ 131	\$ 1,607	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ 5,699	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 36,140	\$ 3,076	\$ 131	\$ 1,607	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	Power Production (incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 4,814,960	\$ 1,278,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	Customer Accounts	Summary	\$ 2,800,102	\$ 2,771	\$ 249,905	\$ 2,510,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185	Customer Service	Summary	\$ 256,020	\$ -	\$ -	\$ -	\$ 256,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ 69,308	\$ -	\$ -	\$ -	\$ 69,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 1,685,401	\$ 336,796	\$ 57,467	\$ 703,585	\$ 99,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	Depreciation & Amortization	Summary	\$ 2,236,063	\$ 188,210	\$ 8,325	\$ 101,920	\$ 13,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 67,720	\$ 13,533	\$ 2,309	\$ 28,270	\$ 3,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191	Debt Service	Summary	\$ 1,791,571	\$ 157,538	\$ 7,725	\$ 94,574	\$ 12,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	Other Expenses	Summary	\$ 36,140	\$ 3,076	\$ 131	\$ 1,607	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193	Total Expenses		\$ 13,757,285	\$ 1,980,430	\$ 325,861	\$ 3,440,559	\$ 448,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D					Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	Functionalization - Distribution					Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
				1-Phase Meters	Metering	Billing							
Transmission Maintenance:													
47	568 - Operations Supervision	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	569 - Structures	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	570 - Station Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	571 - Overhead Line Expense	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	564 - Underground Line Exp.	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52	566 - Miscellaneous	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
55	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	User Defined	TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	Subtotal - Transmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	Subtotal - Transmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtransmission Operations:													
59	560 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	561 - Load Dispatching	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	562 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62	563 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63	564 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64	565 - Transmission By Others	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65	566 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
66	567 - Rents	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtransmission Maintenance:													
72	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
73	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
74	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
75	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
76	573 -	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
77	576 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Operations:													
84	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
86	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
87	583 - Overhead Line Expense	DIST-OH2	\$ 1,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	584 - Underground Line Exp.	DIST-OH2	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,857	\$ -	
89	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ -	

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

Line No.	Cost Item	Basis	Balance	Functionalization			Subfunction							
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ 24,068	\$ -	\$ -	\$ 24,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,092	\$ -	\$ -	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 27,129	\$ -	\$ -	\$ 27,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Maintenance:														
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 11,375	\$ -	\$ -	\$ 11,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	594 - Underground Lines	DIST-OH1	\$ 704	\$ -	\$ -	\$ 704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ 132,451	\$ -	\$ -	\$ 132,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 5,495	\$ -	\$ -	\$ 5,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 150,025	\$ -	\$ -	\$ 150,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Subtotal - Distribution O&M		\$ 177,155	\$ -	\$ -	\$ 177,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts:														
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 2,815	\$ -	\$ -	\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 2,815	\$ -	\$ -	\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:														
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:														

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Functionalization - Distribution								
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
90	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	587 - Customer Installations	LTS	\$ 24,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,068	\$ -
92	588 - Miscellaneous Operations	DOL	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,092	\$ -
93	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Subtotal		\$ 27,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,129	\$ -
Distribution Maintenance:											
76	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	591 - Structures	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	593 - Overhead Lines	DIST-OH1	\$ 11,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,375	\$ -
80	594 - Underground Lines	DIST-OH1	\$ 704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704	\$ -
81	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	596 - Street Lighting	LTS	\$ 132,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,451	\$ -
83	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	598 - Misc. Maintenance	DML	\$ 5,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,495	\$ -
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Subtotal		\$ 150,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,025	\$ -
90	Subtotal - Distribution O&M		\$ 177,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,155	\$ -
Customer Accounts:											
91	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	904 - Uncollectible Accounts	SubT&D	\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,815	\$ -
95	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Subtotal - Customer Accounts		\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,815	\$ -
Customer Service:											
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:											

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	O	P	Q	R	S	T	U	V	
Line No.	Cost Item	Basis	Functionalization - Distribution								Security Lights	Street Lights
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3			
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 179,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,970	\$ -
122	Total Non-Fuel O & M Before A & G		\$ 179,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,970	\$ -
			\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
Administrative & General:												
123	920 - Salaries	LABOR	\$ 18,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,431	\$ -
124	921 - Office Supplies	LABOR	\$ 1,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408	\$ -
125	922 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	923 - Outside Services	LABOR	\$ 559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559	\$ -
127	924 - Property Insurance	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	925 - Injuries and Damages	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	926 - Pensions & Benefits	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	927 - Franchise Requirements	LABOR	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ -
131	928 - Regulatory Commission	LABOR	\$ 510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510	\$ -
132	929 - Electric - Own Supply	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	930 - Miscellaneous	LABOR	\$ 5,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,280	\$ -
134	932 -	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	935 - Maintenance	LABOR	\$ 6,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,002	\$ -
136	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	Subtotal - A&G		\$ 32,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,335	\$ -
Depreciation & Amortization:												
141	403.1 - Production	PROD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	403.5 - Subtransmission	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	403.6 - Distribution	DIST-2	\$ 141,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,633	\$ -
144	403.7 - General	GP	\$ 4,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,684	\$ -
145	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	Subtotal - Dep. & Amort.		\$ 146,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,317	\$ -
Property Tax:												
150	408.1 - Property Tax	PLTINS-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax - Payroll:												

KENERGY CORP

**Functionalization and Subfunctionalization
of Utility Expenses (Direct Assignments)**

A	B	C	D	O	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Functionalization - Distribution								
			Balance	1-Phase Meters	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
151	408.2 - U.S. Unemployment	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	408.3 - F.I.C.A.	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	408.4 - State Social Security	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154	408.5 - State Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155	408.7 - Other Tax	LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	408.9 - PSC Assessment	LABOR	\$ 1,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,141	\$ -
157	Income Tax - Cell Phones	LABOR	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158	\$ -
158	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Subtotal - Payroll Tax		\$ 1,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,299	\$ -
	Debt Service:										
162	427 - Interest (Long Term)	NUP-2	\$ 122,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,067	\$ -
163	427.3 - Construction Loan	NUP-2	\$ (1,489)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,489)	\$ -
164	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	Subtotal - Debt Service		\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,577	\$ -
	Other Expenses										
169	426 - Realized Gain/(Loss)	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	431 - Interest on Customer Deposits	NUP-2	\$ 2,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,049	\$ -
171	426.01 Donations	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	426. Other	NUP-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	431 - Interest - Short Term	SubT&D	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405	\$ -
174	431 - Interest - Direct Serves	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	User Defined	SubT&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	Subtotal - Other Expenses		\$ 2,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,454	\$ -
180	Power Production (Incl. Fuel)	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
181	Transmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	Subtransmission O&M	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	Distribution O&M	Summary	\$ 177,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,155	\$ -
184	Customer Accounts	Summary	\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,815	\$ -
185	Customer Service	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Sales	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Administrative & General	Summary	\$ 32,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,335	\$ -
188	Depreciation & Amortization	Summary	\$ 146,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,317	\$ -
189	Property Tax	Summary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Tax - Other	Summary	\$ 1,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,299	\$ -
191	Debt Service	Summary	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,577	\$ -
192	Other Expenses	Summary	\$ 2,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,454	\$ -
193	Total Expenses		\$ 482,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482,953	\$ -

KENERGY CORP

Determination of Labor Classification (Direct Assignment)

A	B	C	D	P	Q	R	S	T	U	V		
Line No.	Cost Item	Basis	Balance	Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights		
				n - Distribution								
46	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
47	Subtotal - Subtransmission Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Subtransmission Maintenance:											
48	568 - Operations Supervision	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
49	569 - Structures	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
50	570 - Station Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
51	571 - Overhead Line Expense	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
52	572 - Underground Line Exp.	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
53	573 - Miscellaneous	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
54	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
55	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
56	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
57	User Defined	SUBTRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
58	Subtotal - Subtransmission Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
59	Subtotal - Subtransmission O&M		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Distribution Operations:											
60	580 - Operations Supervision	DOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
61	581 - Load Dispatching	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
62	582 - Station Expense	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
63	583 - Overhead Line Expense	DIST-OH2	\$ 446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446	\$ -		
64	584 - Underground Line Exp.	DIST-OH2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
65	585 - Street Lighting	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
66	586 - Meter Expense	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
67	587 - Customer Installations	LTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
68	588 - Miscellaneous Operations	DOL	\$ 496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 496	\$ -		
69	589 - Rents	DIST-2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
70	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
71	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
72	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
73	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
74	Subtotal		\$ 942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 942	\$ -		
	Distribution Maintenance:											
75	590 - Maintenance Supervision	DML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
76	591 - Load Management	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
77	592 - Station Equipment	SUB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
78	593 - Overhead Lines	DIST-OH1	\$ 2,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,519	\$ -		
79	594 - Underground Lines	DIST-OH1	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289	\$ -		
80	595 - Line Transformers	TRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	596 - Street Lights	LTS	\$ 59,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,168	\$ -		
82	597 - Meters	MTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
83	598 - Misc. Maintenance	DML	\$ 1,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,056	\$ -		
84	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
85	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
86	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
87	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
88	Subtotal		\$ 63,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,032	\$ -		
89	Subtotal - Distribution O&M		\$ 63,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,974	\$ -		

KENERGY CORP

Determination of Labor Classification (Direct Assignment)

A	B	C	D	P	Q	R	S	T	U	V
Line No.	Cost Item	Basis	Balance	n - Distribution						
				Metering	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
Customer Accounts:										
90	901 - Supervision	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	902 - Meter Reading	MTRNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	903 - Customer Records	BILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	904 - Uncollectible Accounts	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	905 - Miscellaneous	CAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Subtotal - Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service:										
101	907 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	908 - Customer Assistance	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	909 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	910 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Subtotal - Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales:										
110	911 - Supervision	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	912 - Demonstrating	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	913 - Advertising	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	914 - Key Accounts	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	915 - Costs	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	916 - Miscellaneous	CS-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	User Defined	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Subtotal - Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Distribution O & M Before A & G		\$ 63,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,974	\$ -
122	A&G Labor	GP	\$ 15,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,030	\$ -
123	Total Labor		\$ 79,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,004	\$ -

KENERGY CORP

Classification Ratios (Demand Related)

A	B	C	D	E F G			H I J K L M N O P									
				Prod.	Trans.	Distribution	Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	3-Phase Meters	1-Phase Meters	Metering	
Line No.	Plant Account	Basis	Balance	Functionalization			Subfunctionalization - Distribution									
	Ratios															
1	Production Plant	PROD		-	-	-	-	-	-	-	-	-	-	-	-	-
2	Transmission Plant	TRANS		-	1.000000	-	-	-	-	-	-	-	-	-	-	-
3	Subtransmission	SUBTRANS		-	-	-	1.000000	1.000000	-	-	-	-	-	-	-	-
4	Distribution Plant	DIST		-	-	-	-	-	0.707300	0.707300	0.824200	0.482183	-	-	-	-
5	Dist. Plant - W/O Direct Asslg.	DIST-2		-	-	-	-	-	1.000000	0.707300	0.707300	0.824200	0.482183	-	-	-
6	Metering	MTRNG		-	-	-	-	-	-	-	-	-	-	-	-	-
7	Substation	SUB		-	-	-	-	1.000000	-	-	-	-	-	-	-	-
8	364	364		-	-	-	-	-	0.613200	0.613200	0.613200	0.613200	-	-	-	-
9	365	365		-	-	-	-	-	0.806600	0.806600	0.806600	0.806600	-	-	-	-
10	366	366		-	-	-	-	-	0.806600	0.806600	0.806600	0.806600	-	-	-	-
11	367	367		-	-	-	-	-	0.806600	0.806600	0.806600	0.806600	-	-	-	-
12	Line Transformers (368)	TRS		-	-	-	-	-	-	-	0.824200	0.824200	-	-	-	-
13	Services (369)	369		-	-	-	-	-	-	-	-	0.438300	-	-	-	-
14	Meters (370)	MTR		-	-	-	-	-	-	-	-	-	-	-	-	-
15				-	-	-	-	-	-	-	-	-	-	-	-	-
16				-	-	-	-	-	-	-	-	-	-	-	-	-
17				-	-	-	-	-	-	-	-	-	-	-	-	-
18				-	-	-	-	-	-	-	-	-	-	-	-	-
19	364,365 & 369	DIST-OH1		-	-	-	-	-	0.696640	0.696640	-	0.476970	-	-	-	-
20	366,367 & 369	DIST-UG1		-	-	-	-	-	0.806600	0.806600	-	0.445131	-	-	-	-
21	364,365,368 & 369	DIST-OH2		-	-	-	-	-	0.696640	0.696640	0.824200	0.476970	-	-	-	-
22	366,367,368 & 369	DIST-UG2		-	-	-	-	-	0.806600	0.806600	0.824200	0.445131	-	-	-	-
23	Security Lights	LTS		-	-	-	-	-	-	-	-	-	-	-	-	-
24	Subtrans & Distr.	SubT&D		-	-	-	-	1.000000	0.707300	0.707300	0.824200	0.482183	-	-	-	-
25	Plant In Service	PLTINS		1.000000	-	-	-	1.000000	0.706680	0.706680	0.824200	0.481854	-	-	-	-
26	Net Utility Plant	NUP		-	-	-	-	1.000000	0.706916	0.706916	0.824200	0.481964	-	-	-	-
27	Labor - Total O&M	LABOR		-	-	-	-	1.000000	0.696640	0.696640	0.824200	0.476970	-	-	-	-
28	Net Utility Plant w/o Direct	NUP-2		-	-	-	-	1.000000	0.706917	0.706917	0.824200	0.481965	-	-	-	-
29	General Plant	GP		-	-	-	-	1.000000	0.696640	0.696640	0.824200	0.476970	-	-	-	-
30	Plant in Service - w/o Direct	PLTINS-2		-	-	-	-	1.000000	0.706680	0.706680	0.824200	0.481854	-	-	-	-
31	Dist. Operallons Labor	DOL		-	-	-	-	1.000000	0.696640	0.696640	0.824200	0.476970	-	-	-	-
32	Purchased Power Energy	PPE		-	-	-	-	-	-	-	-	-	-	-	-	-
33	Purchased Power Demand	PPD		1.000000	-	-	-	-	-	-	-	-	-	-	-	-
34	Billing	BILL		-	-	-	-	-	-	-	-	-	-	-	-	-
35	Overhead/URD Line Exp.	OH/URD		-	-	-	-	-	0.903000	-	-	0.903000	-	-	-	-
36	Customer Accounts - Labor	CAL		-	-	-	-	-	-	-	-	-	-	-	-	-
37	Consumer Services - 1	CS-1		-	-	-	-	-	-	-	-	-	-	-	-	-
38	Dist. Maintenance Labor	DML		-	-	-	-	1.000000	0.696640	0.696640	0.824200	0.476970	-	-	-	-
39	Consumer Services -2	CS-2		-	-	-	-	-	-	-	-	-	-	-	-	-
40	Consumer Services -3	CS-3		-	-	-	-	-	-	-	-	-	-	-	-	-
41	Consumer Deposits	CD		0.452093	-	-	-	1.000000	0.701638	0.701638	0.824200	0.479262	-	-	-	-
42	Allowance for Working Capital	WORK CAP		-	-	-	-	1.000000	0.696744	0.696744	0.824200	0.477017	-	-	-	-
43	Uncollectible Accounts	UNCOLL		0.452093	-	-	-	1.000000	0.701609	0.701609	0.824200	0.479247	-	-	-	-
44	Accumulated Depreciation	Accum Depr.		-	-	-	-	1.000000	0.707300	0.707300	0.824200	0.482183	-	-	-	-

KENERGY CORP

Classification Ratios (Demand Related)

A	B	C	D	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Ratios								
1	Production Plant	PROD		-	-	-	-	-	-
2	Transmission Plant	TRANS		-	-	-	-	-	-
3	Subtransmission	SUBTRANS		-	-	-	-	-	-
4	Distribution Plant	DIST		-	-	-	-	-	-
5	Dist. Plant - W/O Direct Assig.	DIST-2		-	-	-	-	-	-
6	Metering	MTRNG		-	-	-	-	-	-
7	Substation	SUB		-	-	-	-	-	-
8	364	364		-	-	-	-	-	-
9	365	365		-	-	-	-	-	-
10	366	366		-	-	-	-	-	-
11	367	367		-	-	-	-	-	-
12	Line Transformers (368)	TRS		-	-	-	-	-	-
13	Services (369)	369		-	-	-	-	-	-
14	Meters (370)	MTR		-	-	-	-	-	-
15				-	-	-	-	-	-
16				-	-	-	-	-	-
17				-	-	-	-	-	-
18				-	-	-	-	-	-
19	364,365 & 369	DIST-OH1		-	-	-	-	-	-
20	366,367 & 369	DIST-UG1		-	-	-	-	-	-
21	364,365,368 & 369	DIST-OH2		-	-	-	-	-	-
22	366,367,368 & 369	DIST-UG2		-	-	-	-	-	-
23	Security Lights	LTS		-	-	-	-	-	-
24	Subtrans & Distr.	SubT&D		-	-	-	-	-	-
25	Plant in Service	PLTINS		-	-	-	-	-	-
26	Net Utility Plant	NUP		-	-	-	-	-	-
27	Labor - Total O&M	LABOR		-	-	-	-	-	-
28	Net Utility Plant w/o Direct	NUP-2		-	-	-	-	-	-
29	General Plant	GP		-	-	-	-	-	-
30	Plant in Service - w/o Direct	PLTINS-2		-	-	-	-	-	-
31	Dist. Operations Labor	DOL		-	-	-	-	-	-
32	Purchased Power Energy	PPE		-	-	-	-	-	-
33	Purchased Power Demand	PPD		-	-	-	-	-	-
34	Billing	BILL		-	-	-	-	-	-
35	Overhead/URD Line Exp.	OH/URD		-	-	-	-	1.000000	-
36	Customer Accounts - Labor	CAL		-	-	-	-	-	-
37	Consumer Services - 1	CS-1		-	-	-	-	-	-
38	Dist. Maintenance Labor	DML		-	-	-	-	-	-
39	Consumer Services -2	CS-2		-	-	-	-	-	-
40	Consumer Services -3	CS-3		-	-	-	-	-	-
41	Consumer Deposits	CD		-	-	-	-	-	-
42	Allowance for Working Capital	WORK CAP		-	-	-	-	-	-
43	Uncollectible Accounts	UNCOLL		-	-	-	-	-	-
44	Accumulated Depreciation	Accum Depr.		-	-	-	-	-	-

KENERGY CORP

Classification Ratios (Consumer Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line No.	Plant Account	Basis	Balance	Functionalization			Sub-Trans	Subs	Primary	Optional Primary 1-Phase	Transf.	Sec. & Services	Subfunctionalization - Distribution		
				Prod.	Trans.	Distribution							3-Phase Meters	1-Phase Meters	Metering
	Ratios														
1	Production Plant	PROD													
2	Transmission Plant	TRANS													
3	Subtransmission	SUBTRANS													
4	Distribution Plant	DIST													
	Dist. Plant - W/O Direct Assig.	DIST-2						0.292700	0.292700	0.175800	0.517817	1.000000	1.000000		
5	Metering	MTRNG						0.292700	0.292700	0.175800	0.517817	1.000000	1.000000		
6	Substation	SUB													1.000000
7	364	364													
8	365	365						0.386800	0.386800	0.386800	0.386800				
9	366	366						0.193400	0.193400	0.193400	0.193400				
10	367	367						0.193400	0.193400	0.193400	0.193400				
11	Line Transformers (368)	TRS						0.193400	0.193400	0.193400	0.193400				
12	Services (369)	369								0.175800	0.175800				
13	Meters (370)	MTR									0.561700				
14													1.000000	1.000000	
15															
16															
17															
18	364,365 & 369	DIST-OH1													
19	366,367 & 369	DIST-UG1						0.303360	0.303360		0.523030				
20	364,365,368 & 369	DIST-OH2						0.193400	0.193400		0.554869				
21	366,367,368 & 369	DIST-UG2						0.303360	0.303360	0.175800	0.523030				
22	Security Lights	LTS						0.193400	0.193400	0.175800	0.554869				
23	Subtrans & Distr.	SubT&D													
24	Plant in Service	PLTINS						0.292700	0.292700	0.175800	0.517817	1.000000	1.000000		
25	Net Utility Plant	NUP						0.293320	0.293320	0.175800	0.518146	1.000000	1.000000	1.000000	
26	Labor - Total O&M	LABOR						0.293084	0.293084	0.175800	0.518036	1.000000	1.000000	1.000000	
27	Net Utility Plant w/o Direct	NUP-2						0.303360	0.303360	0.175800	0.523030	1.000000	1.000000	1.000000	
28	General Plant	GP						0.293083	0.293083	0.175800	0.518035	1.000000	1.000000	1.000000	
29	Plant in Service - w/o Direct	PLTINS-2						0.303360	0.303360	0.175800	0.523030	1.000000	1.000000	1.000000	
30	Dist. Operations Labor	DOL						0.293320	0.293320	0.175800	0.518146	1.000000	1.000000	1.000000	
31	Purchased Power Energy	PPE						0.303360	0.303360	0.175800	0.523030	1.000000	1.000000		
32	Purchased Power Demand	PPD													
33	Billing	BILL													
34	Overhead/URD Line Exp.	OH/URD													
35	Customer Accounts - Labor	CAL						0.097000			0.097000				
36	Consumer Services - 1	CS-1					1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
37	Dist. Maintenance Labor	DML													
38	Consumer Services -2	CS-2						0.303360	0.303360	0.175800	0.523030	1.000000	1.000000	1.000000	
39	Consumer Services -3	CS-3													
40	Consumer Deposits	CD					1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
41	Allowance for Working Capital	WORK CAP						0.298362	0.298362	0.175800	0.520738	1.000000	1.000000	1.000000	
42	Uncollectible Accounts	UNCOLL						0.303256	0.303256	0.175800	0.522993	1.000000	1.000000	1.000000	
43	Accumulated Depreciation	Accum Depr.						0.298391	0.298391	0.175800	0.520753	1.000000	1.000000	1.000000	
								0.292700	0.292700	0.175800	0.517817	1.000000	1.000000		

KENERGY CORP

Classification Ratios (Consumer Related)

A	B	C	D	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Ratios								
1	Production Plant	PROD	-	-	-	-	-	-	-
2	Transmission Plant	TRANS	-	-	-	-	-	-	-
3	Subtransmission	SUBTRANS	-	-	-	-	-	-	-
4	Distribution Plant	DIST	-	-	-	-	-	-	-
	Dist. Plant - W/O Direct Assig.	DIST-2	-	-	-	-	-	-	-
5	Metering	MTRNG	-	-	-	-	-	-	-
6	Substation	SUB	-	-	-	-	-	-	-
7	364	364	-	-	-	-	-	-	-
8	365	365	-	-	-	-	-	-	-
9	366	366	-	-	-	-	-	-	-
10	367	367	-	-	-	-	-	-	-
11	Line Transformers (368)	TRS	-	-	-	-	-	-	-
12	Services (369)	369	-	-	-	-	-	-	-
13	Meters (370)	MTR	-	-	-	-	-	-	-
14			-	-	-	-	-	-	-
15			-	-	-	-	-	-	-
16			-	-	-	-	-	-	-
17			-	-	-	-	-	-	-
18	364,365 & 369	DIST-OH1	-	-	-	-	-	-	-
19	366,367 & 369	DIST-UG1	-	-	-	-	-	-	-
20	364,365,368 & 369	DIST-OH2	-	-	-	-	-	-	-
21	366,367,368 & 369	DIST-UG2	-	-	-	-	-	-	-
22	Security Lights	LTS	-	-	-	-	-	-	-
23	Subtrans & Distr.	SubT&D	-	-	-	-	-	-	-
24	Plant In Service	PLTINS	1.000000	1.000000	-	-	-	-	-
25	Net Utility Plant	NUP	1.000000	1.000000	-	-	-	-	-
26	Labor - Total O&M	LABOR	1.000000	1.000000	-	-	-	-	-
27	Net Utility Plant w/o Direct	NUP-2	1.000000	1.000000	-	-	-	-	-
28	General Plant	GP	1.000000	1.000000	-	-	-	-	-
29	Plant In Service - w/o Direct	PLTINS-2	1.000000	1.000000	-	-	-	-	-
30	Dist. Operations Labor	DOL	-	-	-	-	-	-	-
31	Purchased Power Energy	PPE	-	-	-	-	-	-	-
32	Purchased Power Demand	PPD	-	-	-	-	-	-	-
33	Billing	BILL	1.000000	-	-	-	-	-	-
34	Overhead/URD Line Exp.	OH/URD	-	-	-	-	-	-	-
35	Customer Accounts - Labor	CAL	1.000000	-	-	-	-	-	-
36	Consumer Services - 1	CS-1	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
37	Dist. Maintenance Labor	DML	-	-	-	-	-	-	-
38	Consumer Services -2	CS-2	-	-	1.000000	-	-	-	-
39	Consumer Services -3	CS-3	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
40	Consumer Deposits	CD	1.000000	1.000000	-	-	-	-	-
41	Allowance for Working Capital	WORK CAP	1.000000	1.000000	-	-	-	-	-
42	Uncollectible Accounts	UNCOLL	1.000000	1.000000	-	-	-	-	-
43	Accumulated Depreciation	Accum Depr.	-	-	-	-	-	-	-

KENERGY CORP

Classification Ratios (Direct Assignments)

A	B	C	D	Q	R	S	T	U	V
Line No.	Plant Account	Basis	Balance	Billing	Consumer Services 1	Consumer Services 2	Consumer Services 3	Security Lights	Street Lights
	Ratios								
1	Production Plant	PROD	-	-	-	-	-	-	-
2	Transmission Plant	TRANS	-	-	-	-	-	-	-
3	Subtransmission	SUBTRANS	-	-	-	-	-	-	-
4	Distribution Plant	DIST	-	-	-	-	-	1.000000	-
	Dist. Plant - W/O Direct Assig.	DIST-2	-	-	-	-	-	1.000000	-
5	Metering	MTRNG	-	-	-	-	-	-	-
6	Substation	SUB	-	-	-	-	-	-	-
7	364	364	-	-	-	-	-	-	-
8	365	365	-	-	-	-	-	-	-
9	366	366	-	-	-	-	-	-	-
10	367	367	-	-	-	-	-	-	-
11	Line Transformers (368)	TRS	-	-	-	-	-	-	-
12	Services (369)	369	-	-	-	-	-	1.000000	-
13	Meters (370)	MTR	-	-	-	-	-	-	-
14				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
15				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
16				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
17				1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
18	364,365 & 369	DIST-OH1	-	-	-	-	-	1.000000	-
19	366,367 & 369	DIST-UG1	-	-	-	-	-	1.000000	-
20	364,365,368 & 369	DIST-OH2	-	-	-	-	-	1.000000	-
21	366,367,368 & 369	DIST-UG2	-	-	-	-	-	1.000000	-
22	Security Lights	LTS	-	-	-	-	-	1.000000	-
23	Subtrans & Distr.	SubT&D	-	-	-	-	-	1.000000	-
24	Plant In Service	PLTINS	-	-	-	-	-	1.000000	-
25	Net Utility Plant	NUP	-	-	-	-	-	1.000000	-
26	Labor - Total O&M	LABOR	-	-	-	-	-	1.000000	-
27	Net Utility Plant w/o Direct	NUP-2	-	-	-	-	-	1.000000	-
28	General Plant	GP	-	-	-	-	-	1.000000	-
29	Plant In Service - w/o Direct	PLTINS-2	-	-	-	-	-	1.000000	-
30	Dist. Operations Labor	DOL	-	-	-	-	-	1.000000	-
31	Purchased Power Energy	PPE	-	-	-	-	-	-	-
32	Purchased Power Demand	PPD	-	-	-	-	-	-	-
33	Billing	BILL	-	-	-	-	-	-	-
34	Overhead/URD Line Exp.	OH/URD	-	-	-	-	-	-	-
35	Customer Accounts - Labor	CAL	-	-	-	-	-	-	-
36	Consumer Services - 1	CS-1	-	-	-	-	-	-	-
37	Dist. Maintenance Labor	DML	-	-	-	-	-	1.000000	-
38	Consumer Services -2	CS-2	-	-	-	-	-	-	-
39	Consumer Services -3	CS-3	-	-	-	-	-	-	-
40	Consumer Deposits	CD	-	-	-	-	-	1.000000	-
41	Allowance for Working Capital	WORK CAP	-	-	-	-	-	1.000000	-
42	Uncollectible Accounts	UNCOLL	-	-	-	-	-	1.000000	-
43	Accumulated Depreciation	Accum Depr.	-	-	-	-	-	1.000000	-

KENERGY CORP
Summary of Allocation Factors

Line No.		Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Energy -	1	1.00000	0.01150	0.64340	0.09738	0.17115	0.04304	0.03353
2	WDA	2	-	-	-	-	-	-	-
3	Production -	3	1.00000	0.00803	0.68464	0.08673	0.15242	0.03833	0.02986
4	User Defined	4	-	-	-	-	-	-	-
5	User Defined	5	-	-	-	-	-	-	-
6	User Defined	6	-	-	-	-	-	-	-
7	SubTransmission & Substation All	7	1.00000	0.00803	0.68464	0.08673	0.15242	0.03833	0.02986
8	Substation W/O Direct	8	1.00000	0.00803	0.68464	0.08673	0.15242	0.03833	0.02986
9	Demand - Primary MP	9	1.00000	0.01121	0.66345	0.10170	0.16397	0.03375	0.02592
10	Demand - Primary SP	10	1.00000	0.01402	0.85423	0.13175	-	-	-
11	Consumers - Primary MP	11	1.00000	-	0.81034	0.15766	0.03160	0.00025	0.00014
12	Consumers - Primary SP	12	1.00000	-	0.83713	0.16287	-	-	-
13	Meters - Three Phase	13	-	-	-	-	0.98761	0.00788	0.00450
14	Demand - Secondary	14	1.00000	0.01131	0.68897	0.10626	0.16386	0.02959	-
15	Consumers - Secondary	15	1.00000	-	0.81916	0.15938	0.02130	0.00017	-
16	Consumer - Transformers	16	1.00000	-	0.79775	0.15521	0.04666	0.00037	-
17	Meters - Single Phase	17	1.00000	-	0.83713	0.16287	-	-	-
18	Metering	18	1.00000	-	0.64519	0.12553	0.22644	0.00181	0.00103
19	Billing	19	1.00000	-	0.81034	0.15766	0.03160	0.00025	0.00014
20	Consumer Services 1	20	1.00000	-	0.82352	0.16022	0.01606	0.00013	0.00007

KENERGY CORP

Summary of Rate Class Billing Units

A	B	C	D	E	F	G	H	I
Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Level Code							
2	Number of Consumers	54,617	5	5	5	4	4	3
3	Number of Meters	54,617	-	44,978	8,751	877	7	4
4	Metered kWh Sold	1,179,204,022	-	44,978	8,751	877	7	4
5	Metered Demand	847,044	13,553,572	758,294,134	114,775,448	201,715,564	50,724,704	40,140,600
6	Load Mgt. Switches	-	-	-	-	649,476	110,343	87,225
7	Number of Secondary Consumers	54,613	-	-	-	-	-	-
8	Consumers - Secondary Allocator	1.000000	-	44,978	8,751	877	7	-
9	Number of Single-Phase Sec. Consumers	53,729	-	0.823577	0.160237	0.016058	0.000128	-
10	Single-Phase Consumer Allocator	1.000000	-	44,978	8,751	-	-	-
11	Primary System - Consumers	54,617	-	0.837127	0.162873	-	-	-
12	Primary System Weighting Factor	-	-	44,978	8,751	877	7	4
13	Primary System Weighted Consumers	55,505	1.00	1.00	1.00	2.00	2.00	2.00
14	Primary Three-Phase Consumer Allocator	1.000000	-	44,978	8,751	1,754	14	8
15	Services - Act. 369 Weighting Factor	-	-	0.810341	0.157661	0.031601	0.000252	0.000144
16	Services - Act. 369 Weighted Consumers	164,739	3.00	3.00	3.00	4.00	4.00	4.00
17	Account 369 Weighting Factor	1.000000	-	134,934	26,253	3,508	28	16
18	Three Phase Customers	888	-	0.819077	0.159361	0.021294	0.000170	0.000097
19	Three Phase Customers Allocator	1.000000	-	-	-	877	7	4
						0.987613	0.007883	0.004505

KENERGY CORP

**Determination of Class Demand Contributions for Allocation of
Purchased Power Cost
12 Month Average Kenergy NCP
@ System Input Voltage**

Line No.		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Metered kWh Delivered	1,179,204,022	13,553,572	758,294,134	114,775,448	201,715,564	50,724,704	40,140,600
2	Loss Factor	5.00%	5.05%	5.05%	5.05%	5.05%	5.05%	3.55%
3	kWh Delivered Adjusted to System Input	1,241,243,969	14,274,198	798,611,638	120,877,908	212,440,516	53,421,670	41,618,040
5	Average Demand	141,695	1,629	91,166	13,799	24,251	6,098	4,751
6	Kenergy NC Peak Demand	222,266	1,784	152,171	19,276	33,878	8,519	6,637
7	Less Direct Assigned Power Cost	-	-	-	-	-	-	-
8	Modified CP Demand Before Load Mgt <3>	222,266	1,784	152,171	19,276	33,878	8,519	6,637
9	System Allocator	1.00000	0.00803	0.68464	0.08673	0.15242	0.03833	0.02986
10	kWh Delivered at System input - no D.A.	1,241,243,969	14,274,198	798,611,638	120,877,908	212,440,516	53,421,670	41,618,040
11	System Allocator	1.00000	0.01150	0.64340	0.09738	0.17115	0.04304	0.03353

**Determination of Class Demand Contributions for Allocation of
Sub-Transmission & Substation
12 Month Average Kenergy System Non-Coincident Peak
@ System Input Voltage
(Average And Excess Method)**

Line No.		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	kWh Sales	1,179,204,022	13,553,572	758,294,134	114,775,448	201,715,564	50,724,704	40,140,600
2	Loss Factor	5.00%	5.05%	5.05%	5.05%	5.05%	5.05%	3.55%
3	Total kWh Purch & Generated	1,241,243,969	14,274,198	798,611,638	120,877,908	212,440,516	53,421,670	41,618,040
4	Average Demand	141,695	1,629	91,166	13,799	24,251	6,098	4,751
5	Contribution to System Peak	222,266	1,784	152,171	19,276	33,878	8,519	6,637
6	Modified Demand Before Load Management	222,266	1,784	152,171	19,276	33,878	8,519	6,637
7	Less Direct Assigned Subtransmission	-	-	-	-	-	-	-
8	Subtransmission Demand	222,266	1,784	152,171	19,276	33,878	8,519	6,637
9	Sub-Transmission Demand Allocator	1.000000	0.008028	0.684635	0.086727	0.152421	0.038329	0.029860
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12	Substation Demand - No Direct Assignment	222,266	1,784	152,171	19,276	33,878	8,519	6,637
13	Substation Demand Allocator	1.000000	0.008028	0.684635	0.086727	0.152421	0.038329	0.029860

**Determination of Class Demand Contributions for Allocation of
Distribution-Related Investment and Expenses**

@ System Input Voltage

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	kWh Sales	1,179,204,022	13,553,572	758,294,134	114,775,448	201,715,564	50,724,704	40,140,600
2	Loss Factor	5.00%	5.05%	5.05%	5.05%	5.05%	5.05%	3.55%
3	Total kWh Purch & Generated	1,241,243,969	14,274,198	798,611,638	120,877,908	212,440,516	53,421,670	41,618,040
4	Average Demand	141,695	1,629	91,166	13,799	24,251	6,098	4,751
5	Maximum Demand (Class NCP)	314,860	3,482	212,161	32,722	50,460	9,113	6,922
6	Excess Demand	173,165	1,852	120,996	18,923	26,209	3,015	2,171
7	Allocated Excess Demand	80,571	862	56,298	8,805	12,195	1,403	1,010
8	Allocated System Demand A & E	222,266	2,491	147,463	22,604	36,446	7,501	5,761
9	Distribution Demand Allocator 1	1.000000	0.011209	0.663454	0.101696	0.163974	0.033748	0.025919
10	Allocated System Demand 2	314,860	3,482	212,161	32,722	50,460	9,113	6,922
11	Allocated System Demand Secondary	307,938	3,482	212,161	32,722	50,460	9,113	-
12	Distribution Demand Allocator 2 - Secondary	1.000000	0.011307	0.688974	0.106261	0.163865	0.029593	-
13	Allocated System Demand Primary SP	248,365	3,482	212,161	32,722	-	-	-
14	Distribution Demand Allocator 3 - Prim SP	0.806542	0.014019	0.854232	0.131749	-	-	-
15	Allocated System Demand Secondary SP	248,365	3,482	212,161	32,722	-	-	-
16	Distribution Demand Allocator 4 - Sec. SP	1.000000	0.014019	0.854232	0.131749	-	-	-
17	Allocated System Demand Three-Phase	222,266	2,491	147,463	22,604	36,446	7,501	5,761
18	Distribution Demand Allocator 5- Prim. TP	1.000000	0.011209	0.663454	0.101696	0.163974	0.033748	0.025919
19	Allocated System Demand Primary & Secondary	222,266	2,491	147,463	22,604	36,446	7,501	5,761
20	Distribution Demand Allocator 6- Prim. & Sec.	1.000000	0.011209	0.663454	0.101696	0.163974	0.033748	0.025919
21	Allocated System Demand - Lighting Only	3,482	3,482	-	-	-	-	-
22	Distribution Demand Allocator 7 - Lighting Only	1.000000	1.000000	-	-	-	-	-

Determination of Unweighted Consumer

Line No.		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Service Code		5	5	5	4	4	3
2	Number of Consumers	54,617	-	44,978	8,751	877	7	4
3	Unweighted Consumer Allocator	1.000000	-	0.823516	0.160225	0.016057	0.000128	0.000073
4	Consumers	54,613	-	44,978	8,751	877	7	-
5	Consumer Allocator	1.000000	-	0.823577	0.160237	0.016058	0.000128	-
6	Weighting Factor-Secondary and Services		3.00	3.00	3.00	4.00	4.00	-
7	Weighted Consumers-Secondary and Services	164,723	-	134,934	26,253	3,508	28	-
8	Consumer Allocator- Secondary Services	1.000000	-	0.819157	0.159377	0.021296	0.000170	-
9	Transformer Weighting Factor		1.00	1.00	1.00	3.00	3.00	-
10	Transformer Weighted Consumers	56,381	-	44,978	8,751	2,631	21	-
11	Transformer Allocator	1.000000	-	0.797751	0.155212	0.046665	0.000372	-
12	Consumers - Single Phase	53,729	-	44,978	8,751	-	-	-
13	Consumers - Single Phase Allocator	1.000000	-	0.837127	0.162873	-	-	-

Determination of Weighted Meter Reading and Billing Allocator

Line No.		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Service Level Code		5	5	5	4	4	3
2	Number of Meters	54,617	-	44,978	8,751	877	7	4
3	Meter Readings Weighting Factor		1.00	1.00	1.00	18.00	18.00	18.00
4	Weighted Number of Meters	69,713	-	44,978	8,751	15,786	126	72
5	Meter Readings Allocation Factor	1.000000	-	0.64519	0.12553	0.22644	0.00181	0.00103
6	Number of Consumers	54,617	-	44,978	8,751	877	7	4
7	Billing Weighting Factor		1.00	1.00	1.00	2.00	2.00	2.00
8	Weighted Billings	55,505	-	44,978	8,751	1,754	14	8
9	Weighted Billing Allocation Factor	1.000000	-	0.81034	0.15766	0.03160	0.00025	0.00014
10	Single-Phase Meter Weighting Factor		1.00	1.00	1.00	-	-	-
11	Single-Phase Meters	53,729	-	44,978	8,751	-	-	-
12	Single-Phase Meters Allocation Factor	1.000000	-	0.83713	0.16287	-	-	-
14	Number of Three Phase Meters	888	-	-	-	877	7	4
15	Three Phase Meter Weighting Factors		1.00	1.00	1.00	1.00	1.00	1.00
16	Weighted Number of Three Phase	888	-	-	-	877	7	4
17	Three Phase Weighting Allocator	0.01600	-	-	-	0.98761	0.00788	0.00450

Determination of Consumer Services Allocators

Line No.		TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Service Level Code		5	5	5	4	4	3
2	Number of Consumers	54,617	-	44,978	8,751	877	7	4
3	Customer Services Weighting Factor 1		1.00	1.00	1.00	1.00	1.00	1.00
4	Weighted Number of Consumers	54,617	-	44,978	8,751	877	7	4
5	Customers Services Allocator 1	1.00000	-	0.82352	0.16022	0.01606	0.00013	0.00007
6	Not Applicable							
7	Number of LM Switches	-	-	-	-	-	-	-
8	Customers Services Allocator 2	-	-	-	-	-	-	-
9	Customer Services Weighting Factor 3		1.00	1.00	1.00	1.00	1.00	1.00
10	Weighted Number of Consumers 3	54,617	-	44,978	8,751	877	7	4
11	Customers Services Allocator 3	1.00000	-	0.82352	0.16022	0.01606	0.00013	0.00007

**Allocation of Substation Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	7	\$ 24,853,535	\$ 199,525	\$ 17,015,610	\$ 2,155,472	\$ 3,788,199	\$ 952,605	\$ 742,125
3	General Plant	7	\$ 1,150,747	\$ 9,238	\$ 787,842	\$ 99,801	\$ 175,398	\$ 44,107	\$ 34,361
4	Plant In Service		\$ 26,004,282	\$ 208,763	\$ 17,803,452	\$ 2,255,273	\$ 3,963,597	\$ 996,712	\$ 776,486
5	CWIP	7	\$ 128,175	\$ 1,029	\$ 87,753	\$ 11,116	\$ 19,537	\$ 4,913	\$ 3,827
6	Total Utility Plant		\$ 26,132,458	\$ 209,792	\$ 17,891,206	\$ 2,266,389	\$ 3,983,133	\$ 1,001,624	\$ 780,313
	Accumulated Depreciation								
7	Distribution	7	\$ 6,930,048	\$ 55,635	\$ 4,744,556	\$ 601,022	\$ 1,056,284	\$ 265,620	\$ 206,931
8	General	7	\$ 582,504	\$ 4,676	\$ 398,803	\$ 50,519	\$ 88,786	\$ 22,327	\$ 17,394
9	Subtotal		\$ 7,512,552	\$ 60,311	\$ 5,143,359	\$ 651,541	\$ 1,145,070	\$ 287,947	\$ 224,324
10	Net Utility Plant		\$ 18,619,906	\$ 149,481	\$ 12,747,847	\$ 1,614,848	\$ 2,838,063	\$ 713,678	\$ 555,989
11	Allowance for Working Capital		\$ 225,443	\$ 1,810	\$ 154,346	\$ 19,552	\$ 34,362	\$ 8,641	\$ 6,732
12	Consumer Deposits		\$ (86,598)	\$ (695)	\$ (59,288)	\$ (7,510)	\$ (13,199)	\$ (3,319)	\$ (2,586)
13	Net Rate Base		\$ 18,758,751	\$ 150,596	\$ 12,842,905	\$ 1,626,890	\$ 2,859,226	\$ 719,000	\$ 560,135

Allocation of Primary 3-Phase Utility Plant

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 36,757,974	\$ 291,416	\$ 25,967,605	\$ 4,340,269	\$ 4,603,151	\$ 880,121	\$ 675,411
3	General Plant		\$ 2,271,970	\$ 17,741	\$ 1,608,587	\$ 269,623	\$ 281,310	\$ 53,588	\$ 41,122
4	Plant In Service		\$ 39,029,943	\$ 309,157	\$ 27,576,192	\$ 4,609,892	\$ 4,884,461	\$ 933,709	\$ 716,533
5	CWIP		\$ 192,379	\$ 1,524	\$ 135,923	\$ 22,722	\$ 24,076	\$ 4,602	\$ 3,532
6	Total Utility Plant		\$ 39,222,322	\$ 310,680	\$ 27,712,115	\$ 4,632,614	\$ 4,908,536	\$ 938,311	\$ 720,065
	Accumulated Depreciation								
7	Distribution		\$ 6,600,280	\$ 52,327	\$ 4,662,756	\$ 779,341	\$ 826,544	\$ 158,035	\$ 121,277
8	General		\$ 1,150,062	\$ 8,980	\$ 814,260	\$ 136,482	\$ 142,398	\$ 27,126	\$ 20,816
9	Subtotal		\$ 7,750,342	\$ 61,307	\$ 5,477,016	\$ 915,823	\$ 968,942	\$ 185,161	\$ 142,093
10	Net Utility Plant		\$ 31,471,980	\$ 249,373	\$ 22,235,099	\$ 3,716,791	\$ 3,939,594	\$ 753,150	\$ 577,972
11	Allowance for Working Capital		\$ 550,627	\$ 4,300	\$ 389,843	\$ 65,342	\$ 68,185	\$ 12,989	\$ 9,968
12	Consumer Deposits		\$ (129,973)	\$ (1,030)	\$ (91,831)	\$ (15,351)	\$ (16,266)	\$ (3,109)	\$ (2,386)
13	Net Rate Base		\$ 31,892,634	\$ 252,644	\$ 22,533,111	\$ 3,766,782	\$ 3,991,513	\$ 763,030	\$ 585,553

**Allocation of Primary 3-Phase Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	9	\$ 25,998,919	\$ 291,416	\$ 17,249,098	\$ 2,643,981	\$ 4,263,157	\$ 877,407	\$ 673,860
3	General Plant	9	\$ 1,582,744	\$ 17,741	\$ 1,050,079	\$ 160,958	\$ 259,530	\$ 53,414	\$ 41,023
4	Plant In Service		\$ 27,581,663	\$ 309,157	\$ 18,299,176	\$ 2,804,939	\$ 4,522,686	\$ 930,822	\$ 714,883
5	CWIP	9	\$ 135,950	\$ 1,524	\$ 90,197	\$ 13,826	\$ 22,292	\$ 4,588	\$ 3,524
6	Total Utility Plant		\$ 27,717,613	\$ 310,680	\$ 18,389,373	\$ 2,818,765	\$ 4,544,979	\$ 935,410	\$ 718,407
	Accumulated Depreciation								
7	Distribution	9	\$ 4,668,379	\$ 52,327	\$ 3,097,256	\$ 474,755	\$ 765,495	\$ 157,548	\$ 120,999
8	General	9	\$ 801,179	\$ 8,980	\$ 531,546	\$ 81,477	\$ 131,373	\$ 27,038	\$ 20,766
9	Subtotal		\$ 5,469,558	\$ 61,307	\$ 3,628,802	\$ 556,231	\$ 896,867	\$ 184,586	\$ 141,764
10	Net Utility Plant		\$ 22,248,056	\$ 249,373	\$ 14,760,571	\$ 2,262,534	\$ 3,648,111	\$ 750,824	\$ 576,642
11	Allowance for Working Capital		\$ 383,646	\$ 4,300	\$ 254,531	\$ 39,015	\$ 62,908	\$ 12,947	\$ 9,944
12	Consumer Deposits		\$ (91,849)	\$ (1,030)	\$ (60,938)	\$ (9,341)	\$ (15,061)	\$ (3,100)	\$ (2,381)
13	Net Rate Base		\$ 22,539,852	\$ 252,644	\$ 14,954,165	\$ 2,292,208	\$ 3,695,958	\$ 760,671	\$ 584,205

**Allocation of Primary 3-Phase Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	11	\$ 10,759,055	\$ -	\$ 8,718,508	\$ 1,696,288	\$ 339,994	\$ 2,714	\$ 1,551
3	General Plant	11	\$ 689,225	\$ -	\$ 558,508	\$ 108,664	\$ 21,780	\$ 174	\$ 99
4	Plant In Service		\$ 11,448,280	\$ -	\$ 9,277,015	\$ 1,804,953	\$ 361,774	\$ 2,888	\$ 1,650
5	CWIP	11	\$ 56,429	\$ -	\$ 45,726	\$ 8,897	\$ 1,783	\$ 14	\$ 8
6	Total Utility Plant		\$ 11,504,709	\$ -	\$ 9,322,742	\$ 1,813,849	\$ 363,557	\$ 2,902	\$ 1,658
	Accumulated Depreciation								
7	Distribution	11	\$ 1,931,901	\$ -	\$ 1,565,500	\$ 304,586	\$ 61,050	\$ 487	\$ 278
8	General	11	\$ 348,883	\$ -	\$ 282,715	\$ 55,005	\$ 11,025	\$ 88	\$ 50
9	Subtotal		\$ 2,280,784	\$ -	\$ 1,848,214	\$ 359,592	\$ 72,075	\$ 575	\$ 329
10	Net Utility Plant		\$ 9,223,924	\$ -	\$ 7,474,528	\$ 1,454,257	\$ 291,483	\$ 2,327	\$ 1,329
11	Allowance for Working Capital		\$ 166,981	\$ -	\$ 135,312	\$ 26,326	\$ 5,277	\$ 42	\$ 24
12	Consumer Deposits		\$ (38,124)	\$ -	\$ (30,893)	\$ (6,011)	\$ (1,205)	\$ (10)	\$ (5)
13	Net Rate Base		\$ 9,352,781	\$ -	\$ 7,578,946	\$ 1,474,573	\$ 295,555	\$ 2,359	\$ 1,348

**Allocation of Primary 1-Phase Utility Plant
Total**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 79,934,006	\$ 792,586	\$ 67,881,973	\$ 11,259,447	\$ -	\$ -	\$ -
3	General Plant		\$ 4,940,632	\$ 48,251	\$ 4,194,809	\$ 697,573	\$ -	\$ -	\$ -
4	Plant In Service		\$ 84,874,638	\$ 840,837	\$ 72,076,782	\$ 11,957,020	\$ -	\$ -	\$ -
5	CWIP		\$ 418,348	\$ 4,144	\$ 355,267	\$ 58,936	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 85,292,986	\$ 844,981	\$ 72,432,049	\$ 12,015,956	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 14,352,989	\$ 142,317	\$ 12,188,920	\$ 2,021,752	\$ -	\$ -	\$ -
8	General		\$ 2,500,929	\$ 24,424	\$ 2,123,396	\$ 353,109	\$ -	\$ -	\$ -
9	Subtotal		\$ 16,853,919	\$ 166,741	\$ 14,312,317	\$ 2,374,861	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 68,439,067	\$ 678,240	\$ 58,119,732	\$ 9,641,095	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 1,197,394	\$ 11,696	\$ 1,016,641	\$ 169,058	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (282,640)	\$ (2,800)	\$ (240,022)	\$ (39,818)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 69,353,822	\$ 687,135	\$ 58,896,352	\$ 9,770,335	\$ -	\$ -	\$ -

**Allocation of Primary 1-Phase Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	10	\$ 56,537,331	\$ 792,586	\$ 48,295,983	\$ 7,448,761	\$ -	\$ -	\$ -
3	General Plant	10	\$ 3,441,841	\$ 48,251	\$ 2,940,130	\$ 453,461	\$ -	\$ -	\$ -
4	Plant In Service		\$ 59,979,172	\$ 840,837	\$ 51,236,113	\$ 7,902,222	\$ -	\$ -	\$ -
5	CWIP	10	\$ 295,638	\$ 4,144	\$ 252,543	\$ 38,950	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 60,274,810	\$ 844,981	\$ 51,488,657	\$ 7,941,172	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	10	\$ 10,151,871	\$ 142,317	\$ 8,672,051	\$ 1,337,503	\$ -	\$ -	\$ -
8	General	10	\$ 1,742,247	\$ 24,424	\$ 1,488,283	\$ 229,540	\$ -	\$ -	\$ -
9	Subtotal		\$ 11,894,118	\$ 166,741	\$ 10,160,333	\$ 1,567,043	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 48,380,692	\$ 678,240	\$ 41,328,324	\$ 6,374,129	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 834,277	\$ 11,696	\$ 712,666	\$ 109,916	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (199,736)	\$ (2,800)	\$ (170,621)	\$ (26,315)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 49,015,234	\$ 687,135	\$ 41,870,369	\$ 6,457,729	\$ -	\$ -	\$ -

**Allocation of Primary 1-Phase Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	12	\$ 23,396,675	\$ -	\$ 19,585,990	\$ 3,810,685	\$ -	\$ -	\$ -
3	General Plant	12	\$ 1,498,792	\$ -	\$ 1,254,679	\$ 244,113	\$ -	\$ -	\$ -
4	Plant In Service		\$ 24,895,466	\$ -	\$ 20,840,669	\$ 4,054,798	\$ -	\$ -	\$ -
5	CWIP	12	\$ 122,710	\$ -	\$ 102,724	\$ 19,986	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 25,018,176	\$ -	\$ 20,943,392	\$ 4,074,784	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	12	\$ 4,201,118	\$ -	\$ 3,516,870	\$ 684,248	\$ -	\$ -	\$ -
8	General	12	\$ 758,683	\$ -	\$ 635,114	\$ 123,569	\$ -	\$ -	\$ -
9	Subtotal		\$ 4,959,801	\$ -	\$ 4,151,984	\$ 807,817	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 20,058,375	\$ -	\$ 16,791,409	\$ 3,266,966	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 363,117	\$ -	\$ 303,975	\$ 59,142	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (82,904)	\$ -	\$ (69,401)	\$ (13,503)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 20,338,588	\$ -	\$ 17,025,983	\$ 3,312,606	\$ -	\$ -	\$ -

**Allocation of Transformers Utility Plant
Total**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Transformers Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 28,007,725	\$ 261,005	\$ 19,832,177	\$ 3,217,161	\$ 4,012,417	\$ 684,965	\$ -
3	General Plant		\$ 659,026	\$ 6,141	\$ 466,654	\$ 75,700	\$ 94,413	\$ 16,117	\$ -
4	Plant In Service		\$ 28,666,751	\$ 267,146	\$ 20,298,831	\$ 3,292,861	\$ 4,106,830	\$ 701,083	\$ -
5	CWIP		\$ 141,299	\$ 1,317	\$ 100,053	\$ 16,231	\$ 20,243	\$ 3,456	\$ -
6	Total Utility Plant		\$ 28,808,050	\$ 268,463	\$ 20,398,884	\$ 3,309,092	\$ 4,127,072	\$ 704,538	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 7,510,708	\$ 69,993	\$ 5,318,307	\$ 862,732	\$ 1,075,992	\$ 183,684	\$ -
8	General		\$ 333,596	\$ 3,109	\$ 236,219	\$ 38,319	\$ 47,791	\$ 8,159	\$ -
9	Subtotal		\$ 7,844,304	\$ 73,101	\$ 5,554,526	\$ 901,051	\$ 1,123,784	\$ 191,843	\$ -
10	Net Utility Plant		\$ 20,963,746	\$ 195,362	\$ 14,844,358	\$ 2,408,041	\$ 3,003,289	\$ 512,696	\$ -
11	Allowance for Working Capital		\$ 126,324	\$ 1,177	\$ 89,450	\$ 14,511	\$ 18,097	\$ 3,089	\$ -
12	Consumer Deposits		\$ (95,466)	\$ (890)	\$ (67,599)	\$ (10,966)	\$ (13,677)	\$ (2,335)	\$ -
13	Net Rate Base		\$ 20,994,604	\$ 195,649	\$ 14,866,209	\$ 2,411,585	\$ 3,007,710	\$ 513,450	\$ -

**Allocation of Transformers Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	14	\$ 23,083,967	\$ 261,005	\$ 15,904,244	\$ 2,452,935	\$ 3,782,651	\$ 683,131	\$ -
3	General Plant	14	\$ 543,169	\$ 6,141	\$ 374,229	\$ 57,718	\$ 89,006	\$ 16,074	\$ -
4	Plant In Service		\$ 23,627,136	\$ 267,146	\$ 16,278,473	\$ 2,510,653	\$ 3,871,658	\$ 699,206	\$ -
5	CWIP	14	\$ 116,458	\$ 1,317	\$ 80,237	\$ 12,375	\$ 19,083	\$ 3,446	\$ -
6	Total Utility Plant		\$ 23,743,595	\$ 268,463	\$ 16,358,710	\$ 2,523,028	\$ 3,890,741	\$ 702,652	\$ -
	Accumulated Depreciation								
7	Distribution	14	\$ 6,190,325	\$ 69,993	\$ 4,264,971	\$ 657,793	\$ 1,014,377	\$ 183,192	\$ -
8	General	14	\$ 274,950	\$ 3,109	\$ 189,433	\$ 29,217	\$ 45,055	\$ 8,137	\$ -
9	Subtotal		\$ 6,465,276	\$ 73,101	\$ 4,454,404	\$ 687,009	\$ 1,059,432	\$ 191,329	\$ -
10	Net Utility Plant		\$ 17,278,319	\$ 195,362	\$ 11,904,306	\$ 1,836,019	\$ 2,831,310	\$ 511,323	\$ -
11	Allowance for Working Capital		\$ 104,117	\$ 1,177	\$ 71,734	\$ 11,064	\$ 17,061	\$ 3,081	\$ -
12	Consumer Deposits		\$ (78,683)	\$ (890)	\$ (54,210)	\$ (8,361)	\$ (12,893)	\$ (2,328)	\$ -
13	Net Rate Base		\$ 17,303,753	\$ 195,649	\$ 11,921,829	\$ 1,838,721	\$ 2,835,477	\$ 512,076	\$ -

**Allocation of Transformers Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	16	\$ 4,923,758	\$ -	\$ 3,927,933	\$ 764,226	\$ 229,765	\$ 1,834	\$ -
3	General Plant	16	\$ 115,857	\$ -	\$ 92,425	\$ 17,982	\$ 5,406	\$ 43	\$ -
4	Plant In Service		\$ 5,039,615	\$ -	\$ 4,020,358	\$ 782,208	\$ 235,172	\$ 1,877	\$ -
5	CWIP	16	\$ 24,840	\$ -	\$ 19,816	\$ 3,856	\$ 1,159	\$ 9	\$ -
6	Total Utility Plant		\$ 5,064,455	\$ -	\$ 4,040,174	\$ 786,064	\$ 236,331	\$ 1,886	\$ -
	Accumulated Depreciation								
7	Distribution	16	\$ 1,320,382	\$ -	\$ 1,053,336	\$ 204,939	\$ 61,615	\$ 492	\$ -
8	General	16	\$ 58,646	\$ -	\$ 46,785	\$ 9,103	\$ 2,737	\$ 22	\$ -
9	Subtotal		\$ 1,379,029	\$ -	\$ 1,100,122	\$ 214,042	\$ 64,352	\$ 514	\$ -
10	Net Utility Plant		\$ 3,685,426	\$ -	\$ 2,940,053	\$ 572,022	\$ 171,979	\$ 1,373	\$ -
11	Allowance for Working Capital		\$ 22,208	\$ -	\$ 17,716	\$ 3,447	\$ 1,036	\$ 8	\$ -
12	Consumer Deposits		\$ (16,783)	\$ -	\$ (13,389)	\$ (2,605)	\$ (783)	\$ (6)	\$ -
13	Net Rate Base		\$ 3,690,851	\$ -	\$ 2,944,380	\$ 572,864	\$ 172,232	\$ 1,375	\$ -

Allocation of Secondary and Services Utility Plant

Total

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ 23,189,038	\$ 126,425	\$ 17,539,836	\$ 3,101,891	\$ 2,087,952	\$ 332,935	\$ -
3	General Plant		\$ 1,562,058	\$ 8,424	\$ 1,182,577	\$ 209,382	\$ 139,487	\$ 22,188	\$ -
4	Plant In Service		\$ 24,751,097	\$ 134,849	\$ 18,722,413	\$ 3,311,273	\$ 2,227,439	\$ 355,122	\$ -
5	CWIP		\$ 121,998	\$ 665	\$ 92,283	\$ 16,321	\$ 10,979	\$ 1,750	\$ -
6	Total Utility Plant		\$ 24,873,095	\$ 135,514	\$ 18,814,696	\$ 3,327,594	\$ 2,238,418	\$ 356,873	\$ -
	Accumulated Depreciation								
7	Distribution		\$ 5,512,351	\$ 30,053	\$ 4,169,458	\$ 737,362	\$ 496,335	\$ 79,143	\$ -
8	General		\$ 790,708	\$ 4,264	\$ 598,616	\$ 105,988	\$ 70,608	\$ 11,231	\$ -
9	Subtotal		\$ 6,303,059	\$ 34,317	\$ 4,768,074	\$ 843,350	\$ 566,943	\$ 90,374	\$ -
10	Net Utility Plant		\$ 18,570,036	\$ 101,197	\$ 14,046,622	\$ 2,484,244	\$ 1,671,476	\$ 266,498	\$ -
11	Allowance for Working Capital		\$ 378,270	\$ 2,040	\$ 286,372	\$ 50,703	\$ 33,781	\$ 5,373	\$ -
12	Consumer Deposits		\$ (82,423)	\$ (449)	\$ (62,347)	\$ (11,027)	\$ (7,418)	\$ (1,183)	\$ -
13	Net Rate Base		\$ 18,865,883	\$ 102,788	\$ 14,270,647	\$ 2,523,920	\$ 1,697,839	\$ 270,689	\$ -

**Allocation of Secondary and Services Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	14	\$ 11,181,359	\$ 126,425	\$ 7,703,661	\$ 1,188,147	\$ 1,832,232	\$ 330,894	\$ -
3	General Plant	14	\$ 745,055	\$ 8,424	\$ 513,323	\$ 79,171	\$ 122,088	\$ 22,049	\$ -
4	Plant In Service		\$ 11,926,414	\$ 134,849	\$ 8,216,984	\$ 1,267,318	\$ 1,954,320	\$ 352,942	\$ -
5	CWIP	14	\$ 58,785	\$ 665	\$ 40,502	\$ 6,247	\$ 9,633	\$ 1,740	\$ -
6	Total Utility Plant		\$ 11,985,199	\$ 135,514	\$ 8,257,486	\$ 1,273,564	\$ 1,963,953	\$ 354,682	\$ -
	Accumulated Depreciation								
7	Distribution	14	\$ 2,657,962	\$ 30,053	\$ 1,831,265	\$ 282,439	\$ 435,547	\$ 78,658	\$ -
8	General	14	\$ 377,144	\$ 4,264	\$ 259,842	\$ 40,076	\$ 61,801	\$ 11,161	\$ -
9	Subtotal		\$ 3,035,105	\$ 34,317	\$ 2,091,108	\$ 322,515	\$ 497,347	\$ 89,819	\$ -
10	Net Utility Plant		\$ 8,950,094	\$ 101,197	\$ 6,166,378	\$ 951,050	\$ 1,466,606	\$ 264,863	\$ -
11	Allowance for Working Capital		\$ 180,441	\$ 2,040	\$ 124,319	\$ 19,174	\$ 29,568	\$ 5,340	\$ -
12	Consumer Deposits		\$ (39,716)	\$ (449)	\$ (27,363)	\$ (4,220)	\$ (6,508)	\$ (1,175)	\$ -
13	Net Rate Base		\$ 9,090,819	\$ 102,788	\$ 6,263,334	\$ 966,003	\$ 1,489,666	\$ 269,028	\$ -

**Allocation of Secondary and Services Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	15	\$ 12,007,679	\$ -	\$ 9,836,175	\$ 1,913,744	\$ 255,720	\$ 2,041	\$ -
3	General Plant	15	\$ 817,004	\$ -	\$ 669,254	\$ 130,211	\$ 17,399	\$ 139	\$ -
4	Plant In Service		\$ 12,824,683	\$ -	\$ 10,505,429	\$ 2,043,955	\$ 273,119	\$ 2,180	\$ -
5	CWIP	15	\$ 63,213	\$ -	\$ 51,781	\$ 10,075	\$ 1,346	\$ 11	\$ -
6	Total Utility Plant		\$ 12,887,896	\$ -	\$ 10,557,210	\$ 2,054,030	\$ 274,465	\$ 2,191	\$ -
Accumulated Depreciation									
7	Distribution	15	\$ 2,854,389	\$ -	\$ 2,338,193	\$ 454,923	\$ 60,788	\$ 485	\$ -
8	General	15	\$ 413,564	\$ -	\$ 338,774	\$ 65,912	\$ 8,807	\$ 70	\$ -
9	Subtotal		\$ 3,267,953	\$ -	\$ 2,676,967	\$ 520,835	\$ 69,596	\$ 555	\$ -
10	Net Utility Plant		\$ 9,619,943	\$ -	\$ 7,880,243	\$ 1,533,194	\$ 204,870	\$ 1,635	\$ -
11	Allowance for Working Capital		\$ 197,829	\$ -	\$ 162,053	\$ 31,529	\$ 4,213	\$ 34	\$ -
12	Consumer Deposits		\$ (42,707)	\$ -	\$ (34,984)	\$ (6,807)	\$ (910)	\$ (7)	\$ -
13	Net Rate Base		\$ 9,775,064	\$ -	\$ 8,007,313	\$ 1,557,917	\$ 208,173	\$ 1,662	\$ -

**Allocation of 3-Phase Meters Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	13	\$ 1,093,516	\$ -	\$ -	\$ -	\$ 1,079,970	\$ 8,620	\$ 4,926
3	General Plant	13	\$ 730,656	\$ -	\$ -	\$ -	\$ 721,605	\$ 5,760	\$ 3,291
4	Plant In Service		\$ 1,824,172	\$ -	\$ -	\$ -	\$ 1,801,575	\$ 14,380	\$ 8,217
5	CWIP	13	\$ 8,991	\$ -	\$ -	\$ -	\$ 8,880	\$ 71	\$ 41
6	Total Utility Plant		\$ 1,833,164	\$ -	\$ -	\$ -	\$ 1,810,455	\$ 14,451	\$ 8,257
	Accumulated Depreciation								
7	Distribution	13	\$ 196,632	\$ -	\$ -	\$ -	\$ 194,197	\$ 1,550	\$ 886
8	General	13	\$ 369,855	\$ -	\$ -	\$ -	\$ 365,274	\$ 2,916	\$ 1,666
9	Subtotal		\$ 566,488	\$ -	\$ -	\$ -	\$ 559,471	\$ 4,466	\$ 2,552
10	Net Utility Plant		\$ 1,266,676	\$ -	\$ -	\$ -	\$ 1,250,985	\$ 9,985	\$ 5,706
11	Allowance for Working Capital		\$ 93,437	\$ -	\$ -	\$ -	\$ 92,280	\$ 737	\$ 421
12	Consumer Deposits		\$ (6,073)	\$ -	\$ -	\$ -	\$ (5,997)	\$ (48)	\$ (27)
13	Net Rate Base		\$ 1,354,040	\$ -	\$ -	\$ -	\$ 1,337,267	\$ 10,674	\$ 6,099

**Allocation of 1-Phase Meters Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	17	\$ 3,927,218	\$ -	\$ 3,287,581	\$ 639,638	\$ -	\$ -	\$ -
3	General Plant	17	\$ 2,624,056	\$ -	\$ 2,196,668	\$ 427,388	\$ -	\$ -	\$ -
4	Plant In Service		\$ 6,551,274	\$ -	\$ 5,484,249	\$ 1,067,025	\$ -	\$ -	\$ -
5	CWIP	17	\$ 32,291	\$ -	\$ 27,032	\$ 5,259	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 6,583,565	\$ -	\$ 5,511,281	\$ 1,072,285	\$ -	\$ -	\$ -
	Accumulated Depreciation								
7	Distribution	17	\$ 706,180	\$ -	\$ 591,162	\$ 115,018	\$ -	\$ -	\$ -
8	General	17	\$ 1,328,287	\$ -	\$ 1,111,945	\$ 216,342	\$ -	\$ -	\$ -
9	Subtotal		\$ 2,034,467	\$ -	\$ 1,703,107	\$ 331,360	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 4,549,099	\$ -	\$ 3,808,174	\$ 740,925	\$ -	\$ -	\$ -
11	Allowance for Working Capital		\$ 335,568	\$ -	\$ 280,913	\$ 54,655	\$ -	\$ -	\$ -
12	Consumer Deposits		\$ (21,809)	\$ -	\$ (18,257)	\$ (3,552)	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 4,862,857	\$ -	\$ 4,070,829	\$ 792,028	\$ -	\$ -	\$ -

**Allocation of Metering Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	18	\$ 447,738	\$ -	\$ 288,875	\$ 56,204	\$ 101,387	\$ 809	\$ 462
4	Plant In Service		\$ 447,738	\$ -	\$ 288,875	\$ 56,204	\$ 101,387	\$ 809	\$ 462
5	CWIP	18	\$ 2,207	\$ -	\$ 1,424	\$ 277	\$ 500	\$ 4	\$ 2
6	Total Utility Plant		\$ 449,945	\$ -	\$ 290,299	\$ 56,481	\$ 101,887	\$ 813	\$ 465
Accumulated Depreciation									
7	Distribution	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	18	\$ 226,643	\$ -	\$ 146,228	\$ 28,450	\$ 51,322	\$ 410	\$ 234
9	Subtotal		\$ 226,643	\$ -	\$ 146,228	\$ 28,450	\$ 51,322	\$ 410	\$ 234
10	Net Utility Plant		\$ 223,302	\$ -	\$ 144,072	\$ 28,031	\$ 50,565	\$ 404	\$ 231
11	Allowance for Working Capital		\$ 63,745	\$ -	\$ 41,128	\$ 8,002	\$ 14,435	\$ 115	\$ 66
12	Consumer Deposits		\$ (1,490)	\$ -	\$ (961)	\$ (187)	\$ (337)	\$ (3)	\$ (2)
13	Net Rate Base		\$ 285,557	\$ -	\$ 184,238	\$ 35,846	\$ 64,662	\$ 516	\$ 295

**Allocation of Billing Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	19	\$ 5,481,792	\$ -	\$ 4,442,123	\$ 864,267	\$ 173,229	\$ 1,383	\$ 790
4	Plant In Service		\$ 5,481,792	\$ -	\$ 4,442,123	\$ 864,267	\$ 173,229	\$ 1,383	\$ 790
5	CWIP	19	\$ 27,020	\$ -	\$ 21,895	\$ 4,260	\$ 854	\$ 7	\$ 4
6	Total Utility Plant		\$ 5,508,812	\$ -	\$ 4,464,018	\$ 868,527	\$ 174,083	\$ 1,389	\$ 794
	Accumulated Depreciation								
7	Distribution	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	19	\$ 2,774,862	\$ -	\$ 2,248,586	\$ 437,489	\$ 87,688	\$ 700	\$ 400
9	Subtotal		\$ 2,774,862	\$ -	\$ 2,248,586	\$ 437,489	\$ 87,688	\$ 700	\$ 400
10	Net Utility Plant		\$ 2,733,949	\$ -	\$ 2,215,432	\$ 431,038	\$ 86,395	\$ 690	\$ 394
11	Allowance for Working Capital		\$ 666,582	\$ -	\$ 540,159	\$ 105,094	\$ 21,064	\$ 168	\$ 96
12	Consumer Deposits		\$ (18,239)	\$ -	\$ (14,780)	\$ (2,876)	\$ (576)	\$ (5)	\$ (3)
13	Net Rate Base		\$ 3,382,292	\$ -	\$ 2,740,812	\$ 533,257	\$ 106,883	\$ 853	\$ 487

**Allocation of Consumer Services 1 Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	20	\$ 726,220	\$ -	\$ 598,054	\$ 116,358	\$ 11,661	\$ 93	\$ 53
4	Plant In Service		\$ 726,220	\$ -	\$ 598,054	\$ 116,358	\$ 11,661	\$ 93	\$ 53
5	CWIP	20	\$ 3,580	\$ -	\$ 2,948	\$ 574	\$ 57	\$ 0	\$ 0
6	Total Utility Plant		\$ 729,799	\$ -	\$ 601,002	\$ 116,932	\$ 11,719	\$ 94	\$ 53
	Accumulated Depreciation								
7	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	20	\$ 367,610	\$ -	\$ 302,733	\$ 58,900	\$ 5,903	\$ 47	\$ 27
9	Subtotal		\$ 367,610	\$ -	\$ 302,733	\$ 58,900	\$ 5,903	\$ 47	\$ 27
10	Net Utility Plant		\$ 362,190	\$ -	\$ 298,269	\$ 58,032	\$ 5,816	\$ 46	\$ 27
11	Allowance for Working Capital		\$ 86,799	\$ -	\$ 71,481	\$ 13,907	\$ 1,394	\$ 11	\$ 6
12	Consumer Deposits		\$ (2,416)	\$ -	\$ (1,990)	\$ (387)	\$ (39)	\$ (0)	\$ (0)
13	Net Rate Base		\$ 446,573	\$ -	\$ 367,760	\$ 71,552	\$ 7,171	\$ 57	\$ 33

**Allocation of Security Lights Utility Plant
Direct Assignments**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission Plant	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Plant	23	\$ 3,989,488	\$ 3,989,488	\$ -	\$ -	\$ -	\$ -	\$ -
3	General Plant	23	\$ 251,932	\$ 251,932	\$ -	\$ -	\$ -	\$ -	\$ -
4	Plant In Service		\$ 4,241,420	\$ 4,241,420	\$ -	\$ -	\$ -	\$ -	\$ -
5	CWIP	23	\$ 20,906	\$ 20,906	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Utility Plant		\$ 4,262,326	\$ 4,262,326	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation									
7	Distribution	23	\$ 654,446	\$ 654,446	\$ -	\$ -	\$ -	\$ -	\$ -
8	General	23	\$ 127,527	\$ 127,527	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal		\$ 781,973	\$ 781,973	\$ -	\$ -	\$ -	\$ -	\$ -
10	Net Utility Plant		\$ 3,480,353	\$ 3,480,353	\$ -	\$ -	\$ -	\$ -	\$ -
11	Allowance for Working Capital	23	\$ 44,029	\$ 44,029	\$ -	\$ -	\$ -	\$ -	\$ -
12	Consumer Deposits	23	\$ (14,124)	\$ (14,124)	\$ -	\$ -	\$ -	\$ -	\$ -
13	Net Rate Base		\$ 3,510,258	\$ 3,510,258	\$ -	\$ -	\$ -	\$ -	\$ -

Total Utility Plant

Total System

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 201,752,500	\$ 5,660,445	\$ 151,524,782	\$ 24,713,877	\$ 15,571,688	\$ 2,859,246	\$ 1,422,462
5	General Plant		\$ 20,846,828	\$ 341,727	\$ 15,766,190	\$ 2,816,297	\$ 1,698,490	\$ 144,044	\$ 80,080
6	Plant In Service		\$ 222,599,328	\$ 6,002,172	\$ 167,290,971	\$ 27,530,173	\$ 17,270,179	\$ 3,003,291	\$ 1,502,542
7	CWIP		\$ 1,097,194	\$ 29,585	\$ 824,579	\$ 135,696	\$ 85,125	\$ 14,803	\$ 7,406
8	Total Utility Plant		\$ 223,696,522	\$ 6,031,757	\$ 168,115,550	\$ 27,665,870	\$ 17,355,304	\$ 3,018,094	\$ 1,509,948
	Accumulated Depreciation								
9	Distribution		\$ 42,463,634	\$ 1,004,770	\$ 31,675,160	\$ 5,117,226	\$ 3,649,352	\$ 688,032	\$ 329,094
10	General		\$ 10,552,585	\$ 172,981	\$ 7,980,785	\$ 1,425,599	\$ 859,769	\$ 72,915	\$ 40,536
11	Subtotal		\$ 53,016,219	\$ 1,177,751	\$ 39,655,946	\$ 6,542,824	\$ 4,509,121	\$ 760,947	\$ 369,630
12	Net Utility Plant		\$ 170,680,303	\$ 4,854,006	\$ 128,459,604	\$ 21,123,045	\$ 12,846,182	\$ 2,257,147	\$ 1,140,318
13	Allowance for Working Capital		\$ 3,768,220	\$ 65,053	\$ 2,870,333	\$ 500,823	\$ 283,598	\$ 31,124	\$ 17,289
14	Consumer Deposits		\$ (741,250)	\$ (19,988)	\$ (557,074)	\$ (91,674)	\$ (57,509)	\$ (10,001)	\$ (5,004)
15	Net Rate Base		\$ 173,707,272	\$ 4,899,071	\$ 130,772,863	\$ 21,532,195	\$ 13,072,272	\$ 2,278,270	\$ 1,152,603

**Total Utility Plant
Demand**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 141,655,111	\$ 1,670,957	\$ 106,168,596	\$ 15,889,296	\$ 13,666,239	\$ 2,844,037	\$ 1,415,985
5	General Plant		\$ 7,463,557	\$ 89,795	\$ 5,665,603	\$ 851,108	\$ 646,022	\$ 135,644	\$ 75,384
6	Plant In Service		\$ 149,118,667	\$ 1,760,752	\$ 111,834,199	\$ 16,740,405	\$ 14,312,261	\$ 2,979,681	\$ 1,491,369
7	CWIP		\$ 735,008	\$ 8,679	\$ 551,232	\$ 82,514	\$ 70,545	\$ 14,687	\$ 7,351
8	Total Utility Plant		\$ 149,853,675	\$ 1,769,431	\$ 112,385,431	\$ 16,822,918	\$ 14,382,806	\$ 2,994,368	\$ 1,498,720
	Accumulated Depreciation								
9	Distribution		\$ 30,598,585	\$ 350,324	\$ 22,610,100	\$ 3,353,511	\$ 3,271,702	\$ 685,018	\$ 327,929
10	General		\$ 3,778,024	\$ 45,454	\$ 2,867,907	\$ 430,828	\$ 327,014	\$ 68,662	\$ 38,159
11	Subtotal		\$ 34,376,609	\$ 395,778	\$ 25,478,006	\$ 3,784,339	\$ 3,598,716	\$ 753,680	\$ 366,089
12	Net Utility Plant		\$ 115,477,066	\$ 1,373,653	\$ 86,907,425	\$ 13,038,579	\$ 10,784,090	\$ 2,240,688	\$ 1,132,632
13	Allowance for Working Capital		\$ 1,727,924	\$ 21,023	\$ 1,317,596	\$ 198,720	\$ 143,899	\$ 30,009	\$ 16,675
14	Consumer Deposits		\$ (496,581)	\$ (5,863)	\$ (372,420)	\$ (55,747)	\$ (47,662)	\$ (9,923)	\$ (4,966)
15	Net Rate Base		\$ 116,708,408	\$ 1,388,812	\$ 87,852,602	\$ 13,181,552	\$ 10,880,328	\$ 2,260,774	\$ 1,144,340

**Total Utility Plant
Consumer**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 56,107,901	\$ -	\$ 45,356,185	\$ 8,824,580	\$ 1,905,450	\$ 15,209	\$ 6,476
5	General Plant		\$ 13,131,340	\$ -	\$ 10,100,587	\$ 1,965,188	\$ 1,052,468	\$ 8,401	\$ 4,696
6	Plant In Service		\$ 69,239,240	\$ -	\$ 55,456,772	\$ 10,789,769	\$ 2,957,918	\$ 23,609	\$ 11,173
7	CWIP		\$ 341,280	\$ -	\$ 273,347	\$ 53,183	\$ 14,580	\$ 116	\$ 55
8	Total Utility Plant		\$ 69,580,521	\$ -	\$ 55,730,119	\$ 10,842,951	\$ 2,972,497	\$ 23,726	\$ 11,228
	Accumulated Depreciation								
9	Distribution		\$ 11,210,603	\$ -	\$ 9,065,061	\$ 1,763,714	\$ 377,650	\$ 3,014	\$ 1,164
10	General		\$ 6,647,034	\$ -	\$ 5,112,878	\$ 994,771	\$ 532,755	\$ 4,252	\$ 2,377
11	Subtotal		\$ 17,857,637	\$ -	\$ 14,177,939	\$ 2,758,485	\$ 910,405	\$ 7,267	\$ 3,541
12	Net Utility Plant		\$ 51,722,883	\$ -	\$ 41,552,179	\$ 8,084,466	\$ 2,062,092	\$ 16,459	\$ 7,686
13	Allowance for Working Capital		\$ 1,996,267	\$ -	\$ 1,552,736	\$ 302,103	\$ 139,699	\$ 1,115	\$ 613
14	Consumer Deposits		\$ (230,544)	\$ -	\$ (184,654)	\$ (35,927)	\$ (9,847)	\$ (79)	\$ (37)
15	Net Rate Base		\$ 53,488,606	\$ -	\$ 42,920,261	\$ 8,350,643	\$ 2,191,944	\$ 17,496	\$ 8,262

**Total Utility Plant
Direct Assignments**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Distribution Plant		\$ 3,989,488	\$ 3,989,488	\$ -	\$ -	\$ -	\$ -	\$ -
5	General Plant		\$ 251,932	\$ 251,932	\$ -	\$ -	\$ -	\$ -	\$ -
6	Plant In Service		\$ 4,241,420	\$ 4,241,420	\$ -	\$ -	\$ -	\$ -	\$ -
7	CWIP		\$ 20,906	\$ 20,906	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Utility Plant		\$ 4,262,326	\$ 4,262,326	\$ -	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation								
9	Distribution		\$ 654,446	\$ 654,446	\$ -	\$ -	\$ -	\$ -	\$ -
10	General		\$ 127,527	\$ 127,527	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal		\$ 781,973	\$ 781,973	\$ -	\$ -	\$ -	\$ -	\$ -
12	Net Utility Plant		\$ 3,480,353	\$ 3,480,353	\$ -	\$ -	\$ -	\$ -	\$ -
13	Allowance for Working Capital		\$ 44,029	\$ 44,029	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Deposits		\$ (14,124)	\$ (14,124)	\$ -	\$ -	\$ -	\$ -	\$ -
15	Net Rate Base		\$ 3,510,258	\$ 3,510,258	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation of Production Expenses
Total System

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ 19,768,140	\$ 158,899	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
2	Regular Tariff Energy		\$ 25,463,572	\$ 292,829	\$ 16,383,165	\$ 2,479,757	\$ 4,358,123	\$ 1,095,922	\$ 863,776
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ (92,020)	\$ (1,058)	\$ (59,205)	\$ (8,961)	\$ (15,749)	\$ (3,960)	\$ (3,085)
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966
24	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
32	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	431 - Interest on Customer Deposits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total Expenses		\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966

Allocation of Production Expenses
Energy Related

A	B	C	D	E	F	G	H	I	J
Line	Account	Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy	1	\$ 25,463,572	\$ 292,829	\$ 16,383,165	\$ 2,479,757	\$ 4,358,123	\$ 1,095,922	\$ 853,776
3	Regular Tariff WDA	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use	1	\$ (92,020)	\$ (1,058)	\$ (59,205)	\$ (8,961)	\$ (15,749)	\$ (3,960)	\$ (3,085)
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690
24	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer Accounts	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Administrative & General	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
32	Distribution	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	General	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Taxes	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Debt Service	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	426 - Realized Gain/(Loss)	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	431 - Interest on Customer Deposits	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	426.01 Donations	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426. Other	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	431 - Interest - Short Term	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Direct Serves	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total Expenses		\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690

Allocation of Production Expenses
Demand Related

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand	3	\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Direct Served	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
24	Subtransmission	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Distribution Operations	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Maintenance	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer Accounts	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Service	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Sales	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Administrative & General	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
32	Distribution	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	General	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Taxes	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Debt Service	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	426 - Realized Gain/(Loss)	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	431 - Interest on Customer Deposits	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	426.01 Donations	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426. Other	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	431 - Interest - Short Term	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Direct Serves	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Total Expenses		\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275

**Allocation of Substation Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Primary
									Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	7	\$ 284,654	\$ 2,285	\$ 194,884	\$ 24,687	\$ 43,387	\$ 10,910	\$ 8,500
3	Distribution Maintenance	7	\$ 637,172	\$ 5,115	\$ 436,230	\$ 55,260	\$ 97,118	\$ 24,422	\$ 19,026
4	Customer Accounts	7	\$ 17,539	\$ 141	\$ 12,008	\$ 1,521	\$ 2,673	\$ 672	\$ 524
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 939,364	\$ 7,541	\$ 643,122	\$ 81,468	\$ 143,179	\$ 36,005	\$ 28,049
8	Administrative & General	7	\$ 147,698	\$ 1,186	\$ 101,119	\$ 12,809	\$ 22,512	\$ 5,661	\$ 4,410
	Depreciation and Amortization								
9	Distribution	7	\$ 882,340	\$ 7,083	\$ 604,081	\$ 76,523	\$ 134,487	\$ 33,819	\$ 26,347
10	General	7	\$ 21,395	\$ 172	\$ 14,648	\$ 1,856	\$ 3,261	\$ 820	\$ 639
11	Subtotal - Dep. & Amort.		\$ 903,735	\$ 7,255	\$ 618,729	\$ 78,378	\$ 137,748	\$ 34,639	\$ 26,985
12	Taxes	PLTINS	\$ 5,935	\$ 48	\$ 4,063	\$ 515	\$ 905	\$ 227	\$ 177
13	Debt Service	Rate Base	\$ 644,926	\$ 5,177	\$ 441,539	\$ 55,932	\$ 98,300	\$ 24,719	\$ 19,257
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 10,958	\$ 88	\$ 7,502	\$ 950	\$ 1,670	\$ 420	\$ 327
16	426.01 Donations	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	7	\$ 2,524	\$ 20	\$ 1,728	\$ 219	\$ 385	\$ 97	\$ 75
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 664,343	\$ 5,333	\$ 454,833	\$ 57,616	\$ 101,260	\$ 25,463	\$ 19,837
25	Total Expenses		\$ 2,655,140	\$ 21,316	\$ 1,817,803	\$ 230,272	\$ 404,699	\$ 101,768	\$ 79,282

Allocation of Primary 3-Phase Expenses

Total System

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 465,015	\$ 3,631	\$ 329,237	\$ 55,185	\$ 57,577	\$ 10,968	\$ 8,417
3	Distribution Maintenance		\$ 1,872,504	\$ 14,621	\$ 1,325,759	\$ 222,217	\$ 231,849	\$ 44,166	\$ 33,892
4	Customer Accounts		\$ 25,939	\$ 206	\$ 18,325	\$ 3,063	\$ 3,248	\$ 621	\$ 477
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 2,363,458	\$ 18,458	\$ 1,673,321	\$ 280,465	\$ 292,674	\$ 55,755	\$ 42,785
8	Administrative & General		\$ 291,606	\$ 2,277	\$ 206,461	\$ 34,606	\$ 36,106	\$ 6,878	\$ 5,278
	Depreciation and Amortization								
9	Distribution		\$ 1,304,966	\$ 10,346	\$ 921,891	\$ 154,086	\$ 163,419	\$ 31,246	\$ 23,978
10	General		\$ 42,242	\$ 330	\$ 29,908	\$ 5,013	\$ 5,230	\$ 996	\$ 765
11	Subtotal - Dep. & Amort.		\$ 1,347,207	\$ 10,676	\$ 951,798	\$ 159,099	\$ 168,649	\$ 32,242	\$ 24,743
12	Taxes		\$ 11,717	\$ 91	\$ 8,296	\$ 1,390	\$ 1,451	\$ 276	\$ 212
13	Debt Service		\$ 1,090,318	\$ 8,639	\$ 770,315	\$ 128,765	\$ 136,484	\$ 26,092	\$ 20,023
14	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 18,526	\$ 147	\$ 13,089	\$ 2,188	\$ 2,319	\$ 443	\$ 340
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ 3,733	\$ 30	\$ 2,637	\$ 441	\$ 468	\$ 89	\$ 69
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 1,124,294	\$ 8,907	\$ 794,336	\$ 132,784	\$ 140,721	\$ 26,901	\$ 20,644
25	Total Expenses		\$ 5,126,566	\$ 40,318	\$ 3,625,917	\$ 606,954	\$ 638,150	\$ 121,777	\$ 93,450

**Allocation of Primary 3-Phase Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	9	\$ 323,948	\$ 3,631	\$ 214,925	\$ 32,944	\$ 53,119	\$ -	\$ -
3	Distribution Maintenance	9	\$ 1,304,461	\$ 14,621	\$ 865,450	\$ 132,658	\$ 213,898	\$ 44,023	\$ 8,396
4	Customer Accounts	9	\$ 18,347	\$ 206	\$ 12,172	\$ 1,866	\$ 3,008	\$ 619	\$ 476
5	Customer Service	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,646,756	\$ 18,458	\$ 1,092,547	\$ 167,468	\$ 270,026	\$ 55,574	\$ 42,682
8	Administrative & General	9	\$ 203,144	\$ 2,277	\$ 134,777	\$ 20,659	\$ 33,310	\$ 6,856	\$ 5,265
Depreciation and Amortization									
9	Distribution	9	\$ 923,002	\$ 10,346	\$ 612,370	\$ 93,865	\$ 151,349	\$ 31,149	\$ 23,923
10	General	9	\$ 29,427	\$ 330	\$ 19,524	\$ 2,993	\$ 4,825	\$ 993	\$ 763
11	Subtotal - Dep. & Amort.		\$ 952,430	\$ 10,676	\$ 631,894	\$ 96,858	\$ 156,174	\$ 32,142	\$ 24,686
12	Taxes	PLTINS	\$ 8,162	\$ 91	\$ 5,415	\$ 830	\$ 1,338	\$ 275	\$ 212
13	Debt Service	Rate Base	\$ 770,764	\$ 8,639	\$ 511,367	\$ 78,383	\$ 126,386	\$ 26,012	\$ 19,977
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	9	\$ 13,096	\$ 147	\$ 8,689	\$ 1,332	\$ 2,147	\$ 442	\$ 339
16	426.01 Donations	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves	9	\$ 2,641	\$ 30	\$ 1,752	\$ 269	\$ 433	\$ 89	\$ 68
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 794,663	\$ 8,907	\$ 527,223	\$ 80,814	\$ 130,304	\$ 26,818	\$ 20,597
25	Total Expenses		\$ 3,596,993	\$ 40,318	\$ 2,386,441	\$ 365,799	\$ 589,815	\$ 121,391	\$ 93,230

**Allocation of Primary 3-Phase Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	11	\$ 141,067	\$ -	\$ 114,312	\$ 22,241	\$ 4,458	\$ 36	\$ 20
3	Distribution Maintenance	11	\$ 568,043	\$ -	\$ 460,309	\$ 89,559	\$ 17,951	\$ 143	\$ 82
4	Customer Accounts	11	\$ 7,592	\$ -	\$ 6,152	\$ 1,197	\$ 240	\$ 2	\$ 1
5	Customer Service	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 716,703	\$ -	\$ 580,774	\$ 112,996	\$ 22,648	\$ 181	\$ 103
8	Administrative & General	11	\$ 88,462	\$ -	\$ 71,684	\$ 13,947	\$ 2,795	\$ 22	\$ 13
	Depreciation and Amortization								
9	Distribution	11	\$ 381,963	\$ -	\$ 309,521	\$ 60,221	\$ 12,070	\$ 96	\$ 55
10	General	11	\$ 12,814	\$ -	\$ 10,384	\$ 2,020	\$ 405	\$ 3	\$ 2
11	Subtotal - Dep. & Amort.		\$ 394,778	\$ -	\$ 319,905	\$ 62,241	\$ 12,475	\$ 100	\$ 57
12	Taxes	PLTINS	\$ 3,554	\$ -	\$ 2,880.30	\$ 560.40	\$ 112.32	\$ 0.90	\$ 0.51
13	Debt Service	Rate Base	\$ 319,554	\$ -	\$ 258,947.65	\$ 50,381.32	\$ 10,098.14	\$ 80.60	\$ 46.06
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 5,430	\$ -	\$ 4,399.89	\$ 856.05	\$ 171.58	\$ 1.37	\$ 0.78
16	426.01 Donations	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	11	\$ 1,093	\$ -	\$ 885	\$ 172	\$ 35	\$ 0	\$ 0
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 329,631	\$ -	\$ 267,113	\$ 51,970	\$ 10,417	\$ 83	\$ 48
25	Total Expenses		\$ 1,529,573	\$ -	\$ 1,239,476	\$ 241,155	\$ 48,336	\$ 386	\$ 220

**Allocation of Primary 1-Phase Expenses
Total System**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 1,011,223	\$ 9,876	\$ 858,572	\$ 142,776	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ 4,071,954	\$ 39,767	\$ 3,457,263	\$ 574,923	\$ -	\$ -	\$ -
4	Customer Accounts		\$ 56,408	\$ 559	\$ 47,903	\$ 7,946	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 5,139,584	\$ 50,202	\$ 4,363,737	\$ 725,645	\$ -	\$ -	\$ -
8	Administrative & General		\$ 634,128	\$ 6,193	\$ 538,402	\$ 89,533	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 2,837,783	\$ 28,138	\$ 2,409,917	\$ 399,728	\$ -	\$ -	\$ -
10	General		\$ 91,859	\$ 897	\$ 77,992	\$ 12,970	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 2,929,641	\$ 29,035	\$ 2,487,909	\$ 412,698	\$ -	\$ -	\$ -
12	Taxes		\$ 25,480	\$ 249	\$ 21,633	\$ 3,597	\$ -	\$ -	\$ -
13	Debt Service		\$ 2,371,009	\$ 23,497	\$ 2,013,505	\$ 334,007	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 40,287	\$ 399	\$ 34,212	\$ 5,675	\$ -	\$ -	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ 8,119	\$ 80	\$ 6,894	\$ 1,144	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 2,444,894	\$ 24,226	\$ 2,076,245	\$ 344,423	\$ -	\$ -	\$ -
25	Total Expenses		\$ 11,148,247	\$ 109,656	\$ 9,466,292	\$ 1,572,299	\$ -	\$ -	\$ -

Allocation of Primary 1-Phase Expenses
Demand Related

A	B	C	D	E	F	G	H	I	J	K
Line		Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary	Pioneer
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW	Plastics
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	10	\$ 704,458	\$ 9,876	\$ 601,770	\$ 92,812	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance	10	\$ 2,836,685	\$ 39,767	\$ 2,423,186	\$ 373,732	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	10	\$ 39,897	\$ 559	\$ 34,081	\$ 5,256	\$ -	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 3,581,040	\$ 50,202	\$ 3,059,038	\$ 471,800	\$ -	\$ -	\$ -	\$ -
8	Administrative & General	10	\$ 441,759	\$ 6,193	\$ 377,364	\$ 58,201	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization									
9	Distribution	10	\$ 2,007,164	\$ 28,138	\$ 1,714,583	\$ 264,443	\$ -	\$ -	\$ -	\$ -
10	General	10	\$ 63,992	\$ 897	\$ 54,664	\$ 8,431	\$ -	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 2,071,156	\$ 29,035	\$ 1,769,248	\$ 272,874	\$ -	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 17,750	\$ 249	\$ 15,163	\$ 2,339	\$ -	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 1,676,106	\$ 23,497	\$ 1,431,783	\$ 220,826	\$ -	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	10	\$ 28,479	\$ 399	\$ 24,328	\$ 3,752	\$ -	\$ -	\$ -	\$ -
16	426.01 Donations	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	10	\$ 5,742	\$ 80	\$ 4,905	\$ 757	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 1,728,078	\$ 24,226	\$ 1,476,179	\$ 227,673	\$ -	\$ -	\$ -	\$ -
25	Total Expenses		\$ 7,822,033	\$ 109,656	\$ 6,681,829	\$ 1,030,548	\$ -	\$ -	\$ -	\$ -

**Allocation of Primary 1-Phase Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	12	\$ 306,765	\$ -	\$ 256,801	\$ 49,964	\$ -	\$ -	\$ -
3	Distribution Maintenance	12	\$ 1,235,269	\$ -	\$ 1,034,077	\$ 201,192	\$ -	\$ -	\$ -
4	Customer Accounts	12	\$ 16,510	\$ -	\$ 13,821	\$ 2,689	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,558,544	\$ -	\$ 1,304,700	\$ 253,845	\$ -	\$ -	\$ -
8	Administrative & General	12	\$ 192,369	\$ -	\$ 161,037	\$ 31,332	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	12	\$ 830,619	\$ -	\$ 695,333	\$ 135,285	\$ -	\$ -	\$ -
10	General	12	\$ 27,866	\$ -	\$ 23,328	\$ 4,539	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 858,485	\$ -	\$ 718,661	\$ 139,824	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 7,729	\$ -	\$ 6,470.55	\$ 1,258.92	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 694,903	\$ -	\$ 581,722	\$ 113,181	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	12	\$ 11,807	\$ -	\$ 9,884.27	\$ 1,923.10	\$ -	\$ -	\$ -
16	426.01 Donations	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	12	\$ 2,376	\$ -	\$ 1,989	\$ 387	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 716,816	\$ -	\$ 600,066	\$ 116,750	\$ -	\$ -	\$ -
25	Total Expenses		\$ 3,326,214	\$ -	\$ 2,784,464	\$ 541,750	\$ -	\$ -	\$ -

Allocation of Transformers Expenses

Total System

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 392,356	\$ 3,656	\$ 277,826	\$ 45,069	\$ 56,209	\$ 9,596	\$ -
3	Distribution Maintenance		\$ 112,418	\$ 1,048	\$ 79,603	\$ 12,913	\$ 16,105	\$ 2,749	\$ -
4	Customer Accounts		\$ 19,764	\$ 184	\$ 13,995	\$ 2,270	\$ 2,831	\$ 483	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 524,538	\$ 4,888	\$ 371,423	\$ 60,252	\$ 75,146	\$ 12,828	\$ -
8	Administrative & General		\$ 84,586	\$ 788	\$ 59,895	\$ 9,716	\$ 12,118	\$ 2,069	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 994,318	\$ 9,266	\$ 704,073	\$ 114,214	\$ 142,447	\$ 24,317	\$ -
10	General		\$ 12,253	\$ 114	\$ 8,676	\$ 1,407	\$ 1,755	\$ 300	\$ -
11	Subtotal - Dep. & Amort.		\$ 1,006,571	\$ 9,380	\$ 712,750	\$ 115,622	\$ 144,202	\$ 24,617	\$ -
12	Taxes		\$ 3,399	\$ 32	\$ 2,407	\$ 390	\$ 487	\$ 83	\$ -
13	Debt Service		\$ 726,143	\$ 6,767	\$ 514,179	\$ 83,410	\$ 104,028	\$ 17,759	\$ -
14	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 12,338	\$ 115	\$ 8,737	\$ 1,417	\$ 1,768	\$ 302	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ 2,845	\$ 27	\$ 2,014	\$ 327	\$ 408	\$ 70	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 744,724	\$ 6,940	\$ 527,337	\$ 85,544	\$ 106,690	\$ 18,213	\$ -
25	Total Expenses		\$ 2,360,419	\$ 21,997	\$ 1,671,405	\$ 271,134	\$ 338,156	\$ 57,727	\$ -

**Allocation of Transformers Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	14	\$ 323,380	\$ 3,656	\$ 222,800	\$ 34,363	\$ 52,991	\$ 9,570	\$ -
3	Distribution Maintenance	14	\$ 92,655	\$ 1,048	\$ 63,837	\$ 9,846	\$ 15,183	\$ 2,742	\$ -
4	Customer Accounts	14	\$ 16,290	\$ 184	\$ 11,223	\$ 1,731	\$ 2,669	\$ 482	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 432,324	\$ 4,888	\$ 297,860	\$ 45,939	\$ 70,843	\$ 12,794	\$ -
8	Administrative & General	14	\$ 69,716	\$ 788	\$ 48,032	\$ 7,408	\$ 11,424	\$ 2,063	\$ -
	Depreciation and Amortization								
9	Distribution	14	\$ 819,517	\$ 9,266	\$ 564,626	\$ 87,083	\$ 134,290	\$ 24,252	\$ -
10	General	14	\$ 10,099	\$ 114	\$ 6,958	\$ 1,073	\$ 1,655	\$ 299	\$ -
11	Subtotal - Dep. & Amort.		\$ 829,616	\$ 9,380	\$ 571,584	\$ 88,156	\$ 135,945	\$ 24,551	\$ -
12	Taxes	PLTINS	\$ 2,801	\$ 32	\$ 1,930	\$ 298	\$ 459	\$ 83	\$ -
13	Debt Service	Rate Base	\$ 598,487	\$ 6,767	\$ 412,342	\$ 63,596	\$ 98,071	\$ 17,711	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 10,169	\$ 115	\$ 7,006	\$ 1,081	\$ 1,666	\$ 301	\$ -
16	426.01 Donations	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	14	\$ 2,345	\$ 27	\$ 1,615	\$ 249	\$ 384	\$ 69	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 613,802	\$ 6,940	\$ 422,893	\$ 65,223	\$ 100,581	\$ 18,164	\$ -
25	Total Expenses		\$ 1,945,457	\$ 21,997	\$ 1,340,369	\$ 206,727	\$ 318,792	\$ 57,573	\$ -

**Allocation of Transformers Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	16	\$ 68,976	\$ -	\$ 55,026	\$ 10,706	\$ 3,219	\$ 26	\$ -
3	Distribution Maintenance	16	\$ 19,763	\$ -	\$ 15,766	\$ 3,067	\$ 922	\$ 7	\$ -
4	Customer Accounts	16	\$ 3,475	\$ -	\$ 2,772	\$ 539	\$ 162	\$ 1	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 92,214	\$ -	\$ 73,564	\$ 14,313	\$ 4,303	\$ 34	\$ -
8	Administrative & General	16	\$ 14,870	\$ -	\$ 11,863	\$ 2,308	\$ 694	\$ 6	\$ -
Depreciation and Amortization									
9	Distribution	16	\$ 174,801	\$ -	\$ 139,448	\$ 27,131	\$ 8,157	\$ 65	\$ -
10	General	16	\$ 2,154	\$ -	\$ 1,718	\$ 334	\$ 101	\$ 1	\$ -
11	Subtotal - Dep. & Amort.		\$ 176,955	\$ -	\$ 141,166	\$ 27,466	\$ 8,258	\$ 66	\$ -
12	Taxes	PLTINS	\$ 597	\$ -	\$ 476.65	\$ 92.74	\$ 27.88	\$ 0.22	\$ -
13	Debt Service	Rate Base	\$ 127,656	\$ -	\$ 101,837.66	\$ 19,813.72	\$ 5,957.02	\$ 47.55	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	16	\$ 2,169	\$ -	\$ 1,730.37	\$ 336.66	\$ 101.22	\$ 0.81	\$ -
16	426.01 Donations	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	16	\$ 500	\$ -	\$ 399	\$ 78	\$ 23	\$ 0	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 130,923	\$ -	\$ 104,444	\$ 20,321	\$ 6,109	\$ 49	\$ -
25	Total Expenses		\$ 414,962	\$ -	\$ 331,036	\$ 64,407	\$ 19,364	\$ 155	\$ -

**Allocation of Secondary and Services Expenses
Total System**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ 319,714	\$ 1,724	\$ 242,044	\$ 42,855	\$ 28,550	\$ 4,541	\$ -
3	Distribution Maintenance		\$ 1,287,412	\$ 6,943	\$ 974,653	\$ 172,568	\$ 114,962	\$ 18,286	\$ -
4	Customer Accounts		\$ 16,364	\$ 89	\$ 12,377	\$ 2,189	\$ 1,473	\$ 235	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,623,490	\$ 8,756	\$ 1,229,074	\$ 217,612	\$ 144,985	\$ 23,063	\$ -
8	Administrative & General		\$ 200,489	\$ 1,081	\$ 151,783	\$ 26,874	\$ 17,903	\$ 2,848	\$ -
	Depreciation and Amortization								
9	Distribution		\$ 823,247	\$ 4,488	\$ 622,692	\$ 110,122	\$ 74,126	\$ 11,820	\$ -
10	General		\$ 29,043	\$ 157	\$ 21,987	\$ 3,893	\$ 2,593	\$ 413	\$ -
11	Subtotal - Dep. & Amort.		\$ 852,290	\$ 4,645	\$ 644,679	\$ 114,015	\$ 76,719	\$ 12,232	\$ -
12	Taxes		\$ 8,056	\$ 43	\$ 6,099	\$ 1,080	\$ 719	\$ 114	\$ -
13	Debt Service		\$ 643,255	\$ 3,505	\$ 486,566	\$ 86,053	\$ 57,899	\$ 9,231	\$ -
14	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 10,930	\$ 60	\$ 8,267	\$ 1,462	\$ 984	\$ 157	\$ -
16	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ 2,355	\$ 13	\$ 1,781	\$ 315	\$ 212	\$ 34	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 664,595	\$ 3,621	\$ 502,714	\$ 88,910	\$ 59,814	\$ 9,536	\$ -
25	Total Expenses		\$ 3,340,864	\$ 18,104	\$ 2,528,250	\$ 447,410	\$ 299,422	\$ 47,679	\$ -

**Allocation of Secondary and Services Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	14	\$ 152,494	\$ 1,724	\$ 105,064	\$ 16,204	\$ 24,988	\$ 4,513	\$ -
3	Distribution Maintenance	14	\$ 614,057	\$ 6,943	\$ 423,069	\$ 65,251	\$ 100,622	\$ 18,172	\$ -
4	Customer Accounts	14	\$ 7,890	\$ 89	\$ 5,436	\$ 838	\$ 1,293	\$ 234	\$ -
5	Customer Service	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 774,441	\$ 8,756	\$ 533,569	\$ 82,293	\$ 126,904	\$ 22,918	\$ -
8	Administrative & General	14	\$ 95,627	\$ 1,081	\$ 65,885	\$ 10,162	\$ 15,670	\$ 2,830	\$ -
	Depreciation and Amortization								
9	Distribution	14	\$ 396,956	\$ 4,488	\$ 273,492	\$ 42,181	\$ 65,047	\$ 11,747	\$ -
10	General	14	\$ 13,852	\$ 157	\$ 9,544	\$ 1,472	\$ 2,270	\$ 410	\$ -
11	Subtotal - Dep. & Amort.		\$ 410,808	\$ 4,645	\$ 283,036	\$ 43,653	\$ 67,317	\$ 12,157	\$ -
12	Taxes	PLTINS	\$ 3,842	\$ 43	\$ 2,647	\$ 408	\$ 630	\$ 114	\$ -
13	Debt Service	Rate Bas	\$ 310,026	\$ 3,505	\$ 213,600	\$ 32,944	\$ 50,802	\$ 9,175	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Bas	\$ 5,268	\$ 60	\$ 3,629	\$ 560	\$ 863	\$ 156	\$ -
16	426.01 Donations	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	14	\$ 1,136	\$ 13	\$ 782	\$ 121	\$ 186	\$ 34	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 320,272	\$ 3,621	\$ 220,659	\$ 34,033	\$ 52,481	\$ 9,478	\$ -
25	Total Expenses		\$ 1,601,148	\$ 18,104	\$ 1,103,149	\$ 170,140	\$ 262,372	\$ 47,383	\$ -

**Allocation of Secondary and Services Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	15	\$ 167,220	\$ -	\$ 136,979	\$ 26,651	\$ 3,561	\$ 28	\$ -
3	Distribution Maintenance	15	\$ 673,355	\$ -	\$ 551,584	\$ 107,317	\$ 14,340	\$ 114	\$ -
4	Customer Accounts	15	\$ 8,474	\$ -	\$ 6,941	\$ 1,350	\$ 180	\$ 1	\$ -
5	Customer Service	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 849,049	\$ -	\$ 695,504	\$ 135,319	\$ 18,082	\$ 144	\$ -
8	Administrative & General	15	\$ 104,862	\$ -	\$ 85,898	\$ 16,713	\$ 2,233	\$ 18	\$ -
	Depreciation and Amortization								
9	Distribution	15	\$ 426,291	\$ -	\$ 349,200	\$ 67,941	\$ 9,078	\$ 72	\$ -
10	General	15	\$ 15,190	\$ -	\$ 12,443	\$ 2,421	\$ 323	\$ 3	\$ -
11	Subtotal - Dep. & Amort.		\$ 441,482	\$ -	\$ 361,643	\$ 70,362	\$ 9,402	\$ 75	\$ -
12	Taxes	PLTINS	\$ 4,213	\$ -	\$ 3,451.44	\$ 671.52	\$ 89.73	\$ 0.72	\$ -
13	Debt Service	Rate Bas	\$ 333,229	\$ -	\$ 272,966.62	\$ 53,108.87	\$ 7,096.56	\$ 56.64	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Bas	\$ 5,662	\$ -	\$ 4,638.09	\$ 902.39	\$ 120.58	\$ 0.96	\$ -
16	426.01 Donations	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	15	\$ 1,220	\$ -	\$ 999	\$ 194	\$ 26	\$ 0	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 344,324	\$ -	\$ 282,055	\$ 54,877	\$ 7,333	\$ 59	\$ -
25	Total Expenses		\$ 1,739,716	\$ -	\$ 1,425,101	\$ 277,270	\$ 37,050	\$ 296	\$ -

**Allocation of 3-Phase Meters Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocatio	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	13	\$ 323,895	\$ -	\$ -	\$ -	\$ 319,883	\$ 2,553	\$ 1,459
3	Distribution Maintenance	13	\$ 32,099	\$ -	\$ -	\$ -	\$ 31,702	\$ 253	\$ 145
4	Customer Accounts	13	\$ 772	\$ -	\$ -	\$ -	\$ 762	\$ 6	\$ 3
5	Customer Service	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 356,766	\$ -	\$ -	\$ -	\$ 352,347	\$ 2,812	\$ 1,607
8	Administrative & General	13	\$ 93,779	\$ -	\$ -	\$ -	\$ 92,618	\$ 739	\$ 422
	Depreciation and Amortization								
9	Distribution	13	\$ 38,822	\$ -	\$ -	\$ -	\$ 38,341	\$ 306	\$ 175
10	General	13	\$ 13,585	\$ -	\$ -	\$ -	\$ 13,416	\$ 107	\$ 61
11	Subtotal - Dep. & Amort.		\$ 52,406	\$ -	\$ -	\$ -	\$ 51,757	\$ 413	\$ 236
12	Taxes	PLTINS	\$ 3,768	\$ -	\$ -	\$ -	\$ 3,721.42	\$ 29.70	\$ 16.97
13	Debt Service	late Bas	\$ 43,866	\$ -	\$ -	\$ -	\$ 43,322.29	\$ 345.79	\$ 197.59
14	426 - Realized Gain/(Loss)	late Bas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	late Bas	\$ 745	\$ -	\$ -	\$ -	\$ 736.11	\$ 5.88	\$ 3.36
16	426.01 Donations	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	13	\$ 111	\$ -	\$ -	\$ -	\$ 110	\$ 1	\$ 1
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 48,490	\$ -	\$ -	\$ -	\$ 47,889	\$ 382	\$ 218
25	Total Expenses		\$ 551,442	\$ -	\$ -	\$ -	\$ 544,611	\$ 4,347	\$ 2,484

**Allocation of 1-Phase Meters Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	17	\$ 1,163,226	\$ -	\$ 973,768	\$ 189,458	\$ -	\$ -	\$ -
3	Distribution Maintenance	17	\$ 115,281	\$ -	\$ 96,505	\$ 18,776	\$ -	\$ -	\$ -
4	Customer Accounts	17	\$ 2,771	\$ -	\$ 2,320	\$ 451	\$ -	\$ -	\$ -
5	Customer Service	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 1,281,278	\$ -	\$ 1,072,592	\$ 208,685	\$ -	\$ -	\$ -
8	Administrative & General	17	\$ 336,796	\$ -	\$ 281,941	\$ 54,855	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	17	\$ 139,422	\$ -	\$ 116,714	\$ 22,708	\$ -	\$ -	\$ -
10	General	17	\$ 48,788	\$ -	\$ 40,841	\$ 7,946	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 188,210	\$ -	\$ 157,556	\$ 30,654	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 13,533	\$ -	\$ 11,328.52	\$ 2,204.10	\$ -	\$ -	\$ -
13	Debt Service	Rate Base	\$ 157,538	\$ -	\$ 131,879.12	\$ 25,658.64	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	Rate Base	\$ 2,677	\$ -	\$ 2,240.81	\$ 435.98	\$ -	\$ -	\$ -
16	426.01 Donations	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	17	\$ 399	\$ -	\$ 334	\$ 65	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 174,146	\$ -	\$ 145,782	\$ 28,364	\$ -	\$ -	\$ -
25	Total Expenses		\$ 1,980,430	\$ -	\$ 1,657,872	\$ 322,559	\$ -	\$ -	\$ -

**Allocation of Metering Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	18	\$ 249,905	\$ -	\$ 161,236	\$ 31,370	\$ 56,589	\$ 452	\$ 258
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 249,905	\$ -	\$ 161,236	\$ 31,370	\$ 56,589	\$ 452	\$ 258
8	Administrative & General	18	\$ 57,467	\$ -	\$ 37,077	\$ 7,214	\$ 13,013	\$ 104	\$ 59
	Depreciation and Amortization								
9	Distribution	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	18	\$ 8,325	\$ -	\$ 5,371	\$ 1,045	\$ 1,885	\$ 15	\$ 9
11	Subtotal - Dep. & Amort.		\$ 8,325	\$ -	\$ 5,371	\$ 1,045	\$ 1,885	\$ 15	\$ 9
12	Taxes	PLTINS	\$ 2,309	\$ -	\$ 1,489.77	\$ 289.85	\$ 522.87	\$ 4.17	\$ 2.38
13	Debt Service	Rate Base	\$ 7,725	\$ -	\$ 4,983.77	\$ 969.65	\$ 1,749.16	\$ 13.96	\$ 7.98
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	18	\$ 131	\$ -	\$ 84.68	\$ 16.48	\$ 29.72	\$ 0.24	\$ 0.14
16	426.01 Donations	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 10,165	\$ -	\$ 6,558	\$ 1,276	\$ 2,302	\$ 18	\$ 10
25	Total Expenses		\$ 325,861	\$ -	\$ 210,242	\$ 40,905	\$ 73,789	\$ 589	\$ 337

**Allocation of Billing Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	19	\$ 2,510,603	\$ -	\$ 2,034,446	\$ 395,825	\$ 79,337	\$ 633	\$ 362
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 2,510,603	\$ -	\$ 2,034,446	\$ 395,825	\$ 79,337	\$ 633	\$ 362
8	Administrative & General	19	\$ 703,585	\$ -	\$ 570,144	\$ 110,928	\$ 22,234	\$ 177	\$ 101
	Depreciation and Amortization								
9	Distribution	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	19	\$ 101,920	\$ -	\$ 82,590	\$ 16,069	\$ 3,221	\$ 26	\$ 15
11	Subtotal - Dep. & Amort.		\$ 101,920	\$ -	\$ 82,590	\$ 16,069	\$ 3,221	\$ 26	\$ 15
12	Taxes	PLTINS	\$ 28,270	\$ -	\$ 22,908.65	\$ 4,457.15	\$ 893.36	\$ 7.13	\$ 4.07
13	Debt Service	Rate Base	\$ 94,574	\$ -	\$ 76,636.85	\$ 14,910.60	\$ 2,988.60	\$ 23.85	\$ 13.63
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	19	\$ 1,607	\$ -	\$ 1,302.17	\$ 253.35	\$ 50.78	\$ 0.41	\$ 0.23
16	426.01 Donations	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 124,451	\$ -	\$ 100,848	\$ 19,621	\$ 3,933	\$ 31	\$ 18
25	Total Expenses		\$ 3,440,559	\$ -	\$ 2,788,028	\$ 542,444	\$ 108,724	\$ 868	\$ 496

**Allocation of Consumer Services 1 Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Subtransmission	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer Service	20	\$ 256,020	\$ -	\$ 210,837	\$ 41,021	\$ 4,111	\$ 33	\$ 19
6	Sales	20	\$ 69,308	\$ -	\$ 57,076	\$ 11,105	\$ 1,113	\$ 9	\$ 5
7	Distribution O&M Before A&G		\$ 325,328	\$ -	\$ 267,913	\$ 52,126	\$ 5,224	\$ 42	\$ 24
8	Administrative & General	20	\$ 93,210	\$ -	\$ 76,760	\$ 14,935	\$ 1,497	\$ 12	\$ 7
	Depreciation and Amortization								
9	Distribution	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	20	\$ 13,502	\$ -	\$ 11,119	\$ 2,163	\$ 217	\$ 2	\$ 1
11	Subtotal - Dep. & Amort.		\$ 13,502	\$ -	\$ 11,119	\$ 2,163	\$ 217	\$ 2	\$ 1
12	Taxes	PLTINS	\$ 3,745	\$ -	\$ 3,084.25	\$ 600.08	\$ 60.14	\$ 0.48	\$ 0.27
13	Debt Service	Rate Base	\$ 12,529	\$ -	\$ 10,317.81	\$ 2,007.45	\$ 201.18	\$ 1.61	\$ 0.92
14	426 - Realized Gain/(Loss)	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits	20	\$ 213	\$ -	\$ 175.31	\$ 34.11	\$ 3.42	\$ 0.03	\$ 0.02
16	426.01 Donations	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 16,487	\$ -	\$ 13,577	\$ 2,642	\$ 265	\$ 2	\$ 1
25	Total Expenses		\$ 448,527	\$ -	\$ 369,370	\$ 71,865	\$ 7,202	\$ 57	\$ 33

**Allocation of Security Lights Expenses
Direct Assignments**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non -Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Distribution Operations	23	\$ 27,129	\$ 27,129	\$ -	\$ -	\$ -	\$ -	\$ -
3	Distribution Maintenance	23	\$ 150,025	\$ 150,025	\$ -	\$ -	\$ -	\$ -	\$ -
4	Customer Accounts	23	\$ 2,815	\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution O&M Before A&G		\$ 179,970	\$ 179,970	\$ -	\$ -	\$ -	\$ -	\$ -
8	Administrative & General	23	\$ 32,335	\$ 32,335	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
9	Distribution	23	\$ 141,633	\$ 141,633	\$ -	\$ -	\$ -	\$ -	\$ -
10	General	23	\$ 4,684	\$ 4,684	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal - Dep. & Amort.		\$ 146,317	\$ 146,317	\$ -	\$ -	\$ -	\$ -	\$ -
12	Taxes	PLTINS	\$ 1,299	\$ 1,299.25	\$ -	\$ -	\$ -	\$ -	\$ -
13	Debt Service	Rate Bas	\$ 120,577	\$ 120,577.36	\$ -	\$ -	\$ -	\$ -	\$ -
14	426 - Realized Gain/(Loss)	Rate Bas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	431 - Interest on Customer Deposits		\$ 2,049	\$ 2,048.78	\$ -	\$ -	\$ -	\$ -	\$ -
16	426.01 Donations	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	426. Other	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	431 - Interest - Short Term	23	\$ 405	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -
19	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Subtotal - Other Expenses		\$ 124,331	\$ 124,331	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Expenses		\$ 482,953	\$ 482,953	\$ -	\$ -	\$ -	\$ -	\$ -

Total Expenses
Total System

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
2	Regular Tariff Energy		\$ 25,463,572	\$ 292,829	\$ 16,383,165	\$ 2,479,757	\$ 4,358,123	\$ 1,095,922	\$ 853,776
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ (92,020)	\$ (1,058)	\$ (59,205)	\$ (8,961)	\$ (15,749)	\$ (3,960)	\$ (3,085)
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 3,987,212	\$ 48,302	\$ 2,876,330	\$ 500,030	\$ 505,606	\$ 38,569	\$ 18,375
27	Distribution Maintenance		\$ 8,278,864	\$ 217,519	\$ 6,370,012	\$ 1,056,657	\$ 491,736	\$ 89,877	\$ 53,062
28	Customer Accounts		\$ 2,902,880	\$ 3,994	\$ 2,302,609	\$ 444,636	\$ 146,915	\$ 3,103	\$ 1,624
29	Customer Service		\$ 256,020	\$ -	\$ 210,837	\$ 41,021	\$ 4,111	\$ 33	\$ 19
30	Sales		\$ 69,308	\$ -	\$ 57,076	\$ 11,105	\$ 1,113	\$ 9	\$ 5
31	Distribution O&M Before A&G		\$ 15,494,284	\$ 269,816	\$ 11,816,864	\$ 2,053,448	\$ 1,149,481	\$ 131,590	\$ 73,085
32	Administrative & General		\$ 2,675,680	\$ 43,860	\$ 2,023,583	\$ 361,470	\$ 218,000	\$ 18,488	\$ 10,278
Depreciation and Amortization									
33	Distribution		\$ 7,162,531	\$ 200,955	\$ 5,379,368	\$ 877,381	\$ 552,819	\$ 101,508	\$ 50,500
34	General		\$ 387,594	\$ 6,354	\$ 293,132	\$ 52,362	\$ 31,579	\$ 2,678	\$ 1,489
35	Subtotal - Dep. & Amort.		\$ 7,550,125	\$ 207,308	\$ 5,672,500	\$ 929,743	\$ 584,399	\$ 104,186	\$ 51,989
36	Taxes		\$ 107,510	\$ 1,762	\$ 81,308	\$ 14,524	\$ 8,759	\$ 743	\$ 413
37	Debt Service		\$ 5,912,458	\$ 168,164	\$ 4,449,922	\$ 731,713	\$ 444,972	\$ 78,187	\$ 39,501
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ 100,461	\$ 2,857	\$ 75,610	\$ 12,433	\$ 7,561	\$ 1,329	\$ 671
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ 20,491	\$ 575	\$ 15,390	\$ 2,510	\$ 1,582	\$ 290	\$ 144
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 6,140,920	\$ 173,358	\$ 4,622,230	\$ 761,180	\$ 462,874	\$ 80,549	\$ 40,730
49	Total Expenses		\$ 77,000,701	\$ 1,144,813	\$ 53,993,106	\$ 8,291,068	\$ 9,770,205	\$ 2,184,462	\$ 1,617,047

Total Expenses
Energy Related

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ 25,463,572	\$ 292,829	\$ 16,983,165	\$ 2,479,757	\$ 4,358,123	\$ 1,095,922	\$ 853,776
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ (92,020)	\$ (1,058)	\$ (59,205)	\$ (8,961)	\$ (15,749)	\$ (3,960)	\$ (3,085)
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Distribution Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Accounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Administrative & General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
33	Distribution		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Expenses		\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690

**Total Expenses
Demand Related**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 1,788,934	\$ 21,173	\$ 1,339,444	\$ 201,010	\$ 174,485	\$ 35,926	\$ 16,896
27	Distribution Maintenance		\$ 5,485,028	\$ 67,494	\$ 4,211,772	\$ 636,746	\$ 426,822	\$ 89,359	\$ 52,836
28	Customer Accounts		\$ 99,963	\$ 1,179	\$ 74,921	\$ 11,213	\$ 9,644	\$ 2,007	\$ 999
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ 7,373,924	\$ 89,846	\$ 5,626,136	\$ 848,969	\$ 610,951	\$ 127,291	\$ 70,731
32	Administrative & General		\$ 957,944	\$ 11,525	\$ 727,177	\$ 109,239	\$ 82,917	\$ 17,410	\$ 9,676
	Depreciation and Amortization								
33	Distribution		\$ 5,028,979	\$ 59,322	\$ 3,769,152	\$ 564,095	\$ 485,173	\$ 100,968	\$ 50,270
34	General		\$ 138,766	\$ 1,670	\$ 105,338	\$ 15,824	\$ 12,011	\$ 2,522	\$ 1,402
35	Subtotal - Dep. & Amort.		\$ 5,167,745	\$ 60,991	\$ 3,874,490	\$ 579,919	\$ 497,184	\$ 103,490	\$ 51,671
36	Taxes		\$ 38,491	\$ 463	\$ 29,218	\$ 4,389	\$ 3,332	\$ 700	\$ 369
37	Debt Service		\$ 4,000,309	\$ 47,586	\$ 3,010,631	\$ 451,682	\$ 373,559	\$ 77,617	\$ 39,235
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ 67,971	\$ 809	\$ 51,155	\$ 7,675	\$ 6,347	\$ 1,319	\$ 667
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426 - Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ 14,387	\$ 170	\$ 10,783	\$ 1,614	\$ 1,388	\$ 289	\$ 144
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 4,121,158	\$ 49,028	\$ 3,101,787	\$ 465,360	\$ 384,626	\$ 79,924	\$ 40,434
49	Total Expenses		\$ 37,388,911	\$ 370,089	\$ 26,863,558	\$ 3,717,918	\$ 4,588,756	\$ 1,085,803	\$ 762,787

**Total Expenses
Consumer Related**

A	B	C	D	E	F	G	H	I	J
Line No.	Account	Allocation Factor	TOTAL SYSTEM	Lighting Schedule	Residential Single Phase	Non-Res. Single Phase	Three Phase 0-1000 kW	Three Phase Over 1000 kW	Primary Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 2,171,149	\$ -	\$ 1,536,887	\$ 299,019	\$ 331,120	\$ 2,643	\$ 1,479
27	Distribution Maintenance		\$ 2,643,811	\$ -	\$ 2,158,240	\$ 419,911	\$ 64,915	\$ 518	\$ 226
28	Customer Accounts		\$ 2,800,102	\$ -	\$ 2,227,688	\$ 433,423	\$ 137,271	\$ 1,096	\$ 625
29	Customer Service		\$ 256,020	\$ -	\$ 210,837	\$ 41,021	\$ 4,111	\$ 33	\$ 19
30	Sales		\$ 69,308	\$ -	\$ 57,076	\$ 11,105	\$ 1,113	\$ 9	\$ 5
31	Distribution O&M Before A&G		\$ 7,940,390	\$ -	\$ 6,190,728	\$ 1,204,479	\$ 538,530	\$ 4,298	\$ 2,354
32	Administrative & General		\$ 1,685,401	\$ -	\$ 1,296,405	\$ 252,231	\$ 135,084	\$ 1,078	\$ 603
Depreciation and Amortization									
33	Distribution		\$ 1,991,919	\$ -	\$ 1,610,216	\$ 313,286	\$ 67,646	\$ 540	\$ 230
34	General		\$ 244,144	\$ -	\$ 187,795	\$ 36,538	\$ 19,568	\$ 156	\$ 87
35	Subtotal - Dep. & Amort.		\$ 2,236,063	\$ -	\$ 1,798,011	\$ 349,824	\$ 87,214	\$ 696	\$ 317
36	Taxes		\$ 67,720	\$ -	\$ 52,090	\$ 10,135	\$ 5,428	\$ 43	\$ 24
37	Debt Service		\$ 1,791,571	\$ -	\$ 1,439,291	\$ 280,031	\$ 71,413	\$ 570	\$ 266
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ 30,441	\$ -	\$ 24,456	\$ 4,758	\$ 1,213	\$ 10	\$ 5
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ 5,699	\$ -	\$ 4,607	\$ 896	\$ 194	\$ 2	\$ 1
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 1,895,432	\$ -	\$ 1,520,444	\$ 295,820	\$ 78,248	\$ 625	\$ 296
49	Total Expenses		\$ 13,757,285	\$ -	\$ 10,805,588	\$ 2,102,354	\$ 839,075	\$ 6,697	\$ 3,570

Total Expenses
Direct Assignments

A	B	C	D	E	F	G	H	I	J
Line		Allocation	TOTAL	Lighting	Residential	Non-Res.	Three Phase	Three Phase	Primary
No.	Account	Factor	SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Regular Tariff Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Regular Tariff Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Regular Tariff WDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Schedule 3 - Valley Grain		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Classes A, B, and C		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Own Use		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Direct Served		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Not Applicable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	556 - System Control & Load Disp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	557 - Other Power Supply Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Purchased Power Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Subtransmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Distribution Operations		\$ 27,129	\$ 27,129	\$ -	\$ -	\$ -	\$ -	\$ -
27	Distribution Maintenance		\$ 150,025	\$ 150,025	\$ -	\$ -	\$ -	\$ -	\$ -
28	Customer Accounts		\$ 2,815	\$ 2,815	\$ -	\$ -	\$ -	\$ -	\$ -
29	Customer Service		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Distribution O&M Before A&G		\$ 179,970	\$ 179,970	\$ -	\$ -	\$ -	\$ -	\$ -
32	Administrative & General		\$ 32,335	\$ 32,335	\$ -	\$ -	\$ -	\$ -	\$ -
	Depreciation and Amortization								
33	Distribution		\$ 141,633	\$ 141,633	\$ -	\$ -	\$ -	\$ -	\$ -
34	General		\$ 4,684	\$ 4,684	\$ -	\$ -	\$ -	\$ -	\$ -
35	Subtotal - Dep. & Amort.		\$ 146,317	\$ 146,317	\$ -	\$ -	\$ -	\$ -	\$ -
36	Taxes		\$ 1,299	\$ 1,299	\$ -	\$ -	\$ -	\$ -	\$ -
37	Debt Service		\$ 120,577	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -
38	426 - Realized Gain/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	431 - Interest on Customer Deposits		\$ 2,049	\$ 2,049	\$ -	\$ -	\$ -	\$ -	\$ -
40	426.01 Donations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	426. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	431 - Interest - Short Term		\$ 405	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -
43	431 - Interest - Direct Serves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	User Defined		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Subtotal - Other Expenses		\$ 124,331	\$ 124,331	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Expenses		\$ 480,499	\$ 480,499	\$ -	\$ -	\$ -	\$ -	\$ -

KENERGY CORP
Total Revenue Requirements (Present Rates)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Revenue							
1	Base Rate	\$ 76,398,685	\$ 1,344,981	\$ 50,781,809	\$ 8,281,357	\$ 11,934,316	\$ 2,325,134	\$ 1,731,088
2	Other	\$ 1,522,305	\$ 6,460	\$ 1,238,315	\$ 225,430	\$ 42,221	\$ 5,608	\$ 4,271
3	Total	\$ 77,920,990	\$ 1,351,441	\$ 52,020,124	\$ 8,506,787	\$ 11,976,537	\$ 2,330,742	\$ 1,735,359
	Production							
4	Generation	\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966
5	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total Production	\$ 45,139,692	\$ 450,470	\$ 29,857,928	\$ 4,185,226	\$ 7,355,452	\$ 1,849,650	\$ 1,440,966
8	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Substation	\$ 3,103,198	\$ 24,913	\$ 2,124,559	\$ 269,131	\$ 472,992	\$ 118,942	\$ 92,661
10	Primary	\$ 18,693,112	\$ 172,420	\$ 15,037,175	\$ 2,502,590	\$ 733,489	\$ 140,002	\$ 107,436
11	Transformers	\$ 2,861,881	\$ 26,670	\$ 2,026,488	\$ 328,735	\$ 409,996	\$ 69,991	\$ -
12	Secondary and Services	\$ 3,791,481	\$ 20,559	\$ 2,869,108	\$ 507,695	\$ 339,975	\$ 54,145	\$ -
13	3 Phase Meters	\$ 583,783	\$ -	\$ -	\$ -	\$ 576,552	\$ 4,602	\$ 2,630
14	1 Phase Meters	\$ 2,096,581	\$ -	\$ 1,755,105	\$ 341,476	\$ -	\$ -	\$ -
15	Metering	\$ 332,682	\$ -	\$ 214,642	\$ 41,761	\$ 75,333	\$ 601	\$ 344
16	Billing	\$ 3,521,346	\$ -	\$ 2,853,493	\$ 555,181	\$ 111,277	\$ 888	\$ 508
17	Consumer Ser 1	\$ 459,194	\$ -	\$ 378,154	\$ 73,574	\$ 7,373	\$ 59	\$ 34
18	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Security Lights	\$ 566,797	\$ 566,797	\$ -	\$ -	\$ -	\$ -	\$ -
21	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Total Distribution	\$ 36,010,055	\$ 811,358	\$ 27,258,724	\$ 4,620,144	\$ 2,726,988	\$ 389,229	\$ 203,612
23	Total Expenses	\$ 81,149,747	\$ 1,261,828	\$ 57,116,652	\$ 8,805,370	\$ 10,082,440	\$ 2,238,879	\$ 1,644,578
24	Margins	\$ (3,228,757)	\$ 89,613	\$ (5,096,528)	\$ (298,584)	\$ 1,894,097	\$ 91,863	\$ 90,782

KENERGY CORP

Calculation of Unbundled Revenue Requirements (Energy Related)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Transformers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Secondary and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total	\$ 25,371,552	\$ 291,771	\$ 16,323,960	\$ 2,470,796	\$ 4,342,374	\$ 1,091,962	\$ 850,690

KENERGY CORP

Calculation of Unbundled Revenue Requirements (Demand Related)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
	Production							
1	Generation	\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Not Applicable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Production	\$ 19,768,140	\$ 158,699	\$ 13,533,969	\$ 1,714,431	\$ 3,013,078	\$ 757,688	\$ 590,275
6	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Substation	\$ 3,103,198	\$ 24,913	\$ 2,124,559	\$ 269,131	\$ 472,992	\$ 118,942	\$ 92,661
8	Primary	\$ 13,128,139	\$ 172,420	\$ 10,425,539	\$ 1,605,342	\$ 678,094	\$ 139,560	\$ 107,184
9	Transformers	\$ 2,358,762	\$ 26,670	\$ 1,625,125	\$ 250,645	\$ 386,518	\$ 69,804	\$ -
10	Secondary and Services	\$ 1,818,285	\$ 20,559	\$ 1,252,750	\$ 193,214	\$ 297,953	\$ 53,809	\$ -
11	3 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1 Phase Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Metering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Consumer Ser 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total Distribution	\$ 20,408,384	\$ 244,562	\$ 15,427,974	\$ 2,318,332	\$ 1,835,557	\$ 382,114	\$ 199,845
21	Total	\$ 40,176,524	\$ 403,261	\$ 28,961,942	\$ 4,032,763	\$ 4,848,635	\$ 1,139,802	\$ 790,120

KENERGY CORP

Calculation of Unbundled Revenue Requirements (Consumer Related)

A	B	C	D	E	F	G	H	I
Line		TOTAL	Lighting	Residential	Non -Res.	Three Phase	Three Phase	Primary
No.		SYSTEM	Schedule	Single Phase	Single Phase	0-1000 kW	Over 1000 kW	Over 1000 kW
1	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Subtransmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Primary	\$ 5,564,974	\$ -	\$ 4,611,636	\$ 897,248	\$ 55,395	\$ 442	\$ 253
6	Transformers	\$ 503,119	\$ -	\$ 401,363	\$ 78,090	\$ 23,478	\$ 187	\$ -
7	Secondary and Services	\$ 1,973,196	\$ -	\$ 1,616,358	\$ 314,481	\$ 42,022	\$ 335	\$ -
8	3 Phase Meters	\$ 583,783	\$ -	\$ -	\$ -	\$ 576,552	\$ 4,602	\$ 2,630
9	1 Phase Meters	\$ 2,096,581	\$ -	\$ 1,755,105	\$ 341,476	\$ -	\$ -	\$ -
10	Metering	\$ 332,682	\$ -	\$ 214,642	\$ 41,761	\$ 75,333	\$ 601	\$ 344
11	Billing	\$ 3,521,346	\$ -	\$ 2,853,493	\$ 555,181	\$ 111,277	\$ 888	\$ 508
12	Consumer Ser 1	\$ 459,194	\$ -	\$ 378,154	\$ 73,574	\$ 7,373	\$ 59	\$ 34
13	Consumer Ser 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Consumer Ser 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Security Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Distribution	\$ 15,034,875	\$ -	\$ 11,830,750	\$ 2,301,812	\$ 891,431	\$ 7,115	\$ 3,767
18	Total	\$ 15,034,875	\$ -	\$ 11,830,750	\$ 2,301,812	\$ 891,431	\$ 7,115	\$ 3,767

KENERGY CORP.
Determination of Fixed Charge Rate

Line No	Item (a)	2007 (b)
1	Distribution O & M Expense (Sub, Primary, Transf. & Sec.)	\$ 10,454,420
2	Distribution Plant @ Year End (Sub, Primary, Transf. & Sec.)	÷ \$ <u>197,881,862</u>
3		
4	Dist. Exp. Cost Factor (Ln 1/Ln 2)	5.28%
5		
6	Test Year A & G Acct. Expense	\$ 2,675,680
7	Test Year O & M Expense Excluding A & G	+ \$ <u>15,494,284</u>
8		
9	Line 4 / Line 5	17.27%
10	Dist. Expense Carrying Cost Factor (Ln 3)	x \$ <u>0.0528</u>
11		
12	A & G Cost Factor (Ln 6 x Ln 7)	0.91%
13		
14	Distribution Plant Depreciation Rate	3.55%
15		
16	Cost Of Capital	6.36%
17		
18	Amortization Factor	7.72%
19		
20	General Plant Factor:	
21	General Plant @ Year End	\$ 20,846,828
22		
23	General Plant Depreciation Rate	10.70%
24	Not Used	0.00%
25	Amortization Factor	<u>7.72%</u>
26		
27	General Plant Fixed Charge Rate	18.42%
28		
29	General Plant Fixed Charges	\$ 3,839,986
30		
31	Total Utility Plant	\$ 223,696,522
32		
33	Percent of TUP - General Plant Factor	1.72%
34		
35	SUMMARY:	
36	O & M Factor	5.28%
37	A & G Factor	0.91%
38	Depreciation Expense	3.55%
39	Levelized Rate of Return	4.17%
40	General Plant Factor	<u>1.72%</u>
41		
42	Total Annual Carrying Cost	15.63%
43	PSC Assessment	÷ <u>0.998294</u>
44		
45	Adjusted Annual Carrying Cost	15.66%
46		÷ <u>12</u>
47		
48	Monthly Fixed Charge Rate Charge	1.30%

SECURITY LIGHT ANALYSIS
INDIVIDUAL

Line No.	Description <u>LAMP FIXTURE</u>	175 Watt MV	100 Watt HPS	250 Watt MV	400 Watt MV	250 Watt HPS	400 Watt HPS	100 Watt MH	400 Watt MH
1	Fixture Cost	\$ 70.97	\$ 71.96	\$ 178.11	\$ 163.24	\$ 199.55	\$ 173.73	\$ 97.03	\$ 223.44
2	Miscellaneous Material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29.58	\$ -	\$ -
3	Labor & Overhead	\$ 419.41	\$ 419.41	\$ 419.41	\$ 419.41	\$ 419.41	\$ 428.45	\$ 419.41	\$ 419.41
4	Total Initial Installed Cost	\$ 490.38	\$ 491.37	\$ 597.52	\$ 582.65	\$ 618.96	\$ 631.76	\$ 516.44	\$ 642.85
5	Lamp Cost	\$ 6.36	\$ 6.04	\$ 8.16	\$ 8.03	\$ 24.68	\$ 17.79	\$ 19.29	\$ 11.06
6									
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	30	28	35	55	45	64	24	58
9	Bulb Watts	175	100	250	400	250	400	100	400
10	Total Watts (Line 8 + Line 9)	205	128	285	455	295	464	124	458
11	Lamp Life-Hours	24,000	24,000	24,000	24,000	24,000	24,000	24,000	20,000
12	Wholesale Power Cost/kWh <1>	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292
13	Annual kWh/Fixture (Line 7 x Line 10)	841	525	1,169	1,866	1,210	1,902	508	1,878
14									
15	<u>OPERATING COST</u>								
16	Annual Power Cost (Line 12 x Line 13)	\$ 27.67	\$ 17.28	\$ 38.47	\$ 61.41	\$ 39.82	\$ 62.63	\$ 16.74	\$ 61.82
17	Annual O&M/Light <2>	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 16.91
18	Allocated Distribution System Cost @ \$.0074/kWh <3>	\$ 6.22	\$ 3.88	\$ 8.65	\$ 13.80	\$ 8.95	\$ 14.08	\$ 3.76	\$ 13.90
19	Subtotal	\$ 47.98	\$ 35.25	\$ 61.20	\$ 89.31	\$ 62.86	\$ 90.79	\$ 34.59	\$ 92.62
20									
21	<u>INVESTMENT COST</u>								
22	Allocated System Depreciation @ \$.0045/kWh <4>	\$ 3.78	\$ 2.36	\$ 5.26	\$ 8.39	\$ 5.44	\$ 8.56	\$ 2.29	\$ 8.45
23	Allocated System Interest Expense @ \$.0035/kWh <5>	\$ 2.94	\$ 1.84	\$ 4.09	\$ 6.53	\$ 4.23	\$ 6.66	\$ 1.78	\$ 6.57
24	Margin for 2.00 TIER on Allocated System Interest	\$ 2.94	\$ 1.84	\$ 4.09	\$ 6.53	\$ 4.23	\$ 6.66	\$ 1.78	\$ 6.57
25	Levelized Return for Installed Costs <6>	\$ 37.51	\$ 37.59	\$ 45.71	\$ 44.57	\$ 47.35	\$ 48.33	\$ 39.51	\$ 49.18
26	Subtotal	\$ 47.18	\$ 43.63	\$ 59.15	\$ 66.03	\$ 61.26	\$ 70.21	\$ 45.35	\$ 70.77
27									
28	Subtotal Annual Cost (Line 18 + Line 26)	\$ 95.16	\$ 78.87	\$ 120.35	\$ 155.33	\$ 124.12	\$ 161.00	\$ 79.94	\$ 163.39
29	PSC Assessment <7>	\$ 0.14	\$ 0.12	\$ 0.18	\$ 0.22	\$ 0.18	\$ 0.23	\$ 0.13	\$ 0.23
30	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Annual Costs	\$ 95.30	\$ 79.00	\$ 120.53	\$ 155.55	\$ 124.30	\$ 161.23	\$ 80.07	\$ 163.63
32									
33	Monthly Cost/Light	\$ 7.94	\$ 6.58	\$ 10.04	\$ 12.96	\$ 10.36	\$ 13.44	\$ 6.67	\$ 13.64
34									
35	Current Base Rate (\$/Mo.)	\$ 6.95	\$ 6.95	\$ 8.20	\$ 9.69	\$ 9.69	\$ 11.06	NA	NA
36									
37	Difference (Ln. 33 - Ln. 35)	\$ 0.99	\$ (0.37)	\$ 1.84	\$ 3.27	\$ 0.67	\$ 2.38	NA	NA

<1> Wholesale power cost per kWh excluding WDA from 2007 COSS filed in Case No.

<2> Direct assigned O&M per light from 2007 COSS filed in Case No. Of \$ 14.09 times 24,000 divided by lamp life.

<3> Based on \$.0077 per kWh primary system O&M allocated to light class from 2007 COSS filed in Case No.

<4> Based on \$.0045 per kWh primary system depreciation expense allocated to light class from 2007 COSS filed in Case No.

<5> Based on \$.0035 per kWh primary system interest expense allocated to light class from 2007 COSS filed in Case No.

<6> Line 4 times cost of capital rate based on 6% rate of return and 26.3 amortization (3.80% depreciation rate) yielding an amortization rate of - 7.65%

<7> PSC Assessment at a rate of 0.00176 per revenue minus 1/2 power cost

SECURITY LIGHT ANALYSIS
DECORATIVE LIGHTS

Line No.	Description <u>LAMP FIXTURE</u>	White Acorn	Lantern	Two of	White Acorn
		70 Watt MV	70 Watt HPS	140 Watt MV	W/14Ft. AL Pole 100 Watt HPS
1	Fixture Cost including Decorative Pole	\$ 1,134.20	\$ 1,087.56	\$ 1,555.02	\$ 1,473.40
2	Miscellaneous Material	\$ -	\$ -	\$ 246.87	\$ -
3	Labor & Overhead	\$ 878.92	\$ 864.46	\$ 961.91	\$ 845.50
4	Total Initial Installed Cost	\$ 2,013.12	\$ 1,952.02	\$ 2,763.80	\$ 2,318.90
5	Lamp Cost	\$ 18.34	\$ 18.34	\$ 36.68	\$ 24.68
6					
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100
8	Ballast Watts	12	12	24	24
9	Bulb Watts	70	70	140	100
10	Total Watts (Line 8 + Line 9)	82	82	164	124
11	Lamp Life-Hours	24,000	24,000	24,000	15,000
12	Wholesale Power Cost/kWh <1>	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292
13	Annual kWh/Fixture (Line 7 x Line 10)	336	336	672	508
14					
15	<u>OPERATING COST</u>				
16	Annual Power Cost (Line 12 x Line 13)	\$ 11.07	\$ 11.07	\$ 22.13	\$ 16.74
17	Annual O&M/Light <2>	\$ 14.09	\$ 14.09	\$ 14.09	\$ 22.54
18	Allocated Distribution System Cost @ \$.0074/kWh <3>	\$ 2.49	\$ 2.49	\$ 4.98	\$ 3.76
19	Subtotal	\$ 27.65	\$ 27.65	\$ 41.20	\$ 43.04
20					
21	<u>INVESTMENT COST</u>				
22	Allocated System Depreciation @ \$.0045/kWh <4>	\$ 1.51	\$ 1.51	\$ 3.03	\$ 2.29
23	Allocated System Interest Expense @ \$.0035/kWh <5>	\$ 1.18	\$ 1.18	\$ 2.35	\$ 1.78
24	Margin for 2.00 TIER on Allocated System Interest	\$ 1.18	\$ 1.18	\$ 2.35	\$ 1.78
25	Levelized Return for Installed Costs <6>	\$ 154.00	\$ 149.33	\$ 211.43	\$ 177.40
26	Subtotal	\$ 157.87	\$ 153.20	\$ 219.16	\$ 183.24
27					
28	Subtotal Annual Cost (Line 18 + Line 26)	\$ 185.52	\$ 180.84	\$ 260.36	\$ 226.28
29	PSC Assessment <7>	\$ 0.32	\$ 0.31	\$ 0.44	\$ 0.38
30	Not Used	\$ -	\$ -	\$ -	\$ -
31	Annual Costs	\$ 185.83	\$ 181.15	\$ 260.80	\$ 226.67
32					
33	Monthly Cost/Light	\$ 15.49	\$ 15.10	\$ 21.73	\$ 18.89
34					
35	Current Base Rate (\$/Mo.)	\$ 9.54	\$ 9.54	\$ 16.85	\$ 18.98
36					
37	Difference (Ln. 33 - Ln. 35)	\$ 5.95	\$ 5.56	\$ 4.88	\$ (0.09)

<1> Wholesale power cost per kWh excluding WDA from 2007 COSS filed in Case No.

<2> Direct assigned O&M per light from 2007 COSS filed in Case No. Of \$ 14.09 times 24,000 divided by lamp life.

<3> Based on \$.0077 per kWh primary system O&M allocated to light class from 2007 COSS filed in Case No.

<4> Based on \$.0045 per kWh primary system depreciation expense allocated to light class from 2007 COSS filed in Case No.

<5> Based on \$.0035 per kWh primary system interest expense allocated to light class from 2007 COSS filed in Case No.

<6> Line 4 times cost of capital rate based on 6% rate of return and 26.3 amortization (3.80% depreciation rate) yielding an amortization rate of -

<7> PSC Assessment at a rate of 0.00176 per revenue minus 1/2 power cost

SECURITY LIGHT ANALYSIS
COMMERCIAL AND INDUSTRIAL

Line No.	Description	Flood 250 Watt HPS	Flood 400 Watt HPS	Flood 1000 Watt HPS	Flood 250 Watt MH	Flood 400 Watt MH	Flood 1000 Watt MH	Shoobox 250 Watt HPS	Shoobox 400 Watt HPS	Flood 1000 Watt HPS	Shoobox 250 Watt MH	Shoobox 400 Watt MH	Shoobox 1000 Watt MH	Decorative Acorn 100 Watt MH	Decorative Acorn 175 Watt MH	Decorative Round 100 Watt MH	Decorative Round 175 Watt MH	Decorative Lantern 175 Watt MH	Decorative Acorn 100 Watt HPS
1	Fixture Cost	\$ 173.73	\$ 173.73	\$ 419.76	\$ 206.70	\$ 258.64	\$ 419.76	\$ 376.30	\$ 385.84	\$ 640.24	\$ 356.16	\$ 364.64	\$ 589.36	\$ 685.82	\$ 695.36	\$ 462.16	\$ 540.60	\$ 567.10	\$ 648.72
2	Miscellaneous Material	\$ 29.58	\$ 30.11	\$ 29.58	\$ 29.58	\$ 29.58	\$ 29.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor & Overhead	\$ 428.45	\$ 428.45	\$ 428.45	\$ 428.45	\$ 428.45	\$ 428.45	\$ 473.71	\$ 473.71	\$ 473.71	\$ 473.71	\$ 473.71	\$ 473.71	\$ 473.71	\$ 541.59	\$ 473.71	\$ 541.59	\$ 541.59	\$ 473.71
4	Total Initial Installed Cost	\$ 631.76	\$ 632.29	\$ 877.79	\$ 664.73	\$ 716.67	\$ 877.79	\$ 850.01	\$ 859.55	\$ 1,113.95	\$ 829.87	\$ 838.35	\$ 1,063.07	\$ 1,159.53	\$ 1,236.95	\$ 935.87	\$ 1,082.19	\$ 1,108.69	\$ 1,122.43
5	Lamp Cost	\$ 16.21	\$ 17.79	\$ 44.52	\$ 16.21	\$ 15.87	\$ 43.30	\$ 24.68	\$ 17.79	\$ 44.52	\$ 16.21	\$ 15.87	\$ 43.30	\$ 20.51	\$ 18.23	\$ 20.51	\$ 18.23	\$ 20.51	\$ 24.38
6																			
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	50	68	104	38	56	93	50	68	104	38	56	93	24	33	24	33	24	33
9	Bulb Watts	250	400	1,000	250	400	1,000	250	400	1,000	250	400	1,000	100	175	100	175	175	100
10	Total Watts (Line 8 + Line 9)	300	468	1,104	288	456	1,093	300	468	1,104	288	456	1,093	124	208	124	208	208	124
11	Lamp Life-Hours	24,000	24,000	24,000	20,980	20,980	12,990	24,000	24,000	24,000	20,000	20,000	12,000	15,000	10,000	15,000	10,000	10,000	15,000
12	Wholesale Power Cost/kWh <1>	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292
13	Annual kWh/Fixture (Line 7 x Line 10)	1,230	1,919	4,526	1,181	1,878	4,481	1,230	1,919	4,526	1,181	1,878	4,481	508	853	508	853	853	508
14																			
15	OPERATING COST																		
16	Annual Power Cost (Line 12 x Line 13)	\$ 40.49	\$ 63.16	\$ 149.00	\$ 38.87	\$ 61.55	\$ 147.52	\$ 40.49	\$ 63.16	\$ 149.00	\$ 38.87	\$ 61.55	\$ 147.52	\$ 16.74	\$ 28.07	\$ 16.74	\$ 28.07	\$ 28.07	\$ 16.74
17	Annual O&M/Light <2>	\$ 14.09	\$ 14.09	\$ 14.09	\$ 16.91	\$ 16.91	\$ 28.18	\$ 14.09	\$ 14.09	\$ 14.09	\$ 16.91	\$ 16.91	\$ 28.18	\$ 22.54	\$ 33.82	\$ 22.54	\$ 33.82	\$ 33.82	\$ 22.54
18	Allocated Distribution System Cost @ \$.0874/kWh <3>	\$ 9.10	\$ 14.20	\$ 33.50	\$ 9.74	\$ 13.84	\$ 33.16	\$ 9.10	\$ 14.20	\$ 33.50	\$ 9.74	\$ 13.84	\$ 33.16	\$ 3.76	\$ 6.31	\$ 3.76	\$ 6.31	\$ 6.31	\$ 3.76
19	Subtotal	\$ 63.68	\$ 91.45	\$ 196.59	\$ 64.52	\$ 92.29	\$ 208.86	\$ 63.68	\$ 91.45	\$ 196.59	\$ 64.52	\$ 92.29	\$ 208.86	\$ 43.04	\$ 68.20	\$ 43.04	\$ 68.20	\$ 68.20	\$ 43.04
20																			
21	INVESTMENT COST																		
22	Allocated System Depreciation @ \$.0045/kWh <4>	\$ 5.54	\$ 8.63	\$ 20.37	\$ 5.31	\$ 8.41	\$ 20.17	\$ 5.54	\$ 8.63	\$ 20.37	\$ 5.31	\$ 8.41	\$ 20.17	\$ 2.29	\$ 3.94	\$ 2.29	\$ 3.94	\$ 3.94	\$ 2.29
23	Allocated System Interest Expense @ \$.0035/kWh <5>	\$ 4.31	\$ 6.72	\$ 15.84	\$ 4.13	\$ 6.54	\$ 15.68	\$ 4.31	\$ 6.72	\$ 15.84	\$ 4.13	\$ 6.54	\$ 15.68	\$ 1.78	\$ 2.98	\$ 1.78	\$ 2.98	\$ 2.98	\$ 1.78
24	Margin for 2.00 TIER on Allocated System Interest	\$ 4.31	\$ 6.72	\$ 15.84	\$ 4.13	\$ 6.54	\$ 15.68	\$ 4.31	\$ 6.72	\$ 15.84	\$ 4.13	\$ 6.54	\$ 15.68	\$ 1.78	\$ 2.98	\$ 1.78	\$ 2.98	\$ 2.98	\$ 1.78
25	Levelized Return for Installed Costs <6>	\$ 48.33	\$ 48.37	\$ 67.15	\$ 50.85	\$ 54.83	\$ 67.15	\$ 65.03	\$ 65.76	\$ 85.22	\$ 63.49	\$ 64.13	\$ 81.32	\$ 88.70	\$ 94.63	\$ 71.59	\$ 82.79	\$ 84.81	\$ 85.87
26	Subtotal	\$ 62.47	\$ 70.44	\$ 119.20	\$ 64.43	\$ 76.33	\$ 118.69	\$ 79.17	\$ 87.82	\$ 137.27	\$ 77.06	\$ 85.63	\$ 132.86	\$ 94.55	\$ 104.43	\$ 77.44	\$ 92.59	\$ 94.62	\$ 91.71
27																			
28	Subtotal Annual Cost (Line 18 + Line 26)	\$ 126.16	\$ 161.89	\$ 315.79	\$ 128.95	\$ 168.61	\$ 327.55	\$ 142.85	\$ 179.28	\$ 333.86	\$ 141.58	\$ 177.92	\$ 341.72	\$ 137.59	\$ 172.63	\$ 120.48	\$ 168.79	\$ 162.82	\$ 134.75
29	PSC Assessment <7>	\$ 0.19	\$ 0.23	\$ 0.43	\$ 0.19	\$ 0.24	\$ 0.45	\$ 0.22	\$ 0.26	\$ 0.46	\$ 0.22	\$ 0.26	\$ 0.47	\$ 0.23	\$ 0.28	\$ 0.20	\$ 0.26	\$ 0.26	\$ 0.22
30	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Annual Costs	\$ 126.34	\$ 162.12	\$ 316.22	\$ 129.14	\$ 168.86	\$ 327.99	\$ 143.07	\$ 179.54	\$ 334.32	\$ 141.80	\$ 178.18	\$ 342.19	\$ 137.82	\$ 172.91	\$ 120.68	\$ 161.05	\$ 163.08	\$ 134.98
32																			
33	Monthly Cost/Light	\$ 10.53	\$ 13.51	\$ 26.35	\$ 10.76	\$ 14.07	\$ 27.33	\$ 11.92	\$ 14.96	\$ 27.86	\$ 11.82	\$ 14.85	\$ 28.52	\$ 11.49	\$ 14.41	\$ 10.06	\$ 13.42	\$ 13.59	\$ 11.25
34																			
35	Current Base Rate (\$/Mo.)	\$ 8.73	\$ 11.06	\$ 23.60	\$ 8.36	\$ 11.03	\$ 22.97	\$ 9.67	\$ 12.38	\$ 25.66	\$ 9.62	\$ 12.14	\$ 24.82	\$ 9.39	\$ 11.40	\$ 9.20	\$ 10.52	\$ 7.98	\$ 10.63
36																			
37	Difference (Ln. 33 - Ln. 35)	\$ 1.80	\$ 2.45	\$ 2.75	\$ 2.40	\$ 3.04	\$ 4.36	\$ 2.25	\$ 2.58	\$ 2.20	\$ 2.20	\$ 2.71	\$ 3.70	\$ 2.10	\$ 3.01	\$ 0.86	\$ 2.90	\$ 5.61	\$ 0.62

<1> Wholesale power cost per kWh excluding WDA from 2007 COSS filed in Case No.
 <2> Direct assigned O&M per light from 2007 COSS filed in Case No. Of \$ 14.09 times 24,000 divided by lamp life.
 <3> Based on \$.0077 per kWh primary system O&M allocated to light class from 2007 COSS filed in Case No.
 <4> Based on \$.0045 per kWh primary system depreciation expense allocated to light class from 2007 COSS filed in Case No.
 <5> Based on \$.0035 per kWh primary system interest expense allocated to light class from 2007 COSS filed in Case No.
 <6> Line 4 times cost of capital rate based on 6% rate of return and 26.3 amortization (3.86% depreciation rate) yielding an amortization rate of -
 <7> PSC Assessment at a rate of 0.09176 per revenue minus 1/2 power cost 7.65%

SECURITY LIGHT ANALYSIS
STREET LIGHTS

Line No.	Description	175 Watt MV	100 Watt HPS	400 Watt MV	250 Watt HPS	100 Watt MH	400 Watt MH
1	Fixture Cost	\$ 70.97	\$ 71.96	\$ 163.24	\$ 199.55	\$ 97.03	\$ 223.44
2	Miscellaneous Material	\$ 13.83	\$ 13.83	\$ 4.99	\$ 9.98	\$ -	\$ -
3	Labor & Overhead	\$ 451.09	\$ 451.09	\$ 451.09	\$ 451.09	\$ 419.41	\$ 419.41
4	Total Initial Installed Cost	\$ 535.89	\$ 536.88	\$ 619.32	\$ 660.62	\$ 516.44	\$ 642.85
5	Lamp Cost	\$ 6.36	\$ 6.04	\$ 8.03	\$ 24.68	\$ 19.29	\$ 11.06
6							
7	Estimated Hrs./Yr.	4,100	4,100	4,100	4,100	4,100	4,100
8	Ballast Watts	30	28	55	45	24	58
9	Bulb Watts	175	100	400	250	100	400
10	Total Watts (Line 8 + Line 9)	205	128	455	295	124	458
11	Lamp Life-Hours	24,000	24,000	24,000	24,000	24,000	24,000
12	Wholesale Power Cost/kWh <1>	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292	\$ 0.03292
13	Annual kWh/Fixture (Line 7 x Line 10)	841	525	1,866	1,210	508	1,878
14							
15	OPERATING COST						
16	Annual Power Cost (Line 12 x Line 13)	\$ 27.67	\$ 17.28	\$ 61.41	\$ 39.82	\$ 16.74	\$ 61.82
17	Annual O&M/Light <2>	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09
18	Allocated Distribution System Cost @ \$.0074/kWh <3>	\$ 6.22	\$ 3.88	\$ 13.80	\$ 8.95	\$ 3.76	\$ 13.90
19	Subtotal	\$ 47.98	\$ 35.25	\$ 89.31	\$ 62.86	\$ 34.59	\$ 89.80
20							
21	INVESTMENT COST						
22	Allocated System Depreciation @ \$.0045/kWh <4>	\$ 3.78	\$ 2.36	\$ 8.39	\$ 5.44	\$ 2.29	\$ 8.45
23	Allocated System Interest Expense @ \$.0035/kWh <5>	\$ 2.94	\$ 1.84	\$ 6.53	\$ 4.23	\$ 1.78	\$ 6.57
24	Margin for 2.00 TIER on Allocated System Interest	\$ 2.94	\$ 1.84	\$ 6.53	\$ 4.23	\$ 1.78	\$ 6.57
25	Levelized Return for Installed Costs <6>	\$ 41.00	\$ 41.07	\$ 47.38	\$ 50.54	\$ 39.51	\$ 49.18
26	Subtotal	\$ 50.66	\$ 47.11	\$ 68.83	\$ 64.45	\$ 45.35	\$ 70.77
27							
28	Subtotal Annual Cost (Line 18 + Line 26)	\$ 98.64	\$ 82.36	\$ 158.14	\$ 127.30	\$ 79.94	\$ 160.57
29	PSC Assessment <7>	\$ 0.15	\$ 0.13	\$ 0.22	\$ 0.19	\$ 0.13	\$ 0.23
30	Not Used	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Annual Costs	\$ 98.79	\$ 82.49	\$ 158.36	\$ 127.49	\$ 80.07	\$ 160.80
32							
33	Monthly Cost/Light	\$ 8.23	\$ 6.87	\$ 13.20	\$ 10.62	\$ 6.67	\$ 13.40
34							
35	Current Base Rate (\$/Mo.)	\$ 6.95	\$ 6.95	\$ 8.10	\$ 8.10	NA	NA
36							
37	Difference (Ln. 33 - Ln. 35)	\$ 1.28	\$ (0.08)	\$ 5.10	\$ 2.52	NA	NA

<1> Wholesale power cost per kWh excluding WDA from 2007 COSS filed in Case No.

<2> Direct assigned O&M per light from 2007 COSS filed in Case No. Of \$ 14.09 times 24,000 divided by lamp life.

<3> Based on \$.0077 per kWh primary system O&M allocated to light class from 2007 COSS filed in Case No.

<4> Based on \$.0045 per kWh primary system depreciation expense allocated to light class from 2007 COSS filed in Case No.

<5> Based on \$.0035 per kWh primary system interest expense allocated to light class from 2007 COSS filed in Case No.

<6> Line 4 times cost of capital rate based on 6% rate of return and 26.3 amortization (3.80% depreciation rate) yielding an amortization rate of -

<7> PSC Assessment at a rate of

0.00176 per revenue minus 1/2 power cost

SECURITY LIGHT ANALYSIS
POLES

	POLES - PEDESTAL MOUNTED			POLES- DIRECT BURIAL POLE							
	Steel <u>25ft.</u>	Steel <u>30ft.</u>	Steel <u>39ft.</u>	Wood <u>30 ft.</u>	Aluminum <u>28ft.</u>	SQ. Fiberglass <u>20ft.</u>	SQ. Fiberglass <u>25 ft</u>	SQ. Fiberglass <u>30ft</u>	FL. Fiberglass <u>9ft.</u>	FL. Fiberglass <u>15ft.</u>	FL. Aluminum <u>14ft.</u>
1 Cost of Pole	\$ 696.42	\$ 736.70	\$ 1,078.02	\$ 100.70	\$ 588.30	\$ 563.92	\$ 616.92	\$ 2,718.90	\$ 620.10	\$ 900.00	\$ 824.68
2 Installation labor for pole	\$ 303.91	\$ 303.91	\$ 303.91	\$ 193.85	\$ 506.52	\$ 405.21	\$ 405.21	\$ 405.21	\$ 405.21	\$ 405.21	\$ 303.91
3 Installed Cost of Pole	\$ 1,000.33	\$ 1,040.61	\$ 1,381.93	\$ 294.55	\$ 1,094.82	\$ 969.13	\$ 1,022.13	\$ 3,124.11	\$ 1,025.31	\$ 1,305.21	\$ 1,128.59
4 Monthly Fixed Charge Rate	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>	<u>1.35%</u>
5											
6 Monthly Pole Charge	\$ 13.50	\$ 14.05	\$ 18.66	\$ 3.98	\$ 14.78	\$ 13.08	\$ 13.80	\$ 42.18	\$ 13.84	\$ 17.62	\$ 15.24

**KENERGY CORP.
INDIVIDUAL & STREET LIGHT RATE ANALYSIS**

<u>Classification</u>	<u>Lumens</u>	<u>Watts</u>	<u>Type</u>	<u>Description</u>	<u>Unit Cost</u>	<u>Proposed Rate</u>
a	b	c	d	e	f	g
1 Individual	9,500	100 Watt	HPS		\$ 6.58	\$ 6.95
2 Individual	27,000	250 Watt	HPS		\$ 10.36	\$ 9.98
3 Individual	61,000	400 Watt	HPS		\$ 13.44	\$ 11.39
4 Individual		100 Watt	MH		\$ 6.67	\$ 6.53
5 Individual		400 Watt	MH		\$ 13.64	\$ 13.45
6 Individual	7,000	175 Watt	MV		\$ 7.94	\$ 7.16
7 Individual	12,000	250 Watt	MV		\$ 10.04	\$ 8.45
8 Individual	20,000	400 Watt	MV		\$ 12.96	\$ 9.98
9 Street	9,500	100 Watt	HPS		\$ 6.87	\$ 6.95
10 Street	27,000	250 Watt	HPS		\$ 10.62	\$ 10.10
11 Street		100 Watt	MH		\$ 6.67	\$ 6.53
12 Street		400 Watt	MH		\$ 13.40	\$ 13.24
13 Street	7,000	175 Watt	MV		\$ 8.23	\$ 7.16
14 Street	20,000	400 Watt	MV		\$ 13.20	\$ 10.02
15 Street	20,000	400 Watt	MV	Ohio	\$ 8.23	\$ 10.00
16 Decorative	9,500	100 Watt	HPS	White Acorn	\$ 18.89	\$ 18.98
17 Decorative	12,600	140 Watt	HPS	2 Acorn or Lantern	\$ 21.73	\$ 17.36
18 Decorative	6,300	70 Watt	HPS	Lantern	\$ 15.10	\$ 9.83
19 Decorative	6,300	70 Watt	MV	Acorn Globe	\$ 15.49	\$ 9.83

**KENERGY CORP.
INDIVIDUAL & STREET LIGHT RATE ANALYSIS**

	<u>Classification</u>	<u>Lumens</u>	<u>Watts</u>	<u>Type</u>	<u>Description</u>	<u>Unit Cost</u>	<u>Proposed Rate</u>
	a	b	c	d	e	f	g
20	C & I	140,000	1000 Watt	HPS	Flood	\$ 26.35	\$ 26.17
21	C & I	140,000	1000 Watt	HPS	Shoebox	\$ 27.86	\$ 26.17
22	C & I	28,000	250 Watt	HPS	Flood	\$ 10.53	\$ 8.99
23	C & I	28,000	250 Watt	HPS	Shoebox	\$ 11.92	\$ 10.27
24	C & I	61,000	400 Watt	HPS	Flood	\$ 13.51	\$ 11.39
25	C & I	61,000	400 Watt	HPS	Shoebox	\$ 14.96	\$ 12.75
26	C & I	107,000	1000 Watt	MH	Flood	\$ 27.33	\$ 26.17
27	C & I	107,000	1000 Watt	MH	Shoebox	\$ 28.52	\$ 26.17
28	C & I	19,500	250 Watt	MH	Flood	\$ 10.76	\$ 8.61
29	C & I	19,500	250 Watt	MH	Shoebox	\$ 11.82	\$ 9.91
30	C & I	32,000	400 Watt	MH	Flood	\$ 14.07	\$ 11.36
31	C & I	32,000	400 Watt	MH	Shoebox	\$ 14.85	\$ 12.50
32	C&I Decorative	9,500	100 Watt	HPS	Acorn	\$ 11.25	\$ 10.95
33	C&I Decorative	9,000	100 Watt	MH	Acorn	\$ 11.49	\$ 9.67
34	C&I Decorative	9,000	100 Watt	MH	Round	\$ 10.06	\$ 9.48
35	C&I Decorative	16,600	175 Watt	MH	Round	\$ 13.42	\$ 10.84
36	C&I Decorative	16,600	175 Watt	MH	Lantern	\$ 13.59	\$ 10.96
37	C&I Decorative	16,600	175 Watt	MH	Acorn	\$ 14.41	\$ 11.74
38							
39							
40	BASKETT STREET LIG						\$ 2.49
41	MEADOW HILL STREET						\$ 2.25
42	SPOTTSVILLE STREET						\$ 2.83
43							
44							
45	SUBTOTAL - LIGHTS						

KENERGY CORP.
INDIVIDUAL & STREET LIGHT RATE ANALYSIS

	<u>Classification</u>	<u>Lumens</u>	<u>Watts</u>	<u>Type</u>	<u>Description</u>	<u>Unit Cost</u>	<u>Proposed Rate</u>
	a	b	c	d	e	f	g
46	POLES - PEDESTAL	Steel	25ft.			\$ 13.50	\$ 6.35
47	POLES - PEDESTAL	Steel	30ft.			\$ 14.05	\$ 7.15
48	POLES - PEDESTAL	Steel	39ft.			\$ 18.66	\$ 12.02
49	POLES- DIRECT BURIAL	Wood	30 ft.			\$ 3.98	\$ 3.98
50	POLES- DIRECT BURIAL	Aluminum	28ft.			\$ 14.78	\$ 8.18
51	POLES- DIRECT BURIAL	SQ. Fiberglass	20ft.			\$ 13.08	\$ 13.08
52	POLES- DIRECT BURIAL	SQ. Fiberglass	25 ft			\$ 13.80	\$ 13.80
53	POLES- DIRECT BURIAL	SQ. Fiberglass	30ft			\$ 42.18	\$ 42.18
54	POLES- DIRECT BURIAL	FL. Fiberglass	9ft.				
55	POLES- DIRECT BURIAL	FL. Fiberglass	15ft.			\$ 17.62	\$ 8.74
56	POLES- DIRECT BURIAL	FL.Aluminum	14ft.			\$ 15.24	\$ 9.60
57							
58							
59	OH FAC-STREET LI	Wood	30 ft.			\$ 1.85	\$ 2.13
60	UG NON-STD POLE-GO	Aluminum	28ft.			\$ 4.45	\$ 5.12